

CGFM

Examination 2: Governmental Accounting, Financial Reporting and Budgeting Secrets Study Guide

CGFM Exam Review for the
Certified Government Financial
Manager Exam



Government Accounting Study Guide

JR Anderson



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Accountants' Handbook, Volume 2 D. R. Carmichael,O. Ray Whittington,Lynford Graham,2007-04-06 This highly

regarded reference is relied on by a considerable part of the accounting profession in their day to day work This handbook is the first place many accountants look to find answers to practice questions Its comprehensive scope is widely recognized and relied on It is designed as a single reference source that provides answers to all reasonable questions on accounting and financial reporting asked by accountants auditors bankers lawyers financial analysts and other preparers and users of accounting information

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Revenue Analysis for Nonprofit Organization Ideally breaking even is a potential targeted goal of a nonprofit organization If you generate a surplus over a number of periods donors or funding agents may question your need for the funds and they may be curtailed On the other hand operating at a long term deficit the nonprofit may become insolvent or unable to perform the desired level of services It is a delicate balancing act Cost volume revenue CVR analysis together with cost behavior information and budgeting can assist nonprofit managers in performing many useful planning analyses By studying the relationships of costs service volume and revenue nonprofit management is better able to understand the implications of many planning decisions The chapter discusses this useful technique

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