



Governmental Finance Online Courses

The Governmental Finance Online Courses were created as a joint effort between the University of Georgia Carl Vinson Institute of Government and the University of Georgia Center for Continuing Education to provide knowledge of financial practices in a governmental environment.

Introductory Governmental Accounting — Part I & Part II Intermediate Governmental Accounting

These self-study training courses offer the basics of accounting in a governmental environment.

Introductory Governmental Accounting — Part I

You will learn about and become aware of:

- ▶ The basic accounting equation and how transactions affect that equation
- ▶ The elements of financial reports
- ▶ Generally Accepted Accounting Principles (GAAP) for state and local governments
- ▶ Financial transactions using the modified accrual basis of accounting used by governmental funds

After successfully completing *Part I*, you are eligible to enroll in *Introductory Governmental Accounting, Part II*.

Introductory Governmental Accounting — Part II

You will learn about and become aware of:

- ▶ Basic fund financial statements
- ▶ Calculating revenues and expenditures/expenses under both the modified accrual and the accrual bases of accounting

Intermediate Governmental Accounting

You will learn about and become aware of:

- ▶ Financial reporting in state and local governments
- ▶ How transactions are reported in external financial statements required for state and local governments

This course is required in the completion of the Georgia State Certificate Program and the Georgia Local Government Certification Program.



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Debt Administration is a self-study course offering the basics of debt issuance in a governmental environment. You will learn about and become aware of:

- ▶ The types of debt governments can issue and accompanying documentation
- ▶ Why governments issue debt
- ▶ The relationship of debt to capital improvement programs
- ▶ How bonds are rated through the bond rating agencies
- ▶ How to lower your interest rates without going through the rating process

This course is required for the completion of Level I *Local Finance Officer Certification Program* for local government personnel in the State of Georgia.

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Treasury Management is a self-study course offering the concepts and practices of cash flow forecasting and budgeting in a governmental environment. You will learn about and become aware of:

- ▶ Legal and political considerations and parameters within which a treasury management system functions
- ▶ How governments utilize investment economics and various investment alternatives
- ▶ Banking systems and how they affect local government treasury management
- ▶ Concepts of contracting for banking services

This course is required for the completion of Level I *Local Financial Officer Certification Program* for local government personnel in the State of Georgia.

www.georgiacenter.uga.edu/is/treasury

Internal Controls: Accounts Receivable and Cash Receipts is a self-study course targeting the comprehensive internal controls that should exist for accounts receivable and cash receipts in a governmental environment. You will learn about and become aware of:

- ▶ Internal Controls definition and components
- ▶ The importance of Internal Controls and the limitations
- ▶ Effective Internal Controls of cash receipts and accounts receivable
- ▶ Reporting and correcting internal control deficiencies



www.georgiacenter.uga.edu/internalcontrols

Invest in Your Education Today!

Visit www.georgiacenter.uga.edu/govfinance to learn more about the *Governmental Finance Online Courses* and to learn:

- ▶ Who Should Enroll
- ▶ What You Will Learn
- ▶ What Successful Graduates Earn

Register Today!

- ▶ Enjoy the convenience of studying anyplace, anytime.
- ▶ Earn University of Georgia Continuing Education Units (CEUs) or Continuing Professional Education (CPE) hours.

For more information or to register, please call +1-706-542-3537 or e-mail questions@georgiacenter.uga.edu.

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Internal Controls: Accounts Payable and Cash Disbursements

This course will familiarize you with the components of a comprehensive internal control system and the importance of internal controls. You will also learn how to determine what is required for a proper segregation of duties within the accounts payable and cash disbursements functions. In addition, you will be provided tools to assist you in determining what duties should be segregated. You will learn and become aware of:

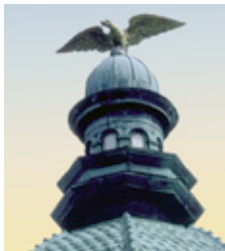
- ▶ The definition of “internal control” and the five components of an effective internal control system
- ▶ Internal controls are the first line of defense in assuring that assets are safeguarded against fraud, waste and abuse
- ▶ Effective internal controls that must exist over the accounts payable
- ▶ Why strong internal controls are needed over cash disbursements and how the five interrelated components of

an effective internal control system relate to the cash disbursements function

- ▶ What duties should be segregated for an effective internal control system in accounts payable and cash disbursements
- ▶ What the requirements are for reporting internal control deficiencies; how the internal control deficiencies are to be reported



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Human Resources: An Online Course for Governmental Officials

will familiarize you with fundamentals of the personnel responsibilities of supervisors. You will learn and become aware of:

- ▶ Human resources and risk management
- ▶ Recruitment and selection
- ▶ Wages and benefits
- ▶ Performance management and appraisal
- ▶ Progressive discipline and discharge
- ▶ Legal environment of human resource management

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Introductory Budget

In this course, you will learn and become aware of:

- ▶ The budget — an overview
- ▶ The local government’s budget system
- ▶ The budget preparation process
- ▶ Financial forecasting/estimating revenues
- ▶ Local government action on the budget
- ▶ Operating with the budget

Revenue Administration

In this course, you will learn and become aware of:

- ▶ Understand the importance and components of a revenue policy
- ▶ Understand the property tax cycle
- ▶ Understand the various types of revenue sources available to governments
- ▶ Understand how to enhance revenue collections

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About the Carl Vinson Institute of Government

The Carl Vinson Institute of Government has worked closely with local governments and state agencies for more than 80 years to promote excellence in government. Through a wide variety of training programs for public officials and staff as well as customized assistance, the Vinson Institute helps governments improve operations, realize efficiencies and cost-cutting strategies, enhance service delivery, and make informed decisions.

www.vinsoninstitute.org

