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Generally Accepted Accounting Principles (GAAP), but is written to meet the particular needs of Massachusetts local accounting officials. Massachusetts General Laws (G.L.) c. 44, § 38 requires the Director of Accounts in the Department of Revenue to prescribe uniform accounting systems for local governmental entities.

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Institute for Truth in Accounting, " The Truth About Balanced Budgets—A Fifty State Study, " Page 58 Comptroller of the Commonwealth of Massachusetts Web site, accessed October 26, 2009 Massachusetts CAFRs Massachusetts CAFR, 2008 Institute for Truth in Accounting, Massachusetts Massachusetts Budget and Policy Center

Massachusetts government accounting principles—Ballotpedia

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Accounting Policy and Procedures—Mass.gov

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Management accounting principles—Wikipedia

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