

ANNEX F

COURSE DESCRIPTIONS – NON-RESIDENT, CORRESPONDENCE AND ONLINE PROGRAMS

This annex covers nonresident courses and sub-courses available from the US Army Finance School, US Army Logistics Management College, the Army Management Staff College, the Defense Systems Management College, and the US Department of Agriculture Graduate School as well as online courses.

The Army Institute for Professional Development (AIPD) will only accept electronic enrollments for Army correspondence courses. Careerists can enroll through the AIPD web site at <http://www.atsc.army.mil/accp/aipd.htm> or through the Army Training Requirements and Resources System (ATRRS). Courses can be taken online or a traditional hard copy of the course can be requested. Additional information is available in DA Pamphlet 351-20, Army Correspondence Course Program Catalogs.

1. Mandatory Correspondence Courses - Army Institute for Professional Development (AIPD) web site, <http://www.atsc.army.mil/accp/aipd.htm>.

COURSE: SUPERVISOR DEVELOPMENT COURSE (SDC)

DCPDS COURSE CODE: 12BSD

ARMY CORRESPONDENCE COURSE NUMBER: 131 F21 (ST5001, ST 5002)

COMPETENCY GROUP/CPE/CEU: Leadership and Organizational Management

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Leading People (Conflict Management, Cultural Awareness, Integrity/Honesty, Team Building)

DESCRIPTION: The SDC is made up of two subcourses. Both subcourses must be completed. Subcourse - ST5001: Managing and Leading provides techniques for managing work and leading people. Management and leadership processes include planning, organizing, coordinating, directing, and controlling. It also includes lessons on delegating authority, problem solving, communicating effectively, and ethics. Subcourse - ST5002: Human Resources Management provides training to enable a supervisor to use personnel management and training procedures to ensure mission accomplishment and subordinates' professional growth. It includes lessons on position classification, staffing, human resources development, performance management, awards, discipline, and labor relations.

The mandatory supervisory training courses for all newly appointed supervisors (military and civilian) of civilian employees is two phased. Phase I is the Supervisor Development Course(SDC). It must be completed within 6 months of appointment to first supervisory position.

ANNEX F

COURSE: MANAGER DEVELOPMENT COURSE (MDC)

DCPDS COURSE CODE: 12MDC

ARMY CORRESPONDENCE COURSE NUMBER: 131 F31 (ST 6000)

COMPETENCY GROUP/CPE/CEU: Leadership and Organizational Management

EXECUTIVE CORE QUALIFICATION(S) (Associated OPM Leadership Competencies):

- Leading Change (Continual Learning, Creativity and Innovation, External Awareness)
- Leading People (Cultural Awareness, Integrity/Honesty, Team Building)
- Business Acumen (Financial Management, Human Resources Management)
- Building Coalitions/Communication (Interpersonal Skills, Oral Communication, Written Communication)

DESCRIPTION: MDC includes lessons in: organizational culture; time management; objectives and plans; problem solving and decision making; planning, programming and budgeting; manpower management; communications; information technology applications; the Army Environmental Program; equal employment opportunity; professional ethics; internal management control; and Army family team building.

COURSE: ACTION OFFICER DEVELOPMENT COURSE (AODC)

DCPDS COURSE CODE: 12AOC

ARMY CORRESPONDENCE COURSE NUMBER: 131 F41 (ST7000)

COMPETENCY GROUP/CPE/CEU: Leadership and Organizational Management

EXECUTIVE CORE QUALIFICATION(S) (Associated OPM Leadership Competencies)

- Leading Change (Continual Learning, Creativity and Innovation, External Awareness)
- Leading People (Cultural Awareness, Integrity/Honesty, Team Building)
- Business Acumen (Financial Management, Human Resources Management)
- Building Coalitions/Communication (Interpersonal Skills, Oral Communication, Written Communication)

DESCRIPTION: Prepares students for staff work with training that is similar to what is offered to military officers at the Combined Arms and Services Staff School, Center for Army Leadership. The term "action officer" does not refer to a duty position. This course describes "staff work" as it is generally practiced Army-wide. The AODC covers organization and management; conducting completed staff work; managing time and priorities; conducting meetings and interviews; solving problems and making decisions; communications; writing to the Army Standard; coordinating; conducting briefings; and ethics.

ANNEX F

2. Description of Non-Resident Courses:

a. SPONSOR: US Army Soldier Support Institute, US Army Finance School, Ft Jackson, SC

COURSE: **CENTRAL ACCOUNTING OFFICER COURSE**

CURRICULUM: 7 Subcourses

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

SUBCOURSES:

FI0708 - Introduction to Nonappropriated Funds (NAF) and Central Accounting Office Operations

DESCRIPTION: Describes the NAF system and the financial management responsibilities of each level of associated command.

FI0710 - Basic NAF Accounting

DESCRIPTION: Covers the basic double entry accounting systems with emphasis on the general principles of recording, classifying, summarizing, and interpreting individual financial transactions.

FI2000 - Preparing NAF Financial Statements

DESCRIPTION: Identifies format and the items used in an income statement and balance sheet, what accounts you can list under different parts of both, and how to prepare both documents.

FI2002 - Analyzing NAF Financial Statements

DESCRIPTION: Teaches financial analysis of NAF operations using income statements, balance sheets, and governing regulations.

FI2003 - Preparing Written and Oral Financial Statements Analyses

DESCRIPTION: Teaches how to prepare a written narrative and an oral briefing discussing the financial trends implied by the statements.

ANNEX F

COURSE: **CENTRAL ACCOUNTING OFFICER COURSE (continued)**

FI2004 - Budgeting for Morale, Welfare, and Recreation Operations

DESCRIPTION: Describes the various budgets prepared by the Installation Morale, Welfare and Recreation Fund (IMWRF) and documents required for their support.

FI2024 - Controlling Central Accounting Division Operations

DESCRIPTION: Describes relationships of the basics of Nonappropriated Fund programs with financial management.

COURSE: **RESOURCE MANAGEMENT/COMPTROLLER COURSE** (No longer offered as a course; however, 14 subcourses are still available.)

CURRICULUM: 14 subcourses

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies)::
Business Acumen (Financial Management)

SUBCOURSES:

FI0752 - Army Fiscal Code

DESCRIPTION: Covers procedures for using the Army Fiscal Code and the Army Management Structure in conjunction with expenditure and collection accounting classifications.

FI0790 - Accounting for Resource Managers: Part I

DESCRIPTION: Provides basic procedures involving reimbursement and stock fund principles and concepts with which resource management personnel at an installation or activity should be familiar.

FI0791 - Accounting for Resource Managers: Part II

DESCRIPTION: Provides basic procedures involving decentralized fund control.

FI0921 - Basic Statistics

DESCRIPTION: Covers percentages, index numbers, measures of central tendency and dispersion, and the properties of the normal curve.

ANNEX F

COURSE: **RESOURCE MANAGEMENT/COMPTROLLER COURSE (continued)**

FI0922 - Simple Linear Regression and Correlation Analysis

DESCRIPTION: Covers the scatter diagram, finding the Y intercept, slope, predicted Y values, computing regression by the method of least squares, and computing correlation analyses.

FI0923 - Statistical Sampling

DESCRIPTION: Emphasizes the general principles of sampling and the statistical methods used to determine sample sizes as well as the ability to project and evaluate the sample results.

FI0934 - Review and Analysis

DESCRIPTION: Highlights the DA review and analysis process, the comptroller's and major activity director's staff responsibility for program review and analysis, and statistical analysis.

FI0950 - Management Survey

DESCRIPTION: Covers the general concept of a management survey, plus certain management information systems and automatic data processing considerations.

FI0986 - Resource Management

DESCRIPTION: Describes resource management policies and practices related to the individual at various levels in the Department of the Army organizational structure.

FI2026 - Comptrollership in the Army

DESCRIPTION: Highlights the evolution of comptrollership and its organization within the DoD, DA, and Standard Installation Organization.

FI2028 - Planning, Programming, Budgeting and Execution System (PPBES)

DESCRIPTION: Examines phases of the Army's PPBES from the standpoint of purpose, personnel involved, stages within phases, and the different documents which flow from each phase.

FI2030 - Manpower Management

DESCRIPTION: Describes the analytical methods used to address manpower funding problems, manpower management, PPBES, and use of the manpower staffing standard system (MS-3).

ANNEX F

COURSE: **RESOURCE MANAGEMENT/COMPTROLLER COURSE (continued)**

FI2032 - Activity/Major Activity Budgeting

DESCRIPTION: Identifies the roles of key individuals involved with budgeting and discusses budget manpower guidance and the command operating budget.

FI2038 - Budget Adjustments/Review and Analysis

DESCRIPTION: Describes basic procedures involved with budget adjustments and budget analysis.

COURSE: **MILITARY ACCOUNTING SUPERVISOR COURSE**

CURRICULUM: 9 Subcourses

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

SUBCOURSES:

FI0710 - Basic NAF Accounting

DESCRIPTION: Covers the basic double entry accounting systems with emphasis on the general principles used in recording, classifying, summarizing, and interpreting individual financial transactions.

FI0758 – General Fund Accounting Part I

DESCRIPTION: Deals with financial management organization and policies, general accounting principles and rules, as well as General Fund Accounting concepts needed by Department of the Army accounting personnel at the installation level.

FI0759 - General Fund Accounting Part II

DESCRIPTION: Presents obligation principles and rules in expenditure accounting at the Army installation level.

FI0747 - Expenditure Accounting Part I

DESCRIPTION: Presents principles, procedures of military accounting expenditure documents, and the effects of processing on the Army Standard Financial System (STANFINS).

ANNEX F

COURSE: **MILITARY ACCOUNTING SUPERVISOR COURSE (continued)**

FI0748 - Expenditure Accounting Part II

DESCRIPTION: How to identify and explain the purposes of the various STANFINS basic records, master files, and control measures.

FI0754 - Reimbursement Accounting

DESCRIPTION: Presents principles and procedures of the Installation Reimbursement Program.

FI0749 - Miscellaneous Accounting Part I

DESCRIPTION: Identifies miscellaneous accounting classifications, explains how to correct errors in the accounting records, communicating transactions between two or more Army activities, and details of cash reconciliation.

FI0750 - Miscellaneous Accounting Part II

DESCRIPTION: Covers procedures for auditing transactions, monthly general ledger account reconciliation, and the preparation of the monthly financial reports to higher authority. Also, covers special procedures for interface between nonintegrated finance offices and STANFINS installations.

FI0177 - Army Stock Fund Accounting Part I

DESCRIPTION: Provides instruction on the purpose of the Army stock fund and its revolving fund concept.

FI0178 - Army Stock Fund Accounting: Part II

DESCRIPTION: Provides a working knowledge of the Installation Stock Fund, stock fund concepts, SAILS/STARFIARS concepts, and MILSTRIP.

FI0179 - Army Stock Fund Accounting: Part III

DESCRIPTION: Gives basic procedures for analyzing Army stock fund federal procurement documents and recording general ledger and subsidiary ledger effects.

FI0752 - Army Fiscal Code

DESCRIPTION: Covers procedures for using the Army Fiscal Code and the Army Management Structure in conjunction with expenditure and collection classifications.

ANNEX F

COURSE: MILITARY ACCOUNTING TECHNICIAN COURSE

CURRICULUM: 9 Subcourses

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

SUBCOURSES: See Military Accounting Supervisor Course for descriptions to the following courses: FI0740, FI0741, FI0742, FI0743, FI0744, FI0745, FI0746, and FI0752

FI0824 - Accounts Payable

DESCRIPTION: Describes duties of an accounting technician or voucher examiner in the accounts payable branch of a Finance and Accounting Office (FAO). Provides instructions on purchases at installation level and the duties of the contracting officer and the FAO in controlling funds and paying for legal procurements.

COURSE: INTRODUCTION TO DISBURSING OPERATIONS COURSE

CURRICULUM: 3 Subcourses

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION(S) (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

SUBCOURSES:

FI0842 - Disbursing Operations: Part I

DESCRIPTION: Presents technical information and cash and check control procedures of each functional area within the disbursing division.

FI0843 - Disbursing Operations: Part II

DESCRIPTION: Presents information on the cash management procedures of Class A Agents and Class B Agents; procedures relating to usage, control, and preparation of Treasury checks in check branch operations; and the types of losses in an FAO account, reporting and processing requirements, and how to preclude such losses.

ANNEX F

COURSE: INTRODUCTION TO DISBURSING OPERATIONS COURSE (Continued)

FI0844 - Disbursing Operations: Part III

DESCRIPTION: Presents information on the accounts branch operations such as cash book transactions, concept of Total Accountability and the cash control officer's processing of documents.

COURSE: **CIVILIAN PAY INTRODUCTORY COURSE**

CURRICULUM: 3 Subcourses

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

SUBCOURSES:

FI0100 - Introduction to Processing Civilian Payroll Actions

DESCRIPTION: Presents basic principles, procedures, and forms involved with processing civilian payroll actions.

FI0170 - Civilian Pay: Miscellaneous Actions

DESCRIPTION: Special civilian pay office procedures for maintaining an employee's leave account, advancing pay for overseas assignments, paying special allowances for qualified medical personnel, and settling a deceased employee's account.

FI0828 - Civilian Pay Procedures and Entitlements

DESCRIPTION: Provides a working knowledge of the procedures used in the civilian pay section of a finance and accounting office.

COURSE: **RESOURCE MANAGEMENT INTRODUCTORY COURSE**

CURRICULUM: 11 Subcourses

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

ANNEX F

COURSE: **RESOURCE MANAGEMENT INTRODUCTORY COURSE (Continued)**

SUBCOURSES:

FI0752 - Army Fiscal Code

DESCRIPTION: Covers procedures for using the Army Fiscal Code and the Army Management Structure in conjunction with expenditure and collection accounting classifications.

FI0758 - General Fund Accounting, Part I

DESCRIPTION: Teaches the fundamentals of general fund accounting; deals with topics in government accounting.

FI0759 - General Fund Accounting, Part II

DESCRIPTION: Presents obligation principles and rules in expenditure accounting at the Army installation level.

FI0934 - Review and Analysis

DESCRIPTION: Highlights the DA review and analysis process, the comptroller's and major activity director's staff responsibility for program review and analysis, and statistical analysis.

FI0950 - Management Survey

DESCRIPTION: Covers the general concept of a management survey, plus certain management information systems and automatic data processing considerations.

FI2026 - Comptrollership in the Army

DESCRIPTION: Highlights the evolution of comptrollership and its organization within the DOD, DA, and Standard Installation Organization. Includes the comptrollership responsibilities within the Army management system and discusses various functions of the comptroller.

FI2028 - Planning, Programming, Budgeting, and Execution System

DESCRIPTION: The Army's formal management system. Examines phases of the Army's Planning, Programming, Budgeting, and Execution System (PPBES) from the standpoint of purpose, personnel involved, stages within phases, and the different documents which flow from each phase. Also discusses the program budget cycles, that is, the "mechanics" of PPBES.

ANNEX F

COURSE: RESOURCE MANAGEMENT INTRODUCTORY COURSE (continued)

FI2030 - Manpower Management

DESCRIPTION: Describes the analytical methods used to address manpower funding problems, manpower management, PPBES, and use of the manpower staffing standards system (MS-3).

FI2032 - Activity/Major Activity Budgeting

DESCRIPTION: Identifies the roles of key individuals involved with budgeting and discusses budget manpower guidance and the command operating budget.

FI2034 - Internal Control Systems

DESCRIPTION: Focuses on the potential for fraud, waste, and abuse in government operations and the use of corrective actions and review in combating fraud, waste, and abuse.

FI3000 - Comparative and Descriptive Measures

DESCRIPTION: Teaches basic mathematical tools needed by resource managers.

COURSE: PLANNING, PROGRAMMING, BUDGETING, AND EXECUTION SYSTEM

CURRICULUM: 17 Subcourses

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

SUBCOURSES: See Resource Management Introductory Course for subcourses: FI0752, FI0758, FI0759, FI0934, FI2026, FI2028, FI2030, FI2032, and FI2034.

FI3020 - Research, Development, and Acquisition (RDA)

DESCRIPTION: Identifies the principles and techniques associated with the RDA Management System and describes that system's application and impact on the resource management budgetary process.

ANNEX F

COURSE: PLANNING, PROGRAMMING, BUDGETING, AND EXECUTION SYSTEM

FI3022 - The Army Industrial Fund

DESCRIPTION: Identifies the Army Industrial Fund and describes its policies, procedures, and uses within the resource management arena.

FI3024 - Operation and Maintenance, USAR (OMAR)

DESCRIPTION: Identifies and describes the policies and procedures for funding the USAR and the procedures for financial management, budgeting, and fund control of the OMAR appropriation.

FI3026 - Military Construction Appropriation (MCA)

DESCRIPTION: Describes the MCA program, its uses, program policies, and sources of MCA funding.

FI3028 - Organizational Efficiency Reviews and Commercial Activities

DESCRIPTION: Teaches the concepts, policies, and procedures associated with management of the Army's organizational efficiency review and commercial activities programs.

FI3030 - Cost and Economic Analysis

DESCRIPTION: Identifies the organizational structure responsible for developing cost and economic analysis policies and procedures.

FI3032 - Installation Management Program

DESCRIPTION: Describes the concept, background, and workings of installation management programs to include standard installation organization and model installation program.

FI3034 - Army Productivity Programs

DESCRIPTION: Describes the Army's Productivity Improvement Programs and their procedures and relationships to resource management.

COURSE: RESOURCE MANAGEMENT BUDGET COURSE

CURRICULUM: 12 Subcourses

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

ANNEX F

COURSE: **RESOURCE MANAGEMENT BUDGET COURSE (Continued)**

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

SUBCOURSES:

FI0177 - Army Stock Fund Accounting: Part I

DESCRIPTION: Provides instruction on the purpose of the Army Stock Fund and its revolving fund concept, and on the concepts of unit cost resourcing and how they affect the stock fund. It also describes the procedures used to develop the stock fund equation and post financial transactions to it.

FI0178 - Army Stock Fund Accounting: Part II

DESCRIPTION: Presents the Standard Army Intermediate-Level Supply System (SAILS), the Standard Army Financial Inventory Accounting and Reporting System (STARFIARS), the Standard Financial System (STANFINS), and the Military Standard Requisitioning and Issue Procedures (MILSTRIP). Identifies the major files found in SAILS and MILSTRIP, including those procedures that deal with interfund transactions.

FI0752 - Army Fiscal Code

DESCRIPTION: Covers procedures for using the Army Fiscal Code and the Army Management Structure in conjunction with expenditure and collection accounting classifications.

FI0790 - Accounting for Resource Managers: Part I

DESCRIPTION: Covers basic procedures involving reimbursement and stock fund principles and concepts with which resource personnel of a DA installation or activity should be familiar.

FI0791 - Accounting for Resource Managers: Part II

DESCRIPTION: Covers basic procedures involving decentralized fund control.

FI2038 - Budget Adjustments/Review and Analysis

DESCRIPTION: Covers basic procedures involved with budget adjustments and budget analysis.

ANNEX F

COURSE: **RESOURCE MANAGEMENT BUDGET COURSE (continued)**

FI3040 - Federal Budget Process

DESCRIPTION: Teaches the major public laws involving the financial management of the federal government and their impact on the federal budgetary process, Army budget formulation and processes, and congressional budget actions.

FI3042 - Activity Budgeting

DESCRIPTION: Teaches the budget organization at the installation level, the relationships among the elements of the budget organization, and how to prepare an activity budget.

FI3044 - Developing a Unit Level Command Budget Estimate

DESCRIPTION: Identifies and describes the procedures used to develop and submit a unit's tactical budget and the methods used to determine the costs of unit training events.

FI3046 - Program and Budget Advisory Committee (PBAC)

DESCRIPTION: Identifies and describes the purpose and responsibilities of the PBAC at the installation level, the responsibilities of PBAC members and major activity directors in preparing for and conduction PBAC functions, and the relationship of PBAC to resource management.

FI3048 - Budget Administration

DESCRIPTION: Identifies and describes the procedures used to effectively administer an activity's budget using an unfinanced requirements list, year end procedures, obligation reports, commitment ledgers, and other data.

FI3050 - Year End Procedures and Recoveries

DESCRIPTION: Covers resource management functions and procedures associated with year end closeout, deobligation of funds, and prior year recoveries.

COURSE: **RESOURCE MANAGEMENT QUANTITATIVE COURSE**

CURRICULUM: 7 Subcourses

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):

ANNEX F

COURSE: **RESOURCE MANAGEMENT QUANTITATIVE COURSE (Continued)**

Business Acumen (Financial Management)

SUBCOURSES:

FI0097 - Operations Research

DESCRIPTION: Teaches the techniques of using the computer as a tool in scientific management and research, with emphasis on the program Evaluation and Review Technique.

FI0921 - Basic Statistics

DESCRIPTION: Covers percentages, index numbers, measures of central tendency and dispersion, and the properties of the normal curve.

FI0922 - Simple Linear Regression and Correlation Analysis

DESCRIPTION: Covers the scatter diagram, finding the Y intercept, slope, predicted Y values, computing regression by the method of least squares, computing the standard error of estimate, and computing correlation analysis.

FI0923 - Statistical Sampling

DESCRIPTION: Emphasizes the general principles of sampling and the statistical methods used to determine sample sizes as well as the ability to project and evaluate the sample results.

FI3060 - Program Evaluation and Review Techniques

DESCRIPTION: Identifies procedures used to construct a program evaluation and review technique network, calculate expected completion times, identify critical path(s), formulate breakdown structures, and make probability statements about timely project completions.

FI3062 - Quantitative Decision Models

DESCRIPTION: Identifies the methods for selecting an appropriate decision making technique, including decision matrices and decision trees, to solve specified problems.

FI3064 - Introduction to Probability

DESCRIPTION: Identifies procedures used to calculate the probability of an event, and distinguish between and estimate the probability of simple and compound events.

ANNEX F

COURSE: RESOURCE MANAGEMENT TACTICAL COURSE

CURRICULUM: 13 Subcourses

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

SUBCOURSES: See Resource Management Budget Course for FI0177, FI0178, FI0744, FI0752, FI0790, FI0791, and FI3044

FI3080 - Comptrollership in Tactical Units

DESCRIPTION: Basic procedures involved with the comptrollership functions and the budget process used within tactical units. Describes who and what the comptroller is, the comptroller's role regarding the tactical unit budget formulation, and the comptroller's relationship with the installation resource management community.

FI3082 - Introduction to Program 2 (P2) Mission

DESCRIPTION: Functions of the Army Management Structure, the features of the Management Decision Package, how fiscal code is used to manage budget parts of a specific allotment (expenditure) accounting classification, and the five stages of an expenditure accounting transaction.

FI3084 - Unit Supply Funding Process Analysis

DESCRIPTION: Teaches the fundamentals of the Army supply system and how the supply and financial systems interface. Describes the classes of supply, the flow of requisitions, the funding process, and the role of the resource manager in this process.

FI3086 - Budgeting for a JCS-Level Exercise

DESCRIPTION: How to identify and describe the elements and procedures used to prepare a Joint Chiefs of Staff (JCS) exercise budget estimate.

FI3088 - The Capital Investment Programs

DESCRIPTION: How to identify and describe each of the three component programs of the Army's Productivity Capital Investment Programs (PCIP). Contains information on the policies, procedures, criteria, and the types of projects adaptable to each program. Also contains information on the proper use of the PCIP to assist an activity to become more efficient and improve its ability to accomplish its mission.

ANNEX F

COURSE: RESOURCE MANAGEMENT TACTICAL COURSE (continued)

FI3090 - Tactical Unit Budget Administration

DESCRIPTION: Identifies and describes the procedures and administrative tools needed to monitor budget execution; explains the importance of the Program Budget Advisory Committee (PBAC) to the budget and describes how a PBAC presentation should be conducted; describes the procedures associated with year-end closing of budget accounts.

QM3076 - Evaluate the Tactical Unit Financial Management Information System (TUFMIS)

DESCRIPTION: Reconcile TUFMIS 85A report (Commitment Accounting for Unit Funds) and the 85B report (Commitment Accounting Summary), identify discrepancies, direct corrections to be made by the appropriate prescribed load list clerk, and identify units which have exceeded their spending levels.

- b. SPONSOR: US Army Logistics Management College, Fort Lee, VA

COURSE: INTRODUCTION TO DEFENSE FINANCIAL MANAGEMENT

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

DESCRIPTION: Encompasses defense financial systems and controls, to include introduction to defense financial management, planning, programming, and budgeting appropriations, command operating program and budget, budget execution review, accounting, working capital funds, and review and analysis processes.

COURSE: MANAGEMENT STATISTICS

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

DESCRIPTION: Provides a familiarity of the basic statistical methods used in the collection, analysis, evaluation, interpretation, and presentation of data for the purpose of augmenting the management of government operations.

- c. SPONSOR: Army Management Staff College, Fort Belvoir, VA

ANNEX F

COURSE: SUSTAINING BASE LEADERSHIP AND MANAGEMENT PROGRAM

COMPETENCY GROUP/CPE/CEU: Leadership and Organizational Management

EXECUTIVE CORE QUALIFICATION(S) (Associated OPM Leadership Competencies):

- Leading Change (Continual Learning, Creativity and Innovation, External Awareness)
- Leading People (Cultural Awareness, Integrity/Honesty, Team Building)
- Business Acumen (Financial Management, Human Resources Management)
- Building Coalitions/Communication (Interpersonal Skills, Oral Communication, Written Communication)
- Results Driven (Accountability, Customer Service, Decisiveness, Entrepreneurship, Problem Solving, Technical Credibility)

DESCRIPTION: The SBLM provides graduate-level, professional knowledge, skill, and perspective across functional areas for leaders and managers who serve or will serve in the Army's sustaining base. It encompasses the environment and context within which the Army must accomplish its mission; functional areas such as fiscal resources, personnel, logistics, acquisition, and installation management; decision making tools and practices; and thinking skills applied to problem solving. This year-long program starts and ends with two one-week resident modules emphasizing on-site participation. Class size is 90, and eligibility and application procedures are the same as for the resident program. Applicants must have compelling reasons for not attending the resident program.

The content stresses critical thinking, active learning, and practical work among student and faculty-student teams. Students will complete two weeks of directed pre-course work prior to their arrival for the resident 12-week program. Through frequent written and oral evaluations of progress, students demonstrate knowledge of the mission, roles, functions, and organization of the Army, and relate Army systems (money, people, things, places) to each other and the larger economic, social, and political environments within which Army leaders must manage and make decisions.

COURSE: CONTRACTOR PERFORMANCE MANAGEMENT

COMPETENCY GROUP/CPE/CEU: Financial Decision Support

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

DESCRIPTION: Details the basic principles in planning, organizing, and integrating a development/production contract. Focuses on the use of earned value for measuring progress.

ANNEX F

2. Description of Correspondence and Online Courses sponsored by USDA, Graduate School.

COURSE: **PRINCIPLES OF ACCOUNTING I: BASIC PRINCIPLES**

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION(S) (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

DESCRIPTION: This course is designed specifically to serve the needs of students whose career objectives require less than a full year of accounting. It teaches the elementary principles of accounting for a sole proprietorship through problems and practice in journalizing, posting, preparing general and subsidiary ledgers, payroll records and procedures, closing entries and financial statements.

COURSE: **PRINCIPLES OF ACCOUNTING II: FINANCIAL ACCOUNTING**

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION(S) (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

DESCRIPTION: This course covers the more advanced principles such as the accrual basis of accounting, including notes payable and interest, notes receivable, accounts receivable, bad debts, inventory valuation, property, plant and equipment and business taxes. This course also includes partnership accounting and corporation accounting.

COURSE: **PRINCIPLES OF ACCOUNTING III: MANAGERIAL ACCOUNTING**

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

DESCRIPTION: This course covers the more advanced principles such as departmental accounting, branch and home office accounting, manufacturing and cost accounting, financial budgeting, internal reports for management, financial statement analysis, and basic concepts of data processing systems for accounting.

ANNEX F

COURSE: **INTERMEDIATE ACCOUNTING I**

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

DESCRIPTION: This course explores the conceptual framework of financial reporting, asset measurement, income determination and valuation of liabilities. It covers advanced discussions of specific topics such as cash, receivables, inventories, property and depreciation, intangibles and current liabilities and contingencies.

COURSE: **INTERMEDIATE ACCOUNTING II**

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

COURSE: **INTERMEDIATE ACCOUNTING II**

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

DESCRIPTION: This course covers valuation of long-term liabilities and receivables and investments; financial reporting of stockholders' equity, retained earnings and other issues; accounting for income taxes, post employment benefits and leases; and discussions of other special topics, such as the statement of cash flows, earnings per share and accounting for changes and errors.

COURSE: **COST ACCOUNTING I: JOB ORDER COST ACCOUNTING**

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

DESCRIPTION: This course fully explains accounting for materials, timekeeping, payroll and the allocations of overheads. Training and practice are provided in the assignment of these cost components to the cost sheet established for each job.

ANNEX F

COURSE: COST ACCOUNTING II: PROCESS COST ACCOUNTING

COMPETENCY GROUP/CPE/CEU: Financial Stewardship

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

DESCRIPTION: The process cost system is used for mass production of identical goods. To obtain an average cost of producing a unit, the student learns to accumulate costs by processes or departments. The period statement prepared shows the cost of production, number of units produced and average cost per unit.

COURSE: COST ACCOUNTING III: A MANAGEMENT TOOL

COMPETENCY GROUP/CPE/CEU: Financial Stewardship & Financial Decision Support

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

DESCRIPTION: This course helps students become specialists in the use of tools or techniques to aid management. These methods are in the areas of decision-making, planning, and controlling. Subjects include techniques for cost analysis and classification, types of budgets, standard costs, direct costs, decision cost analysis and capital expenditure analysis.

COURSE: FEDERAL GOVERNMENT ACCOUNTING I

COMPETENCY GROUP/CPE/CEU: Financial Stewardship & Financial Decision Support

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

DESCRIPTION: This course provides study and application of basic principles and practices of accounting in federal agencies. Concepts and methods of fund control systems also are covered. Practice with basic records-obligation control, cash disbursement, object class, general ledgers and cost ledgers is provided. Other topics include accounting for funding, processes appropriation, apportionment, allotment, obligation, disbursement and reimbursement, transfer appropriation, accounts-consolidated, and working fund advances.

ANNEX F

COURSE: FEDERAL GOVERNMENT ACCOUNTING II

COMPETENCY GROUP/CPE/CEU: Financial Stewardship & Financial Decision Support

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

DESCRIPTION: This course covers inventory and property accounting; reimbursable operations financed by revolving funds; advanced principles of accrual accounting; reporting of accrued expenditures and accrued revenues; preparation of financial reports; accounting in decentralized operation; consolidation of cost accounting for area of program responsibility; relationship to cost-based budgeting; support for planning-programming-budgeting system; year-end closing and accounting for lapsed appropriations, transfers, and restorations to successor 'M' accounts.

COURSE: MANAGEMENT CONTROLS IN GOVERNMENT

COMPETENCY GROUP/CPE/CEU: Financial Stewardship & Financial Decision Support

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

DESCRIPTION: Understanding concepts and principles of controls enables managers and staff to apply them better. For auditors and evaluators, understanding provides more meaningful and positive assessments. This course employs practical illustrative exercises that allow students to apply initiative. The text, lectures and quizzes are designed to stimulate and maintain interest and create a desire to be involved.

COURSE: INTERNAL AUDIT I: ELEMENTARY ASPECTS OF INTERNAL AUDITING

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

EXECUTIVE CORE QUALIFICATION(S) (Associated OPM Leadership Competencies):
Business Acumen, Results Driven

DESCRIPTION: This course deals with the theory and practical application of modern, management-oriented internal auditing. It is designed for the student new to internal auditing or as a refresher for those with a number of years of experience. Internal Audit I covers the development and profession of internal auditing, systems of internal controls, dealing with

ANNEX F

people, performing preliminary audit' surveys, audit programs, field work and deficiency findings, auditor's working papers, statistical sampling, audits of computer systems, and employee and management fraud.

COURSE: INTERNAL AUDIT II: ADVANCED ASPECTS OF INTERNAL AUDITING AND ADMINISTRATION OF THE INTERNAL AUDIT FUNCTION

COMPETENCY GROUP/CPE/CEU: Financial Stewardship & Financial Decision Support

EXECUTIVE CORE QUALIFICATION (Associated OPM Leadership Competencies):
Business Acumen (Financial Management)

DESCRIPTION: This course covers computer-assisted auditing and operations research; audit reports; review of and reply to audit reports by management; audit' summaries and activity reports to executive management; establishing the internal audit function; selecting and developing the staff; preparing long-range audit' schedules and controlling audit projects; quality control of the audit function; principles of management; relationships with external auditors and audit oversight committees; and Standards for the Professional Practice of Internal Auditing.