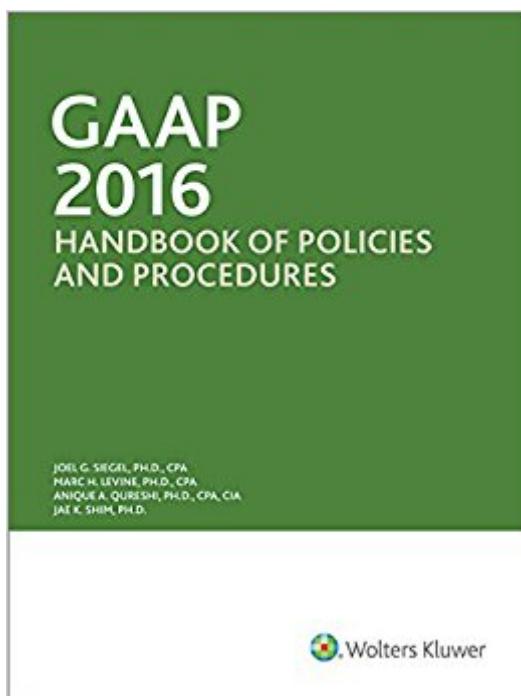


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GAAP Handbook Of Policies And Procedures (2016)



Synopsis

The GAAP Handbook of Policies and Procedures is the most complete and user-friendly source of on-the-job help for applying generally accepted accounting principles in practice. It provides guidance in resolving any issues and problems that the accountant may face day-to-day in applying GAAP. The GAAP Handbook provides many rules of thumb. Its content includes informative rules, policies, and procedures applicable to CPAs and may be used as a training medium. This practical reference contains all of the important authoritative pronouncements on GAAP with references to ASC codification, and the corresponding references to the original literature, including APB Opinions, Accounting Research Bulletins, FASB Statements, Staff Positions, Interpretations, Technical Bulletins, and Concepts, as well as AICPA Statements of Position as an aid. Securities and Exchange Financial Reporting Releases and EITF Issues are also covered when appropriate. This volume contains accounting principles, financial reporting presentation requirements, required and recommended disclosures, and specialized accounting topics. The book includes examples, tables, exhibits, and practice aids that demonstrate how to apply GAAP in practice. In some cases, flowcharts are presented to explain, in clearer terms, the practitioner's decision process in applying a pronouncement. Current footnotes from annual reports provide clear examples of reporting.

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JOEL G. SIEGEL, Ph.D., CPA, is a self-employed certified public accountant and professor of accounting at Queens College of the City University of New York. Previously, he was employed by

Coopers & Lybrand and Arthur Andersen. Dr. Siegel has acted as a consultant in accounting to many organizations, including Citicorp, International Telephone and Telegraph, United Technologies, American Institute of CPAs, and Person-Wolinsky Associates. He is the author of 68 books and 300 articles on accounting topics. Dr. Siegel was the recipient of the Outstanding Educator of America Award and has served as chairperson of the National Oversight Board. MARC H. LEVINE, Ph.D., CPA, is a financial accounting consultant and professor of accounting at Queens College. Dr. Levine was previously associated with Deloitte & Touche. He has authored five books, as well as many articles that have appeared in major industry journals. ANIQUE A. QURESHI, Ph.D., CPA, CIA, is a business consultant and professor of accounting at Queens College. Dr. Qureshi has written 10 books and his articles have appeared in The Journal of Business Research, CPA Journal, EDP Auditing, National Public Accountant, Internal Auditing, and International Journal of Computer Applications in Technology. JAE K. SHIM, Ph.D., is an accounting consultant to several companies and professor of accounting at California State University, Long Beach. He received his Ph.D. from the University of California at Berkeley. Dr. Shim has 40 books to his credit and has published more than 50 articles in accounting and financial journals, including The CPA Journal, Advances in Accounting, International Accountant, and Financial Management.

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