



Governmental Accounting Standards Board

Resources for Academic Research and Teaching

Research Resources

The GASB publishes the materials you need to study existing accounting and financial reporting standards for state and local governments and to keep up-to-date with the latest pronouncements and current standards-setting activities. Most GASB publications are offered at a **20 percent academic discount**, and all can be ordered easily through the GASB's website, www.gasb.org.

Annual Bound Volumes

The *Original Pronouncements*, *Codification*, and *Comprehensive Implementation Guide* are updated annually to include the most recently issued GASB pronouncements. *Original Pronouncements* presents current accounting and financial reporting standards for state and local governments comprising generally accepted accounting principles as they were originally published, with indications of the portions that have been amended or superseded since. The *Codification* arranges currently effective standards by subject. The *Comprehensive Implementation Guide* pulls together and updates all previously issued question-and-answer guides, as well as guidance for other standards. All three contain detailed topical indexes and can be purchased individually or in discounted packages.

Governmental Accounting Research System

Installed on a personal computer in a stand-alone or network configuration, *GARS* on CD-ROM provides efficient and effective access to all the necessary governmental accounting literature. *GARS* has been demonstrated to provide a significant reduction in research time. *GARS* presents the annual bound volumes in a searchable format. Updates to *GARS* are sent twice a year.

Subscription Plans

The GASB offers two subscriptions to help you stay abreast of the latest developments. The *GASB Subscription* includes printed copies of newly issued Statements, Concepts Statements, and Technical Bulletins, and the GASB's monthly newsletter, *The GASB Report*. In addition, subscribers receive email notification when Exposure Drafts, discussion documents, and selected research reports are posted at the GASB Web site. The plan is available as a 12-month or 24-month subscription.

The *GASB Board Package Subscription* provides copies of materials provided to the Board for deliberations on CD-ROM, including the notice of meetings, staff research analysis, drafts of due process and final documents that are used in mark-up sessions, and the minutes of the public Board meetings. The disks are mailed to subscribers shortly after each Board meeting. This plan is available only as an annual subscription.

Research Grants and Research Reports

The GASB periodically offers grants to support academics conducting research that is relevant to projects on its technical agenda. The GASB encourages research on issues that may require standards setting and evaluations of the effectiveness of existing standards. In addition to monetary support, academics also benefit from the expertise of the GASB staff and the GASB's professional contacts and administrative resources. Many studies supported by the GASB have been published as official GASB Research Reports. GASB Research Reports are an important part of the governmental accounting literature, and can be purchased through the GASB website.

Teaching Resources

From publications written in plain-language to resources related to major current issues in governmental accounting, the GASB offers alternatives to the traditional accounting textbook. Students can learn about the pressing concerns facing people in the field and the standards-setting process.

User Guide Series

These first-of-their-kind guides are specifically designed to be nontechnical and broadly accessible to anyone from the government finance novice to the long-time public manager. Two guides in the series provide a comprehensive but easy-to-read introduction to the annual financial reports of local governments—counties, cities, towns—and public school districts. A third guide is aimed at persons with a basic knowledge of accounting and government finance: it explores how basic analytical techniques may be applied to the information in the financial statements to assess issues such as financial position, financial condition, liquidity, solvency, fiscal capacity, and exposure to risk. A fourth guide comprehensively reviews the note disclosures and supporting information that accompany the financial statements in a government's annual financial report. Each guide presents dozens of annotated illustrations; boxes and sidebars that further explore the issues raised in the text, provide more detailed definitions and explanations, and offer tips on using financial statement information; easy identification of key terms that are defined in an exhaustive glossary; and an overview of the basics of public-sector accounting and financial reporting. The academic discount does not apply to the user guides, but they are inexpensive and available in packages at a reduced price.

Due Process Documents

All proposed standards and other due process documents are available to be downloaded for free from the GASB website. Proposed standards include sections that relate the background of the issue that led to the pronouncement and describe the rationale for the Board's decisions. Due process documents can be valuable tools for teaching students about specific accounting and financial reporting issues and about the process by which standards are set.

The GASB Website

The latest information about projects on the GASB's agenda and recent pronouncements can be found easily at www.gasb.org. The GASB's website includes pages dedicated to each current project, information about how the GASB sets standards, summaries and status of past pronouncements, online purchasing of publications and services, and thousands of links to websites related to accounting and financial management. Professors and students can sign up to receive email news updates, and can submit questions about technical issues to the GASB staff.

The User's Perspective

The GASB's free electronic newsletter for financial statement users and other nonaccountants can be viewed on line or you can subscribe by filling out the visitors' register at the GASB website. *The User's Perspective* addresses accounting and financial reporting issues from the vantage of a user of governmental financial information. The articles are written in plain, nontechnical language. The next issue is set for May 2008.

For More Information:

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