

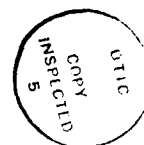
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THESIS



MARINE CORPS FINANCIAL MANAGEMENT OFFICER
TRAINING IN THE 1990'S

by

Judith J. Mellon

June 1990

Thesis Advisor:
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This thesis evaluates the adequacy of the current training programs provided to Marine Corps financial officers with the primary Military Occupational Specialty (MOS) 3404. Using the responses from a financial training questionnaire which was distributed to Marine financial officers, and interviews with selected senior financial officers. The thesis explores how training programs can be enhanced to best prepare these officers for the 1990's. This research concludes that: (1) Financial officers will need to be versatile to deal with the changing financial systems in the 1990's. (2) The Financial Management Officers Course can be improved by adding a supervisory perspective of disbursing and exposure to the other financial management areas. (3) The Marine Corps Practical Comptrollership Course should be targeted at officers with approximately three years experience and an advanced course should be developed. (4) More intra-MOS training should be encouraged.					
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TRAINING IN THE 1990'S

by

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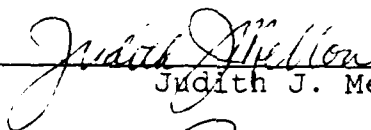
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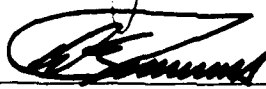
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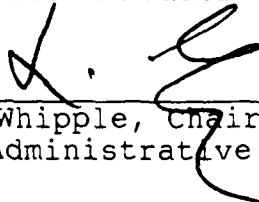
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ABSTRACT

This thesis evaluates the adequacy of the current training programs provided to Marine Corps financial officers with the primary Military Occupational Specialty (MOS) 3404. Using the responses from a financial training questionnaire which was distributed to Marine financial officers, and interviews with selected senior financial officers. The thesis explores how training programs can be enhanced to best prepare these officers for the 1990's. This research concludes that:

(1) Financial officers will need to be versatile to deal with the changing financial systems in the 1990's.

(2) The Financial Management Officers Course can be improved by adding a supervisory perspective of disbursing and exposure to the other financial management areas.

(3) The Marine Corps Practical Comptrollership Course should be targeted at officers with approximately three years experience and an advanced course should be developed.

(4) More intra-MOS training should be encouraged.

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I. INTRODUCTION

A. PURPOSE

The primary question this thesis will answer is, "What can be done to improve the training for Marine financial officers so their job performance will keep pace with the changes to be faced in the 1990's?" This study examines the adequacy of current training programs for Marine Corps financial officers and explores how these programs can be enhanced.

Several factors had to be considered in order to answer that question. First, I had to determine what type of fiscal scenario Marine finance officers foresee. Secondly, I looked at what kind of training they think they need to prepare them for the 1990's. Third, the current training programs were examined to determine whether they will provide financial officers with the necessary skills and, if not, what changes or adjustments are required.

B. METHODOLOGY

I spoke with and surveyed many financial officers in order to derive ideas about the direction Marine Corps financial training programs need to take in the future and to provide feedback on the effectiveness of the current programs.

I distributed questionnaires to 206 Marine financial officers to determine how effective current programs have been, how these officers expect their jobs to change during the 1990's, and how the training programs can be improved. I interviewed nine key financial officers about what they believe the 1990's hold and what kind of training is necessary to prepare officers to operate in those scenarios. I also spoke to many other financial officers about their perceptions of training and changes expected in this decade.

C. BACKGROUND OF FINANCIAL TRAINING IN THE MARINE CORPS

The Marine Corps has had a training course for disbursing officers since approximately 1945 [Ref. 1]. Until 1979 accounting and budget officers attended the Fiscal Accounting Course, which was designed for junior enlisted Marines, or the Navy Practical Comptrollership Course. In 1979 the Marine Corps established its first course to train its officers and civilians serving in financial management billets, the Marine Corps Practical Comptrollership Course (MCPCC).

In the mid-1980's the Marine Corps realized there was a problem with career progression within the financial officer community. In 1986 three financial military occupational specialties (MOS's), Disbursing Officer (3402), Accounting Officer (3406), and Financial Management Officer (3415), were combined into one specialty, Financial Management Officer (3404). In 1987 the Financial Management Officers Course

(FMOC) was developed to teach lieutenants coming into the financial field the basics of disbursing, accounting, budgeting, and resource evaluation and analysis. Today there is the entry-level FMOC and the MCPCC, which is conducted much as it was prior to the MOS consolidation.

D. PREVIOUS RESEARCH

Previous research has been done on various aspects of the financial education and training of Marine fiscal personnel (Gombo, 1980; Read and McMahon, 1983; Crim, 1986). Since these studies were done the Marine Corps has consolidated three financial specialties into one, MOS 3404. Chapter II of this thesis explains the background behind this consolidation.

Gombo (1980) analyzed the adequacy of the education and training of financial management officers to fulfill their responsibilities and concluded: (1) that entry level financial management officers were not receiving adequate budget and internal review training, and (2) there was a need for more graduate level financial management education. [Ref. 2]

Read and McMahon (1983) focused their study on the need for entry level financial management instruction. Read and McMahon concluded: (1) there is a need for entry level financial management instruction, and (2) the scope of the training depends on the desired proficiency level of financial management officers and whether the Marine Corps wants to use

training programs provided by other services or whether it wants to establish its own course of instruction. [Ref. 3]

Crim (1986) focused on the adequacy of computer education and training for Marine financial management officers. That study concluded: (1) computer training needed to be added to the then upcoming FMOC, and (2) more financial officers should attend courses offered at the Computer Science School. [Ref. 4]

The consolidation of the financial officer specialties created some unique training requirements. This study looks at the effectiveness of training since that MOS consolidation was accomplished in 1986.

E. THESIS ORGANIZATION

This thesis is divided into six chapters. The first three chapters provide background on the topic, the next two deal with the data gathered and interpretation of that data, and the final chapter contains a summary and recommendations. The first chapter has introduced the reader to the purpose and methodology of this study, some background of financial training in the Marine Corps and the previous research of similar topics.

Chapter II gives the recent history of financial management in the Marine Corps, an explanation of the financial MOS consolidation, a description of the 3404 specialty, and provides background on the job structure. Chapter III outlines

the financial officer training programs currently used within the Marine Corps and other Department of Defense organizations.

Chapter IV discusses the method used for the questionnaire and presents and evaluates the response data. Chapter V introduces and analyzes data from the interviews of the senior financial officers. Chapter VI contains conclusions and recommendations.

II. FINANCIAL MANAGEMENT IN THE MARINE CORPS

A. HISTORY OF THE FINANCIAL OFFICER ROLE

A brief history of the development of the financial officer is necessary to understand Marine Corps financial management. Almost since its establishment in the late eighteenth century the Marine Corps has had a Quartermaster to conduct supply and financial functions. By 1920 a tiny finance section within the Quartermaster Department developed. The National Security Act of 1947 first established the comptroller of the Department of Defense and the Quartermaster's financial section came under the Comptroller of the Navy.

In 1953 the Fiscal Division, Headquarters Marine Corps was established. The Commandant directed that special staff sections be organized to perform comptroller functions where the fiscal workload was sufficient to warrant it. Otherwise fiscal matters were assigned to various staff officers and restricted officers were designated responsibility for disbursement of monies.

The comptroller's duty and responsibility was to plan, coordinate and supervise matters pertaining to the broad area of financial management, both appropriated and non-appropriated activities. This included planning for, coordinating and supervising budgeting, accounting, disbursing

and statistical functions. The Commandant of the Marine Corps stated at that time that he did not want a "corps of comptrollers." The idea was to not develop a permanent MOS for financial officers. In fact, the Commandant directed that no officer be assigned consecutive financial management tours. The Marine Corps emphasis was on broad operational experience and general administrative skills for its financial officers rather than technical knowledge.

In 1968 with the introduction of Project PRIME, a new resource management and accounting system, the complexity of financial management greatly increased. The Marine Corps began to recognize the need for highly trained people to operate the PRIME system and made two significant policy changes for its financial management officers. First, it established military occupational specialty 3415, Financial Management Officer, as an additional specialty. Officers who carried the 3415 designation had other primary MOS's but they were assigned occasional billets in financial management. Secondly, officers were provided the opportunity for graduate level education in financial management after which they would become Financial Management Specialists, MOS 9644.

In 1976 the MOS 3415 became available as a primary MOS for unrestricted officers. Officers who had completed at least one tour in a combat arms or other support MOS could apply for MOS 3415 as a primary or a secondary specialty. Since female officers were excluded from combat arms specialties they were

exempt from this requirement and could be assigned the MOS 3415 as second lieutenants. In 1977 for the first time unrestricted officers were assigned the disbursing officer designation. The auditing and accounting specialties remained restricted MOS's at that time. [Ref. 2]

B. MILITARY OCCUPATIONAL SPECIALTY CONSOLIDATION

In 1986 the Fiscal Director of the Marine Corps directed that unrestricted officers in three financial MOS's, 3402-Disbursing Officer, 3406-Accounting Officer, and 3415-Financial Management Officer, be consolidated into a single MOS, the 3404 Financial Management Officer. Limited duty officers (LDO) billets were redesignated as unrestricted MOS 3404 billets while the warrant officer billets were retained. MOS 3410, Nonappropriated Fund Auditing Officer has not merged with the other financial specialties and still has LDO and warrant officer billets.

This reorganization of the MOS structure was brought on for two reasons: (1) a lack of broadly trained and experienced officers for top financial management billets, and (2) a structural imbalance within the various MOS's. The old MOS structure did not provide for adequate career progression and development. For example, the MOS 3402 did not have a sufficient number of field grade (major and lieutenant colonel) billets to allow junior officers advancement within the MOS. The MOS 3415 had an inadequate number of company

grade (lieutenant and captain) billets for officers to obtain experience required for field grade positions. This would afford officers with the 3404 MOS the opportunity to:

- 1) obtain training in accounting, disbursing, resource evaluation, budgeting and comptrollership,
- 2) to follow a normal career progression pattern,
- 3) to receive the foundation necessary to prepare them for their financial management responsibilities at the field grade level. [Ref. 4]

Since 1986 MOS 3404 has been assigned as a primary MOS to lieutenants at the entry level and to officers transitioning from combat arms and other support specialties upon completion of the FMOC. The Marine Corps may now have a "corps of comptrollers" but it intends that they be Marines first and foremost [Ref. 5]. They are expected to be resource managers competent in all technical and managerial aspects and to be warriors and leaders of Marines who understand the Corps purpose, structure and operations so they can advise the commander on how best to use his assets.

C. MILITARY OCCUPATIONAL SPECIALTY 3404 DESCRIPTION

Summary: Financial management officers formulate and supervise the execution of policies and procedures pertaining to financial management practices, to include budget formulation, budget execution, disbursing, and accounting for appropriated funds, in the shore establishment and the operating forces.

Duties and Tasks:

- 1) Advises the commander and staff on all matters concerning the technical aspects of disbursing and the regulations and directives that govern performance. Supervises and directs the operations of a disbursing office. Interprets regulations and directives and formulates policies and procedures relative to disbursing in compliance with applicable laws and regulations. Coordinates disbursing matters with other activities of the command. Ascertains the validity of disbursements and/or collections of public funds. Is personally accountable for the legal expenditures of all funds.
- 2) Advises the commander on all matters pertaining to the technical aspects of financial accounting policies and procedures, and exercises general supervision over all facets of financial accounting performed. Directs the preparation of periodic and interim financial accounting reports for local use and for submission to higher headquarters. Ascertains the validity of commitment, obligation, and expenditure documents to conform with directives of the Officer of the Comptroller of the Navy. Assists in budget estimate preparation by providing the financial history of all funds for which financial accounting is performed.
- 3) Advises the commanding general/comptroller in all facets of financial management, and identifies the resource implications of general management practices. Participates in the budget formulation and budget execution process by assisting in planning, monitoring, and evaluating programs for the improvement of manpower, material, and fund utilization. Develops cost analyses and reviews statistical data. Supervises preparation of accounting reports and provides technical assistance in financial matters to subordinate commands and staff sections. Performs internal review (now called resource evaluation and analysis) functions as a means of assessing organizational effectiveness. Assists in bureau-level fiscal matters in all major Marine Corps appropriations. [Ref. 6]

D. MILITARY OCCUPATIONAL SPECIALTY 3404 STRUCTURE

Table I, for MOS 3404, and Table II, for MOS 9644, are given to illustrate the structure of financial management billets both by grade and by position. There are six MOS 3406 accounting warrant officer billets and 35 MOS 3402 disbursing warrant officer billets which do not appear in either table.

[Ref. 7]

**TABLE I.
MOS 3404 FINANCIAL MANAGEMENT OFFICER BILLETS
AS OF MARCH 1990**

BILLET TYPE	LT	CAPT	MAJ	LTCOL	TOTAL	%
Accounting	9*	8	4	3	24	11
Budget	9	21	4	6	40	18
Comptroller	0	1	12	8	21	9
Deputy Compt	0	0	9	1	10	4
Disbursing	52**	37	16	9	114	51
Resource Eval and Analysis	3	4	3	0	10	4
School	0	2	0	0	2	1
Commanding/ Exec Officer	0	0	1	0	1	1
TOTAL	73	73	49	27	222	100%

*There are also six MOS 3406 warrant officer accounting billets which do not appear in this table.

**There are also thirty-five MOS 3402 warrant officer disbursing billets which do not appear in this table.

TABLE II.
MOS 3404 FINANCIAL MANAGEMENT SPECIALIST BILLETS
AS OF MARCH 1990

BILLET TYPE	LT	CAPT	MAJ	LTCOL	COL	TOTAL	%
Budget	0	1	9	6	2	18	42
Comptroller	0	0	3	5	9	17	39
Deputy Compt	0	0	1	3	0	4	9
School	0	0	1	1	0	2	5
Commanding/ Exec Officer	0	0	0	0	2	2	5
TOTAL	0	1	14	15	13	43	100%

III. CURRENT FINANCIAL MANAGEMENT TRAINING OPPORTUNITIES

A. GENERAL

The Marine Corps currently has two schools to train its financial officers, the Financial Management Officers Course (FMOC) and the Marine Corps Practical Comptrollership Course (MCPCC). A correspondence course, entitled Financial Management, is also available for basic financial training through the Marine Corps Institute. The Marine Corps also uses the Navy Practical Comptrollership Course and the Professional Military Comptroller School to train a limited number of its financial officers and civilians. This chapter provides a brief description of each of these courses.

There are many other financial training classes throughout the Department of Defense (DoD). However, few Marines attend these courses because the Marine Corps believes a key element of its financial training is understanding the Marine Corps' concept of operations and because of the peculiarities of Marine Corps budgeting, accounting and disbursing systems. If DoD moves toward joint financial systems these schools will become more important to the Marine Corps.

B. FINANCIAL MANAGEMENT OFFICERS COURSE (FMOC)

The FMOC was developed in 1987 primarily to train second lieutenants who would be assigned the 3404 MOS upon completion of the course. Officers seeking to transition to the MOS 3404 also attend FMOC. The FMOC incorporated the Disbursing Officers Course with new curriculums in budgeting, analysis and review and accounting to offer the 3404 a technical overview of the financial management field. Appendix A is a list of tasks that FMOC graduates should be able to complete.

Prior to 1987 and the formation of the FMOC, junior financial management officers (MOS 3415) attended the Financial Accounting Course (FAC). FAC was designed primarily for fiscal clerks and was generally attended by junior enlisted students who were new to the financial field.

The FMOC replaced FAC for officers. FMOC is taught by staff noncommissioned officers on the staff of the Financial Management School at Camp Lejeune, North Carolina. A large part of the curriculum is spent on disbursing since approximately 75% of FMOC graduates go directly to disbursing billets. The course is currently 14 weeks long (402 hours of instruction). The curriculum breaks down into:

SUBJECT	HOURS
Computers	31
Accounting	82
Budget	18
Resource Evaluation & Analysis	27
Disbursing:	244
Pay	86
Travel	112
Fiscal	46

The computer portion is an introduction to the disk operating system (DOS), word processing and spreadsheets.
[Ref. 8]

C. MARINE CORPS PRACTICAL COMPTROLLERSHIP COURSE (MCPCC)

The MCPCC was developed in 1979 as a means of training officers and civilians serving in financial billets in functions of Marine comptrollership. At that time most attendees were captains through lieutenant colonels with limited financial experience who were transitioning to the comptroller field from a combat arms MOS. Civilians grade GS-9 to GM-13 would also attend. The course is now attended by warrant officers through lieutenant colonels and by civilians grade GS-9 to GM-13.

This course is structured exclusively for and by the Marine Corps financial community. It is taught by a mix of academic instructors from the Naval Postgraduate School (NPS) and experienced professionals from the financial field. The course

is nine days long and is offered twice each year at the NPS in Monterey, California. The syllabus generally includes budgeting, accounting, disbursing, financial systems, resource evaluation and analysis/auditing and management control. The MCPCC also includes blocks of instruction in other financial related areas which vary from class to class. Appendix B is a schedule of the most recent MCPCC.

When the course began in 1979 most attendees were budgeteers and comptrollers. Students now come from all areas of the consolidated financial MOS, some with years of experience in accounting or disbursing and no knowledge of budget, whereas others have background in resource evaluation or budget but little comprehension of disbursing or accounting responsibilities.

D. NAVY PRACTICAL COMPTROLLERSHIP COURSE (NPCC)

The NPCC began in 1977 to train mid-career naval and Marine officers and civilians in the various areas that affect comptrollers. It is hands-on, minimum theory with maximum application of all facets of comptrollership. NPCC includes accounting, budgeting, planning, internal review, and management evaluation and performance with primary emphasis on the local activity level.

The class is taught at the NPS campus primarily by a naval officer on the NPS staff and is now attended by officers O-1 through O-6 and civilians GS-9 through GS-15 from all areas of

finance. The NPCC coordinator's lectures are augmented by guest speakers but there are explicit learning objectives for each period of instruction. A final exam is given near the end of the course.

This nine-day course is taught seven times per year. There are seven seats for Marines per year [Ref. 9]. Appendix C provides a NPCC schedule with objectives for the course.

E. PROFESSIONAL MILITARY COMPTROLLER SCHOOL (PMCS)

This eight-week course provides professional development education for mid-career financial managers within the DoD. PMCS is offered four times a year at Maxwell Air Force Base, Montgomery, Alabama. There are 65 students in each class from all services and agencies of DoD. There are six seats for Marines per year. Student mix is approximately 40 percent military (O-4 to O-6) and 60 percent civilian (GS-12 to GM-15).

The class is taught at the graduate level and designed to develop individuals to serve as comptrollers generalist with primary coverage at the claimant level and above. "Education" is stressed rather than "training." About 40 percent of the course is conducted by guest speakers with the remainder of the course split between faculty lectures and seminars led by both faculty and class members. Individual oral presentations and written assignments are included throughout the course. [Ref. 10] Appendix D is a PMCS course schedule.

IV. PRESENTATION AND ANALYSIS OF QUESTIONNAIRE DATA

A. GENERAL

This chapter focuses on the presentation and analysis of the financial training questionnaire. Comments and recommendations on this data are in chapter 6. Appendix E is an example of the questionnaire.

A total of 206 questionnaires were distributed to officers with the 3404 MOS. Many of them also carried the additional MOS 9644, Financial Management Specialist. Sixty percent of the surveys were returned. Response rates of less than 40% to 50% mailed questionnaires are common according to Kerlinger [Ref. 11]. The 60% response rate can be attributed to the fact that many questionnaires were distributed directly to the individuals rather than through the mail and that those mailed out were accompanied by a letter signed by the Fiscal Director of the Marine Corps.

Of the 206 questionnaires distributed, 158 questionnaires were mailed out, approximately 32 were distributed at an American Society of Military Comptrollers Training Day at Camp Pendleton, California, and 16 were distributed to students at the MCPCC. The survey was distributed to a total of 61 lieutenants, 77 captains, 57 majors, and 11 lieutenant

colonels. The response rate for each grade was 54%, 62%, 61%, and 64% respectively.

Questionnaires were mailed to second lieutenants through lieutenant colonels who were serving in financial billets, had the primary MOS 3404, and whose end of active service and rotation dates were expected to be after 1 June 1990. The 1 June date was used to decrease the chance the person would already have moved before the 1 April 1990 return date and the survey would be undeliverable. Surveys were not mailed to officers who were scheduled to attend the MCPCC in Winter 1990 or those that had completed a questionnaire at the American Society of Military Comptrollers meeting in February 1990. Eighty-seven, or 55% of the 158 questionnaires mailed out were returned.

Approximately 32 questionnaires were distributed at the American Society of Military Comptroller meeting on 21 February 1990. Sixty-three percent of those surveys were returned. Sixteen surveys were distributed and returned on 8 March 1990 in the Marine Corps Practical Comptrollership Course.

Section B of this chapter presents the overall purpose of the survey and the information obtained from each question. Section C presents respondents' relevant background information. Section D presents the responses pertaining to the FMOC. Section E discusses the opinions on the MCPCC. Section F presents respondents' expectations for financial

officers' jobs in the 1990's. Section G discusses subjects to be added and deleted from current training programs. Section H highlights miscellaneous comments from the questionnaires.

B. FINANCIAL TRAINING QUESTIONNAIRE

1. Questionnaire Purpose

The primary purpose of the questionnaire was to gather information concerning the adequacy of the current financial officer training programs, to solicit ideas about changes expected in the 1990's, and to solicit recommendations for improvements in the training of 3404 officers.

2. Questionnaire Content

The first portion of the questionnaire solicits biographical information, including grade, MOS, number of years in the Marine Corps, years in financial billets, current billet and number of months in that billet, and academic and professional achievements.

The second part of the questionnaire addresses the Financial Management Officers Course. Question 2 asks whether the respondent attended the FMOC. If respondents did not attend the FMOC they were directed to skip to question 11. Question 3 asks what year the respondent attended FMOC. Question 4 asks the type of job the respondent was assigned after FMOC. Question 5 asks the respondent whether FMOC adequately prepared him for the job he was assigned after FMOC. Question 6 requests the individual to list the FMOC

topics which were most beneficial to him. Questions 7 and 8 ask which FMOC topics deserve more and less time, respectively. Question 9 requests the respondent to comment on methods of instruction that could have been more helpful at FMOC. Question 10 requests the respondents' opinions about the amount of microcomputer training and use at FMOC.

The third part of the survey, questions 11 through 21, addresses the Marine Corps Practical Comptrollership Course. Question 11 asks whether the respondent attended the MCPCC. If not, the respondent was directed to skip to question 22. Question 12 asks what year the respondent attended MCPCC. Question 13 asks how long the respondent had been in a financial billet prior to attending MCPCC. Question 14 asks the respondents' opinions about what point in a financial officer's career he should attend MCPCC.

Question 15 asks whether MCPCC attendance should be dependent on billet assignment or whether all officers should attend MCPCC at a specific point in their careers. This question should not have been stated as a yes or no question. If the question had not asked respondents to explain their answers it would have been useless to the study. However, 84% of those that answered question 15 did either provide yes or no answers to both questions or provided enough explanation that I could determine their answer.

Questions 16 and 17 deal with whether the respondent feels attendance at MCPCC improved his effectiveness on the

job. Question 18 requests the individual list the MCPCC topics which were most beneficial to him and lists several topics that are generally covered to spark his memory. Question 19 and 20 ask which topics deserve more and less time, respectively. Question 21 asks the respondent to rate six particular methods of instruction in terms of how effective each would be at MCPCC.

The last part of the questionnaire requests information about the financial training programs in general. Question 22 solicits respondents' opinions about how the financial officer's job will change in the 1990's. Question 23 is an open-ended question asking what subjects need to be incorporated into the current training programs to enhance them. Question 24 asks the respondent to rate fourteen specific subjects that could be added on how important each would be in enhancing training programs. Question 25 solicits any additional comments respondents want to make about enhancement of financial officer training. Names and phone numbers were requested in question 26 for respondents who were willing to discuss their ideas.

C. BACKGROUND EVALUATION OF RESPONDENTS

1. Respondents' Billet Assignment

The responses provide an adequate representation of the MOS 3404 billets as a whole. The responses received by billet type were 4% in accounting billets, 21% budget, 11%

comptroller, 8% deputy comptroller, 41% disbursing, and 3% resource evaluation and analysis. Financial billets for officers with the MOS's 3404 and 9644 break into the above billets as follows: 9%, 22%, 14%, 5%, 43% and 4%, respectively.

Four percent of respondents were serving in non-financial billets, 4% were students and 4% were serving in Special Education Program billets other than Financial Management Specialist, MOS 9644.

2. Academic Background

All respondents had bachelors degrees. Thirty-eight percent of the respondents also had masters degrees.

3. Other Biographical Data

A look at respondents' time in service shows lieutenant colonels who responded to the questionnaire averaged 19 years in the Marine Corps, majors averaged 15, captains 11 and lieutenants four. Lieutenant colonels averaged 11 years experience in financial billets, majors nine, captains six and lieutenants three.

D. FINANCIAL MANAGEMENT OFFICERS COURSE (FMOC)

Forty-four, or 36% of the respondents had attended the FMOC. Eleven attended in 1987, 20 in 1988, 12 in 1989 and one in 1990. Of the respondents who had attended FMOC 75% went to disbursing jobs after the course, 11% to budget, 7% to

accounting, 5% to fiscal and 2% to resource evaluation and analysis.

1. Prepared For The Job?

Fifty-five percent of those who attended the FMOC felt the course did not adequately prepared them for the job they were assigned after attendance there. Of the 24 individuals who responded they were not prepared for their next job, 14 went to disbursing billets, five to budget, three to accounting, one to resource evaluation, and one to fiscal.

Ten of the 11 respondents who were assigned to billets other than disbursing felt they were unprepared for those jobs after FMOC. Five who went to disbursing mentioned they needed more specifics about their particular jobs, while the other nine felt they needed more about the other financial areas and/or a management perspective of disbursing. Three of those 24 respondents attended the course in 1987, 13 in 1988, seven in 1989 and one in 1990.

The basic objective of the FMOC deserves further evaluation if more than half of its graduates believe they were still unprepared for their jobs. The course cannot make them experts in all areas of financial management in 14 weeks but what does it intend to do? How technically oriented do we want graduates to be, especially in disbursing? What do they need to know about the other areas of finance? Do we want graduates to be disbursing technicians with an overview of financial management or are they supposed to be broadly based

officers with the ability to manage any of the financial areas? Whatever the answers are to those questions, the purpose must be conveyed to the students.

The accounting, budget and resource evaluation modules should be scrutinized and a curriculum review conducted to determine what should be included in this portion of the course. The students that went to those jobs did not feel prepared for the assignments, nor did the other students feel they had an adequate understanding of the material.

2. FMOC Topics

Forty-one percent of the respondents felt that the disbursing portions were most beneficial to them, 5% gained the most from accounting, 18% from the overview of financial management, 5% said the computer training helped most and 31% left the question blank. Only 11 of the 18 respondents who answered that disbursing was most beneficial had been assigned to disbursing billets after FMOC. This is probably because most young 3404's believe the chances are good that they will be assigned a disbursing billet even if they were not given one right after FMOC. Disbursing may also be beneficial because, aside from some partial rewrites, its modules have been tried and tested for many more years than the other FMOC modules have.

Question 7 asked what topics deserved more time in FMOC and prompted a variety of answers. This question points out how difficult it is to develop a training course for

individuals who will fill a wide range of duties such as 3404's do. Most respondents who said more time should be spent on budgeting, accounting and disbursing were officers who had been assigned to those specific areas upon completion of FMOC. The responses gathered from the MCPCC attendees were the exception to this. This is probably due to the fact that by the time those officers were sent to MCPCC and after completing that course they realized the usefulness of the broader base of financial knowledge. The subjects that were written in by more than two respondents are shown in Table III.

TABLE III.
FMOC SUBJECTS THAT DESERVE MORE TIME

SUBJECT	# OF RESPONSES OUT OF 44 RESPONDENTS
Budgeting	10
Management training, managerial level of disbursing, professional development	10
Marine Corps Finance Center (MCFC) systems, video information system (VIS), computer edits	7
Accounting	5
Disbursing reports and how to use them	5
Personal computer training	5
Pay entitlements	4

The comments concerning the need for more management training and more about the managerial level are particularly significant. Knowing more about MCFC systems and the disbursing reports ties into management as well. The officers' function is to understand the big picture and enough about the details to get the job accomplished. Many FMOC graduates do not feel they understand the big picture.

A variety of topics that deserved less time were given. The significant ones are shown in Table IV. No comments were made by 32% of respondents.

Fifty-seven percent of the respondents who had attended FMOC answered that there was not enough microcomputer training

TABLE IV.
FMOc SUBJECTS THAT DESERVE LESS TIME

SUBJECT	# OF RESPONSES IN 44 RESPONDENTS
Disbursing	9
Clerk-type work	8
Management control/internal review	5
Travel	3

and use in the course. Nearly all related comments were to the effect that the computer training they received was helpful but that they needed more application. Additional computer use in the course seems to be in order.

3. Instructional Methods

Twenty-seven percent of the 44 respondents offered no comment on the instructional methods at FMOC. Thirty-two percent suggested case studies be used, 23% commented that the instruction should be more oriented towards officers rather than clerks, 16% thought more practical application would be helpful and 2% suggested open discussions.

In the course of this study I also spoke to a class of FMOC students about the course in general. The resounding theme was that they would like to be treated more like college graduates and that more responsibility should be placed on the students than on the instructors.

E. MARINE CORPS PRACTICAL COMPTROLLER COURSE (MCPCC)

Seventy-seven people, or 63% of respondents, had attended the MCPCC. Forty-nine percent of them attended in 1988, 1989 or March 1990 with the rest of the attendance spread out since 1979. Three respondents had attended MCPCC twice. The average respondent had spent 41.2 months in a financial billet prior to attending MCPCC.

1. Who Should Attend MCPCC?

Fifty-five percent believed it should be attended by all financial officers alike while 26% thought MCPCC ought to be just for those in accounting and comptroller billets, not for those in disbursing. This indicates a clear division within the financial community about the purpose of MCPCC. Is it supposed to give all attendees an overview of financial management or is it specifically for comptroller-types (budgeteers, accountants and resource analysts) to deal with their own kinds of issues? Looking at the individuals who are being sent to the MCPCC it appears the intent of the course is to expose all 3404's to a smattering of financial related topics with few specifics.

Of the respondents that answered that all financial officers should attend, 50% of them also said that attendees should be lieutenants or captains and should have two to five years financial experience. Several also specified that only regular officers should attend the MCPCC. Ten percent responded that attendees should be at least captains, 2% said

they should have more than five years experience and 2% felt it was necessary to maintain the variety of ranks and experience levels. Thirty-six percent did not specify when officers should attend the course.

Of those who replied that attendance at MCPCC should be dependent on billet assignment, 50% said MCPCC should be limited to officers serving in budget, internal review, accounting and comptroller jobs. Nineteen percent believed MCPCC should be for officers who were transitioning between financial management areas and 7% felt the course should be for those who had served in all financial management areas. Of those that specified the amount of experience needed prior to attendance at MCPCC, 22% said attendees needed at least six months and 26% said more than three years experience.

2. More Effective After MCPCC?

Seventy-nine percent of those who attended MCPCC felt it did improve their effectiveness as financial officers. Several specified multiple benefits from the course. Seventy-eight percent were made more effective by being exposed to areas they were not familiar with or by getting an overview of financial management. Twenty-five percent were improved by meeting people, exchanging ideas and/or after-hour discussions. Six percent said they benefitted most from hearing senior comptrollers' ideas.

Nine of the 16 individuals who replied that the course did not make them more effective were disbursing officers who

felt the material had little or no application for them. Three budget officers, each with 12-18 months experience, felt they had too little experience to understand the material, one said it was taught at too high a level to apply to daily work, one that the attendees' backgrounds were too diverse and the course too short with too little detail, one that no new knowledge was gained (a second time attendee) and one that unless you were acquainted with the instructors you could not benefit from the course. Most of these disapproving comments stem from confusion about the purpose of the course. There are a number of people who expect MCPCC to be a more "hands-on" or practical application course.

3. MCPCC Topics

The topics that most respondents thought were beneficial corresponded directly to the billets they were assigned, i.e., budget officers chose budgeting and accounting, resource evaluation officers chose internal control and auditing, etc. Eleven comments called for more emphasis on budget at the field level and budget execution and formulation. Several respondents from the recent MCPCC felt that effective communications, current issues in financial management, and classes on overall comptroller responsibilities were most beneficial.

4. Methods of Instruction

Six specific instructional methods were ranked on a one to five scale with one being most effective and five least.

The results are shown in Table V. Obviously discussions and case studies are seen as most worthwhile and individual projects are not popular. I believe individual projects can be a useful way to hone oral and written communication skills, which were listed as important skills to add to training programs and should be included in the course.

**TABLE V.
INSTRUCTIONAL METHODS AT MCPCC**

METHOD	EFFECTIVENESS SCORE AVG RESPONSE
Discussion	1.53
Case study	1.56
Guest speakers	2.20
Seminar	2.51
Lecture with learning objectives	2.69
Individual project	3.29

The effectiveness score rates the instructional methods that could be used in the MCPCC on a one to five scale with one being very effective and five not effective.

F. CHANGES FORESEEN FOR THE 1990'S

The changes foreseen for finance officers in the 1990's are shown in Table VI. Financial officers recognize that the 1990's will mean tighter budgets than the 1980's, and that there will be fewer people and assets with which to work. This will require them to be better managers, doing more with less.

They need to be more creative/flexible, more knowledgeable about computers and have a good understanding of Marine Corps operations so can give good advice to their commanders. They will need to be generalists/managers yet technically proficient, to pay more attention to budget execution, and to be capable of performing cost and systems analysis.

G. SUBJECTS TO BE INCORPORATED INTO TRAINING PROGRAMS

Respondents suggested the subjects shown in Table VII be incorporated to enhance current training programs. The subjects that were written in by more than two respondents are listed in Table VII. The most frequently written in subjects were interrelationship of financial management areas, communication, management skills, computer applications and training and briefing and staffing skills.

Table VIII shows the 14 specific subjects respondents were asked to rank in question 24 with the ratings received. One means the subject is very important, five is not important. Many topics that ranked high in importance were also written in by several respondents.

Subjects that were viewed as most important were: effective communication, microcomputer training, management and leadership, obligations and outlays and analytical techniques.

TABLE VI.
CHANGES FORESEEN FOR MARINE FINANCIAL OFFICERS IN THE 1990'S

CHANGE	# OF RESPONDENTS OUT OF 124 RESPONDENTS
Do more with fewer resources	20
More emphasis of management, less on detail	20
Become creative and flexible	19
Increased computerization	18
More emphasis on resource management and reorganization within the command	12
More visibility or importance given to financial officers	10
More involvement in advising commanders on operational decisions, providing alternatives and recommendations	10
Becoming "jack of all trades", a balance between generalist and technician	8
More emphasis on budget execution	7
More analysis of cost	7
Disbursing will join with administration	4
More oversight and micromanagement from higher headquarters and Congress	4
DOD-wide accounting and pay systems	4
Combined "finance offices" with accounting, disbursing, comptroller and budgeting under one roof	2

TABLE VII.
SUBJECTS THAT COULD ENHANCE CURRENT TRAINING

SUBJECT	# OF RESPONSES OUT OF 124 RESPONDENTS
Interrelationship of financial management areas	21
Communication	14
Management skills	11
Computer applications in financial management	10
Briefing and staffing	10
Computer training	8
Acquisition/procurement	7
Cost analysis	6
Combat roles of the financial manager	4
Supply	4
Time management	3
Types of funds/appropriations	3

H. ADDITIONAL COMMENTS

A variety of additional comments were made about financial officer training and the MOS 3404. Comments made by more than one respondent are listed in Table IX. Many 3404's feel there is a need for a higher-level course than MCPCC, that we need to do more cross-training within the financial specialties and that financial management officers must have a better understanding of Marine Corps operations.

TABLE VIII.
RANKINGS OF SPECIFIC SUBJECTS THAT COULD BE ADDED

SUBJECT	SIGNIFICANCE SCORE MEAN SCORE
Effective communication	1.96
Microcomputer training	1.96
Management & leadership	2.06
Obligation & outlays	2.20
Analytical techniques	2.21
Software applications	2.25
Cost estimating & cost growth	2.33
Acquisition process	2.42
DOD organization & budgeting	2.45
Combatting fraud, waste & abuse	2.46
Management control reviews	2.58
Civilian personnel issues	2.70
Morale, welfare & recreation financial management	3.04
Probability/Statistics	3.17

The significance score is on a one to five scale with one being a very important topic to add and five being not important.

I. SUMMARY OF QUESTIONNAIRE DATA

1. Financial Management Officers Course

- 1) The accounting, budgeting and resource evaluation sections of FMOC need to be examined.

TABLE IX.
COMMONLY MADE ADDITIONAL COMMENTS

COMMENT	# RESPONSES OUT OF 124 RESPONDENTS
Career level (captain/major level) course is needed	10
Need more rotation of company grade officers between financial management areas	10
Need more emphasis in MOS on Marine Corps mission to understand implications of operational decisions	10
Need to establish a career path for financial officers	6
Should have on-the-job training prior to attending FMOC	5
Ensure officers get trained before they become the comptroller	3
Professional Military Comptroller School is the best course offered	2
Lateral moves going to budget billets should attend MCPCC not FMOC	2
Use portions of FMOC to train officers who have been in the field but have experience in only one area of financial management	2
Reduce the length of FMOC for those not going directly to disbursing jobs	2
Need to keep warrants and restricted officers in disbursing and accounting	2

-
- 2) The FMOC needs to be more officer oriented with focus on the supervisory skills lieutenants need.
 - 3) More computer application and usage should be added to FMOC.

2. Marine Corps Practical Comptrollership Course

- 1) The MCPCC audience needs to be identified and targeted.
- 2) The MCPCC does improve most 3404's effectiveness by exposing them to areas with which they are not familiar, introducing them to other financial managers and providing a forum to exchange ideas.
- 3) Many would rather the MCPCC were more of an applications course.
- 4) Discussions and case studies are regarded as the most effective instructional methods for MCPCC.

3. Changes in Financial Officers' Jobs

- 1) There will be tighter budgets.
- 2) Financial officers will need to be more creative, more knowledgeable about Marine Corps operations, better managers, technically proficient, analytical and more aware of budget execution.

4. Subjects To Be Added To Current Programs

- 1) Interrelationship of financial specialties.
- 2) Communication (to include briefing and staffing skills).
- 3) Computer training and applications.
- 4) Management and leadership skills.
- 5) Analysis.

5. Miscellaneous Comments

- 1) A higher level financial management training course is needed.
- 2) More rotation of company grade officers between financial management specialties is necessary.
- 3) More emphasis within the 3404 MOS should be placed on understanding the Marine Corps mission and operations.

V. PRESENTATION AND ANALYSIS OF INTERVIEW DATA

A. GENERAL

This chapter synthesizes the interviews conducted with nine key financial officers about financial officer training and records some of the more salient points. [Ref. 12] Each interview yielded insight into different expectations for the future and of training. Each of the senior officers was asked about changes he foresees in financial management in the Marine Corps in the 1990's, the competencies and weaknesses of the FMOC and the MCPCC and the need for additional training programs.

The interviews identify diverse opinions. This study does not explain these variations but it may suggest further research into both financial management and management behavior.

B. MARINE CORPS FINANCIAL MANAGEMENT IN THE 1990'S

There is little doubt the 1990's will mean smaller budgets and more emphasis on allocating resources efficiently. There was also general consensus among interviewees that the 1990's will bring standardized disbursing and accounting systems throughout DoD. This will mean more civilians and fewer

military members employed in disbursing, accounting and comptroller offices.

Standardized systems and the need for greater efficiencies will drive financial operations to become more consolidated, regional at first, progressing toward a DoD disbursing center and one DoD accounting location.

A standardized pay system might mean more civilian disbursers but it may not change the duties of field disbursing personnel for several years since the Marine Corps already has a centralized disbursing site in Kansas City, Missouri.

The accounting offices may see regionalized consolidation even before a DoD system is implemented. Because the Standardized Accounting and Budget Reporting System (SABRS) requires that one update be run for all units serviced by the Regional Automated Services Center (RASC), we may move toward regional accounting offices as well as SABRS is installed in more locations. This could also mean fewer military billets with some increase in the number of civilian positions.

Comptroller functions may become more centralized. Instead of having a comptroller at each division, wing and force service support group (FSSG), we may see a single comptroller at each FSSG with fiscal officers at the divisions and the wing comptroller primarily managing Operations and Maintenance, Navy and Other Procurement, Navy funds. Combining comptroller functions at the FSSG could be more in line with

the Marine Air Ground Task Force concept and could eliminate some redundancies in budgeting and resource evaluation.

Systems development and implementation generally takes many years so it is anyone's guess how long these changes may take. When they do take place, there will be DoD schools to train accounting and disbursing personnel and fewer billets for military financial management officers.

C. FINANCIAL MANAGEMENT OFFICERS COURSE (FMOC)

Several of the interviewees did not care to comment on FMOC since they did not have any direct knowledge on what was covered in the course. The following remarks show some differences of opinion over the level of disbursing detail necessary and suggestions on who should teach and attend the course.

"The FMOC is doing a good job teaching disbursing skills. This is evidenced by the fact that lieutenants are doing well on deployments."

"The FMOC needs to be streamlined. Students should be taught the basics and then get out since most of the learning is done on the job."

"We are teaching too much detail at FMOC. Lieutenants do not need that level of knowledge. They do not have to know everything to manage but they do have to know what and how to manage. It is more important to have management skills. We need mid-level officers to teach FMOC."

"FMOC is a basic level, performance oriented, foundation course. Because eighty percent of the graduates go to disbursing, a very specific job, the course largely teaches specific skills. It should incorporate management skills training, more of an officer orientation, but we need to develop a philosophy

of training and decide who gets training where and to what level of specificity."

"FMOC needs more outside instruction by financial management officers who are getting their hands dirty with every day issues. This will give the course a greater sense of immediacy. I would also like to see civilians attend selected entry-level modules, vice sending all hands to MCPCC. MCPCC should not be a beginner's course."

D. MARINE CORPS PRACTICAL COMPTROLLERSHIP COURSE (MCPCC)

Three of the officers interviewed felt the MCPCC should be a course for senior captains and majors while the others see it as a course for senior lieutenants and captains. These comments reveal opinions about the level of the students, what should be taught in the course and who should teach it.

"The concept of MCPCC is good but it is time to evaluate the course content. It perpetuates the glamor of budgeting but pays only lip service to all other facets of financial management. It does not bother with budget execution, how budgeting must match accounting or how disbursing ties in, such as the payment of public vouchers. Students leave there concerned with obligation rates but not understanding the importance of the validity of these obligations."

"We need to decide when students should go to MCPCC. Some students who go there are not ready for the level of discussion. It should be a mini-Command and Staff College for financial managers with classes on budgeting, comptrollership, how disbursing supports the commander, and how the accounting system ties in."

"MCPCC should be a course for senior captains and majors, where they transition from the science to the arts, so to speak. Entrants should be screened for time in service and financial experience so they are near the same level. It should be a four to six week course in resource management training with emphasis on management theory, organizational behavior, statistics and analysis.

There may also be a need for a course between FMOC and MCPCC. This course could also be attended by staff noncommissioned officers."

"MCPCC is supposed to give students an overview of finance. Supply and disbursing need to be tied in. We need to bring a disburser in to explain how it works, like they do for accounting. MCPCC usually covers SASSY but nobody ties it into the big picture for the students and there is no mention of base supply."

"The MCPCC is not adequately developed. First of all it needs a mission statement. The three financial disciplines need to be incorporated. All students should attend at the same point in their careers, as lieutenants or captains, and after they have completed at least one tour in two disciplines. The course should explain what the disciplines consist of and how things operate so the students leave with a better comprehension of the three disciplines."

"The MCPCC needs fresh blood. It needs to become less academic and more topical with more emphasis on Fleet Marine Force support. I would also like to see more "case studies" taught by field practitioners, not the same old "profs."

E. NEED FOR ADDITIONAL TRAINING

About half of the officers interviewed believe there is a need for training beyond the MCPCC for more senior officers and civilians. Those that did not see a requirement for this felt MCPCC was a course more appropriate for senior captains and/or majors. The suggestion was made that one MCPCC per year could be for more junior officers and one for the more senior.

Three of the interviewees also believe the 3404 MOS needs a number of lateral moves from the combat arms MOS's to stay in touch with the Corps' primary mission and to keep the financial MOS's from becoming clubby or elitist.

The following miscellaneous comments were also made:

"We need more one- and two-day training conferences like the American Society of Military Comptroller Training Day recently held at Camp Pendleton. Similar conferences held at big bases like Camp Lejeune and Camp Pendleton can be very useful where a large audience of financial people can economically be drawn together to discuss pertinent financial issues."

"We need to continue to hold budget officer conferences to discuss issues."

"We should create a library of lessons on various topics on videocassettes that can be used for unit MOS training. The library could be maintained by the Financial Management School."

"The lessons are being prepared and the capability is available so the Financial Management School can soon export financial training modules to the field by electronic mail. This will be a great training enhancement."

F. INTRA-MOS TRAINING

Most interviewees support cross-training 3404's in accounting, budgeting, disbursing and resource evaluation, however some of those with strict disbursing backgrounds believe this movement does not build or retain the necessary disbursing expertise. Two interviewees mentioned that whether we cross train financial officers may become irrelevant if we go to DoD accounting and disbursing systems. The whole financial training philosophy would have to be rewritten and we may be led to de-consolidate the financial specialties.

To quote a few officers on the subject of cross-training:

"We need a decent training plan. Ideally an officer should serve time in disbursing, budgeting, accounting and resource evaluation.... Right now we have two career

tracks, one for disbursers and one for financial managers."

"The rotation of officers among disciplines is not reciprocal. Disbursing is the training ground for comptrollers while the latter sees no disbursing duty."

"We need to do more cross-pollinating of our 3404's or we will be no closer to a consolidated MOS in five years than we are today."

"The consolidation will be put to the test in the next four years as we lose our 3406 LDO's."

"The financial community needs a plan for how officers should progress through the financial areas and billets. The goal is career "balance." That is, appropriately timed billets in the FMF, supporting establishment and particularly, higher headquarters. Geographic balance is important as well, no "homesteading". The occupational field sponsor should detail individuals into particular billets that offer them a career progression. Can model career paths on those proven winners in our field."

"The original plan was that officers not cross between the disciplines until they are majors. This concern about the lack of cross-training may be premature."

G. SUMMARY OF INTERVIEWS

Interviewees agree there will be many changes made to the Marine Corps financial systems in the 1990's. They also agree there will be fewer financial billets due both to a reduction in the size of the Marine Corps and to the fact that more billets will be civilianized.

These conversations reveal that there is a difference of opinion about the level of detail that should be covered at FMOC. Officers with disbursing backgrounds are more likely to advocate more specificity in disbursing than others believe is necessary. This points out again the need to establish a more

clear objective for the FMOC. How much does a lieutenant need to know about particular pay entitlements? Does he need to understand accounting principles? What does he need to know about budgeting? What does he need to know about management control?

There was some disagreement between interviewees about who the target audience is for MCPCC, whether it is for lieutenants and captains or for more senior officers, but they agreed that the attendees need to be more homogeneous. There is some question as to whether the course should focus more on the practical side of budgeting or whether it should reflect the consolidated MOS with a balance of sessions from the various financial management specialties.

There seems to be consensus that a course is needed for officers at about the major's level, whether it be the current MCPCC or an additional course. It was also suggested that financial personnel hold local training events, regular budget officer conferences, continue to have a number of transfers into the field from the combat arms specialties, and make use of videotapes and computerized lessons in order to maximize the benefit of training.

Most interviewees believe we should do more cross-training between the financial sub-specialties, though there is concern this will further degrade the corps of expertise necessary to disbursing. There is also a call for a career plan for 3404's

in the form of a statement about the desired amount of and the timing of intra-MOS movement.

VI. SUMMARY AND RECOMMENDATIONS

A. GENERAL

The main purpose of this research study was to determine what could be done to enhance the current training programs for Marine financial officers so they can be most effective in the 1990's. This final chapter presents the conclusions and recommendations derived from this research effort. Section B is a summation, section C provides recommendations for possible changes to the FMOC and MCPCC and other training and section D proposes additional research topics.

B. SUMMATION

The questionnaires and interviews revealed:

- 1) The 1990's will bring major changes to the financial systems and therefore the jobs of financial officers in the Marine Corps. There will be fewer military financial officers and those that remain will have to more versatile, aware of financial systems and capable of advising their commanders about the efficient use of resources to support Marine Corps operations.
- 2) The FMOC can be significantly improved. It can be more constructive by continuing to teach some of the disbursing detail it does now with less computation involved, adding a supervisory perspective of disbursing and providing more of a highlight of the accounting, budgeting and resource evaluation areas.
- 3) Instead of two Marine Corps Practical Comptrollership Courses per year there should be one course targeted at officers with at least three years experience in

financial management and a second course should be developed for more senior officers, each taught one per year.

- 4) More intra-MOS (disbursing, accounting and budgeting) training should be encouraged at the highest levels.

C. RECOMMENDATIONS

What follows is an outline of recommendations that I have derived from this study. If the following changes are made the effectiveness of the Marine Corps financial management officer training would be greatly enhanced with resulting benefits to the Marine Corps and the Department of Defense as a whole. Table X synthesizes the five actions the Marine Corps needs to take.

1. FMOC

Form A Study Group To Evaluate The FMOC Curriculum. This study should look at raising the level at which the course is taught so it is targeted at college graduates; determining how much disbursing detail lieutenants need to know, how to best convey to students the management aspects of disbursing, and what they need to know about financial management when they arrive in a comptroller office; and evaluating how much of what is covered at FMOC could be better gained in on-the-job training.

Revamp The Accounting, Budgeting And Resource Evaluation Portions Of The Course. The key in these areas should be familiarity with terms, concepts, and references with an

**TABLE X.
RECOMMENDATIONS TO IMPROVE
FINANCIAL TRAINING PROGRAMS**

NECESSARY ACTIONS:

- * Revamp the accounting, budgeting and resource evaluation portions of FMOC to provide an overview of financial management and familiarity with terms, concepts and references.
- * Redesign FMOC so it is taught at a college level by officers.
- * Establish two separate courses in the place of the two MCPCC's which are currently taught annually, one for lieutenant/captains and the other for majors.
- * Encourage cross-training of all company grade officers within their three-year tours.
- * Decrease the amount of FMOC curriculum devoted to **computing** disbursing entitlements. Emphasize awareness of allowances, management reports and skills.

ADDITIONAL ACTIONS THAT WOULD PROVIDE ENHANCEMENTS:

- * Task local commands to provide financial officers as guest speakers for FMOC.
- * Task financial officers to record videocassette tapes that can be used for individual and unit MOS training.
- * Add more computer usage to FMOC.
- * Model the MCPCC for junior financial officers after the Navy Practical Comptrollership Course.
- * Incorporate analysis, communications, management and advanced computer applications training into the current MCPCC for more senior financial officers.

overview of how financial management works in the Marine Corps. It is very likely the number of hours spent on this

portion could be decreased and the course length shortened. Because many lieutenants who come into the financial field have business degrees, consideration should be given to having students complete a self-paced course of study in accounting for instance. That would make the course more demanding for some students but I do not think they would be adverse to the challenge.

Emphasize the supervisory skills lieutenants will need most to function in this consolidated MOS. To do this the course should be taught primarily by officers on the Financial Management School staff with frequent guest lecturers from all financial management disciplines.

Expose students to the disbursing entitlements much as they do now with less emphasis on calculating benefits. More accent should be given to the reports and what they mean, things to watch out for, legal liabilities and customer service of disbursing.

Continue the computer training courses and add several individual assignments in word processing, spreadsheets and database management for students to complete outside of class. Also include instruction on communication skills, both oral and written, and some guidance on being an effective staff officer.

2. MCPCC

Establish two separate courses, one targeted at senior lieutenant/captain with at least three years financial

experience and the other for officers at approximately the grade of majors. Holding two separate courses, each once per year, need not cost more than it does to now hold the two MCPCC's annually.

Structure a junior course similar to the Navy's PCC. In fact, if it could be arranged, Marines could attend a NPCC with additional sessions added on to cover Marine Corps-exclusive topics. By the end of this course Marines should understand each financial sub-specialty with enough detail that it would be beneficial no matter what their background, how these sub-specialties relate to one another, and where to find more information when they need it. The Marine Corps course should add sessions in communications, computer applications in spreadsheet and database management, management skills and how financial personnel support Marine Corps operations with only one more day added to the nine-day course. In the communications session students can be given the opportunity to make brief presentations of point papers they prepared prior to the course. The computer applications sessions could be voluntary after hours so those with extensive experience would not have to attend but those that need instruction could participate.

Develop the more senior course for officers at approximately the rank of major, with specific experience criteria. This course should be more similar to the current MCPCC, a symposium, primarily with guest speakers, discussions

and case studies. This course can also cover cost and systems analysis, effective speaking and writing, management theory, and more advanced computer applications. I do not see a need to extend the length of the current course.

3. Other Training

Use alternative training courses recorded on videocassette tapes and make full use of computer-based training being developed at Financial Management School. Tapes can be recorded on a wide variety of subjects - anything from prompt payment to the financial organization of the Marine Corps. These tapes could be used for unit MOS or individual training.

4. Cross-Training Within the 3404 Military Occupational Specialty

Encourage the cross-training of all company grade officers at the highest level. Many comptrollers who are responsible for detailing their 3404's are ensuring their officers do work in at least two sub-specialties during a three-year tour, particularly at bases and stations. More comptrollers must be convinced that the cost of cross-training is outweighed by the long run benefit of having broadly trained financial officers. The occupational field specialist must also be involved and try to make assignments that will allow individuals to work in more than one sub-specialty.

D. FURTHER RESEARCH

This research identified the need for evaluation of the accounting, budgeting and resource evaluation portions of FMOC and two MCPCC's. Further research could be conducted to develop an the alternate entry-level course and the MCPCC for junior level officers. This would provide decisionmakers with a basis by which to compare the current courses.

APPENDIX A

**FINANCIAL MANAGEMENT
OFFICER COURSE
CURRICULUM**

FINANCIAL MANAGEMENT OFFICER COURSE

TASK INVENTORY

TASKS

1.1 USE FINANCIAL MANAGEMENT CONCEPTS

- Examine Management Controls

1.2 USE ACCOUNTING PRINCIPLES

- Prepare Financial Statement for Sole Proprietorship

1.3 PERFORM ACCOUNTING PRINCIPLES

- Maintain Directives

- Verify Classification of Marine Corps Appropriations

- Use Department of Defense Supply System

1.4 PERFORM BUDGETING FUNCTIONS

- Formulate an Operating Budget

1.5 EXECUTE AN APPROVED OPERATING BUDGET

- Account for an Approved Operating Budget

- Reconcile Cost Center Records

1.6 IMPROVE EXISTING INTERNAL CONTROLS

- Conclude FY Accounting Cycle

- Prepare a Resource Evaluation and Analysis Plan

- Conduct a Resource Evaluation
- Prepare a Resource Evaluation and Analysis Report
- Conduct a Resource Evaluation and Analysis In-Brief
- Follow-up on a Resource Evaluation and Analysis Report

1.7 PERFORM COMPTROLLER FUNCTIONS

- Account for Navy Appropriations

1.8 PERFORM DUTIES OF A MILITARY PAY OFFICER

- Certify Documents
- Certify Basic Pay
- Certify Special Pay
- Certify Incentive Pay
- Certify Allowances
- Certify Miscellaneous Payments
- Certify Allotments of Pay
- Certify Deductions
- Certify Collections
- Certify Payment Processing

1.9 PERFORM DUTIES OF A TRAVEL OFFICER

- Certify Temporary Duty Travel
- Certify Permanent Duty Travel

1.10 PERFORM DUTIES OF A FISCAL OFFICER

- Certify Deposit Funds

- Certify Cash Funds
- Certify Public Vouchers
- Certify Balance Sheet
- Certify Cash Book
- Certify Reports
- Certify Returns

APPENDIX B

MARINE CORPS PRACTICAL COMPTROLLERSHIP COURSE SCHEDULE AND OBJECTIVES

PRACTICAL COMPTROLLERSHIP COURSE

Monday 26 February

Module K K17-36

- 0810-0900** Student Introduction: LtCol Don Summers, Marine Corps Representative, Naval Postgraduate School
- An overview of the course syllabus to include student requirements. Also included will be various administrative remarks.
- 0910-1000** Student Introductions: LtCol Summers
- 1010-1130** Financial Organization of DOD/DON/USMC: Mr. Walt Skierkowski, Director Morale, Welfare and Recreation Department, Kaneohe Bay, HI
- This course will familiarize the student with the general organizational structure of the Department of Defense. The instruction will also cover the role of SECNAV, CNO, and CMC. Specific emphasis will center on CMC's role in training and equipping the Fleet Marine Force as well as the current organization of the Marine Corps.
- 1140-1300** Lunch
- 1310-1400** Comptroller Responsibilities & Duties: Mr. Skierkowski/LtCol T. P. Hudson, Comptroller, MCAS Kaneohe Bay, HI
- This course of instruction will contain a review of NAVCOMPT material concerning the various responsibilities and functions associated with comptrollership. Also included will be the role of the comptroller as a member of the command staff, and his relationship with other staff officers.
- 1410-1500** Introduction and Team Discussion of the Case Study "The Comptrollers Dilemma": Mr. Skierkowski
- Ethics and comptrollership are analyzed using a case study.
- 1510-1600** Class discussion of the Case Study, "Comptroller's Dilemma"
- 1600-1800** No host reception, Trident Room, NPS Officers Club,

Tuesday 27 February

Advance Reading Assignment: Module A - A13-28
Module B B1-38 & B69-77
Module C

- 0810-0900** Budget Methodology and an Overview of the Federal Resource Allocation Process: Dr. Larry Jones, Professor, Administrative Science Department, NPS.
- A discussion of the purpose and composition of budgets and an overview of the Federal Resource Allocation Process from an academic perspective.
- 0910-0930** Navy and Marine Corps Appropriations: LtCol Summers
- This course of instruction will identify the various Navy and Marine Corps appropriations and their specific uses in providing equipment and other related support to the Marine Corps.
- 0930-1130** Planning, Programming and Budgeting System (PPBS): LtCol Summers
- A look at PPBS: Its concept, history, terms, process, participants, and products.
- 1130-1300** Lunch
- 1310-1400** Concepts in Marine Corps Budgeting: Col Collins, Head Budget Operations Section, FDB, HQMC
- An overview of the field budgeting process, including the concept of command and fiscal responsibility.
- 1410-1500** Budget Relationships with FDB: Col Collins
- This hour describes the HQMC financial management organization/function to include the program/appropriation sponsor, POM/budget development, and budget guidance and execution.
- 1510-1630** Budget Relationships with the O&M, MC Sponsor: LtCol Carrigan, Program and Financial Management Branch, I&L Division, HQMC
- This class presents information regarding the budget from the viewpoint of the O&M, MC appropriation sponsor, the AC/S for Installations and Logistics at HQMC.

Wednesday 28 February

Advance Reading Assignment: Module E
Case Study: "Organizational Goals vs the Comptroller"

- 0810-0930** **Budgeting in the Operating Forces: Mr. Skierkowski**
- The following characteristics of budgeting in the FMF are covered: Budget categories; financial management organization; role of fiscal/supply officer; hard (PE) versus soft (RA) dollars; purpose and management of "blue dollars" and FMF unique budgeting problems.
- 0940-1030** **Introduction and team discussion of Case Study, "Organizational Goals vs The Comptroller": Mr. Skierkowski/LtCol Hudson**
- Teams discuss the organization and responsibilities of a command comptroller.
- 1040-1130** **Class Discussion of Case Study: "Organizational Goals vs the Comptroller". Mr. Skierkowski/LtCol Hudson**
- 1130-1300** **Lunch**
- 1310-1430** **Budgeting in the Supporting Establishment: LtCol Tim Hudson**
- An overview of supporting establishment budgeting, with a look at base/station Budget Categories, and base/station unique budget situations.
- 1440-1600** **Special Budgeting Situations: LtCol Hudson/Mr. Skierkowski**
- Various special budgeting areas are discussed in this class to include civilian personnel, reimbursables, maintenance of real property, funding deficiencies, exercise costs (FMF) and funding controls.
- 1600-1630** **Class Photo**

Thursday 01 March

**Advance Reading Assignment: Module D - D1-50, D91-94
Module L - L17-18**

- 0810-0930** Morale, Welfare and Recreation (MWR) Organization and Operation: Mr. Skierkowski
- A discussion of the MWR mission, authority and structure.
- 0940-1030** Introduction and team discussion of MWR Case Study 1, 2 and 3: Mr. Skierkowski
- 1040-1130** Class Discussion of MWR Case Study 1-3: Mr. Skierkowski
- 1130-1300** Lunch
- 1310-1400** Marine Corps Appropriation Accounting and Control: Mr. Daniel Turner, Head, Accounting and Finance Branch, FD, HQMC
- This period describes the various appropriations and/or other funds available to support the Marine Corps. The various purposes, requirements and/or restrictions applicable to each appropriation/fund are also described.
- 1410-1600** Disbursing Presentation: Mr. Turner
- Topics of discussion include current disbursing developments; command and staff relationships; the organization and requirements of the Marine Corps Disbursing system; authority for disbursements; accountability and duties of the disbursing officer and the Marine Corps Finance Center mission.

Friday 02 March

**Advance Reading Assignment: Module B - B40-67
Module J**

0810-1100 Field Contracting Support and OMB Circular A-76:
Cdr Neil Hart, Administrative Science Department,
Naval Postgraduate School

This period of instruction introduces the student to the area of contracting. Also covered is OMB Circular A-76 with a detailed look from a contracting and financial view of the Commercial Activities (CA) program.

1110-1230 Lunch

1240-1430 Capital Budgeting: Dr. Jim Fremgen, Professor,
Administrative Science Dept., Naval Postgraduate

Covers the principles of economic analysis emphasizing the concept of time value of money and capital budgeting considerations.

1440-1530 Cost Aspects of Budgeting: Dr. Doug Moses, Associate
Professor, Administrative Science Dept, Naval
Postgraduate S

This period discusses the cost aspects and analysis of cost variances from an academic perspective.

Monday 5 March

Advance Reading Assignment: Module D - D50-79

0810-1000 Activity Level Financial Accounting: LtCol John R. MARCUCCI, Officer in Charge, Consolidated Fiscal Accounting Office, FMFLant, MCB Camp Lejeune, NC.

This period of instruction will concentrate on the responsibilities and functions of a field level financial accounting office, describing local accounting and reporting requirements, with emphasis on the assistance role that the accounting office provides to local financial managers.

1010-1200 Sassy Management Unit (SMU): LtCol Crutchfield, OIC, SMU, 1st FSSG, Camp Pendleton, CA

This period of instruction covers the mission and organization of the SMU. Included is the type and amount of support provided to FMF units along with soft dollar vs. hard dollar funding. The material return program (MRP) is also discussed.

1200-1330 Lunch

1340-1530 Management Information Systems (MIS): Prof. Barry Frew, Administrative Science Dept., NPS

An overview of management information systems and their financial management implications from an academic perspective.

Tuesday 06 March

Advance Reading Assignment: Module F
Module L - L1-15
Module I

- 0810-0900** Introduction to Marine Corps Fraud, Waste and Abuse: Mr. Calloway, Head Audit and Review Branch. FD, HQMC
- Covers government-wide initiatives and Marine Corps involvement in this most vital program.
- 0910-1030** Internal Review and NAFI Audits: Mr. Calloway
- The future of the Internal Review function in the Marine Corps is discussed. In addition, the non-appropriated fund instrumentality program is described, as well as its staffing and training and appropriated fund support.
- 1040-1130** Naval Audit Service and other Audit Agencies: Mr. Calloway
- This period of instruction covers organizations, relationships with auditors, handling/processing audit reports and responses, audit follow-up responsibilities and budget impacts of audits.
- 1130-1300** Lunch
- 1310-1500** Professional Written Communications: Dr. Jim Suchan, Associate Professor, Administrative Science Dept, NPS
- This period of instruction concentrates on writing clear, concise documents that get results.
- 1510-1600** Interservice Support Agreements and Plant Property Accounting: Cdr. Glenn Eberling, Administrative Science Dept., NPS
- Discusses the administrative and financial impacts of ISSA s and the identification and uses of reimbursable forms. Also discussed is the considerations of internal controls in the management of plant property.

Wednesday 07 March

Advance Reading Assignment: None

0810-0900 Internal Management Control Implementation in the Field: Mr. Callaway

This period examines the implementation of the Management Control Program overall as well as Financial controls presently employed to monitor performance.

0910-1000 Management Control Case Introduction and Team Discussion: Mr. Calloway

1010-1100 Class Discussion of Management Control Case: Mr. Calloway

1100-1230 Lunch

1240-1430 Standard Accounting, Budgeting and Reporting System (SABRS): Mr. SINKINSON, Head, Financial Information Systems Branch, HQMC.

Presents a current look at the development and installation progress of SABRS. Also included are the system controls and interfaces with the disbursing and logistics systems.

1440-1530 Financial Management Information Systems: Mr. SINKINSON,

Topics for this class include additional automated data processing equipment (ADPE) and/or software resources available to support financial management, new systems under development, existing and potential problem areas, and other systems information relating to the financial community.

Thursday 8 March

Advance Reading Assignment: Module K - K29-41

- 0810-0900** Critical Aspects of Financial Control: Cdr. Eberling
This period of instruction discusses management tips and other comptroller issues.
- 0910-1000** Marine Corps Financial Management Training: Capt Mellon, Student Financial Management, NPS
This period of instruction discusses financial management training in the Marine Corps and includes a survey and discussion that will be used in developing the Marine Corps Financial Management Philosophy of Training.
- 1010-1100** Course Critiques: LtCol Summers
- 1110-1200** Admin Time: LtCol Summers
- 1200-1330** Lunch
- 1340-1430** Class discussion contemporary topics: Col Stringer, Deputy Fiscal Director, HQMC
- 1430-1530** Graduation Address to Students: Col Stringer
- 1600-1800** Graduation and No-host Reception, Terrace Room, O Club
Cash Bar, Heavy Hors d'oeuvres

APPENDIX C

NAVY PRACTICAL COMPTROLLERSHIP COURSE SCHEDULE AND OBJECTIVES

Topic/Instructor/Objective

0810-1000	<u>Introduction</u> /CDR Eberling/To take care of Admin matters, understand the scope of the course and facilitate student introductions
1010-1100	<u>Introduction to Auditing in the Navy</u> , CDR Eberling/To cover basic auditing concepts and introduction to the Management Control Program
1100-1210	Lunch
1210-1400	<u>Guest Speaker</u> /Mr. Brian McAndrew/Naval Audit Service to discuss auditing in the Navy (I-122)
1410-1500	<u>Introduction to the Resource Mgmt & DON Fin. Organization</u> /CDR Eberling/How Navy financial resources are managed, NAVCOMPT organization, sponsors
1510-1530	<u>Class Photo</u>

Tuesday, 15 May 1990

0810-1000	<u>Appropriations</u> /CDR Eberling/Appropriation Terminology, Types and Limits of Appropriations, Title 31 Responsibilities
1010-1100	<u>Plant Property, A76, POM Issue Papers</u> CDR Eberling/To discuss plant property management, A76 contracts and POM Issue Papers
1100-1210	Lunch
1210-1400	<u>Guest Speaker</u> /Mr. Arnie Weiss/Navy Accounting and Finance Center/To discuss current DMRD's (SP-101)
1410-1600	<u>Guest Speaker</u> /LTC Don Summers - NPS Faculty/To discuss DOD Planning, Programming and Budgeting System (PPBS)
1610-1700	"Icebreaker Reception" - O'Club

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<u>Time</u>	<u>Topic/Instructor/Objective</u>
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Wednesday, 16 May 1990

0810-1000	<u>Budget Formulation</u> /CDR Eberling/To understand the various processes and requirements involved in budget formulation
1010-1100	<u>Budget Review Process</u> /CDR Eberling/To understand NAVCOMPT's, DOD's, OMB's and Congress' Budget Review Process
1100-1210	Lunch
1210-1400	<u>Guest Speaker</u> /Mr. Ray Brule/NMPC, Washington, DC/To discuss Morale, Welfare & Recreation Activities and non-appropriated funds (SP-101)
1410-1500	<u>Flow of Funds-Beginning of FY</u> /CDR Eberling/To understand DOD Flow of Funds, Apportionment Process, Allotments, Continuing Resolutions
1510-1600	<u>Introduction to Budget Execution</u> /CDR Eberling/Navy Accounting, Overview, Resource Mgt Systems

Reading Assignment: D 36-90, D 97-103

Thursday, 17 May 1990

0810-0900	<u>Integration of Disbursing & Accounting (IDA)</u> /CDR Eberling/To discuss IDA concepts
0910-1000	<u>Accounting Terms</u> /CDR Eberling/To understand frequently used DON Accounting Terms
1010-1100	<u>Accounting Classification & Systems</u> CDR Eberling/To understand accounting and classification systems
1100-1210	Lunch
1210-1400	<u>Guest Speaker</u> /CAPT Waggoner/CO of NAS Whidby Island/To discuss comptrollership from a CO's perspective (SP-101)
1410-1500	<u>Accounting Reports</u> /CDR Eberling/To discuss RMS Accounting Reports
1510-1600	<u>Accounting Systems & Critical Aspects of Budget Execution</u> /CDR Eberling/Misc. Budget Execution topics

Time Topic/Instructor/Objective

Reading Assignment: J 1-12

Friday, 18 May 1990

0810-1000	<u>Guest Speaker</u> /Mr. Karl Zwierski/NAVAIR RES San Diego/To discuss Fast Data
1010-1200	<u>Guest Speaker</u> /LCDR Ray Smith - NPS Faculty/To discuss the DOD/DON Total Quality Management Program
1200-1310	Lunch
1310-1500	<u>Guest Speaker</u> /CDR Neil Hart/NPS Faculty/To discuss basic concepts of Government contracts and acquisition process

Reading Assignment: D 91-96, I 4-13, I 20-28

Monday, 21 May 1990

0810-1000	<u>Guest Speaker</u> /Mr. Fred Puhala/Navy Accounting and Finance Center/To discuss Navy Accounting issues
1010-1030	<u>Prompt Pay</u> /CDR Eberling/To discuss provisions of Prompt Pay Act
1030-1100	Case Study #1
1100-1210	Lunch
1210-1400	<u>Guest Speaker</u> /Ms. Linell Fredella/FAADCPAC San Diego/To discuss FIPC Operations (I-122)
1410-1500	<u>ISSA's and Reimbursables</u> /CDR Eberling/To understand ISSA's and Reimbursables

Reading Assignment: K 17-33, K 36-50, G 3-42, H 3-19

Tuesday, 22 May 1990

0810-1000	<u>Guest Speaker</u> /Mr. Fred Puhala/Navy Accounting and Finance Center/To discuss Navy Accounting Topics
1010-1100	<u>Role of the Comptroller</u> /CDR Eberling/To understand Comptroller Responsibilities, and Comptroller Department Organization
1100-1210	Lunch

<u>Time</u>	<u>Topic/Instructor/Objective</u>
1210-1400	<u>Guest Speaker</u> /CDR Joe Wozniak/NAS Lemoore Comptroller/To discuss station comptrollership (I-122)
1410-1500	<u>Navy Stock Fund</u> /CDR Eberling/To understand Basic Concepts of the Navy Stock Fund
1510-1600	<u>Navy Industrial Fund</u> /CDR Eberling/To discuss and understand the Navy Industrial Fund

Reading Assignment: E 3-33

Wednesday, 23 May 1990

0810-0900	<u>CIVPERS</u> /CDR Eberling/To understand CIVPERS Concepts, Requirements and Management to Payroll
0910-1100	<u>Guest Speaker</u> /Ms. Bennie Harrell/NAS Lemoore Civilian Personnel Dept/To discuss civilian personnel/MTP issues
1100-1210	Lunch
1210-1400	<u>Guest Speaker</u> /CAPT Lackey/Comptroller COMNAVAIRLANT/To discuss TYCOM Comptrollership (I-122)
1400-1500	EXAM

Reading Assignment: NONE

Thursday, 24 May 1990

0730-0800	Wrap Books
0810-1000	<u>Guest Speaker</u> /CAPT Osterhoudt/CINCPACFLT/To discuss major claimant comptrollership issues (I-122)

LEARNING OBJECTIVES

Appropriations:

- Define Fiscal year and its duration
- Be able to differentiate between commitments, obligations and expenditures
- Understand what a Successor "M" Account is used for
- Define appropriation
- Know the three limits of appropriations
- Understand the difference between Expense and Investment Appropriations
- Understand the difference between fully and incrementally funded appropriations
- Know the difference between reprogramming and transferring and the restrictions of each
- Know the time limits of obligational and expenditure availability periods
- Understand the provisions of Title 31 Sec (1301) and Sec (1517)
- Know the expense/investment criteria for OPN funding
- Be able to state what OM&N funding is used for
- Discriminate between Regular, Supplemental, and Deficiency appropriations
- Be familiar with the penalties associated with violations of Title 31
- Be able to differentiate between expired and lapsed appropriations
- Be able to discriminate between annual, multiple year and continuing appropriations
- Be able to state what happens when a possible Title 31 violation is discovered
- Understand what the following appropriations are used for: MPN, RDT&E, APN, WPN, SCN, OPN and MC,N.
- Differentiate between open and closed appropriation accounts
- Be familiar with the major causes of Title 31 (1517) violations
- Know under what circumstances, activities may knowingly overobligate total obligational authority
- Understand the significance of allowing funds to lapse into the "M" account.
- Understand the visibility associated with Title 31 Violation Reports

Budget Formulation:

- What is a budget, define
- Differentiate between a budget call and a budget request
- Be able to discriminate the difference between a Cost Center and a Responsibility Center

- Be able to state what fiscal years of financial data are usually included in a budget request
- Be able to list the elements of a budget call to Cost Centers
- Describe what an unfunded requirement is
- Be able to list the Do's and Don't's of Budget formulation
- Understand the separate nature of an OPN/IPE Budget Call/Request
- Describe what a control number is
- Understand the unique features of Maintenance of Real Property (MRP) Funding (i.e., usually fenced with a floor)
- Be able to state three reasons for preparing a budget
- Understand what the Budget Formulation Process incorporates
- Understand Cost Center participation in the Budget Formulation Process
- Differentiate between Programming and traditional Budgeting
- Be able to identify the key figures in the budget Process and understand their assigned roles
- Understand what are Major/Sub Claimants and what roles they play in Navy Financial Management
- Understand the characteristics of a good budget call
- Be able to list the three possible approaches utilized by Responsibility Centers in formulating activity budget calls.
- Differentiate between budget year, current/apportioned year and prior budget year
- Trace the path the budget follows as it is being developed
- Be familiar with Biennial Budget Cycle
- Understand the purpose of a Supplemental Budget
- Differentiate between centralized and de-centralized control, be able to provide good examples of each
- Be able to discuss the importance of unfunded requirements submissions and the techniques utilized in successful funding of requirements

Budget Review:

- Be able to differentiate between a MARK and a RECLAMA
- Be familiar with suggestions for preparing an effective Reclama
- Understand the purpose of the Navy Budget Review Process
- Be able to describe what NAVCOMPT focuses on when it conducts Budget Review Hearings
- Understand and be able to describe the NAVCOMPT and OSD-OMB Budget Review Process
- Be familiar with the Navy's role in the Congressional Budget Review Process
- Understand what happens during the Apportionment Review Process and the purpose of the review
- Know when NAVCOMPT determines the amount of funds that are to be held in reserve or deferred

- Understand the significance of Mid-year Review and preparation required on the part of an activity comptroller
- Describe what the Gramm-Rudman-Hollings Act requires
- Be able to state when the President submits his budget to Congress
- Describe what the Congressional Budget Office does
- Be able to list the three Congressional fiscal processes

PPBS and Introduction to Resource Management

- Know what the three main phases of the Federal Resource Allocation Process are
- Define Program Element
- Be able to describe what the Planning, Programming and Budgeting System (PPBS) is and how it works
- Understand the purpose of the following documents:
Joint Strategic Planning Document, Defense Guidance Program Objectives Memoranda, Joint Program Assessment Memorandum, Issue Books, Program Decision Memorandum, Program Budget Decisions, President's Budget
- Be familiar with the four ways Navy financial resources are managed
- Be able to differentiate between the four pillars that support the Navy

Flow of Funds/Beginning of FY:

- Discriminate between Apportionment vs. Allocation
- Define budget fences
- Describe what a Continuing Resolution is and its limitations
- Understand what an Allotment is and how it differs from an Operating Budget
- Understand the difference between an Operating Budget vs. an OPTAR
- Know when a responsibility center receives funds and when a Comptroller knows the "bottom line" funding wise, for a particular fiscal year
- Be able to describe what a responsibility center spending plan is
- Be able to describe the flow of funds from the President to the cost center
- Know what a 2168-1 Resource Authorization is used for and what kind of information is normally contained in the remarks block
- Be able to differentiate between a Responsible and Administering Office
- Understand why appropriated funds are apportioned
- Differentiate between new and total obligational authority

Budget Execution:

- Be able to differentiate between a FAA and AAA
- Be able to differentiate the roles of a AAA vs. a Navy Regional Finance Center
- Be able to list the responsibilities of a FIPC
- Describe the responsibilities of a Fund Administrator
- Define Budget Execution
- Be able to describe the Navy's Resource Management System (RMS)
- Know the purposes of Navy Accounting
- Define allotment
- Be familiar with Navy Central Accounts (Master control/appropriation cash accounts)
- Be familiar with the internal/external influences on Navy Accounting
- Know the Navy Appropriation key players
- Be familiar with the flow of financial information in the Navy accounting system
- Be familiar with the two main activity classifications

Integration of Disbursing and Accounting (IDA)

- Be familiar with the Pre-IDA flow of financial information
- Know the problems associated with the Pre-IDA period
- Be able to describe IDA's objectives
- Describe the IDA flow of financial information
- Be familiar with the problems associated with IDA and the FIPC environment
- Be familiar with the future of IDA and the new functional capabilities associated with IDAFMS/IDAFIPS

Accounting Terminology:

- Differentiate between liquidated and unliquidated obligations
- Be able to define gross adjusted obligations, accounts payable and undelivered order
- Differentiate between an undelivered order and outstanding obligation
- Understand the difference between gross, undistributed and unmatched disbursements
- Understand the significance of undistributed and unmatched disbursements with respect to the accuracy of accounting reports
- Understand the significance of large amounts of outstanding obligations or undelivered orders with respect to effective utilization of funds
- Understand how the level of expenditures may lead to a spending freeze

- Understand the concept of fluctuating outlay levels from fiscal year to fiscal year
- Define unprecedented disbursement
- Differentiate between obligation, commitment, initiation and expenditure
- Differentiate between expense and expenditure
- Define work unit
- Differentiate between accounts payable and receivable and be able to supply examples of both

Accounting Classifications:

- Be familiar with the Navy Cost Information System
- Understand the primary purpose of unit identification codes with respect to Navy Financial Management
- Be able to describe what the Navy Accounting Classification Spread is used for and its key elements
- Understand what the Uniform Chart of Expense Accounts is used for
- Describe what Job Orders are, and what they are used for
- Be familiar with the potential problem areas associated with Job Order Accounting

RMS Accounting System:

- Understand the three different Navy Accounting areas and how they differ
- Be familiar with the overall structure of Navy General Ledger Accounting

Critical Aspects of Budget Execution:

- Be familiar with the Obligational Recording/Reconciliation Cycle
- Be familiar with the critical aspects of Budget Execution
- Know what critical aspects of budget execution a Navy Financial Manager should monitor
- Be familiar with potential problem areas
- Be familiar with strategies for effective/efficient reconciliation action
- Know why Activities/Cost Centers have to reconcile financial records

Commercial Activities (CA) and Efficiency Review Programs:

- Be familiar with the general requirements of OMB Circular A-76

- Know the reasons for retaining Government operation of CA functions
- Describe the purposes of the Efficiency Review Program
- Understand the potential problem areas associated with utilizing commercial activity

Accounting Reports:

- Be able to trace the RMS Accounting Report Cycle
- Be familiar with the factors that can affect accounting report accuracy
- Be generally familiar with the purpose of the Trial Balance Report 2199 and Uniform Management Report
- Understand the difference between official and non-official accounting reports
- Understand the reasons for maintaining unofficial accounting records/reports at the local activity level.
- Be able to provide several methods to minimize accounting report errors

Prompt Payment Act:

- Understand what the Prompt Pay Act is and the general provisions of the Act
- Know when the Payment Cycle begins
- Be familiar with the invoice certification process
- Know when interest is generally due
- Know what the presumptive acceptance period is
- Understand what Fast Pay is used for
- Know improper invoice notification time limits
- Be able to trace and describe the receipt/invoice certification/bill paying operation
- Know when the FIPC is allowed to make payments

Plant Property:

- Be able to differentiate between the different classes of plant property
- Be able to understand the difference between Plant Property and Minor Property
- Understand the Comptroller's responsibility with respect to Class III and IV plant property
- Know how often Class III/IV plant property should be inventoried
- Know who manages Class IV plant property
- Understand the FIPC's responsibility with respect to plant property
- Be familiar with Class III & IV Plant Property recurring inspection findings

Support Agreement and Reimbursables:

- Be able to state why do we have support agreements
- Differentiate between Intraservice and Interservice support
- Understand the difference between common and cross service
- Discriminate between a host, supporting and tenant activity
- Differentiate between a common, joint and sole use facility
- Understand the primary rules regulating Interservice Support Agreements
- Be able to describe what reimbursable accounting is and how it works
- Be able to differentiate between a Project Order and an Economy Act Order (formally called work request)
- Know the primary references for INTERSERVICE SUPPORT AGREEMENTS
- Know what a Request for Contractual Procurement (RCP) is and how it differs from a project or economy act order
- Understand the Accounting Problems associated with reimbursables

Civilian Personnel:

- Understand Comptroller responsibilities with respect to military labor costs
- Be able to differentiate between career, career-conditional, term and temporary appointments
- Understand the basic provisions associated with general schedule and wage grade employee and their differences
- Be able to identify direct, fringe and other civilian personnel costs
- Be able to describe how acceleration works with respect to reimbursable civilian labor cost distribution
- Discriminate between a time card and a labor distribution card
- Be able to list methods to reduce civilian personnel costs and their respective merits and problems
- Be able to describe the managing to payroll concept and how it is different from the old system
- Understand the significance of Civilian Payroll Costs with respect to the size of an activity's budget
- Be familiar with Critical Aspects of Civilian Personnel and Payroll Management
- Be familiar with the problems that existed prior to Management and Payroll

Navy Industrial Fund:

- Be able to describe how the Navy Industrial Fund works
- Identify different types of NIF costs

- Understand unique provisions with respect to military labor and depreciation expenses
- Be able to describe the NIF concept
- Understand the advantages of the NIF concept
- Understand the general composition of the NIF (i.e., what are Activity Group Commanders responsible for, be able to provide examples of NIF activities)
- Understand NIF Financial Management responsibility
- Be familiar with the different kinds of NIF charges to customers
- Be familiar with the NIF rate stabilization policy
- Understand the interface between NAVCOMPT, Activity Group Commanders and the NIF activities

Navy Stock Fund:

- Be able to describe the Stock Fund concept
- Know what is financed with DONSF dollars
- Be able to describe how the stock fund works
- Be able to provide examples of cost of operations
- List advantages of the stock/revolving fund
- Differentiate between Principal and Secondary items
- Be able to describe the Comptroller's interest in the stock fund
- Differentiate between wholesale and retail stock
- Differentiate between the Status of Fund Authorization - Stock Fund and Financial Inventory Report
- Be able to describe the responsibilities of the key players in the DON Stock Fund and Government Supply System
- Know what Budget Projects are
- Understand the purposes of the Navy Stock Fund
- Be familiar with DON Stock Fund cost of operations offset policies
- Be able to trace the flow of DON Stock Funds
- Be familiar with the DON Stock Fund planning and budgeting process
- Know what the Financial Inventory Control Ledger (FICL) is and what it is used for

Auditing, Management Controls and Internal Review:

- Be able to differentiate between the Management Control Program and Command Management Economy, Efficiency & Review
- Understand what a vulnerability assessment is
- Describe what is a Management Control Review
- Be able to identify the major operating audit agencies within DOD
- Be able to differentiate between internal and external audits
- Define assessable unit, event cycle

- Define audit
- Understand the importance of audit independence
- Be familiar with the different phases of an audit
- Understand the significance of Congressional Audit and Oversight findings
- Know what the "Yellow Book" contains
- Know the three different types of Government audits
- Be familiar with the Auditee's Bill of Rights and suggestions on how to survive an audit
- Understand the significance of repeat findings

Morale, Welfare and Recreation (MWR):

- Understand that MWR activities are placed in different categories and that the level of appropriated funding support is limited depending upon the nature of the activities contained in each category.
- Be able to list the major sources of funding support to MWR activities.
- Differentiate between appropriated and non-appropriated

DoD Organization:

- Differentiate between unified and specified commands
- Understand what impact the Goldwater-Nichols DoD Reorganization Act of 1986 had on CINCPAC input into the PPBS process
- Be able to understand the basic organization of both the Department of Defense and Department of the Navy
- Understand the duties of NAVCOMPT
- Be able to state the general duties assigned to: OP08, OP80, OP82/NCB, NCF/NACF
- Understand the differences and responsibilities of Resource, Appropriation and Assessment Sponsors

Role of the Comptroller:

- Be able to list Comptroller's responsibilities
- Understand the typical Comptroller department organization and general responsibilities of each division
- Understand the relationships between the Comptroller and the Commanding Officer, other Department Heads, other Commands and the Major Claimant
- Be familiar with Comptroller Management Tips
- Be familiar with the Four Pillars of an Activity Financial Control System
- Be familiar with characteristics of a good Cost Center Desk Guide

POM Issue Papers:

- Know what are POM Issue Papers used for
- Know what kinds of information is usually provided in a POM Issue Paper
- Understand the standards of writing a good POM Issue Paper
- Be familiar with POM Issue Paper practical points

InterFund Billing & Intra-Navy Material Issue Billings

- Be familiar with the InterFund Billing System
- Differentiate between Intra-Navy material issue billings and InterFund billings.

APPENDIX D

PROFESSIONAL MILITARY COMPTROLLER SCHOOL SCHEDULE

COURSE SCHEDULE

	<u>Hours</u>
APPLIED COMPTROLLERSHIP	
AREA	
100 Financial Management at the Executive Level.	77
300 Comptrollership in the Operating Activities.	44
400 Comptrollership in the Acquisition and Support Activities	27
 COMPTROLLER ARTS AND SCIENCES	
200 Information Management	46
500 Analysis for Resource Management	10
600 Executive Communication	22
700 Economics for Resource Management.	18
800 Leadership and Management.	32.5
900 Executive Stress and Fitness	33.5
 000 ORIENTATION, ADMINISTRATION AND EVALUATION ACTIVITIES.	 38.5
TOTAL HOURS	348.5

NOTE: This document reflects more hours than are scheduled for any one class. Availability of speakers, emphasis on particular topics, etc., will dictate the scheduling mix.

L - Lecture
S - Seminar
D - Discussion
F - Film
E - Evaluation
IP - Individual Project
P - Participation
VT - Video Tape
FT - Field Trip
LAB- COMPUTER LABORATORY

38.5 Hours

AREA 0 - ORIENTATION, ADMINISTRATION, EVALUATION, AND ELECTIVES

Area Objectives

To comprehend the policies, requirements, responsibilities, and academic/administrative procedures of the Air University and the Professional Military Controller School.

001-2S Seminar Orientation

Explains the concept and operation of seminar activities. Discusses the foundation for the freedom of expression and non-attribution. Describes rules of conduct and performance expected and familiarizes students with general information about facilities, schedules, and operations in general.

002-1.5-L/D Course Introduction

Provides the class members with a genuine welcome and relates the benefits of the course to their future effectiveness and efficiency. Provides the conceptual framework on which the course is built and explains the thrust of the curriculum. Lists major course areas and describes the sequencing interrelationship and relevancy of each. Lecture is provided by Course Commandant.

003-0.5-L/F Safety During Tornados

A lecture and film to warn the students of possible conditions that would lead to a tornado and actions to be taken to protect themselves.

005-1L/D Course Wrap Up - Graduation Procedures

Provides a synopsis of where the class has gone and covers procedures for graduation ceremony.

010-8.5L/D Commandant's Time

Class is started each day with 15 minutes for Commandant's time. The Commandant/faculty will pass on to students any changes, developments or reinforce scheduled events.

016-2P Introductory Mixer

Social mixer held the afternoon of the first day of class. Provides an opportunity for the class to get to know each other, meet the PMCS staff and selected Air University officials in a relaxed social setting.

017-2P Panel Day Social

Social held to honor Army, Navy and Air Force Auditing, or Accounting and Finance or O&M Budget heads. Held the evening prior to their joint PMCS presentation. Provides students the opportunity to meet and discuss areas of concern in a social environment.

018-3P Graduation banquet

Graduation Banquet is held the evening prior to graduation. The coat and tie dinner consists of a formal program with guest speaker, and presentation of incipient seminar awards. Normally, the Service Comptroller who will graduate the class attends as an honored guest.

056-1E Pre-Test

A 45-minute test given at the beginning of the course as an overview of the principal educational objectives of the PMCS and to provide a basis for student self evaluation.

057-1E Post-Test

A retaking of the PMCS Pre-Test to provide the student with a personal evaluation of educational gains through participating in the PMCS.

058-1L Post Test Critique

The test is critiqued in a one period lecture to reinforce the learning that has taken place.

059-1L/D Course Requirements and Suspenses

Presents the requirements and suspense dates for student-prepared special assignments of the PMCS.

063-1L/E Course Critique

Provides the student a chance to critique the course and provide opinions/perceptions about the course's instructional methodologies, materials; teaching staff, and overall ability.

ELECTIVES

049-13F Project Warrior Films

Selected films are offered to inform students of Project Warrior and other items of interest. Films are shown approximately 1/2 hours before the start of the school day.

AREA I: FINANCIAL MANAGEMENT AT THE EXECUTIVE LEVELArea Objectives

To comprehend the philosophy and techniques of managing DOD resources at high levels of command (Department and above) to include the role of the comptroller, DOD Resource Management System (RMS), interactions between functional areas, and influences exerted on operational activities' resource management by the Congress, OMB, OSD and military departments.

101-3L/D Military Service Comptroller Organizations and Financial Management

Presents the financial management organizations in the military services from installation to headquarters level. The differences in organizational structure and philosophical approaches are discussed.

102-2L/D Keynote Address

Guest speaker discusses the challenges for comptrollers in today's world and the role PMCS plays in helping students to prepare to meet those challenges.

103-1L-1D The DOD Budget - An OSD Perspective

Guest speaker describes the current budgetary issues at the DOD level, how the services compete for DOD dollars and how DOD competes for Federal budget dollars.

104-1L Graduation Address

Motivates the student upon completion of the course to return to duty station with a sense of achievement and a desire to apply the knowledge and principles learned. Provides additional financial management philosophy of the particular service or agency the speaker represents.

111-2L-1D The Federal Budget Process - Congressional Perspective

Portrays the various strategies and arguments used in support of major programs in the Federal Budget; the degree to which politics, economics, domestic problems, foreign commitments and defense posture must be considered in preparing the Federal Budget; how budget priorities are shifted in changing national needs; in the congressional committees concerned with defense legislation. Presented by two guest speakers from the staff of an appropriation or armed services committee.

112-1L-1D The Federal Budget - An OMB Perspective

Portrays the role of the Office of Management and Budget (OMB) in translating national policy to budget decisions. Discusses the use of DOD/OMB working groups in reviewing service budget requests. Discusses current issues bearing on the Federal Budget in general and the DOD Budget specifically. Presented by a guest speaker from the National Security Division of OMB.

113-2L-1D The Congressional Budget Office

Discusses the role of the Congressional Budget Office (CBO) and its relationship to USD, OMB and the six congressional committees concerned with the DOD budget. Outlines current issues which have major impact upon Congressional action on the DOD Budget. Presented by a guest speaker from the CBO.

114-1L-1D Planning Process

Explains the factors influencing the planning development and methodology for transforming "the threat" into Defence Guidance Planning.

115-2L-1D Budget Enactment Process

Discussion of how the budget enactment division interfaces with legislative liaison and differentiates between authorization bill and the appropriation bill

120-1L/D Introduction to Resource Management Systems

Presents and discusses the need for resource management systems and describes the various types of systems currently being used. The lecturer presents highlights of the Planning, Programming and Budgeting System (PPBS) and its interface with the congressional budget process.

121-1L/D The ABCs of PPBS

Presents and discusses a more in depth review of each phase of the Planning Programming, and Budget System (PPBS). The lecturer presents examples and show how each phase interfaces.

122-1L/D Comptroller Long Range Plan

Discussion of major comptroller long range plan issues for each of the services.

124-1L-1D The Program Process

Presents a discussion of the current major issues affecting the development of programs in the various services. Updates the students on relative dollar and manpower forecasts in the current program. Provides an understanding of the impact the ranking process on program development. Addresses techniques and procedures for improving continuity between programming and budgeting.

125-1L-1D Programming and Priorities: A Navy Perspective

Discussion of major issues and priorities in developing programs from the Navy perspective.

130-1L-1D Comptroller Philosophy

Discusses the role of the comptroller today. The Comptroller of the Air Force is the speaker.

131-1L-1D Financial Management in the Uniformed Services

Presents the philosophy of financial management as perceived by the Assistant Secretary for Financial Management for the service.

132-1L-1D Financial Management in the Army

Presents the philosophy of financial management as perceived by the Comptroller of the Army. Updates students on innovations in financial management systems.. Discusses current issues and topics of interest to top Army leaders.

133-1L-1D Budget Issues in the Army

Current status of the Army budget with reference to funding levels, major programs and operational thrusts. Presents a view of the major controversial issues as viewed by OSD, OMB and the Congress.

134-1L-1D Dynamics of Budget

Presents the view of the budget process at departmental level; presented by the Air Force Director of Budget and Programs.

135-3L-1D Dynamics of Accounting and Finance

Discusses items of current interest in Accounting and Finance within the services; three guest lecturers from Army, Navy and Air Force.

136-1L-1D Cost Analysis

Views the analytical function from the departmental level to include the current policy, organization and challenges facing the management of the analytical process in the current environment and in its future role; accomplished by a guest lecturer from Headquarters Air Force.

138-1L-1D Financial Management Issues in the Navy

Presents a view of the current and projected major issues affecting the Navy budget. Discusses funding levels, real growth, inflation and force modernization. Presented by the Assistant Secretary of the Navy for Financial Management and Comptroller of the Navy.

139-1L-1D Marine Corps Budget and Comptrollership

Presents a view of the current and projected major issues affecting the Marine Corps. Discusses funding decisions that are critical to force readiness.

140-1L-1D GAO/DOD Relationships

Presents the GAO view of the Role of the GAO and relationships between GAO and DOD. Accomplished by a GAO speaker.

141-1L-1D Manpower Requirements

Gives the students a macroview of the austere manpower environment in which requirements are developed; presented by either the USAF Director of Manpower or the Director of Personnel Programs, or by the Army DCS, Personnel.

142-1L-1D DOD Inspector General Missions and Relationships to the Audit Community

Describes how the DOD Inspector General is organized and discusses the relationship between the Inspector General Community and the auditing community.

143-1L-1D The Role of Internal Audit - Service Audit Agency

Describes how the service audit agency is organized, how audit programs are developed, and the relationship of the agency to the military service and outside agencies. Highlights current audit trends and findings.

146-1L-1D DCAA Missions and Relationship to the Audit Community

Explain the objectives of the DCAA organization and discusses the many varied functional activities. Evaluates the relationships between the auditing community and the defense contracting community.

148-1L/D Introduction to Auditing

Discusses the concepts of operational and financial auditing and the differences between them.

150-1L-1D AAFES Financial Management

Presents the philosophy of financial management within the Army, Air Force exchange service. Provides an understanding of the impact the exchange profits have on the services ability to manage between appropriated and nonappropriated funds.

151-1L-1D Morale, Welfare and Recreation Financial Management in The Army

Presents a discussion of the current challenges facing resource managers related to administration of nonappropriated and appropriated funds within Morale, Welfare and Recreation programs in the Army.

152-1L-1D Morale, Welfare and Recreation Financial Management in the Air Force

Presents a discussion of the current challenges facing Resource Managers related to administration of nonappropriated and appropriated funds within Morale, Welfare and Recreation Programs in the Air Force.

162-1L/D Reserve Forces

Gives the students a macroview of how the Reserve Forces fit in the Total Force.

175-1L-1D DLA Perspective

Presented by a guest lecturer from the Defense Logistic Agency. Describes how DLA is organized and discusses the relationship between DLA and the departments.

181-1L-1D Entrepreneurial Business Management Approaches to RM

Presents a view of various strategies and arguments used in businesses versus Defense way of doing business.

190-1S Current Budget Issues

Provides a forum for students to analyze and discuss Current Budget Issues in the Army, Navy, and Air Force. The basis for the analysis will be presentations by the Operation and Maintenance and Budget directors of each service.

192-3L-1D Operation and Maintenance Budget Issues

Current status of the Army, Navy and Air Force Operation and Maintenance Budgets with reference to funding levels, major programs and operational thrusts. Current national issues which affect the Operation and Maintenance accounts also will be presented.

199-1L-1D Soviet Threat: Myth and Reality

Presented by guest lecturer from the Air University Briefing Team or from a guest lecturer. Discusses contemporary issues regarding the military threat posed by the Soviet Union and how the threat effects our resource planning.

AREA II: INFORMATION MANAGEMENT

Area Objectives

To comprehend the concepts and principles associated with management information by examining and discussing contemporary theories, topics, terminology and problems associated with information in today's environment. Class members learn about effective employment of computer resources used to generate much of the information used by financial and resource managers.

200-1L/D Introduction to Information Management

Discusses the nature of information and some principles of cybernetics which explain the function of control as a key function of information management. Introduces area perspective, objectives, topics, and methods of presentation.

201-1S Equipment Orientation

Provides a description of the purpose, characteristics, and use of the audio visual and computer equipment available. Demonstrates use of audio/visual equipment.

205-1L/S Computer Orientation: Hardware

Provides a description and demonstration of the various capabilities of computer hardware and video projection equipment available for student use. Explains basic techniques required to use equipment.

206-1L/D Computer Orientation: Software

Provides a description of the software available for student use, describes how to initiate, operate and maintain software. Describes copyright and other administrative procedures required to use software.

220-21/D Computer Resources -- Possible Futures -- Hardware/Software/People

Summarizes the historical development of digital computer technology. Discusses the need for and development of standards for programming languages and documentation. Conveys the thoughts and managerial philosophy of one of the pioneers and foremost authorities in the field of computer sciences. Presents a view of the future roles for maxi-, midi-, and mini-computers. Presented by a guest lecturer for Industry.

225-2L/D Information Systems Management: A Corporate Perspective

Discusses the contemporary trends in user acquisition and control of computer systems support. Presents the experiences of a large industrial organization in the successful design, development, implementation, and operations of a complex MIS and Data Communications Systems Application. Provides insight into an industry leader's management philosophy towards, and involvement in, computerized systems applications. Presented by a representative from industry.

230-2 L/D Computer Security: Critical Issues

Discusses the nature of current and suspected vulnerability of computer systems in use in the Government today. Addresses the current threat to computer systems in the operating environment associated with day to day technology advances. Provides insight to actions and solutions to decrease the threat to computer systems. Presented by a member of the Computer Security Center.

235-2L/D Information Systems: A Tri-Service Perspective

Discusses current issues and trends in the Army, Air Force and Navy on the applications of Information Systems. Provides a brief summary of individual and joint service issues and initiatives in automation in the Comptroller career field.

240-1L/D Data Quality and Control: Privacy

Discusses quality assurance concepts as related to the collection and maintenance of federal data bases containing personally identifiable data. Emphasis is placed on comptroller and resource management systems. Disclosures from such data bases are examined in relationship to the provisions of the Privacy Act of 1974.

245-1L Small Computers

Discusses various terminology and concepts related to all types of computers in the work and home environment. Provides the student with the means to understand the business environment of today with a view to the constantly changing industry players. Presented by a guest lecturer from Industry.

246-1L/D Small Computers: Applications

Provides a description of the elementary components of a computer and relates these basic characteristics to the type of hardware currently available. Develops various techniques for the student to apply the different criteria to systems that are known to the student. Presented by a guest lecturer from Industry.

251-2S Data/Information Systems Design

Discusses various considerations in the design of data and information systems. Examines a proposed application within the comptroller functional area for discussion purposes.

252-1S Information Retrieval Management--Quadracase

Integrates the concepts of retrieval, management information, and privacy through simulation of common incidents encountered by comptrollers and resource managers. Analyze management approached to solve typical problems.

255-1S Management Information Systems Employment

Discusses the nature of management information systems employment by examining available systems and analyzing management needs. Discusses reasons for success and failure of MIS. Analyzes numerous characteristics which a good MIS possesses. Examines the theory that information is power.

271-1VT, 272-1S, 273-5S, 274-1L Project TEMPO

Resource allocation exercise involving tradeoffs between offensive and defensive systems and resource allocation within the Services. Students apply and evaluate management concepts and techniques to comprehend the problems involved in managing resources under the constraints of limited time, limited budget and uncertainty.

285-2L/D Data Base Management/Electronic Spreadsheets

Discusses the historical development and practical uses for application of a Data Base Spreadsheets. Introduces the various techniques, methodology and programming development needed to accommodate elementary manipulation of a data in a problem-solution situation.

290-2L/D Integrated Software: A New Approach

Discusses the capabilities and techniques required to use and apply an advanced automated decision support system to the daily work environment. Provides an introduction using a simplified application to transfer data and information using the integrated software capabilities.

291-1/D Artificial Intelligence

Discuss history, approaches and possible applications of artificial intelligence. Provides an introduction to various approaches to artificial intelligence. Concentrates on approaches applicable to financial management.

295-2L/D Advanced Computer Concepts: Communication and Interfacing

Provides an update on State-of-the-Art capabilities and review of upgrade of existing systems. Serves as a forum to crossfeed information, ideas and experiences between faculty, guests and students. This presentation is unstructured and freeflowing according to needs of each individual class.

Electives

210-4 LAB Computer Orientation: Techniques

Provides novice and beginner students practical experience in learning the techniques required to operate available hardware and software. This lesson is accomplished during off-duty time, usually the first Saturday of the class and is offered in two 2 hour sessions.

211-8 LAB Computer Orientation: Application Software

Provides novice and beginner students practical experience in learning various application software packages. These lessons are optional and accomplished during off-duty time.

AREA III: COMPTROLLERSHIP IN THE OPERATING ACTIVITIES

Area Objectives

To comprehend management techniques employed by financial managers in the DOD Operating Activity environment at installation and major command levels.

300-1L/D Resource Management Systems for Operations

Lecture presents background, current status, and issues concerning the Budget and Accounting System for Operations. Followed by a one hour student discussion seminar (301).

301-1S Resource Management Systems (RMS) for Operations

A one hour seminar on the application of the RMS for Operations in the DOD. Follows a one hour faculty lecture.

303-1S Comptroller Philosophy

Discusses the role of the comptroller today. Articles espousing various points of view on comptroller philosophy are vehicles for seminar discussion. This seminar follows faculty lectures on Army, Navy, and Air Force Comptroller organization.

310-1L/D Accounting and Finance

Lecture covering the environment in which accounting and finance operates, including the role of fiscal law.

311-2S Accounting and Finance Case

A two-hour seminar case used to stimulate discussion on the role of accounting and finance and an evaluation of associated problem areas.

320-1S Productivity Issues

Discusses the requirement for and programs to measure output and enhance productivity in the Department of Defense.

322 - 2L/D Internal Control Reviews

Lecture presents background, current status, and issues concerning Internal Control Reviews at installation and major command levels.

323 - 2L/D DOD Model Installation Graduate Program

Lecture discusses the objectives of the DOD Model Installation Program (MIP) and the MIP Graduate Program.

330-2L/D Comptroller Wartime Planning

Portrays various strategies and argument used in support of Wartime Planning. Examines the degree to which politics, economics, domestic problems, foreign commitments and defense posture must be considered. Presented by guest speaker.

340-4S Contemporary Comptroller Issues

Weekly discussion of selected guest lecturers.

350-2S Seminar on Budget Prioritization

A two-hour case study which allows students to participate in a budget prioritization process and discuss its strengths and weaknesses.

352-2S Budget Case

A two-hour seminar case used to stimulate discussion on the role of budget and an evaluation of associated problem areas.

370-2L/S Obligations and Outlays

A two hour lecture/seminar which addresses the current obligations and outlays environment and the effect of that environment upon DOD operations.

380-1L/D Air Force Installation Comptrollership-Challenges and Issues

A one hour faculty lecture/discussion which addresses current challenges and issues of the installation comptroller.

381-2L/D Overseas Air Force Comptrollership (MAJCOM)

Guest speaker portrays the role, environment, tools, and problems of the overseas Air Force MAJCOM Comptroller.

382-2L/D Air Force Comptrollership (MAJCOM)

Guest speaker portrays the role, environment, tools and problems of the Air Force MAJCOM Comptroller.

383-2L/D Comptrollership (Installation)

Guest speaker portrays the role, environment, tools, and problems of the Installation Comptroller.

384-2L/D Army Comptrollership (MACOM)

Guest speaker portrays the role, environment, tools, and problems of the Army MACOM Comptroller.

385-2L/D Overseas Army Comptrollership (MACOM)

Guest speaker portrays the role, environment, tools, and problems of the overseas Army MACOM Comptroller.

386-2L/D Navy Comptrollership (Major Claimant)

Guest speaker portrays the role, environment, tools, and problems of the Navy Major Claimant Comptroller.

391-2L/D Commanders Perspective

A commander's perspective of financial management and the role of the comptroller.

392-6FT Installation Field Trip

One-day visit to an active military installation which includes presentations by the installation comptroller.

AREA IV: COMPTROLLERSHIP IN THE ACQUISITION AND SUPPORT ACTIVITIES

Area Objectives

To comprehend the systems acquisition processes and the industrial and stock fund concepts and procedures of the Army, Navy and Air Force as they relate to DOD comptrollership.

400-1L/D Introduction to Comptrollership in the Acquisition and Support Activities

Presents an overview of the systems acquisition process, the revolving fund concept and the unique comptrollership perspective of the speakers in the 400 area.

405-1L/D Introduction to Stock and Industrial Funds

Presents an overview of the stock and industrial concept including history and current issues.

415-2L/D Cost Estimating

Guest speaker addresses contemporary cost estimating issues from the military department perspective.

416-1S Cost Growth

Provides an opportunity to comprehend the issues surrounding cost growth of DOD weapon systems.

430-2L/D Estimating Environment

Addresses basic weapon system cost estimating tools and techniques and discusses problems associated with estimating the cost of major systems.

440-2L/D Financial Management in a System Program Office (SPO)

Guest lecturer discusses SPO financial management and its place in the acquisition process.

443-2L/D Contractor's View of the Acquisition Process in DOD

Lecture by a representative from the Defense Industry, providing industry's view of the acquisition of major weapon systems within DOD.

445-2L/D DOD Procurement Practices

Guest lecturer discusses procurement practices and the impact on the overall DOD budget.

451-2L/D Program Management

Guest lecturer discusses contemporary program management issues and the role of financial management in the management and weapon system acquisition.

460 2L/D Comptrollership in an Acquisition Activity - USAF Systems Command

Guest speaker discusses the unique funding and comptroller aspects of the Air Force Systems Command.

467-2L/D Comptrollership in a Support Activity - The Security Assistance Program

Guest speaker provides an overview of the Security Assistance Program including current initiatives, challenges and future developments of interest to the comptroller organization.

468-2L/D FMS as an Instrument of National Policy

Guest speaker provides analysis of interaction among security assistance program, comptrollership, and foreign policy.

480-2L/D Comptrollership in Acquisition/Support Activities - US ARMY Materiel Command

Guest speaker addresses the role of the comptroller in the Army acquisition process, as viewed from Army Materiel Command (AMC).

485-2L/D Acquisition Management Initiatives

Guest speaker addresses resource management considerations involved in major system acquisition.

499-2L/D Comptrollership in a Logistics Activity - USAF Logistics Command

Guest speaker discusses the unique funding and comptroller aspects of the Air Force Logistics Command.

AREA V: ANALYSIS FOR RESOURCE MANAGEMENT

Area Objectives

To comprehend the capabilities, limitations, and application of mathematical analytical techniques and quantitative aids to decision making, and the role of analysis in the allocation and distribution of military resources.

500-1L/D Analysis For Resource Management

Introduces students to a universal approach to the decision-making process and the role of analysis and quantitative techniques in support of that process.

505-1L/D Present Value

Review of discounting techniques. Emphasis is placed on the impact of discounting techniques on resource allocation decisions.

510-1L/D Sampling Concepts

Reviews the basic applications of statistical sampling techniques to include sample types and sample size determinants.

514-1L/D Economic Analysis

Introduces students to the fundamental concepts and key features of the economic analysis program as directed within the DOD.

518-1S/1L/D Economic Analysis Case (2 hours total)

A lease vs buy case is analyzed to stimulate discussion of economic analysis techniques used in evaluating alternative uses of resources. The case combines present value application with sensitivity analysis.

525-1L/D Regression Analysis

Reviews features of the regression analysis model and relevant uses of the technique in DOD.

526-1S Regression Analysis

Discusses the meaning and interpretation of the output of regression analyses in resource management situations.

527-1 L/D Time Series Analysis

Reviews the components of time series analysis and relevant uses of the technique in resource management.

535-1S Analysis in Action

Uses of quantitative analysis techniques currently being used in the field are exchanged through the discussion of techniques actually practiced by the student.

AREA VI: EXECUTIVE COMMUNICATION

Area Objectives

To comprehend and apply executive communication skills and abilities including oral and written communication and group dynamics through oral presentations, short papers, a major course paper and group interaction. Interwoven in this area is an emphasis on group problem solving.

601-1L Library Tour

Provides a guided tour of the Air University Library. Affords an opportunity for each student to become familiar with the available library resources and services.

602-1L/D Effective Listening

Provides an understanding of positive listening habits and skills. Presented by guest lecturer.

609-1S Group Dynamics: Introduction to Group Decision Making

Illustrates by use of "laboratory method" the required interaction within an unstructured group of individuals to reach a group consensus on a value judgment. Immediately followed by lecture 610-1L/D which addresses the interaction experienced during this seminar.

610-1L/D Group Dynamics

Immediately follows 609-1S. Discusses the factors influencing group behavior and role playing which emerges from group decision making. Provides an understanding of group behavior so as to enhance later student participation and learning in the seminar environment.

611-4S Discussion of Idea Papers -- Ten Minute Presentations

Students present a synopsis of their idea papers to their classmates in seminar sessions. Time is allowed for discussion and comment. The presentation is videotaped to allow each student to analyze his or her communication skills and speech content.

612-3L Student Auditorium Presentations (10 minute)

Selected students are given the opportunity to make an oral presentation concerning their idea papers to the entire class. These presentations are critiqued by a panel of judges.

615-1L/D Effective Writing

Presented by guest lecturer. Covers various topics related to the development of effective writing skills. Assists in preparing students for writing assignments.

620-1L/D Effective Speaking

Presented by guest lecturer. Discusses various topics related to the development of effective speaking skills. Assists in preparing students for giving their oral presentations.

623-1L/D Group Problem Solving Techniques

Discusses the features of various group problem solving techniques as aids to the decision process.

624-2S Nominal Group Technique

Uses the Nominal Group Technique to develop alternative solutions to a stated problem or to produce ideas/insights related to an issue.

650-3S Executive Expression - 5-minute Student Speeches

Allows each student to view himself or herself as others do by giving an oral presentation on closed circuit TV. Students prepare and present original 5-minute presentations on topics of their choice. Critiques are provided.

670-2L Student Auditorium Speeches (5 minute)

Affords selected students an opportunity to present a resource management-related topic to the entire student body.

699-1L/D Guided Discussion

Presented by guest lecturer. Discusses skills and procedures required to effectively lead a guided discussion. Assists students in preparing for student-led seminars.

AREA VII: ECONOMICS FOR RESOURCE MANAGEMENT

Area Objectives

To prepare the resource manager to comprehend economic concepts, techniques, and analyses in the management of the limited resources allocated.

700-1L/D Economics in a Military Perspective

Explains the economic element of national power, the impact of defense expenditures on the national economy, reviews those economic principles which apply to DOD operations, and relates the relevance and interrelationship of economics to military resource management and the decision process.

701-1L/D, 702-1S, 703-3S, 704-1L/D Exercise in National Budget Priorities (NBP)

Students conduct a team exercise on the computer terminals. Objective is to satisfy ten national goals with any combination of taxes and spending which the students choose to employ.

710-1L/D Financing Federal Budgets

Alternative methods of financing federal deficits will be discussed. Impact of each method on the economy and national goals will be emphasized in a faculty presentation.

711-1S National Debt

Seminar concerning the subject of national debt.

714-1 L/D International Trade and Balance of Payments

Depicts the significance of world trade for the United States and the arguments for developing a minimum level of self-sufficiency for defense. Also covered is the role of DOD spending in the U.S. balance of payments problem.

716-1 L/D The Economics of Corporate Capitalism

Explains the corporate market structure in the economy, corporate pricing and output policy, and the significance of countervailing bilateral monopoly theory in defense weapons procurement, negotiations, and practices.

717-1 L/D The Economics of Defense Contracting

Explains the dynamic nature of negotiating contracts with large monopolistic defense contractors. Describes contract clauses that the government requires in procuring defense contractors.

730-1L/D Economic Role of Government in Income (Re) Distribution:

Explains how social, political, and economic theories are woven together; how national resources are divided between the public and private sectors; and how evolving national institutions function to alter the economic role of government in the distribution and use of national resources. The equality-efficiency tradeoff will be highlighted.

743-1L/D Inflation and Unemployment

Addresses the prominent theories on inflation (demand pull, cost push, and monetary), the changing structure of the U. S. economy, and the current arguments over unemployment.

747-1 L/D The Effect of Monetary Policy on Economic Stability

Guest speaker compares classical, Keynesian, monetary and supply side economics. The U.S. economy in the 1980's and the influences of importance to DOD are examined.

748-1 L/D Economic Stability and the Federal Reserve System

Explains how changes in the growth rate of a nation's money stock fail to overcome deficient long-run money growth patterns.

785-2 L/D Soviet Economy

Guest lecturer compares the economic systems of the Soviet Union and the United States. The role of prices and defense spending is emphasized.

AREA VIII: LEADERSHIP AND MANAGEMENT

Area Objectives

Comprehend leadership and management theories and concepts and refine his or her own personal leadership style/management philosophy and relate it to his or her role in resource management.

805-.5L/F Personal and Team Motivation

The concept of how to deal with personal and team motivation are presented to the students.

810-1L/D Motivation Theory

This period is designed as a discussion on the practical application of motivation theory. The Porter-Lawler model is used as the foundation of the discussion.

811-3L/D Professionalism and Personnel Development

The class is segregated by service and a specialized series of personnel presentations is given to each group. Time is spent in personal discussion with career planners on individual development programs in the comptroller career field.

812-1L/D Personnel Development: An Executive Perspective

A member of the senior executive service presents his views on comptroller personnel development.

814-1L/D Managing in the Future - Societal Perspective

A discussion of the societal changes which will affect organization in the future.

815-2L/D Managing In the Future Organizational Perspective

A discussion of the means by which performance in organizations can be improved in the future. Contrasts the traditional means of performance improvement with behavior modeling.

816-2L/D Leadership Issues

The concept of leadership adaptability is presented using various concepts of leadership flexibility and to increase the awareness of how to lead people in various work situations.

819-1S Leadership Case

A seminar case study that allows students to apply and discuss motivational techniques and leadership/management concepts applicable to the work environment.

840-1L/D, 841-1S Managing Organizational Conflict

Sources of conflict and techniques for managing conflict to produce more effective organizations are discussed and illustrated through the use of a model. The follow-on seminar provides the students the opportunity to apply these concepts in "hands-on" situations.

850--2F Time Management

Provides students practical techniques for improving their use of one of the most critical and limited resources--time.

851-1S Leadership Versus Management

A seminar discussion of the relationship between leadership and management with emphasis on the comptroller environment. Uses student outlines as the discussion vehicle.

852-1L/D USAF Labor/Management Relations

Covers the background, current status and future trends in federal labor unions from the management viewpoint.

854-2L/D Ethics in Leadership

Provides students with views concerning a personal code of ethics and the importance of ethics in leadership roles, especially in Financial Management organizations.

856-1S Case Study in Ethics

A case study which allows students to explore aspects of ethical behavior and the practical meaning of ethics.

858-1L/D Power

Provides students with an understanding of power in leadership and managerial roles and the application of power to situational leadership.

860-2S Matrix Management

A case study which allows students to develop a matrix plan for a comptroller organization and to discuss the advantages and disadvantages of matrix management.

880-2L/D Civilian Personnel Administration

A guest lecturer discusses some of the most important practical aspects of civilian personnel administration. Included are such topics as position classification, hiring, promotions, discipline, appeals and grievances, and counseling.

890-2YT Abilene Paradox

Videotaped guest lecturer discusses problems associated with lack of organizational candor and discipline.

894 1L/D The Evolution of Leadership

A discussion contrasting the historical styles of leadership with the present and future styles.

895 1L/D HiTech/HiTouch

Explains the requirement for human touch characteristics in the high technology environment that increasingly impacts society and the workplace.

898 1L/D Excellence in Comptrollership

Relates the concept of excellent organizations to DOD comptroller organizations.

899-2L/D Commandant's Option

Distinguished guest lecturer will present perspective on contemporary management, leadership, social, political, economic, or technological issues.

AREA IX: EXECUTIVE STRESS AND FITNESS

Area Objectives

For the student to comprehend the importance of fitness and control of stress to promote physical fitness, a sense of well-being, improved mental efficiency and heightened personal productivity.

900-1L Bloodwork Analysis

Provides opportunity to have blood sample analyzed to determine level of cholesterol and HDL and learn how their levels relate to overall standards of fitness and coronary risk.

910-1L/D Jim Fixx Syndrome -- What it Means

Discussion of why Jim Fixx died while destroying myths about exercise being dangerous.

915-1L/D Heart Risk Awareness

Discussion of heart attack risk factors and how exercise can reduce risk of heart attack. Also discuss the phases and fundamentals of exercise.

920-0.5F Fitness and Well-being

Film stressing the importance of maintaining physical and mental fitness in order to have a more productive life.

921-1L/D How to Identify and Cope With Stress

Discussion of the causes, ramifications, and methods of easing psychological stress affecting the individual.

922-1L/D Burnout Is It Real

Discussion of the causes, ramifications, and methods of identifying and preventing burnout.

925-1L/D Type A Behavior

Defines type A behavior and etiology, its effect on the cardiovascular system, and presents philosophical reengineering remedies.

930-0.5F Nutrition

Film explaining the necessity of a well balanced diet and how to achieve that goal with today's lifestyles.

935-2L/D Total Fitness Through Nutrition

A lecture discussion about proper nutrition, poor nutrition and its effect on total wellness, and how a good exercise program and nutrition work best to achieve total wellness.

940-0.5F Drug/Alcohol Abuse

Film discussing the dangers of abuse and alcohol as related to overall mental and physical health.

950-6P Softball

Softball competition among seminars to promote the recreational and health benefits to be derived from group athletics.

960-6P Volleyball

Volleyball competition among seminars to promote the recreational and health benefits to be derived from group athletics.

970-6P Bowling

Bowling tournaments with seminar competition to promote social relaxation, physical fitness, and group athletic participation.

980-3P Individual Athletic Activities

Promotes individual participation in physical activities of the student's choice, running, walking, golf, racquetball, etc.

990-3P Fitness Walk

A three mile fitness walk competition among seminars to promote the recreational and health benefits to be derived from group athletics.

APPENDIX E

FINANCIAL TRAINING QUESTIONNAIRE



DEPARTMENT OF THE NAVY
HEADQUARTERS UNITED STATES MARINE CORPS
WASHINGTON, DC 20380-0001

IN REPLY REFER TO
1500
EDMC

20 FEB 1990

From: Fiscal Director of the Marine Corps
To: Distribution

Subj: FINANCIAL TRAINING QUESTIONNAIRE

Encl: (1) Subject Questionnaire

1. The enclosure is forwarded as part of a study that is being conducted on Financial Management training of our primary MOS 3404 officers. Captain J. J. Mellon is a student in the Financial Management curriculum at the Naval Postgraduate School, Monterey, California. She is currently working on her thesis which focuses on training requirements for unrestricted financial management officers in the Marine Corps.

2. A primary source of information for her research will be the enclosed questionnaire which solicits your opinions and recommendations on fiscal training. The results of this survey and Captain Mellon's thesis will be provided to the Fiscal Division and are expected to contribute to the development of our philosophy of financial management training. A thorough and complete response is essential.

3. Please complete the enclosed survey and forward the enclosed form back to the Naval Postgraduate School (Attn: Captain J. J. Mellon SMC 1327) Monterey, Ca 93943 not later than 1 April 1990. The importance of your opinions and recommendations can not be over emphasized. Captain Mellon, AUTOVON 878-2401, is the point of contact for the survey. Questions or problems should be addressed to her.

E. T. COMSTOCK
Fiscal Director of the Marine Corps

Distribution:
3404 officers

FINANCIAL TRAINING QUESTIONNAIRE

Grade: _____ 1st 2nd 3rd
MOS: _____/_____/_____
Number of years in the Marine Corps: _____
Total number of years in Marine Corps financial
billets: _____
Current billet with MOS designator and brief description (i.e.
Comptroller 9644, Deputy Disbursing Officer 3404,
etc.): _____
Number of months in current billet: _____

1. Please list all types of academic achievements and
professional certifications after high school (i.e. B.S.
Business, MBA, CPA, etc.) :

2. Have you attended the Financial Management Officer Course
(FMOC) (started in 1987) at Camp Lejeune? CIRCLE ONE.

YES NO

If NO, GO TO QUESTION 11.

3. What year did you attend? _____

4. What type of job were you assigned after attending FMOC?

5. Do you feel that the FMOC adequately prepared you for the
job you were assigned after attendance there?

YES NO

6. What topics covered at FMOC were most beneficial to you?

7. What topics deserved more time?

8. What topics deserved less time?

9. What methods of instruction could have been more helpful?

10. Do you think there is enough microcomputer training and use in FMOC?

11. Have you attended the Marine Corps Practical
Comptrollership Course (MCPCC)? YES NO

If NO, GO TO QUESTION 22.

12. What year did you attend? _____

13. How long had you been serving in a financial billet when
you went to MCPCC? (time in months) _____

14. Assuming that all officers that have been assigned the
3404 MOS since 1987 have attended the Financial Management
Officer Course at Camp Lejeune, at what point in your
financial career should a 3404 be sent to MCPCC? Please
explain.

15. Should the timing of attendance at MCPCC depend on whether
you are in disbursing, budgeting, or accounting billet or
should all 3404's attend the course at a specific point in
their careers? Circle one. YES NO
Please explain.

16. Do you feel the MCPCC improved your effectiveness as a
financial officer? Circle one. YES NO

17. Please explain your answer to question #16.

18. What topics covered at MCPCC were most beneficial to you?
(The following topics are covered: Accounting, Budgeting-Hq
& field level, Disbursing, Financial Systems (SABRS), Resource
Evaluation & Analysis/Auditing).

19. What topics deserved more time?

20. What topics deserved less time?

21. What methods of instruction are/would be most effective for MCPCC? (1 is **very** effective, 5 is **not** effective)

	most			least	
	1	2	3	4	5
Case Study	1	2	3	4	5
Discussion	1	2	3	4	5
Individual Project	1	2	3	4	5
Guest Speakers	1	2	3	4	5
Lecture w/learning objectives	1	2	3	4	5
Seminar	1	2	3	4	5

22. How do you perceive the financial officer's job changing in the Marine Corps in the 1990's?

23. What subjects should be incorporated into current financial management training to enhance the financial officer's effectiveness?

24. Please rate the importance of adding the following topics to current financial training. (1 is **very** important, 5 is **not** important to be added)

	most			least	
	1	2	3	4	5
Acquisition process	1	2	3	4	5
Analytical techniques	1	2	3	4	5
Civilian personnel issues	1	2	3	4	5
Combatting fraud, waste & abuse	1	2	3	4	5

Cost estimating & cost growth	1	2	3	4	5
DOD organization & budgeting	1	2	3	4	5
Effective communication	1	2	3	4	5
Microcomputer training	1	2	3	4	5
Management & leadership	1	2	3	4	5
Management control reviews	1	2	3	4	5
Morale, welfare, & rec financial management	1	2	3	4	5
Obligation & outlays	1	2	3	4	5
Probability/Statistics	1	2	3	4	5
Software applications	1	2	3	4	5

25. I would appreciate any additional comments you may have about how financial officer training in the Marine Corps could be enhanced.

26. Although not necessary, if you are willing to discuss your ideas, please add your name and phone number.

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