

1. Record Nr.	UNINA9910790622403321
Autore	Flood Joanne M
Titolo	Wiley GAAP 2014 : interpretation and application of generally accepted accounting principles / / Joanne M. Flood
Pubbl/distr/stampa	Hoboken, New Jersey : , : Wiley, , 2014
ISBN	1-118-83420-8
Edizione	[12th ed.]
Descrizione fisica	1 online resource (2381 p.)
Disciplina	657
Soggetti	Accounting - Standards - United States Accounting - Standards
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes index.
Nota di contenuto	Cover; BECOME A SUBSCRIBER!; Title Page; Copyright; Preface; ABOUT THE AUTHOR; CODIFICATION TAXONOMY; CHAPTER 1: ASC 105 GENERALLY ACCEPTED ACCOUNTING PRINCIPLES; PERSPECTIVES AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; CON 8: CONCEPTUAL FRAMEWORK FOR FINANCIAL REPORTING; CHAPTER 2: ASC 205 PRESENTATION OF FINANCIAL STATEMENTS; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; CHAPTER 3: ASC 210 BALANCE SHEET; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; CHAPTER 4: ASC 215 STATEMENT OF SHAREHOLDER EQUITY PERSPECTIVE AND ISSUESCHAPTER 5: ASC 220 COMPREHENSIVE INCOME; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; CHAPTER 6: ASC 225 INCOME STATEMENT; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; CHAPTER 7: ASC 230 STATEMENT OF CASH FLOWS; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; OTHER SOURCES (ASC 230-10-60); CHAPTER 8: ASC 235 NOTES TO FINANCIAL STATEMENTS; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; CHAPTER 9: ASC 250 ACCOUNTING CHANGES AND ERROR CORRECTIONS PERSPECTIVE AND ISSUESDEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; CHAPTER 10: ASC 255 CHANGING PRICES; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND

EXAMPLES; CHAPTER 11: ASC 260 EARNINGS PER SHARE; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; COMPREHENSIVE EXAMPLE; CHAPTER 12: ASC 270 INTERIM REPORTING; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; PART I-REQUIREMENTS APPLICABLE TO ALL REPORTING ENTITIES; PART II-REQUIREMENTS APPLICABLE TO PUBLIC REPORTING ENTITIES

CHAPTER 13: ASC 272 LIMITED LIABILITY ENTITIES PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; CHAPTER 14: ASC 274 PERSONAL FINANCIAL STATEMENTS; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; CHAPTER 15: ASC 275 RISKS AND UNCERTAINTIES; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; CHAPTER 16: ASC 280 SEGMENT REPORTING; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; CHAPTER 17: ASC 305 CASH AND CASH EQUIVALENTS; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; CHAPTER 18: ASC 310 RECEIVABLES; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; CHAPTER 19: ASC 320 INVESTMENTS-DEBT AND EQUITY SECURITIES; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; CHAPTER 20: ASC 323 INVESTMENTS-EQUITY METHOD AND JOINT VENTURES; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; CHAPTER 21: ASC 325 INVESTMENTS-OTHER; PERSPECTIVE AND ISSUES; DEFINITIONS OF TERMS; CONCEPTS, RULES, AND EXAMPLES; CHAPTER 22: CHAPTER ASC 330 INVENTORY; PERSPECTIVE AND ISSUES

DEFINITIONS OF TERMS

Sommario/riassunto

The most practical, authoritative guide to GAAP Wiley GAAP 2014 contains complete coverage of all levels of GAAP, indexed to the ASC. Wiley GAAP renders GAAP more understandable and accessible for research, and has been designed to reduce the amount of time and effort needed to solve accounting research issues. Providing interpretive guidance and a wealth of real-world, content-rich examples and illustrations, this invaluable guide offers clear, user-friendly guidance on every pronouncement including FASB Technical Bulletins, AcSEC Practice Bulletins, FASB Implementation
