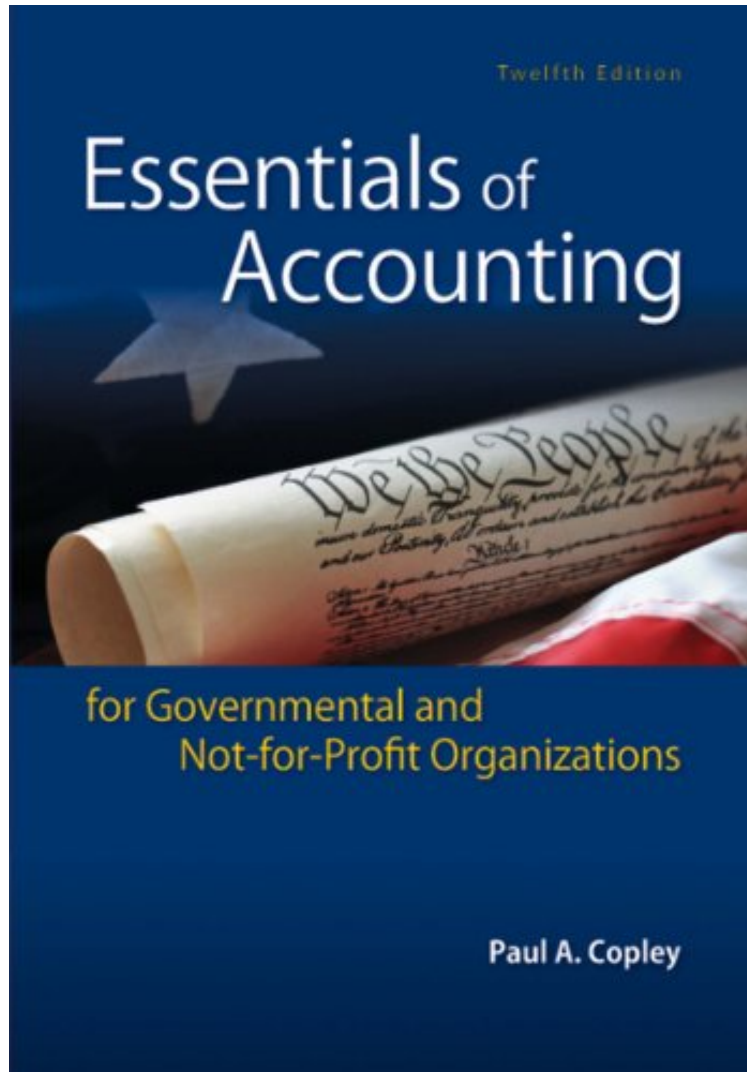


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# Essentials of Accounting for Governmental and Not-for-Profit Organizations

Copley

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**Copley : Essentials of Accounting for Governmental and Not-for-Profit Organizations** before purchasing it in order to gauge whether or not it would be worth my time, and all praised Essentials of Accounting for Governmental and Not-for-Profit Organizations:

3 of 3 people found the following review helpful. Shockingly wonderful textbook!!!By AnonThe vast majority of people purchasing or renting this book are doing so because they have to for a class, so reviews won't be a huge deciding factor. However, this book was exceptional enough to warrant one. It's very compact and easy to tote around - considerably smaller than any other textbook I've had. More importantly, the material is presented in a VERY

clear manner. I found many of the concepts easier to grasp from the text than from the professor. The examples are very thorough. I love that the Governmental chapters took a fictional city and followed the interconnecting journal entries and statements throughout to better illustrate how the funds tie together. I rented this book from , but I almost wish I could keep it.0 of 0 people found the following review helpful. Can't wait for this to be over.By Sgt.SlumTerrible book. Hard to follow. Everyone in my class is struggling to truly grasp the text. It's an online class, so the teacher is nonexistent. Luckily we have access to power points that simplify the material. This book is not written to easily teach yourself, which is what we have to do in my class. Like other accounting texts, this book will take a page to say what could be said in a few sentences.0 of 0 people found the following review helpful. I feel this book is probably more like a refresher for someone who have had a governmental ...By Wai Chi WongThis book should not be used as the first-time learner of governmental accounting; I feel this book is probably more like a refresher for someone who have had a governmental accounting background. With no governmental accounting before, I was assigned to this book by our teacher. OMG, I thought I was going to fail this class because I read one of the chapters three times and it wasn't making any sense at all!!! I pulled an A in the class, but I didn't rely on the book at all. The material was not difficult to understand (or I might have an easy teacher), but I don't know why the book has to make it so difficult!!! Luckily I rented the book, but I think it was still waste of money.

Copleys 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. The preparation of government-wide statements is presented in an Excel worksheet.