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Nota di contenuto	GAAP for Governments 2011: Interpretation and Application of Generally Accepted Accounting Principles for State and Local Governments; CONTENTS; PREFACE; ABOUT THE AUTHOR; CHAPTER 1: NEW DEVELOPMENTS; INTRODUCTION; RECENTLY ISSUED GASB STATEMENTS AND THEIR EFFECTIVE DATES; EXPOSURE DRAFTS; PRELIMINARY VIEWS; GASB PROJECT PLAN; SUMMARY; CHAPTER 2: HISTORY AND THEORY UNDERLYING GOVERNMENTAL ACCOUNTING; INTRODUCTION; CHAPTER OVERVIEW; ENTITIES COVERED BY GOVERNMENTAL ACCOUNTING PRINCIPLES; OVERVIEW OF THE HISTORY OF GOVERNMENTAL ACCOUNTING STANDARDS SETTING OBJECTIVES OF GOVERNMENTAL ACCOUNTING AND FINANCIAL REPORTING OBJECTIVES OF FINANCIAL REPORTING; COMMUNICATION METHODS; ELEMENTS OF FINANCIAL STATEMENTS; HIERARCHY OF GOVERNMENTAL ACCOUNTING STANDARDS; SUMMARY; CHAPTER 3: FUND ACCOUNTING FUNDAMENTALS; INTRODUCTION; DEFINITION OF FUND AND THE PURPOSE OF FUND ACCOUNTING; A SYNOPSIS OF THE VARIOUS TYPES OF FUNDS USED BY GOVERNMENTS FOR ACCOUNTING

AND FINANCIAL REPORTING; A DEFINITION OF BASIS OF ACCOUNTING AND MEASUREMENT FOCUS; 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; 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; ACCOUNTING FOR ASSETS, LIABILITIES, AND FUND BALANCES OF GENERAL AND SPECIAL REVENUE FUNDS; SUMMARY; CHAPTER 5: CAPITAL PROJECTS FUNDS; INTRODUCTION; BASIS OF ACCOUNTING; MEASUREMENT FOCUS; WHEN ARE CAPITAL PROJECTS FUNDS USED?
 REVENUES AND OTHER FINANCING SOURCES SUMMARY; CHAPTER 6: DEBT SERVICE FUNDS; INTRODUCTION; SITUATIONS WHEN A DEBT SERVICE FUND IS REQUIRED OR DESIRABLE; BASIS OF ACCOUNTING AND MEASUREMENT FOCUS; EXPENDITURE RECOGNITION FOR DEBT SERVICE PAYMENTS; ACCOUNTING FOR THE ADVANCE REFUNDING OF LONG-TERM DEBT; SUMMARY; CHAPTER 7: PROPRIETARY FUNDS; INTRODUCTION; BASIS OF ACCOUNTING AND MEASUREMENT FOCUS FOR PROPRIETARY FUNDS; ENTERPRISE FUNDS; INTERNAL SERVICE FUNDS; SUMMARY; CHAPTER 8: FIDUCIARY FUNDS; INTRODUCTION; AGENCY FUNDS; PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS; INVESTMENT TRUST FUNDS
 PRIVATE-PURPOSE TRUST FUNDS SUMMARY; CHAPTER 9: FINANCIAL STATEMENTS PREPARED BY GOVERNMENTS; INTRODUCTION; BASIC FINANCIAL STATEMENTS; INTERFUND TRANSACTIONS-FUND FINANCIAL STATEMENTS; INTRA-ENTITY TRANSACTIONS- GOVERNMENT-WIDE FINANCIAL STATEMENTS; COMPREHENSIVE ANNUAL FINANCIAL REPORT; CASH FLOW STATEMENT PREPARATION AND REPORTING; SUMMARY; CHAPTER 10: THE IMPORTANCE OF BUDGETS TO GOVERNMENTS; INTRODUCTION; BUDGET BACKGROUND; WHICH FUNDS OF THE GOVERNMENT ADOPT BUDGETS?; DIFFERENCES BETWEEN THE BUDGET AND GAAP; BUDGETARY CONTROL; SUMMARY; CHAPTER 11: DEFINITION OF THE REPORTING ENTITY
 INTRODUCTION

Sommario/riassunto

The most practical, authoritative guide to governmental GAAP Wiley GAAP for Governments 2011 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, a "New Developments" chapter offers the important developments in governmental GAAP during the past year. Full coverage of authoritative accounting standards Extremely useful and user-friendly examples, illustrations, and helpful practice hintsA comprehensive guide to the accounting

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