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This guide analyzes all of the accounting principles for financial reporting by state and local governments — GASB Statements, GASB Interpretations, GASB and Technical Bulletins. In one comprehensive volume, this impressive guide explains completely the financial accounting and reporting standards that are necessary in preparing the basic external financial statements of a governmental entity, written in plain English and supported by times-saving examples and illustrations.

To facilitate research, major topics in the text are cross-referenced to the pertinent paragraphs of the original pronouncements. Throughout the text "Observations" clarify specific accounting principles.

Governmental GAAP Practice Manual

This manual demonstrates in a detailed manner how a governmental entity can implement the complex

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standards established by GASB-34 and beyond through a worksheet approach. The emphasis of Governmental GAAP Practice Manual is on the process of preparing financial statements.

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This manual provides real world examples of each of the required disclosures for a governmental entity's financial statements.

Knowledge-Based Audits™ of State and Local Governments with Single Audits

All the latest developments are featured in this updated edition of Knowledge-Based Audits™ of State and Local Governments with Single Audits. This title covers local governments (cities, counties, states), districts (schools, water, fire, utilities, etc.) and addresses compliance and financial statement audits for entities who receive federal funding. It provides all of the necessary workpapers, including:

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- Auditor's report document templates for a variety of sample auditor's reports on the financial statements, internal control and compliance, as well as other matters over financial reporting, and compliance and internal control over major federal programs

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Keep on top of critical GASB pronouncements and other governmental accounting-related issues. Each issue provides reliable analyses of must-know recently issued pronouncements, including GASB Statements, Interpretations, Exposure Drafts and more.

Authoritative

- **GASB (Governmental Accounting Standards Board)** Statements and Interpretations, Technical Bulletins, Implementation Guides and related proposal stage literature
- **GAO (Government Accountability Office)** Governmental Auditing Standards and Financial Audit Manual
- **OMB (Office of Management and Budgets)** Circulars and Compliance Supplements

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