

1. Record Nr.	UNINA9910462189703321
Autore	Graham Lynford
Titolo	Accountants' handbook [[electronic resource]] . Volume two Special industries and special topics / / Lynford Graham, D.R. Carmichael
Pubbl/distr/stampa	Hoboken, N.J., : John Wiley & Sons, Inc., 2012
ISBN	1-283-94106-6 1-118-40710-5
Edizione	[12th ed.]
Descrizione fisica	1 online resource (866 p.)
Altri autori (Persone)	CarmichaelD. R
Disciplina	657
Soggetti	Accounting Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Accountants' Handbook - Volume Two; Contents; Preface; About the Editor; About the Contributors; 22 Personal Financial Statements; 22.1 What are They? and Why Do We Need Them?; 22.2 Practical Tips; 22.3 Rules and Guidance in Presenting Asset Values; 22.4 Rules and Guidance in Presenting Liabilities; 22.5 Provision for Income Taxes; 22.6 Statement of Changes in Net Worth; 22.7 Disclosures; 22.8 Compilation; 22.9 Review; 22.10 Audits; 22.11 Reports; 22.12 Compiled Statements Only for Client Internal USE; 22.13 Sources and Suggested References; 23 Stock-Based Compensation 23.1 History of Accounting for Stock-Based Compensation 23.2 Accounting for Stock-Based Compensation; 23.3 Estimating Fair Value; 23.4 Special Topics; 23.5 Disclosure; 24 Fair Value Measurement; 24.1 Introduction; 24.2 Why the Trend Toward Fair Value Accounting?; 24.3 History and Evolution of Fair Value; 24.4 Fair Value Measurements Standards and Concepts; 24.5 Fair Value Option; 24.6 Auditing Fair Value Measurements; 24.7 Conclusion; 25 Valuation of Assets, Liabilities, and Nonpublic Companies; 25.1 Introduction; 25.2 Standards of Value; 25.3 Auditing Guidance; 25.4 Business Valuation Basics 25.5 Business Valuation Methods 25.6 Discounts and Premiums; 25.7 What a Valuation Report Should Contain; 25.8 Intangible Assets-ASC 805/350 Issues; 25.9 Does It All Add up?; 25.10 Credentials of a

Valuation Analyst; Appendix A BVR's Glossary of Business Valuation Terms, 2009; Appendix B Additional Sources of Study; 26 Accounting for Derivatives: A Primer; 26.1 Overview; 26.2 Definition of a Derivative; 26.3 Exemptions; 26.4 Embedded Derivative Instruments; 26.5 Accounting Treatment; 26.6 Disclosures; 26.7 International Financial Reporting Standards and Derivatives
26.8 Sources and Suggested References
27 Pension Plans and Other Postretirement and Postemployment Benefits; 27.1 Background, Environment, and Overview; 27.2 Sponsor Accounting; 27.3 Sponsor Accounting for Nonrecurring Events; 27.4 Sponsor Accounting for Nonqualified Plans; 27.5 Plan Accounting; 27.6 Accounting for Postretirement Benefits Other Than Pensions; 27.7 Employers' Accounting for Postemployment Benefits; 27.8 Sources and Suggested References; 27.9 Appendix; 28 Not-For-Profit Organizations; 28.1 Not-For-Profit Accounting Environment
28.2 Not-For-Profit Accounting Principles and Reporting Practices
28.3 Specific Types of Organizations; 28.4 Audit Considerations for a Not-For-Profit Organization; 28.5 Sources and Suggested References; Appendix 28.1: Factors to be Considered in Distinguishing Contracts for the Purchase of Goods or Services from Restricted Grants; Appendix 28.2: Factors to be Considered in Assessing Whether Contributed Services Require Specialized Skills; Appendix 28.3: List of Factors to be Considered in Determining Whether an Organization Would Typically Need to Purchase Services if not Provided by Donation
Appendix 28.4: Factors to be Considered in Assessing Whether a Donor has Made a Bona Fide Pledge to a Donee

Sommario/riassunto

This highly regarded reference is relied on by a considerable part of the accounting profession in their day-to-day work. This handbook is the first place accountants, auditors, bankers, lawyers, financial analysts, and other preparers and users of accounting information look to find answers to questions on accounting and financial reporting. The new edition will be updated to reflect the new FASB Codification, as well as including expanded coverage of fair value and guidance on developing fair value estimates, fraud risk and exposure, healthcare, and IFRS.
