

Governmental Accounting and Financial Reporting
UNC School of Government
March 10 - 13, 2026

AGENDA

Tuesday, March 10

		Text Ref. Chapter
9:00	Registration Opens	
10:00	Governmental Accounting and Financial Reporting Environment, Objectives, and Principles _____ <i>Gregory S. Allison, UNC School of Government</i>	1, 2, 3, 4 & 7
12:00	Lunch	
12:45	Categories of Transactions _____ <i>Gregory S. Allison</i>	8
1:45	Asset and Liability Recognition – Governmental Funds _____ <i>John G. Frye, North Carolina Capital Management Trust</i>	12
2:45	Break	
3:00	Revenue/Expenditure Recognition and Other Financing Sources/Uses – Governmental Funds _____ <i>K. Lee Carter, Jr., North Carolina Capital Management Trust</i>	9, 10 & 11
5:00	Adjourn for the day	

Wednesday, March 11

		Text Ref. Chapter
8:30	Revenue/Expenditure Recognition – Governmental Funds (continued)	9, 10 & 11
9:30	Exercises and Review	
10:30	Break	
10:45	Major Fund Reporting _____ <i>Gregory S. Allison</i>	13, 15, & 17
11:15	Governmental Fund Financial Statements _____ <i>K. Lee Carter, Jr.</i>	13
12:15	Lunch	
1:00	Governmental Fund Financial Statements (continued) _____	13
1:30	Enterprise Funds _____ <i>K. Lee Carter, Jr.</i>	14
2:45	Break	
3:00	Enterprise Funds (continued) _____	14
3:30	Internal Service Funds _____ <i>K. Lee Carter, Jr.</i>	14
4:00	Proprietary Fund Financial Statements _____ <i>Gregory S. Allison</i>	15
5:00	Adjourn for the day	

Thursday, March 12

		Text Ref. Chapter
8:30	Fiduciary Funds and Fiduciary Fund Financial Statements _____ <i>Gregory S. Allison</i>	16 & 17
9:30	Exercises and Review	
10:30	Break	
10:45	Government-Wide Financial Statements _____ <i>K. Lee Carter, Jr., Gregory S. Allison</i>	5 & 19
12:15	Lunch	
1:00	Government-Wide Financial Statements (continued) _____	5 & 19
2:00	Financial Reporting Entity _____ <i>Gregory S. Allison</i>	6
2:30	Break	
2:45	Capital Assets and Long-term Liabilities _____ <i>Donna Wood, North Carolina Capital Management Trust</i>	22 & 23
4:00	Budgetary Reporting _____ <i>Gregory S. Allison</i>	13, 32 & 34
5:00	Adjourn for the day	

Friday, March 13

		Text Ref. Chapter
8:30	Management's Discussion and Analysis _____ <i>John G. Frye</i>	31
9:15	The Conversion Process _____ <i>John G. Frye, Gregory S. Allison</i>	18
10:00	Break	
10:15	The Conversion Process (continued) _____	18
11:00	Annual Comprehensive Financial Report _____ <i>Donna Wood</i>	33, 34 & 35
12:00	Exercises and Review	
12:30	Adjourn	