

Governmental Accounting and Financial Reporting  
UNC School of Government  
March 14 - 17, 2023

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AGENDA

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**Tuesday, March 14**

		<b>Text Ref. Chapter</b>
9:00	Registration	
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
11:45	Lunch	
12:30	Categories of Transactions _____ <i>Gregory S. Allison</i>	8
1:30	Asset and Liability Recognition – Governmental Funds _____ <i>John G. Frye, North Carolina Capital Management Trust</i>	12
2:30	Break	
2:40	Revenue/Expenditure Recognition and Other Financing Sources/Uses – Governmental Funds _____ <i>K. Lee Carter, Jr., North Carolina Capital Management Trust</i>	9, 10 & 11
3:50	Break	
4:00	Revenue/Expenditure Recognition and Other Financing Sources/Uses - Governmental Funds (continued)	
5:00	Adjourn for the day	

**Wednesday, March 15**

**Text Ref.  
Chapter**

8:30	Revenue/Expenditure Recognition – Governmental Funds (continued)_____	9, 10 & 11
9:30	Review Homework Set #1	
10:00	Break	
10:15	Major Fund Reporting _____ <i>Gregory S. Allison</i>	13 & 17
10:45	Governmental Fund Financial Statements _____ <i>K. Lee Carter, Jr.</i>	13
11:15	Break	
11:25	Governmental Fund Financial Statements (continued)_____	24
12:15	Lunch	
1:00	Enterprise Funds _____ <i>K. Lee Carter, Jr.</i>	14
2:30	Break	
2:40	Internal Service Funds _____ <i>K. Lee Carter, Jr.</i>	15
3:00	Proprietary Fund Financial Statements _____ <i>Gregory S. Allison</i>	16
4:15	Fiduciary Funds _____ <i>Gregory S. Allison</i>	5 & 20
5:00	Adjourn for the day	

## Thursday, March 16

**Text Ref.  
Chapter**

8:30	Review Homework Set #2		
9:00	Government-Wide Financial Statements _____ <i>K. Lee Carter, Jr., Gregory S. Allison</i>	5 & 20	
10:00	Break		
10:15	Government-Wide Financial Statements (continued) _____	5 & 20	
11:30	Financial Reporting Entity _____ <i>Gregory S. Allison</i>	6	
12:00	Lunch		
12:45	Capital Assets and Long-term Liabilities _____ <i>Lee Carter, Jr.</i>	25 & 26	K.
2:00	Break		
2:10	The Conversion Process _____ <i>Gregory S. Allison and John G. Frye</i>	19	
3:30	Break		
3:40	Budgetary Reporting _____ <i>Gregory S. Allison</i>	24	
4:30	Adjourn for the day		

Friday, March 17

		Text Ref. Chapter
8:30	Review Homework Set #3	
9:00	Management's Discussion and Analysis _____ <i>K. Lee Carter, Jr.</i>	31
9:30	Annual Comprehensive Financial Report _____ <i>Gregory S. Allison</i>	33, 34 & 35
10:15	Break	
10:30	Auditing _____ <i>Gregory S. Allison</i>	44 & 45
11:00	GAAP Update _____ <i>Gregory S. Allison</i> <i>K. Lee Carter, Jr.</i> <i>John G. Frye</i>	
12:30	Adjourn	