

**Association of Government Accountants  
Certified Government Financial Manager Examinations**



**Acronyms used on CGFM Examinations I, II and III  
(Revised examinations, 2008)**

AGA: Association of Government Accountants  
AICPA: American Institute of Certified Public Accountants  
CAFR: Comprehensive Annual Financial Report  
CFO: Chief Financial Officer  
CGFM: Certified Government Financial Manager  
DCAA: Defense Contract Audit Agency  
ERP: Enterprise Resource Planning  
FASAB: Federal Accounting Standards Advisory Board  
FASB: Financial Accounting Standards Board  
FIFO: First-in, First-out  
GAO: Government Accountability Office  
GASB: Governmental Accounting Standards Board  
GPRA: Government Performance and Results Act  
ISF: Internal Service Fund  
LIFO: Last-in, First-out  
MD&A: Management's Discussion and Analysis  
OMB: Office of Management and Budget  
OPEB: Other Post-Employment Benefits  
PAR: Performance and Accountability Report  
RSI: Required Supplementary Information  
SEA: Service Efforts and Accomplishments  
SEC: Securities and Exchange Commission  
SFFAS: Statements of Federal Financial Accounting Standards