

**REPRESENTATIVE CLASS LIST FOR
MEKELEXX MANAGEMENT SERVICES**

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Basic and General Concepts

Introductory Accounting Concepts for Non-Accountants – 2 Days

This is an introductory class for federal and non-federal employees who need to understand basic accounting concepts in preparation for more advanced accounting classes or to just get a basic understanding of terminology and concepts. The class uses lecture and exercises. – No Prerequisites

Basic Government Budgeting and Accounting Concepts for Non-Accountants – 1 Day

This is an introductory class for federal and non-federal employees, who may or may not be in the budget or accounting fields, who need to understand basic federal budgeting and accounting concepts in preparation for more advanced classes or to just get a basic understanding of terminology and concepts. The class uses lecture and short quizzes. – No Prerequisites

Basic Government Budgeting and Accounting Concepts for Managers – 1 Day

This is an introductory class for federal and non-federal managers, who may or may not be in the budget or accounting fields, who need to understand basic federal budgeting and accounting concepts in preparation for more advanced classes or to just get a basic understanding of terminology and concepts. The class uses lecture and short quizzes. – No Prerequisites

Budget and Accounting for Non-financial Managers – 3 Days

This is an introductory class for federal and non-federal managers, who may or may not be in the budget or accounting fields, who need a good understanding of the federal budget and accounting concepts in preparation for more advanced classes or to just get understanding of the process, terminology and concepts. The class uses lecture and exercises. – No Prerequisites

Budget and Accounting for Non-financial Personnel – 4 Days

This is an introductory class for non-financial personnel who need a good understanding of the federal budget and accounting concepts in preparation for more advanced classes or to just get understanding of the process, terminology and concepts. The class is taught at a pace for those less familiar with the Federal government and has additional basic explanations of key concepts than the course for managers. The class uses lecture, discussion and exercises. – No Prerequisites

Introduction to the Government Standard General Ledger for Budget Personnel – 2 Days

This is an introductory class for budget personnel who need to understand basic US Government Standard General accounting process for budgetary accounting and reporting. The class uses lecture and quizzes. – No Prerequisites

The Chief Financial Officers Act of 1990 – Provisions and Requirements – 2 Days

This is a basic class for federal personnel who need to understand the provisions included in the CFO Act and the requirements it established. This class includes a discussion of how it relates to the Federal accounting and budgeting environment and the underlying goals of Federal financial management. The class uses lecture and quizzes. – No Prerequisites

The Evolution of Federal Accounting Requirements and Laws – 1 Day

This is a basic class for federal personnel who need to understand the progression of laws and regulations that have created today's budget and accounting environment. It includes discussion of the goals, purpose, concepts, standards and reports required for Federal agencies. The class uses lecture and discussion. – No Prerequisites

Accounting

Government Bookkeeping and Accounting for Non-Accountants – 3 or 5 Days

This is a basic introductory class for federal and non-federal personnel who need to understand basic accounting concepts and procedures. This class starts with basic terminology, discusses basic general accounting and proceeds to the uniqueness of Federal accounting. This class will introduce how entries are made to the basic documents (General Journal, General Ledger and Trial Balance) proceeding to how they are summarized and reported. This is an entry level hands on class for those new to bookkeeping and accounting. The class uses lecture, exercises and cash studies. The 3 and 5 day versions are similar with the 5 day containing an additional intensive case study embracing all the concepts discussed in the class. – Prerequisites: Individuals taking this class should have an understanding basic accounting processing and procedures or have taken Introductory Accounting Concepts for Non-Accountants.

Practical Exercise in Government Accounting – 3 or 5 Days (This class is most effective when scheduled with the course just above.)

This is a basic introductory class for federal and non-federal personnel who need to apply basic accounting concepts and procedures. This class builds on the material provided in Government Bookkeeping and Accounting for Non-Accountants. This class creates the books for an agency from the appropriation through to reporting. This a case study using documents and accounting records to identify and post transactions. There are control points to explain key items and ensure every student is on track. The class uses lecture and cash studies. The 3 and 5 day versions are similar with the 5 day containing a full set of reports and more types of transactions. – Prerequisites: Individuals taking this class should have attended Government Bookkeeping and Accounting for Non-Accountants. Taking this class without the prerequisite is highly discouraged.

Extended Introductory Standard General Ledger – 4 Days

This course is a comprehensive introductory presentation that provides a foundation in basic federal accounting and budgeting concepts. Building on this foundation, the instruction develops the concepts of the integrated Federal accounting approach to controlling resources and the related proprietary accounts. With the concepts in place, the course continues with a simplified explanation of how the U. S. Government Standard General Ledger (SGL) accounts and transactional flows are used to monitor and report for basic operating appropriations and reimbursable resources. On the last day there is a freeform discussion and review period to deal with questions and concerns about implementation and application in the real workplace. . – Prerequisites: Individuals taking this class should have an understanding basic accounting processing and procedures or have taken Introductory Accounting Concepts for Non-Accountants.



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Basic Standard General Ledger Accounting – 2 Days

This is a basic class for federal and non-federal personnel who need to learn how to use the US Standard General Ledger to record budgetary and proprietary accounting events. This class will explain the basic structure of the standard posting entries and when they are applied. The class uses lecture and exercises. – Prerequisites: Individuals taking this class should have an understanding basic accounting processing and procedures or have taken either Introductory Accounting Concepts for Non-Accountants or Budget and Accounting for Non-financial Personnel.

Intermediate Standard General Ledger Accounting – 2 Days

This is a basic class for federal and non-federal personnel who need to receive reinforcement or refresher on how to use the US Standard General Ledger to record budgetary and proprietary accounting events before attending the Advanced Standard General Ledger Accounting. This class will explain the basic structure of the standard posting entries at a slightly faster pace and discuss the Treasury's published guidance documents. The class uses lecture and exercises. – Prerequisites: Individuals taking this class should have an understanding basic accounting processing and procedures or have taken Introductory Accounting Concepts for Non-Accountants and have either attended a Basic Standard General Ledger class with Mekelexx Management Services or some other source or have extensive experience using the Standard General Ledger.

Advanced Standard General Ledger Accounting – 2 Days

This is an advanced class for federal and non-federal personnel who need to understand how the US Standard General Ledger entries are applied to the closing and canceling process, obligation adjustments and transfers. The class uses lecture and exercises. – Prerequisites: Individuals taking this class should have attended a Basic Standard General Ledger class taught by Mekelexx Management Services or Intermediate Standard General Ledger Accounting taught by Mekelexx Management Services. Taking this class without the prerequisites is highly discouraged.

Extended Advanced Standard General Ledger – 3 Days

This course is a comprehensive advanced presentation for federal and non-federal personnel who need to understand how the US Standard General Ledger entries are applied to the closing and canceling process, obligation adjustments and transfers. This class is similar to the Advanced Standard General Ledger with an additional first day to review material from the Basic Standard General Ledger class. It is recommended for those individuals who have not had the basic material for a long period and do not wish to take either the Basic or Intermediate class, this will provide a good base to prepare for the advanced material. The class uses lecture and exercises. – Prerequisites: Individuals taking this class should have attended a Basic Standard General Ledger class taught by Mekelexx Management Services or Intermediate Standard General Ledger Accounting taught by Mekelexx Management Services.

Accounting for Revolving Funds – 2 Days

This is an advanced class for federal and non-federal personnel who need to understand how the US Standard General Ledger entries are applied to business funds commonly known as revolving funds or working capital funds. The class includes discussions of how to record and report on miscellaneous receipts. The class uses lecture and exercises. – Prerequisites: Individuals taking this class should have attended the Advanced Standard General Ledger class taught by Mekelexx Management Services. Taking this class without the prerequisites is highly discouraged.

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Management of Revolving Fund (Working Capital Fund) Operations – 2 Days

This is an intermediate level class for federal and non-federal personnel who need to understand how the business funds commonly known as revolving funds or working capital funds are created and managed. The class includes discussions of the concept, structure, various uses, underlying procedures, rate setting and reporting. The class uses lecture and exercises. – Prerequisites: Individuals taking this class should have attended the Advanced Standard General Ledger class taught by Mekelexx Management Services. Taking this class without the prerequisites is highly discouraged.

Upward and Downward Adjustments of Prior Year Obligations – 1 Day

This is an intermediate level class for federal and non-federal personnel who need to understand how to record changes to prior year obligations using the US Standard General Ledger. This procedure is applicable to all appropriations and fund types for the Federal government. The class uses lecture and exercises. – Prerequisites: Individuals taking this class should have attended a Basic Standard General Ledger class taught by Mekelexx Management Services or Intermediate Standard General Ledger Accounting taught by Mekelexx Management Services. Taking this class without the prerequisites is highly discouraged.

Introduction to Federal Accounting Concepts and Standards – 3 Days

This is an intermediate level class for federal and non-federal personnel who need to understand the Federal accounting concepts and standards as described by the Federal Accounting Standards Advisory Board (FASAB) and how they apply in the Federal budgeting, accounting and reporting environment. This overview includes the discussion of all the existing concepts and standards structured for a better understanding of what is included and required for Federal agencies. These concepts and standards are required for implementation in all Federal agencies by law. The class uses lecture and quizzes. – Prerequisites: Individuals taking this class should have attended a Basic Standard General Ledger, Intermediate Standard General Ledger Accounting, or have a working knowledge of the US Standard General Ledger budgetary and proprietary accounts. Individuals who do not meet the prerequisites can still gain for the class in general but may not understand the accounting impacts and posting examples.

Reimbursable Operations and Accounting – 2 Days

This is an intermediate level class for federal and non-federal personnel who need to understand reimbursable operations (offsetting collections) are established, controlled, and recorded. The class includes discussions of the concept, legal restrictions, and reporting. The class uses lecture, quizzes, and exercises. – Prerequisites: Individuals taking this class should have an understanding basic accounting processing and procedures or have taken either Introductory Accounting Concepts for Non-Accountants or Budget and Accounting for Non-financial Personnel.

Standard General Ledger Trial Balance Analysis – 3 Days

This is an advanced class for federal and non-federal personnel who need to review Federal appropriated and reimbursable fund trial balances for imbalances, relationships and abnormal balances. The class shows how to review a trial balance for standard relationship within the budgetary and proprietary accounts and between budgetary and proprietary accounts. Additionally, there is a discussion of the FMS 2108 – Year End Closing Report and how to use it to verify the relationship of fund authorities and equities. The class uses lecture, discussion, quizzes and exercises. – Prerequisites: Individuals taking this class should have attended the Advanced Standard General Ledger class taught by Mekelexx Management Services. Taking this class without the prerequisites is highly discouraged.



Federal Reporting

FACTS I and Federal Form and Content Reports – 2 Days

This is an intermediate level class for federal and non-federal personnel who need to understand the Federal reporting systems for proprietary accounts and formats for the General Purpose Federal Financial Reports. The class addresses specifically how the Federal Agencies' Centralized Trial Balance System I (FACTS I) is currently reported with its procedures and edits. It also addresses the format and content of the consolidated agency reports and describes in detail each of the six basic financial reports. The class uses lecture and exercises. – Prerequisites: Individuals taking this class should have attended a Basic Standard General Ledger class taught by Mekelexx Management Services or Intermediate Standard General Ledger Accounting taught by Mekelexx Management Services. Taking this class without the prerequisites is highly discouraged.

FACTS II Reporting – 2 Days

This is an intermediate level class for federal and non-federal personnel who need to understand the Federal reporting systems for budgetary accounts. The class addresses specifically how the Federal Agencies' Centralized Trial Balance System II (FACTS II) is currently reported with its procedures and edits. It also addresses the format and content of the reports it replaced. The class uses lecture and exercises. – Prerequisites: Individuals taking this class should have attended a Basic Standard General Ledger class taught by Mekelexx Management Services or Intermediate Standard General Ledger Accounting taught by Mekelexx Management Services. Taking this class without the prerequisites is highly discouraged. (NOTE: Budget Personnel who would like to take this course but do not wish to attend and accounting course should take Basic Government Budgeting and Accounting Concepts for Non-Accountants prior to attending).

SF 133 – Report on Budget Execution and Budgetary Resources – 2 Day

This is an intermediate level class for federal and non-federal personnel who need to understand the Report on Budget Execution and Budgetary Resources (SF 133) is prepared. This class discusses the source and use of the report and covers every line. The class uses lecture and exercises. – Prerequisites: Individuals taking this class should have attended a Basic Standard General Ledger class taught by Mekelexx Management Services or Intermediate Standard General Ledger Accounting taught by Mekelexx Management Services. Taking this class without the prerequisites is highly discouraged. (NOTE: Budget Personnel who would like to take this course but do not wish to attend and accounting course should take Basic Government Budgeting and Accounting Concepts for Non-Accountants prior to attending).



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Fiscal Law

Principles of Federal Appropriations Law – 2 or 3 Days

This is a basic class for federal and non-federal personnel who need to learn the concepts and terminology of fiscal law as it pertains to the use and control of appropriated funds within the Federal government. The class provides an overview of the General Accounting Office's publication "Principles of Federal Appropriations Law" (also known as the Redbook). The difference in days is attributable to the amount of detail. The longer version includes a greater number of cases studies and detail within each of the subject areas. The 3-day version is recommended, but when time does not allow, a 2-day version is offered. The class uses lecture and quizzes. – No Prerequisites

Principles of Federal Appropriations Seminar – 4 Days

This is an in-depth basic class for federal and non-federal personnel who need to learn the concepts and terminology of fiscal law as it pertains to the use and control of appropriated funds within the Federal government. The class provides a review of the General Accounting Office's publication "Principles of Federal Appropriations Law" (also known as the Redbook). The class includes extensive discussion of GAO case histories and the responsibilities of Certifying officers. The class uses lecture and quizzes. – No Prerequisites

Overview of Appropriations Law for Supervisors – 1 Day

This is a basic class for federal and non-federal supervisor who need a general understanding the concepts and terminology of fiscal law as it pertains to the use and control of appropriated funds within the Federal government. The class provides an executive overview of the General Accounting Office's publication "Principles of Federal Appropriations Law" (also known as the Redbook). The class uses lecture and quizzes. – No Prerequisites

Manager's Seminar on Fiscal Law – 1 Day

This is a basic class for federal and non-federal supervisor who need a general understanding the concepts and terminology of fiscal law as it pertains to the use and control of appropriated funds within the Federal government. This class is more free form with key presentation points and case studies. It is intended to introduce concepts and discuss events and situation that exist within the individual's organization. The class is a discussion seminar. – No Prerequisites

Federal Appropriations Law Refresher – 1 Day

This course is a review of the basic appropriations law controls and restrictions that limit the use of Federal resources. It is designed to reinforce the existing principles and concepts while addressing the newest changes and updates that have occurred in the last few years. This course is updated as new decisions are issued. – No Prerequisites



Federal Budgeting

Federal Budget Process – 2 Days

This is a basic class for federal and non-federal personnel who need to understand how budget resources are requested, consolidated, reviewed, appropriated, apportioned and approved. This is an overview that explains the roles and responsibilities of all the participants. This class uses lecture, discussion, and quizzes. – No Prerequisites

Budget Formulation – 3 Days

This is a basic class for federal and non-federal personnel who need to understand the concepts and procedures for creating a budget compliant with the Federal budget system practices. This class discusses procedures and methodologies to identify and estimate costs while compiling a comprehensive budget request product that will represent the needs of the organizational element. This class uses lecture, discussion, case studies and exercises. – No Prerequisites

Budget Execution – 2, 3 or 4 Days

This is a basic class for federal and non-federal personnel who need to understand how to establish a financial plan, make adjustments, reprogram resources and monitor performance. The difference in number of days is the attention on details and the number of exercises and case studies. This class uses lecture, discussion, case studies and exercises. – No Prerequisites

Budget Justification – 3 or 4 Days

This is a basic class for federal and non-federal personnel who need to learn how to justify budgetary requests and document requirements within their budget requests. This includes guidance on how to express requirements and impacts with factual, clear and complete believable statements. The difference in days is the number of exercises and case studies. This class uses lecture, discussion, case studies and exercises. – No Prerequisites

Budget Analysis Workshop – 3 or 5 Days

This is a basic class for federal and non-federal personnel who need to learn how to justify budgetary requests and document requirements within their budget requests. This includes guidance on how to express requirements and impacts with factual, clear and complete believable statements. The difference in days is the number of exercises and case studies. This class uses lecture, discussion, case studies and exercises. – No Prerequisites



Other Subjects Descriptions of the following classes available upon request:

Introduction to Activity Based Costing - Concepts and Application - 1 Day

Activity Based Costing - Concepts and Application – 2 or 3 Days

Using and Understanding Activity Based Costing in Process Development and Evaluation – 2 Days

Implementing Business Process Reengineering in the Government Environment – 2 Days

Using the Balanced Score Card – 2 Days

Creating and Using Performance Factors – 2 Days

Implementation Strategy for New Accounting Systems – 1 Day

Principles of Management in Application – 3 Days

Creative Thinking – 2 or 3 Days

Process Identification and Design – 3 Days

Mekelexx provides a full range of training in all areas of Government Contracting.

Programs are available on the following: Construction Law, Immigration, Personnel & Employment Law, International Law, Intellectual Property, Management Development and Commercial Contracts & Practices. Please contact me at mlamb@mekelexx.com for details and arrangements.

Mekelexx provides a full range of training in all areas of Process Management. Program descriptions available upon request.

This is not an all inclusive list. Additional subject areas and modifications or changes to existing classes and subjects are available. Course can be developed for any subject on a case-by-case basis, free estimates. All classes can be customized on an added fee basis.



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