1. Create a new folder for your project.
2. Open Unity and select create new project, select the folder you just created.
3. Your new project will open a blank window in Unity

4. Create a game object > 3d object > sphere
5. Drag your panorama photo to the asset pane, highlight it and then click the size to Max Size 4096 and hit apply.

6. Then drag your panorama onto the sphere to map the panorama as a texture.

7. Drag in the Cull Front shader into the assets pane
8. Drag the shader to the material box on the right inspector panel.

9. Click on the sphere and change the position x,y,z to 0
10. Select the camera and change the position for x, y, z to 0 to match the sphere.

11. Hit the play button to see your pano from the inside of the sphere.
Adding a script to the camera for movement.

1. Create a 3D plane for your person or character to move through the space.
2. Create a material in the asset pane and select a color or drag an image texture to it.

3. Drag your new material texture to your 3D plane.

4. If you haven't imported your character controller yet, this is the next step.
5. Click on the Character controller folder in the asset menu and select the First Person Controller and drag that to the Hierarchy window.

6. Now delete your main camera by right clicking and selecting delete.
7. Select the First Person Camera and enter 0 into the x & z positions for the camera and put the y position at somewhere between 2 and 5.

8. Select the sphere and the floor and drag them to be larger than the camera.
9. Select your floor and move it the height you want you may need to adjust the camera level if you move your floor down too much.

10. Hit Game mode and the play button to test your game and walk around the panorama. Use your mouse to control the direction and the keys on the keyboard to navigate and walk around inside the panorama.