

Solution Manual for Accounting for Governmental and Nonprofit Entities 14th Edition by Wilson

CHAPTER 2: PRINCIPLES OF ACCOUNTING AND FINANCIAL REPORTING FOR STATE AND LOCAL GOVERNMENTS

OUTLINE

<u>Number</u>	<u>Topic</u>	<u>Type/Task</u>	<u>Status (re: 13/e)</u>
Questions:			
2-1	Governmental activities	Describe	Same
2-2	Business-type activities	Describe	Same
2-3	Fiduciary activities	Describe	Same
2-4	Reporting entity	Define and explain	New
2-5	Component unit reporting	Explain	2-10
2-6	Component unit reporting	Explain	New
2-7	Legal compliance vs. GAAP	Explain	New
2-8	General vs. fund long-term liabilities and capital assets	Distinguish	2-6
2-9	Measurement focus and basis of accounting	Explain	2-7 Revised 2-10
	<i>GASBS 34</i> integrated reporting model	Explain	New
Cases:			
2-1	Defining the reporting entity	Internet; locating information in the	New

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