

# Internal Controls: Accounts Payable and Cash Disbursements



UNIVERSITY OF  
GEORGIA

Center for Continuing Education  
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## How Does *Internal Controls: Accounts Payable and Cash Disbursements* Work?

*Internal Controls: Accounts Payable and Cash Disbursements* will familiarize you with the components of a comprehensive internal control system and the importance of internal controls, as provided in the latest COSO model of internal controls. (However, if you use the Green Book as your model of internal control, this course can be utilized since the components of the two models are identical.) 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. After completing all interactive lesson exercises and the mini case studies, you will have access to the final exam.

You have one (1) month to work through the seven (7) course lessons. This course qualifies as an elective in the completion of the *Local Finance Officer Certification Program* for local government personnel in the State of Georgia. This course could also qualify for continuing professional education requirements.

In this course you'll work at your own pace and on your own schedule, assessing your knowledge through self-tests and end-of-lesson interactive exercises or quizzes that provide instant feedback. Your successful completion of the interactive exercises or quizzes at the conclusion of each lesson will allow you to progress to the next lesson. Once you have successfully completed all of the lessons, you will have access to the final online course examination. At each step along the way, you'll have access to a finance professional who will respond to your e-mailed questions.

While working with the course, you'll be able to refer to the online help for instructions on how to use the software tools and navigate through the course. For questions about the concepts presented in the course, you will be able to contact a finance professional using the links provided in the course.

## Course Requirements

To complete this course, you will read the online lessons, answer the lesson self-tests, and complete all interactive exercises/quizzes built into each lesson. You must score at least 70% on each of the lesson quizzes before you will be permitted to attempt the final examination.



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## About the Final Examination

The final is a timed exam. You have up to 30 minutes to complete the online exam for this course. You must complete the exam in one session. Therefore, you must allow for adequate uninterrupted time. The online final examination consists of 30 objective, multiple-choice, randomly generated questions, and one matching question. The questions for the final exam are presented to you all at one time. The questions may be answered in the order given or questions may be skipped and revisited later during your exam time.

You must earn 70% or greater on the exam to successfully complete this course. If you do not earn a 70% or greater on the final exam in your first attempt, one retest is available online. The retest is randomly selected and will not duplicate the same questions as the original exam (first attempt). Once the examination has been submitted for grading, you will learn your results immediately.

## Four-Course Certificate Program

Upon successful completion of all four internal controls courses, a *Certificate of Program Completion* from the University of Georgia is awarded to all enrollees who complete the four-course series in a 12-month period. The internal control series includes:

- *Internal Controls: Accounts Payable and Cash Disbursements*
- *Internal Controls: Accounts Receivable and Cash Receipts*
- *Internal Controls: Capital Assets*
- *Internal Controls: Payroll*

## Enroll Anytime. Register Now!

For more information about

***Internal Controls: Accounts Payable and Cash Disbursements***, contact us at [questions@georgiacenter.uga.edu](mailto:questions@georgiacenter.uga.edu) or by telephone at +1-706-542-3537.