COURSE SYLLABUS

Government Standard General Ledger Course

Learn how the U.S. Government Standard General Ledger supports agency financial reporting and compliance under key federal laws.

> 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/government-standard-general-ledger



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Course Outline

Module 1: Overview of U.S. Government Standard General Ledger

- Module 1 Learning Outcomes
- Overview of Standard General Ledger
- Purpose of the SGL
- Why Is the SGL Needed?
- Accrual Accounting
- Responsibility for the SGL
- SGL References

Module 2: Structure of the U.S. Government Standard General Ledger

- Module 2 Learning Outcomes
- Sections of the SGL
- Posting Journal Entries
- Chart of Accounts
- Normal Balances
- Proprietary Accounts in the SGL
- Budgetary Accounts in the SGL

Module 3: Overview of Budgetary Accounting

- Module 3 Learning Outcomes
- Overview of Budgetary Accounting
- Status of Budgetary Resources
- Journal Entries for Standard Budgetary Transactions

Module 4: Overview of Proprietary Accounting

- Module 4 Learning Outcomes
- Purpose of Proprietary Accounts
- Journal Entries Used in Proprietary Accounting

Module 5: Connecting Basic Budgetary Accounting with Proprietary Accounting

- Module 5 Learning Outcomes
- Determining Where an Event Is Recorded
- Journal Entries Linking Budgetary and Proprietary Accounting

Module 6: Reimbursable and Revolving Fund Transactions

- Module 6 Learning Outcomes
- Flow of Reimbursable Resources
- Collections Other Than Through Reimbursable Work Agreements

Module 7: Adjusting and Closing Entries

- Module 7 Learning Outcomes
- Adjusting the Accounts
- Adjusting Entries
- Closing Entries

Module 8: Financial Statements

- Module 8 Learning Outcomes
- Generating the Financial Statements
- Overview of a Crosswalk
- Form and Content of Financial Statements
- External Reporting Requirements

Module 9: Course Review Quiz

Review Questions on Journal Entries, SGL, Accounting Laws, OMB Publications, and Equations