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## **Accounting for Governmental and Nonprofit Organizations**

Government and nonprofit accounting are often lumped together as they both

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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.

## **3 Major Differences Between**

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## **Government & Nonprofit Accounting**

Government and nonprofit organizations aren't interested in making money, so they use an accounting system called fund accounting. Fund accounting essentially groups financial data together into...

## **Navigating Government and**

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Nonprofit accounting relies on using the statement of financial position (balance sheet), statement of activities (income statement), and cash flow statement. The statement of financial position gives you a screenshot of the health of your nonprofit during a period of time. The statement shows your assets, liabilities,

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and net assets.

## **Accounting for Nonprofit Organizations | Financial ...**

Accounting for nonprofits emphasizes accountability, whereas accounting for for-profit businesses tends to focus primarily on profitability. For nonprofits and other tax-exempt organizations,



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accountability is not merely an intangible concept but a fundamental tenet that guides organizational structure, governance, and operations from the onset.

## **Nonprofit Accounting | The Cheat Sheet | npENGAGE**

Accountants often refer to businesses as

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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.

## **Introduction to Nonprofit Accounting | AccountingCoach**

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Governmental funds Balance sheet—governmental funds (III. A1-3) with reconciliation (III. A1-4) Statement of revenues, expenditures, and changes in fund balances—governmental funds (III. A1-5) with reconciliation (III. A1-6) These statements report information separately for the General Fund and other major funds (Chapter 2 defines

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major funds)

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model required by GAAP before moving forward to understand reporting for more diverse governmental funds.

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