

1. Record Nr.	UNINA9910695460003321
Titolo	Topographic map of quadrangles 3666 and 3766, Balkh (219), Mazar-I-Sharif (220), Qarqin (213), and Hazara (214) quadrangles, Afghanistan [[electronic resource] /] / compiled by Robert G. Bohannon ; prepared in cooperation with the U.S. Geological Survey and the Afghanistan Geodesy and Cartography Head Office under the auspices of the U.S. Agency for International Development and the U.S. Trade and Development Agency
Pubbl/distr/stampa	[Reston, VA] : , : U.S. Dept. of the Interior, U.S. Geological Survey [Kabul, Afghanistan] : , : Afghan Geological Survey, , 2005
Descrizione fisica	1 map : digital, PDF file
Collana	USGS open-file report ; ; 2005-1093-B USGS Afghanistan project product ; ; no. 040
Altri autori (Persone)	BohannonRobert G
Soggetti	Topographic maps. Maps. Afghanistan Maps
Lingua di pubblicazione	Inglese
Formato	Materiale cartografico a stampa
Livello bibliografico	Monografia
Note generali	Relief shown by contours and spot heights. "Base from Shuttle Radar Topography Mission (STRM) 85-meter digital data, cultural data from digital files from ATMS web site." Title from title screen (viewed on Nov. 9. 2006). "AGS open-file report (213/214/219/220) 2005-1093-B." Includes location map.

2. Record Nr.	UNINA9910819929803321
Autore	Ruppel Warren
Titolo	Wiley GAAP for governments 2015 : interpretation and application of generally accepted accounting principles for state and local governments / / Warren Ruppel
Pubbl/distr/stampa	Chichester, [England] : , : Wiley, , 2015 ©2015
ISBN	1-118-97993-1 1-118-97994-X 1-118-97992-3
Edizione	[1st edition]
Descrizione fisica	1 online resource (695 p.)
Collana	Wiley Regulatory Reporting
Disciplina	657.8350021873
Soggetti	Finance, Public - Accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di contenuto	Cover; Title Page; Copyright; Contents; Preface; About the Author; Chapter 1 New Developments; Introduction; Recently Issued GASB Statements and Their Effective Dates; Exposure Drafts; Exposure Draft of Proposed Statement - Financial Reporting for Postemployment Benefit Plans Other Than Pensions; Exposure Draft of Proposed Statement - Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions; Effective Date; Effective Date; Exposure Draft of Proposed Statement - Fair Value Measurement and Application; Fair Value Measurements Exposure Draft of a Proposed Statement - The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments Exposure Draft - Implementation Guide No. 20XX-1; Effective Date; Preliminary Views; Elements of Financial Statements - Recognition and Measurement Approaches; Recognition of Elements of Financial Statements; Measurement Approaches; GASB Project Plan; Summary; Chapter 2 Foundations of Governmental Accounting; Introduction; 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; Elements of Financial Statements; Hierarchy of Governmental Accounting Standards; GAAP Hierarchy for Governments; Codification of Certain FASB and AICPA Accounting and Financial Reporting Guidance; Summary; Chapter 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 Funds; A Definition of Basis of Accounting and Measurement Focus; Basis of Accounting; Recognition and Measurement of Certain Fund Liabilities and Expenditures; Measurement Focus

A Synopsis of Basis of Accounting and Measurement Focus Used by Each Type of Fund; Summary; Chapter 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 program considerations-food stamps; Special program considerations-on-behalf payments for fringe benefits and salaries; Special Considerations-Component Units; Special Assessments; Miscellaneous Revenues; Expenditures Accounting for Assets, Liabilities, and Fund Balances of General and Special Revenue Funds

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#### Sommario/riassunto

The essential reference for governmental GAAP application Wiley GAAP for Governments 2015 provides the latest information on GAAP, with coverage designed specifically for government entities. With a focus on the practical rather than the academic, this book provides insightful, up to date implementation information and explanations of the important developments in governmental GAAP that have occurred in the past year. Exclusive coverage includes school districts, public authorities, and individual pension plans financial statements, with a disclosure checklist that helps preparers ensure compl

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