

CERTIFIED SCHOOL BUSINESS MANAGER CURRICULUM

Effective January 2023 - Updated August 2025 | All Courses Required

School Business Management

1, 8-hour class
10, 4-hour classes

Business Office Operations & Management Skills

9, 4-hour classes
1, 8-hour class

Total Classes

19, 4-hour classes
2, 8-hour classes

ACCOUNTING

ACC 100: Introduction to Accounting

This course covers introduction to accounting principles. Emphasis is placed on debits, credits, "T" accounts and journal entries. Class discussion questions and hands-on practice enhance the learning experience.

Course Hours: 8 | Prerequisite: None

ACC 101: Accounting Principles

This course covers an introduction to 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. Class discussion questions enhance the learning experience.

Course Hours: 4 | Prerequisite: ACC 100

ACC 102: Accounting Practice I

This course covers accounting for transactions in the areas of cash receipts, encumbrances and payables, e-procurement, and various other general expenditures. In addition, accounting for capital projects, fixed assets, journal entries and special issues facing the school business professional are addressed. Class discussion questions are part of the instruction and enhancement of this class.

Course Hours: 4 | Prerequisite: ACC 101

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ACC 103: 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 to be covered are accounting for allotments, the various types of allotments, carryover allotments, impact of the timing of allotments, and federal and state allotment requirements. Correction of accounting errors will be covered in addition to discussion questions for all areas included in this class.

Course Hours: 4 | Prerequisite: ACC 101 and ACC 102

INTERMEDIATE ACCOUNTING PRINCIPLES

ACC 112: North Carolina School Payroll

This course covers many of the laws and regulations governing school payroll in North Carolina including accounting for time and attendance, withholdings and payroll processes. Also discussed is how personnel are assigned to allotments, the relationship of payroll to the Uniform Chart of Accounts and the Allotment Policy Manual. Discussion questions are a part of the instruction of this course.

Course Hours: 4 | Prerequisite: ACC 103

ACC 113: Capital Assets Accounting

This course covers the flow of a purchase, from purchase order to the financial statements, reflecting the entire accounting process for capital assets, including depreciation and inventory. Interaction between the subsidiary and general ledgers is also included. Discussion questions are used to enhance the learning experience.

Course Hours: 4 | Prerequisite: ACC 103

FINANCIAL MANAGEMENT

FMN 201: North Carolina Schools Accounting System Online Resources (formerly FMN 210)

This course will assist the participants in fully understanding where and what they can access to make them more aware of the vast resources at their fingertips. Including, but not limited to, where to find: General Statutes, IRS publications/rules, Local Government Commission,

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NCDPI website and how to access contents, salary manual, employee benefit manual, and lottery funds. It provides an overview of the following resources: NC School Board Association, NC Association of School Administrators, Institute of Government, State Treasurer. Also covered is an overview of the North Carolina Department of Public Instruction's systems such as the salary and licensure system, cash management system, the DPI website, and the BUD system for adjustments. Participants are instructed on what is contained in these systems, and how to utilize the data they contain. Discussion questions are part of the instruction of this course.

Course Hours: 4 | Prerequisite: ACC 103

FMN 204: Auditing & Internal Controls

This course covers internal controls for the accounting of public funds in school systems, including separation of duties. An overview of external auditing requirements and what is included in relation to the school finance office is provided. Discussion questions are included in the instruction.

Course Hours: 4 | Prerequisite: ACC 103

LAW AND LEGAL RESPONSIBILITIES

LAW 301: Fair Labor Standards Act & Family Medical Leave Act Laws

This course covers information regarding the Fair Labor Standards Act (FLSA), and Family Medical Leave Act (FMLA) laws and legal responsibilities. Discussion questions are part of the instruction of this course.

Course Hours: 4 | Prerequisite: None

LAW 302: Record Retention & Protection, Public Record Law & Contracts

This course introduces the relevant laws governing school systems in the areas of public record law, confidentiality, and record retention of public records. The course addresses what can be provided to the public in the areas of email and personnel records, as well as what should be protected by law. Introduction to contracts is also discussed. Class discussion questions are part of the learning experience.

Course Hours: 4 | Prerequisite: LAW 301

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LAW 303: Ethics & Fraud

This course covers additional specific legal topics governing the public schools of North Carolina in the areas of ethics in the business office, fraud detection and prevention, disbursement of funds, negligence and program compliance. Included in the course is how to establish an atmosphere conducive to reporting suspected fraud and ethical situations, what to do when you find situations of suspected fraud, and instruction regarding conflicts of interest in your school system. Discussion questions and other methods of instruction are included as part of the course.

Course Hours: 4 | Prerequisite: LAW 302

BUSINESS OFFICE OPERATIONS

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

BUS 401: Team Building (formerly BUS 403)

This course will introduce the concept of team building, consensus building, how to accomplish a goal, and other methods to function as a member of a team. The course includes lecture, group activities/discussions, self-assessments and other methods of instruction.

Course Goals:

- *Diagnose and facilitate team development*
- *Learn tips for becoming an effective team leader*
- *Explore behavior styles and the strengths each style brings to the team*
- *Develop skills to become an effective team member.*

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Course Hours: 4 | Prerequisite: INTRO 400 Hat Factory

BUS 402: Time Management & Problem Solving

This course covers the importance of time management and problem-solving skills in the business office. Managing time and effectively problem solving is a critical skill for being more productive and relieving stress. This course focuses on the skills, tools and strategies for managing time appropriately, setting priorities and making time spent more productive by identifying and learning how to avoid time wasters. The course covers the problem-solving model and keys in solving problems and includes lecture, group activities/discussions, case studies, self-assessments and other methods of instruction.

Course Goals:

- Define obstacles standing in the way of organizing and managing one's time
- Learn skills that will aid in organizing and managing one's office
- Develop the ability to prioritize one's tasks
- Understand best practices to creative problem-solving
- Learn and apply problem-solving techniques

Course Hours: 4 | Prerequisite: None

BUS 403: Communications (formerly BUS 404 revised in 2023)

This course covers oral and written communications. Included is the importance of developing strong active listening technique. The course includes lecture, group activities/discussions, self-assessments and other methods of instruction.

Course Goals:

- Learn skills that will aid in better communication
- Learn skills that will aid in writing letters, emails and reports
- Identify common grammar errors and steps used in writing correct sentences
- Identify causes of poor communication
- Provide strategies for improving communication in the business office

Course Hours: 4 | Prerequisite: None

BUS 404: Dealing Effectively with People (formerly BUS 401 revised in 2023)

This course covers how to work with difficult people. Included in the class are steps and strategies to help you effectively manage challenging relationships and ensure success in your workplace. Role playing techniques and a wide variety of methods will be part of the instruction.

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Course Goals:

- Identify causes of emotional behavior in the workplace.
- Learn skills to manage challenging relationships.
- Provide strategies for defusing emotional situations.

Course Hours: 4 | Prerequisite: None

BUS 405: Spreadsheets

This course covers beginning and intermediate functions in Microsoft Excel and Google Sheets, since spreadsheets are a major tool used in the business office.

Course Goal: Learn Microsoft Excel and Google Sheets functions and tips that are beneficial in day-to-day operations in the business office.

Course Hours: 4 | Prerequisite: None

BUS 406: Cybersecurity & AI (Added in 2026)

This course provides participants with critical knowledge at the intersection of finance, technology, and compliance. Participants will explore cybersecurity frameworks tailored to K-12 operations, including strategies for protecting sensitive student and financial data, mitigating ransomware risks, and ensuring compliance with state and federal regulations. The course also introduces practical applications of Artificial Intelligence (AI) in financial forecasting, audit automation, and fraud detection, while highlighting ethical and legal considerations in AI adoption. Additionally, participants will gain guidance on contractual best practices, focusing on vendor risk management, data privacy agreements, and procurement language that aligns with North Carolina Department of Public Instruction (NCDPI) requirements. Through real-world case studies and peer collaboration, attendees will leave equipped to strengthen fiscal responsibility, safeguard digital assets, and negotiate technology contracts that support both educational and operational excellence.

Course Hours: 4 | Prerequisite: None

MANAGEMENT SKILLS

MAN 601: Supervisory Skills (formerly MAN 601 and 602)

This course will introduce supervisory skills needed to manage a staff. Included in this course is transitioning from a peer to supervisor, defining your personal behavioral style and how it affects your management style, the functions of a supervisor and tools to accomplish these

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functions. This course covers leadership styles and how your style affects how you lead and motivate staff. Course instruction includes lecture, group activities/discussions, self-assessments and other methods of instruction.

Course Goals:

- *Understanding the functions performed by managers*
- *Understanding the basic skills required for effective management*
- *Evaluating your personal skills to determine your management strengths and style*
- *Understanding the essentials of motivation*
- *Adapting your leadership style to your 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: 8 | Prerequisite: None

MAN 602: Hiring and Interviewing (formerly MAN 603)

This course introduces the skills of staffing, recruiting and interviewing to create the business office you need to cover the various areas of responsibilities of the office. Included is an overview of the laws effecting hiring employees, instruction in reviewing job descriptions for the office covering key functions and responsibilities, evaluating resumes, and interviewing. The course includes lecture, group activities/discussions and other methods of instruction.

Participants must bring the school system job description for the payroll accountant, clerk or similar title to class.

Course Goals:

- *Gain knowledge of the laws that affect human resource decisions*
- *Understand the importance of a job description in recruiting and hiring employees*
- *Develop insight and skills in reviewing resumes and or applications*
- *Learn skills to improve your ability to interview effectively*

Course Hours: 4 | Prerequisite: None

MAN 603: Employee Engagement & Difficult Conversations with Staff (Added in 2022)

This course focuses on steps in developing a highly engaged team. It introduces skills to having difficult conversations with staff, to keep 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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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*
- *Understand the importance of having difficult conversations with staff*
- *Learn skills on how to handle difficult conversations*
- *Discover pointers on how to manage emotions*

Course Hours: 4 | Prerequisite: MAN 601 and MAN 602