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## This is a sample chapter

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

OUTLINE				
Number	Topic		Type/Task	Status (re: 15/e)
<b>Questions:</b>				
2-1	Governmental activities		Describe	Same
2-2	Business-type activities		Describe	Same
2-3	Fiduciary activities		Describe	Same
2-4	Fund categories		Explain	2-6
2-5	Definition of fund		Explain	2-7
2-6	Modified accrual; definition and rules		Distinguish	2-8
2-7	Required reconciliations		Explain	New
2-8	Reporting changes in fiduciary net position		Explain	New
2-9	Distinguishing effects of governmental transactions		Journalize	Same
2-10	Major fund criteria		Explain	Same
<b>Cases:</b>				
2-1	Accounting and reporting principles		Analysis; explanation	2-2
2-2	Evaluation of basic financial statements		Evaluation; explanation	New
2-3	Identification of major funds; application of major fund criteria		Internet; identification; calculation	Same
<b>Exercises/Problems:</b>				
2-1	Examine the CAFR		Examine	Same
2-2	Various		Multiple Choice	Items 1, 9, and 10 are new; 2 and 8 revised; Other items are same
2-3	Various		True/False	Mainly new and revised
2-4	Matching fund types with fund categories		Matching	New

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## Chapter 4 Solutions

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