Record Nr. UNINA9910137179503321

Autore Flood Joanne M.

Titolo Wiley GAAP 2016: interpretation and application of generally accepted

accounting principles / / Joanne M. Flood

Pubbl/distr/stampa Chichester, England:,: Wiley,, 2016

©2016

ISBN 1-119-10608-7

1-119-21669-9 1-119-10607-9

Edizione [1st edition]

Descrizione fisica 1 online resource (2180 p.)

Collana Wiley Regulatory Reporting

Disciplina 657.8350021873

Soggetti Finance, Public - Accounting - Standards - United States

Local finance - Accounting - Standards - United States

Accounting - Standards - United States

Lingua di pubblicazione Inglese

Formato Materiale a stampa

Livello bibliografico Monografia

Note generali "With updates to revenue recognition, consolidations, and more"--

Cover.

Includes index.

Sommario/riassunto

The complete, cross-referenced GAAP guide, with illustrations, explanations, and examples Wiley GAAP 2016 contains the most comprehensive coverage of all GAAP pronouncements in a single volume, providing professionals with a complete reference to the entire GAAP hierarchy. This new edition includes the latest updates to the standards, along with AICPA ASEC statements of position and a comprehensive cross-reference of accounting topics to the new FASB codification system. All pronouncements are fully explained in detail, including terminology, and practice exercises demonstrate real-world application. Each chapter includes a discussion of perspectives and issues, sources of GAAP, definitions, concepts, rules, and examples, with specific appendices where applicable. This useful guide contains numerous examples and illustrations, and all original pronouncements are referenced to the FASB Current Text. GAAP is constantly being updated, and users require expert interpretation and explanation of

relevant principles with every new pronouncement. This book provides clear, comprehensive guidance, including FASB Technical Bulletins, AcSEC Practice Bulletins, FASB Implementation Guides, and AICPA Statements of Position and Accounting Interpretations. Readers will: Refer to GAAP standards and ASEC statements Understand relevant terminology, concepts, and rules Study detailed examples to gain a solid working knowledge of the standards Gain confidence by practicing GAAP applications before using it in the field This guide represents the most complete, comprehensive GAAP reference available, and the digital format allows for instant access to information through the point-and-click Index and Table of Contents. A thorough study and analysis of all US Generally Accepted Accounting Principles, Wiley GAAP 2016 is the essential reference.