



2023 Governmental Accounting Update

Continuing Professional Education

North Carolina Office of the State Controller

Date:	May 10, 2023 May 11, 2023 8:10 a.m. to 12:00 p.m. each day
Location:	Web-based Virtual Conference
Learning Objectives:	To gain an understanding of recent activities of the Governmental Accounting Standards Board (GASB).
Content:	GASB 91, <i>Conduit Debt Obligations</i> GASB 94, <i>Public-Private and Public-Public Partnerships and Availability Payment Arrangements</i> GASB 96, <i>Subscription-Based Information Technology Arrangements</i> <ul style="list-style-type: none">- Similarities and differences with GASB 87, <i>Leases</i>- Second-year post-implementation GASB 87 discussion GASB 100, <i>Accounting Changes and Error Corrections-an amendment of GASB Statement No. 62</i> GASB 101, <i>Compensated Absences</i> GASB Implementation Guides Comprehensive Project - Financial Reporting Model
Instructors:	Chris Pembroke, Crawford & Associates
CPE Credit Offered:	Up to eight hours
Fields of Study:	Accounting – Governmental
Materials:	Available in advance on the Office of the State Controller's website .
Instructional Delivery Method:	Group Internet-Based
Prerequisites:	Must be employed by a state agency or institution that is part of the State financial reporting entity (i.e., an entity included in the State's Annual Comprehensive Financial Report)
Advance Preparation:	None
Level:	Basic

DEVELOPERS: [Crawford & Associates](#)

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