COURSE SYLLABUS

Federal Budgeting, Execution, and Accounting: The Relationship Course (Self-Paced)

Explore how budgeting, spending controls, and accounting functions interconnect to support effective financial stewardship in federal agencies.

Group classes (Live Online) and onsite training are available for this course. For more information, email onsite@graduateschool.edu or visit: https://www.graduateschool.edu/courses/federal-budgeting-execution-and-accounting-the-relationship-course-self-paced



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Course Outline

Module 1: Budget Formulation

- Understand the key phases and processes in federal budget formulation.
- Identify the roles of OMB, agencies, and Congress in shaping the budget.
- Review statutory requirements and guidelines that govern budget preparation.
- Examine the relationship between strategic planning and budget requests.

Module 2: Budget Execution

- Explore how appropriated funds are distributed, obligated, and expended.
- Understand apportionment, allotment, and fund control processes.
- Review the legal and regulatory framework guiding budget execution.
- Identify methods for monitoring and adjusting spending during the fiscal year.

Module 3: Federal Accounting

- Explain the principles and standards of federal accounting.
- Understand the relationship between accounting systems and budgetary data.
- Identify key financial statements and their purposes in government reporting.
- Review the role of the U.S. Standard General Ledger (USSGL) in federal accounting.

Module 4: Role of Accounting in Preparation of Performance-Based Budgets

- Define performance-based budgeting and its objectives.
- Explore how accounting data supports performance measurement and reporting.
- Identify best practices for integrating financial and performance information.
- Examine case examples of performance-based budget preparation.

Module 5: Federal Budgeting, Execution and Accounting—Summary and Application

- Summarize the interrelationship between budgeting, execution, and accounting.
- Apply learned concepts to real-world scenarios and problem-solving exercises.
- Reinforce key terminology, processes, and compliance requirements.
- Assess the impact of integrated financial management on decision-making.