

1. Record Nr.	UNINA9910139206703321
Autore	King Alfred M
Titolo	Internal control of fixed assets [[electronic resource]] : a controller and auditor's guide // Alfred M. King
Pubbl/distr/stampa	Hoboken, N.J., : Wiley, 2011
ISBN	1-299-18912-1 1-118-26910-1 1-118-02836-8 1-118-02834-1
Edizione	[1st edition]
Descrizione fisica	1 online resource (210 p.)
Collana	Wiley corporate F & A ; ; 564
Classificazione	BUS001040
Disciplina	658.15/2
Soggetti	Capital Accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Internal Control of Fixed Assets: A Controller and Auditor's Guide; Contents; Preface; Chapter 1: Internal Control, Sarbanes-Oxley, and the Public Company Accounting Oversight Board; Chapter 2: Capitalization versus Expense; Chapter 3: Asset Life Cycle-Controls and Software; Chapter 4: Depreciation and Amortization for Books and Taxes; Chapter 5: Impairment Testing; Chapter 6: Physical Control of Property, Plant, and Equipment; Chapter 7: Taking a Physical Inventory; Chapter 8: Reconciliation of Physical Inventory to Accounting Records; Chapter 9: Fixed Assets in a Business Combination Chapter 10: Insurance for Fixed AssetsChapter 11: Property Taxes-Personal Property and Real Estate; Chapter 12: Developing the Fair Value of Fixed Assets; Chapter 13: Control of Fixed Assets under International Financial Reporting Standards; Chapter 14: Component Depreciation for Buildings; Appendix: Excerpt of Internal Revenue Service Cost Segregation Audit Guide; About the Author; Index
Sommario/riassunto	"For many companies, fixed assets represent the largest single aspect of their financial statement, yet rarely do they command time proportionate to the magnitude of the investment. This is the first book to show how to implement internal controls for fixed assets. It is a

step-by-step guide for developing and maintaining a functioning internal control system that will withstand the closest scrutiny from independent public accountants and the PCAOB. With up-to-the-minute discussion of IFRS and GAAP, this is a must-have guide for controllers, auditors, and CFOs"--
