

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 in Live Online and onsite training is available for this course. For more information, email onsite@graduateschool.edu or visit: <https://sdfm.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