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McGraw Hill/Irwin Copyright © 2010 by The McGraw- Hill Companies, Inc. All rights reserved. Chapter1. Introduction to Accounting and Financial Reporting for Governmental and Not-for- Profit Entities. 1-3. Learning Objectives. After studying Chapter 1, you should be able to: Identify and explain the characteristics that distinguish governmental and not-for-profit entities from for- profit entities Identify the authoritative bodies responsible for setting GAAP and financial reporting ...

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The types of funds that may be used in governmental accounting are classified into the three categories of governmental, proprietary, and fiduciary. True False 7. The governmental funds category includes the General Fund, special revenue funds, debt service funds, capital projects funds, and internal service funds.

Chapter 02 Principles of Accounting and Financial ...

This textbook covers the subject of Governmental Accounting, but it is not very well-organized. As you read through the chapters, it briefly touches on topics that it does not explain until several chapters later, which doesn't do anyone any good. The writers should consider re-organizing the book to be more user-friendly.

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