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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

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A Synopsis of Basis of Accounting and Measurement Focus Used by Each Type of FundSummary; 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

| 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 |