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New Dangers in Old Traditions:
The Reporting of Economic Performance
in
Colleges and Universities

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This paper is about the way colleges and universities describe their economic performance -- their economic well being -- to themselves, their board and faculty members, the public. It does two things:

One is to describe a growing suspicion that while fund accounting has long been an irritant to those dealing with college finances, it's in the process of becoming downright dangerous, as the circumstances of colleges and universities change.

So the other is to give a broad picture of a different way of describing our economic performance -- what's being called "global accounts."

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