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TO ACCOMPANY
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AND NOT-FOR-PROFIT ORGANIZATIONS:
TWELFTH EDITION

Chapters 2 through 8 describe accounting and financial reporting by state and local governments. A continuous problem is presented to provide an overview of the reporting process, including preparation of fund basis and government-wide statements. The problem assumes the government is using fund accounting for its internal record-keeping and then at year-end makes necessary adjustments to prepare the government-wide statements. The problem that follows is presented in the same order as the textbook (beginning with Chapters 3, and 4).

Each chapter requires the preparation of journal entries to record the events and transactions of governmental, proprietary, or fiduciary funds. For the General Fund, use control accounts

Solutions For Continuous Problem Governmental Accounting

O. Ray Whittington



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