

Chapter 18 Test Bank

AN INTRODUCTION TO ACCOUNTING FOR STATE AND LOCAL GOVERNMENTAL UNITS

Multiple Choice Questions

LO1

1. Before the establishment of the Governmental Accounting Standards Board, which organization developed GAAP for governments?
- a. The Financial Accounting Standards Board.
 - b. The Financial Accounting Foundation.
 - c. The National Council on Governmental Accounting.
 - d. There was no structured organization for governmental GAAP before the GASB.

LO1

2. What GAAP pronouncements take precedence for an auditor under SAS 69?
- a. Financial Accounting Standards Board statements.
 - b. GASB statements.
 - c. EITF.
 - d. Accountants must exercise judgment because there was no structured organization for governmental GAAP.

LO2

3. The key focus of government fund accounting concerns
- a. capital expenditures.
 - b. intergovernmental transfers from the general fund.
 - c. income measurement.
 - d. the flow of current financial resources.

LO2

4. When vehicles impounded by the city police are sold, the cash goes into which fund?
- a. The general fund.
 - b. The debt service fund.
 - c. The fiduciary fund.
 - d. The proprietary fund.

Chapter 18 Test Bank

**Albert L. Lehninger, David L.
Nelson, Michael M. Cox**



Chapter 18 Test Bank:

American Government Susan Welch, 2004

CCNA Routing and Switching ICND2 200-105 Official Cert Guide, Academic Edition Wendell Odom, 2016-07-26

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CCNA ICND2 Network Simulator Lite minimum system requirements

Windows Minimum Windows 10 32 64 bit Windows 8 1 32 64 bit or Windows 7 32 64 bit 1 gigahertz GHz or faster 32 bit x86 or 64 bit x64 processor 1 gigabyte GB RAM 32 bit or 2 GB RAM 64 bit 16 GB available hard disk space 32 bit or 20 GB 64 bit DirectX 9 graphics device with WDDM 1 0 or higher driver Adobe Acrobat Reader version 8 and above Mac Minimum OS X 10 11 10 10 10 9 or 10 8 Intel core Duo 1 83 GHz 512 MB RAM 1 GB recommended 1 5 GB hard disk space 32 bit color depth at 1024x768 resolution Adobe Acrobat Reader version 8 and above

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