1. Record Nr. UNINA9910812307103321 Autore Ruppel Warren Titolo Wiley GAAP for governments 2013 [[electronic resource]]: interpretation and application of generally accepted accounting principles for state and local governments / / Warren Ruppel Hoboken, N.J., : Wiley, 2013 Pubbl/distr/stampa **ISBN** 1-118-41696-1 1-299-18992-X 1-118-42036-5 Edizione [8th ed.] Descrizione fisica 1 online resource (674 p.) Disciplina 657 657.835 Soggetti Finance, Public - Accounting - Standards - United States Local finance - Accounting - Standards - United States Accounting - Standards - United States Lingua di pubblicazione Inglese **Formato** Materiale a stampa Monografia Livello bibliografico Note generali Includes index. Nota di contenuto Wiley GAAP for Governments 2013: Interpretation and Application of Generally Accepted Accounting Principles for State and Local Governments: Contents: Preface: About the Author: 1 New Developments; 2 Foundations of Governmental Accounting; 3 Fund Accounting Fundamentals; 4 General Fund and Special Revenue Funds: 5 Capital Projects Funds; 6 Debt Service Funds; 7 Proprietary Funds; 8 Fiduciary Funds; 9 Financial Statements Prepared by Governments; 10 The Importance of Budgets to Governments; 11 Definition of the Reporting Entity: 12 Cash and Investments-Valuation and Disclosures 13 Derivative Instruments14 Capital Assets; 15 Debt and Other Obligations; 16 Landfill Closure and Postclosure Care Cost; 17 Postemployment Benefits-Pension and Other; 18 Compensated Absences; 19 Accounting for Leases; 20 Nonexchange Transactions; 21 Risk Financing and Insurance-Related Activities/Public Entity Risk Pools; 22 Pension and OPEB Plan Financial Statements; 23 Educational

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