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Dr. Neely worked in public accounting for several years before joining academia.

Currently, he is active in professional associations and nonprofit organizations.

In addition to teaching not-for-profit accounting, Dr. Neely serves on the

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Government and nonprofit accounting are often lumped together as they both use fund accounting principles. However, the way in which they operate, organize financial information, and report on their

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data differ greatly. Below are the 3 major differences between nonprofit and government accounting processes.

3 Major Differences Between Government & Nonprofit Accounting

Government and nonprofit organizations

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aren't interested in making money, so they use an accounting system called fund accounting. Fund accounting essentially groups financial data together into...

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tuition for the current semester of a local college totaled \$300,000. Academic scholarships were awarded to students in the amount of \$25,000 and tuition wavers were given to children of employees in the amount of \$10,000.

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Accounting for nonprofits emphasizes accountability, whereas accounting for for-profit businesses tends to focus primarily on profitability. For nonprofits and other tax-exempt organizations, accountability is not merely an intangible concept but a fundamental tenet that guides organizational structure, governance, and

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Cite the criteria used to define a nonprofit organization. Specify the essential building blocks of an accounting system. Identify the types of nonprofit financial statements and the comparable for-profit financial statements. Specify the instances in which revenue and gains can be recognized by a nonprofit.

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Accountants often refer to businesses as for-profit entities and to nonprofit organizations as not-for-profit entities, or NFPs. We will be using the more common

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term nonprofit instead of not-for-profit.

Again, this is a very brief introduction to nonprofit accounting.

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Board (GASB) is the body responsible for setting standards for accounting and reporting of financial statements of state and local government entities including government nonprofit organizations.

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governmental and not-for-profit organizations, as well as an understanding of how those organizations can better meet the information needs of a diverse set of financial statement users and decision makers. The vision of these original authors continues to be reflected in this 18th edition, and their strategy of

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