

Understanding Financial Statements

 3 day Virtual Course

COURSE DESCRIPTION

This 3-day virtual course is an introductory course for participants with little or no knowledge of governmental accounting. It provides an overview of governmental accounting systems and includes a basic introduction to accounting principles, internal controls, and documentation requirements. 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 must attend the entire course to receive credit.

The structure of this course calls for 3 3-hour virtual sessions over the course of a week.

WHAT YOU WILL LEARN

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


- Follow transactions through the entire accounting cycle, from analyzing, recording, posting, drawing a trial balance, and constructing financial statements.
- Understand basic concepts of internal control as they apply to the accounting cycle and good accounting practice.
- Understand unique features of governmental accounting including the use of funds.
- Recognize the basic governmental financial statements.

WHO SHOULD ATTEND

Financial reporting and accounting personnel and Auditors from governmental departments, agencies, and component units.

TUITION FEES


With funding support from the Project to Strengthen Budget Execution and Financial Reporting Systems (PFM) courses are available free of charge for RMI government PFM professionals. 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.

 May 9, 10, and 11, 2022

 9 CPE Credit
Virtual Delivery

 Marshall Islands

 **ADD TO CALENDAR**
<https://evt.to/aaohdesaw>

 **Contact: Rachael Baack**
SEND EMAIL
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COURSE DATE AND TIME

This course is closed to the public and designed for government finance and accountability professionals in the Republic of the Marshall Islands. Specific training dates and times are:

Mon-Wed May 9 – 11, 2022

8:30 a.m. - 11:30 a.m.



INSTRUCTOR

Jeanne H. Yamamura

CPA, MIM, PHD

Dr. Yamamura brings more than thirty years of experience in industry and academia to her training activities. 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.

