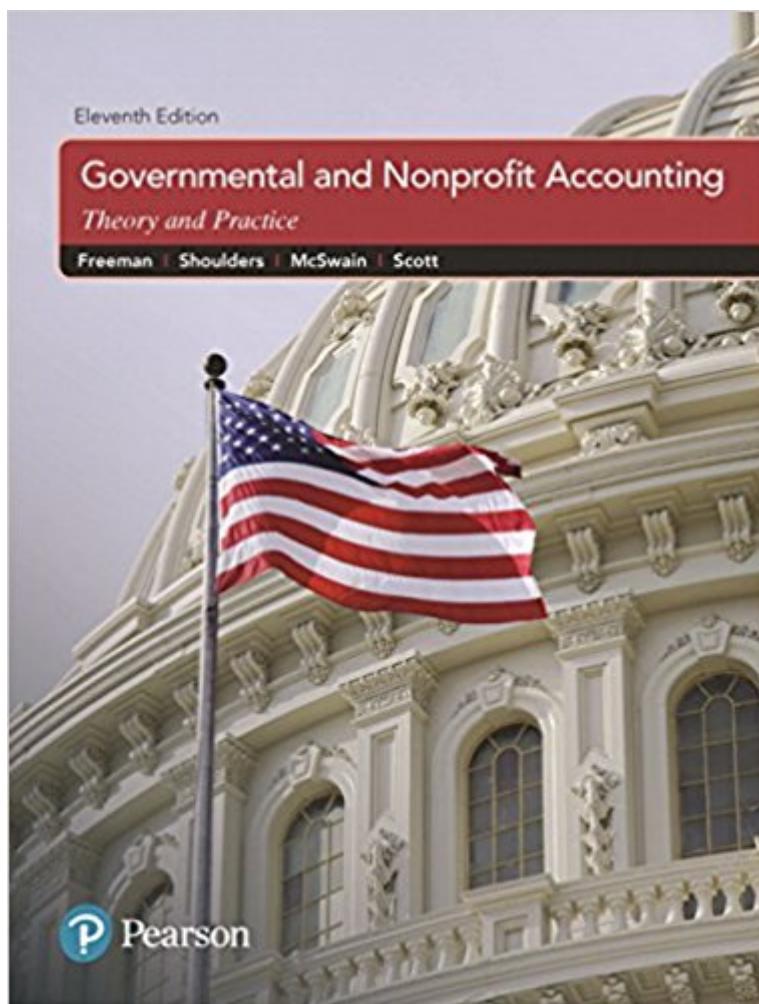


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Governmental And Nonprofit Accounting (11th Edition)



Synopsis

For courses in governmental and nonprofit accounting. A practice-approach that prepares you for professional government and nonprofit accounting. Written through the eyes of the learner, Governmental and Nonprofit Accounting prepares you for professional government, not-for-profit accounting practice, and the CPA exam. This comprehensive, up-to-date textbook covers state and local government, federal government, and not-for-profit organization accounting, financial reporting, and auditing, and prepares you well for real-world practice. The 11th Edition emphasizes that what you learn in the accounting classroom should correlate highly with what you must understand and apply on the CPA exam and as professional accountants. Its updated content reflects recent changes that have had significant impact on the world of accounting today.

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Customer Reviews

Robert J. Freeman, PhD, CPA, is the Distinguished Professor of Accounting Emeritus at Texas Tech University. He served on the Governmental Accounting Standards Board from 1990 to 2000 and on its predecessor, the National Council on Governmental Accounting, from 1974 to 1980. Dr. Freeman has received the Enduring Lifetime Contributions Award from the American Accounting Association Government and Nonprofit Section, the Louisiana Tech University Tower Medallion Award, and the AICPA Elijah Watt Sells Silver Medal Award. Prior to joining the Texas Tech faculty, Dr. Freeman was on the faculties of the University of Alabama and Louisiana Tech University, and served as national director of State and Local Government Activities at Arthur Young & Company.

The extensive governmental accounting, financial reporting, and auditing seminars that he has offered each summer for the past 35 years have been attended by over 20,000 participants, including some of today's leaders whose first introduction to governmental accounting and financial reporting was in his 3-day Governmental Accounting and Financial Reporting seminar. Dr. Freeman has contributed numerous articles to professional journals, including The Journal of Accountancy, Accounting Horizons, The Government Accountants Journal, Government Finance Review, The International Journal of Governmental Auditing, and The Journal of Public Budgeting, Accounting & Financial Management. He has served on the editorial boards of The Journal of Accountancy, Research in Governmental Accounting, The Journal of Accounting and Public Policy, and The Journal of Public Budgeting, Accounting & Financial Management. Also, Dr. Freeman and Dr. Shoulders were co-authors of multiple editions of Practitioners Publishing Company's three-volume practice guide, *Preparing Governmental Financial Statements*. Craig D. Shoulders, PhD, is a professor of accounting at the University of North Carolina at Pembroke. He served on the accounting faculty at Virginia Tech for the first 22 years of his career and also taught for 3 years at Western Carolina University. In addition to being the recipient of the Cornelius E. Tierney/Ernst & Young Research Award from the Association of Government Accountants, Dr. Shoulders has been recognized twice by the AICPA as an Outstanding Discussion Leader. He prepares and teaches continuing education courses and seminars on governmental accounting and auditing across the country and is a past president of the Roanoke Area Chapter of the Virginia Society of CPAs. Dr. Shoulders has conducted research for the GASB on the financial reporting entity and has served on GASB task forces on other projects. Dr. Shoulders coauthors several continuing education courses and for many years authored the government and not-for-profit sections of the ExamMatrix CPA Review. His articles have appeared in such journals as *Issues in Accounting Education*, *The Journal of Accountancy*, *Government Finance Review*, and *The Journal of Government Financial Management*. He received his bachelor's degree from Campbellsville University, his master's degree from the University of Missouri-Columbia, and his PhD from Texas Tech University. Dwayne N. McSwain, PhD, CPA, is an Associate Professor of accounting at Sam Houston State University. He previously served on the accounting faculties at Appalachian State University and Middle Tennessee State University. Dr. McSwain's research has been published in *Internal Auditing*, *Journal of Accounting Literature*, *Journal of Government Financial Management*, and *The CPA Journal*, among others. He is a member of the American Accounting Association, American Institute of CPAs, Association of Government Accountants, Government Finance Officers Association, and the Texas Society of CPAs. Dr. McSwain has been teaching governmental and nonprofit accounting

since 1999. He has more than 14 years of governmental accounting experience in practice, working as a staff auditor, payroll specialist, internal auditor, finance director, and accounting information systems specialist in Texas school districts. In addition to co-authoring several academic and practitioner articles related to governmental and nonprofit accounting, Dr. McSwain co-authored annual updates to *Applying Government Accounting Principles* for 8 years. He received his associateâ™s degree from Gaston College, his bachelorâ™s degree from the University of North Carolina at Charlotte, his masterâ™s degree from Tarleton State University, and his PhD from the University of Texas at Arlington. Robert B. Scott is the chief financial officer/assistant city manager for the city of Carrollton, Texas. He earned a masterâ™s degree in accounting and a bachelor of science degree in political science from Texas Tech University. Today, he combines his extensive knowledge of governmental accounting with practical knowledge of what works in practice. Mr. Scott began his career in public accounting and has served both as a Practice Fellow at the Governmental Accounting Standards Board (GASB) and as a representative to the Governmental Accounting Standards Advisory Committee. He serves as a reviewer during revisions of *Governmental Accounting, Auditing, and Financial Reporting* (the âœBlue Bookâ•), is a past chair of GFOAâ™s Committee for Accounting, Auditing and Financial Reporting (CAAFR), and has served on the GFOAâ™s Executive Board. Mr. Scott serves on the AICPA State and Local Government Expert Panel, and in 2008 the AICPA named him the Outstanding CPA in Local Government.

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