

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 _____	1, 2, 3, 4 & 7
	<i>Gregory S. Allison, UNC School of Government</i>	
12:00	Lunch	
12:45	Categories of Transactions _____	8
	<i>Gregory S. Allison</i>	
1:45	Asset and Liability Recognition – Governmental Funds _____	12
	<i>John G. Frye, North Carolina Capital Management Trust</i>	
2:45	Break	
3:00	Revenue/Expenditure Recognition and Other Financing Sources/Uses – Governmental Funds _____	9, 10 & 11
	<i>K. Lee Carter, Jr., North Carolina Capital Management Trust</i>	
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	31	
	<i>John G. Frye</i>		
9:15	The Conversion Process	18	
	<i>John G. Frye, Gregory S. Allison</i>		
10:00	Break		
10:15	The Conversion Process (continued)	18	
11:00	Annual Comprehensive Financial Report	33, 34 & 35	
	<i>Donna Wood</i>		
12:00	Exercises and Review		
12:30	Adjourn		