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Autore	Ruppel Warren
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Nota di contenuto	Cover; Title Page; Copyright; Contents; 1 New Developments; 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 Prepaids; 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

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### 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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