



Carl Vinson
Institute of Government
UNIVERSITY OF GEORGIA

State Financial Management Program

Primary Governmental
Accounting Series

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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 • \$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 • \$469 • Designed for governmental accounting paraprofessionals and accountants who have completed Introductory Governmental Account 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 • \$659 • Designed for accountants and senior level financial management personnel

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