

CGFM Exam 2 - Governmental Accounting, Financial Reporting and Budgeting

Week	Day	Dates	Section & Chapter Name		
1	Monday	6/2/2025	Section I - General Discussion of Accounting, Financial Reporting and Budgeting in Government 40%	Chapter 1 – Influences, Concepts of Financial Reporting and Standards-Setting	
	Wednesday	6/4/2025		Chapter 2 – Cost Accounting & Chapter 3 – Budgeting	
2	Monday	6/9/2025		Chapter 4 – General Principles	
	Wednesday	6/11/2025		Review Previous Sections (4)	
3	Monday	6/16/2025		Section II - Accounting and Reporting for State and Local Governments 30%	Chapter 1 – Accounting Standards and Financial Reporting
	Wednesday	6/18/2025			Chapter 2 – Fund Accounting and Reporting
4	Monday	6/23/2025	NO CLASS	NO CLASS	
	Wednesday	6/25/2025			
5	Monday	6/30/2025	Section II - Accounting and Reporting for State and Local Governments 30%	Review Previous Sections (2)	
	Wednesday	7/2/2025		Chapter 3 – Government-wide Financial Reporting	
6	Monday	7/7/2025		Chapter 4 – Accounting and Reporting for Specific Asset and Liability Transactions	
	Wednesday	7/9/2025		Chapter 5 – Revenue, Expenditure/Expense and Other Operating Statement Transactions	
7	Monday	7/14/2025	NO CLASS	NO CLASS	
	Wednesday	7/16/2025			
8	Monday	7/21/2025	Section II - Accounting and Reporting for State and Local Governments 30%	Review Previous Sections (3)	
	Wednesday	7/23/2025		Chapter 1 – Federal Budgeting & Chapter 2 – Federal Budgetary Accounting	
9	Monday	7/28/2025	Section III - Federal Budgeting and Financial Reporting 30%	Chapter 3 – Federal Financial Accounting and Reporting Foundations & Chapter 4 – Federal Financial Statements and Management’s Discussion and Analysis	
	Wednesday	7/30/2025		Review Previous Sections (4)	
10	Monday	8/4/2025		Chapter 5 - Federal Financial Accounting Standards and Illustrations & Chapter 6 - Federal Financial Accounting Standards – Case Study	
	Wednesday	8/6/2025		Review Previous Sections (2)	
11	Monday	8/11/2025	All Sections	Final Review	
	Wednesday	8/13/2025		Final Review	
12	Monday	8/18/2025	Only If Needed	Reserve Days	
	Wednesday	8/20/2025		Reserve Days	
13	Monday	8/25/2025		Reserve Days	
	Wednesday	8/27/2025		Reserve Days	