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# Report of the Joint Committee of the Senate and Assembly of the State of New York Appointed to Investigate Corrupt Practices in Connection with Legislation, and the Affairs of Insurance Companies, Other Than

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By United States. Federal Accounting

RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 108 pages. Original publisher: Washington, D. C. : Federal Accounting Standards Advisory Board, 1996 OCLC Number: (OCLOC)61367005 Subject: Government property -- Accounting -- Standards -- United States. Excerpt: . . . ( See paragraph 20 ), including leasehold improvements;-property owned by the reporting entity in the hands of others ( e. g. , state and local governments, colleges and universities, or Federal contractors ); and-land rights. SEE NOTE 18 19 Property, plant, and equipment excludes items ( 1 ) held in anticipation of physical consumption such as operating materials and supplies SEE NOTE 19 and ( 2 ) the Federal entity has a reversionary interest in. SEE NOTE 20 20 Capital leases are leases that transfer substantially all the benefits and risks of ownership to the lessee. If, at its inception, a lease meets one or more of the following four criteria, SEE NOTE 21 the lease should be classified as a capital lease by the lessee. Otherwise, it should be classified as an operating lease. SEE NOTE 22 -The lease transfers ownership of the property to the lessee by the end of the lease term. -The lease...



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