



## Municipal Accounting: Concepts and Practical Issues

By U. Bhattacharyya

Mittal Publications, New Delhi, 2005. N.A. Book Condition: New. xx + 244pp This book, which is probably the first of its kind in India, offers a masterly analysis of the issues involved in municipal accounting and finance. It provides indepth coverage of the conceptual and depth coverage of the conceptual and practical aspects of financial accounting and reporting system of municipal organisations, including: How municipal organisations procure finance and perform their economic activities. The basic features of government accounting and how government accounting differs from commercial accounting. The budgeting practices of municipal organisations and how they affect municipal financial accounting and reporting. The auditing practices of municipalities. A comparative analysis of municipal accounting and reporting practices prevailing in certain selected States in India. How much accounting practices in India differ from those prevailing in the USA and UK. What measures should be promoted in order to enhance the usefulness of municipal financial accounting and reporting. The book will prove to be of interest to legislators, taxpayers, researchers and many other people who may be interested in municipal accounting information. It will serve as a valuable guide for municipal auditors and officials who need to explain municipal financial operations to elected...



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