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Nota di contenuto	Cover; Title Page; Copyright; Contents; Preface; About the Author; Codification Taxonomy; Chapter 1 ASC 105 Generally Accepted Accounting Principles; Perspectives and Issues; What Is GAAP?; Definitions of Terms; Concepts, Rules, and Examples; History of GAAP; Chapter 2 ASC 205 Presentation of Financial Statements; Perspective and Issues; Subtopics; Scope Exceptions; Technical Alert; Definitions of Terms; Concepts, Rules, and Examples; ASC 205-10, Overall; ASC 205-20, Discontinued Operations; ASC 205-30, Liquidation Basis of Accounting; Chapter 3 ASC 210 Balance Sheet; Perspective and Issues SubtopicsScope and Scope Exceptions; Overview; Practice Alerts; Definitions of Terms; Concepts, Rules, and Examples; Form of the Statement of Financial Position; ASC 210-10, Overall; Liabilities; Presentation; ASC 210-20, Offsetting; Other Sources; Chapter 4 ASC 215 Statement of Shareholder Equity; Perspective and Issues; Chapter 5 ASC 220 Comprehensive Income; Perspective and Issues; Subtopic; Scope Exceptions; Overview; Definitions of Terms; Concepts, Rules, and Examples; Limitations of the Income Statement; Other Comprehensive Income; Format of Statements of Income and Comprehensive Income Reporting Comprehensive Income in Two Separate but Consecutive Statements of Income and Comprehensive IncomeChapter 6 ASC 225 Income Statement; Perspective and Issues; Subtopics; Scope and Scope

Exceptions; Overview; Definitions of Terms; Concepts, Rules, and Examples; Recognition and Measurement; Format of Statements of Income and Comprehensive Income; Income from Continuing Operations; ASC 225-20, Extraordinary and Unusual Items; Unusual or Infrequent Items; Pro Forma Earnings; ASC 225-30, Business Interruption Insurance; Chapter 7 ASC 230 Statement of Cash Flows; Perspective and Issues

SubtopicScope and Scope Exceptions; Overview; Definitions of Terms; Concepts, Rules, and Examples; Cash Focus; Classification of Cash Receipts and Disbursements; Operating Activities Presentation; Other Requirements; Entities Exempt from Providing a Statement of Cash Flows; Net Reporting by Financial Institutions; Not-for-Profit Organizations; Reporting Hedging Transactions; Reporting Foreign Currency Cash Flows; Preparation of the Statement; Statement of Cash Flows for Consolidated Entities; Disclosures; Other Sources; Chapter 8 ASC 235 Notes to Financial Statements; Perspective and Issues

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Error Corrections

Sommario/riassunto

The quick, complete, cross-referenced GAAP guide, with illustrations, explanations, and examples Wiley GAAP 2015 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-wor
