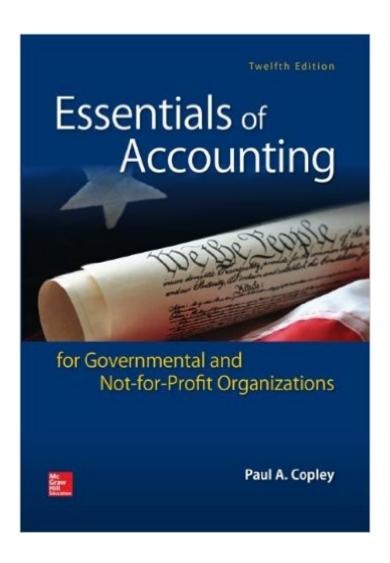
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Essentials Of Accounting For Governmental And Not-for-Profit Organizations





Synopsis

Copley's Essentials of Accounting for Governmental and Not-for-Profit Organizations, 12e is best suited for those professors whose objective is to provide more concise coverage than what is available in larger texts. The main focus of this text is on the preparation of external financial statements which is a challenge for governmental reporting. The approach in this edition is similar to that used in practice. Specifically, day to day events are recorded at the fund level using the basis of accounting for fund financial statements. Governmental activities are recorded using the modified accrual basis. The fund-basis statements are then used as input in the preparation of government-wide statements is presented in an Excel worksheet.

Book Information

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Customer Reviews

I am writing this from the viewpoint of the student who got stuck with having to use this book for my course. However, I have taught college accounting courses and would not recommend this book ever in relation to the topics it discusses. As some of the other reviews have mentioned, this has got to be the worst book ever written on governmental and fund accounting. I am not sure which is worse: the accounting department at the College of DuPage (or any college accounting department that selects it) who selected the book or the book itself. I have been in the field of accounting for nearly 20 years. One of my weak spots is governmental accounting. I took this course for the specific reason of getting familiarized with the latest in GASB, as well as preparing me for the CPA in the governmental and fund accounting areas. It would have been better to pick up teh Wall Street

Journal and read the government related articles. This book does nothing in terms of preparing you or explaining the issues that I will face on the CPA exam. Besides the fact that I have a professor who clearly thinks this book is better than sliced bread in relation to government accounting, this book assumes you have extensive knowledge in the field of governmental accounting; that you are really only using this book as a Cliff notes, of sorts, to help you out. The books wants to cover everything about governmental accounting. However, in the effort of doing so, it covers little to nothing, leaving you constantly seeking out information from other sources in order to understand what they are talking about or how it actually works in today's local, city and statement governments.

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