

## 2019 Ohio GFOA Intermediate Governmental Accounting Seminar

### Course Description Quick Guide

Course Name	Course Description
<p><b>Intermediate Governmental Accounting Seminar Day 1</b></p>	<p>A two-day program highlighting intermediate level governmental accounting and financial reporting concepts. The objective of this course is to assist attendees to better understand and prepare GAAP basis financial statements and related issues using the GASB 34 Model. To help better understand how areas can impact you and to assist with questions, bring a copy of your own Gov't F/S, or a sample set.</p> <p>This course is designed for state and local government fiscal officers and staff, government auditors and independent public accountants with some experience and/or training related to preparing, using and auditing financial statements prepared in accordance with generally accepted accounting principles (GAAP).</p> <p style="text-align: center;">Agenda includes:</p> <p>9:15-10:05 a.m. GAAP and the Government Environment10:20-11:10 a.m. Governmental Financial Reporting Model11:10 a.m.-12:00 p.m. Categories and Types of Funds-GASB 54 Update1:00-1:50 p.m. Regulatory/OCBOA/CAFR/PAFR Reporting Differences1:50-2:40 p.m. MD&amp;A2:55-3:45 p.m. Government-Wide Financial Reporting</p>
<p><b>Intermediate Governmental Accounting Seminar Day 2</b></p>	<p>A two-day program highlighting intermediate level governmental accounting and financial reporting concepts. The objective of this course is to assist attendees to better understand and prepare GAAP basis financial statements and related issues using the GASB 34 Model. To help better understand how areas can impact you and to assist with questions, bring a copy of your own Gov't F/S, or a sample set.</p> <p>This course is designed for state and local government fiscal officers and staff, government auditors and independent public accountants with some experience and/or training related to preparing, using and auditing financial statements prepared in accordance with generally accepted accounting principles (GAAP).</p> <p style="text-align: center;">Agenda includes:</p> <p>9:00-9:50 a.m. Measurement Focus &amp; Basis of Accounting Recognition9:50-10:40 a.m. Note Disclosures10:50-11:40 a.m. Note Disclosures, Continued...12:40-1:30 p.m. Common Reporting Deficiencies &amp; Best Practices1:30-2:20 p.m. Specialized Accounting Applications2:30-3:20 p.m. Specialized Accounting Applications, Continued...3:20-4:10 p.m. Audit Hot Topics/Emerging Issues</p>