Comparison of MSBO Chief Financial Officer (CFO) Certification Track and Accelerated Bachelor of Business Administration (ABBA) and School Business Leadership (SBL) at Wilkes University

MSBO CFO Certification Program	Wilkes ABBA	Wilkes SBL
Bonding/Borrowing/Investing (3 hours): Examine legal and practical issues relating to how school districts bond, borrow, and invest funds. Get an overview of cash flow analysis, arbitrage, and general borrowing and investing options.		
Cash Management (3 hours): Learn how to develop specifications for the selection of banking and other financial services; apply concept of compensating balances; comprehend procedures and legal constraints for cash collection and disbursement; analyze monthly internal transfers and loans; prepare a cash flow analysis, including a fund balance report for the board of education; and identify and deal with fraud and abuse.		SBL-503. Financial Operations of School Districts **Credits:** 3 This course is an examination of financial reporting and audit requirements, internal control; cash management principles; and payroll and benefit management and accounting. Subject areas are approached with an emphasis on practical application in a school district, vocational-technical school, or intermediate unit business office. Course of study involves a core text, independent research, and work-connected projects.
Collective Bargaining Agreement, Contracts (3 hours): Learn how to interpret bargaining agreement language, understand leave benefits, grievance procedures, as well as an overview of union dues and political deductions and non-deductions. Learn how to administer overtime, FMLA, and FLSA. Also gain knowledge of the difference between an independent contractor vs. an employee.		

Effective Communications (3 hours): Learn techniques and strategies to send clear messages, create credibility, and develop strategic communications programs that are effective for your school district.	ABBA-153. Business Communications **Credits:** 3 This course emphasizes written and oral communications used in business. Students practice writing major business correspondence, including letters containing persuasive requests and refusals, inquiries, orders, sales, applications, credit, collection, and goodwill. Investigative techniques of research and analytical report writing are examined. Students learn the major techniques of effective oral presentations - such as organizing for impact, gaining and keeping audience attention, multimedia applications, and adapting to cross-cultural audiences.	SBL-501. Public Relations and School Communications **Credits:** 3 Communications and community relations are the responsibility of all professionals who make up the educational community. Dealing with stakeholders and creating 'buy-in' and support for school-sponsored programs is a critical factor in a formula for educational success. This course is designed to help participants prepare and manage effective communications strategies related to district-wide and other pertinent educational issues. Contents will be geared toward the many constituencies who have a vested interest in the school, including internal, external and media groups. The course will also provide a legal context for release of information. Participants will ultimately design a plan for effective communications related to their respective role in the school.
Facilities for the Business Manager (3 hours): Understand the basic structure and function of building, grounds and maintenance operations as well as the planning of maintenance programs. Learn about laws relating to school construction, environmental regulations, and what to expect from your facilities director.		SBL-502. School Facility Management **Credits:** 3 This course is designed to allow participants to develop competency in facilities management to support an optimal teaching and learning environment. Topics include facilities management concepts and techniques that protect capital investments, insure health and safety of students and staff, enhance day-to-day operations and support educational performance of school programs.

Food Services for the Business Manager (3 hours): The basic structure and function of a food services program, food safety issues, vending and contracting for food services, and cooperative ventures.		SBL-509. Food Service in Education **Credits:** 3 This course will examine the role of food services in school districts. Participants will study such topics as nutrition and its role in the educational process, food safety, fiscal responsibility, state regulations, managing the bid process and kitchen facilities, marketing and staffing. Subject matter will be approached with an emphasis on practical application either in the student's current position or as preparation to obtain future employment in the field.
Human Resources for the Business Manager (3 hours): Understand the basic concept of hiring, recruiting and interviewing. Learn techniques and best practices that you can apply to employee orientations. Learn about the importance of maintaining personnel records to protect both the employee and employer in the event of personnel file information requests. Employee handbooks and acceptable use policies will be covered, as well as details on the Freedom of Information (FOIA), Family Medical Leave Act (FMLA), and Fair Labor Standards Act (FSLA).	ABBA-353. Management of Human Resources **Credits:** 3 This course deals with acquiring skills and understanding of the planning and technologies involved with local, regional, national, and global human resources management. Topics such as selection and recruitment, and job analysis and design are explored. Also included are appraising and rewarding performance, compensation and benefits, and labor management relations.	SBL-505. Human Resources in Education **Credits:** 3 This course will cover advanced topics in human resources in education. The course will provide practical human resource information for students to use in their current jobs, or to prepare them for a career in human resources in education. Areas to be covered include recruitment, selection, compensation, fringe benefits, performance evaluation, certification, and labor relations.
Instructional Program Evaluation (3 hours): Understand the components of instructional programs; learn how to develop procedures for evaluating and reporting cost-effectiveness; analyze economics; use evaluation data; and allocate resources to improve instructional programs.		
Insurance and Risk Management (3 hours): Review of the insurances necessary for school operations with a primary focus on: Worker's Compensation, cafeteria plans, property/casualty, health insurance, liability insurance, errors and omissions, and methods of risk		

management. A portion of the program would be devoted to understanding options for purchasing insurance: pools, cooperatives, private vendors, and self-insurance.		
Introduction to School Business (14 hours): An overview of school business operations with a focus on several key areas. The program will begin with a brief background on the general functions of the school Chief Financial Officer (CFO). Major components of the program will include: listing and describing reports that must be filed with federal, state, and local agencies; reviewing school laws and the Revised School Code; introducing fund accounting processes; reviewing school organizational issues and operational issues (how school boards and administrators function); and exploring inter-relationships between the business office and site operations – offices in school buildings, facilities, transportation, and food services. Part of the program would be devoted to discussion about the roles and functions of the school business official.		SBL-504. Financial Planning and Management for School Business* **Credits:** 3 This course focuses on the study of financial planning and management functions in educational institutions. Topics covered include: public education funding, budgetary planning and reporting using various models, and resource allocation and its impact on students. Revenues and expenditures for schools are examined and forecasted. A communication plan is developed to share the impact of the financial projections to the appropriate stakeholders. This course requires the completion of a rigorous online component of authentic simulations and/or field experience in applying the fundamental concepts of school financial planning and management. ***Only a few key items included here. This class does not cover all the components of the Introduction to School Business MSBO Certification class.**
Labor Relations/Employment Law (6 hours): Understand the major state and federal employment laws that apply to public schools. Learn about collective bargaining, wage and hour, discrimination, COBRA, Family Medical Leave Act and other state and federal retirement issues.		SBL-505. Human Resources in Education **Credits:** 3 This course will cover advanced topics in human resources in education. The course will provide practical human resource information for students to use in their current jobs, or to prepare them for a career in human resources in education. Areas to be covered include recruitment, selection,

		compensation, fringe benefits, performance evaluation, certification, and labor relations.
Payroll and Related Personnel Issues (3 hours): Understand the laws and regulations related to payroll function, including state and federal payroll laws and regulations, pertinent tax regulations, employee retirement plans, practical aspects of completing a payroll, and electronic check deposits.		SBL-503. Financial Operations of School Districts **Credits:** 3 This course is an examination of financial reporting and audit requirements, internal control; cash management principles; and payroll and benefit management and accounting. Subject areas are approached with an emphasis on practical application in a school district, vocational-technical school, or intermediate unit business office. Course of study involves a core text, independent research, and work-connected projects.
Preparing Your Financial Picture (12 hours) (formerly Revenue, Expenditures, and Budgeting Part I and II): A chief financial officer's predominant job focus is preparing, managing, and executing a school district's budget. Understand the application of enrollment projections, budget assumptions in developing a budget as well as major revenues and expenses that comprise a school budget. Learn practical ways to amend budgets, presentation of budgets to staff, the board of education, and community. Group work will focus on building a budget, sharing details, and simulating board and community presentations of a budget. Details of a school district's yearly audit process will also be highlighted.		SBL-504. Financial Planning and Management for School Business **Credits:** 3 This course focuses on the study of financial planning and management functions in educational institutions. Topics covered include: public education funding, budgetary planning and reporting using various models, and resource allocation and its impact on students. Revenues and expenditures for schools are examined and forecasted. A communication plan is developed to share the impact of the financial projections to the appropriate stakeholders. This course requires the completion of a rigorous online component of authentic simulations and/or field experience in applying the fundamental concepts of school financial planning and management.

Principles of Education (3 hours): Understand the educational process, culture of schools, major learning theories, teaching methodologies, school improvement, design of in-service programs, and the structure and function of the principalship.		
Property Tax Overview (6 hours): With the ever-changing environment of property tax laws, rules and regulations, do you have the latest information? Learn the basics of how property taxes affect your districts funding, as well as a more advanced look at specific tax and other tax financing methods. Forms used for levying your district millages, how the levy impacts the State Aid calculation and details on how to reconcile your overall tax revenues is part of this workshop. Presenters include property tax experts and school practitioners, and content is geared for both K-12 and ISDs.		
Purchasing Overview (3 hours): Learn the basics of performing purchasing functions, including related Michigan laws, the structure of a purchasing operation, electronic and cooperative purchasing, bidding, reviewing contracts, lease-purchase options, and "partnerships."		SBL-506. Materials Management in Schools **Credits:** 3 This course will examine various aspects of purchasing, inventory, fixed assets and real estate management in educational settings. Participants will gain practical application experience so that district needs in support of the educational process can be met. Subject areas include, but are not limited to, the preparation and administration of competitive bids, ethical practices in purchasing and contract management, requisitions, management of hazardous materials, and capital assets.
Strategic Planning (3 hours): A strategic plan helps a district achieve its mission and goals. Learn to identify short- and long-term goals in all areas of school district management. Explore the development of strategic, financial goals by examining current research,		

best practices, and datasets. Also, learn how to create a budget to meet these goals. Learn how to facilitate the strategic planning process and assist in the implementation, monitoring, reporting, evaluation, and revision of a strategic plan.		
Team Leadership (3 hours): Learn how to match your leadership style with the culture of the organization. Matching leadership style to the cultural landscape will allow you to increase your productivity, decrease communication problems and strengthen your conflict management skills.	ABBA-152. The Leadership Process **Credits:** 3 This course takes an interdisciplinary approach to understanding the complex process of leadership. Students will have the opportunity to explore both leadership theory and the practical application of leadership within different contexts (i.e. group, community, not-for-profit, small business and large organizational environments). The course will also focus on current issues that impact the leadership process including culture, diversity, and global perspectives. Additionally, the course will explore skills and behaviors associated with leadership including ethical decision-making, communication, influences, conflict resolution, and motivation.	SBL-510. Leadership for School Business **Credits:** 3 This capstone course is designed to examine theories of leadership and analyze applications within the school environment. The topics addressed deal with a wide range of school related processes targeted at school improvement and overall student performance. (Taken in the last semester of SBL program coursework. Department permission required.)
Technology for the Business Manager (3 hours): Learn how to develop long-range technology planning, while assigning appropriate specifications for technology purchasing. Other topics include: technology infrastructure contracting for the school district, evaluating the cost benefits of producing information in relation to organizational value, and ensuring that appropriate security is maintained.	ABBA-257. Information Technology for Business **Credits:** 3 This course explores the assumptions, concepts and theories of information technologies for digital business in the knowledge economy. Topics will include examining critical issues of communication and connectivity of information systems for the organization from both the strategic and technical perspectives. Digital opportunities for organizational connectivity, development of standards and motivating strategic alliances will be emphasized.	SBL-507. Information Technology in Education **Credits:** 3 This course is designed to inform participants in the various areas of technology planning and implementation in a school district on the information technology and management side of the equation. The course covers topics in areas including: IT systems management, planning, data management, project management, fiscal management and purchasing and staffing / training issues.

Transportation for the Business Manager **(3 hours):** The basic structure and function of a transportation department, equipment supply and purchase, and laws related to transportation.		SBL-508. Student Transportation **Credits:** 3 The purpose of this course is to provide students with the concepts, procedures and tools necessary to manage a student transportation system effectively. By analyzing utilization of resources, personnel and processes students will be introduced to a broad view of school transportation issues. The course will provide students with opportunities for research and discussion on school transportation themes thereby enhancing the student's ability to develop an efficient and safe student transportation system.
Wrap-up/Ethics (2 hours): Celebrate completion of your certification program! Reflect on what you have learned and your role in the educational process and your school district. This class can be taken only if you are two classes or less from completing your certification (not counting the Wrap-Up/Ethics Session).		