



Accountancy 164

Governmental & NonProfit Accounting

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Course Introduction

Study Motivators

- ◆ CPA Exam
- ◆ Jobs
- ◆ Audits
- ◆ Consulting





Non-business



Governmental

Nonprofit

SFAC No. 4

- ◆ Resource Providers
- ◆ Operating Purpose
- ◆ Ownership Interests





Users of Governmental Accounting Information

External Users

- ◆ Federal Government
- ◆ Bond Rating Services
- ◆ Electorate
- ◆ State legislature Committees
- ◆ Potential Investors



Internal Users

- ◆ Program Monitors
- ◆ Chief Administrative Officer
- ◆ Department Heads
- ◆ Mayor / City Council
- ◆ Internal Auditors



■ ■ ■ ■ Nature of Fiscal Entity

Large Company



Nature of Fiscal Entity

Government





Two Basic Information Issues

- ◆ Recognition Issues
- ◆ Reporting Issues

