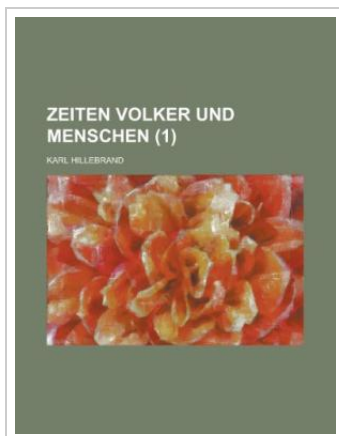




Zeiten Volker Und Menschen (1)

By -

RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 46 pages. OCLC Number: 53298498 Excerpt: . . . financing obligations according to generally accepted accounting principles (GAAP). GAAP does not require the lease-leaseback arrangements to be characterized as debt on the external financial statements, but it does require that they be reported as liabilities, and TVA classifies them as such in its financial statements. For budgetary reporting purposes, the Office of Management and Budget (OMB) has concluded that the lease-leaseback arrangements should be treated as debt, and they have been classified as such in the federal budget just as if they had been bond issues. For purposes of compliance with TVAs debt cap, current law does not clearly and unambiguously address whether the amount of the lease-leaseback arrangements should be counted against the debt cap; therefore, TVAs position that they should not be counted against the debt cap is not unreasonable. While the lease-leaseback arrangements are not considered debt for purposes of financial reporting and debt cap compliance, they have substantially the same economic impact on TVAs financial condition and future competitiveness as traditional debt financing. Therefore, we are including a matter for...



READ ONLINE
[8.26 MB]

Reviews

Absolutely essential go through ebook. It can be rally exciting throgh studying period of time. Its been written in an exceptionally simple way in fact it is only right after i finished reading this pdf where basically modified me, modify the way i believe.

-- **Iliana Hartmann**

Very beneficial to all of type of individuals. This can be for those who statte that there had not been a really worth reading. You will not really feel monotony at at any time of your respective time (that's what catalogs are for concerning should you ask me).

-- **Michale Shields**