

SOCIAL ACCOUNTABILITY STANDARDS FOR VOLUNTARY ORGANIZATIONS



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Description This book is written by Mr. Manoj Fogla, an experienced Chartered Accountant having in-depth knowledge on the issues relating to development functions. The book discusses the key reporting and transparency processes in 3 divisions. In Division one, the concepts and practices of Social Accounting is provided. This division also brings out the limitations existing in conventional accounting and reporting and looks into the ethical and social practices and the conflicts that arise in dealing with them. Key Eleven Social Accountability Standards (SAS) have been recommended in Division two. These are simple norms and some are well known but somehow are not prioritized and put in common practice. As reporting is recognized as a key accountability mechanism, Division three fully covers the concept of Fund Accounting. The accounting treatment of various funds dealt by organizations is discussed keeping in view also the existing legal framework.

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