

1. Record Nr.	UNINA9910830614503321
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Titolo	Wiley GAAP for governments 2016 : interpretation and application of generally accepted accounting principles for state and local governments // Warren Ruppel
Pubbl/distr/stampa	Chichester, England : , : Wiley, , 2016 2016
ISBN	1-119-10757-1 1-119-23954-0 1-119-10758-X
Descrizione fisica	1 online resource (659 pages) : illustrations, tables
Disciplina	657.835
Soggetti	Finance, Public - Accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Sommario/riassunto	Wiley GAAP for Governments 2016 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 compliance.