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Autore	Ruppel Warren
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Introduction; Recently Issued GASB Statements and Their Effective Dates; Exposure Drafts; Exposure Draft of Proposed Concepts Statement - Measurement of Elements of Financial Statements; Preliminary Views; Fair Value Measurement and Application; Fair Value Measurements; Application of Fair Value to Assets and Liabilities; Elements of Financial Statements - Recognition and Measurement Approaches; Recognition of Elements of Financial Statements; Measurement Approaches; GASB Project Plan; Summary 2 Foundations of Governmental AccountingIntroduction; Chapter Overview; Entities Covered by Governmental Accounting Principles; Distinguishing a Governmental Entity from a Not-for-Profit Organization; Overview of the History of Governmental Accounting Standards Setting; Objectives of Governmental Accounting and Financial Reporting; GASB Concepts Statement 1; Objectives of Financial Reporting; Communication Methods; Concepts Statement 3, Communication Methods in General-Purpose External Financial Reports that Contain Basic Financial Statements; Elements of Financial Statements Hierarchy of Governmental Accounting StandardsGAAP Hierarchy for Governments; Codification of Certain FASB and AICPA Accounting and Financial Reporting Guidance; Summary; 3 Fund Accounting Fundamentals; Introduction; Definition of Fund and the Purpose of Fund Accounting; Why Do Governments Use Fund Accounting?; Fund Accounting Under the GASBS 34 Reporting Model; How Is the Number of Funds to Be Established Determined?; A Synopsis of the Various Types of Funds Used by Governments for Accounting and Financial Reporting; Governmental Funds; Proprietary (Business-Type) Funds; Fiduciary Funds Major FundsA Definition of Basis of Accounting and Measurement Focus; Basis of Accounting; Recognition and Measurement of Certain Fund Liabilities and Expenditures; A Synopsis of Basis of Accounting and Measurement Focus Used by Each Type of Fund; Summary; 4 General Fund and Special Revenue Funds; Introduction; Basis of Accounting and Measurement Focus; Nature and Use of the General Fund; Nature and Use of Special Revenue Funds; Accounting for Certain Revenue and Expenditures of General and Special Revenue Funds; Special Considerations-Component Units; Special Assessments Miscellaneous RevenuesExpenditures; Accounting for Assets, Liabilities, and Fund Balances of General and Special Revenue Funds; Inventories and Prepays; Fund Balances; Summary; 5 Capital Projects Funds; Introduction; Basis of Accounting; Measurement Focus; When Are Capital Projects Funds Used?; Revenues and Other Financing Sources; Proceeds from Debt Issuance; Bond Anticipation Notes; Demand Bonds; Special Assessment Debt; Arbitrage Rebate Accounting; Summary; 6 Debt Service Funds; Introduction; Situations When a Debt Service Fund Is Required or Desirable Basis of Accounting and Measurement Focus

Sommario/riassunto

The most practical, authoritative guide to governmental GAAP Wiley GAAP for Governments 2014 is a comprehensive guide to the accounting and financial reporting principles used by state and local governments as well as other governmental entities. Designed with the needs of the user in mind, this comprehensive resource presents the important developments in governmental GAAP during the past year. Full coverage of authoritative accounting standardsExtremely useful and user-friendly examples, illustrations, and helpful practice hintsA comprehensive gui

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Autore	Gumata Nombulelo
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Soggetti	Economic history Macroeconomics Development economics Labor economics Population - Economic aspects Economy-wide Country Studies Macroeconomics and Monetary Economics Development Economics Labor and Population Economics
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Nota di contenuto	1. Introduction -- 2. Does trade-openness affect the role of the domestic output-gap on inflation? If so, what is the role of the global out-put gap? -- 3. Does an increase in trade-openness and import-penetration affect income inequality? Evidence from the manufacturing sector output growth and employment growth -- 4. What is the impact of Chinese import penetration on the South African manufacturing sector? -- 5. What is the impact of global trade uncertainty and the exchange rate volatility on the manufacturing sector? -- 6. How does activity in manufacturing sector respond to trade and exchange rate shocks? Evidence from trade-openness and import penetration thresholds -- 7. What is the impact of imports by stage of production on the manufacturing sector output and employment growth? -- 8.

What is the impact of imports by stage of production and the manufacturing sector investment growth? -- 9. What is the impact of global trade uncertainty and the exchange rate volatility on the manufacturing sector? -- 10. What is the impact of commodity price booms and capital flows surges episodes on the manufacturing sector? -- 11. What are the effects of capital flow shocks on the domestic manufacturing sector? -- 12. Does the persistent widening in the trade deficit explain the decline in the manufacturing sector output and employment growth? -- 13. Do credit booms, financial and credit cycles affect activity in the manufacturing sector? -- 14. What is the role of business and consumer confidence in amplifying the transmission of positive shocks into the manufacturing sector? -- 15. Do positive investment shocks in the manufacturing sector result in increased labour absorption and participation rates? -- 16. Did the decline in the excess capital adequacy ratio amplify the monetary policy easing and credit cycles on activity in the manufacturing sector? -- 17. Did the increase in excess liquid assets of banks amplify the effects of tight macro-prudential tools on activity in the manufacturing sector? -- 18. Did loose loan-to-value and repayment-to-income ratios amplify commodity price booms on activity in the manufacturing sector? -- 19. Do tight loan-to-value and repayment-to-income ratios in amplify the effects of tight monetary policy cycles on the manufacturing sector activity? -- 20. What is the impact of selected financial regulation and macro-prudential tools on credit to the manufacturing sector? -- 21. Did monetary policy cycles propagate the impact of credit and financial cycles on activity in the manufacturing sector during 2005Q1 and 2008Q3? -- 22. What was the role of demand shocks, supply shocks, productivity shocks and monetary policy shocks on the manufacturing sector during 2005Q1 and 2008Q3? -- 23. The role of electricity price shocks on the manufacturing sector output and employment growth -- 24. What is the impact of the manufacturing sector output and sub-sector employment growth on the labour absorption and participation rates? -- 25. What is the nature of the output-employment in the manufacturing sector? Evidence from the manufacturing subsectors -- 26. What are the effects of the minimum wage and productivity growth on the manufacturing sector output and employment growth? -- 27. What is the impact of market income concentration and the mergers and acquisitions channel on the manufacturing sector?.

Sommario/riassunto

This book examines the global and domestic factors that have influenced the decline of South African manufacturing. Quantitative and econometric techniques are used to analyse the macroeconomic conditions that derive improved performance within the manufacturing sector. Empirical evidence is used to set out policy recommendations that would allow the South African National Development Plan to meet its objectives. This book aims to bring together analysis of industrial policy, competition policy, and merger remedies to produce a framework on how to preserve a competitive environment and support output, investment, and employment growth. It is relevant to those interested in African, development, and labour economics.
