

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

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## **Governmental Accounting for Non-Accountants: GFOA Webinar**

**March 18, 2024 | 1 pm - 3 p. ET**

**Details:** Accounting and financial reporting form an essential component of the informational infrastructure that undergirds state and local government finance. Decisions are only as good as the information that supports them. This training provides an introduction designed to equip participants to better understand state and local government financial reports.

**Who Will Benefit:** Government professionals with a limited or no background in accounting and financial reporting.

### **Learning Objectives:**

Those completing this seminar will be able to:

- Recognize the role of accounting and financial reporting in the governmental environment.
- Identify the “players” (financial statement users, preparers, auditors)
- Name the “rules of the game” (generally accepted accounting principles – GAAP)
- Identify what fund accounting is and how it works (fund categories and fund types)
- Discern what different funds measure and when they measure it (measurement focus and basis of accounting)
- Recognize the important elements of government-wide financial statements and their relationship to fund financial statements (how does the information differ and why?)
- Ascertain where to look for additional information to help understand the financial statements and how to use that information (annual comprehensive financial report)

**Member Price:** \$85.00

**Non-member Price:** \$170.00

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