

<http://www.gasb.org/repmodel/index.html>

Articles about GASB 34 from GASB's website

Statement 34 Resource Center:
Articles Archive: General Articles

Note: The information below is provided for the benefit of the public; its inclusion is not intended in any way to imply the involvement or approval of the GASB or the Financial Accounting Foundation, unless specifically stated otherwise.

Government Reporting Faces an Overhaul, Edward M. Klasny and James M. Williams, Journal of Accountancy, January 2000

GASB Statement No. 34: The Dawn of a New Governmental Financial Reporting Model, Laurence E. Johnson and David R. Bean, The CPA Journal, December 1999

Focus on GASB Statement 34, The Government Accountants Journal, Spring 2000, Vol. 49, No. 1:

- * "GASB Statement 34: A Bold Step Forward," Robert J. Freeman, Ph.D., CPA, and Craig D. Shoulders, Ph.D., CPA
- * "Statement 34-Did GASB Listen to Its Constituents?" Pete Rose, CGFM
- * "GASB Statement No. 34 as Part of Changing Political and Global Market Pressures," John Sacco, Ph.D
- * "GFOA Missed the Mark," Edward B. Gomeau
- * "A Primer for Planning for GASB 34 Implementation," Jennifer J. Cote, CPA, and Terri L. Herron, Ph.D., CPA
- * "GASB 34 Should Be Revised," Robert N. Anthony, DBA, CGFM, and Susan M. Newberry, M.Com. (Hons.), CA

GASB Statement No. 34 Symposium
Public Budgeting & Finance, Vol. 21, No. 3, March 2001

- * "The New Governmental Financial Reporting Model under GASB Statement No. 34: An Emphasis on Accountability," symposium editors Robert S. Kravchuk and William R. Voorhees
- * "The Why and How of the New Capital Asset Reporting Requirements," Terry K. Patton and David R. Bean
- * "Implications of GASB's New Reporting Model for Municipal Bond Analysts and Managers," Earl R. Wilson and Susan C. Kattelus
- * "Audit Issues Related to GASB Statement No. 34," John H. Engstrom and Donald E. Tidrick
- * "The Implications of GASB Statement No. 34 for Public Budgeting," James L. Chan

County News Online: What is GASB 34, and What Does it Mean to Counties?

Smart Pros' Three-part Article on GASB 34

- * Part One—Government-Wide Reporting and Capital Assets
 - * Part Two—Infrastructure and Depreciation
 - * Part Three—Implementation
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