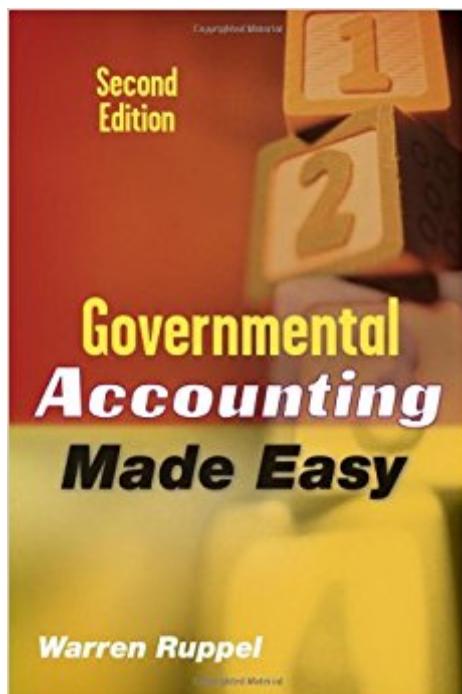


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# Governmental Accounting Made Easy



## Synopsis

A hands-on guide to the ins and outs of governmental accounting—made easy! Governmental Accounting Made Easy, Second Edition equips you with the tools you need to run the financial and accounting operations within your organization. This complete and straightforward manual covers a broad range of governmental accounting topics that fall under the Governmental Accounting Standards Board, and its recently revised financial reporting model. Boiling down the complicated details of governmental accounting into manageable essentials, author Warren Ruppel, a leading authority on governmental accounting, offers practical information in easy-to-understand terminology. Even if you do not have a professional understanding of accounting principles and financial reporting, the Second Edition makes it all clear with accounting rules explained in terms anyone can understand, to help you better fulfill your managerial and fiduciary duties. Always practical and never over-technical, this helpful guide:

- Discusses basic accounting terminology
- Clearly explains fund accounting
- Covers the nuts and bolts of governmental financial statements
- Equips you to understand the reporting entity
- Discusses revenues from non-exchange transactions
- Helps you become conversant in various accounting topics

The recently adopted reporting model for governments resulted in a radical change in the way governmental financial statements are presented. Suitable for professional managers, budget preparers, school boards, city councils, state legislators, and comptrollers, Governmental Accounting Made Easy, Second Edition is your essential guide for a clear, concise, understandable explanation of government finances.

## Book Information

Hardcover: 320 pages

Publisher: Wiley; 2 edition (October 26, 2009)

Language: English

ISBN-10: 0470411503

ISBN-13: 978-0470411506

Product Dimensions: 6.3 x 1.1 x 9.3 inches

Shipping Weight: 1.1 pounds (View shipping rates and policies)

Average Customer Review: 4.0 out of 5 stars 29 customer reviews

Best Sellers Rank: #258,821 in Books (See Top 100 in Books) #23 in Books > Business & Money > Accounting > Governmental #677 in Books > Textbooks > Business & Finance > Accounting

## Customer Reviews

"...a good written summary of the issues...illuminating..." (AccountingWEB UK, 6th September 2005)

--This text refers to an out of print or unavailable edition of this title.

For laypeople and accountants with little or no governmental accounting experience, *Governmental Accounting Made Easy*, Second Edition is a complete and easy-to-use road map to a broad range of governmental accounting topics, and how these individual aspects of governmental accounting work together under the financial reporting model for governments adopted by the Governmental Accounting Standards Board. Read, interpret, and analyze governmental financial statements. *Governmental Accounting Made Easy*, Second Edition explains everything you need to know. With an entirely new chapter on accounting for OPEB benefits, the Second Edition offers just-the-basics coverage of: Basic accounting concepts underlying all governmental accounting and financial reporting Basic financial statements prepared by governments, including government-wide financial statements and fund financial statements Note disclosures that accompany governmental financial statements Complicated accounting issues commonly found in governmental financial statements Background and definition for understanding the reporting entity Accounting requirements for revenues from non-exchange transactions Recording and valuing capital assets Now with new coverage of accounting for pollution remediation obligations, asset impairment, and asset classification, as well as revised and expanded discussion of pension reporting and sales and pledges of receivables and future revenues, *Governmental Accounting Made Easy*, Second Edition is the most helpful single-source reference you will find. Whether you are a manager, budget preparer, state legislator, comptroller, lawyer, bond counsel, underwriter of municipal bonds, rating agency employee, bond insurer, contractor, or a member of a school board or city council. *Governmental Accounting Made Easy*, Second Edition offers a wealth of practical information for putting accounting principles to work for your organization.

I cannot speak highly enough about this book. I used it to transition my career from non profit accounting to Government Accounting when I accepted a position at a County division as Chief Fiscal Officer. It is a clear, concise book that gives you a good foundation for Government Accounting. I have purchased 2 copies, one for myself and one for new accountants that I have hired into my department. It is a great reference book.

Not a bad book for a beginning Governmental accounting book. I had no true "accounting" background when I started my job with a government agency, but had done bookkeeping for other

businesses using just basics and common sense. It was definately different. This book helps guide you through all the different aspects of governmental accounting. It's very dry reading, but very informative. You can actually find what you are looking for in the index and go right there and get the info you need quickly. I do recommend it to anyone getting in that type of accounting

I'm not sure where he gets the "easy," but it did help. Unfortunately for me, my governmental accounting professor wrote the textbook AND writes the governmental questions for the CPA exam, so asking her to clarify anything doesn't really work. It helped to have things explained in different terms, but I would not call this easy. **HOWEVER**, that being said, I would recommend this book to anyone studying for the CPA exam who did not take a governmental accounting class.

Helpful book about government accounting. I had to write a ten-page paper on the subject and this was a great find for the purpose.

About the first half of the book was easier to understand. Then it just stopped making sense probably because of the nature of the topics. Though I was maybe expecting something for "dummies" book. There's not a lot of choices out there to compete, so this might be okay though a textbook might actually be better if you want to understand the more technical side.

I needed a detailed explanation of government accounting in preparation for a civil service exam. I have very little governmental accounting experience and the last class taken on this subject was approx. 30 years ago. The author provides you with the background of governmental accounting, basics of the accounting concepts, fund accounting, financials, reporting entities and other topics. I had many "ah ha" moments as I read this book. I am happy to report that I got an 86 on the test.

Highly informative

Although this is a good book, it was not what I was looking for. I was looking for information and examples on journal entries and the composition of financial statements, but it did not help me at all. This book contained the same information as my textbook and I could have saved the additional money I spent on this book.

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Accounting Instruction Reference #100: Learn Accounting Objectives, the Double Entry Accounting

System, & the Accounting Equation Governmental Accounting Made Easy Governmental Accounting Made Easy (text only) 2nd(Second) edition by W. Ruppel Essentials of Accounting for Governmental and Not-for-Profit Organizations (Irwin Accounting) Accounting: Accounting made simple, basic accounting principles, and how to do your own bookkeeping Accounting: The Ultimate Guide to Accounting for Beginners → Learn the Basic Accounting Principles Accounting for Governmental & Nonprofit Entities Essentials of Accounting for Governmental and Not-for-Profit Organizations Introduction to Governmental and Not-for-Profit Accounting (7th Edition) Governmental and Nonprofit Accounting (11th Edition) Governmental and Nonprofit Accounting (10th Edition) Accounting for Governmental and Nonprofit Entities Governmental and Nonprofit Accounting Connect Access Card for Accounting for Governmental & Nonprofit Entities Loose-Leaf for Accounting for Governmental & Nonprofit Entities with Connect Accounting for Governmental & Nonprofit Entities w/Connect Essentials of Accounting for Governmental and Not-for-Profit Organizations, 8th Edition Accounting for Governmental and Nonprofit Entities with City of Smithville CD-ROM Loose-Leaf for Accounting for Governmental & Nonprofit Entities Governmental Accounting, Auditing, and Financial Reporting 2005

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