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2012

Journal of Public Budgeting, Accounting and Financial Management [Abstract]

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Recommended Citation

Fischer, Mary and Marsh, Treba, "Journal of Public Budgeting, Accounting and Financial Management [Abstract]" (2012). *Faculty Publications*. Paper 6.

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Two Accounting Standard Setters: Divergence Continues for Nonprofit Organizations [Abstract]

The ability of financial statement users, investors, donors and academic researchers to compare financial information issued by nonprofit universities, hospitals, fund-raising organizations and government agencies is affected by their understanding of current accounting recognition and reporting guidance. Public nonprofit organizations report different financial results from private nonprofit organizations. This study looks at the events that brought about the divergence in nonprofit financial accounting recognition and reporting for higher education institutions, discusses specific differences, and offers a look at additional changes in recognition and reporting for the sector currently underway.