



Chuuk, FSM



# Introduction to Governmental Accounting & Reporting



20 hours CPE Credit

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## COURSE DESCRIPTION

This 5-day course (mornings only) is an introductory course for participants with little formal of governmental accounting. It provides an overview of governmental accounting systems and includes a basic introduction to accounting principles, internal controls, and documentation requirements. It is helpful for participants who have completed a college accounting course but have found it difficult to transfer that knowledge into a heavily computerized environment. In-class exercises enable participants to record journal entries, post them to the general ledger, and prepare financial statements.

Note: This course “builds” from each day to the next. Participants should plan to attend the entire course or risk becoming lost because they have skipped a session.

The structure of this course calls for 4-hour daily sessions over a five-day period.



## COURSE OBJECTIVES:

After successful completion of this course, participants will be able to:

1. Practice the basic elements of double-entry bookkeeping in posting transactions to T-accounts, journals and ledgers.
2. Follow transactions through the entire accounting cycle, from analyzing, recording, posting, drawing a trial balance, and constructing financial statements.
3. Understand basic concepts of internal control as they apply to the accounting cycle and good accounting practice.
4. Understand unique features of governmental accounting including the use of funds.



## WHO SHOULD ATTEND

Personnel from governmental departments and agencies, component units, universities, and non-profit organizations including accountants, grant and program managers, procurement, budget and administrative staff.



## TUITION FEES

With funding support from the United States Department of the Interior, Office of Insular Affairs, courses are available free of charge for government accountability professionals within the insular areas. The course fee is waived and there is no cost to register and attend. Professionals who do not meet the above criteria, please contact [info@pitiviti.org](mailto:info@pitiviti.org).



**August 11-15, 2025**  
8:00 a.m. – 12:00 p.m.



**20 CPE Credit Hours**



**On-Site Delivery**



**Chuuk, FSM**



**Location: TBD**



**Contact: TBD**

**SEND EMAIL**

[info@pitiviti.org](mailto:info@pitiviti.org)



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## COURSE DATE AND TIME

The course will occur in Chuuk on **August 11-15, 2025, 8:00 a.m. – 12:00 p.m.**



## INSTRUCTOR

### Jeanne H. Yamamura, CPA, MIM, PHD

Dr. Yamamura (CPA, PhD) brings to APIPA more than thirty years of experience in industry and academia. She is licensed as a CPA in California and Nevada. She began as an auditor with Peat, Marwick, Mitchell & Co. (now KPMG) in San Francisco, California, and moved on to work as an Audit Manager for Touche Ross & Co. in the Commonwealth of the N. Marianas. She provided internal audit services for county government and for an international financial services company. She has also worked in a variety of positions ranging from Assistant Controller to Vice President of Finance in the savings and loan industry.

Following the completion of her doctoral studies at WSU, Dr. Yamamura taught accounting information systems and auditing at the University of Nevada Reno (UNR). In 2005, she served as Chairman of the Nevada Society of CPAs, the first academic to hold the position in the organization's 58-year history. In recent years, she has been providing training to island governments throughout Micronesia and the Virgin Islands, teaching students in a sustainable MBA program, and developing content for online MBA programs.

She has written articles appearing in the Journal of Accountancy, the CPA Journal, and the Internal Auditor as well as numerous academic journals. Her research focuses on the management of professionals and includes examination of factors impacting ethical judgments as well as the impact of cultural differences.

Dr. Yamamura received a Master of International Management from Thunderbird, American Graduate School of International Management in Glendale, Arizona, and a Ph.D. in Business Administration – Accounting from Washington State University in Pullman, Washington.



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