

## Graduate Certificate in Fiscal Management

This two-course certificate explores the legal and regulatory foundation of financial reporting and accountability for public organizations. Topics include development of transactions, enactment of appropriations, and incurrence of obligations or encumbrances. Other topics include financial reporting, analysis of governmental financial performance, costing of government services, and auditing governmental organizations.

Students will be provided with the current study guides published by the Association of Government Accountants' Certified Government Financial Manager, designed specifically to prepare professionals and students for the CGFM certification examination. The Fiscal Management certificate also introduces students to four major areas of financial concern: preparation of budgets, creating management strategies for the organization based on the principles of strategic financial management, obtaining financial resources by issuing bonds and levying taxes, and managing cash and employee retirement funds. Students will also examine contemporary perspectives on professional ethics and ethical behavior of leaders in the public sector, particularly in regard to their fiduciary responsibility in investing and managing public funds.

### Fiscal Management Certificate Courses

AD 558	Fiscal Management Accounting & Contracting	6
AD 559	Fiscal Management Finance/Tax & Budgeting	6
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Total Cr.		12