



GAAP Financial Statement Disclosures Manual, (w/CD-ROM) 2008-2009

George Georgiades

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GAAP Financial Statements Disclosures Manual provides a complete, quick, and valuable reference source for financial statement disclosures. The Manual contains more than 900 examples of realistic sample footnote disclosures to assist in the preparation of financial statements for an audit, review, or compilation engagement. It facilitates compliance with authoritative pronouncements by integrating, in each chapter, the specific disclosure requirements with the sample footnotes. The Manual is current through the issuance of the following pronouncements: FASB Statement No. 158, Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans An Amendment of FASB Statements No. 87, 88, 106, and 132R FASB Interpretation No. 48, Accounting for Uncertainty in Income Taxes FASB Technical Bulletin 01-1, Effective Date for Certain Financial Institutions of Certain Provisions of Statement 140 Related to the Isolation of Transferred Financial Assets SOP 06-1, Reporting Pursuant to the Global Investment Performance Standards EITF Issue No. 06-9, Reporting a Change in (or the Elimination of) a Previously Existing Difference between the Fiscal Year-End of a Parent Company and That of a Consolidated Entity or between the Reporting Period of an Investor and That of an Equity Method Investee FASB Staff Position No. EITF 00-19-2, Accounting for Registration Payment Arrangements FASB Staff Position No. FAS 123(R)-6, Technical Corrections of FASB Statement No. 123(R) The Manual provides sample disclosures that are technically sound, understandable, and comprehensive and that cover a variety of scenarios, from the most common to the most unusual. It is designed for ease of use. You can locate information based either on the disclosure topic or on the disclosure's location in the financial statement. In addition, each chapter is structured as a standalone chapter, providing you all of the information you need for a specific topic. Each chapter consists of an executive summary; a listing of relevant authoritative literature; a listing of disclosure requirements mandated by GAAP; and specific examples of disclosures. The Manual also includes a freshly updated financial statement disclosures checklist that provides a centralized resource of the required and recommended GAAP disclosures currently in use. It is designed to assist the user in determining whether the required financial statement disclosures have been made. A free, companion CD-ROM, included with the book, contains all of the sample disclosures in this edition in Rich Text Format, as well as the expansive financial statement disclosures checklist. All of these documents can be used as templates and modified to fit your needs.

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