



PA State System of Higher Education Board of Governors

Effective: October 19, 1989

Page 1 of 1

Policy 1989-04-A: *Financial Accounting*

See Also:

Adopted: October 19, 1989

Amended: July 18, 1996

NOTE: *For further information, refer to the State System of Higher Education Financial Accounting Manual.*

A. Policy

The State System of Higher Education will adhere to the accounting standards and financial disclosure requirements for colleges and universities as promulgated by the Governmental Accounting Standards Board (GASB).