


FINANCIAL TRAINING WORKSHOP DESCRIPTIONS & PREREQUISITES

WORKSHOP	DESCRIPTION	LENGTH	COURSE/WORKSHOP PREREQUISITES	
			CARMEN	INSTRUCTOR-LED
University Expenditures Policy	To ensure that expenditure decisions are consistent with the university's mission, applicable law, and ethical practice, departments must comply with the university's Expenditures Policy. This session presents the policies focusing on expenditures that require employees to exercise particular caution, including food, beverages, gifts, and employee functions.	One 2-hr session	---	
The Procurement & Payment Process	Explains the procurement and payment process at OSU. Topics include paying against purchase orders and convenience orders; processing invoices, credit memos, and payment requests; as well as honoraria and other payments to individuals.	Two 6.5-hr sessions	Core Courses	
Debits & Credits	Designed for employees new to accounting or who need a refresher in debits and credits usage.	Two 4-hr sessions	Core Courses GL 1 Acct Basics	
Using General Ledger Reports	Presents the standard monthly reports including the income statement reports used in reporting for general funds and the balance sheet reports, needed to account for other fund types. Any university employee working with General Ledger reports should attend this workshop.	One 6.5-hr session & One 4-hr session	Core Courses GL 1 Accounting Basics GL 2A Journal Entry Initiator GL 5 Inquiry & Timesavers GL 6 eReports GL 7A Fund Accounting GL 7B Budget & Fund Transfer	Debits & Credits
The Reconciliation Process	Presents the reconciliation process and shows how to reconcile departmental records to reports from the General Ledger. Includes discussion on management overview and assessing the financial health of a department. Reconciliation is a required fiscal procedure at OSU and is a departmental, not a central, responsibility.	One 6.5-hr session & One 4-hr session	Core Courses GL 1 Acct Basics GL 2A Journal Entry Initiator GL 3 Deposits GL 5 Inquiry & Timesavers GL 6 eReports GL 7A Fund Accounting	Debits & Credits Using GL Reports
Earnings Operations at OSU	Presents the rules and procedures used in managing a university earnings operation. Topics include the characteristics of earnings funds; reading the reports; recording revenues, sales tax and expenses; establishing fees/charges; and budgeting. Any OSU employee who uses an earnings fund should attend.	Two 4-hr sessions	 Same as The Reconciliation Process above	
Accounts Receivable	Explains how to proceed when providing goods and services on credit. Recommended for any university employee who works with earnings funds that extend credit to external customers.	One 6-hr session	Core Courses GL 1 Accounting Basics GL 2A Journal Entry Initiator GL 3 Deposits GL 6 eReports	Debits & Credits Earnings Ops Using GL Reports
Managing Your Department's Capitalized Equipment	Explains the policies and procedures that must be followed when tracking a department's capitalized equipment (equipment with a value of \$5,000 or more). Topics include roles and responsibilities; the life-cycle of a typical equipment item; compliance with governmental/other regulations; and audits. Recommended for Equipment Coordinators, Equipment Custodians, and Department Business Officers.	One 4-hr session	Core Courses GL 6 eReports	
Stewardship of Endowment & Gift Funds	Presents the management and investment of the endowment; setting up endowment and gift funds; differences between donated funds and research funds; tax-related issues; and how to record endowment/gift funds in the General Ledger.	Two 4-hr sessions	Core Courses GL 1 Acct Basics GL 7A Fund Accounting	Debits & Credits
Tax Obligations and Compliance at OSU	Focuses on the tax obligations of the university. It is designed to acquaint you with the tax impacts of decisions made at the departmental level. Topics include sales tax, unrelated business income tax, and gifts/contributions/fundraisers. Recommended for employees with business or fiscal responsibility in any department.	One 3.5-hr session	Core Courses	

Scarlet = Required Prerequisite

Gray = Optional and/or Recommended Prerequisite