Local Financial Management Program
Primary Accounting Series

For more information, contact
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The Primary Governmental Accounting Series assists employees in learning how to apply Generally Accepted Accounting Principles (GAAP) to transactions and events that occur in a government setting.

**Introductory Governmental Accounting I**  
- 3 days; 24 CE hours  
- $469  
- Designed for governmental accounting paraprofessionals and accountants

**Participants will learn**
- the basic accounting equation and how certain transactions affect the accounting equation
- double-entry accounting
- journal entry and ledger posting of financial transactions
- how to record financial transactions using the modified accrual basis of accounting at the fund level
- preparation of a balance sheet and an operating statement and their relationship at the fund level

**Introductory Governmental Accounting II**  
- 3 days; 24 CE hours  
- $469  
- Designed for governmental accounting paraprofessionals and accountants who have completed Introductory Governmental Accounting I

**Participants will learn**
- the characteristics of each fund type and associated measurement focus
- interrelationships of general and subsidiary journals with accounting systems and subsystems
- how to use accrual or modified accrual bases to account for financial transactions
- encumbrance using both budgetary and GAAP perspectives

**Intermediate Governmental Accounting**  
- 5 days; 36 CE hours  
- $659  
- Designed for accountants and senior level financial management personnel who have completed Introductory Governmental Accounting I and II

**Participants will learn**
- the history of governmental accounting
- how to read the Comprehensive Annual Financial Report prepared by many governments
- fund characteristics including major and non-major funds
- differences in accrual and modified accrual basis of accounting
- budgeting
- definition of reporting entity
- reporting of current and long-term liabilities
- cash and investments

For more information, visit [http://www.cviog.uga.edu/localfinance](http://www.cviog.uga.edu/localfinance)