

Internal Controls: Capital Assets



UNIVERSITY OF
GEORGIA

Center for Continuing Education
Carl Vinson Institute of Government

How to Contact Us:

Phone: +1-706-542-3537 or
800-811-6640 (toll free in the USA)

Email: questions@georgiacenter.uga.edu

How Does *Internal Controls: Capital Assets* Work?

Internal Controls: Capital Assets will familiarize you with the components of a comprehensive internal control system and the importance of internal controls, as provided in the latest COSO update. You will also learn how to determine what is required for a proper segregation of duties within the capital assets function. In addition, you will be provided tools to assist you in determining what duties should be segregated.

You have one (1) month to work through the six (6) 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 for CPAs.

In this course you'll work at your own pace and on your own schedule, assessing your knowledge through self-tests, interactive exercises, and end-of-lesson quizzes that provide instant feedback. Your successful completion of the quizzes at the conclusion of each lesson will allow you to progress to the next lesson's quiz. Once you have successfully completed all of the end-of-lesson quizzes, 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: cviogelc@uga.edu

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. After completion of some of the interactive exercises, you will be provided a secret code that unlocks the next exercise or the next lesson. You must score at least 70% on each of the lesson quizzes before you will be permitted to attempt the final examination.

About the Final Examination

The final is a timed exam. You have up to 60 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 25 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



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available online. The retest is randomly selected and will not necessarily duplicate the same questions as the original exam (first attempt). Once the examination has been submitted for grading, you will learn your results immediately; however, you will not be able to see feedback on the questions that you answered incorrectly.

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: Capital Assets, contact us at
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