



Government Finance Officers Association

GROUP  
INTERNET-BASED  
COURSE

## Introduction to Governmental Accounting for Accountants

January 16, 2019, and again on March 7, 2019  
2:00 pm to 4:00 pm (ET)

NEW

**LEVEL:** Basic

**CPE CREDITS:** 2 (based on a 50-minute hour)

**FIELD OF STUDY:** Accounting – Governmental

**PREREQUISITE:** Basic understanding of private-sector accounting and financial reporting

### Speaker:

**Stephen J. Gauthier**, GFOA Honorary Member and Consultant, Wheaton, Illinois

### Who Will Benefit:

Those new to accounting in the public sector.

### Program Description:

The public sector environment is fundamentally different from that in which private-sector organizations operate, thus different accounting and financial reporting practices have developed for governments.

This two-hour internet training will provide a basic introduction to the conceptual and practical ways in which generally accepted accounting principles (GAAP) for governments differs from that used for private companies and familiarize participants with the purpose and use of fund accounting, the three fund categories, the different measurement focuses and bases of accounting used in government financial statements and the fund and government-wide financial statements.

### Seminar Objectives:

Those completing this seminar will be able:

- Understand the environmental differences that underlie differences in accounting and financial reporting for governments compared to private-sector entities
- Explain the use of fund accounting in the government environment
- Identify the three fund categories and the purposes for which they are used
- Identify the two measurement focuses and the purposes for which they are used

### It's Easy to Participate

- GFOA's internet training is delivered to attendees via a secure website and audio conferencing service.

### Equipment Needed

- A computer with a web browser to view the presentation. If you have speakers for your computer, you will be able to listen to the training using them.
- If you do not have speakers for your computer, you will need a phone to listen to the presentation. (Speaker phone recommended, but not required.)

### How It Works

- Participants will receive an e-mail invitation containing a link with instructions at the beginning of the week the course will be taking place from the e-mail address **messenger@webex.com**. (Please add this e-mail address to your "allowed senders list.")
- Materials can be viewed on a secure internet site.
- Questions can be asked at any time during the course, and interactive exercises will test your mastery of the material.
- To join the event more quickly, you can set up Event Manager before the event starts. Go to: <https://gfoa.webex.com/gfoa/ecsetup.php?frommail=1>.

To learn more or register for this event,  
visit [www.gfoa.org](http://www.gfoa.org).

For further study check out course recommended reading  
and other GFOA publications on the website.

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### Program Information (Please Check One)

January 16, 2019    March 7, 2019

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Member: \$85    Non-Member: \$160

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