

When, Where, Why: Journal Entries & Due-To / Due-From Explained

Date: June 24, 2026, 2:00pm - 3:00pm EST

This beginner-level course is designed to help local government clerks, finance teams, and accounting staff build a clear understanding of journal entries and Due To/Due From transactions in day-to-day governmental accounting. Participants will learn the “when, where, and why” of journal entries, including how they impact financial records and when they should be used versus correcting transactions at the source. The session also covers the “when, where, and why” of Due To/Due From accounts, with practical examples of recording interfund activity and where these balances appear on the financial statements. Attendees will leave with a stronger ability to apply best practices, avoid common errors, and maintain accurate, audit-ready financial records.

Participants will learn:

- What journal entries are and their role in governmental accounting
- How to identify when to use journal entries, why they matter, and where they impact financial records
- Best practices and common mistakes related to journal entries and Due-To/Due-From
- The function of Due To/Due From in governmental accounting
- When and where Due To/Due From should be recorded on the balance sheet and why it matters

To register for this session, follow [this registration link](#), which can also be found on CKH Group's CPE webinar tab under resources. **In order to be awarded the full credit hours, you must:**

- Attend at least 50 minutes of the hour-long training.
- Participate in all 3 engagement polls.
- Submit the after-event course evaluation form.

Participants will earn 1.0 CPE credits

Field of Study: Accounting (Government)

Additional Information

Prerequisites: None

Advanced Preparation: None

Program Level: Basic

Delivery Method: Group Internet

Refunds and Cancellations: This course has no fee. For more information regarding refunds, complaints, and/or program cancellation policies please check our website at <https://www.ckhgroup.com/cpe-program/> or contact our office at +1 (770) 495-9077.

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