

CERTIFIED SCHOOL BUSINESS DIRECTOR CURRICULUM

Updated August 2025 | All courses required unless noted otherwise

School Business Management

21 required 4-hour classes
1 required 12-hour class

Business & Personnel Management

9 required 4-hour classes

Total Classes

30 required 4-hour classes
1 required 8-hour class

ACCOUNTING

ACC 100: Introductory Governmental Accounting

This course provides an overview of basic accounting including debit/credit and journal entries. Trial Balance reconciliation and review are covered, and the basics of governmental accounting are explained. This course is meant for staff who have had limited accounting courses and those who are new to governmental accounting. It will assist with some terminology that is widely used in public schools.

Course Hours: 4 | Prerequisite: None

ACC 120: Advanced Accounting Principles

This course provides a more in depth coverage of accounting pertaining to public schools. Emphasis is placed on the basics of accounting, governance and statutory authority for public schools, budgetary, fund and encumbrance accounting. Also covered is accounting for funds as a fiscal agent of a specific program, grant or allotment. Class discussion questions enhance the learning experience.

Course Hours: 4 | Prerequisite: None

ACC 121: Advanced Accounting Practice I

This course provides in depth discussions regarding accounting for transactions in the areas of cash receipts; encumbrances and payables; e-procurement; various other general expenditures, including correction of accounting errors and journal entries, and capital projects. Class discussion questions are part of the instruction and enhancement of this class.

Course Hours: 4 | Prerequisite: ACC 120

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ACC 122: Advanced Accounting Practice II

This course covers various aspects of the accounting process beginning with the history and current components of the State Uniform Chart of Accounts, including optional and required fields. Other areas covered are accounting for allotments, the various types of allotments, carryover allotments, impact of the timing of allotments, and federal and state allotment requirements. Discussion questions for all areas are included in this class.

Course Hours: 4 | Prerequisites: ACC 120 and ACC 121

ACC 123: Advanced Accounting Practice III

This course covers development and evaluation of internal controls throughout the school district in addition to development and evaluation of property accounting/fixed assets accounting systems. Class discussion questions are part of the instruction of this class.

Course Hours: 4 | Prerequisite: ACC 122

ACC 124: Payroll Accounting

This course covers factors that affect public school payroll, school calendar law, split-funded pay, and certification issues. In addition, instruction is given on management of payroll processing and federal and state payroll regulations governing payroll. Discussion includes the relationship between Human Resources and Finance to aid participants in connecting the dots. Class discussion questions are part of the instruction of this class.

Course Hours: 4 | Prerequisite: ACC 122

ACC 125: Payroll Accounting – Advanced Topics

This course covers specifics to public school payroll such as certified payroll, classified payroll, bonuses and supplements, extra-duties pay and termination payments. It also covers deductions and reconciliations required for payroll. Class discussion questions are part of the instruction of this class.

Course Hours: 4 | Prerequisite: ACC 122

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ACC 126: Individual Schools and Special Issues in Accounting (formerly ACC 125)

This course covers specialized accounting issues affecting public schools such as individual school accounting; accounting for clubs, PTAs, PTOs, and fund raisers; and fiduciary responsibilities of the school treasurer. Also discussed are political organizations (i.e., those formed to promote bond campaigns), and foundations and their relationship with the LEA. In addition, instruction will be given on specialized issues in accounting: warehouses, credit cards, and other special issues. Class discussion questions are part of the instruction of this class.

Course Hours: 4 | Prerequisite: ACC 122

FINANCIAL PLANNING AND BUDGETING

FIN 220: Financial Planning I

This course covers sources of funding for public education. Included in this class are the revenue sources of state and federal allotments, county funding, lottery funds, Public School Building Capital Funds, and direct state and federal grants. Also covered are the factors affecting the amount and timing of the use of funds, including federal funds and carryover of funds. Discussion questions are part of the course instruction.

Course Hours: 4 | Prerequisite: ACC 122

FIN 221: Financial Planning II

This course covers limitations on the use of funds for public education; position versus dollar allotments; the Allotment Policy Manual; use of local, state and federal funding; and supplanting issues. Discussion questions are part of the course instruction.

Course Hours: 4 | Prerequisite: FIN 220

BUD 230: Budgeting I

This course covers the legal requirements for school budgets in North Carolina, including charter schools, out of county, budget calendar and planning schedule, the budget resolution, and other issues. Discussion questions are part of the instruction of this course.

Course Hours: 4 | Prerequisite: FIN 221

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BUD 231: Budgeting II

This course covers the relationship of the school budget to educational programs; tying budgets to school priorities; obtaining, analyzing, and assembling data for a comprehensive budget; and budgeting for all types of revenue. Discussion questions are part of the instruction of this course.

Course Hours: 4 | Prerequisite: BUD 230

BUD 232: Budgeting III

This course covers budget preparation and amendment procedures for the approval of the local board of education, including multiple year obligations, the role of the county commissioners in the budget process, and long-term operational and capital asset planning (CIP). Discussion questions are included as part of the course instruction.

Course Hours: 4 | Prerequisite: BUD 231

FINANCIAL REPORTING AND AUDITING

FMN 212: Risk Management

This course identifies the legal and asset loss risks faced by school districts, their officials and employees, and the types of insurance policies available to minimize those risks. The course will include discussion about Cybercrime/Cybersecurity and Workers Compensation. Case studies are an integral part of the course.

Course Hours: 4 | Prerequisite: FIN 224

FMN 213: Federal, State and Other Programs and Grants

North Carolina school districts depend almost entirely on state, federal, and other grants for their funding. Most of these grants require application processes, funding allocation/access processes, expenditure restrictions, and accountability reporting requirements. This course discusses resources including the North Carolina Allotment Policy Manual, EDGAR, and other state and federal laws and requirements. Also included is information about Time and Effort Record Keeping, Federal Monitoring, BAAS and CCIP.

Course Hours: 4 | Prerequisite: FIN 224

FIN 222: Audit & Accounting Standards

This course covers generally accepted accounting principles (GAAP) for governmental agencies, including Government Accounting Standards Board (GASB) statements; cash, modified accrual and full accrual basis accounting; preparing for your audit; and understanding the audit and results of the audit. Discussion questions will be part of the instruction for this course.

Course Hours: 4 | Prerequisite: ACC 123

FIN 223: Child Nutrition Program, Financial Accounting & Reporting (Added in 2022)

This course will provide an overview of accounting practices related to enterprise funds. It will do a deep dive into Child Nutrition rules and regulations surrounding the program including USDA Reimbursements and USDA Commodities. Also covered is the FC1A and the relationship to the trial balance. Internal controls and challenges faced in the Child Nutrition Program are addressed in this course. Instruction includes lecture, group activities/discussion and other methods of instruction.

Course Hours: 8 | Prerequisites: ACC 120, 121, 122, 123

FIN 224: Financial Reporting

*This course covers annual financial reporting, including Government-wide Financial Statements, Fund Financial Statements, Notes to the Financial Statements, and Compliance documentation and reporting. **Participants must bring to class a copy (electronic or paper) of their district's latest financial statements.** Discussion questions are included as part of the course.*

Course Hours: 4 | Prerequisite: FIN 222 and FIN 223

FIN 225: Financial Analysis & Management (formerly FIN 224)

This course covers routine cash, payroll and accounting financial management processes and procedures; internal accounting controls; and interim financial reporting. Also covered is instruction on the impact of investment management on revenue. Discussion questions are included as part of this course.

Course Hours: 4 | Prerequisite: FIN 223

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LAW AND LEGAL RESPONSIBILITY

LAW 310: Ethics & Fraud

This course covers specific legal topics governing the public schools of North Carolina in the area of disbursement of funds, negligence and fraud, program compliance, and ethics. Discussion questions are included as part of the instruction.

Course Hours: 4 | Prerequisite: FIN 224

LAW 311: Contracts & Employment Law

This course covers additional specific legal topics governing the public schools of North Carolina. Topics include public records and records retention, contracts, employment law, and privacy acts. Discussion questions are included as part of the instruction.

Course Hours: 4 | Prerequisite: LAW 310

LAW 312: Employment Law

This course explores the history and applicability to North Carolina School Districts of the Fair Labor Standards Act, the Family Medical Leave Act, and other federal employment laws. Discussion focuses on risks school districts face in terms of lack of compliance with federal labor laws.

Course Hours: 4 | Prerequisite: LAW 310

BUSINESS AND PERSONNEL MANAGEMENT

INTR 400: The Hat Factory Simulation (Added in 2022)

This course is a simulation of a week in a manufacturing plant, and is much more than a simple game. The participants will discover the value of planning and working as a team. The simulation aids participants in looking at the "big picture" strategic approach as they identify issues and improvement ideas. It is a high energy experience allowing participants to take away potential lessons for future applications in their school district.

Course Goals:

- *Discover the value of planning and working as a team*
- *Develop skills to identify issues and implement steps to improve*
- *Become aware of the "big picture" (strategic) approach*

Course Hours: 4 | Prerequisite: None

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MAN 620: Planning & Organizing (formerly MAN 630)

This course covers the key elements of planning and organizing. Included is workload management, setting goals and objectives, scheduling deadlines and prioritizing activities needed to achieve both business and personal goals. The course will include an "In Box" Activity to demonstrate the importance of planning and organizing as well as lecture, group activities/discussions, self-assessments and other methods of instruction.

Course Goals:

- *A clear understanding of the essential ingredients of planning*
- *Learn the importance of setting and prioritizing goals and objectives*
- *Understand and practice the principles of prioritizing work effectively*
- *Practice the skills of planning and organizing in a controlled environment*

Course Hours: 4 | Prerequisite: None

MAN 621: Team Building (Added in 2022)

This course focuses on teamwork and team building. It explores the five stages of team development, the characteristic of effective teams and the participant's role in leading a successful team. The course includes lecture, group activities/discussions, self-assessments and other methods of instruction.

Course Goals:

- *Diagnose and facilitate team development*
- *Gain knowledge on team building and team work*
- *Learn tips for becoming an effective team leader*
- *Understand the steps to run a successful team building activity*

Course Hours: 4 | Prerequisite: INTR 400 Hat Factory

MAN 622: Employee Engagement & Job Coaching

This course will focus on steps in developing a highly engaged team and creating a positive workplace. The course includes lecture, group activities/discussions, self-assessments and other methods of instruction.

Course Goals:

- *Understand the elements of a highly engaged team*
- *Gain concrete ideas to enhance morale and performance*
- *Learn applicable tools and strategies to help increase workplace motivation*

Course Hours: 4 | Prerequisite: None | Former: MAN 641

MAN 623: School Business Office Organization

This course covers organization flow in the school business office, job description development and effective use of job descriptions in hiring, training, and evaluating employees. The course includes lecture, group activities/discussions, self-assessments and other methods of instruction. Participants will present to the class the organizational chart of the district's finance office. Participants are to have available the job descriptions for the district's finance office for the payroll clerk/bookkeeper/accountant, accounts payable clerk/bookkeeper/accountant, and chief finance officer. At the conclusion of the class, participants will have reviewed and evaluated one of the finance office's job descriptions.

Course Goals:

- *Understand the organization of a school business department*
- *Discuss the value of job descriptions*
- *Learn to develop effective job descriptions*

Course Hours: 4 | Prerequisite: None | Former: MAN 650

MAN 624: Hiring & Interviewing

This course covers staffing recruitment and interviewing in the school business office to obtain the best person for the job. Course instruction includes lecture, group activities/discussions, self assessments and other methods of instruction.

Course Goals:

- *Understand the essentials of what business officials need to know about hiring and retaining good employees*
- *Learn skills to improve participants' ability to hire effectively*
- *Develop a set of interview questions to use when interviewing business office staff*

Course Hours: 4 | Prerequisite: MAN 623 | Former: MAN 652

MAN 625: Employee Performance & Crucial Conversations with Staff

This course covers the performance appraisal management process and effective use of the performance appraisal in increasing productivity. It will introduce skills to having crucial and difficult conversations with staff, so participants can focus on developing and maintaining a positive workplace. The course includes lecture, group activities/discussions, self-assessments and other methods of instruction.

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Participants are to have available the job descriptions used in MAN 623 for the district's finance office for the payroll clerk/bookkeeper/accountant, accounts payable clerk/bookkeeper/accountant, and chief finance officer; along with the performance appraisal instrument used in their district for these positions.

Course Goals:

- *Understanding of performance appraisal as a management process, not an annual review*
- *Develop a performance appraisal process that will motivate employees*
- *Evaluate current performance appraisal instruments used by the school district*
- *Improve skills in conducting the performance appraisal process*
- *Understand the importance of having crucial and difficult conversations with staff*
- *Learn skills on how to handle crucial conversations*
- *Discover pointers on how to manage emotions*

Course Hours: 4 | Prerequisite: MAN 623 | Former: MAN 651

MAN 631 Public Relations, Written Communication and Presentation Skills (2024 Former MAN 631/632)

This course covers public relations in the school system. Included in the course will be dealing with the media, the local board of education, county commissioners, special interest groups, instructional staff and other areas of the school business office. In addition, participants will develop skills to successfully get their point across to their audience or reader. The course includes lecture, group activities/discussions, self-assessments and other methods of instruction.

Course Goals:

- *Learn tips on developing listening skills and their role in good public relations*
- *Provide strategies to handle the media and make controversy positive*
- *Learn to write to successfully get your point across to your audience or reader*
- *Identify tips for effective presentations including PowerPoints*

Course Hours: 4 | Prerequisite: None

MAN 641: Leadership Skills II (formerly MAN 653)

This course covers leadership styles and how individual styles affect how staff is led and motivated. Participants will discover their natural behavior style and how it affects their management style. Learn skills to appropriately deal with staff, strengthen a team and establish goals to achieve a high performing staff.

Course Goals:

- *Evaluating personal skills to determine management strengths and style*
- *Adapting personal leadership style to employee's developmental needs*
- *Learn skills to appropriately deal with staff, strengthen a team and establish goals to achieve a high performing staff*

Course Hours: 4 | Prerequisite: MAN 621, 623, 625