



Wiley GAAP for Governments 2013: Interpretation and Application of Generally Accepted Accounting Principles for State and Local Governments

By Warren Ruppel

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**Wiley GAAP for Governments 2013: Interpretation and Application of
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- Full coverage of authoritative accounting standards
- Extremely useful and user-friendly examples, illustrations, and helpful practice hints
- A comprehensive guide to the accounting and financial reporting principles used by state and local governments as well as other governmental entities
- Provides a look ahead to the status of current and future Governmental Accounting Standards Board standards and projects
- Offers information on the very latest in standard-setting activities
- Also by Warren Ruppel: Governmental Accounting Made Easy

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- Sales Rank: #1613349 in Books
- Brand: Brand: Wiley
- Published on: 2013-02-19
- Original language: English
- Number of items: 1
- Dimensions: 9.30" h x 1.30" w x 7.40" l, 2.45 pounds
- Binding: Paperback
- 672 pages

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Editorial Review

From the Back Cover

The most practical, authoritative guide to governmental GAAP

Wiley GAAP for Governments 2013 is a comprehensive guide to the accounting and financial reporting principles used by state and local governments as well as other governmental entities. Financial statement preparers, attestors, and readers will find its full coverage of authoritative accounting standards coupled with many examples, illustrations, and helpful practice hints extremely useful and user-friendly. Designed with the needs of the user in mind, a "New Developments" chapter keeps you informed of all the important developments in governmental GAAP during the past year. A look ahead at the status of current and future Governmental Accounting Standards Board standards and projects provides information on the very latest in standard-setting activities and covers:

- GASB Statement No. 63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*
- GASB Statement No. 64 *Derivative Instruments: Application of Hedge Accounting Termination Provisions—An Amendment of GASB Statement No. 53*
- GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities*
- GASB Statement No. 66 *Technical Corrections—2012—An Amendment of GASB Statements No. 10 and No. 62*
- GASB Statement No. 67 *Financial Reporting for Pension Plans—An Amendment of GASB Statement No. 25*
- GASB Statement No. 68 *Accounting and Financial Reporting for Pensions—An Amendment of GASB Statement No. 27*
- Exposure Draft *Accounting and Financial Reporting for Nonexchange Financial Guarantee Transactions*
- Exposure Draft *Government Combinations and Disposals of Government Operations*
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- Preliminary Views Document *Economic Condition Reporting: Financial Projects*
- Latest on GASB Technical Plan

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