Fund Accounting Principles and Practices

UNC School of Government
February 21 – 22, 2017

Course Schedule

Tuesday, February 21

8:30 a.m.	Check in/light breakfast
9:00	Welcome and Opening Announcement Introduction and Overview GAAP and The Governmental Environment Overview of Fund Accounting *Gregory S. Allison, UNC School of Government*
10:30	Break
10:45	Overview of Fund Accounting (cont.)
11:15	Classification and Terminology *Gregory S. Allison*
Noon	Lunch at the School of Government
12:45 p.m.	Classification and Terminology (cont.)
1:45	Break
1:55	Classification and Terminology (cont.)
2:45	Break
2:55	Governmental Funds *Gregory S. Allison*
3:55	Break
4:05	Governmental Funds (cont.)
5:00	Adjourn for the day

Wednesday, February 22

8:30 a.m.	Proprietary Funds
	Gregory S. Alliso
10:00	Break
10:15	Fiduciary Funds
	Gregory S. Allison
11:00	Converting Governmental Funds to Governmental Activities
	Gregory S. Allison
12:00	Lunch at the School of Government
12:45 p.m.	The Financial Reporting Entity
	Gregory S. Allison
2:00	Break
2:10	Government-wide Statements
	Gregory S. Allison
3:30	Break
3:40	Review of the Basic Financial Statements
	Gregory S. Allison
4:20	Common Reporting Problems
	Gregory S. Allison
5:00	Adjourn