



Fund Accounting Principles and Practices

UNC School of Government
February 2 – 3, 2016

Course Schedule

Tuesday, February 2

8:30 a.m. Registration

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

K. Lee Carter, Jr., Capital Management of the Carolinas

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

K. Lee Carter, Jr.

3:55 Break

4:05 Governmental Funds (cont.)

5:00 Adjourn for the day



Wednesday, February 3

- 8:30 a.m. Proprietary Funds
K. Lee Carter, Jr.
- 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