

Change in schools and colleges in the United States. The American Association of Colleges and universities nationwide is currently aimed at redesigning its curriculum. The redesign is being phased in 150 hours of credit for the majors, and the American Association of Accountants will require that in 2000. These initiatives are inadequate of existing students to meet the demand for government accountants in the direction and delivery.

Practitioner leaders are calling for modification of curriculum at universities. That requires effectively the heads of the and to address their needs.

# E DUCATING FUTURE GOVERNMENT ACCOUNTANTS

Historically practicing accountants the loudest and most vocal in expressing interest in the field. This is a direct result of the campuses, with a focus on recruiting activities.

In 1997, the Institute of Management accountants issued a formal statement of educational needs and recommendations. The document concerns the prospective major in public accounting and in their plan for education.

Throughout the past few years accountants' opinions on education have been expressed in the direction of the field. As beneficiaries of government accountants, communicating with academic institutions who are serving students with colleges and universities should create a community of education. This article provides an orientation of the field to be familiar in developing a new curriculum.

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## EDUCATING GOVERNMENT ACCOUNTANTS

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Today's government accountants find themselves confronted with varying, and sometimes conflicting, continuing professional education requirements necessary to maintain their professional licenses and certifications. For example, most states now require CPAs to complete 80 hours of continuing professional education every two years in order to renew their licenses to practice public accounting. And, for governmental auditors, including those CPAs who audit governmental entities, the US General Accounting Office also requires 80 hours of CPE every two years, but specifies that 24 of those 80 hours be in subjects "directly related" to the government environment and to government auditing.

in government financial management or related technical topics.

For many government accountants and government financial managers, it may be difficult to identify or locate courses that will satisfy this specific requirement. Consequently, it may be wise for them to consider other options aside from trying to take traditional CPE courses.

One alternative that should be explored is pursuing an advanced or graduate degree from a college or university in a field relating to government financial management. The decision to embark on a graduate program requires careful consideration by each prospective student. Benefits include more professional and career enhancement opportunities as well as job enrichment. Because of the tremendous commitment that must be made to graduate school, the ultimate decision to pursue graduate study should be based on these and other factors and should not be based solely on the need to find an alternative to fulfilling the myriad of CPE requirements.

One possibility for government accountants and government financial managers to consider is pursuing a Master of Public Administration (MPA) from a nationally accredited college or university that offers a concentration in public finance, public budgeting and/or financial management.

The National Association of Schools of Public Affairs and Administration (NASPAA), an institutional membership organization that exists to promote excellence in public service education, publishes a biennial Directory of Programs of member organizations that have received NASPAA accreditation. Included in its 1996 Directory of Programs is a listing of 97 colleges and universities that offer graduate degrees, mainly the MPA degree, with a concentration in public finance and budgeting.

This fall, Rutgers University, through its Graduate School of Management, and in conjunction with its Graduate Programs in Public Administration, will begin offering a Master of Accountancy

Figure 1  
Curriculum for MACCY Program in Governmental Accounting

**Required Core Program: 21 Hours**

Accounting for Managers\* (waived for accounting majors)  
Government Accounting and Auditing\*  
Design and Development of Information Systems\*  
Government Budgeting Systems\*  
Public Financial Management\*  
Public Sector Auditing  
Ethical Issues in Public Policy and Administration

**Elective Courses: 9 Credit Hours**

Municipal Finance Administration  
New Jersey Municipal Finance and Accounting Practice  
Government Revenue Systems  
Management Control in Nonprofit Organizations  
Infrastructure Financing and Strategy  
Capital Budgeting

In addition to the elective courses listed above, other appropriate electives may be chosen, subject to the program director's approval.

The Association of Government Accountant's Certified Government Financial Manager (CGFM) designation also requires 80 hours biennially of continuing professional education and training. However, in order for government accountants to maintain their professional certifications as CGFMs, the subject matter for all 80 hours must be

degree (known as the MACCY degree) in Governmental Accounting. Essentially, it is an interdisciplinary, 30 credit professional Master's Degree program, consisting of five MPA courses and five Master of Business Administration (MBA) courses in accounting. The program is open to candidates who hold a Bachelor's Degree, preferably in business, economics or accounting.

It is a challenging program that integrates core courses in governmental accounting, budgeting, public sector auditing, information systems technology and public financial management with electives such as municipal finance administration and management control in nonprofit organizations.

The 30 credit format was chosen in part because of the new 150-hour requirement facing undergraduate accounting students in most states. In addition to government accountants, auditors and CPAs practicing in the government sector, this program is especially suited to prospective CPAs. For example, beginning in 2000, candidates will need to satisfy an additional 30 credits beyond the baccalaureate degree to sit for the Uniform CPA Examination in New Jersey. CPA candidates in other states face similar requirements.

Another unique feature of the new Rutgers program is that the core courses will be structured to include information that will be useful to students preparing to take the Association of Government Accountant's Certified Government Financial Manager (CGFM) examination, which is now in the late stages of development. And, the Rutgers program allows graduate students enrolled in the regular MPA

program at Rutgers University to earn an Advanced Certificate in Government Financial Management by taking five of the prescribed core courses. These courses may also be used to satisfy the MPA program degree requirements.

This 30-credit program is comprised of seven required courses and three elective courses. Candidates for the Advanced Certificate in Government Financial Management must complete 15 credit hours consisting of the five courses marked with an asterisk in the curriculum featured in *Figure 1*.

While the Rutgers program is the latest recognition of the unique field of governmental accounting and financial management, it is by no means the only graduate program catering to this unique clientele.

The University of Southern California, School of Public Administration, for example, offers a basic Master of Public Administration degree with the concentration in public finance and budgeting available. The program is comprised of four core courses, three management competencies courses and three elective courses in financial management. In addition, there is an internship seminar or experience requirement. All courses consist of four units and one unit is awarded for the internship seminar. The total number of units needed to earn the MPA degree is 40 or 41, depending on the student's professional employment experience. All students must complete the management competency course entitled Financial Management and Budgeting, in addition to selecting three elective courses chosen from the financial management cluster.

**The elective courses in the financial management cluster include:**

- Finance of the Public Sector
- Concepts and Practices of Public Budgeting
- Financial Administration in Developing Countries
- Financial Accounting in the Public and Nonprofit Sectors
- Intergovernmental Management: Local Perspective
- Intergovernmental Management: State Perspective
- Federal Management Systems

Another example of an MPA program that has been accredited by NASPAA is the MPA program offered in the School of Public Administration at Florida Atlantic University. It also has a Public Budgeting and Financial Management specialization as part of its 42 semester hour program. The core requirements consist of 24 semester hours in general public administration topics. Included in the core program is a three credit course entitled Seminar in Public Financial Administration.

The remaining 18 hours may be completed by choosing a general course of study or a field of specialization, such as in Public Budgeting and Financial Management. As part of the 18 hours, there is a required capstone seminar course in the specialization field. In addition, pre-service students must complete an internship requirement and take a Government Internship course.

**As part of the 18 hours in the specialization, all students must complete the following 12 credit hours, by taking all four of the following courses:**

- Comparative Budgeting
- Financial Environment in the Public Sector
- Productivity in Government
- Seminar in Public Budgeting Techniques (capstone course)

**The six remaining hours may be in other program electives approved by a program faculty advisor or selected from the following elective courses relating to financial management:**

- Government Accounting/Special Topics
- Program Review & Analysis
- Intergovernmental Administration
- Public Expenditure Analysis
- Directed Independent Study: Government Internship

In conclusion, this article has presented various alternative graduate programs that may be considered by government accountants wishing to further their formal education. Such graduate degree programs could serve to satisfy a variety of continuing professional education requirements that confront government accountants while enhancing academic and professional credentials.

*For further information about the Rutgers program, please contact the author, Professor Robert Werner, Director, Master's Program in Governmental Accounting, Graduate School of Management, Rutgers University, Levin Building, New Brunswick, NJ 08903. Telephone: (908)445-4441.*