COURSE NUMBER AND TITLE:  PSM 387-3 Fiscal Aspects of Public Safety

I. PSM MISSION STATEMENT:
Public Safety Management is a broad based management educational program designed to augment and develop managerial skills necessary for a career in public safety or continued advancement within the field.

II. COURSE DESCRIPTION:
An introduction to the fiscal problems encountered in the administration of public safety facilities.

III. PREREQUISITE:  Public Safety major or consent of department

IV. Required Textbook:

BIBLIOGRAPHY:


V. COURSE OUTCOMES:

**Outcome #1:**
Cognitive Objective: The student will be able to analyze, interpret, and report accounting data.

**Outcome #2:**
Cognitive Objective: The student will be able to identify and understand accounting terminology as applied to fire science services.
Outcome #3: 20%

Cognitive Objective: The student will be able to describe and understand the techniques and foundations of financial reports.

Outcome #4: 20%

Cognitive Objective: The student will be able to describe and apply accounting principles and funds flow.

Outcome #5: 20%

Cognitive Objective: The student will be able to identify and apply the technique of evaluating the financial system.

TOPICAL OUTLINE:

Topics

I. Accounting procedure

   A. Journalizing transactions
   B. Financial statements

II. Accounting Terminology

III. Accounting for Cash

   A. Cash receipts and disbursements
   B. Petty cash

IV. Payroll Accounting

   A. Earnings and deductions
   B. Payroll taxes and the employer

V. Fund Accounting

   A. Formal controls