

2012

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

Mary Fischer

The University of Texas at Tyler

Treba Marsh

Nelson Rusche College of Business, Stephen F. Austin State University, tmarsh@sfasu.edu

Follow this and additional works at: http://scholarworks.sfasu.edu/accounting_facultypubs



Part of the [Accounting Commons](#)

Tell us how this article helped you.

Recommended Citation

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

http://scholarworks.sfasu.edu/accounting_facultypubs/6

This Abstract is brought to you for free and open access by the Gerald W. Schlieff School of Accounting at SFA ScholarWorks. It has been accepted for inclusion in Faculty Publications by an authorized administrator of SFA ScholarWorks. For more information, please contact cdsscholarworks@sfasu.edu.

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.