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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 Journal of Governmental and Nonprofit Accounting Editorial Board.



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

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## 3 Major Differences Between Government & Nonprofit Accounting

Government and nonprofit organizations aren't interested in making money, so they use an accounting system called fund

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accounting. Fund accounting essentially groups financial data together into...

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Navigating Government and Nonprofit Financials

Accounting for Governmental and Nonprofit Entities with City of Smithville Package [Wilson, Earl R, Kattelus, Susan C., Hay, Leon E.] on Amazon.com. \*FREE\* shipping on qualifying offers.

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Accounting for Colleges and  
Universities 1) Charges for 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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auditing and working in  
government and not-for-profit  
sector entities.

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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 operations from  
the onset.

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Nonprofit Accounting | The Cheat Sheet | npENGAGE

Accounting for Government and Not-for-Profit Organizations Learn the concepts and practices of accounting for state and local governments and for nonprofit entities, including voluntary health and welfare agencies, hospitals, colleges and universities, and religious organizations.

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Accounting for Government and Not-for-Profit Organizations ...

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-

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profit financial statements. Specify the instances in which revenue and gains can be recognized by a nonprofit.

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governmental-and-nonprofit ...  
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  
term nonprofit instead of not-for-  
profit. Again, this is a very brief  
introduction to nonprofit  
accounting.

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Nonprofit Accounting Explanation  
| AccountingCoach  
Governmental Accounting Standard  
Board (GASB) is the body  
responsible for setting standards

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for accounting and reporting of financial statements of state and local government entities including government nonprofit organizations.

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