

NAVAL POSTGRADUATE SCHOOL

Monterey, California



THESIS

A. EVALUATION OF FINANCIAL MANAGEMENT
EDUCATION AND TRAINING PROVIDED
MARINE OFFICERS WITH THE
PRIMARY 3415 MOS

by

Johnie Gombo
September 1980

Thesis Advisor: W. H. Skierkowski

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An Evaluation of Financial Management Education and Training
Provided Marine Officers with the Primary 3415 MOS

by

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ABSTRACT

This thesis evaluates the adequacy of the financial management education and training provided to Marine officers with the primary 3415 Military Occupational Specialty (MOS). Utilizing the responses from a financial management education questionnaire, which was distributed to Marine Corps financial management organizations, the thesis compares the respondents perceived education and training needs with the respondents actual education and training. The author concludes that the programs, although not entirely adequate, fulfill the minimum needs of the officers. The author recommends that to correct those inadequacies, which were reported: (1) the course of instruction at the Fiscal Accounting Clerks Course needs to be improved and (2) the officers with the primary 3415 MOS, to obtain a graduate degree in a financial management discipline, need to be given preference in selection to a graduate school.

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I. INTRODUCTION

The responsibilities of the Marine Corps as expressed in Section 206 (c) of the National Security Act as amended are as follows:

The Marine Corps shall be organized, trained, and equipped to provide fleet marine forces of combined arms, together with supporting air components, for service with the fleet in the seizure or defense of advanced naval bases and for the conduct of such land operations as may be essential to the prosecution of a naval campaign. In addition, the Marine Corps shall provide detachments and organizations for service on armed vessels of the Navy, shall provide security detachments for the protection of naval property at naval stations and bases, and shall perform such other duties as the President may direct. [2:38]

To fulfill these responsibilities, the Marine Corps requires financial resources which must be requested from Congress. The United States Congress, constitutionally responsible for the appropriation of financial resources to federal agencies, appropriates to the Marine Corps funds for its operation. These appropriated funds are passed down the bureaucracy through the Treasury, Office of Management and Budget, Secretary of the Navy, the Commandant of the Marine Corps and eventually, to cost centers which comprise the financial foundation of the Marine Corps.

Associated with these financial resources are legal and command responsibilities. The legal responsibilities, which are generally passed no lower than a Responsibility Center (i.e. Fleet Marine Force, Atlantic), require the commander to

obligate and expend funds for goods and services within the proper appropriations and to remain below the funded ceilings provided. Violation of these responsibilities could result in a fine and/or imprisonment. The responsibilities of command are extended to all organizations which are authorized appropriated funds. These responsibilities involve the effective and efficient utilization of appropriated financial resources. Although not legally responsible, a commander who does not utilize his financial resources effectively and efficiently may have his military career terminated with a poor performance report.

To assist Marine Corps commanders in the performance of these financial responsibilities are Marine officers with the Military Occupational Specialty (MOS) 3415, Financial Manager.

As my thesis, I will evaluate the current level of financial management education provided to Marine officers with the 3415 MOS.

Development of this thesis begins with providing the reader background information. Chapter II gives a brief account of financial management development in the Marine Corps from the American Revolution to the present. Chapter III provides the reader with some background on the Marine Corps job structure and assignment program, and discusses the 3415 (Financial Manager) MOS. Chapter IV supplies the reader with a composite of educational opportunities available

to potential and incumbent Marine Corps financial managers. After this background information has been provided, the thesis will then concentrate on a financial management education questionnaire which was distributed to selected Marine Corps financial management organizations.

Analysis of the questionnaire is contained in Chapter V. This analysis basically attempts to determine the background of the respondents; their evaluation of previous financial management education; suggested educational training at various military grades and levels of proficiency; and finally, a suggested list of topics to be taught at various levels of Marine Corps financial management schools. Finally, Chapter VI contains the conclusions and recommendations of the thesis author.

This thesis in no manner attempts to incorporate into it the economical or political questions involved in providing financial management education to Marine officers, but rather the thesis attempts to present what the incumbents perceive as the necessary financial management education for officers in the 3415 MOS.

II. FINANCIAL MANAGEMENT DEVELOPMENT IN THE MARINE CORPS

To fully understand Marine Corps financial management and thus the evaluation of the financial management education provided Marine officers in the 3415 MOS, I feel it is necessary for the reader to have a broad and general knowledge of the development of financial management in the Marine Corps. This financial management development is illustrated by the development of the comptroller organization in the Marine Corps. Therefore, in this chapter, which briefly describes the development of comptrollership in the Marine Corps, the terms comptroller and financial manager are considered synonymous.

In 1776, for the Revolutionary War, the Continental Congress authorized two battallions of Marines; later, this Revolutionary War organization was disbanded under the Articles of Confederation's Department of War. Then in the Act of 11 July 1789, "Establishing and Organizing a Marine Corps," the Corps of Marines was revived as a service "in addition to the present military establishment." This act also authorized the Corps one Quartermaster to provide necessary logistic support, to include the disbursement of monies, utilizing Naval sources for those Marine elements at sea and Army sources for Marine elements ashore. [24]

This dual dependence of the Marine Corps on the Navy and Army was to continue until the Act of 30 June 1834, "For the Better Organization of the Marine Corps," reaffirmed the Marine Corps as a separate service but placed it unequivocally under the Secretary of the Navy with a Quartermaster and two Assistant Quartermasters to conduct the Corps supply and financial functions. [24]

With the outbreak of World War I, the organization of the Marine Corps began to expand and develop complex financial systems. These systems prompted the indication by Navy Regulations of 1920 that a tiny finance section within the Quartermaster's Department had developed. Shortly after 1920, the United States experienced a shift of national opinion against the use of military force as a projection of national policy which resulted in the military establishment receiving significant decreases in military appropriations. These decreases resulted in limiting the development of the finance section within the Quartermaster's Department. [24]

United States entry into World War II provided another opportunity for the Marine Corps to expand and with this physical expansion accompanied a financial expansion. The financial management responsibilities of this expanding Corps became further embedded in the Quartermaster's Department. These responsibilities and duties of the Quartermaster General of the Marine Corps as the dominant financial management figure continued as they had begun over a century ago; until the National Security Act amendments of 1949. [24]

Title IV Amendment to the National Security Act of 1947, as passed by Congress on 10 August 1949, first established the comptrollership concept within the Department of Defense. Section 401 of the Act, established the Comptroller of the Department of Defense. Section 402 of the Act, established the Comptroller in each military department and made them responsible for budgeting, accounting, progress and statistical reporting, and internal auditing and "for the administrative organization structure and managerial procedures relating thereto subject to the authority of the respective departmental secretary." [1]

In June 1950, the Secretary of the Navy promulgated the "Charter of the Comptroller of the Navy," which delineated the duties and responsibilities of the Comptroller of the Navy. [1]

In July 1953, the "Fiscal Division, Headquarters, United States Marine Corps" was established. The assignment of responsibilities and delegation of authority to the Fiscal Director by the Commandant of the Marine Corps is as follows:

The Fiscal Director, Marine Corps, is hereby authorized and empowered to act for me, and he shall be my agent, in all fiscal matters within the cognizance of the Marine Corps, subject to such plans and instructions as I may issue from time to time, and he shall have complete responsibility for recording, reporting, and administering all appropriated funds and imbursements thereto made available to me for the operation and support of the Marine Corps in pursuance of such plans and instructions.

This is intended to and does constitute an automatic allocation to the Fiscal Director of such funds as may from time to time be made available to me by copy of appropriation warrant, transfer document, or by any other

authorized means whatsoever. In addition, this letter constitutes due authorization for the Fiscal Director to take such further action as may be necessary in the administration of and the reporting of the aforesaid funds in advancement of such plans and instructions as I may effect from time to time. [1:2]

Secretary of the Navy Instruction (SecNavInst) 5400.4, issued November 1953, provided instructions for the establishment of comptroller organizations in bureaus, headquarters, offices and field activities of the Navy and Marine Corps. Due to the lack of experienced financial management personnel in the Marine Corps, the Commandant requested and was granted authority to gradually implement the SecNavInst. [1]

In December 1953, the Commandant issued guidance to Commanding Officers concerning comptroller organizations. He directed that special staff sections to perform comptroller functions be organized only at those organizational levels where the fiscal workload was sufficient to warrant it, and that elsewhere, fiscal matters should be assigned to various staff officers. The Commandant in issuance of this guidance did not dictate a standard organizational structure for comptroller offices. [1]

In March 1956, the Commandant directed that Comptroller organizations be established at the headquarters of the following activities:

- a. Marine Corps Schools, Quantico, Virginia
- b. Fleet Marine Force, Atlantic
- c. Fleet Marine Force Pacific
- d. Marine Corps Base, Camp Lejeune, North Carolina
- e. Marine Corps Base, Camp Pendleton, California
- f. Marine Corps Recruit Depot, San Diego, California

- g. Marine Corps Recruit Depot, Parris Island, South Carolina
- h. Marine Corps Supply Center, Albany, Georgia
- i. Marine Corps Supply Center, Barstow, California
- j. Marine Corps Supply Activity, Philadelphia, Pennsylvania [1]

In January 1958, the Commandant issued MCO 5450.2 which further increased, by two, the list of activities required to have a formal comptroller organization; these activities are Marine Corps Base, Twenty-nine Palms, California and Camp Smedley D. Butler, Okinawa, Japan. In addition to adding the two comptroller organizations, the order defined the duties and responsibilities of the Comptroller as follows:

Plan, coordinate and supervise matters pertaining to the broad area of financial management to include appropriated and non-appropriated fund activities. This includes planning for, and coordination and supervision of budgeting, accounting, disbursing, and progress and statistical functions. [1]

MCO 5450.2, while enhancing the importance of the financial management requirement confronting the Marine Corps, restricted the full potential of financial management expertise in the Corps by limiting the career incentives for remaining in the financial management field. The Commandant, in the order, stated that it is not his desire to have a "Corps of Comptrollers" develop in the Marine Corps. To prevent this development the order directed that no officer be assigned consecutive financial management tours, financial management billets be assigned to unrestricted line officers who, at a

date, may have to exercise command. Also, because of the broad knowledge of accounting involved, a field grade officer in a "Supply Duty" status habitually be assigned as accounting officer except when an officer in another category is available with more experience and assignment of this officer is considered more beneficial.[1] This line of reasoning firmly established that the Marine Corps emphasis was on broad operational experience and a general type of administrative ability for their financial managers rather than on technical knowledge in the finance field. This Marine Corps policy was to be rigorously tested with the introduction of the Department of Defense's Resources Management System and Project PRIME in 1968.

The purpose of Project PRIME represents a change of emphasis from control of obligations to a focus on operating expenses to determine the cost of operating an activity in terms of the total resources consumed. The PRIME accounting system can best be described in terms of its four major characteristics:

1. It is based on the familiar double-entry system of accounts. For each entry there must be a corresponding "balancing" entry that results in an equal total amount of both debit and credit entries and a "balanced book" results.

2. It uses the accrued basis of accounting. Expenses are recognized when incurred rather than when the required cash is paid.

3. It provides for a complete system of internal control.

4. It provides for the integration of cost accounting records with the general books of account. That is, one chart of accounts provides for both accounting for the integrity of annual appropriations and provides all needed information for management control, budget review, and internal and external reporting. [6]

Introduction of PRIME increased the complexity of financial management in the Marine Corps such that the Commandant before the Senate Appropriations Committee stated:

"The new concept defined in Project PRIME requires a higher caliber of personnel trained to accumulate, analyze, and draw conclusions from the data derived in the system, and to recommend management actions." [5:58]

To satisfy the need for trained personnel, as communicated by the Commandant, the Marine Corps provided financial management educational opportunities at the graduate level to qualified, unrestricted Marine Corps officers. The officers who completed the graduate level training received a 9644 (Comptroller) MOS as an additional MOS. Also, the Marine Corps permitted unrestricted officers who worked in financial management billets to receive the 3415 (Financial Management Officer) MOS as an additional MOS. These officers, who had other primary MOS's, would occasionally be assigned to a financial management billet consonant with the Commandant's desire not to have a "Corps of Comptrollers".

In August of 1976, a study group was established by Headquarters, Marine Corps to evaluate the current unrestricted officer concept and, if necessary, recommend improvements. A key finding of this study group was the need for the Marine Corps to balance personnel assets and requirements. Specifically identified was the need to change the classification of some MOS's from restricted to unrestricted. In response to this recommendation the Commandant, on 24 February 1977, changed the status of the 3415 MOS from a restricted MOS to an unrestricted MOS. [11]

Also in 1977, the Marine Corps conducted a review of the 34 Occupational Field (OccFld). The review resulted in the requirements that officers with financial management related baccalaureate degrees be assigned the 3415 MOS, that the Marine Corps develop an entry level school for officers who obtain the 3415 MOS, and that Tables of Organization be updated to reflect requirements for officers with the primary 3415 MOS. [11]

The most recent significant event in financial management development has been the 1979 approval of the Marine Corps Practical Comptrollership Course conducted at the Naval Postgraduate School, Monterey, California as a mid-level financial management course. [7]

In summary, financial management in the Marine Corps has progressed from a relatively small function of money disbursement by the Quartermaster of the Marine Corps to a

complex function requiring a complete division within Headquarters Marine Corps with numerous subordinate command comptroller and financial organizations and personnel whose primary occupation in the Marine Corps is financial management.

III. 3415 MILITARY OCCUPATIONAL SPECIALTY

The purpose of this chapter is to provide, the reader, background information concerning the Marine Corps job structure and classification method; 3415 MOS description, classification, and functions; and the current status on billet and personnel availability.

A. MARINE CORPS JOB STRUCTURE AND CLASSIFICATION METHOD

The Marine Corps job structure has been constructed on the premise that related skills and knowledge requirements are grouped in functional areas, known as occupational fields (OccFld's). The OccFld is identified by the first two digits of a four-digit number and descriptive title. The OccFld is a grouping of related MOS's. The MOS structure consists of a four-digit number used in conjunction with a descriptive title to identify Marine Corps jobs and personnel. The MOS describes a group of related duties and responsibilities that extend over one or more grades. Criteria to be considered in establishment of a MOS include the number of Marines required in the specialty, combat or combat support relationship, rotation base, training requirements, specialty requirements/prerequisites and career pattern. [16]

Classification of military qualifications consists of assigning, changing, voiding or converting MOS's in order to

identify accurately each individual's current qualifications. MOS's are assigned as primary and additional. The primary MOS assigned an individual should identify his/her most significant qualifications, the needs of the service and effective personnel management. Due consideration is given to factors such as formal school training specifically related to duties reflected in an MOS, the duties performed by the officer, the duty assignment policy for officer personnel and the MOS preference of the officer. Additionally, officers are assigned primary MOS's in accordance with their type of commission or appointment. The three categories of MOS's which are assigned as primary MOS's to male officers are:

- I. MOS's suitable for assignment to unrestricted Regular/Reserve Officers.
- II. MOS's suitable for assignment to limited duty officers (LDO's).
- III. MOS's suitable for assignment to warrant officers (WO's). [15]

With the exception of OccFlds 03 (Infantry), 08 (Field Artillery), 18 (Tank and Amphibian Tractor), 75 (Pilots/ Naval Flight Officers) and MOS's 1302 (Engineer Officer), 7204 (Air Support Control Officer), 0210 (Counter-Intelligence Officer) female officers may be assigned to the same MOS's as male officers. [17]

Additional MOS's may be assigned to identify other significant qualifications different from those identified

by the primary MOS. These MOS's may be within the same, or different occupational fields. Any MOS in the officer job structure may be assigned as an additional MOS to any officer below the grade of general, provided the individual officer meets the requirements set forth in the MOS Manual. An appropriate, additional MOS will be assigned to each unrestricted officer who has served in a category II/III MOS billet and who is considered qualified by his/her commanding officer or reporting senior or who completes a formal school which qualifies an officer for a category II/III MOS. LDO's will be assigned an additional MOS within the same occupational field upon completion of a formal school which qualifies an officer for a category II/III MOS. A maximum of two additional MOS's, secondary and tertiary, may be assigned to each officer except general officers. The most significant MOS as determined by individual qualifications and/or needs of the Marine Corps will be assigned as the first additional MOS. [15]

B. 3415 MOS (FINANCIAL MANAGER): DESCRIPTION, CLASSIFICATION AND FUNCTIONS

The 3415 MOS is a category I MOS, suitable for assignment to unrestricted Regular/Reserve Officer. In addition, the MOS is not discriminatory with relation to male and female officers. Generally, as a financial manager, the Marine officer "formulates and supervises the execution of policies and procedures pertaining to financial management practices

in the shore establishment and operating forces." [16:2-51]

Specifically, the financial manager must be knowledgeable in the functions of integrated systems for financial management, budgeting, accounting and disbursing, program analysis, progress reports and statistics, and internal review. These functions are set forth in the Navy Comptroller Manual, Volume I, as follows:

Integrated Systems for Financial Management. An integrated system for financial management is established, coordinated, and maintained by the comptroller or cognizant personnel in order to provide the commanding officer with the factual data essential for effective management control of operations. The comptroller is responsible for:

1. technical guidance and direction of financial matters through the organization as a staff service to the commanding officer;
2. maintenance of a classification of the programs administered and their objectives and a current inventory of budget plans and program schedules;
3. budget formulation, review, and execution;
4. collection of obligation, expenditure, cost and other accounting and operating statistics data;
5. review of program performance against the financial plan;
6. promotion of economy and efficiency in the performance of assigned programs.

Budgeting. Personnel engaged in budgeting provide technical guidance and instructions for preparation of the budget. They review requirements and justifications for the various programs and prepare estimates of the cost thereof and compile the annual budget and other budgetary data as required by authorities in the review cycle. They recommend distribution of available funds and civilian personnel to programs within the command and revisions thereof, as required; issue funding documents reflecting approved distributions of available resources; analyze variances from the budget plan and recommend remedial action where appropriate; determine areas where desirable financial reprogramming may be affected; initiate action to adjust financial plans to available funds; and, when required, submit requests and justifications for additional funds.

Accounting and Disbursing.

a. Accounting

(1) Office, Bureau, Material Command, and Headquarters U.S. Marine Corps Level. Personnel engaged in accounting at the..., Headquarters, U.S. Marine Corps level perform accounting for appropriations and funds under the control of the appropriate organization and maintain records relating thereto. This accounting function will be performed within the framework of the Navy-wide accounting system and in accordance with the Accounting Principles and Standards...and other pertinent statements of policy. Accounting personnel are responsible for:

1. fiscal reporting
2. evaluation and analysis
3. devising and recommending instructions and procedures relative to appropriate field accounting operations.

(2) Field Level. At the field activity level, accounting personnel are responsible for:

1. maintenance of required accounting records, including records of obligations and expenditures against allotments and project orders;
2. preparation of accounting reports both for local management and for submission to higher management;
3. conduction of cost accounting operations; maintenance of plant property records and financial records of inventory transactions of all classes of property, and submission of all property returns;
4. supervision and conduction of timekeeping operations;
5. maintenance of civilian pay, leave and retirement records, and preparation of civilian payrolls.

b. Disbursing. In accordance with applicable policies, regulations, and procedures, personnel engaged in disbursing perform:

1. functions of payment of civilian payrolls, receiving and depositing collections and, when authorized, the payment of military payrolls, public vouchers, and issuance of savings bonds;
2. maintenance of the required disbursing records and the preparations and submission of disbursing reports and returns.

Program Analysis. Personnel engaged in program analysis measure and analyze performance, program status, and trends against the approved programs and budget plans and schedules and report the results of operations to

responsible levels of command. The system described in (integrated systems for financial management) provides for the collection of data that will permit this kind of appraisal and detection of variances from the operating and budget plan so that management can take the appropriate action. This function of comptrollership is considered an extremely important staff service to the commanding officer who has the responsibility for decisions. Analyses and comparisons should be timely and presented with recommendations for action or decision so that funds may be used effectively and economically. (Emphasis added)

Progress Reports and Statistics. Personnel engaged in the progress reports and statistics function develop guides and criteria for the collection and coordination of statistical data and prepare special statistics as required by responsible levels of command. The organizational component exercising this function serves as coordinator and official clearance center for the release of statistical data. Each organizational component will have distinctive requirements for periodic progress reports and for special statistical data on the programs it administers. Statistical reports should be rendered in a timely manner and in a form that will insure optimum use by management.

Internal Review. Internal review (e.g., financial review, analysis, and the trouble shooting) is a responsibility of command and will be performed at all installations. The principle functions of internal review consists of:

1. conducting special studies, analyses, and investigations of comptroller areas for the purpose of promptly detecting and correcting troublesome and unsatisfactory conditions arising in connection with established financial practices, procedures, records, accounting systems, statements, and reports;
2. performing audits of nonappropriated fund activities;
3. rendering assistance in correcting deficiencies which are revealed from time to time by internal audits conducted by the Director, Naval Audit Service or by reports analysis, observation, or other means;
4. adapting and participating in the installation of approved financial and accounting systems and procedures;
5. developing and coordinating financial programs, procedures, and controls, such as programs for checking labor and material distributions;
6. rendering advice on matters of organization and staffing within comptroller areas;

7. maintaining liaison with, and providing assistance to, internal auditors of the Director, Naval Audit Service assigned to perform continuous, periodic, or integrated audits;

8. performing a review of civilian timekeeping and payroll functions annually. [9:2-25]

There are two methods of obtaining the 3415 MOS as a primary designation. The first method is applying for the MOS while attending the Basic School. The Basic School is the basic level school which educates newly commissioned Marine officers in the history, operations, and administration of the Marine Corps. The MOS will normally be assigned as a primary MOS by the Commandant of the Marine Corps only to those newly commissioned officers who are unrestricted officers and possess a baccalaureate degree with a major in accounting, banking and finance, business administration, economics, comptrollership, financial or business management [16]. Currently, there is a quota of 5 Basic School graduates per year who may receive the 3415 MOS. [3]

The second method of obtaining the MOS as a primary designation is through a lateral movement between MOS's. In August 1977, the Marine Corps requested that interested officers, who were in an MOS with an excess population (referred to as a over MOS) and were qualified in an underpopulated MOS (referred to as a short MOS), make lateral moves on a voluntary basis; the 3415 MOS was listed as a short MOS. [10]

C. 3415 BILLET AND PERSONNEL AVAILABILITY

Currently there are sixty-six authorized Table of Organization (T/O) billets available for primary assignment of a 3415 (Financial Manager). The majority of these billets are comptrollers, assistant comptrollers, financial management officers, budget analysts, budget officers, fiscal officers, and internal review officers. In addition, the 3415 MOS has been determined as a suitable substitute for twenty-three other billets which have the 9644 MOS (Financial Specialist) or the 3406 MOS (Financial Accounting Officer) as consideration for primary assignment. [13]

The 9644 MOS is a Special Education Program (SEP) MOS which is assigned as an additional MOS to officers who complete the prescribed course of instruction under the provisions of the Special Education Program or the Advanced Degree Program, enter the Marine Corps possessing an advanced degree, or obtain an advanced degree through off-duty education in a financial management related discipline. The MOS manual describes the duties and tasks of an officer with the 9644 MOS as:

Advises the commanding general/commander in all facets of financial management relative to accounting, budgeting, disbursing, internal review, cost reduction, output measurement, and economic analysis; applies advanced financial management theories, techniques and principles in day-to-day operations; supervises budget formulation and budget execution; conducts performance analysis; and plans programs for the improvement of management economy and efficiency through better utilization of available resources; i.e., manpower, materials, facilities, funds and time. [16:2-96]

A task analysis of officer personnel in the 34 occupational field and 9644 MOS concluded that the duties and tasks performed by officers in the 3415 and 9644 MOS were similar, but continuation of MOS 9644 is needed to identify those billets requiring personnel possessing skills in financial management at the graduate level. [11]

The 3406 MOS (Financial Accounting Officer) is a category II/III MOS. The MOS manual describes the duties and tasks of an officer with the 3406 MOS as:

Advises the commander on all matters pertaining to the technical aspects of financial accounting policies and procedures and exercises general supervision over all facets of financial accounting performed. Directs the preparation of periodic and interim financial reports for local use and for submission to higher headquarters. Ascertain the validity of commitment, obligation and expenditure documents to conform with directives of the office of the Comptroller of the Navy. Assists in budget estimate preparation by providing the financial history of all funds for which financial accounting is performed. [16:2-50]

The task analysis of 1977 recommended consolidation of the 3415 and 3406 MOS due to the fact that the MOS's were of the same job type, requiring similar expertise, and the difference in the level of task performance was only a function of grade. This difference in the level of task performance involves the scope of assigned duties. The 3406 MOS entails the specific job function of accounting; thus, an individual specializes in this function. On the other hand, the 3415 is a more broad job related MOS including in addition to accounting, integrated financial management systems, budgeting, program analysis, progress reports and

statistics, internal review and knowledge in disbursing. The Fiscal Director of the Marine Corps did not concur with this recommendation; thus, the two MOSs remain distinct. [11] However, it is interesting to note, six 3406 billets have the 3415 MOS as a suitable substitution and one 3415 billet has the 3406 MOS as a suitable substitution. [13]

To fill the sixty-six primary 3415 billets, the Marine Corps has an inventory of seventy-nine officers with the 3415 MOS as a primary. Although this number exceeds the total T/O billets, the Marine Corps feels there is a need for 1.6 officers in the 3415 inventory for each billet; this means that the Marine Corps requires 105 officers. The 105 officers take into consideration personnel with the 3415 MOS who are attending school, are assigned to a billet designated for any unrestricted MOS, or for some other reason are not available to fill a 3415 billet. Therefore, the Marine Corps is short twenty-six Marine officers with 3415 as a primary MOS. [4]

D. SUMMARY

The Marine Corps has a job structure and classification system which attempts to identify Marine Corps needs and individual qualifications to fill these needs. In the late 1970's, an apparent need for experienced or educated financial managers was caused by the scarcity of financial resources. To satisfy this need, the Marine Corps designated the 3415 (Financial Manager) MOS as unrestricted.

Knowledgeable in integrated systems for financial management, budgeting, accounting and disbursing, program analysis, progress reports and statistics and internal review, the MOS is broader than the 3406 (Financial Accounting Officer) MOS, but does not require the graduate education of the 9644 (Financial Specialist) MOS.

Although providing a solution to a need, the MOS is currently understrengthened by twenty-six officers. This problem has prompted possible lateral transfers of officers with other MOSs into the field.

Whether a lateral transfer or initial entry, the officer should have or obtain some education in financial management to assist in his/her duties. Chapter IV provides a summary of programs which are available to Marine officers or potential officers either as a prerequisite for the MOS or as follow-on education once the MOS is acquired.

IV. FINANCIAL MANAGEMENT EDUCATIONAL OPPORTUNITIES AVAILABLE TO MARINES

The Marine Corps provides various educational opportunities for Marine officers and potential officers. These education opportunities can be divided into essentially three types as they relate to financial management in the Marine Corps. First, there are programs available to officers or potential officers which provide educational experiences at the undergraduate and graduate level. Financial management education in these programs is of such a general nature that relationships to Marine Corps financial management is coincidental rather than by design. This thesis designates these programs as General Financial Management Education. Second, there are programs available to officers which are Marine Corps operated and specifically formulated for the purpose of educating the officer in Marine Corps financial management. This thesis designates these programs as Marine Corps Financial Management Education. Finally, there are programs operated by other government agencies which provide financial management instruction that may be directly or indirectly related to financial management in the Marine Corps. This thesis designates these programs as Non-Marine Corps, Government Financial Management Education. The purpose of this chapter is to describe the programs related to these types of educational opportunities.

A. GENERAL FINANCIAL MANAGEMENT EDUCATION

1. NROTC Navy-Marine Corps Scholarship Program

This program provides Marines, who meet current OPNAV Notice 1533 requirements, to attend civilian colleges or universities in preparation for military service in the U.S. Navy or Marine Corps. This program does not require the participant to pursue any financial management related discipline or to re-enter the Marine Corps upon completion of the program. [14] However, for those participants who chose the Marine Corps, pursued a financial management related discipline and successfully completed the Basic School, the assignment of the 3415 MOS would be appropriate.

2. Marine Corps Enlisted Commissioning Education Program (MECEP)

The MECEP is open to all qualified active duty Marines and is designated to provide the Marine Corps with Regular officers having either a technical or nontechnical background. It provides an opportunity for selected enlisted Marines on active duty to achieve a career as Marine Corps officers. To be eligible the individual must be Regular Marine Corps or Active Duty Marine Corps Reserve and meet the prerequisites of the current edition of MCO 1560.15. Eligible Marines are screened through the Marine Corps chain of command and are then selected by a board which meets annually at Headquarters Marine Corps.

Those selected are ordered to a preparatory school for eight weeks of instruction. Upon successful completion

of the preparatory school, the Marines are assigned, in their current grade with all benefits, to a MECEP participating institution.

Upon receipt of a baccalaureate degree and successful completion of Officer Candidate School, the Marine, if physically qualified, will be appointed a second lieutenant in the Regular Marine Corps and be required to serve a minimum of four years as a commissioned officer. [21]

For those marines who possess a baccalaureate in business administration and successfully complete the Basic School, assignment of the 3415 MOS would be appropriate.

3. United States Naval Academy

The U.S. Naval Academy located at Annapolis, Maryland, offers an opportunity for qualified Marines to embark on careers as officers in the U.S. Navy or Marine Corps. While at the Naval Academy the students are classified Midshipmen, U.S. Navy and receive appropriate pay, tuition, room and board. Upon graduation, they receive a Bachelor of Science degree and are commissioned in the Regular Navy or Marine Corps with a service obligation of five years active duty.

In order to be eligible, Marines must meet the requirements published in the current edition of MCO 1530.11. The Superintendent of the Naval Academy will notify those Marines whose requests for nomination are approved. Those Marines who apply and are not selected for a direct appointment to the Naval Academy may be considered for admission to the Naval Academy Preparatory School.

The Naval Academy Preparatory School (NAPS) is located at Newport, Rhode Island. The school provides nine months of instruction in preparation for the Naval Academy environment. Most Marine appointments to the Naval Academy have been awarded to those graduates of NAPS who are recommended and qualified for such appointments. [19]

As in the NROTC program, the midshipmen are not restricted to a specific academic discipline and are not required to re-enter the Marine Corps. However, for the participants that chose the Marine Corps; have a baccalaureate in a financial management related discipline; and successfully complete the Basic School, the 3415 MOS would be an appropriate assignment.

4. Marine Corps Tuition Assistance Program

This program provides Marines with financial assistance, through the use of appropriated funds, for the payment of no more than 75 percent of tuition charges for courses offered for academic credit by regionally accredited institutions. In addition, the course must contribute to the individual's improved performance of duty or be required in an approved course of study leading to a college degree. Personnel of the Regular Marine Corps or Marine Corps Reserve on active duty are eligible for the program providing they comply with the requirements published in the current addition of MCO 1560.26 and amplifying bulletins in the 1560 series. [23]

This program provides an opportunity for the Marine Officer, who holds the 3415 MOS, to become better educated in financial management or a related discipline.

5. Servicemen's Opportunity College (SOC)

SOC is comprised of a network of member colleges and universities which enable a serviceperson stationed virtually anywhere in the United States, and at many bases overseas, to take college-level coursework and progress steadily toward a degree. The SOC recognizes the special educational needs of service people brought about by military duties and forced mobility. Each member institution offers coursework at times and places convenient to the serviceperson and will provide academic assistance, advice, and counseling services to students.

If eligible, the Marine can obtain financial assistance through the Marine Corps Tuition Assistance Program, the G.I. Bill or Veteran's Educational Assistance Program. The Marine can also elect to fund the education through personal means.

[14]

The SOC provides to Marine officers with the 3415 MOS, who are periodically being transferred, an opportunity to become better educated in the financial management or a related discipline and obtain a degree in the process.

6. College Degree Program

This program provides selected Marine officers who do not hold a baccalaureate degree an opportunity to earn such a degree by attending a college or university for up to eighteen months as a full-time student. Potential officers must meet the requirements as published in the current edition of MCO 1560.7. Selection is based on overall

professional performance and potential, previous academic record, the program desired, availability for transfer, career pattern and the needs of the Marine Corps. [20]

This program provides Marine Officers, with the 3415 MOS, but who lack a baccalaureate degree, the opportunity to become better educated in financial management and obtain a degree in the process.

7. Advance Degree Program

This program provides Marine officers the opportunity to acquire a graduate degree as a full-time student; while continuing to receive full pay and allowances. To be selected for the program the Marine officer must satisfy the requirement published in the current edition of MCO 1560.19 and be accepted by one of the regionally accredited colleges or universities.

Educational disciplines for which officers with advanced degrees would provide special knowledge considered necessary or desirable for the Marine Corps is published annually in a Marine Corps bulletin in the 1560 series. [22]

This program provides an opportunity for Marine officers with the 3415 MOS to obtain a graduate education in financial management or a related discipline. The Marine officer upon receipt of a graduate degree in financial management receives an additional MOS of 9644.

8. Special Education Program (SEP)

SEP provides selected Marine officers with the opportunity to receive a full-time education at the graduate

level in skills required of those officers assigned to SEP billets. Officers who meet the eligibility requirements published in the current edition of MCO 1520.9 and are selected receive full pay and allowances during their period of instruction. In addition, the Marine Corps will pay all tuition, required academic fees, and a portion of expenses related to educational materials. Marine officers selected for SEP attend the Naval Postgraduate School, Monterey, California; the Air Force Institute of Technology, Dayton, Ohio or a civilian institution which has accepted the officer as a student. Academic disciplines, including financial management, for which the Marine Corps anticipates future requirements are published annually in a Marine Corps bulletin in the 1520 series. [18]

This program provides Marine officers with the 3415 MOS an opportunity to obtain graduate level financial management education. Upon completing SEP in financial management the officer obtains the additional MOS of 9644.

B. MARINE CORPS FINANCIAL MANAGEMENT EDUCATION

1. Fiscal Accounting Clerks Course

Located at Camp Lejeune, Jacksonville, North Carolina, this 8 week course is primarily designed for enlisted Marines of the ranks of Corporal and below. However, due to the limited number of Marine officers who annually obtain the 3415 MOS, the course is designated as the entry level financial management school provided to Marine officers. The course

of instruction includes basic accounting skills, formal mechanized accounting techniques and Fleet Marine Force application. [8]

2. Marine Corps Institute (MCI)

The courses offered by MCI provide Marines, who are interested in improving their military proficiency, a series of courses that have been designed to help them to advance through various ranks in their area of specialization. The MCI has three courses which relate to the (34) OCCFLD:

MCI 34.5 Accounting for Plant Property

MCI 34.9 Budget Formulation

MCI 34.20 Introduction to Marine Corps Accounting

MCI 34.5 provides a background in the procedures used to account for plant property. The course includes identification of plant property classes, inventory system and methods, identification procedures, responsibilities, regulations, plant property report preparation, maintenance of plant property transaction ledgers, criteria for determining the cost of the different classes of plant property, and acquisition and disposition procedures as used in the Marine Corps plant property system. This course is designed for enlisted Marines of the ranks private through sergeant.

MCI 34.9 provides instruction in the preparation and processing of the Marine Corps budget. The course includes an overview of the budget cycle, detailed coverage of Marine Corps Appropriations, field level budget cycle,

detailed coverage of Marine Corps Appropriations, field level budget formulation and performance, and practical application in preparation of budget exhibits. This course was designed for enlisted Marines of the ranks corporal through gunnery-sergeant.

MCI 34.10 provides a background in basic Marine Corps accounting to include the Marine Corps financial management structure, accounting directives and files, sources and identification of funds, data elements, and the general ledger account structure. This course is designed for enlisted Marines of the ranks private through corporal.

Although designed for enlisted Marines, the MCI courses in the (34) OCCFLD do provide some financial management education. For Marines, who have recently acquired the 3415 MOS, subscription to these courses could prove worthwhile. The current edition of MCO 1550.3 provides the necessary information for enrollment into the MCI program. [12]

3. Marine Corps Practical Comptrollership Course

Available to Marine officers who are currently assigned or anticipate assignment as comptroller, deputy/assistant comptroller, fiscal officer, budget officer or other related financial management billets, this mid-level course is recommended for officers with at least one year of field experience prior to attendance. Two weeks in length, the course incorporates lectures, case studies and

group discussion in providing participants with practical financial management knowledge and hands-on comptrollership skills.

The course is conducted twice a year at the Naval Postgraduate School, Monterey, California. Funding is provided by Headquarters Marine Corps. [?]

C. NON-MARINE CORPS, GOVERNMENT FINANCIAL MANAGEMENT EDUCATION

The Marine Corps can avail itself of a significant number of financial management related, short courses of instruction conducted by the Army, Navy, Air Force, Department of Defense, Officer of Personnel Management and the Intragency Auditor Training Center. The subject areas of these courses involve accounting, auditing, automatic data processing, budgeting, cost/economic analysis, financial management, management analysis, management/executive development, and military pay/disbursing.

An example of such a short course is the following:

Course title:	Professional Military Comptroller School
Sponsor:	Department of Defense
Location:	Maxwell Air Force Base, Alabama
Length:	8 weeks
Frequency:	Quarterly
Purpose:	To provide the student with a knowledge of the concepts, principles, policies and techniques related to function effectively as comptroller at headquarters and field levels.
Scope:	Financial Management at the Executive Level, Comptrollership in the Operating Actys./Acquisition and Support Actys., Analysis for Resource Management, Information Management, Economics for Resource Management, Management Theories and Concepts, Executive Communications.

Prerequisite: O-4/GS-13 and above, Secret clearance,
assignment to comptroller function.
Method: Lecture/Discussion/Exercises
Cost: None [8:28]

D. SUMMARY

These educational opportunities provide Marine officers and potential Marine officers sources of financial management education which directly or indirectly reflect the financial management practices in the Marine Corps. In addition, there are a large number of advantages and disadvantages for selecting a Marine for a particular program. However, offering some type of financial management education is a necessity for the caliber of people required to operate the complex financial systems of the present and future Marine Corps.

V. ANALYSIS OF FINANCIAL MANAGEMENT EDUCATION QUESTIONNAIRE

A. GENERAL INFORMATION

This chapter involves the analysis of a financial management education questionnaire which was distributed to Marine officers in twenty-five Marine Corps financial management organizations. Appendix A is an example of the questionnaire and Appendix B is the list of organizations to which the questionnaire was addressed.

A total of 100 questionnaires were distributed with replies being received from 62 officers. Of these replies, thirty-seven were from the target population of officers with a primary 3415 MOS. Twenty-two replies were received from officers without a primary 3415 MOS, but who are currently occupying a financial management type billet, either a 9644 or 3415 billet. Some of these individuals have a 3415 or 9644 MOS as a secondary or tertiary MOS. The remaining three replies were received from officers without a financial management related MOS or who were not in a financial management related billet. Because of the irrelevancy of these three replies, they were deleted from the analysis. The twenty-two responses from officers without a primary 3415 MOS, but who are associated with Marine Corps financial management by assignment to a 3415 or 9644 billet have been utilized in some analysis where these respondents have had similar experiences with the target population.

The broad purpose of the questionnaire was to determine the quantity and quality of current financial management education afforded officers in the 3415 MOS and solicit suggestions as to what type of education should be provided to officers in this military occupational specialty.

The first part of the questionnaire asks for biographical data concerning the respondent, including: rank, MOSs, number of years in the Marine Corps, total number of years in Marine Corps financial management billets, current billet with accompanying MOS, and number of months in their current billet. In addition, Question #1 asks the respondent to list all types of academic achievements after high school.

Question #2 requests the respondent to express his/her opinion as to whether Marine officers who have the 3415 MOS and/or are assigned to 3415 financial management billets need some type of formal training.

Questions #3, #4, and #5 ask the respondent to list and evaluate the previous three military sponsored formal education/training experiences he/she has received in financial management and to state to what extent previous education helped the respondent in his/her current duties.

Question #6 requests that the respondent list what type of education, at various levels of proficiency and grades, is necessary for officers with a primary 3415 MOS, Question #7 asks if the Marine Corps was to provide military schooling at three levels, what subjects should be emphasized and what the length of instruction should be at each level.

Question #8 is an open end question which provides an opportunity for the respondent to express his/her opinion on financial management education of Marine Corps officers.

B. RESPONDENTS' BACKGROUND

Of the thirty-seven respondents with a primary 3415 MOS, thirty-two (86 percent) were currently in a 3415 MOS designated billet. Of the remaining five respondents, four were in financial management related MOS billets and one was in a non-financial management related MOS billet. The individual not in a financial management related MOS billet was filling a supply officer's billet (3002). Table V-1 provides a summary of the thirty-seven respondents as distributed by billet MOS and military grade.

Table V-2 contains a summary of the twenty-two respondents who do not have a primary 3415 MOS, but who are in financial management related billets. Of the MOSs associated with these twenty-two respondents, nine are 3415 MOS billets; of these nine billets, four were staffed with officers that had no financial management related MOSs.

Comparison of Tables V-1 and V-2 shows that 14 percent of the officers with a primary 3415 MOS have the 9644 MOS, where 55 percent of the officers without a primary 3415 MOS have the 9644 MOS. Only 25 percent of the total billets require Marine officers with the 9644 MOS exclusively. A measure of the degree of MOS utilization efficiency could be the time spent in billets with that specific or a related MOS.

TABLE V-1

MOS, Billet MOS, and Grade Distribution for Marine Officer
Respondents With the 3415 Primary MOS

Financial MOS		Billet MOS	Military Grade						Total
Primary	Additional		06	05	04	03	02	01	
3415	9644	3415	0	1	1	0	0	0	2
3415	None	3415	0	4	2	7	9	4	26
3415	None	9644	0	1	1	0	0	0	2
3415	9644	9644	0	1	0	0	0	0	1
3415	None	3002	0	0	0	0	1	0	1
3415	None	GS-510	0	0	0	0	1	0	1
3415	9644	3415/9644	0	1	1	0	0	0	2
3415	None	3415/9644	0	0	2	0	0	0	2
		Total	0	8	7	7	11	4	37

TABLE V-2

Financial MOS, Billet MOS, and Grade Distribution for Marine Officer Respondents Without 3415 Primary MOS and Currently in a Financial Management Billet.

Financial MOS		Billet MOS	Military Grade						Total
Secondary	Tertiary		06	05	04	03	02	01	
3415	None	3415	0	0	0	0	1	0	1
None	3415	9644	1	0	2	1	0	0	4
None	3415	3415/9644	1	0	0	0	0	0	1
None	9644	3415	2	1	1	0	0	0	4
None	9644	9644	2	2	3	1	0	0	8
None	None	3415	0	1	0	2	1	0	4
		Total	6	4	6	4	1	0	22

Table V-3 reveals that Marine officers in the grades 05 , 04 , and 03 spent approximately 20 to 28 percent of their Marine Corps careers in financial management related billets and the officers in the grades 02 and 01 have spent 50 to 59 percent of their careers in financial management related billets. Continuing along the same line, 78 percent of the Marine officers in the grades 04 , 03 , 02 , and 01 have spent, on the average, less than 1.5 years in a particular billet.

Table V-4 is a billet and gradedistribution of respondents with the primary 3415 MOS. The billets of Comptroller, Assistant Comptroller, Assistant Comptroller/Budget Officer, Budget Officer, Budget Officer/Internal Review Officer, and Internal Review Officer comprise 76 percent of the billets held by the respondents. These billets represent those most closely associated with the financial management organizations found in Marine Corps divisions, wings, force service support groups, and bases. Two interesting groups appear in Table V-4. Of the Comptrollers and Assistant Comptrollers, 75 percent are in the grades 05 and 04 ; while 94 percent of the Budget Officers and Internal Review Officers are in the grades 03 , 02 , and 01 . These groupings are commensurate with the amount of responsibility associated with a billet and the seniority and experience relative to the various military grades.

To further provide some respondent background, Question #1 is intended to obtain information as to the educational

TABLE V-3

Average: Years in the Marine Corps, Years in Financial Management, Percentage of Time in Financial Management, and Months in Current Billet for Marine Officers With the 3415 Primary MOS.

Averages	Military Grade					
	06	05	04	03	02	01
Years in the Marine Corps	N/A	20	15	7	3.4	2
Years in Financial Management	N/A	4	4	2	2	1
% Time in Financial Management	N/A	20	27	28	59	50
Months in Current Billet	N/A	27	17	11	16	7

TABLE V-4

Billet and Grade Distribution of Respondents With Primary 3415 MOS

Billet Description	Military Grade					Total	
	05	04	03	02	01		
Comptroller	4	3	0	0	0	7	
Assistant Comptroller	2	0	1	2	0	5	
Assistant Comptroller/Budget Officer	0	0	1	0	0	1	
Budget Officer	0	1	3	1	2	7	
Budget Officer/Internal Review	0	0	0	2	0	2	
Internal Review Officer	0	0	0	4	2	6	
Fiscal Officer	0	0	0	1	0	1	
Financial Management Officer	0	0	1	0	0	1	
Budget Analyst	0	1	0	0	0	1	
Other	2	2	1	1	0	6	
	Total	8	7	7	11	4	37

* Non-financial Management Billet.

background of the respondents with respect to academic achievements after high school. Of the thirty-seven subject respondents, Table V-5 disclosed that 27 percent have no financial management related degrees, 52 percent have at least a college undergraduate degree in a financial management related discipline, and the remaining 21 percent have a graduate degree in a financial management related discipline.

Of the respondents without any financial management related academic achievements, 80 percent were in the grades 05 , 04 , and 03 ; with the remaining 20 percent in the grades 02 and 01 . This situation is probably related to the method in which each group obtained the 3415 MOS. The officers in the first three grades obtained the MOS through a lateral transfer into the MOS. The requirement for entry into the MOS for these officers was not a financial management related college degree, but experience in the field. The requirement to obtain the MOS by the officers in the last two grades was whether the officer had a financial management related college degree.

C. EVALUATION OF THE RESPONDENTS' EDUCATION

This section is primarily dedicated to evaluating the military sponsored formal financial management education/training received by the respondents.

Question #2 is of a more general nature and inquires as to whether Marine officers with the primary 3415 MOS and/or are assigned to 3415 financial management billets need some

TABLE V-5

Post High School Academic Achievements of Respondents With Primary
3415 MOS

Level and Type of Education	Military Grade					Total
	05	04	03	02	01	
Undergraduate Financial Management Related	0	2	5	8	4	19
Graduate Financial Management Related	3	2	0	1	0	6
Undergrad/Graduate Financial Management Related	1	1	0	0	0	2
Non - Financial Management Related	4	2	2	2	0	10
Total	8	7	7	11	4	37

type of formal training. 100 percent of the respondents answered affirmatively to this question.

Questions #3 and #4 ask the respondents to list and evaluate the past three military sponsored educational experiences which included some or all financial management instruction.

Five tables containing the evaluations of educational experiences include officers without the primary 3415 MOS, but are assigned financial management related billets. The officers have participated in these same educational experiences as the officers with the primary 3415 MOS and thus, help provide for a larger sample. Where both groups of officers are included there exists a slanted line between two numbers (i.e. 1/2). The first number represents officers with the primary 3415 MOS and the second number represents those officers serving in financial management related (3415 and/or 9644) billets, but who do not have a primary 3415 MOS.

The types of financial management education received by the respondents can be divided into general financial management education, non-Marine Corps government financial management and Marine Corps financial management education. This division corresponds to the programs division discussed in Chapter IV. In addition, each education experience has been subdivided into five categories: general knowledge, accounting, budgeting, internal review, and cost accounting. These subdivisions represent the primary criteria which were used in the experience evaluations and, coincidentally, reflect the types of functions associated with financial management

in the Marine Corps. One note of caution, due to the varied subjects taught at the different educational institutions discussed, the responses when totaled in one individual subdivision may not equal the total responses in another subdivision.

Tables V-6 and V-7 are evaluations of general financial management education received by the respondents. Table V-6 shows the respondents' evaluations of civilian operated graduate education programs in general. Each civilian institution is not evaluated separately.

The Naval Postgraduate School, a military institution, is evaluated separately in Table V-7. The reason for this inconsistency is the fact that a significant number of respondents have attended NPS vice the multitude of individual civilian institutions.

Comparison of both approaches to general financial management education indicates that each approach is evaluated overall as average to excellent. With the two approaches combined and all subdivisions aggregated, 91 percent of the responses were in the average to outstanding range. Of the ten negative responses, eight were resident in the budgeting and internal review subdivisions.

The next division of financial management education evaluated is non-Marine Corps government financial management education. This evaluation involves the numerous short courses in financial management which are provided by

TABLE V-6

Respondents' Evaluation of Civilian Graduate Programs

Evaluation

Subject	UN*	BA	AV	EX	OS	Total Responses
General Knowledge	0/0	0/1	0/0	0/2	4/10	4/13
Accounting	0/0	0/0	2/5	1/0	1/7	4/12
Budgeting	0/0	0/2	3/5	0/1	1/3	4/11
Internal Review	1/0	0/2	1/3	0/1	1/1	3/7
Cost Accounting	0/0	0/1	0/3	1/3	1/3	2/10

* Officers with primary 3415 MOS/Officers without primary 3415 MOS

TABLE V-7

Respondents' Evaluation of The Naval Postgraduate School

Subject	Evaluation					Total Responses
	UN	BA	AV	EX	OS	
General Knowledge	0 [*] / ₀	0/ ₀	0/ ₁	1/ ₄	1/ ₃	2/ ₈
Accounting	0/ ₀	0/ ₀	0/ ₅	1/ ₁	1/ ₂	2/ ₈
Budgeting	1/ ₀	0/ ₂	0/ ₄	0/ ₁	1/ ₁	2/ ₈
Internal Review	0/ ₀	0/ ₀	1/ ₄	1/ ₃	0/ ₁	2/ ₈
Cost Accounting	0/ ₀	0/ ₀	1/ ₂	0/ ₁	0/ ₂	1/ ₅

* Officers with primary 3415 MOS/Officer without primary 3415 MOS

government organizations other than the Marine Corps. The number attending each short course is too small to provide significant information for each course, therefore, all short courses are grouped together in this analysis. This grouping permits some grasp as to the effective management of course selection as evidenced by the respondents perceived assistance that the attended courses have provided them in their current duties.

Thus, consolidating all short courses into Table V-8 and reviewing the subdivisions for trends discloses that 86 percent of the responses are in the average to outstanding range. Of the nine below average to unsatisfactory responses, six were identified by officers with a primary 3415 MOS.

The final division of financial education evaluated is the Marine Corps operated financial management education program. This program is comprised of: (1) a basic level of instruction provided by the Fiscal Accounting Clerks Course, (2) a mid-level course of instruction, provided by the Marine Corps Practical Comptrollership Course, and (3) On-the-Job Training, which is provided by individual organizations.

Table V-9 presents responses concerning the course of instruction provided by the Fiscal Accounting Clerks Course. In the areas of general knowledge, accounting, and cost accounting, the respondents felt the course provided average assistance in accomplishment of current duties. However, in budgeting and internal review the responses were below

TABLE V-8

Respondents' Evaluation of Government Short Courses

Evaluation

Subject	UN	BA	AV	EX	OS	Total Responses
General Knowledge	2 [*] / ₀	0/ ₀	2/ ₀	4/ ₇	3/ ₄	11/ ₁₁
Accounting	1/ ₀	0/ ₁	2/ ₂	0/ ₂	2/ ₀	5/ ₅
Budgeting	2/ ₀	0/ ₀	1/ ₂	6/ ₄	0/ ₁	9/ ₇
Internal Review	1/ ₀	0/ ₁	2/ ₂	3/ ₀	1/ ₁	7/ ₄
Cost Accounting	0/ ₀	0/ ₁	1/ ₁	1/ ₀	1/ ₀	3/ ₂

* Officers with primary 3415 MOS/Officers without primary 3415 MOS

TABLE V-9

Respondents' Evaluation of Fiscal Accounting Clerks Course

Subject	Evaluation					Total Responses
	UN	BA	AV	EX	OS	
General Knowledge	1	2	8	5	1	17
Accounting	3	1	7	3	3	17
Budgeting	5	6	2	1	0	14
Internal Review	4	6	2	0	1	12
Cost Accounting	1	2	3	2	0	8

average to unsatisfactory 79 percent and 75 percent respectively.

The Marine Corps Practical Comptrollership Course (MCPCC) admits both Marine officers with a primary 3415 MOS and those without the primary MOS, assigned to financial management billets. Table V-10 consists of the respondents' evaluations of MCPCC. The evaluations concentrate in the outstanding range for general knowledge, average to excellent for accounting and internal review, evenly spread between average to outstanding for budgeting, and primarily average for cost accounting. The only significant factor in Table V-10 is the negative responses which are broadly spread over all five subdivisions. These negative responses are concentrated among the officers with the primary 3415 MOS group.

The final educational experience evaluated by the respondents was On-the-Job Training (OJT). This experience was another area in which the two groups of respondents were compared. Table V-11, which consolidates the responses, depicts an overwhelmingly positive evaluation of OJT. Of the thirty-seven total responses, only one response was below average. The majority, 76 percent, were within the excellent to outstanding range.

Question #5 was poorly phrased and provides ambiguous results which will not, therefore, be analyzed.

TABLE V-10

Respondents' Evaluation of the Marine Corps
Practical Comptrollership Course (MCPCC)

Subject	Evaluation					Total Responses
	UN	BA	AV	EX	OS	
General Knowledge	1/0*	0/0	1/1	1/1	8/4	11/6
Accounting	2/0	0/0	4/5	3/0	1/0	10/5
Budgeting	2/0	0/0	2/3	3/2	4/2	11/7
Internal Review	3/0	0/1	2/3	5/0	1/0	11/4
Cost Accounting	2/0	0/1	4/2	1/0	0/0	7/3

* Officers with primary 3415 MOS/Officers without primary 3415 MOS

TABLE V-11

Respondents' Evaluation of On-the-Job Training

Evaluation

Subject	UN	BA	AV	EX	OS	Total Responses
General Knowledge	0/0*	0/0	2/0	4/2	2/0	8/2
Accounting	0/0	0/0	3/1	4/1	1/0	8/2
Budgeting	0/0	0/0	1/0	2/2	3/0	6/2
Internal Review	0/0	0/0	1/0	2/1	1/0	4/1
Cost Accounting	0/0	0/1	1/0	2/1	0/0	3/2

* Officers with primary 3415 MOS/Officers without primary 3415 MOS

D. FUTURE FINANCIAL MANAGEMENT EDUCATION

After inquiring about the past and current financial management education which was attained by the responding officers, the questionnaire shifted its focus to the future. The shift was accomplished utilizing Questions #6 and #7. Question #6 concentrated on a suggested pattern of financial management education as it pertains to various military grades and levels of proficiency. Assuming the Marine Corps operated a basic level, mid-level, and top level financial management school, Question #7 addressed the problem of what subjects should be taught at each of these levels.

Table V-12 consolidates the responses as to the type of financial management education necessary for Marine officers with the primary 3415 MOS to attain an optimum, average, or minimum level of proficiency. These types have been compiled into eight categories under civilian and military type of instruction. The categories include Civilian Executive Seminars (CIVEX), Graduate Level College (GRAD), Undergraduate Level College (UNG), Military Top Level (MTL), Military Mid-Level (MML), Military Basic Level (MBL), On-the-Job Training (OJT), and Correspondence Courses (CC).

Although rather complicated, the Table provides an interesting trend. At every grade, undergraduate or graduate level college is recommended as the optimum education experience for officers with a primary 3415 MOS. The respondents believe that, below the grades (07-09), an average level of

TABLE V-12

Recommended Educational Experiences for Various Levels of Proficiency

Grade	Level of Proficiency	CIVEX	GRAD	UNG	MTL	MML	MBL	OJT	CC
07-09	Optimum	18*	(47)*		24				
	Average		19	19	(31)	19			
	Minimum		(22)	11	17	11	11	17	
06	Optimum	16	(44)		24				
	Average				(50)				
	Minimum		17		21			(29)	
05	Optimum		(50)		25				
	Average		25		(38)				
	Minimum		27			23		(31)	
04	Optimum		(50)			22			
	Average		23	16		(32)		13	
	Minimum			17		20	17	(30)	
03	Optimum		(50)	19					
	Average			24		(38)		15	
	Minimum			19			25	(38)	
02	Optimum			(38)		14	19		
	Average			11			(33)	22	
	Minimum			12			15	(64)	
01	Optimum			(62)			18	11	
	Average			33			(48)	12	
	Minimum			12			12	(64)	12

* Figures represent percentage of respondents.

* () Indicates highest percentage for respective level

proficiency can be obtained through the use of a military school equivalent to the individual's grade and that at the minimum, OJT is of prime importance. For average proficiency at the (07-09) grades military top level schools are emphasized, but for minimum level proficiency civilian graduate level colleges are suggested.

Question #7 was the last structured question and is directed to the respondents' opinions as to the subjects which should be included in basic level, mid-level and top level schools. Note, the question makes the assumption that the Marine Corps conducts the schools. This does not restrict the use of other schools. However, before the officer enters his/her operational billet, instruction in all the listed subjects is necessary.

Table V-13 contains a composite of the responses to Question #7. Subject areas which did not have a response of at least 22 percent in any level of school were not included in the table. This action was taken due to the significant decline at the 22 percent level and the desire to list only relevant subject areas.

The top six recommended areas of instruction at the Military Basic Level are the Marine Air Ground Financial Accounting and Reporting System (MAGFARS), the Primary Management Effort (PRIME) Operations Subsystem, Marine Corps budgeting, internal review, basic accounting, and supply. At the Military Mid Level and Top Level of instruction

TABLE V-13

General Subject Matter Recommended by the Respondents That Should be Instructed at the Indicated Levels of Marine Corps Financial Management Schools.

Subject	Top	Mid	Basic
Basic Accounting	9 *	13	62
Cost Accounting	12	25	16
PRIME	9	25	81
MAGFARS	13	25	91
Marine Corps Budgeting	63	81	75
DOD Budgeting	38	38	13
Internal Review	38	56	69
Supply	13	22	44
Marine Corps Financial Mgt. Organization	38	38	28
Reports	6	9	22
Automatic Data Processing	28	31	25
Comptrollership	34	47	0
Contract/Purchasing	0	28	0
USMC Appropriations	25	0	0
Average Length (Weeks)	11	10	9

* Figures are percentage of total respondents

Marine Corps budgeting, Department of Defense (DOD) budgeting, Marine Corps financial management organization, internal review, comptrollership, and Automated Data Processing (ADP) were the top six recommended areas of instruction. These received varying amount of emphasis at each level, however.

The optimal length of time for schooling is shown on Table V-13. The figures indicate nine weeks for officers attending the basic level school, ten weeks for the mid level school, and eleven weeks for the top level school is considered the appropriate amount of time.

This concludes the structured portion of the questionnaire. The next portion, Section E, will involve analysis of unstructured Question #8.

E. COMMENTS

Question #8 was the last inquiry of the questionnaire. This question provided the respondents with the opportunity to make comments or recommendations concerning the thesis topic. Of the thirty-seven respondents with the primary 3415 MOS, twenty-five or 68 percent took advantage of this opportunity.

A content analysis of the responses revealed eight of the twenty-five respondents commenting negatively about the present adequacy of the entry level training conducted at the Fiscal Accounting Clerks Course. The respondents indicated that the course of instruction is only structured for instruction into MAGFARS and ignores the other aspects of financial management.

Responses not previously addressed in the questionnaire concerned whether the Marine Corps should have their own schools in financial management and the financial management education of Marine Corps commanding officers. Three respondents suggested the Marine Corps operation of a schools program as uneconomical. Another three respondents felt that Marine Corps commanding officers needed more financial management education.

This concludes the analysis of the financial management questionnaire. The next and final chapter contains the conclusions as drawn by the author and recommended changes to the financial management education of Marine Corps officers with a primary 3415 MOS.

VI. CONCLUSIONS AND RECOMMENDATIONS

The purpose of this chapter is to provide conclusions and appropriate recommendations based upon responses to the Financial Management Questionnaire. This chapter is divided into four segments. Segment A presents a combination conclusion and recommendation about the types of educational experiences that are necessary, at the various Marine Corps military grades, to attain a specific level of proficiency. This section is based upon the responses received to Question #6.

Segment B, as does Segment A, provides a combination conclusion and recommendation. Conclusion and recommendation for segment B, based upon Question #7, is related to the length of instruction and course of instruction which is necessary at various levels of Marine Corps schools.

Segment C compares the overall financial management education provided to Marine officers with that required by the primary 3415 MOS. In addition, the segment comments on three specific Marine Corps programs.

Finally, segment D presents general comments on the thesis topic and the Marine Corps.

A. WHAT TYPE OF EDUCATION?

Question #6 asks what type of education at various military grades and levels of proficiency is necessary for Marine officers with the primary 3415 MOS.

At the grade levels 01 through 06, On-the-Job Training is evaluated as most important for the minimum level of proficiency, an intuitively sound conclusion. However, at the 07-09 level some kind of a graduate degree in a financial management related discipline is considered more important for a minimum level of proficiency.

For all grade levels some type of military school is considered most appropriate for an average level of proficiency. This education should be tailored to the military grade, which theoretically parallels the difficulty of the assigned billets. Thus, at the 01 and 02 level a Military Basic Level school would be appropriate; at the 03 and 04 level a Military Mid Level school is desirable; and at the 05 through 09 level a Military Top Level school is suitable.

At the optimum level of proficiency, a college education is deemed necessary. Again, the education correlates with the grade level. Financial management related undergraduate degrees are appropriate for grades 01 and 02 with the graduate degree being more important for the grades 03 through 09.

To maintain an average level of proficiency, it would be necessary for the Marine Corps to send their officers to some type of military school concentrating in financial management. Segment B which assumes the Marine Corps has sufficient assets to provide these school, delves into the subject matter to be included in the schools' course of instruction.

B. WHAT SUBJECTS TO TEACH IN MARINE CORPS SCHOOLS?

Question #7 inquired of the respondents: What subject matter should be presented in Marine Corps financial management schools? In addition, the question requested a recommended length of instruction. The question, and thus the responses, were divided into three school levels--Basic, Mid, and Top. These levels correspond to current Marine Corps professional school selection. The professional schools concentrate on general military subjects and are available to Marines of all MOSs. The schools mentioned in this segment would concentrate on financial management subjects.

The majority of respondents recommended that the Basic Level Marine Corps school should be nine weeks in length. The suggested areas of concentration and in order of importance are:

1. Marine Air Ground Financial Accounting and Reporting System (MAGFARS)
2. Priority Management Effort (PRIME) Operations Subsystem
3. Marine Corps Budgeting
4. Internal Review
5. Basic Accounting
6. Supply

These subjects are considered to be most appropriate for the officers in the grades of O1 and O2. With 100 percent of these officers assigned either as a Budget Officer or

Internal Review Officer, the instruction in the Marine Corps budgeting and internal review is most appropriate.

It is suggested that the Mid-Level Marine Corps school should be ten weeks in length. The subjects in order of importance which should be instructed at this school are:

1. Marine Corps Budgeting
2. Internal Review
3. Comptrollership
4. Marine Corps Financial Management Organization
5. Department of Defense Budgeting
6. Automated Data Processing

These subjects will prepare officers for the duties of Budget Officer, Assistant Comptroller, and Comptroller. With 66 percent of Marine officers in the grades of O3 and O4 assigned these duties, instruction in these subjects is particularly desirable.

It is suggested that the Top Level Marine Corps school should be eleven weeks in length. The subjects to be taught would be the same as those at the Mid Level, but the importance of each subject would differ. The subjects in order of importance are as follows:

1. Marine Corps Budgeting
 2. Department of Defense Budgeting
 3. Internal Review
 4. Marine Corps Financial Management Organization
 5. Comptrollership
 6. Automated Data Processing
- } Equally Weighted

Officers who attend this school would customarily be assigned Comptroller and Assistant Comptroller billets. In fact, of the officers who would be qualified to attend this level of school, 75 percent are in Comptroller and Assistant Comptroller billets. The officers in these billets are required to have a general knowledge of Marine Corps financial management, addressed by subjects four and five. Subjects one, two, three and six provide coverage of subject matter important to Marine Corps financial management today.

C. CURRENT EDUCATION VERSUS NEEDED EDUCATION

This section attempts to determine if the current education provides Marine officers (with the primary 3415 MOS) with the needed education as perceived by the respondents. This is also the fundamental purpose of this thesis. To address the question, this segment approaches the answer in the direction of level of proficiency.

The respondents suggested that to attain an optimum level of proficiency the Marine officers in the grades 01 and 02 required an undergraduate degree in a financial management related discipline and the officers in the grades 03 and above needed a graduate degree in a financial management related discipline. The Marine Corps has two methods currently available to attain this optimum level of proficiency. The first method is the requirement that newly commissioned officers have an undergraduate degree in a financial management related discipline prior to assignment of the 3415 MOS

as that officers primary MOS. The second method, for attaining an optimum level of proficiency, is the availability of various graduate programs to Marines.

Currently, the optimum level of proficiency is evident at the 01 and 02 grades. However, at the 03 through 05 grades there is a need for more graduate level financial management education. A suggested solution is to give preferential treatment for selection to ADP and SEP to qualified Marine officers who possess the 3415 MOS. To be given this preferential treatment, these officers must have requested management related disciplines.

Due to the current shortage of available officers this will undoubtedly be a time consuming measure; however, in the interim appropriate military schools should be provided to acquire and maintain an average level of proficiency.

For those officers who are expected to attain an average level of proficiency attendance at military financial management schools is recommended. The Marine Corps conducts two levels of financial management schools. The Basic Level school is the Fiscal Accounting Clerks Course and the Mid Level school is the Marine Corps Practical Comptrollership Course. The Marine Corps does not have a Top Level school, although, officers of all grades do attend the MCPCC.

The Fiscal Accounting Clerks Course is the Basic Level school intended primarily for newly commissioned officers (01) and officers in the 03 and 02 grades who have made a lateral transfer into the 3415 MOS. The school's eight weeks

of instruction approximates the recommended nine weeks. Quality or quantity of the subject matter falls below desired levels, however. Examination of the course description (Chapter IV), the evaluation of the course (Table V-9), the list of billets held by the respondents (Table V-4), and the list of subject matter that should be included in the course of instruction (Table V-13), leads to the conclusion that the course fails to adequately help officers in the areas of budgeting and internal review. This discrepancy is viewed as even more acute due to the fact that 94 percent of the officers who are in the appropriate grades to attend this school are currently assigned budgeting and internal review billets. The author, therefore, recommends the quality and/or quantity of instruction in Marine Corps budgeting and internal review be increased in the Fiscal Accounting Clerks Course.

In that the subjects being recommended for the Mid Level and Top Level schools are the same and the difference in course length is only one week, the Marine Corps can combine both levels into a single school. With exception of course length, this is exactly what appears to have occurred by the development of the Marine Corps Practical Comptrollership Course. The course description and evaluation by attendees indicates the recommended subjects and quality of instruction are present. However, the course length is only two weeks which is substantially below the ten to eleven weeks recommended

by the respondents. This is somewhat puzzling because the respondents suggest the course length at these level schools needs to be ten to eleven weeks, yet the evaluations of the course at its present level indicate that it is well received by the attendees. Therefore, the author recommends that this anomaly be further examined.

The final level of proficiency discussed in this thesis is the minimum level. An intuitively appealing method for attaining this level of proficiency is On-the-Job Training as recommended by the respondents. OJT was recommended for all but the 07 through 09 grades. Although only a minimum level of proficiency is provided, the respondents felt it was an excellent to outstanding form of education. The author does not recommend that the Marine Corps operate with individuals with only a minimum level of proficiency, but if no other level is attainable, OJT is the recommended education prior to duty assignment.

D. GENERAL COMMENTS

The Marine Corps as a fighting organization has adapted to different circumstances to accomplish assigned missions. These adaptations have ranged from boarding parties for ship to ship combat, to amphibious assault techniques for assaulting enemy shores, to verticle envelopment techniques utilizing helicopters. As part of the Marine Corps, the financial management organization of the Corps has also adapted to different circumstances as evident by the development of

appropriate schools after the 3415 MOS was designated a Category I MOS. The author's purpose in selecting this thesis is to contribute to that development.

This thesis still leaves unanswered questions, such as, how to obtain the necessary inventory of officers with the primary 3415 MOS and more related to the thesis topic, how to improve the Marine Corps financial management education programs. These areas are recommended for future study.

APPENDIX A

FINANCIAL MANAGEMENT EDUCATION QUESTIONNAIRE

16 May 1980

From: Capt J. Gombo, SMC #1212, Naval Postgraduate School,
Monterey, CA 93940

To: Marine Corps Officer 3415 MOS and/or 3415 Billet

Subj: Financial management education of Marine Corps
Officers: An evaluation of

Encl: (1) Financial Management Education Questionnaire

1. The purpose of this letter is to ask your cooperation as a Marine officer in helping me evaluate the needs for financial management education of Marine Corps officers who have the 3415 MOS and/or are required to serve in 3415 billets.

2. I am a Marine officer and graduate student in financial management at the Naval Postgraduate School. My master's thesis is concerned with financial management education. I need data relating to the type and amount of financial management education received by officers presently assigned to (3415) financial management billets.

3. To facilitate the gathering of this data, I am enclosing a short questionnaire which asks for specific information about financial management education. If you have any additional comments or wish to elaborate on the questions asked, please do so. These comments will be valuable to the study. A self-addressed return envelope is enclosed.

4. As a fellow officer, I am fully aware of the demands already placed on your time, but if you can find the time to complete this questionnaire, I think I will be able to accurately evaluate the educational needs of Marine Corps financial managers.

5. I, personally, have a time constraint in terms of the time it will take to analyze the results of the questionnaire and to write up the results. I must have the completed questionnaire in my hands by 14 June 1980.

6. If you have any questions or comments you would like to make at the time of filling out the questionnaire, please leave a message for me at (Autovon) 878-2401 or 878-2536. Your assistance is very much appreciated.

J. Gombo
Capt. USMC

Financial Management Education Questionnaire

Rank: _____ MOS: _____ / _____ / _____ /

Number of years in the Marine Corps: _____

Total number of years in Marine Corps financial management billets: _____.

Current billet w/MOS designator (i.e. Division Comptroller 3415/9644): _____

Number of months in current billet: _____.

1. Please list all types of academic achievements after high school (i.e. BS Accounting, MBA, Certified Public Accountant, etc.).

2. Do you feel that Marine officers who have the 3415 MOS and/or are assigned to 3415 financial management billets need some type of formal training? Circle one. YES NO

3. Please list, in chronological order, beginning with the most recent, the last three types of military sponsored formal education/training you have received which included some or all financial management instruction. Include any period of OJT which you consider was provided for training vice actual job performance. If you have have had no military sponsored financial management education, please annotate "NONE".

EXAMPLE 1 2 3

Type of Educational Experience (i.e., college, OJT, seminar)

Seminar

Topic of Educational Experience (i.e. Financial Mgt.)

Practical Comptroller Course

Name of Institution (i.e. U of Pittsburgh)

Naval Postgraduate School

Service/DOD/Civilian (i.e. USMC)

USMC

Year attended

1980

Enclosure (1)

Financial Management Education Questionnaire

4. Utilizing the corresponding number in QUESTION 3 and the following scale: (OS) Outstanding-(EX)Excellent-(AV)Average-(BA)Below Average-(UN)Unsatisfactory-(NA)Not Applicable, please rank the helpfulness received from the listed experiences in the performance of your current duties.

	EXAMPLE	1	2	3
General Knowledge	OS			
Accounting	AV			
Budgeting	OS			
Internal Review	EX			
Other(Cost Acctg)	AV			
Other()				
Other()				
Other()				

5. If the three recent educational experiences did not prepare you for your current duties:

a. Did any earlier military sponsored educational experience prepare you? Circle one. YES NO
If YES, please list.

b. Did any personally sponsored educational experience prepare you (i.e. BS Accounting)? Circle one. YES NO
If YES, please list.

Financial Management Education Questionnaire

6. If you believe that Marine officers having the 3415 MOS and/or are assigned to 3415 billets must be prepared through some educational means, utilizing the below matrix, please indicate the type of education which would be most appropriate. The following are suggested types: Military Top Level, Military Mid Level, Military Basic Level, OJT, Correspondence, Civilian Executive Level, Undergraduate college, or Graduate level college. If the preceding examples do not reflect your opinion, please use your own labels.

Grade	Optimal level	Average level	Minimal level
07-09			
06			
05			
04			
03			
02			
01			
Ex. 01			

7. Assuming the Marine Corps conducted its own financial management schools, please indicate the general subject matter which should be presented. Estimate the length of the school.

Top level Length _____ Subjects	Mid level Length _____ Subjects	Basic level Length _____ Subjects
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Financial Management Education Questionnaire

8. Any additional comments or recommendations concerning this thesis topic is solicited.

9. Although not specifically requested, addition of name and Autovon would assist in possible expansion of response.

Name (optional):

Autovon (optional):

APPENDIX B

Financial Management Education Questionnaire Distribution
List

1. Commandant of the Marine Corps (Code FD)
Headquarters Marine Corps
Washington, D.C. 20380
2. Commanding General (Attn: AC/S Comptroller)
Fleet Marine Force Pacific
Camp Smith, HI 96861
3. Commanding General (Attn: AC/S Comptroller)
Fleet Marine Force Atlantic
Norfolk, VA 23511
4. Commanding General (Attn: AC/S Comptroller)
1st Marine Division
Camp Pendleton, CA 92055
5. Commanding General (Attn: AC/S Comptroller)
2nd Marine Division
Camp Lejeune, NC 28542
6. Commanding General (Attn: AC/S Comptroller)
3d Marine Division
FPO San Francisco, CA 96602
7. Commanding General (Attn: AC/S Comptroller)
COMCABWEST, MCAS El Toro
Santa Ana, CA 92709
8. Commanding General (Attn: AC/S Comptroller)
Marine Corps Recruit Depot
San Diego, CA 92140
9. Commanding General (Attn: AC/S Comptroller)
4th Marine Division
New Orleans, LA 70146
10. Commanding General (Attn: AC/S Comptroller)
1st Marine Aircraft Wing, FMFPac
FPO San Francisco, 96602
11. Commanding General (Attn: AC/S Comptroller)
2d Marine Aircraft Wing, FMFLant
Cherry Point, NC 28533
12. Commanding General (Attn: AC/S Comptroller)
4th MAW/MARTC
New Orleans, LA 70146

13. Commanding General (Attn: AC/S Comptroller)
4th MAW/MARTC
New Orleans, LA 70146
14. Commanding Officer (Attn: Comptroller)
Marine Corps Base
Camp Pendleton, CA 92055
15. Commanding General (Attn: AC/S Comptroller)
Marine Corps Base
Camp Pendleton, CA 92055
16. Commanding General (Attn: AC/S Comptroller)
2d Force Service Support Group
Camp Lejeune, NC 28542
17. Commanding General (Attn: AC/S Comptroller)
3d Force Service Support Group
FPO San Francisco, CA 96602
18. Commanding General (Attn: AC/S Comptroller)
Marine Corps Logistic Support Base, Atlantic
Albany, GA 31704
19. Commanding General (Attn: AC/S Comptroller)
Marine Corps Logistic Support Base, Pacific
Barstow, CA 92312
20. Fiscal Officer
MCTSS
Marine Corps Base
Camp Pendleton, CA 92055
21. Commanding General (Attn: AC/S Comptroller)
Marine Corps Air Station
Cherry Point, NC 23533
22. Marine Corps Liaison Officer
Naval Audit Service, Western Region
1220 Pacific Highway
San Diego, CA 92132
23. Commanding General (Attn: AC/S Comptroller)
Marine Corps Air Group Combat Center
29 Palms, CA 92278
24. Commanding General (Attn: AC/S Comptroller)
Marine Corps Development and Education Command
Quantico, VA 22134

25. Commanding General (Attn: AC/S Comptroller)
Marine Corps Recruit Depot
Parris Island, SC 29905

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6. Major M. R. Kanne Fiscal Division Headquarters, United States Marine Corps Washington, DC 20380	1
7. Capt. J. Gombo 415 Jacob Street Belle Vernon, Pennsylvania 15012	1
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