

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



**Acronyms used on CGFM Examinations I, II and III
(Revised examinations, 2014)**

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
GFOA: Government Finance Officers Association
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: Statement of Federal Financial Accounting Standards
SSAE: Statements on Standards for Attestation Engagements