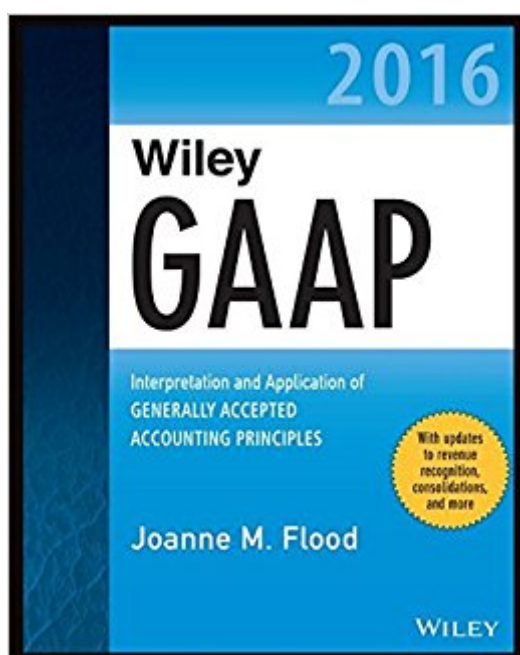


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Wiley GAAP 2016: Interpretation And Application Of Generally Accepted Accounting Principles (Wiley Regulatory Reporting)



Synopsis

The complete, cross-referenced GAAP guide, with illustrations, explanations, and examples Wiley GAAP 2016 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-world application. Each chapter includes a discussion of perspectives and issues, sources of GAAP, definitions, concepts, rules, and examples, with specific appendices where applicable. This useful guide contains numerous examples and illustrations, and all original pronouncements are referenced to the FASB Current Text. GAAP is constantly being updated, and users require expert interpretation and explanation of relevant principles with every new pronouncement. This book provides clear, comprehensive guidance, including FASB Technical Bulletins, AcSEC Practice Bulletins, FASB Implementation Guides, and AICPA Statements of Position and Accounting Interpretations. Readers will:

- Refer to GAAP standards and ASEC statements
- Understand relevant terminology, concepts, and rules
- Study detailed examples to gain a solid working knowledge of the standards
- Gain confidence by practicing GAAP applications before using it in the field

This guide represents the most complete, comprehensive GAAP reference available, and the digital format allows for instant access to information through the point-and-click Index and Table of Contents. A thorough study and analysis of all US Generally Accepted Accounting Principles, Wiley GAAP 2016 is the essential reference.

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The most practical, authoritative guide to GAAP Wiley GAAP 2016 contains complete coverage of the Financial Accounting Standards Board's (FASB) Accounting Standards Codification (ASC), the source of authoritative generally accepted accounting principles (GAAP). 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 and implementation issues. The 2016 edition reflects the new FASB guidance on: Revenue recognition Consolidation Presentation of debt issuance costs Discontinued operations Development stage entities And more. Providing interpretive guidance, analytical explanations, and more than 300 real-world, content-rich examples and illustrations, this invaluable guide offers clear, user-friendly guidance on every ASC Topic in the Codification. Offers insight into the application of complex financial reporting rules Contains a detailed index for easy reference use Includes a comprehensive cross-reference to the FASB codification system, making it efficient for you to perform in-depth research As a bonus, a comprehensive disclosure checklist offers practical guidance to preparing financial statements for commercial entities in accordance with GAAP. For easy reference and research, the checklist follows the order of the codification. With easy-to-access information, this reliable resource offers complete coverage of the FASB Codification.

Joanne Flood, MBA, CPA, (Rockville Centre, NY) has accounting experience within both a Big 4 international firm and a small firm. She has worked as a senior manager in the AICPA's Professional Development group. Joanne received her MBA in Accounting Summa Cum Laude from Adelphi University. While in public accounting, she worked on major clients in retail, manufacturing, and finance and on small business clients in construction, manufacturing, and professional services. At the AICPA, she managed the development and wrote courses in the accounting and auditing product line. She also wrote and produced training materials in a wide variety of media, including print, video, and audio, and pioneered the AICPA's elearning product line.

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