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Index to accounting and auditing technical pronouncements, as of July 1, 1983

American Institute of Certified Public Accountants (AICPA)

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Index to Accounting and Auditing Technical Pronouncements

As of July 1, 1983
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As of July 1, 1983
FOREWORD

This seventh edition of the index to the accounting and auditing pronouncements currently in effect has been prepared by the staff of the American Institute of CPAs with the advice and assistance of the AICPA Information Retrieval Committee.

The index is designed to provide direct and convenient access to current pronouncements of the AICPA, FASB, SEC, and certain other professional and regulatory bodies. Lists of the indexed sources and the related citations appear on pages v–ix.

This volume should be a valuable research tool for accountants and auditors because it offers a cumulative index of authoritative and semiauthoritative accounting and auditing pronouncements from a wide variety of sources. It can be helpful to

- Accountants in public practice resolving accounting and auditing practice problems.
- Internal auditors seeking authoritative pronouncements relating to particular accounting and auditing issues.
- Corporate managers examining the accounting implications of financial alternatives.
- Academicians undertaking in-depth research on topics relating to accounting and auditing.
- Students seeking accounting and auditing pronouncements on particular subjects.

Information on how to use this index appears on the following pages, xi–xviii.

The coordinate indexing system and computer programs used to prepare and process this index were developed and contributed to the Institute by Price Waterhouse & Co.

Comments or suggestions regarding this index should be addressed to the Division Director, Technical Information Division, American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, N.Y. 10036.

The American Institute of Certified Public Accountants has established the National Automated Accounting Research System (NAARS) as an additional means of information retrieval. NAARS includes a computerized data bank consisting of a complete liter-
ature file of authoritative pronouncements substantially similar to that comprehended by this index, as well as the full text of the financial statements, notes, and auditors' reports of several thousand company annual reports to stockholders. Information may be retrieved through individual computer terminal subscription or by requesting Institute personnel to perform searches on an AICPA terminal. For further information concerning NAARS, contact Hortense Goodman, American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, N.Y. 10036. Telephone (212) 575-6393.

George R. Dick, Director
Technical Information Division
ACCOUNTING
AND AUDITING TECHNICAL
PRONOUNCEMENTS
CITED

American Institute of Certified Public Accountants

Accounting Research Bulletins
Accounting Terminology Bulletins
Accounting Principles Board Opinions
Accounting Principles Board Statements
Accounting Interpretations
Industry Accounting Guides
Accounting Standards Division Statements of Position
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  Rules of Conduct
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Cost Accounting Standards
Interpretations

Financial Accounting Standards Board

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Interpretations
Technical Bulletins
International Accounting Standards Committee
International Accounting Standards

International Federation of Accountants
International Auditing Guidelines

Municipal Finance Officers' Association
Governmental Accounting, Auditing & Financial Reporting

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(Title 17, Code of Federal Regulations, Part 211)
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# Abbreviations Used in Citations

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HOW TO USE THIS INDEX

This index is designed as a coordinate index to aid information retrieval from the currently effective accounting and auditing technical pronouncements, including amendments, as of July 1, 1983. A list of these pronouncements is shown on pages v–vi. Superseded pronouncements are not covered by this index.

The general format of the coordinate index consists of four parts as follows:

(1) MAIN TERM
(2) Cross-references
(3) Index strings
(4) Citations

A typical index entry illustrating the format follows:

AUDIT PLANNING AND SUPERVISION [Main term]
   BT Auditing standards
   BT Field work standards
   BT GAAS (standards)
   BT Planning and supervision
   RT Analytical review procedures
   RT Audit scope

Governmental accounting Auditing procedures . . . Internal control evaluation
Audit programs [Index string] AUG-SLG 041 [Citation]

Field work standards, Audit administration techniques . . ., Audit scope and Audit
programs, Auditing procedures and internal control evaluation [Index string] SAS 22/311 [Citation]

There are minor exceptions to the general format indicated above. Proper names, such as names of companies when appearing as the main terms, are not followed by cross-references but have only index strings and citations. Some main terms are followed by a “U” cross-reference (meaning “use”) indicating that another main term is used in the index.

Main Terms

The main terms, or key words, are drawn from a comprehensive list specifically designed to accommodate the terminology of ac-
counting and auditing. This list, or thesaurus, is a standardized system of language control for the subject matter being indexed.

The main terms are indicated by boldface type and are arranged alphabetically. The cross-references are part of the thesaurus and indicate the relationships between main terms.

**Cross-References**

Main terms are generally followed by cross-references to other terms in the index by means of the following abbreviations:

- **U** = Use
- **UF** = Used for
- **BT** = Broader term
- **NT** = Narrower term
- **RT** = Related term

The "U" cross-reference has the same meaning as a "see" cross-reference in a conventional index and is displayed as follows:

**EARNED SURPLUS**

| U  | Retained Earnings |

This refers to another main term in the index:

**RETAINED EARNINGS**

| UF | Earned surplus |

Thus, the term "Retained earnings" is "used for" ("UF") the term "Earned surplus."

The "BT," "NT," and "RT" cross-references are similar to the "see also" reference in conventional indexes. The concept of broader and narrower terms is used to designate hierarchical relationships between terms. The term "Equity," for example, is listed as a broader term under the main term, "Retained earnings"; the term "Retained earnings" is listed under the main term "Equity" as a narrower term. Related terms provide guidance to the user by suggesting other terms in the index that might be used as search terms.

Cross-references should be scanned before reading the index strings since the user may identify a more appropriate search term to use. It is generally advisable to begin a search with the narrowest term that describes the subject matter. The function of
cross-references is to assist the user in locating the main term in the index that is most closely associated with the subject being researched.

**Index Strings**

Main terms are used in developing an index string to convey the subject matter of the document being indexed. The complete index string is reproduced under each one of the main terms. Within an index string a capital letter usually indicates the beginning of a main term.

For example, the second index string described above, which appears under the main term “Audit planning and supervision,” includes the following main terms:

- Field work standards
- Audit administration techniques
- Audit scope
- Audit programs
- Auditing procedures
- Internal control evaluation

The identical index string is repeated under each one of the main terms. For example, under the main term “Field work standards” the following index string appears:

```
... Audit administration techniques, Audit planning and supervision, Audit scope and Audit programs, Auditing procedures and Internal control evaluation
```

**SAS 22/311**

The ellipsis ( . . ) substitutes for the main term “Field work standards.” Each of the index strings includes an ellipsis in lieu of repeating the main term.

**Citations**

An alphabetical list of abbreviations used in the citations appears on pages vii-ix. These abbreviations have been chosen to correlate as closely as possible to the titles of the pronouncements to enable users to readily identify each document from its abbreviation. Index strings under each main term are arranged alphabetically according to their citations.
Citations generally contain references first to the original pronouncement, followed, after a slash (/), by a reference to where the cited material appears in the AICPA Professional Standards or FASB Current Text services, as appropriate. Page numbers are used for accounting and audit guides, and other documents (such as SEC pronouncements) are designated by their own systems of numbering.

In the case of citations to the AICPA Professional Standards, a citation such as SAR 01/100.09 contains a reference first to the nature of the original pronouncement (SAR) and to its number (01), followed by the section and paragraph number in AICPA Professional Standards (100.09). Generally, paragraph numbers in original pronouncements and in AICPA Professional Standards are identical.

In the case of citations to the FASB Current Text, a citation such as FAS 12.05/189 contains a reference first to the nature of the original pronouncement (FAS), then to its number (12), and finally to the paragraph number containing the cited material (05), followed, after a slash, by the section number in FASB Current Text. Since the FASB Current Text generally reports its material in the same paragraph sequence as in the original pronouncement (using, however, different paragraph numbers), the researcher should be able to locate the specific citation reasonably quickly in the FASB Current Text.

In the case of citations to the AICPA audit or accounting interpretations, a citation such as AUIJ04-82/9642 contains a reference first to the nature of the original pronouncement, the AICPA Auditing Interpretations (AUI), and then to the publication date of the Journal of Accountancy in which that particular interpretation appeared, in this case, April 1982 (J04-82). The section number in AICPA Professional Standards (9642) follows immediately after the slash.

Only the first paragraph of a series of paragraphs dealing with a subject is indicated in citations.

Case Study Examples

The following case studies show how to use the index and illustrate how the index can help users resolve accounting and auditing problems.
CASE STUDY A

During the second quarter of the current fiscal year, the XYZ Co. decided to discontinue its operations in a foreign country. As a corporate manager, you will want to consider how this item should be disclosed in the second-quarter financial statements of your company.

Steps to Follow

1. Think of the main terms, or key words, that best describe the subject. Terms such as "Discontinued operations" and "Interim financial statements" may come to mind. (Even an inappropriate reference to "Extraordinary items" by the user will indicate that "Discontinued operations" is a related term (RT), and this latter term more precisely identifies the subject matter under consideration.)

2. Scan the index strings under any one of these two main terms and look for the string that most closely describes the information needed. Under "Discontinued operations," the index string "Interim financial statements Extraordinary items . . . Contingencies" seems to be relevant.

3. Note the citation following the index string, namely, "APB 28.21/173." This citation refers to APB Opinion 28, paragraph 21 and section I73 of FASB Current Text.

Resolution

By using the index as a reference to accounting technical pronouncements, you are able to identify APB Opinion 28 as a source for generally accepted accounting principles relating to interim financial statements. Specifically, reference to paragraph 21 of the opinion or to the relevant paragraph in section I73 of FASB Current Text, bearing the subtitle "Disposal of a Segment of a Business and Extraordinary, Unusual, Infrequently Occurring and Contingent Items," provides guidance regarding the proper disclosure of the subject item in interim financial statements.

CASE STUDY B

The CYZ Co. has recently significantly expanded the strength of its internal audit function. The internal auditors have reviewed and evaluated the system of internal control for sales and payroll
departments. As an independent auditor, you want to refer to the appropriate professional standards in order to determine the extent to which you may rely on the work of internal auditors.

**Steps to Follow**

1. Think of the main terms, or key words, that best describe the situation encountered. The main term “Internal auditors” may come to mind.

2. Turn to the term “Internal auditors” and scan the index strings. The string “Reliance on . . . , Audit scope, Internal control evaluation, qualifications and objectivity” seems to describe the subject. (Remember that to save space, “. . .” replaces the main term used in the index string; in this case, “. . .” means “Internal auditors.”)

3. Note the citation following the index string. “SAS 09/322” refers to Statement on Auditing Standards 9 and section 322 of the AICPA Professional Standards.

**Resolution**

Using the index and referring to either (a) the Statement on Auditing Standards 9 or (b) AICPA Professional Standards, section 322, “The Effect of an Internal Audit Function on the Scope of the Independent Auditor’s Examination,” you will find guidance in solving your problem regarding the extent to which an independent auditor may rely on the work of internal auditors.

**CASE STUDY C**

The ABC Co. is reviewing its compensation and incentive programs and may decide to establish an employee stock purchase plan. You have been asked to explain (a) differences between compensatory and noncompensatory plans, (b) the amount of compensation expense that would be reported in a given period, and (c) the potential impact on reported earnings per share.

**Steps to Follow**

1. Think of the main terms, or key words, that best describe the general topic. The term “Stock purchase plans for employees” or “Employee stock purchase plans” may be selected initially.

2. Turning to the first term, “Stock purchase plans for employees,” note that the only item under it is the cross-reference
“Employee stock purchase plans.” This tells you to use the term “Employee stock purchase plans.” (Alternatively, if you had looked under “Compensation plans,” you would have noted a series of narrower terms (NT), one of which would have been “Employee stock purchase plans.”)

3. Turning to the term “Employee stock purchase plans,” scan the index strings and look for the phrases that describe the information you need. The second string listed contains the words “Earnings per share,” and you can see that it will provide guidance for determining impact on EPS. Two other index strings also seem to be on target:

- “Stock option and . . . noncompensatory plans requirements”
- “Stock options and . . . including Personnel costs measurement, Recording date and Disclosure in Financial Statements”

4. Note the citations following the index strings.

- The EPS citation is “APB 15.25/E09,” which refers to APB Opinion 15, paragraph 25, and section E09 of FASB Current Text.
- The noncompensatory citation is “APB 25.01/C47,” meaning that the professional pronouncement covering this subject is APB Opinion 25 and the same information is also included in section C47 of FASB Current Text.
- The third citation you want to check is “ARB 43 13B/C47.” The list on page vii shows that ARB means Accounting Research Bulletins. The citation refers to ARB 43, chapter 13B, and to section C47 of FASB Current Text.

Resolution

Using the index and FASB Current Text, you will find that explanations of employee stock purchase plans are discussed in section C47 entitled “Compensation to Employees: Stock Purchase and Option Plans,” and earnings per share application is discussed in section E09.

CASE STUDY D

A researcher is interested in authoritative pronouncements dealing with fraud in connection with an article on the subject.
Steps to Follow

1. Look up the term “Fraud” in the index.
2. Scan the cross-references, which appear as follows:

<p>| | |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td><strong>FRAUD</strong></td>
<td></td>
</tr>
<tr>
<td><strong>UF</strong> Defalcation</td>
<td></td>
</tr>
<tr>
<td><strong>UF</strong> Irregularities in financial statements</td>
<td></td>
</tr>
<tr>
<td><strong>UF</strong> Misappropriation</td>
<td></td>
</tr>
<tr>
<td><strong>UF</strong> Shortage (fraud)</td>
<td></td>
</tr>
<tr>
<td><strong>NT</strong> Kiting</td>
<td></td>
</tr>
<tr>
<td><strong>NT</strong> Lapping (fraud)</td>
<td></td>
</tr>
<tr>
<td><strong>RT</strong> Asset security</td>
<td></td>
</tr>
<tr>
<td><strong>RT</strong> Auditing</td>
<td></td>
</tr>
<tr>
<td><strong>RT</strong> False information</td>
<td></td>
</tr>
<tr>
<td><strong>RT</strong> Illegal acts</td>
<td></td>
</tr>
<tr>
<td><strong>RT</strong> Misleading information</td>
<td></td>
</tr>
</tbody>
</table>

Resolution

The researcher is afforded an opportunity to consider the many aspects of this subject through the narrower and related terms identified. The person may decide that the related term “Illegal acts” is the appropriate term to use.

The term “Illegal acts” refers the independent accountant to Statement on Auditing Standards 17, *Illegal Acts by Clients* (section 328), and to certain AICPA Auditing Interpretations.
INDEX

ABANDONED LEASE COSTS
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  RT Exploration costs

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  FAS 19.037/Oi5

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  FAS 19.039/Oi5

Loss recognition on ... and Abandoned property of Oil and gas producing companies using Successful efforts method
  SECSX210.4-10D

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  RT Discontinued operations
  RT Valuation

Oil and gas producing companies, .... Abandoned lease costs. Residual value affect Amortization and Depreciation rate, Joint costs of oil and gas under Unit of production dep method
  FAS 19.037/Oi5

Oil and gas producing companies, Subsequent events, Asset valuation allowances, Loss recognition on .... and Abandoned lease costs
  FAS 19.039/Oi5

Real estate projects Costs of acquisition, development and Construction in progress including Property taxes, Insurance, Cost allocation, Joint costs, Overhead costs, Accounting estimate changes and ...
  FAS 67.01/Re2

Accounting policies for Fixed assets including Historical cost, Recoverable amount, Nonmonetary transactions, Property retirement, ... and Disclosure
  IAS 16/9016

Loss recognition on Abandoned lease costs and ... of Oil and gas producing companies using Successful efforts method
  SECSX210.4-10D

ABNORMAL ITEMS
  U Unusual items

ABNORMAL OBSOLESCENCE
  U Obsolescence

ABNORMAL RETIREMENTS
  U Property retirement

ABSENTEES
  RT Employees
  RT Personnel management

Accrued liabilities of employers for Compensation plans for ... Employees under Accrual basis accounting for Personnel costs including Sick leave, Vacation costs, Holiday premium pay and other Fringe benefit plans
  FAS 43/C44

Governmental accounting for Liabilities arising from Claims and judgments and Compensation plans for ... Employees
  NCGA 04

ACCELERATED DEBT MATURITY
  UF Debt calling (accelerated maturity)
  UF Loan calling (accelerated maturity)
  RT Long term debt

Classification of accounts of Long term debt with ... clause in Loan agreements
  FAST79-03/B05

ACCELERATED DEPRECIATION METHODS
  BT Accounting policies
  BT Depreciation methods
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  NT Sum of digits depreciation method
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Amorization of Goodwill arising from business combination treated as purchase of Savings and loan associations including ... and Straight-line method
  FASI 09.09/160

ACCOUNT BALANCE AGING
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  RT Accounts receivable
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ACCOUNT BALANCE AGING (continued)

Computer assisted audit techniques, coding and testing of Systems analysis and
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Finance companies ... examples
AUG-FIN 006
AUG-FIN 014

ACCOUNTANT INDEPENDENCE

LP independence of accountants
LP Objectivity of accountants
BT Auditing standards
BT GAAS (standards)
BT General auditing standards
RT Client relations
RT Conflicts of interest
RT Disclaimers of opinion
RT Family relationships
RT Independent accountants
RT SEC filings
RT Write-up work

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Code of Professional Ethics, State boards of accountancy and CPA State
Societies

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... impairment by Write-up work & Data processing
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... Loans receivable, Loans between clients and their CPA

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... acceptance of Gifts
... CPA as member in Associations
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... Payroll records services
... CPA or spouse as bookkeeper of client, Write-up work
... CPA as Contract bookkeeper
... CPA and Management advisory services
... CPA as representative of Creditors committee
... CPA as legislator in Municipalities
... CPA as Trustee and Estate administrators
... CPA as Banks Shareholders
... CPA on Boards of directors of United Funds, Nonprofit organizations
... Retired employees, Partners as Directors (individually)
... CPA on boards of directors of Nonprofit social club
... CPA as Shareholders in Country Club
... CPA as City Council Chairman, Government agencies
... CPA on committee of Deferred compensation plans
... CPA on Governmental Advisory Unit
... CPA as Directors (individually) of Profit sharing plans and Pension plans
... CPA Family relationships Brother, uncle by marriage, father & son, Client
relations, Shareholders

... CPA Family relationships Spouse as Trustee
... CPA as Bondholders
... CPA with financial interest in Cooperative apartment associations
... CPA indebted to Savings and loan associations, Mortgage bonds
... CPA offered Pension plans
... CPA as Auditors of Common trust funds
... CPA as Shareholders in Open end investment companies, Investment club
... CPA as Co- fiduciaries
... CPA as Transfer agents, Registrars of securities
... CPA as Auditors of Mutual companies
... CPA as Life insurance policy holder of Stock life insurance companies
... Employees of CPA as Treasurers of client
... Past due Billings, Client in Bankruptcy
... CPA as Auditors of Open end investment companies and Shareholders of
Investment Advisors
... Faculty member as Auditors of a Student Fund
... Family relationships, Brother-in-law as Officers (executives)
... CPA as Attorneys
... Past due Billings, Accountants fees

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ET-RLNG 191.061
ET-RLNG 191.063
ET-RLNG 191.065
ET-RLNG 191.067
ET-RLNG 191.069
ET-RLNG 191.075
ET-RLNG 191.077
ET-RLNG 191.081
ET-RLNG 191.083
ET-RLNG 191.085
ET-RLNG 191.089
ET-RLNG 191.093
ET-RLNG 191.095
ET-RLNG 191.099
ET-RLNG 191.101
ET-RLNG 191.103
ACCOUNTANT INDEPENDENCE (continued)

... CPA as Auditors of Fringe benefit plans and sponsoring companies
... CPA as Actuaries
... Management advisory services, Systems analysis
... Management advisory services, Executive recruitment services
... Management advisory services, Computer service bureaus
... Client relations, memb... at client Brokers
... of Auditors of Multip... er plans
... of CPA, spouse an... stock ownership plans

Effect on ... of Investments by CPA in Limited partnerships with client

CPA ... in Association with financial statements required to issue

Disclaimers of opinion on Unaudited financial statements

problems of CPA as Directors (individually) of Banks include Client relations,

Privileged communication, Confidential relationships, ... and Conflicts of interest

... and Accountants reports, Conflicts of interest, description

Basic principles of Auditing including ..., Technical training and pro...ry,

Privileged communication, work of Other independent accountants and

Specialists, Documentation, Audit planning and supervision, Audit evidence,

Internal control evaluation and Accountants reports

Auditing procedures for Principal independent accountants using the work of

Other independent accountants including Technical training and proficiency,

Documentation, Accountants reports and division of responsibilities

Quality control policies and Procedures for Accounting firms related to Auditing including ..., Technical training and proficiency, Audit planning and supervision, review ofAuditing procedures and Client relations, examples

Quality control systems and procedures including ..., Technical training and proficiency, Planning and supervision, Personnel recruiting, Personnel management, Professional development, Personnel evaluation and Client relations

Compilation of financial statements of Nonpublic enterprises Unaudited financial statements, Technical training and proficiency, examples of Accountants reports, Disclosure of GAAP departures and ...

Review of financial statements of Nonpublic enterprises Unaudited financial statements, Technical training and proficiency, inquiries and analytical procedures, examples of Accountants reports, Disclosure of GAAP departures and ...

General auditing standards ... description AICPA Code of Professional Ethics

Other independent accountants Audit administration techniques review of ...

reputation Audit programs Auditors working papers Auditing procedures

Qualified opinions Disclaimers of opinion Informat... disclosure

Disclaimers of opinion of independent accountants lacking ..., example of Accountants reports

Address and Datee... of Letters for underwriters, introduction and statement of ..., compliance with SEC requirements and Accountants reports

Disciplinary proceedings ... Kenneth N Logan
Disciplinary proceedings ... C Ceci Bryant ..., Auditing procedures omitted, Misleading information, lack of Technical training and proficiency
Disciplinary proceedings ... Promoters of securities Auditing procedures Nonmonetary transactions with Shareholders Valuation at Par value of Common stock Independent accountants
Disciplinary proceedings ... Promoters of securities Bolt & Shapiro
Disciplinary proceedings ... Nicolas J Rafferty ..., GAAS noncompliance, Auditing procedures omitted
Disciplinary proceedings ... Audit... procedures Security broker-dealers ...

Meyer Werner
Disciplinary proceedings Laventhal Kreiskasten Horwath & Horwath Independent accountants Quality control review Misleading information
Disciplinary proceedings Wolfson Weiner Raftery Equity Funding Corporation of America, Seidemann & Seidman, Omni Rx Health Systems, SaCom, Conco Incorporated, Fraud, ..., GAAS noncompliance, False information, Misleading information
Disciplinary proceedings Richard Sommer ...
Disciplinary proceedings E Yeon Scott, Assured Funds, Inc, Challenge Homes, Inc ..., False information, Misleading information
Disciplinary proceedings Maurice Rosen, Airways Enterprises Inc, GAAS noncompliance, ..., Auditing procedures omitted
Disciplinary proceedings, Marvin F Rosenbaum, Airways Enterprises Inc, failure to disclose material facts in Proxy statements and SEC filings, GAAS noncompliance ...
Disciplinary proceedings, Phillip J Wolfson, SaCom, Misleading information False information in SEC filings, ...
Disciplinary proceedings, Luke J LaLande, John F Swart Jr, William A Owens, Client relations, Investments causing lack of ..., Vortex Corporation
Disciplinary proceedings, Stephen A Yordon, Audited financial statements of Dimensional Entertainment Corporation, ... lacking, GAAP departures

ET-RLNG 191.105
ET-RLNG 191.107
ET-RLNG 191.109
ET-RLNG 191.111
ET-RLNG 191.113
ET-RLNG 191.115
ET-RLNG 191.117
ET-RLNG 191.119
ET-RLNG 191.121
ET-RLNG 191.123
ET-RLNG 291.001
ET-RLNG 591.349
ET-RULE 101.01
IAG 03/8003
IAG 05/8005
IAG 07/8007
QC 01/10.03
SAR 01/100.09
SAR 01/100.23
SAS 01/220.01
SAS 01/543.10
SAS 26/504.08
SAS 38/631.08
SEC-AAER AS028
SEC-AAER AS048
SEC-AAER AS068
SEC-AAER AS082
SEC-AAER AS108
SEC-AAER AS110
SEC-AAER AS144
SEC-AAER AS196
SEC-AAER AS200
SEC-AAER AS204
SEC-AAER AS213
SEC-AAER AS214
SEC-AAER AS215
SEC-AAER AS229
SEC-AAER AS246
Disciplinary proceedings, Ernst & Ernst, Clarence T Isensee and John F Maurer, 
Audited financial statements of Western Equities Inc or Westec, involving 
GAAP departures, GAAS noncompliance, Misleading information, False 
information and lack of ...  

Disciplinary proceedings against Donald R Ford in relation to Audited financial 
statements of Cal-Am Corporation, Misleading information and False 
information in GAAP departures and GAAS noncompliance, lack of ...  

Disciplinary proceedings against Louis Pokat, P.A. P.C. and Louis Pokat for 
GAAS noncompliance and GAAP departures in relation to Audited financial 
statements of Hermelte Corp including False information, Misleading 
information and lacking ...  

Disciplinary proceedings against Francis Merton Wright in connection with 
Audited financial statements of General Finance Corporation for GAAS 
noncompliance, inadequate Confirmation and lacking ...  

role of ... in Auditing process by Independent accountant’s including background 
information, Disclosure of Change in auditors and Significant auditor 
disagreement on Form 8-K and independent accountant appointment by 
Audit committees of Publicly traded companies 
requirements relating to ... including Disclosure of Related party transactions and 
Client relations 

introduction to interpretation relating to ... under Rule 2(e) of Commissions Rules 
of Practice and Rule 2-01 of SECSX 
interpretation relating to ... involving Independent accountants or Accounting firms 
financial interests in audit clients and nonclient Affiliates of clients 
interpretation relating to ... involving Write-up work and Professional services for 
clients domestic and Multinational operations 
interpretation relating to ... involving Independent accountants serving as former 
Directors (individually), Officers (executives) or Employees of audit clients 
interpretation relating to ... involving occupational Conflicts of Interest in Client 
relations 
interpretation relating to ... involving retired Partners of Accounting firms 
interpretation relating to ... involving Accounting firms Client relations in a 
decision-making capacity 
interpretation relating to ... involving Family relationships of Independent 
accountants 
interpretation relating to ... involving Litigation between Independent accountants 
and clients 
purpose of Disclosure about independent accountants including ... and Client 
relations 
Disclosure about relation of independent accountants nonaudit services to ... in 
Proxy statements including percentage relationship of Fees for nonaudit 
services to Auditors fees, review of Management advisory services by Audit 
committees and Rescission of ASR 259 and 264 
Qualifications of CPA or independent accountants to practice before SEC and 
requirements for ...  

ACCOUNTANTS 
NT Controllers 
NT CPA 
NT Independent accountants 
NT Other independent accountants 
NT Predecessor independent accountants 
NT Principal independent accountants 
NT Successor independent accountants 
RT Accounting firms 

Partnerships Associations of ... not partners Firm letterhead 
Disclosure required on Form S-8 including signatures and ... consents  

ACCOUNTANTS (INDEPENDENT) 
U Independent accountants 

ACCOUNTANTS FEES 
BT Costs 
BT Fees 
BT Revenue 
NT Auditors fees 
RT Client relations 
RT Contingent fees 

Advertising and Solicitation of clients, False information, Misleading information, ... 
and Fee estimates  

Referrals to Other independent accountants ...  
Accountant independence, Past due Billings ...  
... Collection of Loans receivable for payment 
... Management advisory services Nonpractitioners 
... Purchases percentage of the fees 
... Commissions revenue Referrals
ACCOUNTANTS FEES (continued)

... splitting of commissions Referrals

ACCOUNTANTS LEGAL LIABILITIES
UF Auditors liabilities
UF Legal liabilities of accountants
UF Malpractice liability (accountants)
UF Negligence liabilities of accountants
UF Professional negligence of accountants
UF Responsibility for negligence
RT Addressee
RT Confidential relationships
RT Due professional care
RT GAAS noncompliance
RT Independent accountants
RT Liabilities
RT Registration statements
RT SEC filings
RT Technical training and proficiency

Medicare ... Adjusting entries
Subsequent discovery of facts after Issuance date of Accountants reports on
Compilation of financial statements or Review of financial statements
including Reliability of information and notification of Users of financial
statements, Client relations and ...
General auditing standards Due professional care description ...
Opinion date ... as to Auditing procedures
Subsequent discovery of facts after Opinion date Accountants reports SEC &
Security exchanges (places) ...
... and responsibilities of Independent accountants as Specialists for Accountants
reports and Review of interim financial information included in SEC33
registration statements for SEC filings under SEC33 including Subsequent
events and Subsequent discovery of facts
... for Accountants reports under SEC33 on Review of interim financial
information including interim financial statements

ACCOUNTANTS OPINIONS
U Accountants reports

ACCOUNTANTS REPORTS
UF Accountants opinions
UF Auditors opinions
UF Certificates of independent accountants
UF Opinions of independent accountants
UF Reports of independent accountants
UF Short form opinions
UF Short form reports
NT Adverse opinions
NT Compilation of financial statements
NT Compilation opinions
NT Disclaimers of opinion
NT Double-dated opinions
NT Emphasis of a matter
NT Internal control reports
NT Management reports
NT Piecemeal opinions
NT Qualified opinions
NT Review of financial statements
NT Special reports
NT Three paragraph opinions
NT Two paragraph opinions
NT Two year opinions
NT Unqualified opinions
RT Addressee
RT Auditing
RT GAAP (principles)
RT GAAP departures
RT Issuance date
RT Negative assurance
RT Opinion date
RT Other independent accountants
RT Reporting standards
RT Substantial authoritative support
RT Supplementary information

Auditing considerations for Contractors including Capital structure, Cash flow,
Solvency, types of ..., Special reports to Government agencies and Statutes
& regulations
sample Financial statements and ... for Contractors using Percentage of completion method and Completed contract method ... on Financial statements of Fringe benefit plans including Defined benefit plans, Defined contribution plans, Health and welfare benefit plans. Supplementary information, Pension Reform Act of 1974, US Department of Labor, Other independent accountants

Nonprofit organizations, examples of ... and Special reports review by Independent accountants of Forecasting in format of Financial statements by Management including Documentation, Representation letters and assumptions with examples of ... and illustrative financial forecast

Savings and loan associations, ... GAAP departures and Qualified opinions Savings and loan associations, examples of Financial statements and ... Stock savings and loan associations, examples of Financial statements and ... amendment of AUG-SLG on Governmental accounting by issuance of NCGA Statement 1 for basic general purpose Combined financial statements in Conformity with GAAP (principles), ... with examples on Financial statements issued for Funds (entities), Accounting changes and Disclosure

Accounting terminology, Auditing, GAAP (principles), ... SEC33 Security broker-dealers Independent accountants, Internal control reports & ... examples ... on financial Feasibility studies including procedures and illustrative expanded report

Hospitals, Auditing procedures relating to Claims, Litigation, loss Contingencies, Insurance coverage, Loss reserves, Audit evidence, Representation letters, Legal letters and Unasserted claims, examples of Disclosure in financial statements and ...

Security broker-dealers SIPC assessments Financial questionnaire (brokers) ... Security broker-dealers Financial questionnaire (brokers) ... examples Security broker-dealers ... examples Security broker-dealers ... Financial condition statements to NYSE Colleges and universities ... Special reports compliance reports on NDSL & College work-study programs examples

Fire and casualty companies ... Supplementary information Schedules example, superseded by July 1974 Statements of Position (AudSEC) Hospitals ... Qualified opinions examples Terminology Governmental accounting ... Budgets Governmental accounting ... examples Stock life insurance companies reference reliance on Actuaries in ...

Voluntary health & welfare organizations Accrual basis accounting Cash basis accounting Affiliates ... examples Financial statements UFO (last in first out) Accounting principle changes Disclosure ...

Contingencies, Contingent liabilities, FAS 5 effect on ... Qualified opinions Accounting consistency effect on ... for Accounting principle changes and Restatement for Leases to conform with FAS 13/4053 Accounting principle changes for Capitalized interest under FAS 34/5155 on ... as to Accounting consistency Disclosure of GAAP departures in Special reports on Financial statements prepared according to Accounting policies specified in an agreement, examples of ...

Special reports on special-purpose financial statements in Conformity with GAAP (principles), examples of ... including Registration statements ... on Restatement of Comparative financial statements of Nonpublic enterprises omitting Earnings per share and Lines of business reporting ... on Accounting consistency related to Tax deductions for increased Inventory under United Kingdom Tax regulations concerning Stock relief effect on ... of Audit scope limitations due to lack of Audit evidence related to income taxes payable

Audit planning and supervision of federally assisted programs under Statutory audit requirements of Government agencies including Engagement letters, Auditors working papers, notification of Illegal acts and Fraud, noncompliance with terms of Grants and ...

... on Financial statements prepared by Savings and loan associations using Deferral method to account for Gains or losses from Sales of Mortgage loans receivable permitted by Federal Home Loan Bank Board, examples of reports modified for GAAP departures and Contingencies Special reports by independent accountants as Specialists on Fire and casualty companies Loss reserves and Loss adjustment expenses under Statutory accounting principles including illustrative ... and modifications due to Accounting changes ...

... to Boards of directors on compliance of Financial statements and SEC schedules in Form 10-K to Statutory accounting principles under SEC34 effect of Accounting principle changes by investors on Accounting consistency and Reporting comparability in ... of Principal independent accountants of Investors using Equity method of accounting internal control reports in connection with Grants from Government agencies, ...

... on Internal accounting control in conjunction with audit, Negative assurance and Disclaimers of opinion on Audit scope limitations
effect on ... of Financial statements issued before Effective date of FASB

... Statements requiring Restatement by Prior period adjustments, example related to Research and development costs

Audit evidence for interim periods under Field work standards leading to ... on Interim financial statements under APB 28/2071 including example for Effective income tax rates

Accounting consistency effect on ... for Accounting principle changes for Defined benefit plans and changes in Disclosure requirements

effect on Accountant independence, ... and Client relations of Litigation involving Fraud and deceit, Claims, Shareholders, Management or Insurance companies

GAAS (standards), applicability to ... Unaudited financial statements

... on Financial statements of Subsidiaries by CPA as Comptrollers

Unqualified opinions in ... on Comparative financial statements with prior year

Unaudited financial statements

Accounting independence and ... Conflicts of interest, description

GAAS (standards) applicability to ... GAAS noncompliance

GAAP (principles) applicability to ... GAAP departures FASB Statements

Accounting Principles Board Opinions

Personal financial statements, ... on Compilation of financial statements including

Personal financial statements, ... on Review of financial statements including

inquiries, Analytical review procedures and Contingencies

Personal financial statements, ... on Audited financial statements presented at

Estimated value basis on Current cost accounting, Auditing procedures for

Assets & Liabilities, estimated Income taxes, Tax basis, investments in

Closely held corporations and Disclosure requirements

Personal financial statements, illustrative

Engagement letters for Auditors including objective of audit, responsibilities of

Management, Audit scope, Audit scope limitations, Auditors fees, form and

content of ... and example

basic principles of Auditing including Accountant independence, Technical training and proficiency, Privileged communication, work of Other independent

accountants and Specialists, Documentation, Audit planning and supervision, Audit evidence, internal control evaluation and ...

Auditing procedures for Principal independent accountants using the work of

Other independent accountants including Technical training and proficiency, Accountant independence, Documentation, ... and division of responsibilities

Governmental accounting, ... Audited financial statements in accordance with

GAAS (standards), Financial summaries and Supplementary information

Compilation of financial statements and Review of financial statements of

Nonpublic enterprises Unaudited financial statements under Rule 201,

General standards, AICPA Code of Professional Ethics, Terminology, ... and

Client relations

Compilation of financial statements of Nonpublic enterprises Unaudited financial statements, Technical training and proficiency, examples of ... Disclosure of

GAAP departures and Accountant independence

Review of financial statements of Nonpublic enterprises Unaudited financial statements, Technical training and proficiency, inquiries and analytical

procedures, examples of ... Disclosure of GAAP departures and Accountant

independence

Compilation of financial statements and Review of financial statements of

Nonpublic enterprises Unaudited financial statements, examples of ... Disclosure of GAAP departures, Subsequent discovery of facts, 

Supplementary information and change in independent accountant

appointment

... on Comparative financial statements for Review of financial statements or

Compilation of financial statements with Prior years Financial statements

audited, reviewed or compiled, use of independent accountants name and

Terminology

Comparative financial statements of Nonpublic enterprises, examples of ... for continuing independent accountants on Compilation of financial statements or

Review of financial statements including changed reference to GAAP

departures

Comparative financial statements of Nonpublic enterprises, examples of ... for

Successor independent accountants when Predecessor independent

accountants Compilation of financial statements or Review of financial

statements reports not presented

Comparative financial statements of Nonpublic enterprises, ... for Audited financial statements for current period or Prior years with Compilation of

financial Statements or Review of financial statements, example

Comparative financial statements of Nonpublic enterprises, examples of ... on

Compilation of financial statements omitting substantially all Disclosure

required by GAAP (principles)

Comparative financial statements, ... with Disclaimers of opinion issued by

continuing Independent accountants or Predecessor independent

accountants for prior period Financial statements, Effective date

ACCOUNTANTS REPORTS (continued)

200.01
200.08
200.16
200.27
200.29
200.33
... on Compilation of financial statements, amendment to reporting standard and example in SSARS 1
modification of ... for GAAP departures in relation to Review of financial statements or Compilation of financial statements or withdrawal by Independent accountants
reference to GAAP departures or Emphasis of a matter in ... on Review of financial statements or Compilation of financial statements
modification of ... on Compilation of financial statements when Management has elected to omit substantially all Disclosure
reference to ... on Review of financial statements while reporting on Compilation of financial statements with omission of Disclosure included in certain prescribed forms
Subsequent discovery of facts after issuance date of ... on Compilation of financial statements or Review of financial statements including Reliability of information and notification of Users of financial statements, Client relations and Accountants legal liabilities
... on Compilation of financial statements omitting substantially all Disclosure in current period in Comparative financial statements with Prior years Audited financial statements or Review of financial statements or compilation with Disclosure
Compilation of financial statements or Review of financial statements, ... on financial information contained in Tax returns
... for Review of financial statements when Disclosure in Financial statements omitted
Independent accountants decision to issue ... on Compilation of financial statements, Review of financial statements, or audit of Financial statements
Accounting consistency in ... applicability initial examination Terminology
Subsequent events reissuance of ... Opinion date Disclosure
Other independent accountants Materiality of work done references in ... applicability Informative disclosure example
Other independent accountants reference in ... long term Investments
Accounting consistency Accounting principle changes expression of approval in ... examples Restatement
Accounting consistency Initial examination Audit scope limitations ... Qualified options Three paragraph opinions examples
Subsequent discovery of facts after Opinion date ... SEC & Security exchanges (places) Accountants legal liabilities
... Audited financial statements Addresssee
departures from standard ... summary
... Audited financial statements Other independent accountants
... Audited financial statements GAAP departures AICPA Code of Professional Ethics Rule 203
Emphasis of a matter, separate paragraph in ...
Auditors responsibilities for Supplementary information in Annual reports to shareholders and SEC filings under SEC34 or other documents, ... related to Misleading information or inconsistencies with Audited financial statements
Specialists, GAAS (standards), selecting a specialist, reference in ...
Illegal acts, guidelines for Independent accountants, Materiality, effects on ...
Management
Lines of business reporting, ..., GAAP departures because of inadequate disclosure, examples of Qualified opinions
Disclaimers of opinion of Independent accountants lacking Accountant independence, example of ...
... on Comparative financial statements including Unaudited financial statements in SEC filings, examples
Auditors responsibilities, procedures and ... for inadequate disclosure or GAAP departures for Supplementary information required by Financial Accounting Standards Board included with Audited financial statements, examples
Auditors responsibilities, procedures and ... for Supplementary information prepared by Management on Price level changes under FAS 33 included with Audited financial statements
... and Auditing procedures related to Supplementary information in documents submitted by Auditors outside the basic Financial statements including Financial summaries, reporting on Misleading information with examples of Unqualified opinions, Qualified opinions or Disclaimers of opinion
... on Supplementary information including consolidating information accompanying Consolidated financial statements and Consolidating financial statements, example
Field work standards related to Audit evidence concerning Management assertions in Financial statements as basis for ...
Reliability, Relevance and Benefit cost ratio of Audit evidence for ..., examples of audit objectives and substantive tests for Inventory
Informative disclosure in Conformity with GAAP (principles) required under Reporting standards including effects of inadequate disclosure on ... and Confidential relationships

ACCOUNTANTS REPORTS (continued)
Accounting

Disclosure of oil and gas reserves of oil and gas producing companies as
Supplementary information required by Financial Accounting Standards
Board and by SEC under Reserve recognition accounting in SEC filings,
estimate by Specialists in Petroleum industry, Auditing procedures and ... example
Independent accountants considerations regarding Going concern assumption
including contrary information about Solvency or Management problems
and mitigating factors, need for Disclosure and effects on ...
Independent accountant appointment for Special reports to apply agreed-upon
Audit procedures to Elements of financial statements, accounts or items of
Financial statements with examples of ...
... on Review of interim financial information with examples of GAAP departures
and inadequate disclosure, Association with financial statements and Client relations
... on Review of interim financial information as Supplementary information with Audited
financial statements required by SECSK, modifications of ... Engagement
letters and Subsequent discovery of facts
Accountants legal liabilities and responsibilities of Independent accountants as
Specialists for ... and Review of interim financial information included in
SEC33 registration statements for SEC filings under SEC33 including
Subsequent events and Subsequent discovery of facts
Date and Addressee of Letters for underwriters, introduction and statement of
Accountant independence, compliance with SEC requirements and ...
... in client-prepared documents on Condensed financial statements of Publicly traded companies and Financial summaries of public or Nonpublic enterprises
Auditing procedures for Inventory stored with outsiders in Public warehousing
including ... on system of Internal accounting control and Confirmation of Warehouse receipts (documents) as Security interests
Disclosure of variations in presentation of financial position change statements and
Restatement of Prior years presented not affecting ... regarding Accounting consistency
... on Audited financial statements with Qualified opinions due to Contingencies
Disciplinary proceedings, Price Waterhouse & Co McKesson & Robbins Inc
Independent accountant appointment Audit committees ... Addressees
Shareholder meetings reports to Shareholders
... on examination of clients Securities held by Management investment
companies required by SEC40 including Security counts, Confirmation and Audit scope
... on examination of clients funds and Securities held by Investment advisors
required by Advisers Act including Security counts, Confirmation and Audit scope
Disclosure about Change in auditors on Form 8-K including ... and responsibilities
Accountants legal liabilities for ... under SEC33 on Review of interim financial information including interim financial statements ...
... included in SEC33 registration statements with respect to inventory observation including conformity with GAAS (standards), Alternate auditing procedures, Fairness of presentation and Qualified opinions ...
... with Qualified opinions for Contingencies of Going concern assumption
included in SEC33 registration statements
requirements in SEC filings for Audited financial statements not met by ... with Qualified opinions due to Audit scope limitations, GAAP departures or inadequate disclosure ...
... to include Opinion date, location, signature, Financial statements covered, reference to GAAS (standards) and GAAP (principles), Auditing procedures omitted, Accounting changes, Accounting consistency and exceptions references to or inclusion of ... of Other independent accountants by Principal independent accountants

Accounting

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ACCOUNTANTS REPORTS (continued)

SAS 33/555

SAS 34/340

SAS 35/622

SAS 36/722.16

SAS 36/722.24

SAS 37/711

SAS 38/631.08

SAS 42/552

SAS 43/1010.03

SAS 43/1010.04

SAS 43/1010.05

SEC-AAER AS019

SEC-FRR 404.01a

SEC-FRR 404.01b

SEC-FRR 603.02

SEC-FRR 605

SEC-FRR 607.01

SEC-FRR 607.02

SEC-SAB40 01E

SECSX210.2-02

SECSX210.2-05

AAG-SLA 039

AAG-SLA 075

ACC-SOP 78-10

APBS 04.009

9
environment of financial ... including Users of financial statements and measurement of Economic activity by Exchange price

basic features of financial ... including Entity concept, Going concern assumption, measurement of Economic activity by Exchange price, Accounting periods, Accrual basis accounting, Form-vs-substance and Materiality

basic elements of financial statements and ... including Assets, Liabilities and Equity in Balance sheets and Revenue, Costs and Net income in income statements

financial. ... in the future with proposals for change in GAAP (principles)

Accounting terminology, ... description, Accounting policies, GAAP (principles)

Airlines, ... environment including Revenue recognition, Inventory, Fixed assets, Personnel costs, and Centralization of Management

Disclosure in Financial statements prepared on comprehensive basis of ... other than GAAP (principles)

usefulness of information for Users of financial statements based on primary Qualitative characteristics of ... Relevance and Reliability, secondary qualifies Reporting comparability including Accounting consistency, subject to Materiality and Benefit cost ratio constraints

FASB Statements of Concepts not under Rule 203 or Rule 204 AICPA Code of Professional Ethics, Qualitative characteristics of ... Information issued by Financial Accounting Standards Board as part of Conceptual framework of accounting

... for tax benefits, Tax deductions for increased inventory related to United Kingdom Tax regulations concerning Stock relief, Writing off Deferred tax credits (balance sheet) for income taxes

Investment tax credits, Carryback or Carryforward, ... for reduction in income taxes in Interperiod tax allocation with offset against Deferred tax credits (balance sheet) and in Purchase accounting (acquisitions) effect on Goodwill

... for Leases under SFAS 13 applicable to Financial statements on current value basis

... for Income taxes in Financial statements including Interperiod tax allocation under Deferral method or Liability method of tax allocation, tax loss

Carryback or Carryforward, Appraisal of Assets and Undistributed earnings of affiliates

... for Income taxes in Financial statements including Accounting terminology and explanations of differences between Pretax income and Taxable income in Tax returns, Timing differences and Permanent book/tax differences, Disclosure requirements

Governmental accounting, use of Accrual basis accounting, Cash basis accounting and Modified accrual basis ... Budgets and Appropriations

Quality control standards for CPA Accounting firms, applicable to Auditing and ... and review services, relating to General standards

... Valuation and Disclosure of investment Securities of registered Investment companies including Market price quotations, Fair market value, Audit evidence Investments in Subsidiaries ... and reporting by Oil and gas producing companies under Securities Statutes & regulations and Energy Policy and Conservation Act

ACCOUNTING CHANGES
NT Accounting estimate changes
NT Accounting principle changes
NT Reporting entry changes
RT Accounting consistency
RT Circumstance changes
RT Earnings trend
RT Error correction
RT Extraordinary Items
RT Fiscal years
RT GAAP departures
RT Preferability fetter
RT Prior period adjustments
RT Reporting comparability
RT Restatement

amendment of AUG-SLG on Governmental accounting by issuance of NCGA Statement 1 for basic general purpose Combined financial statements in Conformity with GAAP (principles), Accountants reports with examples on Financial statements issued for Funds (entities), ... and Disclosure

Construction contracts and Production type contracts, Accounting policies and Disclosure for Contracts under Percentage of completion method and Completed contract method including Revenue recognition and Pricing, Estimated cost to complete, Claims, Loss recognition, Gross profits and...

Earnings per share for catch-up adjustment, cumulative effects of ... considered Extraordinary items including Anti-dilution Common stock equivalents

Earnings per share, Restatement, ... Anti-dilution

Pension costs, ... including changes in Actuarial cost methods and Actuarial assumptions

ACCOUNTING (continued)

APBS 04.040
APBS 04.114
APBS 04.130
APBS 04.207
ATB 1 01
AUG-AIR 13
AUIJ02-80/9821
FAC 02
FAC 02
FAS 31/42
FAS 25.10/132
FAST9-13/L10
IAS 12/9012
IAS 12/9012
NCGA 01 10
QC 01/10.01
SEC-FRR 404.03
SECSX210.4-10
ACC-SOP 80-02
ACC-SOP 81-01
ACIJ03-73/E09
ACIJ03-73/E09
ACPP 29/P15
ACCOUNTING CHANGES (continued)

Pension costs, accounting for income taxes and interperiod tax allocation including,... example of Disclosure and Terminology... for Pension costs and Disclosure.

Accounting for shortages and reporting of... including Accounting principle changes. Accounting for shortage changes and Reporting entity changes... involving special exemption for New SEC registrants Distribution.

Materiality of... including Earnings trend, Disclosure and Financial summaries... and Disclosure of Supplementary information.

Colleges and universities Financial statements description... Hospitals, F... (Principles) involving Pledges receivable, funds held in Trusts, reporting... Marketable securities investments as amended by ACC-SOP 78-01 Special reports by independent accountants as Specialists on Fire and casualty companies Loss reserves and Loss adjustment expenses under Statutory accounting principles including illustrative Accountants reports and recommendations due to...

Interim financial statements reporting... related to LIFO (last in first out) Accounting policies and Reporting standards in AICPA Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying... Construction contracts, selection of Percentage of completion method and Completed contract method including designation of AICPA Audit and accounting guides and Statements of Position (AcSEC) as preferable for justifying...

designation of AICPA Audit and accounting guides and Statements of Position (AcSEC) on Construction contracts and Hospital related organizations as preferable for justifying...

designation of AICPA Audit and accounting guides and Statements of Position (AcSEC) on Construction contracts as preferable for justifying... in Government contracts.

designation of AICPA Audit and accounting guides and Statements of Position (AcSEC) on Construction contracts and Hospital related organizations as preferable for justifying... in Government contracts,change in

designation of AICPA Audit and accounting guides and Statements of Position (AcSEC) on Construction contracts as preferable for justifying... in Government contracts,change in...

... involving Costs included in Inventory.

Construction contracts, Disclosure of Construction in progress,... Advance billing and Progress billings... Reporting standards Accounting consistency description Reporting comparability of Financial statements...

... affecting Accounting consistency Accounting principle changes Reporting entity changes Error correction... affecting Accounting consistency Accounting principle changes in separable from Accounting estimate changes... not affecting Accounting consistency Accounting estimate changes Error correction Classification of accounts Reclassification entries... not affecting Accounting consistency Circumstance changes changes with future effects Materiality Disclosure.

Audited financial statements Qualified opinions Accounting consistency... Audited financial statements example Qualified opinions Three paragraph...opinions Audit evidence lacking Audit scope limitations GAAP departures...

... Contingencies.

Lines of business reporting, Accounting consistency,... Restatement, examples of Qualified opinions... Independent accountants Preferability letter required in SEC filings relating to... to Alternative accounting principles.

Oil and gas producing companies, application of Successful efforts method and Full cost method (petroleum) including Amortization of capitalized Costs, Cost centers, Present value of proved Oil and gas reserves, Mineral properties and... not requiring Restatement of Prior years due to immateriality, cumulative effect of the change to be included in income statements.

Accountants reports to include Opinion date, location, signature, Financial statements covered, reference to GAAS (standards) and GAAP (principles), Auditing procedures omitted,... Accounting consistency and exceptions...

ACCOUNTING CONSISTENCY

UF Consistency in accounting...

BT Auditing standards... BT GAAS (standards)...

RT Qualitative characteristics... RT Reporting standards...

RT Accounting changes... RT Accounting policies...

RT Financial statements... RT GAAP (principles)...

RT Prior years... RT Qualified opinions...

RT Reliability... RT Reporting comparability...

RT Restatement...
ACCOUNTING CONSISTENCY (continued)

Objectives of financial reporting, Qualitative characteristics including Relevance, Reliability, Timeliness of reporting, Reporting comparability and ... APBS 04.073
Stock life insurance companies Qualified opinions GAAP departures ... AUG-SL 117
... effect on Accountants reports for Accounting principle changes and Restatement for Leases to conform with FAS 13/4053 AUIJ01-78/9420
Interim financial statements ... Reporting comparability APB no. 28 AUIJ02-74/9420
Accounting principle changes for Capitalized interest under FAS 34/5155 on Accountants reports as to ... AUIJ02-80/9420
Accountants reports on ... related to Tax deductions for increased Inventory under United Kingdom Tax regulations concerning Stock relief AUIJ03-80/9420
effect of Accounting principle changes by Investors on ... and Reporting comparability in Accountants reports of Principal Independent accountants of Investors using Equity method of accounting AUIJ07-80/9420
Qualified opinions for ... for Accounting principle changes and changes in Classification of accounts affecting Reporting comparability, example related to Extraordinary items AUIJ10-79/9420
Cost accounting Defense contracts ... in Cost accounting procedures CASB 401
Cost accounting Defense contracts ... in Cost allocation CASB 402
Cost accounting, Defense contracts; ... in estimate of Scrap, Direct material costs ... Application of percentage factors CASB-I 401-1
Cost accounting, Defense contracts; ... in Cost allocation for costs related to proposals, Bidding CASB-I 402-1
usefulness of information for Users of financial statements based on primary Qualitative characteristics of Accounting Relevance and Reliability, secondary qualities Reporting comparability including ... subject to Materiality and Benefit cost ratio constraints FAC 02
Disclosure and selection of Accounting policies, Form-vs-substance, Materiality, fundamental accounting assumptions, ... Going concern assumption, Accrual basis accounting IAS 01/9001
Governmental accounting for Leases including Capital leases, ... Form-vs-substance, Related party transactions, Disclosure and Restatement Reporting standards ... description Reporting comparability of Financial statements Accounting changes SAS 01/420.01
Accounting changes affecting ... Accounting principle changes Reporting entity changes Error correction SAS 01/420.06
Accounting changes affecting ... Accounting principle changes inseparable from Accounting estimate changes SAS 01/420.11
Accounting changes not affecting ... Accounting estimate changes Error correction Classification of accounts Reclassification entries SAS 01/420.12
Accounting changes not affecting ... Circumstance changes changes with future effects Materiality Disclosure ... in Accountants reports applicability initial examination Terminology SAS 01/420.17 SAS 01/420.20
... in Accounting principle changes expression of approval in Accountants reports examples Restatement SAS 01/546.01
... Accounting principle changes from GAAP (principles) to GAAP departures Management justification for change Qualified opinions Adverse opinions Three paragraph opinions examples SAS 01/546.04
... Pooling of interests Disclosure Qualified opinions for non Restatement Single year financial statements GAAP departures SAS 01/546.12
... initial examination Audit scope limitations Accountants reports Qualified opinions Three paragraph opinions examples SAS 01/546.14 SAS 01/546.17
... Accounting principle changes in Single year financial statements Disclosure Audited financial statements Qualified opinions ... Accounting changes Audited financial statements Adverse opinions Three paragraph opinions example SAS 02/509.20 SAS 02/509.41
... Lines of business reporting, Auditing procedures, Materiality of segment information, Audit scope, intercompany accounting procedures, Internal control evaluation, Cost allocation and ... SAS 21/435.04
... Lines of business reporting, ... Accounting changes, Restatement, examples of Qualified opinions SAS 21/435.11
Disclosure of variations in presentation of Financial position change statements and Restatement of Prior years presented not affecting Accountants reports regarding ... SAS 43/1010.04
Accountants reports to include Opinion data, location, signature, Financial statements covered, reference to GAAS (standards) and GAAP (principles), Auditing procedures omitted, Accounting changes, ... and exceptions SECSX210.2-02

ACCOUNTING CONTROLS (INTERNAL)  
U Internal accounting control
ACCOUNTING ESTIMATE CHANGES  
UF Changes in accounting estimate  
BT Accounting changes
Disclosure in Financial statements of Contractors of Accounting policies, ... Backlogs on Contracts and Receivables AAG-CON 051
ACCOUNTING ESTIMATE CHANGES (continued)

Illustration of ... for Construction contracts using Percentage of completion method

Type and reporting of Accounting changes including Accounting principle changes, ...
and Reporting entity changes

Error correction vs. ... including Disclosure in Financial statements reporting, ... including Disclosure

Estimated cost to complete and ... on Government contracts, incentive adjustments, Loss recognition and Inventory costing methods

Oil and gas producing companies, Fixed assets, Depreciable assets, Mineral properties, Amortization by Unit of production dep method,

Real estate projects Costs of acquisition, development and Construction in progress including Property taxes, Insurance, Cost allocation, Joint costs, Overhead costs, ... and Abandoned property

Disclosure in income statements of Unusual items and Prior period adjustments, Net income under All inclusive concept or Current operating concept, Accounting principle changes and ...

Accounting changes affecting Accounting consistency Accounting principle changes inseparable from ...

Accounting changes not affecting Accounting consistency ... Error correction Classification of accounts Reclassification entries

ACCOUNTING FIRMS

- BT Industries
- BT Professional services
- RT Accountants
- RT Quality control

effect of non-audit services performed by ... on Audit planning and supervision

Advertising, informative and objective, related to independent accountants and ...

Advertising by ... on publications prepared by others

CPA ... practicing under name of Associations or groups to provide Professional services

Quality control policies and Procedures for ... related to Auditing including 

Accountant independence, Technical training and proficiency, Audit planning and supervision, review of Auditing procedures and Client relations, examples

Quality control standards for CPA ... applicable to Auditing and Accounting and review services, relating to General standards

Documentation of ... compliance with a system of Quality control

Implementation of inspection of Quality control Systems and procedures in CPA

relationship between inspection and monitoring of Quality control Systems and procedures in CPA

Independent accountants responsibilities for compliance with GAAS (standards) under AICPA Code of Professional Ethics and relationship of standards to Quality control standards for ...

interpretation relating to Accountant independence involving Independent accountants or ... financial interests in audit clients and nonclient Affiliates of clients

interpretation relating to Accountant independence involving retired Partners of ...

interpretation relating to Accountant independence involving ... Client relations in a decision-making capacity

ACCOUNTING INTERPRETATIONS

- UF AICPA Accounting Interpretations
- UF FASB Interpretations
- RT Accounting policies
- RT Accounting Principles Board
- RT Accounting Principles Board Opinions
- RT AICPA
- RT GAAP departures
- RT Substantial authoritative support

GAAP (principles), Financial Accounting Standards Board ..., GAAP departures

ACCOUNTING METHODS (PRIN & PRACTICES)

- U Accounting policies

ACCOUNTING METHODS (RECORDKEEPING)

- U Accounting procedures

ACCOUNTING PERIODS

- NT Fiscal years
- RT Accrual basis accounting
- RT Financial statements
- RT Operating cycles
ACCOUNTING PERIODS (continued)

basic features of financial Accounting including Entity concept, Going concern assumption, measurement of Economic activity by Exchange price, ..., Revenue recognition model, Form-vs-substance and Materiality

GAAP (principles) classified as Broad operating principles of Disclosure under Fairness of presentation of Financial statements including Balance sheets, Income statements, Financial position change statements, ... Consolidated financial statements and Equity method of accounting

Cost accounting. Defense contracts, Insurance, measurement of Insurance costs including Administration expenses for Cost allocation to ... based on Insurance premiums or Self insurance, Terminology, examples

Cost accounting, Defense contracts, Cost allocation of Independent Research and development costs, Bidding and proposal Costs by projects to Cost centers in current ..., Terminology and examples, Effective date 3/15/80

ACCOUNTING POLICIES

UF Accounting methods (prin & practices)
UF Accounting practices (prin & methods)
UF Accounting principles
NT Accelerated depreciation methods
NT Accrual basis accounting
NT All inclusive concept
NT Alternative accounting principles
NT Averaging methods
NT Cash basis accounting
NT Classification of accounts
NT Completed contract method
NT Completed transaction method
NT Comprehensive tax allocation
NT Constant dollar accounting
NT Cost accounting
NT Cost method of carrying investments
NT Cost principle
NT Cost recovery method
NT Current operating concept
NT Current writeoff method
NT Declining balance method
NT Deferral method
NT Deposit method
NT Depreciation methods
NT Dollar value LIFO
NT Entity concept
NT Equity method of accounting
NT Estimated value basis
NT Flow through method
NT Full cost method (petroleum)
NT Going concern assumption
NT Gross change method
NT I converted method
NT Instalment revenue recognition method
NT Interest method
NT Interperiod tax allocation
NT Inventory costing methods
NT Liability method of tax allocation
NT LIFO (last in first out)
NT Loss recognition
NT Lower of cost or market principle
NT Market method of carrying investments
NT Matching concept
NT Materiality
NT Modified accrual basis
NT Net change method
NT Net-of-tax method
NT Ninety percent rule
NT Nominal dollar accounting
NT Part purchase part pooling
NT Percentage of completion method
NT Poolings of interests
NT Principles of consolidation
NT Purchase accounting (acquisitions)
NT Ratable charge method
NT Reserve recognition accounting
NT Revenue recognition
NT Standard cost accounting
NT Statutory accounting principles
NT Straight-line method
NT Successful efforts method
NT Sum of digits depreciation method
NT Three month test

APBS 04.114
APBS 04.188
CASB 416
CASB 420
ACCOUNTING POLICIES (continued)

NT Three percent rule
NT Treasury stock method
NT Twenty percent rule
NT Two class method
NT Two year rule
NT Unit of production dep method
RT Accounting
RT Accounting consistency
RT Accounting Interpretations
RT Accounting policy statements
RT Accounting procedures
RT Audit and accounting guides
RT Book/tax differences
RT Conceptual framework of accounting
RT Depreciation costs
RT Depletion costs
RT Disclosure
RT Financial statements
RT GAAP (principles)
RT GAAP departures
RT Historical cost
RT Inadequate disclosure
RT Influence test
RT Reporting comparability
RT Statements of Position (AcSEC)
RT Timeliness of reporting
RT Valuation
RT Weighted average

... for Construction contracts involving selection of Percentage of completion method or Completed contract method, determining Cost centers, Revenue recognition and Loss recognition, Estimated cost to complete and Costs of Equipment and small tools

... for Construction contracts involving selection of Percentage of completion method or Completed contract method, determining Cost centers, Revenue recognition and Loss recognition, Estimated cost to complete and Costs of Equipment and small tools


Disclosure in Financial statements of Contractors of ... Accounting estimate changes, Backlogs on Contracts and Receivables

Savings and loan associations, ... and Auditing procedures for Cash, Investments in Securities, Investment impairment allowances, Loans receivable, repurchase agreements and Short positions in Securities trading

Savings and loan associations, ... and Auditing procedures for Cash, Investments in Securities, Investment impairment allowances, Loans receivable, repurchase agreements and Short positions in Securities trading

Savings and loan associations, ... and Auditing procedures for Loans receivable including Audit evidence, Loan loss allowances, Bad debt expenses, Confirmation of loans, Property taxes, accrued Interest income

Revenue recognition for Sales of Receivables with recourse, delayed recognition method preferred to immediate recognition method. ... Disclosure in Financial statements of Contingencies and Dealers reserves, examples

Fire and casualty companies, ... for GAAP (principles) and Statutory accounting principles. Alternative accounting principles related to Insurance premiums and Revenue recognition, Policy acquisition costs, Amortization, Loss recognition and Long term gains, unrealized gains and losses.

Real estate companies including Corporate joint ventures and Partnerships, ... related to Investments in Real estate, application of Equity method of accounting, Cost method of carrying investments, Disclosure of Costs, Investment impairment allowances and capital contributions

... for Nonprofit organizations. Financial statements presented on Accrual basis accounting under GAAP (principles), Fund accounting procedures for Unrestricted funds and Restricted funds

Construction contracts and Production type contracts, ... and Disclosure for Contingencies under Percentage of completion method and Completed contract method including Revenue recognition and Pricing, Estimated cost to complete, Claims, Loss recognition, Gross profits and Accounting changes

... for Intangible assets and Goodwill associated with Step acquisitions including Amortization

... for acquisition of Minority interests by Parent companies or Subsidiaries including Purchase accounting (acquisitions)

... applicable to Poolings of interests method including reporting combined Operating income and Operating losses, Intercompany transactions, Business combination costs, Divestiture, Recording date, Consummation date, Disclosure and Restatement of Prior years

... for Purchase accounting (acquisitions) including Historical cost, Cost allocation, Business combination costs, Contingent shares, other Contingencies, Goodwill, Negative goodwill, Valuation of Assets & Liabilities and Recording date, Consummation date

AAG-CON 019
AAG-CON 028
AAG-CON 051
AAG-SLA 018
AAG-SLA 022
AAG-SLA 030
ACC-SOP 74-06
ACC-SOP 78-09
ACC-SOP 78-10
ACC-SOP 81-01
ACIJ03-73/160
ACIJ12-71/B50
APB 16.50/B50
APB 16.66/B50

15
ACCOUNTING POLICIES (continued)

Business combinations accounted for by Poolings of interests method including Minority interests in Fifty percent owned corporations, Plan of combination and exceptions to ... printed... 
... for Intangible assets including Valuation, Amortization and Writing off of Goodwill 
... in accordance with GAAP (principles) adopted in preparing Financial statements, Disclosure requirements for Accounting policy statements and Alternative accounting principles 
Stock options and Employee stock purchase plans, ... for Personnel costs including Measurement data and Phantom stock compensation plans 
... for Interim financial statements including Revenue recognition, Cost allocation and Seasonal business fluctuation 
statement by Accounting Principles Board on studies of ... 
... for Capital in excess of par value including exception for Reorganization Accounting opinion. Accounting description, ... , GAAP (principles) 
Airlines ... related to Revenue recognition including Statistical sampling for ticket Sales, Sales returns, Billings, Receivables, Liabilities, Deferred income and Intercompany transactions 

Banks ... and Classification of accounts for Investments in Securities, Debt discounts, Debt premiums, Amortization, Realized gains & losses by Completed transaction method including Auditing procedures 
Banks ... for Loans receivable including Interest income, Commitment fees, trouble Debt restructuring and Origination costs 
Banks, ... internal accounting control and Auditing procedures for Demand deposits and Time deposits 
Colleges and universities ... summary 
Colleges and universities ... description Internal control Auditing procedures Fund accounting procedures 
Fire and casualty companies Insurance premiums Unearned premium reserves ... 
Fire and casualty companies Insurance underwriting losses & Loss adjustment expenses Accounting procedures Statutory accounting principles
Reinsurance... 
Finance companies ... for Deferred income Interest income & Revenue recognition Sum of digits depreciation method Straight-line method fixed percentage method 
... for Government contracts, Revenue recognition and Loss recognition under GAAP (principles). Percentage of completion method, Completed contract method, and unit of delivery method 
Disclosure in Financial statements of ... Receivables, Inventory, Advance billings and Progress billings related to Government contracts 
Investment companies ... Valuation Securities Financial statements 
Governmental accounting ... 
Stock life insurance companies ... GAAP (principles) applicability 
Disclosure of GAAP departures in Special reports on Financial statements prepared according to ... specified in an agreement, examples of Accountants reports 
Fire and casualty companies and Reinsurance enterprises, ... for Contingencies of catastrophe losses including Accrued liabilities, Loss reserves and Deferred income of Insurance premiums 
... for Insurance costs under Insurance or Reinsurance Contracts with Mutual companies 
... for Marketable securities investments including Lower of cost or market principle, Investment impairment allowances, Realized gains & losses, Unrealized gains & losses. Classification of accounts as Current assets or Noncurrent assets in classified Balance sheets 
... for Leases by Lessees and Lessors, classification criteria for Capital leases, Operating leases, Sales-type leases, Direct financing leases, Leveraged leases including classification of extension, Renewal options and lease involving Real estate and Revenue recognition 
... used in preparing Lines of business reporting including disaggregation of Consolidated financial statements, Intercompany transactions, Equity method of accounting, Subsidiaries 
Oil and gas producing companies, ... and capitalization of Costs of certain Assets, applicability to Regulated industries 
... and Reporting standards in AICPA Audit and accounting guides considered preferable for justifying Accounting principle changes by Banks and Savings and loan associations 
... and Reporting standards in AICPA Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting changes 
... and Reporting standards in AICPA Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Contractors on Construction contracts 
... and Reporting standards in AICPA Statements of Position (AcSEC) and Audit and accounting guides considered preferable for justifying Accounting principle changes by Contractors on Government contracts
... and Reporting standards in AICPA Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Colleges and universities...

FAS 32.11/Ed8

... and Reporting standards in AICPA Audit and accounting guides considered preferable for justifying Accounting principle changes in Health and welfare benefit plans...

FAS 32.11/Em6

... and Reporting standards in AICPA Audit and accounting guides considered preferable for justifying Accounting principle changes by Finance companies...

FAS 32.11/Fi4

... and Reporting standards in AICPA Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Hospitals...

FAS 32.11/He4

... and Reporting standards in AICPA Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Investment companies...

FAS 32.11/In8

... and Reporting standards in AICPA Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Mortgage banks...

FAS 32.11/Mo4

... and Reporting standards in AICPA Audit and accounting guides, Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Nonprofit organizations...

FAS 32.11/No5

... and Reporting standards in AICPA Audit and accounting guides and Statements of position (AcSEC) considered preferable for justifying Accounting principle changes by Real estate companies...

FAS 32.11/Re2

... and Reporting standards in AICPA Audit and accounting guides, considered preferable for justifying Accounting principle changes by Security broker-dealers...

FAS 32.11/St4

... for Defined benefit plans including Disclosure in Financial statements of net Assets available for benefits, Employer contributions Receivables, plan Investments, operating assets, actuarial Present value of accumulated Pension plans benefits and changes in Actuarial assumptions...

FAS 35.001/P65

Cable television companies, Revenue recognition and ... for Costs during prematurity period, Depreciation costs, Amortization, Capitalized interest, Franchise operations and Franchise agreements, Terminology...

FAS 51.04/Ca4

... for companies including Stock life insurance companies, Fire and casualty companies and Title insurance companies, classification of Insurance Contracts as short-duration or long-duration...

FAS 60.01/In6

... for Policyholders surplus, Income taxes payable and Retained earnings...

FAS 60.60/I42

... Title insurance companies ... for Title plant including Asset valuation allowances, capitalization of Costs, Maintenance costs, storage and retrieval costs and reporting Sales of title plant...

FAS 61/T17

... for Broadcasting industry including Licenses (assets) Contracts, Amortization of capitalized Costs, Broadcast rights, Nonmonetary transactions, network Affiliates and Disclosure of Commitments...

FAS 63.01/Br5

... for Mortgage banks, Sales of Mortgage loans receivable at Lower of cost or market principle including Asset valuation allowances and Related party transactions with Affiliates...

FAS 65.01/Mo4

Accounting terminology and Disclosure of ... for Interest rate futures contracts, Forward exchange contracts and standby Contracts...

FAST81-01/86

Disclosure and selection of .... Form-vs-substance, Materiality, fundamental accounting assumptions, Accounting consistency, Going concern assumption, Accrual basis accounting...

IAS 01/9001

... for Revenue recognition and Loss recognition for Construction contracts including Fixed price contracts and Cost-plus fixed fee contracts under Completed contract method or Percentage of completion method with reliable Estimated cost to complete including Product warranties and Cost allocation...

IAS 11/9011

... for Fixed assets including Historical cost, Recoverable amount, Nonmonetary transactions, Property retirement, Abandoned property and Disclosure...

IAS 16/9016

... for Leases by Lessees and Lessors including Terminology, Capital leases, Operating leases, Sale and leaseback transactions and Disclosure requirements...

IAS 17/9017

Pension plans, ... for Defined benefit plans and Defined contribution plans including Disclosure in Financial statements of employers...

IAS 19/9019

... for Disclosure of government Grants and Government agencies assistance including Matching concept, Deferred income and Receivables...

IAS 20/9020

Governmental accounting, Restatement of GAAFR, ... Objectives of financial reporting, Conformity with GAAP (principles) and Terminology...

NGCA 01 01

GAAP (principles) and Substantial authoritative support, order of authority of sources of established ...

SAS 43/1010.07

SEC policy statement on ... and Reporting standards for Financial statements in SEC filings including role of Financial Accounting Standards Board Substantial authoritative support and GAAP (principles)...

SEC-FRR 101

Oil and gas producing companies, definition of proved Oil and gas reserves including ... applicable to Regulated industries and Comprehensive tax allocation by Deferral method for Income taxes...

SEC-FRR 406.01

Financial statements in SEC filings to be in conformity with GAAP (principles) using generally accepted Terminology and Cents elimination, ... for Foreign corporations using other than Form 20-F...

SECSX210.4-01
Disclosure requirements for Oil and gas producing companies in SEC filings based on reserve recognition accounting.

**ACCOUNTING POLICY STATEMENTS**
- RT Accounting policies
- RT Financial statement notes
- RT Financial statements

Colleges and universities, proposed amendment to Industry Audit Guide, referring to the preparation of financial statements. Accounting standards and guidelines adopted in preparing financial statements, disclosure requirements for... and alternative accounting principles.

**ACCOUNTING PRACTICES (PRIN & METHODS)**
- U Accounting policies

**ACCOUNTING PRACTICES (RECORDKEEPING)**
- U Accounting procedures

**ACCOUNTING PRINCIPLE CHANGES**
- UF Changes in accounting principles
- BT Accounting changes
- RT Preferability letter

Type and reporting of accounting changes including... and accounting estimate changes and reporting entity changes.

Disclosure of... in income statements including restatement of prior years, illustration of a change in depreciation costs, amortization.

Earnings per share presented for cumulative effect of... and reporting entity changes including restatement of all prior years financial statements. Disclosure requirements for financial statements. Illustrations of reporting... including restatement of prior period financial statements.

Illustration of reporting... in construction contracts.

LIFO (last in first out) Disclosure Accountants reports. Accounting consistency effect on accountants reports for... and restatement for losses to conform with FAS 13/4053 for capitalized interest under FAS 34/5155 on accountants reports as to accounting consistency.

Effect of... by investors on accounting consistency and reporting comparability in accountants reports of principal independent accountants of investors using equity method of accounting.

Qualified opinions for accounting consistency for... and changes in classification of accounts affecting reporting comparability, example related to extraordinary items.

Accounting consistency effect on accountants reports for... for defined benefit plan changes in disclosure requirements. Lines of business reporting. Restatement for... or business combinations accounted for by pooling of interests.

Accounting policies and reporting standards in AICPA audit and accounting guides considered preferable for justifying... by banks and savings and loan associations.

Accounting policies and reporting standards in AICPA audit and accounting guides and statements of position (AcSEC) considered preferable for justifying... by contractors on construction contracts.

Accounting policies and reporting standards in AICPA statements of position (AcSEC) and audit and accounting guides considered preferable for justifying... by contractors on government contracts.

Accounting policies and reporting standards in AICPA audit and accounting guides and statements of position (AcSEC) considered preferable for justifying... by colleges and universities.

Accounting policies and reporting standards in AICPA audit and accounting guides considered preferable for justifying... in health and welfare benefit plans.

Accounting policies and reporting standards in AICPA audit and accounting guides considered preferable for justifying... by finance companies.

Accounting policies and reporting standards in AICPA audit and accounting guides and statements of position (AcSEC) considered preferable for justifying... by hospitals.

Accounting policies and reporting standards in AICPA audit and accounting guides and statements of position (AcSEC) considered preferable for justifying... by investment companies.

SECX210.4-10K

APB 20.02/A06

APB 20.17/A06

APB 20.20/E09

APB 20.34/A35

APB 20.41/A06

APB 20.45/A35

AUIJ01-75/9420

AUIJ01-78/9420

AUIJ02-80/9420

AUIJ07-80/9420

AUIJ10-79/9420

AUIJ12-80/9420

FAS 14.040/S20

FAS 32.10/B17

FAS 32.11/C04

FAS 32.11/C05

FAS 32.11/Ed8

FAS 32.11/Em6

FAS 32.11/F4

FAS 32.11/He4

FAS 32.11/In8
ACCOUNTING PRINCIPLE CHANGES (continued)

Accounting policies and Reporting standards in AICPA Statements of Position (AcSEC) considered preferable for justifying ... by Mortgage banks FAS 32.11/Mo4
Accounting policies and Reporting standards in AICPA Audit and accounting guides; Statements of Position (AcSEC) considered preferable for justifying ... by Nonprofit organizations FAS 32.11/No5
Accounting policies and Reporting standards in AICPA Audit and accounting guides; Statements of position (AcSEC) considered preferable for justifying ... by Real estate companies FAS 32.11/Re2
Accounting policies and Reporting standards in AICPA Audit and accounting guides; considered preferable for justifying ... by Security broker-dealers FAS 32.11/Si4
Income taxes, examples of Classification of accounts of Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet) for Timing differences including installment receivables, ... Depreciation costs, Construction contracts, Foreign subsidiaries & Capital leases
Disclosure in Income statements of Unusual items and Prior period adjustments, Net income under All inclusive concept or Current operating concept, ... and Accounting estimate changes IAS 08/9008
Accounting changes affecting Accounting consistency ... Reporting entity changes SAS 01/420.06
Accounting changes affecting Accounting consistency ... inseparable from Accounting estimate changes SAS 01/420.11
Accounting consistency ... expression of approval in Accountants reports examples Restatement SAS 01/546.01
Accounting consistency ... from GAAP (principles) to GAAP departures Management justification for change Qualified opinions Adverse opinions Three paragraph opinions examples SAS 01/546.04
Accounting consistency ... in Single year financial statements Disclosure Oil and gas producing companies, Preferability letter not required for New SEC registrants ... related to Full cost method (petroleum) or successful efforts method SEC-SAB47 12C

ACCOUNTING PRINCIPLES

U Accounting policies

ACCOUNTING PRINCIPLES BOARD

UF AICPA Accounting Principles Board
UF APB
RT Accounting Interpretations
RT GAAP departures
RT Substantial authoritative support
statement by ... on studies of Accounting policies APBS 01
summary of ... Statement 4 on financial Accounting including Financial statements, Objectives of financial reporting, Elements of financial statements and Users of financial statements APBS 04.009

ACCOUNTING PRINCIPLES BOARD OPINIONS

UF Opinions of the APB
RT Accounting Interpretations
GAAP (principles) classified as Detailed accounting principles in ... Accounting Research Bulletins, SEC pronouncements, Audit and accounting guides and others APBS 04.202
GAAP (principles) applicability to Accountants reports GAAP departures FASB Statements ... ET-RULE 203.01

ACCOUNTING PROCEDURE MANUALS

RT Accounting records
Internal control evaluation and study of Planning and supervision, reliance on Internal auditors, review of Documentation, ... Organization plans, Internal administrative control and Compliance testing, Audit risks and Materiality of weaknesses in Internal accounting control SAS 30/642.13

ACCOUNTING PROCEDURES

UF Accounting methods (recordkeeping)
UF Accounting practices (recordkeeping)
UF Accounting systems
NT Bank reconciliation
NT Fund accounting procedures
NT Governmental accounting
NT Intercompany accounting procedures
NT Premium balance accounting procedures
RT Accounting
RT Accounting policies
RT Accounting records
RT Charts of accounts
ACCOUNTING PROCEDURES (continued)

RT Conceptual framework of accounting
RT Cost accounting
RT Internal control
RT Internal control evaluation
RT Uniform systems of accounts

Savings and loan associations, ... for Revenue recognition and Loss recognition on Sales of Loans receivable, undisbursed Mortgage loans receivable, Commitments, troubled Debt restructuring and Loan loss allowances AAG-SLA 034

Accounting terminology, income statements, Retained earnings, ... 
Airlines ... and Auditing procedures for Aircraft Maintenance costs, Insurance costs, Personnel costs, Fixed assets and Depreciation costs, Leases. Property retirement, Preoperating costs and Deferred costs AUG-AIR 48

Security broker-dealers Accounting records & ... description Charts of accounts examples AUG-BRD 011

Security broker-dealers Put and call options Auditing procedures ... 
Fire and casualty companies ... Insurance premiums description Premium balance accounting procedures Reinsurance Accounting records AUG-FCI 19

Fire and casualty companies Insurance underwriting losses & Loss adjustment expenses ... Statutory accounting principles Reinsurance Accounting policies AUG-FCI 34

Finance companies Dealers reserves, ... & description AUG-FIN 055
Finance companies Insurance coverage for Loans receivable ... AUG-FIN 058
Medicare ... Patient revenue AUG-MED 22
Stock life insurance companies description State regulation SEC fillings AUG-SLI 003
Voluntary health & welfare organizations Charitable contributions Cash fund raising techniques ... Pledges receivable Internal control AUG-VHW 14

Independent accountants study and evaluation of ... and related Internal control evaluation including Auditing procedures, Compliance testing and substantive testing and communication of weaknesses in Internal control IAG 06/8006

Management responsibility in Internal control, revised Terminology for Internal administrative control including Organization plans and ... and Internal accounting control including Asset security and Reliability of Accounting records SAS 01/320.13

Internal accounting control basic concepts including Benefit cost ratio. Management responsibility, Data processing, Limitations, Employees Division of duties and review of ... SAS 01/320.30

ACCOUNTING RECORDS
NT Invoices
NT Payroll records
NT Perpetual inventory records
RT Accounting procedure manuals
RT Accounting procedures
RT Adjusting entries
RT Audit trails
RT Charts of accounts
RT Records retention
RT Tax basis

Employees Fringe benefit plans operating and administrative characteristics including Pension Reform Act of 1974, US Department of Labor Statutes & regulations, Fiduciaries and ... AAG-EBP 001

Banking Trusts department, Common trust funds, Pension funds, ... Trustees fee revenue, Internal accounting control and Auditing procedures AUG-BNK 098

Security broker-dealers ... & Accounting procedures description Charts of accounts examples AUG-BRD 011

Fire and casualty companies Accounting procedures Insurance premiums description Premium balance accounting procedures Reinsurance ... AUG-FCI 19

Investment companies Investments ... Internal control AUG-INV 023

Computer service bureaus ... services Organization plans AUG-SCR 01

guide to audit, review or compile Personal financial statements including Independent accountant appointment, Client relations, Assets and Liabilities at Estimated value basis on Current cost accounting, ... use of Specialists and Representation letters GUD-PFS 01

Audit evidence related to Relevance, measure, Reliability and Benefit cost ratio, methods of obtaining through Compliance testing and substantive procedures including Internal control evaluation, inspection of ..., Inventory observation, Confirmation, Analytical review procedures and inquiry IAG 08/8008

Auditors working papers, Documentation including Audit planning and supervision, Audit evidence, Audit programs, Contracts, Minutes of meetings, Internal control evaluation, Representation letters and ... also Confidential relationships and Records retention IAG 09/8009

Management responsibility in Internal control, revised Terminology for Internal administrative control including Organization plans and Accounting procedures and Internal accounting control including Asset security and Reliability of ... SAS 01/320.13
ACCOUNTING RECORDS (continued)

Internal control reports by Independent accountants on Internal accounting control, objectives including Asset security, Reliability of ..., Conformity with GAAP (principles) and Management authorization, relation to Auditing procedures, Audit scope and Foreign Corrupt Practices Act of 1977

nature of Audit evidence including ..., Documentation, Contracts, Checks (documents), Invoices, Minutes of meetings, Confirmation, Representation letters, Inventory observation and inspection

Security broker-dealers responsibilities for ... including Confirmation and Computer service bureaus

ACCOUNTING SYSTEMS
Accounting procedures

ACCOUNTING TERMINOLOGY
BT Terminology

Interperiod tax allocation of Income taxes including Deferred tax credits (balance sheet), Deferred tax debits (balance sheet), Intraperiod tax allocation, Permanent book/tax differences, Timing differences and ... Earnings per share, Glossaries and ...

presentation of Discontinued operations in Income statements including Divestiture, Measurement date, Loss recognition, Realized gains & losses, Prior period adjustments, Disclosure, Earnings per share and ..., Income from continuing operations GAAP (principles) and ... for Financial statements of business enterprises

Classification of accounts in Balance sheets of Current assets and Current liabilities under GAAP (principles) based on one year period or Operating cycles, definition of Working capital under Going concern assumption, ...

accounting for Stock dividends and Stock splits by Shareholders and the issuers including Cost allocation and Retained earnings capitalization, ...

..., Accounting description, Accounting policies, GAAP (principles) ...

..., Balance sheets, Assets Liabilities, Assets and Liabilities Statements ...

..., Income statements, Retained earnings, Accounting procedures ...

..., Valuation, Equity ...

..., Auditing, GAAP (principles), Accountants reports, SEC33 ...

..., Depreciation costs of Fixed assets, Maintenance costs, Obsolescence Cost allocation, Amortization ...

..., Reserves, Asset valuation allowances, Contingency reserves, Appropriated retained earnings, Accrued liabilities, United Kingdom Companies Act ...

..., Equity, Capital stock, Capital in excess of par value, Retained earnings restrictions, Retained earnings, Quasi reorganization ...

..., Proceeds, Revenue, Net income ...

..., Book value, Valuation, Equity ...

..., Costs ...

Leases, ... and Glossaries

Price level changes, ... and Glossaries

... and Disclosure of Accounting policies for Interest rate futures contracts, Forward exchange contracts and standby Contracts ...

..., Unusual items and Prior period adjustments ...

..., Contingencies and Subsequent events ...

Accounting for Income taxes in Financial statements including ... and explanations of differences between Pretax income and Taxable income in Tax returns, Timing differences and Permanent book/tax differences, Disclosure requirements

ACCOUNTS PAYABLE
UF Advances payable
UF Trade accounts payable
BT Liabilities
RT Confirmation
RT Creditors
RT Cutoff tests

Disciplinary proceedings, Homer E Kerlin, Olson Company Inc, H L Green Company Inc, Audit scope, Auditing procedures, Inventory, ..., Fixed assets, GAAP noncompliance

ACCOUNTS RECEIVABLE
UF Debtors (UK)
UF Trade accounts receivable
BT Assets
BT Receivables
RT Account balance aging
RT Confirmation
RT Sales

SEC-AAER AS105
ACCOUNTS RECEIVABLE (continued)

Computer assisted audit techniques, generalized computer audit software, Auditing procedures including Sample selection methods, Analytical review procedures, Audit evidence, Documentation, Confirmation and examples for Inventory and...

AAG-CAA 06

Computer assisted audit techniques, examples of application work plans using generalized Computer audit software for Fixed assets, and Confirmation

AAG-CAA 17

Computer assisted audit techniques, coding and testing of Systems analysis and Punched card tabulating systems using generalized Computer audit software, editing and testing on clients Computers with data files or test data, example of Account balance aging of...

AAG-CAA 28

Hospital Auditing procedures Cash pooling of Investments... Third party reimbursement Inventory Fixed assets

AUG-HOS 17

ACCRUAL BASIS ACCOUNTING

BT Accounting policies
RT Accounting periods
RT Cash basis accounting
RT Financial statements
RT Revenue recognition

Book/tax differences for Contractors using Cash basis accounting or... for income taxes including Interperiod tax allocation and Timing differences

Defined benefit plans Financial statements on... presentation of net Assets available for plan benefits including Investments at Fair market value, Contracts with Insurance companies, Common trust funds; Receivables from Employer contributions and Commitments; Accrued liabilities

AAG-CON 041

Defined contribution plans Financial statements on... in accordance with GAAP (principles), reporting requirements under Pension Reform Act of 1974, net Assets available for plan benefits including Investments at Fair market value, Receivables from Employer contributions and Commitments

AAG-EBP 009

Health and welfare benefit plans Financial statements on... statement of net Assets including Investments at Fair market value, Contracts with Insurance companies, Receivables from Employer contributions and Commitments; Insurance costs, Experience premium refunds and Claims

AAG-EBP 016

Savings and loan associations Insurance for Time deposits under Federal Savings & Loan Insurance Corp. ..., Bank examiners and requirements for Audited financial statements

AAG-SLA 003

Fund accounting procedures for Governmental accounting in proposed amendment to Industry Audit guide, including Revenue on... and Modified accrual basis, expenditures related to Personnel costs, Vacation costs, Sick leave, Interest income and Interest costs

ACC-SOP 75-03

Accounting policies for Nonprofit organizations, Financial statements presented on... under GAAP (principles), Fund accounting procedures for Unrestricted funds and Restricted funds

ACC-SOP 78-10

Personal financial statements prepared on... form and methods of presentation including Assets and liabilities statements, Net assets change statements and Comparative financial statements

... for Pension costs including Amortization of Unfunded prior service costs

... for Deferred compensation plans under Employment contracts

... for basic features of financial Accounting including Entity concept, Going concern assumption, measurement of Economic activity by Exchange price, Accounting periods, Form-vs-substance and Materiality

Governmental accounting... Modified accrual basis Fund accounting procedures Funds (entities)

APB 04.114

ACC-SOP 82-01

Voluntary health & welfare organizations... Cash basis accounting Affiliates Accountants reports examples Financial statements

AUG-SLG 013

AUG-VHW 32

Accrued liabilities of employers for Compensation plans for Absentees Employees under... for Personnel costs including Sick leave, Vacation costs, Holiday premium pay and other Fringe benefit plans

FAS 43/C44

Disclosure and selection of Accounting policies, Form-vs-substance, Materiality, fundamental accounting assumptions, Accounting consistency, Going concern assumption...

IAS 01/9001

Governmental accounting, use of... Cash basis accounting and Modified accrual basis Accounting, Budgets and Appropriations

NCGA 01 10

Governmental accounting, Revenue recognition for Grants, Entitlements and Shared revenue on Modified accrual basis or... examples of Financial statements

NCGA 02 02

ACCURED EXPENSES

U Accrued liabilities

ACCURED LIABILITIES

UF Accrued expenses
UF Estimated liabilities
UF Liabilities of estimated amount
UF Liability reserves
BT Liabilities
BT Reserves
ACCUMULATED LIABILITIES (continued)

NT Dividends payable
NT Loss reserves
NT Pension liabilities

Defined benefit plans Financial statements on Accrual basis accounting, presentation of net Assets available for plan benefits including investments at Fair market value. Contracts with insurance companies, Common trust funds, Receivables from Employer contributions and Commitments, ...

Savings and loan associations, Mortgage bonds. Long term debt, ... and Deferred Income, GAAP departures

Classification of accounts of Pension costs in Balance sheets as ... or Prepaid expenses including Unfunded prior service costs

Stock options ... Personnel costs Matching concept

Real estate and personal Property taxes, Classification of accounts of ... in Balance sheets and Income statements and Recording date

Accounting terminology, Reserves, Asset valuation allowances, Contingency reserves, Appropriated retained earnings, ..., United Kingdom Companies Act

Fire and casualty companies and Reinsurance enterprises, Accounting policies for Contingencies of catastrophe losses including ..., Loss reserves and Deferred income of insurance premiums ...

... of employers for Compensation plans for Absentees Employees under Accrual basis accounting for Personnel costs including Sick leave, Vacation costs, Holiday premium pay and other Fringe benefit plans

ACCUMULATED AMORTIZATION
UF Allowances for amortization
UF Amortization allowances
BT Asset valuation allowances
BT Reserves
RT Amortization

amendment of Disclosure requirements for Fixed assets, Accumulated depreciation, ... and Accumulated depletion in SEC schedules

SEC schedules for Accumulated depreciation, Accumulated depletion, ... and Property retirement

SEC-FRR 209

ACCUMULATED DEPLETION
UF Allowances for depletion
UF Depletion allowances
BT Asset valuation allowances
BT Reserves
RT Depletion costs

Asset valuation allowances, Balance sheets Classification of accounts including Accumulated depreciation, ... and Doubtful account allowances

amendment of Disclosure requirements for Fixed assets, Accumulated depreciation, Accumulated amortization and ... in SEC schedules

SEC schedules for Accumulated depreciation, ..., Accumulated amortization and Property retirement

SEC-FRR 209

SEC-FRR 209

ACCUMULATED DEPRECIATION
UF Allowances for depreciation
UF Depreciation allowances
UF Depreciation reserve
UF Reserve for depreciation
BT Asset valuation allowances
BT Reserves
RT Depreciation costs
RT Fixed assets

Asset valuation allowances, Balance sheets Classification of accounts including ..., Accumulated depletion and Doubtful account allowances

Disclosure of Depreciation methods including Depreciation costs, ..., Classification of accounts of Fixed assets by nature or function

Bank: Classification of accounts of Fixed assets including Buildings, Equipment, leasehold improvements, ..., Amortization and basis of Valuation

amendment of Disclosure requirements for Fixed assets, ..., Accumulated amortization and Accumulated depletion in SEC schedules

offsetting Gains or losses from disposition of Equipment against Depreciation costs or...

SEC schedules for ..., Accumulated depletion, Accumulated amortization and Property retirement

SEC schedules for certain Real estate companies for Real estate Investments and related ...

ACCUMULATED INCOME TAX PREPAYMENTS
U Deferred tax debits (balance sheet)
ACCUMULATED INCOME TAX REDUCTIONS

U Deferred tax credits (balance sheet)

ACQUISITION DATE

U Consummation date

ACQUISITIONS & MERGERS

U Business combinations

ACSEC STATEMENTS OF POSITION

U Statements of Position (AcSEC)

ACTUARIAL ASSUMPTIONS

RT Actuarial cost methods
RT Actuarial gains & losses
RT Pension costs
RT Policy reserves

Defined benefit plans Financial statements, presentation of Net assets change statements, Present value of accumulated plan benefits, Interest rate, ..., Vested benefits, Benefits paid and Disclosure requirements

Pension costs and Actuarial gains & losses from changes in ... including Averaging methods, Amortization of Unfunded prior service costs

Pension costs, Accounting changes including changes in Actuarial cost methods and

Pension costs and Pension plans including Actuarial study, ..., Benefit cost ratio of excluding some Employees, Actuarial cost methods, Pension funds, Amortization of Unfunded prior service costs, Actuarial gains & losses, Unrealized gains & losses and Vested benefits

... involved in Pension costs including Deferred compensation plans Profit sharing plans, Foreign subsidiaries, Employees, Actuarial cost methods, Averaging methods, Actuarial gains & losses, Vested benefits, Actuarial study, Actuaries, Annuities and Pension plans Pension funds

Accounting policies for Defined benefit plans including Disclosure in Financial statements of net Assets available for benefits, Employer contributions Receivables, plan Investments, operating assets, actuarial Present value of accumulated Pension plans benefits and changes in ...

FAS 35.001/Pe5

ACTUARIAL COST METHODS

RT Actuarial assumptions
RT Pension costs

provision for Pension costs based on ... including Unfunded prior service costs, defined minimum and maximum methods

Pension costs and acceptable ...

Pension costs and actuarial Valuation including Actuarial valuation date, ...

Pension costs, Accounting changes including changes in ... and Actuarial assumptions

Pension costs and Pension plans including Actuarial study, Actuarial assumptions, Benefit cost ratio of excluding some Employees, ..., Pension funds, Amortization of Unfunded prior service costs, Actuarial gains & losses, Unrealized gains & losses and Vested benefits

Actuarial assumptions involved in Pension costs including Deferred compensation plans Profit sharing plans, Foreign subsidiaries, Employees, ..., Averaging methods, Actuarial gains & losses, Vested benefits, Actuarial study, Actuaries, Annuities and Pension plans Pension funds

Pension costs and Pension plans, ... for Defined benefit plans and Defined contribution plans including Actuarial gains & losses, Insured pension plans, Funded pension plans, Overfunded pension plans, Unfunded pension plans, Pension funds and Pension plan funding

Governmental accounting for Defined benefit plans Financial statements including Disclosure of actuarial Present value of credited projected benefits, Valuation of Investments and Pension liabilities, Supplementary information on Pension funds, ... and Financial summaries

NCGA 06 01

ACTUARIAL GAINS & LOSSES

RT Actuarial assumptions
RT Gains
RT Pension costs

Pension costs and ... from changes in actuarial assumptions including Averaging methods, Amortization of Unfunded prior service costs

Pension costs and separate adjustments of ... with application of spreading and Averaging methods

Pension costs and Pension plans, recognition of other ...

ACPP 23/P15

ACPP 26/P15

ACPP 29/P15

ACPP 46
Pension costs and Pension plans including Actuarial study. Actuarial assumptions, Benefit cost ratio of excluding some Employees, Actuarial cost methods, Pension funds, Amortization of Unfunded prior service costs, ... Unrealized gains & losses and Vested benefits
Actuarial assumptions involved in Pension costs including Deferred compensation plans Profit sharing plans, Foreign subsidiaries, Employees, Actuarial cost methods, Averaging methods, ..., Vested benefits, Actuarial study, Actuaries, Annuities and Pension plans Pension funds
Pension costs and Pension plans, Actuarial cost methods for Defined benefit plans and Defined contribution plans including ..., Insured pension plans, Funded pension plans, Overfunded pension plans, Unfunded pension plans, Pension funds and Pension plan funding
Cost accounting, Defense contracts, assignment of ... to Cost accounting periods and allocation of Pension costs in Lines of business reporting, examples

ACTUARIAL STUDY
RT Pension costs
Pension costs and Pension plans including ..., Actuarial assumptions, Benefit cost ratio of excluding some Employees, Actuarial cost methods, Pension funds, Amortization of Unfunded prior service costs, Actuarial gains & losses, Unrealized gains & losses and Vested benefits
Actuarial assumptions involved in Pension costs including Deferred compensation plans Profit sharing plans, Foreign subsidiaries, Employees, Actuarial cost methods, Averaging methods, Actuarial gains & losses, Vested benefits, ..., Actuaries, Annuities and Pension plans Pension funds

ACTUARIAL VALUATION DATE
BT Date
RT Pension costs
RT Vested benefits
Pension costs and actuarial Valuation including ..., Actuarial cost methods
Disclosure for Defined benefit plans including actuarial Present value of Vested benefits and nonvested benefits, net Assets of Pension plans, assumed Return on investment and ...

ACTUARIES
BT Industries
BT Professional services
BT Specialists
RT Pension costs
RT Policy reserves
Auditing procedures for Employees data and plan obligations applied to Defined benefit plans, Defined contribution plans and Health and welfare benefit plans including using ... work and illustrative letters
Pension costs, Auditing procedures and role of ... including Pension plans, Defined contribution plans, Defined benefit plans, Contracts with Life insurance companies & Confirmation
Actuarial assumptions involved in Pension costs including Deferred compensation plans Profit sharing plans, Foreign subsidiaries, Employees, Actuarial cost methods, Averaging methods, Actuarial gains & losses, Vested benefits, Actuarial study, ..., Annuities and Pension plans Pension funds
Stock life insurance companies Auditing procedures Policy reserve reliance on ... new & established companies
Stock life insurance companies reference reliance on ... in Accountants reports
Accountant independence, CPA as ...
Incompatible occupations ...
Using work of a specialist, ..., Appraisal, Attorneys, Valuation, Audit evidence

ADDRESSSEE
RT Accountants legal liabilities
RT Accountants reports
RT Distribution
RT Management reports
RT Special reports
Accountants reports Audited financial statements ...
Date and ... of Letters for underwriters, introduction and statement of Accountant independence, compliance with SEC requirements and Accountants reports
Disciplinary proceedings, Price Waterhouse & Co McKesson & Robbins Inc Independent accountant appointment Audit committees Accounts reports ... Shareholder meetings reports to Shareholders

ADJUSTED BASIS
U Tax basis

SAS 02/509.08
SAS 38/631.08
SEC-AAER AS019

SAS 11/336
AUG-SLI 095
AUG-SLI 122
ET-RLNG 191.107
ET-RLNG 591.229
SAS 11/336
AUG-SLI 095
AUG-SLI 122
ET-RLNG 191.107
ET-RLNG 591.229
SAS 11/336
AUG-SLI 095
AUG-SLI 122
ET-RLNG 191.107
ET-RLNG 591.229
SAS 11/336
ADJUSTING ENTRIES

ADJUSTING ENTRIES
UF Auditors adjusting entries
UF Clients adjusting entries
RT Accounting records
RT Prior period adjustments
RT Reclassification entries

Medicare Accountants legal liabilities ...
Subsequent events description examples Disclosure ... Pro forma financial statements reissuance ...

ADMINISTRATION EXPENSES
BT Costs
RT Trusts
Cost accounting, Defense contracts, Insurance, measurement of Insurance costs including ... for Cost allocation to Accounting periods based on Insurance premiums or Self insurance, Terminology, examples

ADMINISTRATIVE CONTROL
U Internal administrative control

ADMINISTRATIVE EXPENSES
U General and administrative expenses

ADMINISTRATIVE MANAGEMENT
U Management

ADMINISTRATIVE PROCEEDINGS
RT Litigation
RT SEC
RT SEC SAB
Disclosure in SEC filings of Litigation, Claims, Bankruptcy and Receivership including involved Directors (individually) and Officers (executives), ...
related to Ecological damages

ADMITTED ASSETS
BT Assets
RT Insurance companies
RT Nonadmitted assets

Fire and casualty companies Nonadmitted assets ... description
Fire and casualty companies GAAP departures in Financial statements Matching concept investments Valuation Realized gains & losses Nonadmitted assets Statutory appropriated retained earnings Unrealized gains & losses ...
Statutory accounting principles
Stock life insurance companies ... Nonadmitted assets Auditing procedures

ADVANCE BILLING
BT Billings
Disclosure in Financial statements of Accounting policies, Receivables, Inventory, ...
and Progress billings related to Government contracts

Construction contracts, Disclosure of Construction in progress, Accounting changes, ...
and Progress billings

ADVANCE REFUNDING
RT Early extinguishment of debt

... of Tax exempt securities, Gains and Loss recognition as Early extinguishment of debt, Investments of Cash proceeds, and Disclosure in Financial statements of Government agencies and others
changes in Leases by Lessors caused by Early extinguishment of debt and ... of Tax exempt securities

ADVANCES PAYABLE
U Accounts payable

ADVERSE OPINIONS
BT Accountants reports
RT Disclosure
RT Fairness of presentation
RT Piecemeal opinions

Fire and casualty companies GAAP departures in Regulated industries, Qualified opinions ... Supplementary information, Disclaimers of opinion, issued July 1974

AUD-SOP-FCI
ADVERSE OPINIONS (continued)

Medicare Reimbursable costs statements Unqualified opinions Qualified opinions...

AUG-MED 38

GAAP departures GAAP (principles) in Regulated industries Qualified opinions...

SAS 01/544.02

Accounting consistency Accounting principle changes from GAAP (principles) to...

SAS 01/546.04

GAAP departures Management justification for change Qualified opinions...

SAS 02/509.15

Three paragraph opinions examples

SAS 02/509.21

Unqualified opinions Audited financial statements GAAP (principles) GAAP...

Disclaimers of opinion

Audited financial statements ... Three paragraph opinions example Accounting...

consistency

ADVERTISING

RT Solicitation of clients

... informative and objective, related to independent accountants and Accounting...

firms permitted

ET-INT 502.02

... and Solicitation of clients, False information, Misleading information,...

ET-INT 502.03

... Solicitation of clients through efforts of third parties

ET-INT 502.06

 ET-RULG 591.085

... CPA title when CPA is Comptrollers of Banks

ET-RULG 591.075

... CPA name on financial Management newsletter

ET-RULG 591.163

... Firm name in client Ad & Paid for by others

ET-RULG 591.171

... by Accounting firms on publications prepared by others

ET-RULG 591.351

... and Solicitation of clients, False information and Misleading information...

prohibited

ET-RULE 502.01

ADVISORY SERVICES TO MANAGEMENT

U Management advisory services

AFILIATES

UF Associated companies

UF Commonly held companies

UF Companies under common control

UF Consortiums

UF Controlled companies

UF Corporate affiliates

UF Related enterprises

NT Bank holding companies

NT Consolidated subsidiaries

NT Corporate joint ventures

NT Domestic subsidiaries

NT Fifty percent owned corporations

NT Foreign subsidiaries

NT Investees

NT Joint ventures (unincorporated)

NT Majority-owned subsidiaries

NT Parent companies

NT Public utility holding companies

NT Significant subsidiaries

NT Subsidiaries

NT Unconsolidated subsidiaries

NT Wholly owned subsidiaries

RT Branches

RT Closely held corporations

RT Corporations

RT Intercompany transactions

RT Partnerships

RT Proprietorships

RT Trusts

RT Undistributed earnings of affiliates

Consolidated financial statements, Combined financial statements, or separate...

AAG-CON 037

Financial statements of Contractors and... with Related party transactions

AAG-CON 096

Auditing procedures for audits of Financial statements of Contractors with... and...

Related party transactions

Auditing procedures for Nonprofit organizations and... including Related party...

transactions, illegal acts, Fraud, Representation letters, use of work of...

Internal auditors, Audit committees, Supplementary information and...

Condensed financial statements

AAG-NPR 39

Nonprofit organizations with Intercompany transactions with... Combined...

financial statements requirements and Related party transactions

ACC-SOP 78-10

Poolings of interests vs Purchase accounting (acquisitions) including... and...

Ninety percent rule

ACIJ03-72/B50
Poolings of interests vs Purchase accounting (acquisitions), accounting for transfers of Assets and Liabilities and exchanges of Shares outstanding between ... including Entity concept

Business combinations involving ... including Partnerships, Proprietorships and Closely held corporations

Combined financial statements for Unconsolidated subsidiaries or ... including Intercompany transactions, Intercompany profit or losses, Parent company financial statements and Consolidating financial statements

 Banks Consolidated financial statements, accounting for Goodwill, Retained earnings capitalization, Loan loss allowances, trusted ... and Minority interests

Investment companies Net asset value computation Investment advisory fees transactions with ... Form N-1R Business combinations

Voluntary health & welfare organizations General and administrative expenses Fund raising costs Statement of functional expenses Program costs (nonprofit org) Cost allocation ...

Voluntary health & welfare organizations Accrual basis accounting Cash basis accounting ... Accountants reports examples Financial statements

Related party transactions, Disclosure of commonly controlled parties, ... consolidation required of Subsidiaries with major business being leasing property or facilities to Parent companies or ... including Related party transactions and Leases

Accounting policies for Broadcasting industry including Licenses (assets) Contracts, Amortization of capitalized Costs, Broadcast rights, Nonmonetary transactions, network ... and Disclosure of Commitments

Accounting policies for Mortgage banks. Sales of Mortgage loans receivable at Lower of cost or market principle including Asset valuation allowances and Related party transactions with ... interpretation relating to Accountant independence involving independent accountants or Accounting firms financial interests in audit clients and nonclients ... of clients

Disclosure in Registration statements of corporate General partners Balance sheets of Loans receivable or other Receivables from ... as Stock subscriptions receivable to reduce Shareholders equity

SEC schedules of Management investment companies for investments in ... SEC schedules of Face amount certificate investment cos for Investments and advances to ... including Interest income and Dividends

Disclosure requirements in SEC filings for separate Financial statements of ... or guarantors issuing Guarantees of securities of registrant

registered Investment companies, Terminology of ..., Balance sheets and qualified Assets under SEC40

AGENCY FUNDS
BT Funds (entities)
RT Fund accounting procedures

Colleges and universities Annuity funds Life income funds ... description Internal control & Auditing procedures

Governmental accounting, description of Funds (entities) including Enterprise funds, Internal service funds, Trusts and ...

Governmental accounting, description of Funds (entities) including General funds, Special revenue funds, Capital projects funds, Debt service funds, Special assessment funds, Enterprise funds, Internal service funds and ...

AGING OF ACCOUNT BALANCES
U Account balance aging

AGREEMENTS
U Contracts

AICPA
UF American Institute of CPAs
RT Accounting Interpretations
RT Audit and accounting guides
RT Statements of Position (AcSEC)
RT Statements of Position (AudSEC)

Auditors responsibility to consider ... Audit and accounting guides, Statements of Position (AcSEC) and Statements of Position (AudSEC) in expressing Undisclosed opinions on Financial statements in Conformity with GAAP (principles) under Rule 203 of AICPA Code of Professional Ethics

Accounting policies and Reporting standards in ... Audit and accounting guides considered preferable for justifying Accounting principle changes by Banks and Savings and loan associations

Accounting policies and Reporting standards in ... Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting changes

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Accounting policies and Reporting standards in ... Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Contractors on Construction contracts

Accounting policies and Reporting standards in ... Statements of Position (AcSEC) and Audit and accounting guides considered preferable for justifying Accounting principle changes by contractors on Government contracts

Accounting policies and Reporting standards in ... Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Colleges and universities

Accounting policies and Reporting standards in ... Audit and accounting guides considered preferable for justifying Accounting principle changes in Health and welfare benefit plans

Accounting policies and Reporting standards in ... Audit and accounting guides considered preferable for justifying Accounting principle changes by Finance companies

Accounting policies and Reporting standards in ... Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Hospitals

Accounting policies and Reporting standards in ... Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Investment companies

Accounting policies and Reporting standards in ... Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Mortgage banks

Accounting policies and Reporting standards in ... Audit and accounting guides, Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Nonprofit organizations

Accounting policies and Reporting standards in ... Audit and accounting guides and Statements of position (AcSEC) considered preferable for justifying Accounting principle changes by Real estate companies

Accounting policies and Reporting standards in ... Audit and accounting guides, considered preferable for justifying Accounting principle changes by Security broker-dealers

Construction contracts, selection of Percentage of completion method and Completed contract method including designation of ... Audit and accounting guides and Statements of Position (AcSEC) as preferable for justifying Accounting changes

designation of ... Audit and accounting guides and Statements of Position (AcSEC) on Construction contracts and Hospital related organizations as preferable for justifying Accounting changes

designation of ... Audit and accounting guides and Statements of Position (AcSEC) on Construction contracts as preferable for justifying Accounting changes in Government contracts

designation of ... Audit and accounting guides and Statements of Position (AcSEC) on Hospital related organizations as preferable for justifying Accounting changes

reporting Accounting principle changes under ... Statements of Position (AcSEC)

AICPA ACCOUNTING INTERPRETATIONS
- Accounting Interpretations

AICPA ACCOUNTING PRINCIPLES BOARD
- Accounting Principles Board

AICPA CODE OF PROFESSIONAL ETHICS
- US Code of Ethics (AICPA)
- US Professional Ethics Code (AICPA)
- US Rules of Conduct
- US Statutes & regulations
- US General standards
- US Technical standards
- US Client relations
- US Discreditable acts

Auditors responsibility to consider AICPA Audit and accounting guides, Statements of Position (AcSEC) and Statements of Position (AudSEC) in expressing Unqualified opinions on Financial statements in Conformity with GAAP (principles) under Rule 203 of ... AUIJ09-80/9411

CPA Association with financial statements lacking Accountant independence as determined by ... State boards of accountancy and CPA State Societies Disclosure of Supplementary information outside basic financial statements not covered by Rule 203, application of ... to CPA rendering Professional services in separate business CPA responsibilities under ... as Employees or Partners of non-CPA firms CPA responsibilities under ... for Press releases Independent accountants performing Data processing and Billings services subject to ... AUIJ11-79/9504

ET-INT 203.04 ET-INT 505.03 ET-RLNG 591.005 ET-RLNG 591.215 ET-RLNG 591.353
AICPA CODE OF PROFESSIONAL ETHICS (continued)

application of Rule of Conduct 505 of ... to CPA in public practice with Estate
planning Corporations as separate businesses

..., General standards including Technical training and proficiency, Due
professional care, Planning and supervision, sufficient Evidence and
Forecasting

..., other Technical standards

FASB Statements of Concepts not under Rule 203 ..., Objectives of financial
reporting issued by Financial Accounting Standards Board as part of
Conceptual framework of accounting

FASB Statements of Concepts not under Rule 203 or Rule 204 ..., Qualitative
characteristics of Accounting information issued by Financial Accounting
Standards Board as part of Conceptual framework of accounting

FASB Statements of Concepts not under Rule 203 or Rule 204 ..., Elements of
financial statements issued by Financial Accounting Standards Board as
part of Conceptual framework of accounting

FASB Statements of Concepts not under Rule 203 or Rule 204 ..., Objectives of
financial reporting by Nonbusiness organizations issued by Financial
Accounting Standards Board as part of Conceptual framework of
accounting

Compilation of financial statements and Review of financial statements of
Nonpublic enterprises Unaudited financial statements under Rule 201,
General standards, ..., Terminology, Accountants reports and Client
relations

Independent accountants responsibilities ...

General auditing standards Accountant independence description ...

Accountants reports Audited financial statements GAAP departures ... Rule 203
Independent accountants responsibilities for compliance with GAAS (standards)
under ... and relationship of standards to Quality control standards for
Accounting firms

Auditors working papers including Documentation, ownership subject to ...
relating to Confidential relationships and Records retention requirements

AIR POLLUTION
U  Ecological damages

AIRCRAFT
BT Assets
BT Equipment
BT Fixed assets
RT Airlines

Airlines background information, regulation and Auditing by Civil aeronautics
Board, Investments in ..., Maintenance costs, Classification of accounts and
Uniform systems of accounts

Airlines Accounting procedures and Auditing procedures for ... Maintenance
costs, insurance costs, Personnel costs, Fixed assets and Depreciation
costs, Leases, Property retirement, Preoperating costs and Deferred costs

AIRCRAFT
RT Airlines

... background information, regulation and Auditing by Civil aeronautics Board,
Investments in Aircraft, Maintenance costs, Classification of accounts and
Uniform systems of accounts

... Accounting environment including Revenue recognition, Inventory, Fixed
assets, Personnel costs and Centralization of Management

... Auditing environment including Internal accounting control, role of Internal
auditors, electronic Data processing, Analytical review procedures, Cost
price volume analysis and Lines of business reporting

... Accounting policies related to Revenue recognition including Statistical
sampling for ticket Sales, Sales returns, Billings, Receivables, Liabilities,
Deferred income and Intercompany transactions

... Auditing procedures including Compliance testing of Internal accounting
control, Bank reconciliation, Sales Cutoff tests, Confirmation of receivables
and Analytical review procedures

... Accounting procedures and Auditing procedures for Aircraft Maintenance
costs, insurance costs, Personnel costs, Fixed assets and Depreciation
costs, Leases, Property retirement, Preoperating costs and Deferred costs

Grants to ... by Civil Aeronautics Board under Section 406 or Section 419 of
Federal Aviation Act

... illustrative Financial statements

... Glossaries of industry Terminology
AIRWAYS ENTERPRISES INC
Disciplinary proceedings, Maurice Rosen, ... GAAS noncompliance, Accountant independence, Auditing procedures omitted
Disciplinary proceedings, Marvin F Rosenbaum, ... failure to disclose material facts in Proxy statements and SEC filings, GAAS noncompliance, Accountant independence

ALL INCLUSIVE CONCEPT
UF Clean surplus concept
BT Accounting policies
RT Current operating concept
RT Extraordinary items
RT Income statements
RT Prior period adjustments

Disclosure in income statements of Unusual items and Prior period adjustments,
Net income under ... or Current operating concept, Accounting principle changes and Accounting estimate changes

ALLEGHENY BEVERAGE CORP
Disciplinary proceedings Benjamin Botwinick & Co. ... Revenue recognition

ALLOCATION OF COSTS
U Cost allocation

ALLOWANCES FOR AMORTIZATION
U Accumulated amortization

ALLOWANCES FOR ASSET VALUATION
U Asset valuation allowances

ALLOWANCES FOR DEPLETION
U Accumulated depletion

ALLOWANCES FOR DEPRECIATION
U Accumulated depreciation

ALLOWANCES FOR DOUBTFUL ACCOUNTS
U Doubtful account allowances

ALLOWANCES FOR LOAN LOSSES
U Loan loss allowances

ALTERATIONS TO ASSETS
U Maintenance costs

ALTERNATIVE ACCOUNTING PRINCIPLES
BT Accounting policies

Fire and casualty companies, Accounting policies for GAAP (principles) and Statutory accounting principles, ... related to insurance premiums and Revenue recognition, Policy acquisition costs, Amortization, Loss recognition and Loss reserves, Unrealized gains & losses
Accounting policies in accordance with GAAP (principles) adopted in preparing Financial statements, Disclosure requirements for Accounting policy statements and ...

Disclosure of Sales or Purchases of tax benefits through tax Leases including ..., Timing differences, Unusual items, Infrequently occurring items and Contingencies
Independent accountants Preferability letter required in SEC filings relating to Accounting changes to ...

ALTERNATIVE AUDITING PROCEDURES
UF Other auditing procedures
BT Auditing procedures
RT Audit scope limitations
RT Confirmation
RT Disclosure
RT Initial examination
RT Inventory observation

Computer assisted audit techniques, Feasibility studies in using generalized Computer audit software or ... considering Audit scope, Audit evidence, Client relations and Employees, Technical training and proficiency of Auditors, control of Costs and Benefit cost ratio
Inventory observation ... Qualified opinions
Confirmation of Receivables procedures Positive confirmation Negative confirmation ...
ALTERNATIVE AUDITING PROCEDURES (continued)

Inventory observation procedures Perpetual inventory records Statistical sampling
by client initial examination ... SAS 01/331.09
Audit scope limitations Inventory observation ... Qualified opinions Disclaimers of SAS 01/542.05
Accountants reports included in SEC33 registration statements with respect to Inventory observation including conformity with GAAS (standards), ... SEC-FRR 607.01

ALTERNATIVE STOCK OPTIONS
U Stock options

AMALGAMATION OF BUSINESSES
U Business combinations

AMERICAN INSTITUTE OF CPAS
U AICPA

AMORTIZATION
BT Costs
RT Accumulated amortization
RT Debt discounts
RT Debt premiums
RT Depletion costs
RT Depreciation methods
RT Goodwill
RT Intangible assets
RT Interest method
RT Organization costs
RT Preoperating costs
RT Renewal options
RT Research and development costs
RT Straight-line method

Investment companies, proposed amendment to industry audit guide, Money-market funds, Net assets change statements, Supplementary information, Put and call options, Development stage enterprises, ... of Deferred costs. Valuation of Investments ACC-SOP 77-01
Fire and casualty companies, Accounting policies for GAAP (principles) and Statutory accounting principles. Alternative accounting principles related to insurance premiums and Revenue recognition, Policy acquisition costs, ... Loss recognition and Loss reserves, Unrealized gains & losses. Accounting policies for Intangible assets and Goodwill associated with Step acquisitions including internaly developed Intangible assets, ... and capitalization of identifiable Costs Accrual basis accounting for Pension costs including ... of Unfunded prior service costs. Pension costs and Actuarial gains & losses from changes in Actuarial assumptions including Averaging methods, ... of Unfunded prior service costs. Pension costs and Pension plans including Actuarial study, Actuarial assumptions, Benefit cost ratio of including some Employees, Actuarial cost methods, Pension funds, ... of Unfunded prior service costs, Actuarial gains & losses. Unrealized gains & losses and Vested benefits. Interperiod tax allocation of income taxes, Timing differences between Pretax income and Taxable income, Classification of accounts in Balance sheets as Deferred tax credits (balance sheet) or Deferred tax debts (balance sheet), examples of ... of deferred taxes. Interperiod tax allocation of income taxes, ... of Deferred tax credits (balance sheet) or Deferred tax debts (balance sheet) for Timing differences including Gross change method and Net change method. Income taxes, recognition of Operating losses Carryforward benefit including ... of Deferred tax credits (balance sheet) and Deferred tax debts (balance sheet), adjustment of Goodwill from Purchase accounting (acquisitions) Investment tax credits realized under Deferral method or Flow through method through Carryback or Carryforward including ... of Deferred tax credits (balance sheet) and Deferred tax debts (balance sheet), examples Intangible assets ... and Write-downs of assets ... of Debt discounts and Debt premiums by Interest method acceptable Accounting policies for Intangible assets including Valuation, ... and Writing off of Goodwill Disclosure of Accounting principle changes in Income statements including Restatement of Prior years, illustration of a change in Depreciation costs, ... Imputed interest for Interest costs of Long term receivables and Long term debt, including Interest rate, Deferred costs, Present value, Classification of accounts and ... of Debt discounts and Debt premiums examples of Interest method application Intangible assets classification, Valuation, ... and Writing off including Cost allocation and Goodwill...
Accounting terminology, Depreciation costs of Fixed assets, Maintenance costs, Olboseness Cost allocation, ...
Banks Accounting policies and Classification of accounts for Investments in Securities, Debt discounts, Debt premiums, ..., Realized gains & losses by Completed transaction method including Auditing procedures
Banks Classification of accounts of Fixed assets including Buildings, Equipment, leasehold improvements, Accumulated depreciation, ... and basis of Valuation
Stock life insurance companies Life insurance acquisition Costs ... methods examples
Cost accounting, Defense contracts, Cost of capital of Fixed assets & Intangible assets subject to ..., examples
Leases, Lessees Capital leases including Present value, ..., extension or Renewal options, Operating leases, Disclosure
Oil and gas producing companies, Intangible drilling & development costs, Costs of drilling development wells, Production costs including Depreciation costs, Depletion costs, ... and Property taxes
Oil and gas producing companies, Fixed assets, Depletable assets, Mineral properties, ... by Unit of production dep method, Accounting estimate changes
Oil and gas producing companies, Costs of drilling exploratory wells for Oil and gas reserves, Deferred costs, by Unit of production dep method, Depreciation costs of Fixed assets
Oil and gas producing companies, Abandoned property, Abandoned lease costs, Residual value affect ... and Depreciation rate, Joint costs of oil and gas under Unit of production dep method
Price level changes, Disclosure requirements for Supplementary information including Income from Continuing operations on Historical cost andConstant dollar accounting basis using Consumer price index, Restatement required for inventory, Fixed assets, Cost of sales, Depreciation costs, Depletion costs ...
Price level changes, Disclosure requirements for Supplementary information including Income from continuing operations based on Current cost accounting, Restatement required for inventory, Fixed assets, Cost of sales, Depreciation costs, Depletion costs and ...
Cable television companies, Revenue recognition and Accounting policies for Costs during prematurity period, Depreciation costs, ..., Capitalized interest, Franchise operations and Franchise agreements, Terminology
Motion picture films, Revenue recognition on Motion picture licensing Sales, film Costs and Inventory Valuation, ... of Production costs, Classification of accounts and Terminology
Accounting policies for Broadcasting industry including Licenses (assets) Contracts, ... of capitalized Costs, Broadcast rights, Nonmonetary transactions, network Affiliates and Disclosure of Commitments
Oil and gas producing companies Disclosure as Supplementary information including Historical cost, Constant dollar accounting, Mineral resource assets, Current cost accounting, lower Recoverable amount, Depreciation costs, Depletion costs and ...
Banks and Savings and loan associations Business combinations accounted for by Purchase accounting (acquisitions) including Intangible assets, Fair market value and regulatory-assisted combinations
Banks and Savings and loan associations Business combinations accounted for by Purchase accounting (acquisitions) including Intangible assets, Fair market value, ... and regulatory-assisted combinations
Banks and Savings and loan associations Business combinations accounted for by Purchase accounting (acquisitions) including Intangible assets, Fair market value and ...
Purchase accounting (acquisitions) of Savings and loan associations, ... of Intangible assets and Goodwill
Purchase accounting (acquisitions) of Savings and loan associations including Intangible assets and ...
... of Goodwill arising from business combination treated as purchase of Savings and loan associations including Accelerated depreciation methods and Straight-line method
applicability of Indefinite reversal criteria to Timing differences and Railroads, ... & Depreciation costs for gradings and tunnel bores & unused Investment tax credits acquired under Purchase accounting (acquisitions) including ... of Goodwill, Negative goodwill, Noncurrent assets and Deferred tax credits (balance sheet)
Research and development costs, Terminology, Cost allocation and Costs included, Current writeoff method or Deferred costs with ..., Disclosure requirements
Governmental accounting for Defined benefit plans Financial statements including Financial statement notes, Multiemployer pension plans, Employer contributions, ... and Deferral method for Gains or losses from exchanges of fixed-income Securities, illustrations and Terminology

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AMORTIZATION (continued)

Oil and gas producing companies, application of Successful efforts method and Full cost method (petroleum) including ... of capitalized Costs, Cost centers, Present value of proved Oil and gas reserves. Mineral properties and Accounting changes
exclusion of Depreciation costs, Depletion costs and ... of Fixed assets from Cost of sales in Income statements
Purchase accounting (acquisitions) involving Finance companies, Cost allocation of tangible and Intangible assets, ... and deposit Liabilities
Oil and gas producing companies, application of Full cost method (petroleum) including Income taxes effects, exclusion of Costs from ..., calling limitation, Mineral properties conveyance, Gains or Loss recognition and lease brokerage
... of capitalized Costs of Oil and gas producing companies using Unit of production dep method based on proved Oil and gas reserves under Successful efforts method
Full cost method (petroleum) for Oil and gas producing companies with Cost centers on country-by-country basis, Costs to be capitalized, ... on Unit of production dep method, Mineral properties conveyance, Production costs and Disclosure requirements

AMORTIZATION ALLOWANCES
U Accumulated amortization

AMOUNT PAID IN EXCESS OF PAR VALUE
U Capital in excess of par value

ANALYTICAL REVIEW PROCEDURES
BT Auditing procedures
RT Audit evidence
RT Audit planning and supervision

Computer assisted audit techniques using Computer audit software, Audit planning and supervision and Auditing procedures including Internal control evaluation, Compliance testing, Audit evidence, substantive tests and ...

Computer assisted audit techniques, generalized computer audit software, Auditing procedures including Sample selection methods, ..., Audit evidence, Documentation, Confirmation and example for Inventory and Accounts receivable

Airlines, Auditing environment including Internal accounting control, role of Internal auditors, electronic Data processing, ..., Cost price volume analysis and Lines of business reporting

Airlines Auditing procedures including Compliance testing of Internal accounting control, Bank reconciliation, Sales Cutoff tests, Confirmation of receivables and ...

... applied in acceptance of Management Representation letters as Audit evidence for Unusual items

Personal financial statements, Accountants reports on Review of financial statements including inquiries, ... and Contingencies

Audit evidence related to Relevance, measure, Reliability and Benefit cost ratio, methods of obtaining through Compliance testing and substantive procedures including Internal control evaluation, Inspection of Accounting records, Inventory observation, Confirmation, ... and inquiry

... related to Audit evidence and Audit planning and supervision including extent of Reliability and Auditing procedures for Unusual items

relation of Internal control evaluation to Auditing procedures for Audit evidence from tests of details and ..., Audit risks and reliance on Internal accounting control

... applicable under Field work standards relating to Audit evidence and Audit planning and supervision, description and examples, effect on Audit scope of Unusual items

Review of interim financial information by Independent accountants including Interim financial statements for Conformity with GAAP (principles) using ... and inquiries

ANNUAL REPORTS TO SHAREHOLDERS
UF Reports to shareholders (annual)
UF Shareholders annual reports
UF Stockholders annual reports
RT Financial statements
RT Form S- 2
RT Form 10-K

responsibilities of Independent accountants for Management reports on Internal accounting control included in ...

Cost accounting Defense contracts, Cost accounting periods vs Fiscal years for ... Income tax returns, Vacation costs Fringe benefit plans
Price level changes, Disclosure requirements for Supplementary information applicable to Publicly traded companies ...

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ANNUAL REPORTS TO SHAREHOLDERS (continued)

Auditors responsibilities for Supplementary information in ... and SEC filings under SEC34 or other documents. Accountants reports related to Misleading information or inconsistencies with Audited financial statements SAS 08/550 SEC-FRR 102.01 SEC-FRR 303 SEC-FRR 401.07 SEC-FRR 502 SEC-SAB40 07C

SEC33 and SEC34 Integrated Disclosure system including Form 10-K, ... signature of Directors (individually) and Officers (executives) of Publicly traded companies in SEC filings 

Disclosure in Interim financial statements for SEC filings and ... under SECSK including Unusual items, Infrequently occurring items and adjustments material to each quarter presented 

Parent companies Condensed financial statements included in Bank holding companies...

Management reports on Internal accounting control included in ...

information in SEC schedules for Investments in Real estate or Mortgage loans receivable to be included in...

ANNUITIES

BT Contracts
RT Life income funds
RT Present value

Auditing procedures and Internal accounting control for certain Nonprofit organizations related to Gifts, Grants and Bequests to Plant funds, Endowment funds or Loan funds received as Charitable contributions in the form of Cash, Donated materials & services; ... or Life income funds AAG-NPR 17 AAG-NPR 33

Auditing procedures and Internal accounting control related to Liabilities of certain Nonprofit organizations including tax-deferred ... Interfund transactions, Deferred income and Equity

Actuarial assumptions involved in Pension costs including Deferred compensation plans Profit sharing plans, Foreign subsidiaries, Employees, Actuarial cost methods, Averaging methods, Actuarial gains & losses, Vested benefits, Actuarial study, Actuaries, ... and Pension plans Pension funds

Stock life insurance companies Insurance description underwriting procedures Reinsurance Life insurance ... Medical insurance AUG-SLI 017

ANNUITY FUNDS

BT Funds (entities)
RT Fund accounting procedures

Colleges and universities ... Life income funds Agency funds description Internal control & Auditing procedures AUG-COL 50

ANTI-DILUTION

RT Earnings per share
RT Fully diluted earnings per share

Earnings per share for catch-up adjustment, cumulative effects of Accounting changes considered Extraordinary items including ... Common stock equivalents ACIJ03-73/E09 ACIJ05-73/E09

Earnings per share, Restatement, Accounting changes, ...

Earnings per share, Primary earnings per share, Common stock equivalents at issuance date, ...

Earnings per share, Primary earnings per share related to Common stock equivalents test for Stock options and Warrants (securities) including Treasury stock method, Use of proceeds, ... Twenty percent rule, if converted method and Conversion rate, examples

Earnings per share, computation of Fully diluted earnings per share requirements including no ... and when required

Securities with effect of ... excluded from Earnings per share computations including exceptions

Earnings per share ... anti-dilutive Securities description
Earnings per share ... Convertible preferred stock example
Earnings per share ... Convertible debt example
Earnings per share ... Stock options & Warrants (securities) under Treasury stock method
Earnings per share Stock options & Warrants (securities) Treasury stock method application with ... example
Earnings per share Warrants (securities) & Common stock equivalents dilution & tests example
Earnings per share Stock options & Warrants (securities) ... applicability Treasury stock method EPS pt 1/E09 EPS 005/E09 EPS 041/E09 EPS 042/E09 EPS 047/E09 EPS 062/E09 EPS 065/E09 EPS 072/E09

APB

U Accounting Principles Board

APB DEPARTURES

U GAAP departures
APPLICATION REVIEW (EDP)

APPLICATION REVIEW (EDP)
BT Audit/EDP control reviews

Computer assisted audit techniques, application processing using generalized
Computer audit software, Auditing procedures including Confirmation, ..., Audit/EDP control reviews, updating Auditors working papers, File
maintenance (computers) and Records retention

APPOINTMENT OF INDEPENDENT ACCOUNTANTS
U Independent accountant appointment

APPORTIONMENT METHOD
U Deferral method

APPRaisal
BT Valuation
RT Fixed assets
RT Replacement cost

Savings and loan associations, Auditing procedures for Real estate, Loan loss
allowances, ..., Contracts for Sales and Investments in Real estate
companies

Nonmonetary transactions with Shareholders and others including Terminology, ...
Valuation and Tax free exchanges
classification by Lessors and Lessees of Leases involving partly of Buildings, Fair
market value estimate based on ... or Replacement cost

Accounting for Income taxes in Financial statements including Interperiod tax
allocation under Deferral method or Liability method of tax allocation, tax
loss Carryback or Carryforward, ... of Assets and Undistributed earnings of
affiliates

Using work of a specialist, Actuaries, ..., Attorneys, Valuation, Audit evidence

APPRaisal SURPLUS
UF Revaluation surplus
UF Upward revaluation surplus
UF Writeup of assets surplus
BT Equity
BT Shareholders equity
RT Capital in excess of par value
RT Reorganization
RT Valuation

... in Balance sheets of Development stage enterprises disallowed in connection
with Registration statements in SEC filings

APPROPRIATED RETAINED EARNINGS
UF Retained earnings appropriations
UF Surplus reserves
BT Equity
BT Reserves
BT Retained earnings
BT Shareholders equity
NT Contingency reserves
NT Statutory appropriated retained earnings

Stock savings and loan associations, Capital stock, Retained earnings and
Retained earnings restrictions, General reserves as .... Doubtful account
allowances

Accounting terminology, Reserves, Asset valuation allowances, Contingency
reserves, ...., Accrued liabilities, United Kingdom Companies Act

Fire and casualty companies ... Shareholders equity description
Fire and casualty companies Auditing procedures ... Shareholders equity
Contingencies, Contingency reserves, Pro forma financial statements, Contingent
liabilities, ... & Disclosure

... for loss Contingencies in Shareholders equity

APPROPRIATIONS
RT Funds (entities)
RT Governmental accounting

Governmental accounting, use of Accrual basis accounting, Cash basis
accounting and Modified accrual basis Accounting, Budgets and ...

ARMS LENGTH TRANSACTIONS
RT Related party transactions

Disciplinary proceedings Westheimer Fine Berger & Co. Realty Equities
Corporation GAAS noncompliance ...

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ASSET EXCHANGES (NONMONETARY)

ASSET SECURITY
- U Control of assets
- U Physical controls over assets
- U Piffereage control
- U Protection of assets
- U Security of assets
- U Shoplifting control
- U Shrinkage control
- U Theft control
- RT Fraud
- RT Internal control

Management responsibility in Internal control, revised Terminology for Internal administrative control including Organization plans and Accounting procedures and Internal accounting control including ... and Reliability of Accounting records

Internal control reports by Independent accountants on Internal accounting control, objectives including ..., Reliability of Accounting records, Conformity with GAAP (principles) and Management authorization, relation to Auditing procedures, Audit scope and Foreign Corrupt Practices Act of 1977

ASSET VALUATION ALLOWANCES
- U Allowances for asset valuation
- U Impairment of assets
- U Reserves for asset valuation
- U Valuation reserves for assets
- BT Reserves
- NT Accumulated amortization
- NT Accumulated depletion
- NT Accumulated depreciation
- NT Doubtful account allowances
- NT Investment impairment allowances
- NT Loan loss allowances
- NT Mandatory security valuation reserves
- NT Returned goods allowances
- RT Loss reserves
- RT Write-downs of assets

..., Balance sheets Classification of accounts including Accumulated depreciation, Amortization, Depreciation
Accumulated depletion and Doubtful account allowances

Accounting terminology, Reserves, ..., Contingency reserves, Appropriated retained earnings, Accrued liabilities, United Kingdom Companies Act examples of Contingencies application, Bad debt expenses, Product warranties, ..., Write-downs of assets, Expropriation, Litigation, Claims, Loss reserves of Fire and casualty companies and Reinsurance enterprises and standby Letters of credit

Oil and gas producing companies, Subsequent events, ..., Loss recognition on Abandoned property and Abandoned lease costs
Title insurance companies Accounting policies for Title plant including ..., capitalization of Costs, Maintenance costs, storage and retrieval costs and reporting Sales of title plant
Accounting policies for Mortgage banks, Sales of Mortgage loans receivable at Lower of cost or market principle including ... and Related party transactions with Affiliates

SEC schedules for ... and Reserves
... related to unproved Mineral properties of Oil and gas producing companies using Successful efforts method

ASSET WRITE-DOWNS
- U Write-downs of assets

ASSETS
- NT Abandoned property
- NT Accounts receivable
- NT Admitted assets
- NT Aircraft
- NT Buildings
- NT Cash
- NT Cash in transit
ASSETS (continued)

NT Cash surrender value
NT Commodity futures contracts
NT Compensating balances
NT Computers
NT Construction in progress
NT Current assets
NT Customer reserve bank accounts
NT Deferred costs
NT Deferred tax debits (balance sheet)
NT Demand deposits
NT Demand loans receivable
NT Depletable assets
NT Equipment
NT Exploration & development advances
NT Federal funds sold
NT Fixed assets
NT Foreign currency
NT Goodwill
NT Instalment receivables
NT Intangible assets
NT Inventory
NT Inventory stored with outsiders
NT Investments
NT Investments in default
NT Land
NT Licenses (assets)
NT Loans receivable
NT Long term receivables
NT Marketable securities Investments
NT Mineral properties
NT Mineral resource assets
NT Mortgage loans receivable
NT Motion picture films
NT Nonadmitted assets
NT Noncurrent assets
NT Nuclear power plants
NT Pledges receivable
NT Prepaid expenses
NT Property improvement loans receivable
NT Real estate
NT Receivables
NT Restricted cash balances
NT Savings account loans receivable
NT Scrap
NT Stock subscriptions receivable
NT Timber
NT Timberlands
NT Time deposits
NT Time loans receivable
NT Title plant
NT Unbilled receivables
NT Work in process
NT Capitalized interest
RT Contingent assets
RT Debt discounts

Defined benefit plans Financial statements on Accrual basis accounting. Presentation of net ... available for plan benefits including Investments at Fair market value, Contracts with insurance companies, Common trust funds, Receivables from Employer contributions and Commitments, Accrued liabilities

Defined contribution plans Financial statements on Accrual basis accounting in accordance with GAAP (principles), reporting requirements under Pension Reform Act of 1974, net ... available for plan benefits including Investments at Fair market value, Receivables from Employer contributions and Commitments, Insurance costs, Experience premium refunds and Claims

Health and welfare benefit plans Financial statements on Accrual basis accounting, statement of net ... including Investments at Fair market value, Contracts with insurance companies, Receivables from Employer contributions and Commitments, Insurance costs, Experience premium refunds and Claims

Auditing procedures related to ... of certain Nonprofit organizations including Restricted funds, Fixed assets, Investment pools, Receivables in the form of Grants and Third party reimbursement, Pledges receivable and collectibles

Savings and loan associations. Fixed assets and Depreciation costs, Leases, Conformity with GAAP (principles), Compliance testing with Statutes & regulations, safe deposit box operations, Deferred costs and Prepaid expenses with Federal Savings & Loan Insurance Corp, and other ...
Real estate investment trusts, description, Loans receivable, Foreclosure and
Loan loss allowances, estimate of Interest rate, ... affected by troubled Debt
restructuring, Interest income nonrecognition and Commitment fees,
amended by ACC-SOP 78-02
Real estate investment trusts, amendment of ACC-SOP 75-02 for ... affected by
troubled Debt restructuring to conform to FAS 15/5363, Valuation at Fair
market value, Foreclosure and Loan loss allowances
Personal financial statements, ... at Estimated value basis on Current cost
accounting including Receivables, Marketable securities investments,
Investments in Life insurance, Closely held corporations and Real estate,
Intangible assets and future interests
Pooling of interests vs Purchase accounting (acquisitions), accounting for
transfers of ... and Liabilities and exchanges of Shares outstanding between
Affiliates including Entity concept
recognition of Unrealized gains & losses of Pension funds ... in estimating
Pension costs by spreading or Averaging methods including Fair market
value of pension-fund investments
Extraordinary items including Realized gains & losses from disposal of ... or
Divestiture after Poolings of interests method under business combination
Accounting policies for Purchase accounting (acquisitions) including Historical
cost, Cost allocation, Business combination costs, Contingent shares, other
Contingencies, Goodwill, Negative goodwill, Valuation of ... & Liabilities and
Reinvestments, Determination of fair market value, dated
base Elements of financial statements and Accounting including ..., Liabilities and
Equity in Balance sheets and Revenue, Costs and Net income in Income
statements
GAAP (principles) classified as pervasive principles of measurement in recording
... and Liabilities, Costs and Revenue recognition and Matching concept
under Normal dollar accounting
GAAP (principles) classified as Broad operating principles of selection and
measurement of ... and Liabilities, Costs, Revenue recognition and investments
Accounting terminology, Balance sheets, ... Liabilities, Assets and Liabilities
Statements
Banks other ... including Customers acceptance Liabilities, Real estate acquired
through Foreclosure, Write-downs of assets
Security broker-dealers Auditing procedures ... Liabilities
Governmental accounting Auditing procedures Revenue Taxes ...
Lines of business reporting on Revenue, Operating income, Operating losses,
identifiable ... and Disclosure
Lines of business reporting on Multinational operations and export Sales
Revenue including determination and selection of geographic areas,
Disclosure, Operating income, Operating losses and identifiable ...
accounting and reporting by Debtors and Creditors for troubled Debt
restructuring based on transfers of ... or Equity interest at
Fair market value, modification of terms, interest method of calculation of
interest costs, Repossessions, Foreclosure, Gains on restructuring, Disclosure
Debt restructuring accounted by Creditors, recoup of ... or Equity interest at Fair
market value, modification of terms, Interest method of calculation of
Interest income, Loss recognition, Repossessions, Foreclosure, Disclosure
Oil and gas producing companies, Accounting policies and capitalization of Costs
of certain ..., applicability to Regulated industries
Price level changes, Depreciation costs and Recoverable amount of ... measured by
net realizable value or net Present value of future Cash flow,
applicability of Statement to Regulated industries
Price level changes, Financial summaries of net Sales and operating Revenue,
Income from continuing operations, Earnings per share and net ... on
Historical cost and Constant dollar accounting basis and Current cost
accounting basis, Dividends per share and Market price quotations
Price level changes, listings of Monetary items and Nonmonetary items for ... and
Liabilities
Capitalized interest and Interest during construction as part of Historical cost of
acquiring qualifying ... Cost allocation for interest costs, Interest rate and
capitalization period applicable and Disclosure requirements
Accounting policies for Defined benefit plans including Disclosure in Financial
statements of net ... available for benefits, Employer contributions
Recoverables, plan investments, operating assets, actuarial Present value of
accumulated Pension plans benefits and changes in Actuarial assumptions
Disclosure for: Defined benefit plans including actuarial Present value of Vested
benefits and nonvested benefits, net ... of Pension plans, assumed Return
on investment and Actuarial valuation date
preacquisition Contingencies of purchased enterprises acquired in Business
combinations, Cost allocation of Contingent assets, Contingent liabilities or
contingent impairment of ... based on Fair market value or estimation
including Terminology
Capitalized interest and Interest during construction on qualifying ... of Parent companies and Consolidated subsidiaries including investors Investments in

Insurance companies, accounting for Real estate used in business and separate account for ... and Liabilities

Lease termination from Purchases by Lessees of ... under Capital leases ... of Oil and gas producing companies using Full cost method (petroleum) qualifying for Capitalized interest including Cost centers

Price level changes, listings of Monetary Items and Nonmonetary items for ... and Liabilities

guide to audit, review or compile Personal financial statements including Independent accountant appointment, Client relations, ... and Liabilities at Estimated value basis on Current cost accounting, Accounting records, use of Specialists and Representation letters

Personal financial statements, Accountants reports on Audited financial statements presented at Estimated value basis on Current cost accounting, Auditing procedures for ... & Liabilities, estimated income taxes, Tax basis, Investments in Closely held corporations and Disclosure requirements

Contingencies involving Loss recognition, Revenue recognition of Contingent assets, adjustment of ... and Liabilities for Subsequent events after Date of Balance sheets, Dividends payable and Disclosure requirements

Accounting for income taxes in Financial statements including interperiod tax allocation under Deferred method or Liability method of tax allocation, tax loss Carryback or Carryforward, Appraisal of ... and Undistributed earnings of affiliates

Lines of business reporting by Publicly traded companies including Disclosure of Revenue from Customers, Intercompany transactions and Pricing, Operating income and ... employed by segments

Mckesson & Robbins Inc, Price Waterhouse & Co Continuing education investigation of Prospective clients Internal control review Auditing procedures for Cash Receivables Intercompany accounting procedures Inventory Inventory observation other ... & Liabilities Revenue Costs Audit administration techniques

Rights of offset of ... by Liabilities in Balance sheets

SEC filings of Parent company financial statements, Financial statement notes and Disclosure for computation of restricted net ... of Unconsolidated subsidiaries and Consolidated subsidiaries, amount of Equity, application of tests for Parent companies

Disclosure of financial information about Lines of business reporting on Revenue from Sales to unaffiliated Customers, Intercompany transactions, Operating income, Operating losses and identifiable ... in Conformity with GAAP (principles) including Restatement of Prior years and Comparative financial statements

SEC schedules for Face amount certificate investment cos for qualified ... on deposit

Disclosure of differences between Investments included in Consolidated financial statements of Public utility holding companies and Book value of Equity in net ... of Subsidiaries at Consolidation date

Cover accounts for Liabilities requisited to be deducted or held as ... Disclosure of ... subject to lien and Security interests related to Liabilities in Financial statement notes

Disclosure requirements for Balance sheets of Commercial and industrial companies in SEC filings including ... Liabilities including Long term debt, Shareholders equity including Minority interests, Preferred stock and Common stock

registered Investment companies, Terminology of Affiliates, Balance sheets and qualified ... under SEC40

special rules applicable to SEC filings of Financial statements for registered Investment companies including Consolidated financial statements, Combined financial statements, Valuation of ..., restricted Securities and Certificate reserves

rule applicable to Balance sheets filed by registered Investment companies including ... Liabilities and Equity

rules applicable to Balance sheets filed by Face amount certificate investment cos including ... Liabilities and Shareholders equity

special rules applicable to Financial statements of Employee stock purchase plans and Employee savings plans including Investments program, Net asset value, Income taxes and Valuation of ... 

Disclosure requirements for Financial condition statements of Employee stock purchase plans and Employee savings plans including plan ..., Liabilities and Equity

Disclosure requirements in SEC filings of Insurance companies Balance sheets and Financial statement notes to include .... Liabilities, Preferred stock, Common stock and other Shareholders equity

ASSETS AND LIABILITIES STATEMENTS
BT Financial statements
RT Balance sheets
ASSETS AND LIABILITIES STATEMENTS (continued)

RT Certificates of deposit (securities)

Personal financial statements prepared on Accrual basis accounting, form and methods of presentation including ..., Net assets change statements and Comparative financial statements

Accounting terminology, Balance sheets, Assets Liabilities, ...
Investment companies ..., Income statements Net assets change statements
Supplementary information Interim financial statements examples

SEC filings requirements for Personal financial statements including ... and Income statements, also, if applicable, related Financial statements for Proprietorships, Partnerships, Trusts, Associations and for Principal shareholders of Corporations

committees issuing Certificates of deposit (securities) ... example

ASSETS PLEDGED AS COLLATERAL

U Security interests

ASSISTANTS TRAINING

U Personnel training

ASSOCIATED COMPANIES

U Affiliates

ASSOCIATION WITH FINANCIAL STATEMENTS

RT CPA
RT Disclaimers of opinion
RT Financial statements
RT Independent accountants
RT Negative assurance

CPA lacking Accountant independence as determined by AICPA Code of Professional Ethics, State boards of accountancy and CPA State Societies
Independent accountants ... for Condensed financial statements published by Financial reporting services

CPA lacking Accountant independence in ... required to issue Disclaimers of opinion on Unaudited financial statements

unaudited interim financial statements issued by clients including name of CPA considered ...

Independent accountants ... under Reporting standards for Audited financial statements or Unaudited financial statements of Publicly traded companies or Nonpublic enterprises, Terminology

Independent accountants ..., Disclaimers of opinion on Unaudited financial statements of Publicly traded companies including Financial statements on comprehensive basis of accounting other than GAAP (principles), examples

Accountants reports on Review of interim financial information with examples of GAAP departures and inadequate disclosure, ... and Client relations

ASSOCIATIONS

UF Business associations
UF Business leagues
UF Clubs (organizations)
UF Membership organizations
UF Professional associations (nonprofit)
UF Professional societies
UF Societies and associations
UF Technical societies
UF Trade associations
BT Industries
BT Nonprofit organizations
NT Cooperative apartment associations

Nonprofit organizations, Financial statements illustrations for Schools (independent), Cemetery organizations, ... Libraries, Museums, Performing arts organizations, Private foundations, Public broadcasting stations, Religious organizations and Research organizations

Accountant independence, CPA as member in ...

Client relations Distribution of clients information to ...

Partnerships ... of Accountants not partners Firm letterhead ...

Partnerships Firm name ... of firms not partners ...

CPA Accounting firms practicing under name of ... or groups to provide Professional services

SEC filings requirements for Personal financial statements including Assets and liabilities statements and Income statements, also, if applicable, related Financial statements for Proprietorships, Partnerships, Trusts, ... and for Principal shareholders of Corporations

SECX210.3-17
ASSURED FUNDS, INC

ASSURED FUNDS, INC
Disciplinary proceedings, E. Vean Scott, ..., Challenge Homes, Inc Accountant independence. False information. Misleading information

ATTENTION
BT Auditing standards
BT GAAS (standards)
BT Reporting standards

Audited financial statements ...

ATTORNEYS
UF Barristers (UK)
UF Counsel (outside)
UF Lawyers
UF Legal counsel (outside)
UF Solicitors (UK)
BT Specialists
RT Legal letters
RT Privileged communication

Legal letters from ... Litigation, Claims & Unasserted claims, FAS 5, Auditing procedures. Effective date of response from lawyer. Audit scope limitations, Privileged communication. Audit evidence

Audit evidence from ... on Litigation, Claims and assessments for Review of interim financial information including SEC filings

alternative wording of illustrative audit inquiry letters regarding timing of ... response concerning Litigation, Claims & Unasserted claims

Auditors assessment of Legal letters from ... regarding outcome of Litigation

Representation letters regarding Litigation, Claims & Unasserted claims when clients not consulted ... including Audit scope limitations

use of Legal letters from clients inside ... in evaluation of Litigation, Claims & Unasserted claims

Accountant independence, CPA as ...

letterhead for Correspondence of CPA also practicing as ...

Using work of a specialist, Actuaries. Appraisal, ...., Valuation. Audit evidence

Legal letters from ... Litigation, Claims & Unasserted claims, FAS 5, Auditing procedures. Audit scope limitations, example

Legal letters. American Bar Association statement of policy regarding ... responses to Auditors requests for information

Disclosure of interests of CPA or Specialists named in connection with Registration statements, or ... Investment bankers named in Prospectuses

ATTRIBUTES SAMPLING
BT Statistical sampling
RT Variables sampling

Audit sampling procedures for Compliance testing. substantive tests and dual-purpose tests. choice of Statistical sampling and Nonstatistical sampling by Benefit cost ratio including ..., Variables sampling. Documentation and use of Specialists

AUDIT ADMINISTRATION TECHNIQUES
NT Preliminary audit survey
RT Audit programs
RT Auditing
RT Auditing procedures
RT Auditors working papers
RT Client relations
RT Field work standards

Field work standards ... description

Field work standards ... independent accountant appointment

Field work standards ... timing of Field work

Other independent accountants ... review of Accountant independence reputation

Audit programs. Auditors working papers. Auditing procedures. Qualified opinions. Disclaimers of opinion. Informative disclosure

Field work standards. ... Audit planning and supervision. Audit scope and Audit programs. Auditing procedures and internal control evaluation

Mckesson & Robbins Inc. Price Waterhouse & Co Continuing education investigation of Prospective clients internal control review. Auditing procedures for Cash Receivables. Intercompany accounting procedures. Inventory. Inventory observation. other Assets & Liabilities Revenue Costs ...

AUDIT AND ACCOUNTING GUIDES
RT Accounting policies
RT AICPA
RT Auditing standards

42
AUDIT AND ACCOUNTING GUIDES (continued)

RT industries

GAAP (principles) classified as Detailed accounting principles in Accounting Principles Board Opinions, Accounting Research Bulletins, SEC pronouncements, ... and others

Auditors responsibility to consider AICPA ... Statements of Position (AcSEC) and Statements of Position (AudSEC) in expressing Unqualified opinions on Financial statements in Conformity with GAAP (principles) under Rule 203 of AICPA Code of Professional Ethics

Accounting policies and Reporting standards in AICPA ... considered preferable for justifying Accounting principle changes by Banks and Savings and loan associations

Accounting policies and Reporting standards in AICPA ... and Statements of Position (AcSEC) considered preferable for justifying Accounting changes

Accounting policies and Reporting standards in AICPA ... and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Contractors on Construction contracts

Accounting policies and Reporting standards in AICPA Statements of Position (AcSEC) and ... considered preferable for justifying Accounting principle changes by Contractors on Government contracts

Accounting policies and Reporting standards in AICPA ... and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Colleges and universities

Accounting policies and Reporting standards in AICPA ... considered preferable for justifying Accounting principle changes in Health and welfare benefit plans

Accounting policies and Reporting standards in AICPA ... considered preferable for justifying Accounting principle changes by Finance companies

Accounting policies and Reporting standards in AICPA ... and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Hospitals

Accounting policies and Reporting standards in AICPA ... and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Investment companies

Accounting policies and Reporting standards in AICPA ..., Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Nonprofit organizations

Accounting policies and Reporting standards in AICPA ... and Statements of position (AcSEC) considered preferable for justifying Accounting principle changes by Real estate companies

Accounting policies and Reporting standards in AICPA ... considered preferable for justifying Accounting principle changes by Security broker-dealers

Construction contracts, selection of Percentage of completion method and Completed contract method including designation of AICPA ... and Statements of Position (AcSEC) as preferable for justifying Accounting changes

designation of AICPA ... and Statements of Position (AcSEC) on Construction contracts and Hospital related organizations as preferable for justifying Accounting changes

designation of AICPA ... and Statements of Position (AcSEC) on Construction contracts as preferable for justifying Accounting changes in Government contracts

designation of AICPA ... and Statements of Position (AcSEC) on Hospital related organizations as preferable for justifying Accounting changes

AUDIT COMMITTEES

RT Boards of directors

RT Independent accountant appointment

Auditing procedures for Nonprofit organizations and Affiliates including Related party transactions, Illegal acts, Fraud, Representation letters, use of work of Internal auditors, ... Supplementary information and Condensed financial statements

Disciplinary proceedings, Price Waterhouse & Co McKesson & Robbins Inc Independent accountant appointment ... Accountants reports Addresssee Shareholders meetings reports to Shareholders

role of Accountant independence in Auditing process by Independent accountants including background information, Disclosure of Change in auditors and Significant auditor disagreement on Form 8-K and Independent accountant appointment by ... of Publicly traded companies

Disclosure in Proxy statements and reports on Form 8-K of Change in auditors approved by ... or Boards of directors

Disclosure about relation of Independent accountants nonaudit services to Accountant independence in Proxy statements including percentage relationship of Fees for nonaudit services to Auditors fees, review of Management advisory services by ... and Rescission of ASR 250 and 264
AUDIT EVIDENCE

Computer assisted audit techniques using Computer audit software, Audit planning and supervision and Auditing procedures including Internal control evaluation, Compliance testing, ... substantive tests and Analytical review procedures

Computer assisted audit techniques, generalized computer audit software, Auditing procedures including Sample selection methods, Analytical review procedures, ... Documentation. Confirmation and examples for Inventory and Accounts receivable ... Computer assisted audit techniques, Feasibility studies in using generalized Computer audit software or Alternative auditing procedures considering Audit scope, ... Client relations and Employees, Technical training and proficiency of Auditors, control of Costs and Benefit cost ratio

Auditing procedures to be applied under GAAS (standards) in Auditing Financial statements of Contracts with Contractors and Production type contracts including internal control evaluation and ...

Savings and loan associations, Accounting policies and Auditing procedures for Loans receivable including ... Loan loss allowances, Bad debt expenses, Confirmation of loans, Property taxes, accrued interest income

Hospitals, Auditing procedures relating to Claims, Litigation, loss Contingencies, Insurance coverage, Loss reserves, ... Representation letters, Legal letters and Unasserted claims, examples of Disclosure in Financial statements and Accountants reports

Stock life insurance companies and Mutual life insurance companies, Confirmation of Insurance in force with policyholders required as ... by GAAS (standards), amendment of AUG-61

Computer service bureaus Computer audit software ...

Legal letters from Attorneys, Litigation, Claims & Unasserted claims, FAS 5, Auditing procedures, Effective date of response from lawyer, Audit scope limitations, Privileged communication, ...

Analytical review procedures applied in acceptance of Management Representation letters as ... for Unusual items effect on Accountants reports of Audit scope limitations due to lack of ... related to Income taxes payable

... from Attorneys on Litigation, Claims and assessments for Review of Interim financial information including SEC filings

use of Specialists work as ... in accordance with GAAS (standards) excluding those on Audit staff ...

... for interim periods under Field work standards leading to Accountants reports on Interim financial statements under APB 28/2071 including example for Effective income tax rates ...

... for Inventory and Cost of sales at interim dates for Interim financial statements under APB 28/2071

basic principles of Auditing including Accountant independence, Technical training and proficiency, Privileged communication, work of Other independent accountants and Specialists, Documentation, Audit planning and supervision, ... Internal control evaluation and Accountants reports ...

... related to Relevance, measure, Reliability and Benefit cost ratio, methods of obtaining through Compliance testing and substantive procedures including Internal control evaluation, inspection of Accounting records, Inventory observation, Confirmation, Analytical review procedures and inquiry

Auditors working papers, Documentation including Audit planning and supervision, ... Audit programs, Contracts, Minutes of meetings, Internal control evaluation, Representation letters and Accounting records, also Confidential relationships and Records retention

Analytical review procedures related to ... and Audit planning and supervision including extent of Reliability and Auditing procedures for Unusual items relating to Internal control evaluation to Auditing procedures for ... from tests of detail and Analytical review procedures, Audit risks and reliance on Internal accounting control

Audited financial statements example Qualified opinions Three paragraph opinions ... lacking Audit scope limitations GAAP departures Accounting changes Contingencies

Disclaimers of opinion due to insufficient ... example of Three paragraph opinions Related party transactions Form-vs-substance Auditing procedures ... Disclosure Using work of a specialist, Actuaries, Appraisal, Attorneys, Valuation, ...

Representation letters, ... Management responsibilities, Audit scope limitations
AUDIT EVIDENCE (continued)

Analytical review procedures applicable under Field work standards relating to ... and Audit planning and supervision, description and examples, effect on Audit scope of Unusual items

Field work standards related to ... concerning Management assertions in Financial statements as basis for Accountants reports

relation of ... to audit objectives and Auditing procedures considering reliance on Internal accounting control andAudit risks

nature of ... including Accounting records, Documentation, Contracts, Checks (documents), Invoices, Minutes of meetings, Confirmation, Representation letters, inventory observation and inspection

Reliability, Relevance and Benefit cost ratio of ... for Accountants reports, examples of audit objectives and substantive tests for inventory

Audit planning and supervision for Nonstatistical sampling and Statistical sampling in obtaining ..., evaluating Audit risks, Sample selection methods, Compliance testing and Internal control evaluation in Audit sampling

Disciplinary proceedings, Touche Ross & Co, GAAS noncompliance, lack of .... False information and Misleading information in Audited financial statements of US Financial Inc

Disciplinary proceedings, Touche Ross & Co, GAAS noncompliance, lack of ..., False information and Misleading information in Audited financial statements of Giant Stores Inc

Disciplinary proceedings, Laventhal & Horwath, Cosmopolitan Investors Funding Co, Western Pre-Build Companies Inc, False information, Misleading information, Related party transactions, ... and Due professional care

Disciplinary proceedings, Litigation involving Price Waterhouse & Co, National Telephone Company Inc, False information, Misleading information related to Revenue recognition and Deferred costs, GAAS noncompliance, insufficient .... Inadequate disclosure

Disciplinary proceedings against Kenneth Laventhal & Company and Joseph F King related to Audited financial statements of Emersonson Ltd for Fraud involving GAAP departures, GAAS noncompliance, insufficient ... and Auditors working papers

Disciplinary proceedings against Joseph S. Amunscen for GAAS noncompliance and GAAP departures in connection with Audited financial statements of Olympic Gas & Oil, Inc involving Inadequate disclosure and ... of Sales or Cost of sales

Accounting, Valuation and Disclosure of investment Securities of registered Investment companies including Market price quotations, Fair market value, ... Investments in Subsidiaries

AUDIT PLANNING AND SUPERVISION

BT Auditing standards
BT Field work standards
BT GAAS (standards)
BT Planning and supervision
RT Analytical review procedures
RT Audit scope

Computer assisted audit techniques using Computer audit software, .... and Auditing procedures including internal control evaluation, Compliance testing, Audit evidence, substantive tests and Analytical review procedures

Computer assisted audit techniques, generalized Computer audit software, .... defining objectives and Audit programs, example for Payroll records, determining output requirements, Audit/EDP control reviews using self-proving application and other applications

Computer assisted audit techniques, checklist for ... using generalized Computer audit software

..., internal control evaluation and Compliance testing for Construction contracts and Production type contracts by Independent accountants

Auditing procedures for Financial statements of Fringe benefit plans including ..., Internal accounting control and Internal control evaluation

Savings and loan associations, ... and Preliminary audit survey, Examination date, Auditing procedures

Banks, ... and Auditing procedures including Interest rate, Liquidity risk, Confirmation, Audit sampling, Data processing systems and Representation letters

Governmental accounting Auditing procedures ..., Internal control evaluation Audit programs

effect of non-audit services performed by Accounting firms on ... and of federally assisted programs under Statutory audit requirements of Government agencies including Engagement letters, Auditors working papers, notification of illegal acts and Fraud, noncompliance with terms of Grants and Accountants reports

Governmental accounting, Auditing by Independent accountants and Internal auditors, compliance with Statutes & regulations, Statutory accounting principles, GAAS (standards), GAO standards, ... and Engagement letters

SAS 23/318
SAS 31/326.01
SAS 31/326.09
SAS 31/326.13
SAS 31/326.18
SAS 39/350
SEC-AAER AS153
SEC-AAER AS153A
SEC-AAER AS227
SEC-AAER AS238
SEC-AAER AS288
SEC-AAER 005
SEC-FRR 404.03

AAG-CAA 01
AAG-CAA 13
AAG-CAA 96
AAG-CON 070
AAG-EBP 034
AAG-SLA 006
AUG-BNK 007
AUG-SLG 041
AUIJ02-80/9311
AUIJ04-81/9311
GAAFR 86
basic principles of Auditing including Accountant independence, Technical training and proficiency, Privileged communication, work of Other independent accountants and Specialists, Documentation, ..., Audit evidence, Internal control evaluation and Accountants reports

... including independent accountants knowledge of clients business, Audit scope, Audit programs, Client relations and Documentation

Qualify control policies and Procedures for Accounting firms related to Auditing including Accountant independence, Technical training and proficiency, ..., review of Auditing procedures and Client relations, examples

Auditors working papers, Documentation including ..., Audit evidence, Audit programs, Contracts, Minutes of meetings, Internal control evaluation, Representation letters and Accounting records, also Confidential relationships and Records retention

Analytical review procedures related to Audit evidence and ... including extent of Reliability and Auditing procedures for Unusual items

Internal control evaluation under Field work standards, relation to ... and Audit scope, Terminology of internal accounting control and Internal administrative control

Field work standards, Audit administration techniques, ..., Audit scope and Audit programs, Auditing procedures and Internal control evaluation

Analytical review procedures applicable under Field work standards relating to Audit evidence and ..., description and examples, effect on Audit scope of Unusual items

... for Nonstatistical sampling and Statistical sampling in obtaining Audit evidence, evaluating Audit risks, Sample selection methods, Compliance testing and internal control evaluation in Audit sampling

AUDIT PROGRAMS

UF Checklists of auditing procedures
UF Programs of auditing procedures
RT Internal control questionnaires
RT Auditing administration techniques
RT Auditing
RT Auditing procedures
RT Auditors working papers
RT Computer assisted audit techniques

Computer assisted audit techniques, generalized Computer audit software, Audit planning and supervision, defining objectives and ..., example for Payroll records, determining output requirements, Audit/EDP control reviews using self-proving application and other applications

Computer assisted audit techniques, other techniques including test data, review of program logic, program comparison, utility Software, specialized ..., Time-sharing programs and parallel simulation Models

Finance companies Auditing procedures & ... description

Medicare Medicare intermediaries examinations independent accountants ...

Governmental accounting Auditing procedures Audit planning and supervision Internal control evaluation ...

Audit planning and supervision including independent accountants knowledge of clients business, Audit scope, ..., Client relations and Documentation

Auditors working papers, Documentation including Audit planning and supervision, Audit evidence, ..., Contracts, Minutes of meetings, Internal control evaluation, Representation letters and Accounting records, also Confidential relationships and Records retention

Other independent accountants Audit administration techniques review of Accountant independence reputation ... Auditors working papers Auditing procedures Qualified opinions Disclaimers of opinion informative disclosure

Field work standards, Audit administration techniques, Audit planning and supervision, Audit scope and ..., Auditing procedures and Internal control evaluation

AUDIT REQUIREMENTS (STATUTORY)

U Statutory audit requirements

AUDIT RISKS

RT Audit sampling
RT Auditing
RT Confidence levels
RT GAAS (standards)

... application of Audit sampling to test account balances or classes of transactions including combined Auditing procedures, development of sampling, Reliability or Confidence levels, ... and precision

Audit sampling in Compliance testing of Internal accounting control involving objectives of test, deviation conditions, sample size population, Sample selection methods, ..., Maximum tolerable error rate, sample plan and results, Documentation of sampling procedure and Time-sharing programs

AAG-SAM 001

AAG-SAM 021
AUDIT RISKS (continued)

Audit sampling in substantive tests of details applicable to Statistical sampling and Nonstatistical sampling regarding probability- proportional-to-size statistical sampling and classical Variables sampling including ..., Maximum tolerable error rate, Sample selection methods and Documentation

Audit sampling, ratio of desired allowance for ... to Maximum tolerable error rate

Audit sampling, a model for relating components of ...

... of Fraud and Misleading information, Internal control, Auditing procedures, Auditors reporting responsibilities including inquiry of Management

GAAS (standards) impact of Materiality on relation of Internal control evaluation to Auditing procedures for Audit evidence from tests of details and Analytical review procedures, ... and reliance on Internal accounting control

internal control evaluation and study of Planning and supervision, reliance on Internal auditors, review of Documentation, Accounting procedure manuals, Organization plans, Internal administrative control and Compliance testing, ... and Materiality of weaknesses in Internal accounting control

relation of Audit evidence to audit objectives and Auditing procedures considering reliance on Internal accounting control and ...

Audit planning and supervision for Nonstatistical sampling and Statistical sampling in obtaining Audit evidence, evaluating ..., Sample selection methods, Compliance testing and Internal control evaluation in Audit sampling

AUDIT SAMPLING

NT Nonstatistical sampling
NT Statistical sampling
RT Audit risks
RT Sample selection methods

application of ... to test account balances or classes of transactions including combined Auditing procedures, development of sampling, Reliability or Confidence levels, Audit risks and precision

... procedures for Compliance testing, substantive tests and dual-purpose tests, choice of Statistical sampling and Nonstatistical sampling by Benefit cost ratio including Attributes sampling, Variables sampling, Documentation and use of Specialists

... in Compliance testing of Internal accounting control involving objectives of test, deviation conditions, sample size population, Sample selection methods, Audit risks, Maximum tolerable error rate, sample plan and results, Documentation of sampling procedure and Time-sharing programs

... in substantive tests of details applicable to Statistical sampling and Nonstatistical sampling regarding probability- proportional-to-size statistical sampling and classical Variables sampling including Audit risks, Maximum tolerable error rate, Sample selection methods and Documentation

..., Statistical sampling tables for Compliance testing
..., sequential sampling for Compliance testing
..., ratio of desired allowance for Audit risks to Maximum tolerable error rate
..., probability-proportional-to-size Statistical sampling tables
..., Computer assisted audit techniques for Statistical sampling including Batching and Time-sharing programs
..., a model for relating components of Audit risks
..., Glossaries
..., Bibliographies and Reference sources

Banks Auditing planning and supervision and Auditing procedures including Interest rate, Liquidity risk, Confirmation, ..., Data processing systems and Representation letters

Audit planning and supervision for Nonstatistical sampling and Statistical sampling in obtaining Audit evidence, evaluating Audit risks, Sample selection methods, Compliance testing and Internal control evaluation in ...

..., Effective date of SAS No.98 postponed for one year

AUDIT SCOPE

UF Examination (audit) scope
UF Extended scope of examination
UF Scope of examination Sample selection methods and Documentation
RT Audit planning and supervision
RT Audit scope limitations
RT Auditing
RT Initial examination
RT Internal auditors
RT Negative assurance
RT Piecemeal opinions

Computer assisted audit techniques, Feasibility studies in using generalized Computer audit software or Alternative auditing procedures considering ..., Audit evidence, Client relations and Employees, Technical training and proficiency of Auditors, control of Costs and Benefit cost ratio

AAG-SAM 039
AAG-SAM 041
AAG-SAM 115
AAG-SAM 123
IAG 11/8011
JAG 11/8011
SAS 01/159.03
SAS 01/320.69
SAS 30/642.13
SAS 31/326.09
SAS 39/350
SAS 39/350
AAG-SAM 001
AAG-SAM 009
AAG-SAM 021
AAG-SAM 041
AAG-SAM 103
AAG-SAM 111
AAG-SAM 115
AAG-SAM 117
AAG-SAM 119
AAG-SAM 123
AAG-SAM 127
AAG-SAM 131
AUG-BNK 007
SAS 39/350
SAS 43/1010.09
AAG-CAA 007
AAG-CGA 007
AUDIT SCOPE (continued)

Savings and loan associations, Internal accounting control, ... Confirmation procedures and Statistical sampling, Auditing procedures and Data processing.

Savings and loan associations, ... for Branches, review of charter, Bylaws, Minutes of meetings and Compliance testing.

Finance companies Auditing procedures ... Internal control evaluation.

Government contracts ... Internal control evaluation Retainages Contract termination.

Hospitals Auditing procedures ... Permanent audit files cost-basis formulas Third party reimbursement Management reports.

Medicare ... Special reports Auditors working papers ownership.

Medicare Auditing procedures ... for Balance sheets.

effect of Foreign Corrupt Practices Act of 1977 amendment of SEC34 on Internal control evaluation and ...

objectives of Auditing of Financial statements, ... and Management responsibilities.

Engagement letters for Auditors including objective of audit responsibilities of Management, ... Audit scope limitations. Auditors fees, form and content of Accountants reports and example.

Audit planning and supervision including independent accountants knowledge of clients business, ... Audit programs, Client relations and Documentation.

Internal control evaluation under Field work standards, relation to Audit planning and supervision and ..., Terminology of internal accounting control and Internal administrative control.

Audited financial statements ... for Unqualified opinions.

Reliance on internal auditors, ... Internal control evaluation, qualifications and objectivity.

Lines of business reporting, Auditing procedures. Materiality of segment information, ... Intercompany accounting procedures, Internal control evaluation, Cost allocation and Accounting consistency.

Field work standards, Audit administration techniques, Audit planning and supervision, ... and Audit programs, Auditing procedures and Internal control evaluation.

Analytical review procedures applicable under Field work standards relating to Audit evidence and Audit planning and supervision, description and examples, effect on ... of Unusual items.

Internal control reports by Independent accountants on Internal accounting control, objectives including Asset security, Reliability of Accounting records, Compliance with GAAP (principles) and Management authorization, relation to Auditing procedures, ... and Foreign Corrupt Practices Act of 1977.

Disciplinary proceedings ... Auditing procedures for Security broker-dealers Independent accountants.

Disciplinary proceedings ... Auditing procedures inventory observation of Work in process on Initial examination Barrow Wade Guthrie & Co Independent accountants.

Disciplinary proceedings ... Auditing procedures Inventory observation of Work in process on Initial examination Barrow Wade Guthrie & Co Independent accountants.

Disciplinary proceedings ... Auditing procedures Security broker-dealers Independent accountants.

Disciplinary proceedings Finance companies Factoring companies ... Investment impairment allowances Loan loss allowances Seaboard Commercial Corporation Touch Niven Bailey Smart independent accountants.

Disciplinary proceedings ... Myron Swartz Eastern Investment & Development Co Cornucopia Gold Mines.

Disciplinary proceedings ... Other independent accountants Levison and Company Cornucopia Gold Mines Eastern Investment & Development Co.

Disciplinary proceedings ... Morton I Myers Eastern Investment & Development Co Cornucopia Gold Mines.

Disciplinary proceedings, Homer E Kerlin, Olen Company Inc, H L Green Company Inc. ... Auditing procedures, inventory, Accounts payable, Fixed assets, GAAS noncompliance.

Disciplinary proceedings ... Auditing procedures Security broker-dealers Accountant independence Meyer Weiner.

Accountants reports on examination of clients Securities held by Management investment companies required by SEC40 including Security counts, Confirmation and ... Accountants reports on examination of clients funds and Securities held by Investment advisors required by Advisers Act including Security counts, Confirmation and ...

AUDIT SCOPE LIMITATIONS

UF Limited scope

UF Scope limitations

RT Alternative auditing procedures

RT Audit scope

RT Auditing

RT Disclaimers of opinion
AUDIT SCOPE LIMITATIONS (continued)

RT Materiality
RT Qualified opinions

Medicare ... Disclaimers of opinion example
Legal letters from Attorneys, Litigation, Claims & Unasserted claims, FAS 5,
Auditing procedures, Effective date of response from lawyer, .... Privileged
communication, Audit evidence

effect on Accountants reports of ... due to lack of Audit evidence related to
Income taxes payable

inquiries by Other independent accountants examining Financial statements of
Components of a business enterprise to Principal independent accountants
regarding Related party transactions, ... and other matters
form of responses by Principal independent accountants to inquiries of Other
Independent accountants examining Financial statements of Components of
a business enterprise regarding ... and other matters, including example of
Correspondence

form of inquiries by Other independent accountants examining Financial
statements of Components of a business enterprise to Principal
independent accountants regarding ... and other matters, including example
of Correspondence

Representation letters regarding Litigation, Claims & Unasserted claims when
clients not consulted Attorneys including ...

Internal control reports in connection with Grants from Government agencies,
Accountants reports on Internal accounting control in conjunction with Audit,
Negative assurance and Disclaimers of opinion on ...

Engagement letters for Auditors including objective of audit, responsibilities of
Management, Audit scope, ..., Auditors fees, form and content of
Accountants reports and example

... inventory observation Alternative auditing procedures Qualified opinions
Disclaimers of opinion Three paragraph opinions example on Balance
sheets only

... on long term Investments examples Qualified opinions Disclaimers of opinion
Accounting consistency Initial examination ... Accountants reports Qualified
opinions Three paragraph opinions examples

Audited financial statements client imposed ... Qualified opinions Disclaimers of
opinion

Audited financial statements example Qualified opinions Three paragraph
opinions Audit evidence lacking ... GAAP departures Accounting changes
Contingencies

Legal letters from Attorneys, Litigation, Claims & Unasserted claims, FAS 5,
Auditing procedures, .... example

Representation letters, Audit evidence, Management responsibilities, ...

Lines of business reporting, .... examples of Qualified opinions

form of Internal control reports and examples of Unqualified opinions, Qualified
opinions related to weaknesses in Internal accounting control, Disclaimers of
opinion related to ..., reference to reports of Other independent
accountants and Subsequent discovery of facts

requirements in SEC filings for Audited financial statements not met by
Accountants reports with Qualified opinions due to ..., GAAP departures or
Inadequate disclosure

AUDIT STAFF
RT Independent accountants
RT Internal auditors

use of Specialists work as Audit evidence in accordance with GAAS (standards)
excluding those on ...

Auditing of Financial statements of foreign Government agencies by foreign
government: ...

AUDIT TRAILS
RT Accounting records
RT Auditing
RT Computer audit software

Internal control evaluation in electronic Data processing systems, Auditing
procedures, Field work standards, description of EDP activities,
Management responsibility for Internal control, ..., Documentation

Computer service bureaus Internal control evaluation Internal control types ...

AUDIT/EDP CONTROL REVIEWS
NT Application review (EDP)
RT Data processing
RT Internal control evaluation

AUG-MED 42
AUIJ03-77/9337
AUIJ03-81/9326
AUIJ04-79/9543
AUIJ04-79/9543
AUIJ04-79/9543
AUIJ04-79/9543
AUIJ06-83/9337
AUIJ08-80/9642
IAG 02/8002
SAS 01/542.05
SAS 01/542.06
SAS 01/546.14
SAS 02/509.10
SAS 02/509.29
SAS 12/337
SAS 19/333
SAS 21/435.15
SAS 30/642.37
SEC-SAB40 01E
AUIJ10-79/9336
SECSX210.2-03
AUG-EDP 01
AUG-SCR 18

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AUDIT/EDP CONTROL REVIEWS (continued)

Computer assisted audit techniques, generalized Computer audit software, Audit planning and supervision, defining objectives and Audit programs, example for Payroll records, determining output requirements, ... using self-proving application and other applications

Computer assisted audit techniques, examples of application design using generalized Computer audit software including Flowcharting, Systems analysis, reports, ..., Batch testing plans and technical review

Computer assisted audit techniques, application processing using generalized Computer audit software, Auditing procedures including Confirmation, General audit review (EDP), updating Auditors working papers, File maintenance (computers) and Records retention

Computer assisted audit techniques, ... for Error correction, Bibliographies and Reference sources

AUDITED FINANCIAL STATEMENTS
- UF Certified financial statements
- BT Financial statements
- RT Unaudited financial statements

Savings and loan associations insurance for Time deposits under Federal Savings & Loan Insurance Corp, Accrual basis accounting, Bank examiners and requirements for ...

Bank holding companies characteristics, Bank Holding Company Act of 1956, ..., Supplementary information and Registration statements

Disclosure of unaudited fourth quarter interim financial statements in annual ... of Publicly traded companies

Personal financial statements, Accountants reports on ..., presented at Estimated value basis on Current cost accounting, Auditing procedures for Assets & Liabilities, estimated Income taxes, Tax basis, Investments in Closely held corporations and Disclosure requirements

Governmental accounting, Accountants reports, ... in accordance with GAAS (standards), Financial summaries and Supplementary information

Comparative financial statements of Nonpublic enterprises, Accountants reports for ... for current period or Prior years with Compilation of financial Statements or Review of financial statements, example

Accountants reports on Compilation of financial statements omitting substantially all Disclosure in current period in Comparative financial statements with Prior years ... or Review of financial statements or compilation with disclosure

... Attestation

Unqualified opinions ... Two paragraph opinions example

Accountants reports ... Addresssee

... client imposed Audit scope limitations Qualified opinions Disclaimers of opinion

Accountants reports ... Other independent accountants

Unqualified opinions ... GAAP (principles) GAAP departures Qualified opinions

Adverse opinions Inadequate disclosure

Accountants reports ... GAAP departures AICPA Code of Professional Ethics Rule 203

... Qualified opinions Accounting consistency Accounting changes

Unqualified opinions ... Contingencies Qualified opinions Adverse opinions

Disclosures of opinion

... Disclosure in Unqualified opinions

... Audit scope for Unqualified opinions

... example Qualified opinions Three paragraph opinions Audit evidence lacking Audit scope limitations GAAP departures Accounting changes Contingencies

... Adverse opinions Three paragraph opinions example Accounting consistency

... Disclaimers of opinion, for Nonpublic enterprises change from audit engagement to Compilation of financial statements or Review of financial statements

SAS 02/509.01
SAS 02/509.06
SAS 02/509.08
SAS 02/509.10
SAS 02/509.14
SAS 02/509.15
SAS 02/509.18
SAS 02/509.20
SAS 02/509.21
SAS 02/509.27
SAS 02/509.28
SAS 02/509.29
SAS 02/509.41
SAS 02/509.45
SAS 02/509.48
SAS 08/550
SAS 14/621.18
SAS 26/504.01
SAS 27/553
SAS 28/554
SAS 36/722.24
Disciplinary proceedings, Touche Ross & Co, GAAS noncompliance, lack of Audit evidence, False information and Misleading information in ... of US Financial Inc
Disciplinary proceedings, Touche Ross & Co, GAAS noncompliance, lack of Audit evidence, False information and Misleading information in ... of Giant Stores Inc
Disciplinary proceedings, John W Hosford, Commonwealth Corp, Fraud in preparation of
Disciplinary proceedings, Wilbert S Fox, Commonwealth Corp, Fraud in preparation of ...
Disciplinary proceedings, Haskins & Sells, ... of FISCO Inc, Policy reserves and Claims understated, GAAP departures and GAAS noncompliance
Disciplinary proceedings, Haskins & Sells, Eugene Cobaugh, Timothy FitzGerald and Billy R Thomas relating to ... of FISCO Inc, Falstaff Brewing Corporation, Oceanography Mariculture Industries Inc and Ampeco Securities Inc
Disciplinary proceedings, Haskins & Sells, ... of Oceanography Mariculture Industries Inc, Inadequate disclosure of Intercompany transactions, Management Contracts and Subsequent events
Disciplinary proceedings, Haskins & Sells, ... of Falstaff Brewing Corporation, Inadequate disclosure of Security interests, Restricted cash balances and Loan agreements, Misleading information, GAAS noncompliance
Disciplinary proceedings, Haskins & Sells, ... of Ampeco Securities Inc, Security broker-dealers, omission of Financial position change statements and GAAS noncompliance
Disciplinary proceedings, Clifford E Roop, ... of Continental Dynamics Ltd, GAAS noncompliance, GAAP departures, False information and Misleading information
Disciplinary proceedings, Stephen A Yordon, ... of Dimensional Entertainment Corporation, Accountant independence lacking, GAAP departures
Disciplinary proceedings, Ernst & Ernst, Clarence Tisenses and John F Maurer, ... of Western Equilies Inc or Westec, involving GAAP departures, GAAS noncompliance, Misleading information, False information and lack of Accountant independence
Disciplinary proceedings against Donald R Ford in relation to ... of Cal-Am Corporation, Misleading information and False information in GAAP departures and GAAS noncompliance, lack of Accountant independence
Disciplinary proceedings against Philip Steven Lieberman in reference to ... of Sanders Career Schools Inc for GAAS noncompliance and GAAP departures
Disciplinary proceedings, Litigation involving Martinneau and Bushman in relation to ... of Network One Inc, GAAS noncompliance and GAAP departures including Inadequate disclosure
Disciplinary proceedings against Saul Glazer in relation to Misleading information included in ... of SNG & Oil Company for GAAS noncompliance and GAAP departures in SEC filings
Disciplinary proceedings against Norlin G Boyum in relation to ... of Shaughnessy & Co Inc, Security broker-dealers, for Security dealer net capital violations and GAAS noncompliance and GAAP departures
Disciplinary proceedings against Lester Witte & Co and John P Shea in reference to ... of Lippincott Co for False information and Misleading information, GAAP departures and GAAS noncompliance in SEC filings
Disciplinary proceedings against Kenneth Leventhal & Company and Joseph F King related to ... of Emersson Ltd for Fraud involving GAAP departures, GAAS noncompliance, insufficient Audit evidence and Auditors working papers
Disciplinary proceedings against Arthur Andersen & Co for GAAS noncompliance in relation to ... of Mattel Inc and GAAP departures involving Obsolete inventory, Fraud in overstating Sales, Deferred costs and Business interruption insurance
Disciplinary proceedings against Arthur Andersen & Co for GAAS noncompliance in relation to ... of Geon Industries Inc and GAAP departures involving errors in Intercompany profit and Inventory costing methods
Disciplinary proceedings against Louis Pokat, P.A. P.C. and Louis Pokat for GAAS noncompliance and GAAP departures in relation to ... of Hermetite Corp, including False information, Misleading information and lacking Accountant independence
Disciplinary proceedings against Francis Merton Wright in connection with ... of General Finance Corporation for GAAS noncompliance, inadequate Confirmation and lacking Accountant independence
Disciplinary proceedings against Joseph S. Amundsen for GAAS noncompliance and GAAP departures in connection with ... of Olympic Gas & Oil, Inc, involving Inadequate disclosure and Audit evidence of Sales or Cost of sales
AUDITED FINANCIAL STATEMENTS (continued)

Disciplinary proceedings against Smith, Verett & Parker and Victor L. Verett in relation to ... of International Royalty & Oil Company and Black Giant Oil Company for GAAP departures involving False information Misleading information & Inadequate disclosure of Related party transactions

Disciplinary proceedings against Carolis Walker & Associates and John A. Fulena, Jr. in relation to ... of Golden Triangle Royalty & Oil, Inc. for GAAP departures involving Misleading information False information and Inadequate disclosure of Related party transactions

Independent accountants Review of Interim financial information filed with ... including Benefit cost ratio

Limited partnerships ... presented in Conformity with GAAP (principles) including Disclosure of Tax basis financial data

Disclosure about Significant auditor disagreement required in SEC filings that contain ...

requirements in SEC filings for ... not met by Accountants reports with Qualified opinions due to Audit scope limitations, GAAP departures or Inadequate disclosure

AUDITING

NT Field work
NT Initial examination
NT Preliminary audit survey
NT Statutory audit requirements
RT Accountants reports
RT Audit administration techniques
RT Audit programs
RT Audit risks
RT Audit scope
RT Audit scope limitations
RT Audit trails
RT Auditing procedures
RT Auditing standards
RT Auditors
RT Financial statements
RT Fraud
RT GAAS (standards)
RT Internal control
RT International Auditing Guidelines
RT Misleading information
RT Other independent accountants
RT Permanent audit files
RT SEC filings
RT Statistical sampling

Computer assisted audit techniques using generalized Computer audit software for ... Inventory, a case study

Auditing procedures to be applied under GAAS (standards) in ... Financial statements of Contractors with Construction contracts and Production type contracts including Internal control evaluation and Audit evidence

... considerations for Contractors including Capital structure, Cash flow, Solvency, typs of Accountants reports. Special reports to Government agencies and Statutes & regulations

Accounting terminologies, GAAP (principles), Accountants reports, SEC33

Airlines background information, regulation and ... by Civil aeronautics Board, Investments in Aircraft, Maintenance costs, Classification of accounts and Uniform systems of accounts

Airlines, ... environment including Internal accounting control, role of Internal auditors, electronic Data processing, Analytical review procedures, Cost price volume analysis and Lines of business reporting

failure of CPA to follow Statutory audit requirements, Statutes & regulations and audit guides issued by Government agencies in ... government units considered Discreditable acts

Governmental accounting ... by Independent accountants and Internal auditors, compliance with Statutes & regulations, Statutory accounting principles, GAAS (standards), GAO standards, Audit planning and supervision and Engagement letters

objectives of ... of Financial statements, Audit scope and Management responsibilities

basic principles of ... including Accountant independence, Technical training and proficiency, Privileged communication, work of Other independent accountants and Specialists, Documentation, Audit planning and supervision, Audit evidence, Internal control evaluation and Accountants reports

Quality control policies and Procedures for Accounting firms related to ... including Accountant independence, Technical training and proficiency, Audit planning and supervision, review of Auditing procedures and Client relations, examples

Quality control standards for CPA Accounting firms, applicable to ... and Accounting and review services, relating to General standards

SEC-AAER 007
SEC-AAER 008
SEC-FRR 304.01
SEC-FRR 405
SEC-FRR 603.05
SEC-SAB40 01E
AAG-CAA 84
AAG-CON 057
AAG-CON 099
ATB 138
AUG-AIR 01
AUG-AIR 16
ET-INT 501.04
GAAFR 86
IAG 01/6001
IAG 03/8003
IAG 07/8007
QC 01/10.01
role of Accountant independence in ... process by independent accountants
including background information, Disclosure of Change in auditors and
Significant auditor disagreement on Form 8-K and independent accountant
appointment by Audit committees of Publicly traded companies
... of Financial statements of foreign Government agencies by foreign government
Audit staff
... requirements for Financial statements of persons other than registrant

AUDITING PROCEDURES
- UF Interim auditing procedures
- NT Alternative auditing procedures
- NT Analytical review procedures
- NT Bank reconciliation
- NT Compliance testing
- NT Computer assisted audit techniques
- NT Confirmation
- NT Cutoff tests
- NT Internal control evaluation
- NT Inventory observation
- NT Negative confirmation
- NT Positive confirmation
- NT Security counts
- RT Audit administration techniques
- RT Audit programs
- RT Auditing
- RT Auditors working papers
- RT Computer audit software
- RT Field work
- RT Interim financial statements
- RT Nonstatistical sampling
- RT Representation letters
- RT Statistical sampling

Computer assisted audit techniques using Computer audit software, Audit
planning and supervision and ... including internal control evaluation,
Compliance testing, Audit evidence, substantive tests and Analytical review
procedures

Computer assisted audit techniques, generalized computer audit software, ...
including Sample selection methods, Analytical review procedures, Audit
evidence, Documentation, Confirmation and examples for Inventory and
Accounts receivable

Computer assisted audit techniques, application processing using generalized
Computer audit software, ... including Confirmation, Application review
(EDP), Audit/EDP control reviews, updating Auditors working papers, File
maintenance (computers) and Records retention

Computer assisted audit techniques, potential applications of generalized
Computer audit software in ...

... to be applied under GAAS (standards) in Auditing Financial statements of
Contractors with Construction contracts and Production type contracts
including internal control evaluation and Audit evidence

... for audits of Financial statements of Contractors including Job site visits,
Receivables with sample Confirmation letter, rejections from Progress
billings, Claims and change orders and Doubtful account allowances

... for audits of Financial statements of Contractors including Liabilities related to
Contracts, sample Confirmation to subcontractors, Security interests under
Uniform Commercial Code, Costs and Estimated cost to complete

... for audits of Financial statements of Contractors including Revenue recognition
and Loss recognition under Percentage of completion method and
Completed contract method, analysis of Gross profits on Contracts and
Illustration of Fixed price contracts

... for audits of Financial statements of Contractors related to Backlogs and
Representation letters

... for audits of Financial statements of Contractors with Affiliates and Related
party transactions

... for Financial statements of Fringe benefit plans including Audit planning and
supervision, Internal accounting control and Internal control evaluation

... for investments of Fringe benefit plans including Trusts, commingled or
Common trust funds, Contracts with insurance companies, deposit
administration contracts and immediate participation guarantees contracts

... for Employer contributions received and related Receivables of Fringe benefit
plans applicable to Defined benefit plans, Defined contribution plans and
Health and welfare benefit plans

... for Benefits paid in accordance with provisions of Fringe benefit plans

... for Employees data and plan obligations applied to Defined benefit plans,
Defined contribution plans and Health and welfare benefit plans including
using Actuaries work and illustrative letters
... for Fringe benefit plans relating to Cash, Commitments, Contingencies, tax status of Trusts, Contract breaching transactions, General and administrative expenses, Subsequent events, Representation letters from plan Trustee or administrator

... for certain Nonprofit organizations in accordance with GAAS (standards) and in Conformity with GAAP (principles) including Internal control evaluation and Materiality

... and Internal accounting control related to Costs, Cost centers and Cost allocation, Classification of accounts, Grants and Taxes for certain Nonprofit organizations

... and Internal accounting control related to Revenue including Fees, Sales of publications and other items, Dividends, Interest income, Rental revenue, Royalty income, Gains and losses from Investments and Investment pools and Third party reimbursement for Nonprofit organizations

... and Internal accounting control for certain Nonprofit organizations related to Gifts, Grants and Bequests to Plant funds, Endowment funds or Loan funds received as Charitable contributions in the form of Cash, Donated materials & services, Annuitals or Life income funds

... related to Assets of certain Nonprofit organizations including Restricted funds, Fixed assets, Investment pools, Receivables in the form of Grants and Third party reimbursement, Pledges receivable and collectibles

... and Internal accounting control related to Liabilities of certain Nonprofit organizations including tax-deferred Annuitals, Interfund transactions, Deferred income and Equity

... for Nonprofit organizations and Affiliates including Related party transactions, illegal acts, Fraud, Representation letters, use of work of Internal auditors, Audit committees, Supplementary information and Condensed financial statements

application of Audit sampling to test account balances or classes of transactions including combined ..., development of sampling, Reliability or Confidence levels, Audit risks and precision

Savings and loan associations, Audit planning and supervision and Preliminary audit survey, Examination date...

Savings and loan associations, Internal accounting control, Audit scope, Confirmation procedures and Statistical sampling, and Data processing

Savings and loan associations, Accounting policies and ... for Cash, Investments in Securities, Investment impairment allowances, Loans receivable, repurchase agreements and Short positions in Securities trading

Savings and loan associations, Accounting policies and ... for Securities issued by Federal National Mortgage Association and authorized by Government National Mortgage Association, futures Contracts

Savings and loan associations, Accounting policies and ... for Loans receivable including Audit evidence, Loan loss allowances, Bad debt expenses, Confirmation of loans, Property taxes, accrued Interest income

Savings and loan associations, ... for Real estate, Loan loss allowances, Appraisal, Contracts for Sales and Investments in Real estate companies

Savings and loan associations, ... Internal control evaluation, Confirmation procedures for Time deposits, Interest costs and Security deposits

Pension costs, ... and role of Actuaries including Pension plans, Defined contribution plans, Defined benefit plans, Contracts with Life insurance companies & Confirmation

Hospitals, ... relating to Claims, Litigation, loss Contingencies, Insurance coverage, Loss reserves, Audit evidence, Representation letters, Legal letters and Unasserted claims, examples of Disclosure in Financial statements and Accountants reports

... for fire and casualty companies Reinsurance, reinsurance intermediaries, Underwriting pools, associations and Syndicates including Internal control evaluation

Airlines ... including Compliance testing of Internal accounting control, Bank reconciliation, Sales Cutoff tests, Confirmation of receivables and Analytical review procedures

Airlines Accounting procedures and ... for Aircraft Maintenance costs, Insurance costs, Personnel costs, Fixed assets and Depreciation costs, Leases, Property retirement, Preoperating costs and Deferred costs

Banks Audit planning and supervision and ... including Interest rate, Liquidity risk, Confirmation, Audit sampling, Data processing systems and Representation letters

Mortgage Banks Internal accounting control and ... related to Cash, Due from banks, Confirmation, Clearances of checks and exchange items

Banks Accounting policies and Classification of accounts for Investments in Securities, Debt discounts, Debt premiums, Amortization, Realized gains & losses by Completed transaction method including ...

... for Loans receivable with Security interests, Mortgage loans receivable, credit card loans, Direct financing leases, Leveraged leases and Participation loan agreements

Banks ... for Loan loss allowances including annual Tax basis addition to allowance for Loan losses and Writting off of uncollectible loans
AUDITING PROCEDURES (continued)

Banks: Accounting policies, Internal accounting control and ... for Demand deposits and Time deposits

Banks: Trusts department, Common trust funds, Pension funds, Accounting records, Trustees fee revenue, internal accounting control and ... for Banks other banking activities under Service contracts including Contingent liabilities, serving Fees, Sales of Loans receivable

Security broker-dealers: Internal accounting control ... Internal control reports

Stock broker-dealers: Data processing Securities, Security counts

Security broker-dealers: ... Assets, Liabilities

Security broker-dealers: ... for segregated Securities Valuation

Security broker-dealers: ... for sundry Securities Margin rules

Security broker-dealers: Margin rules Securities

Security broker-dealers: Commodity futures contracts description ... Margin rules

Security broker-dealers: Put and call options ... Accounting procedures

Colleges and universities: Accounting policies description Internal control ... Fund accounting procedures

Colleges and universities: Unrestricted current funds description Internal control ...

Colleges and universities: Restricted current funds description Internal control ...

Colleges and universities: Restricted funds Unrestricted current funds types & description of Revenue Internal control ...

Colleges and universities: Restricted current funds Unrestricted current funds description of Costs interfund transactions ... Internal control

Colleges and universities: Loan funds description Internal control ...

Colleges and universities: Endowment funds description Internal control ...

Colleges and universities: Plant funds description Internal control ...

Colleges and universities: Annuity funds Life Income funds Agency funds description internal control & ...

Internal control evaluation in electronic Data processing systems, ... Field work standards, description of EDP activities, Management responsibility for Internal control, Audit trails, Documentation

Fire and casualty companies: ... Insurance premiums

Fire and casualty companies: ... Insurance underwriting losses & Loss adjustment expenses

Fire and casualty companies: ... Investments

Fire and casualty companies: ... other Costs

Fire and casualty companies: ... Appropriated retained earnings Shareholders equity

Fire and casualty companies: ... Nonadmitted assets

Finance companies: ... Audit scope internal control evaluation

Finance companies: ... & Audit programs description

Hospitals: ... Audit scope Permanent audit lies cost-basis formulas Third party reimbursement Management reports

Hospitals: ... Cash pooling of Investments Accounts receivable Third party reimbursement inventory Fixed assets

Hospitals: ... Revenue Costs Classification of accounts revenue allowances nonoperating revenue Patient revenue

Investment companies: Dividends Interest income Valuation Securities...

Investment companies: Capital stock Transfer agents Capital distributions...

Medicare: ... preliminary work

Medicare: ... Costs

Medicare: ... Internal control review Patient revenue

Medicare: ... other Revenue

Medicare: ... Audit scope for Balance sheets

Medicare: ... Cost allocation statistics

Medicare: ... Extended care facilities description

Medicare: ... Home health agencies description

Governmental accounting special ... Fraud Compliance auditing

Governmental accounting: ... Audit planning and supervision Internal control evaluation Audit programs

Governmental accounting: ... Representation letters Statutes & regulations

Minutes of meetings

Governmental accounting: ... Revenue Taxes Assets

Governmental accounting: ... Liabilities Funds (entities) Equity

Stock life insurance companies: Capital stock Transfer agents Capital distributions...

Stock life insurance companies: Investments description & ...

Stock life insurance companies: Admitted assets Nonadmitted assets...

Stock life insurance companies: Mutual life insurance companies Equity description & ...

Stock life insurance companies: Policy reserves reliance on Actuaries new & established companies

Legal letters from Attorneys, Litigation, Claims & Unasserted claims, FAS 5, ... Effective date of response from lawyer, Audit scope limitations, Privileged communication, Audit evidence

... performed by Other independent accountants examining Financial statements of Components of a business enterprise in coordination with Principal independent accountants
... of Principal independent accountants in response to inquiries of Other independent accountants examining Financial statements of Components of a business enterprise including Subsequent discovery of facts

... and Client relations on discovery of material weaknesses in Internal accounting control, Contingent liabilities for illegal acts under Foreign Corrupt Practices Act of 1977

Personal financial statements. Accountants reports on Audited financial statements presented at Estimated value basis on Current cost accounting, ... for Assets & Liabilities, estimated Income taxes, Tax basis, Investments in Closely held corporations and Disclosure requirements

... for Principal independent accountants using the work of Other independent accountants including Technical training and proficiency, Accountant independence. Documentation, Accountants reports and division of responsibilities

Independent accountants study and evaluation of Accounting procedures and related internal control evaluation including ..., Compliance testing and substantive testing and communication of weaknesses in Internal control

Quality control policies and Procedures for Accounting firms related to Auditing including Accountant independence, Technical training and proficiency, Audit planning and supervision, review of ... and Client relations, examples

Audit risks of Fraud and Misleading information, Internal control, ... Auditors reporting responsibilities including inquiry of Management

Analytical review procedures related to Audit evidence and Audit planning and supervision including extent of Reliability and ... for Unusual items

... performed in connection with Compilation of financial statements or Review of financial statements

Auditing standards vs ... description

relation of internal control evaluation to ... for Audit evidence from tests of details and Analytical review procedures, Audit risks and reliance on internal accounting control

... for Confirmation of Receivables & Inventory observation

Investments long term ... Valuation & Disclosure Security interests

Investments long term Equity method of accounting ... Influence test Fiscal year differences

Opinion date Accountants legal liabilities as to ...

Other independent accountants Audit administration techniques review of Accountant independence reputation Audit programs Auditors working papers ... Qualified opinions Disclaimers of opinion Informative disclosure

Subsequent events ... description

Public warehousing ...

effects of electronic Data processing on Internal control evaluation & Asset security ...

Related party transactions Form-vs-substance ... Audit evidence Disclosure

Legal letters from Attorneys, Litigation, Claims & Unasserted claims, FAS 5, ...

... Audit scope limitations, example

... required communication of material weakness in Internal accounting control, Internal control reports

Lires of business reporting, ..., Materiality of segment Information, Audit scope, Intercompany accounting procedures, Internal control evaluation, Cost allocation and Accounting consistency

Field work standards, Audit administration techniques, Audit planning and supervision, Audit scope and Audit programs, ... and Internal control evaluation

Accountants reports and ... related to Supplementary information in documents submitted by Auditors outside the basic Financial statements including Financial summaries, reporting on Misleading information with examples of Unqualified opinions, Qualified opinions or Disclaimers of opinion

internal control reports by Independent accountants on Internal accounting control, objectives including Asset security, Reliability of Accounting records, Conformity with GAAP (principles) and Management authorization, relation on to Audit scope and Foreign Corrupt Practices Act of 1977

... under GAAS (standards) as Management reports or for use of Government agencies, examples of Disclaimers of opinion and Disclosure of weaknesses in Internal accounting control

... relation of Audit evidence to audit objectives and ... considering reliance on Internal accounting control and Audit risks

Disclosure of Oil and gas reserves of Oil and gas producing companies as Supplementary information required by Financial Accounting Standards Board and by SEC under Reserve recognition accounting in SEC filings, estimate by Specialists in Petroleum industry, ... and Accountants reports examples

Independent accountant appointment for Special reports to apply agreed-upon ... to Elements of financial statements, accounts or items of Financial statements with examples of Accountants reports

Oil and gas producing companies, Disclosure of Mineral reserves as Supplementary information including ... such as inquiry of Management
AUDITORS

Disciplinary proceedings, C Cecil Bryant, Accountant independence, ... omitted, GAAS noncompliance, Auditor-client relations

Disciplinary proceedings, Williams & Kingsover, ... omitted, GAAS noncompliance, Auditor-client relations

Disciplinary proceedings, Nicolas J Raftery, Accountant independence, GAAS noncompliance, Auditor-client relations

Disciplinary proceedings, Maurice Rosen, Airways Enterprises Inc, GAAS noncompliance, Auditor-client relations

Accountants reports to include Opinion date, location, signature, Financial statements covered, reference to GAAS (standards) and GAAP (principles), ... omitted, Accounting changes, Accounting consistency and exceptions

AUDITING STANDARDS

US Professional standards of auditing
US Standards of auditing
BT Technical standards
NT Accountant independence
NT Accounting consistency
NT Attestation
NT Audit evidence
NT Audit planning and supervision
NT Conformity with GAAP (principles)
NT Disclosure
NT Due professional care
NT Field work standards
NT GAAS (standards)
NT General auditing standards
NT Internal control evaluation
NT Reporting standards
NT Technical training and proficiency
RT Audit and accounting guides
RT Auditing
RT Statements of Position (AudSEC)

... as Auditing procedures description

GAAS (standards) applicable to services other than Audited financial statements unless specified otherwise under Statements on ...

AUDITOR-CLIENT RELATIONS

U Client relations

AUDITORS

NT Bank examiners
NT Independent accountants
NT Internal auditors
NT Other independent accountants
NT Predecessor independent accountants
NT Principal independent accountants
NT Successor independent accountants
RT Auditing
RT Change in auditors
AUDITORS

RT CPA

Computer assisted audit techniques, Feasibility studies in using generalized
Computer audit software or Alternative auditing procedures considering
Audit scope, Audit evidence, Client relations and Employees, Technical
training and proficiency of .... control of Costs and Benefit cost ratio
... assessment of Legal letters from Attorneys regarding outcome of Litigation
... responsibility to consider AICPA Audit and accounting guides, Statements of
Position (AICPA) and Statements of Position (AudSec) in expressing
Unqualified opinions on Financial statements in Conformity with GAAP
(principles) under Rule 203 of AICPA Code of Professional Ethics
Accountant independence, CPA as ... of Common trust funds
Accountant independence, CPA as ... of Mutual companies
Accountant independence, CPA as ... of Open end investment companies and
Shareholders of Investment Advisors
Accountant independence, Faculty member as ... of a Student Fund
Accountant independence, CPA as ... of Fringe benefit plans and sponsoring
companies
Accountant independence of ... of Multiemployer pension plans
Engagement letters for ... including objective of audit, responsibilities of
Management, Audit scope, Audit scope limitations, Auditors fees, form and
content of Accountants reports and example
Audit risks of Fraud and Misleading information, Internal control, Auditing
procedures, ... reporting responsibilities including inquiry of Management
Independent accountants ... responsibilities & functions
... responsibilities for Supplementary information in Annual reports to
shareholders and SEC filings under SEC34 or other documents,
Accountants reports related to Misleading information or inconsistencies
with Audited financial statements
Legal letters, American Bar Association statement of policy regarding Attorneys
responses to ... requests for information
... responsibilities, procedures and Accountants reports for inadequate disclosure
or GAAP departures for Supplementary information required by Financial
Accounting Standards Board included with Audited financial statements,
examples
... responsibilities, procedures and Accountants reports for Supplementary
information prepared by Management on Price level changes under FAS 33
included with Audited financial statements
Accountants reports and Auditing procedures related to Supplementary
information in documents submitted by ... outside the basic Financial
statements including Financial summaries, reporting on Misleading
information with examples of Unqualified opinions, Qualified opinions or
Disclaimers of opinion

AUDITORS ADJUSTING ENTRIES
U Adjusting entries

AUDITORS FEES
BT Accountants fees
BT Costs
BT Fees
BT Revenue

Engagement letters for Auditors including objective of audit, responsibilities of
Management, Audit scope, Audit scope limitations, ... form and content of
Accountants reports and example
Disclosure about relation of Independent accountants nonaudit services to
Accountant independence in Proxy statements including percentage
relationship of Fees for nonaudit services to ... review of Management
advisory services by Audit committees and Rescission of ASR 250 and 264

AUDITORS LIABILITIES
U Accountants legal liabilities

AUDITORS OPINIONS
U Accountants reports

AUDITORS WORKING PAPERS
UP Working papers
NT Permanent audit files
RT Audit administration techniques
RT Audit evidence
RT Audit programs
RT Auditing procedures
RT Records retention
Computer assisted audit techniques, application processing using generalized
Audit planning and supervision of federally assisted programs under Statutory
Audit planning and supervision of Audit planning and supervision, Audit evidence, Audit
Audit planning and supervision of Government agencies including Engagement letters,
Discreditable acts, retention of client records,
... and Management Representation letters in reference to Internal accounting
... including Documentation, ownership subject to AICPA Code of Professional
Disciplinary proceedings against Kenneth Leventhal & Company and Joseph F
Backlog orders

IAG 09/8009
SAR 04/400
SAS 01/543.10
SAS 07/315
SAS 30/642.35
SAS 41/338
SEC-AAER AS288

AUTHORITY LINES

AUDSECG STATEMENTS OF POSITION

U Statements of Position (AudSEC)

AUTOMATIC DATA PROCESSING

U Data processing

AVERAGE FREE EXCHANGE RATES

BT Exchange rates

Foreign exchange translation Forward exchange contracts Hedging ... Exchange rates Disclosure Restatement
FAS 08.022/F59

Foreign exchange translation and Translated financial statements, Foreign exchange gains or Foreign exchange losses from changes in Exchange rates including Forward exchange contracts, Hedging Foreign currency Commitments, Interperiod tax allocation, ... and Disclosure
FAS 52.015/F60

AVERAGING METHODS

BT Accounting policies

Pension costs and Actuarial gains & losses from changes in Actuarial assumptions including ... Amortization of Unfunded prior service costs
ACPP 23/P15

Pension costs and separate adjustments of Actuarial gains & losses with application of spreading and
ACPP 26/P15

recognition of Unrealized gains & losses of Pension funds Assets in estimating Pension costs by spreading or ... including Fair market value of pension-fund Investments
ACPP 26/P15

Actuarial assumptions involved in Pension costs including Deferred compensation plans Profit sharing plans, Foreign subsidiaries, Employees, Actuarial cost methods, ... Actuarial gains & losses, Vested benefits, Actuarial study, Actuaries, Annuities and Pension plans Pension funds
ACPP 71/P15

BACKLOGS

LF Open orders
RT Contracts
RT Revenue

Disclosure in Financial statements of Contractors of Accounting policies, ... Accounting estimate changes, ... on Contracts and Receivables
AAG-CON 051

AAG-EDP 08
AUG-MED 64
AUIJ04-81/9311
ET-INT 501.02
IAG 09/8009
SAR 04/400
SAS 01/543.10
SAS 07/315
SAS 30/642.35
SAS 41/338
SEC-AAER AS288

59
BAD DEBT ALLOWANCES

U  Doubtful account allowances

BAD DEBT EXPENSES
UF  Collectibility of receivables
UF  Doubtful accounts expense
UF  Provision for bad debts
UF  Provision for doubtful accounts
UF  Uncollectible accounts
BT  Costs
NT  Loan losses
RT  Account balance aging
RT  Current writeoff method
RT  Doubtful account allowances
RT  Receivables

Savings and loan associations, Accounting policies and Auditing procedures for Loans receivable including Audit evidence, Loan loss allowances, ...
Confirmation of loans, Property taxes, accrued interest income
Savings and loan associations, Liabilities for advances from Federal Home Loan Bank Board, Escrow agreements for Taxes and Insurance, Franchise taxes, Income taxes, Book/tax differences and Interperiod tax allocation, ...
AAG-SLA 030
AAG-SLA 052

General reserves for ...
Permanent book/tax differences, General reserves and examples
Permanent book/tax differences, Taxable income, Pretax income and Disclosure
Income taxes for Savings and loan associations including ...
Permanent book/tax differences and Disclosure
Examples of Contingencies application, ...
Product warranties, Asset valuation allowances, Write-downs of assets, Expropriation, Litigation, Claims, Loss reserves of Fire and casualty companies and Reinsurance enterprises and standby Letters of credit
APB 23.19/B17
APB 23.19/142
FAS 05.01/C59

BAILMENTS WITH WAREHOUSEMEN
U  Public warehousing

BAILOUTS
UF  Redemptions of stock (bailouts)
UF  Stock bailouts
UF  Stock redemptions (bailouts)
RT  Business combinations
RT  Common stock
RT  Poolings of interests
RT  Preferred stock

Business combinations accounted for by Poolings of interests including ...
and subsequent Shareholders Sales of shares received in business combination AAG-CON 045
AAG-SLA 030
AAG-SLA 052

Poolings of interests vs Purchase accounting (acquisitions), Contingencies on ... 
Risk-sharing in Business combinations accounted for as Poolings of interests under APB Opinion 16 including Contingent shares, Form-vs-substance and Purchase accounting (acquisitions) and ...
ACJ09-71/B50
ACJ11-72/B50
SEC-FRR 201.01

BALANCE SHEETS
BT  Financial statements
NT  Financial condition statements
NT  Financial condition statements to NYSE
RT  Assets and liabilities statements
RT  Current assets
RT  Current liabilities

Classification of accounts in ... of Contractors as Current assets and Current liabilities for Operating cycles shorter than one year
Financial statements of Nonprofit organizations, including ..., Statements of activity, Changes in fund balances statements, Financial statement notes and Financial position change statements, Classification of accounts and Disclosure including Comparative financial statements
Financial position change statements required when Income statements presented including Comparative financial statements and ...
Classification of accounts of Pension costs in ... as Accrued liabilities or Prepaid expenses including Unfunded prior service costs
Interperiod tax allocation of income taxes, Timing differences between Pretax income and Taxable income, Classification of accounts in ... as Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet), examples of Amortization of deferred taxes
Income taxes Classification of accounts in ... and Income statements including example
AAG-CON 045
ACC-SOP 78-10
ACIJ02-72/F40
ACPP 30/P15
AFIT 07/124
AFIT 36/128
Presentation of Income taxes in ..., Classification of accounts of Deferred tax debits (balance sheet) as Current assets or Noncurrent assets, Deferred tax credits (balance sheet) as Current liabilities or Noncurrent liabilities

Asset valuation allowances, ... Classification of accounts including Accumulated depletion, Accumulated depreciation and Doubtful account allowances

Basic Elements of financial statements and Accounting including Assets, Liabilities and Equity in ... and Revenue, Costs and Net income in income statements

GAAP (principles) classified as Broad operating principles of Disclosure under Fairness of presentation of Financial statements including ... income statements, Financial position change statements, Accounting periods, Consolidated financial statements and Equity method of accounting

Disclosure in ... of Receivables separately from Officers (executives), Employees or Subsidiaries

Classification of accounts in ... of Current assets and Current liabilities under GAAP (principles) based on one year period or Operating cycles, definition of Working capital under Going concern assumption, Accounting terminology

Real estate and personal Property taxes, Classification of accounts of Accrued liabilities in ... and Income statements and Recording date

Government contracts, Revenue recognition by Contractors from Fees under Cost-plus fixed fee contracts including Classification of accounts of Unbilled receivables and Contra accounts on ...

Accounting terminology, ... Assets Liabilities, Assets and Liabilities Statements

Colleges and universities Financial statements ... Changes in fund balances statements examples

Medicare Auditing procedures Audit scope for ...

Accounting policies for Marketable securities investments including Lower of cost or market, Investment impairment allowances, Realized gains & losses, Unrealized gains & losses, Classification of accounts as Current assets or Noncurrent assets in classified ...

Price level changes, Disclosure requirements for Supplementary information including Purchasing power Gains or losses on real Monetary items on ... measured by Constant dollar accounting, general description of Nonmonetary items

Marketable securities investments involving changes in Fair market value after ...

Date

Disclosure in Financial statements, Comparative financial statements, ..., Income statements

Contingencies involving Loss recognition, Revenue recognition of Contingent assets, adjustment of Assets and Liabilities for Subsequent events after Date of ..., Dividends payable and Disclosure requirements

Audit scope limitations Inventory observation Alternative auditing procedures

Qualified opinions Disclaimers of opinion Three paragraph opinions example on ...

only

presentation in ... or Disclosure in Financial statement notes of Redeemable preferred stock to highlight future Cash obligations including Terminology, exemption, Debt to equity ratio and Materiality tests

Appraisal surplus in ... of Development stage enterprises disallowed in connection with Registration statements in SEC filings

Banks and Bank holding companies Disclosure of Fair market value of Investments Securities on ...

Banks and Bank holding companies Classification of accounts of bankers acceptances on ...

Disclosure in Shareholders equity section of ... of Redeemable preferred stock at Fair market value at date of issue

Disclosure of subordinated Long term debt in Shareholders equity section of ...

Restatement for change in Capital structure after Date of ... or Effective date of Registration statements for Stock dividends or Stock splits ...

... and Income statements of Limited partnerships to disclose Equity of General partners and limited partners

Disclosure in Registration statements of corporate General partners ... of Loans receivable or other Receivables from Affiliates as Stock subscriptions receivable to reduce Shareholders equity

Rights of offset of Assets by Liabilities in ...

general instructions for SEC filings of ... in Consolidated financial statements for two most recent Fiscal years

special provisions as to Financial statements for private Foreign corporations in SEC filings including audited ..., Income statements and Financial position change statements

Disclosure of Warrants (securities) and Rights (securities) outstanding at Date of related

Disclosure requirements for ... of Commercial and industrial companies in SEC filings including Assets, Liabilities including Long term debt, Shareholders equity including Minority interests, Preferred stock and Common stock registered Investment companies, Terminology of Affiliates, ... and qualified Assets under SEC...

rule applicable to ... filed by registered investment companies including Assets, Liabilities and Equity
rules applicable to ... filed by Face amount certificate investment cos including
Assets, Liabilities and Shareholders equity
Disclosure requirements in SEC filings of insurance companies ... and Financial
statement notes to include Assets, Liabilities, Preferred stock, Common
stock and other Shareholders equity
Bank holding companies and Banks Disclosure requirements on ... or in Financial
statement notes

BANK EXAMINERS
BT Auditors
BT Employees
RT Banks
RT Federal Deposit Insurance Corporation
RT Federal Home Loan Bank Board
RT Independent accountants
RT Internal auditors

Savings and loan associations insurance for Time deposits under Federal
Savings & Loan Insurance Corp. Accrual basis accounting, ... and
requirements for Audited financial statements
introduction to operating system of Banks including Federal Deposit Insurance
Corporation coverage, Reserves balance within Federal Reserve System,
supervision by ... and Disclosure of Lines of business reporting
Banks, guidelines for CPA participation with ... including illustrative Engagement
letters and Special reports

BANK HOLDING COMPANIES
BT Affiliates
BT Components of a business enterprise
BT Holding companies
BT Parent companies
... characteristics, Bank Holding Company Act of 1956, Audited financial
statements. Supplementary information and Registration statements
Banks and ... Income statements in net Interest income format
Banks and ... Disclosure of Loans receivable from nonofficer Directors
(individually)
Banks and ... Disclosure of Multinational operations
Banks and ... Disclosure of Fair market value of Investments Securities on
Balance sheets
Banks and ... Disclosure of Certificates of deposit (securities) and Time deposits
Banks and ... Classification of accounts of bankers acceptances on Balance
sheets
Parent companies Condensed financial statements included in ... Annual reports
to Shareholders
... tax equivalent adjustment in Financial statements for Reporting comparability
between Return on investment from Tax exempt securities and taxable
Securities
... Disclosure of Loans receivable from foreign countries with Liquidity problems
... additional Disclosure of Loans receivable from foreign countries with Liquidity
problems
... Disclosure requirements for Financial statements in SEC filings involving
formation of one-bank holding company including Form 10-K and Form S-14
SEC33 Industries guides including Oil and gas producing companies, ... and Real
estate Limited partnerships
SEC34 Industries guides including Oil and gas producing companies and ...:
... Consolidated financial statements and Banks Financial statements in SEC
filings
... and Banks Disclosure requirements in SEC filings
... and Banks Disclosure requirements on Balance sheets or in Financial
statement notes
... and Banks Disclosure requirements on Income statements or in Financial
statement notes
... and Banks Disclosure in SEC schedules, description and requirements
... and Banks Disclosure requirements related to Multinational operations
... and Banks Disclosure requirements on Condensed financial statements
including Consolidated subsidiaries
... and Banks Disclosure requirements in SEC schedules related to Related party
transactions and Guarantees of securities

BANK RECONCILIATION
UF Reconciliation of bank accounts
BT Accounting procedures
BT Auditing procedures
RT Internal control
BANKS

Airlines Auditing procedures including Compliance testing of Internal accounting control, ... Sales Cutoff tests, Confirmation of receivables and Analytical review procedures

BANKRUPTCY

RT Liquidation
RT Receivership
RT Reorganization

losses from Receivables caused by Railroads ... not constitute Extraordinary items

Accountant independence, Past due Billings, Client in ...

applicability of Current Text section D22 to troubled Debts restructuring of Debts in ..., situations including Restatement of Liabilities

Disclosure of general development of business including .... Business combinations, SEC33 registration statements on Form S-1, SEC34 registration statements on Form 10, Supplementary information on Research and development costs, Fixed assets and Employees

Disclosure in SEC filings of Litigation, Claims, ... and Receivership including involved Directors (individually) and Officers (executives), Administrative proceedings related to Ecological damages

Disclosure required in SEC filings, Directors (individuality), Officers (executives) and significant Employees including names, ages, terms of office, Family relationships, business experience, involvement in Litigation and ...

BANKS

BT industries
BT Regulated industries
NT Mortgage banks
RT Bank examiners
RT Capital notes
RT Closings of checks
RT Completed transaction method
RT Federal Deposit Insurance Corporation
RT Federal funds purchased
RT Federal funds sold
RT Federal Reserve System
RT Margin rules
RT Savings and loan associations
RT Transfer agents
RT Trustees fee revenue

introduction to operating system of ... including Federal Deposit Insurance Corporation coverage, Reserves balance within Federal Reserve System, supervision by Bank examiners and Disclosure of Lines of business reporting

... Audit planning and supervision and Auditing procedures including Interest rate, Liquidity risk, Confirmation, Audit sampling, Data processing systems and Representation letters

... Internal accounting control and Internal control evaluation over Cash, Time deposits, Demand deposits, Time Loans receivable, Securities owned, Related party transactions and Data processing operations

... Internal accounting control and Auditing procedures related to Cash, Due from banks, Confirmation, Closings of checks and exchange items

... Accounting policies and Classification of accounts for Investments in Securities, Debt premiums, Debt discounts, Amortization, Realized gains & losses by Completed transaction method including Auditing procedures

... Classification of accounts of Securities trading and Short positions including Market method of carrying investments

... Classification of accounts of Loans receivable including Time loans receivable, Demand loans receivable, Lines of credit, Revolving credit agreements, Mortgage loans receivable, credit card installment receivables, Leveraged leases and Direct financing leases

... Accounting policies for Loans receivable including Interest income, Commitment fees, trouble Debt restructuring and Origination costs

... Internal accounting control and Auditing procedures for Loans receivable with Security interests, Mortgage loans receivable, credit card loans, Direct financing leases, Leveraged leases and Participation loan agreements

... Auditing procedures for Loan loss allowances including annual Tax basis addition to allowance for Loan losses and Writing off of uncollectible loans

... Federal funds purchased and Federal funds sold, Securities repurchase/reverse repurchase Contracts

... Classification of accounts of Fixed assets including Buildings, Equipment, leasehold improvements, Accumulated depreciation, Amortization and basis of valuation

... other Assets including Customers acceptance Liabilities, Real estate acquired through Foreclosure, Write-downs of assets

AUG-AIR 43
ACIJ02-71/117
ET-RLNG 191.089
FAST81-06/D22
SECSK229.101a
SECSK229.103
SECSK229.401
AUG-BNK 001
AUG-BNK 007
AUG-BNK 016
AUG-BNK 023
AUG-BNK 029
AUG-BNK 040
AUG-BNK 044
AUG-BNK 050
AUG-BNK 055
AUG-BNK 061
AUG-BNK 067
AUG-BNK 070
AUG-BNK 073
... Accounting policies, internal accounting control and Auditing procedures for
Demand deposits and Time deposits

... Short term debt and long term debt including accounts with Federal Reserve
banks or Federal Home Loan Bank, Capital notes, mortgage bonds,
Classification of accounts

... Other Liabilities, Commitments and Contingencies

... Classification of accounts of Equity section including accounting for Stock
dividends and Capital in excess of par value

... Income statements with Revenue and costs maintained on functional basis
including classification of Realized gains & losses on investment Securities
accounting for Income taxes by ... based on items reported in income statements
including Interperiod tax allocation, Interperiod tax allocation of Timing
differences, Direct financing leases, net Operating losses, Carryback,
Carryforward and Disclosure

... Trusts department, Common trust funds, Pension funds, Accounting records,
Trustee fee revenue, Internal accounting control and Auditing procedures
including Contingent liabilities, servicing Fees, Sales of Loans receivable

... Consolidated financial statements, accounting for Goodwill, Retained earnings
capitalization, Loan loss allowances, trusted Affiliates and Minority
interests

... Maturations operations and Foreign currency transactions, Letters of credit,
Foreign exchange translation

... Illustrative Financial statements and Financial statement notes

... Illustrative Common trust funds Financial statements and Supplementary
information

... guidelines for CPA participation with Bank examiners including illustrative
Engagement letters and Special reports

... Illustrative forms of Confirmation requests

... Glossaries and Terminology

Internal control evaluation of Trust departments of ... by independent
accountants with example of internal control reports

Accountant independence, CPA as ... Shareholders

Advertising CPA title when CPA is Comptrollers of ...

problems of CPA as Directors (individually) of ... include Client relations,
Privileged communication, Confidential relationships, Accountant
independence and Conflicts of interest

Accounting policies and Reporting standards in AICPA Audit and accounting
guides considered preferable for justifying Accounting principle changes by ...
... and Savings and loan associations

... and Savings and loan associations Business combinations accounted for by
Purchase accounting (acquisitions) including intangible assets, Fair market
value, Amortization and regulatory-assisted combinations

... and Savings and loan associations Business combinations accounted for by
Purchase accounting (acquisitions) including intangible assets, Fair market
value, Amortization and regulatory-assisted combinations

... and Savings and loan associations Business combinations accounted for by
Purchase accounting (acquisitions) including intangible assets, Fair market
value, Amortization and regulatory-assisted combinations

... and Bank holding companies Income statements in net Interest income format

... and Bank holding companies Disclosure of Loans receivable from nonofficer
Directors (individually)

... and Bank holding companies Disclosure of Multinational operations

... and Bank holding companies Disclosure of Fair market value of Investments
Securities on Balance sheets

... and Bank holding companies Disclosure of Certificates of deposit (securities)
and Time deposits

... and Bank holding companies Classification of accounts of bankers
acceptances on Balance sheet

Bank holding companies Consolidated financial statements and ... Financial
statements in SEC filings

Bank holding companies and Disclosure requirements in SEC filings
Bank holding companies and ... Disclosure requirements on Balance sheets or in
Financial statement notes

Bank holding companies and ... Disclosure requirements on income statements
or in Financial statement notes

Bank holding companies and ... Disclosure requirements related to Multinational
operations

Bank holding companies and ... Disclosure in SEC schedules, description and
requirements

Bank holding companies and ... Disclosure requirements on Consolidated financial
statements including Consolidated subsidiaries

Bank holding companies and ... Disclosure requirements in SEC schedules
related to Related party transactions and Guarantees of securities

BARRISTERS (UK)

U’ Attorneys
BARTER TRANSACTIONS

BARTER TRANSACTIONS
U Nonmonetary transactions

BASIC UNIT COMPENSATION PLANS
U Phantom stock compensation plans

BATCHING
RT Data processing

Computer assisted audit techniques, examples of application design using
generalized Computer audit software including Flowcharting, Systems
analysis, reports, Audit/EDP control reviews, ... test plans and technical
review

Audit sampling, Computer assisted audit techniques for Statistical sampling
including ... and Time-sharing programs

AAG-CAA 18
AAG-SAM 119

BENEFIT COST RATIO
UF Cost benefit analysis
RT Return on investment

Computer assisted audit techniques, Feasibility studies in using generalized
Computer audit software or Alternative auditing procedures considering
Audit scope, Audit evidence, Client relations and Employees, Technical
training and proficiency of Auditors, control of Costs and ...

Audit sampling procedures for Compliance testing, substantive tests and
dual-purpose tests, choice of Statistical sampling and Nonstatistical
sampling by ... including Attributes sampling, Variables sampling,
Documenting and use of Specialists

Pension costs and Pension plans including Actuarial study, Actuarial assumptions,
... of excluding some Employees, Actuarial cost methods, Pension funds,
Amortization of Unfunded prior service costs, Actuarial gains & losses,
Unrealized gains & losses and Vested benefits

usefulness of information for Users of financial statements based on primary
Qualitative characteristics of Accounting Relevance and Reliability,
secondary qualities Reporting comparability including Accounting
consistency, subject to Materiality and ... constraints

Audit evidence related to Relevance, measure, Reliability and ... methods of
obtaining through Compliance testing and substantive procedures including
Internal control evaluation, Inspection of Accounting records, Inventory
observation, Confirmation, Analytical review procedures and inquiry

Internal accounting control basic concepts including ... Management
responsibility, Data processing, limitations, Employees Division of duties and
review of Accounting procedures

Reliability, Relevance and ... of Audit evidence for Accountants reports, examples
of audit objectives and substantive tests for Inventory

Independent accountants Review of interim financial information filed with Audited
financial statements including ...

ACPP 46
FAC 02
IAG 06/8008
SAS 01/320.30
SAS 31/326.18
SEC-FRR 304.01

BENEFITS PAID
BT Costs
RT Life insurance companies

Defined benefit plans Financial statements, presentation of Net assets change
statements, Present value of accumulated plan benefits, interest rate,
Actuarial assumptions, Vested benefits, ... and Disclosure requirements

Defined contribution plans Net assets change statements, ... and Disclosure
Health and welfare benefit plans Net assets change statements, ... and
Disclosure

Auditing procedures for ... in accordance with provisions of Fringe benefit plans
Fringe benefit plans, illustrations of Internal accounting control objectives and
procedures including Investments, ... General and administrative expenses
Stock life insurance companies Insurance premiums Commissions expense ...

Costs
Stock life insurance companies ... Costs Policy acquisition costs

AAG-EBP 012
AAG-EBP 020
AAG-EBP 030
AAG-EBP 058
AAG-EBP 109
AUG-SLI 024
AUG-SLI 071

BEQUESTS
UF Legacies (bequests)

Auditing procedures and Internal accounting control for certain Nonprofit
organizations related to Gifts, Grants and ... to Plant funds, Endowment
funds or Loan funds received as Charitable contributions in the form of
Cash, Donated materials & services, Annuities or Life income funds

Nonprofit organizations, capital additions including Gifts, Grants and ... to Plant
funds, Endowment funds or Loan funds, Revenue recognition in Restricted
funds and Unrestricted funds, Pledges receivable and Donated materials &
services

AAG-NPR 17
ACC-SOP 78-10
Hospitals accounting and reporting nonoperating Revenue including Charitable contributions, Grants and ... for Unrestricted funds, Board-designated funds, Restricted funds and Fund accounting procedures

BIBLIOGRAPHIES

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... or Medical insurance entity not classified as Customers of Hospitals and Nursing homes for Lines of business reporting

BOARD-DISIGNED FUNDS
BT Funds (entities)
RT Fund accounting procedures
RT Restricted funds
RT Unrestricted funds

Hospitals accounting and reporting nonoperating Revenue including Charitable contributions, Grants and Bequests for Unrestricted funds, ..., Restricted funds and Fund accounting procedures

BOARDS OF DIRECTORS
RT Audit committees
RT Corporations
RT Directors (individually)
RT Minutes of meetings

Accountants reports to ... on compliance of Financial statements and SEC schedules in Form 10-K to Statutory accounting principles under SEC34
Accountant independence, CPA on ... of United Funds, Nonprofit organizations
Accountant independence, CPA on ... of Nonprofit social club
effect of Treasury stock acquisition on Business combinations accounted for by Poolings of interests under Two year rule including Plan of combination, Initiation date, Consummation date, ... and Materiality
Valuation and Disclosure of Restricted securities of Open end investment companies and Closed end investment companies including determination of Fair market value by ... and Prospectuses of Investment companies
Disclosure in Proxy statements and reports on Form 8-K of Change in auditors approved by Audit committees or ...

BOND DISCOUNT
U Debt discounts

BOND PREMIUM
U Debt premiums

BONDHOLDERS
BT Investors

Accountant independence, CPA as ...

BONDING COMPANIES
U Fire and casualty companies

BONDS PAYABLE
U Long term debt

BONDS RECEIVABLE
U Loans receivable

BONUS ISSUES (UK)
U Stock splits

BONUSES
BT Costs
BT Personnel costs

Disclosure of Management remuneration related to Executive compensation of Officers (executives) & Directors (individually) including ... Deferred compensation plans, Profit sharing plans, Stock options, Warrants (securities), Stock appreciation rights, Pension plans, Liabilities and Related party transactions

BOOK VALUE
UF Net book value
BT Valuation
RT Shareholders equity

Accounting terminology, ..., Valuation, Equity
Disclosure of dilution of purchasers Equity interest including net tangible ... and amount of dilution from Public offering Prices
Disclosure of differences between Investments included in Consolidated financial statements of Public utility holding companies and ... of Equity in net Assets of Subsidiaries at Consummation date
BOOK/TAX DIFFERENCES

BOOK/TAX DIFFERENCES
UF Tax/book differences
NT Permanent book/tax differences
NT Timing differences
RT Accounting policies

... for Contractors using Cash basis accounting or Accrual basis accounting for Income taxes including Interperiod tax allocation and Timing differences

Savings and loan associations, Liabilities for advances from Federal Home Loan Bank Board, Escrow agreements for Taxes and Insurance, Franchise taxes, Income taxes, ... and Interperiod tax allocation, Bad debt expenses and

Permanent book/tax differences, General reserves and examples

Investors Income taxes benefits from Divestiture of Investments in Subsidiaries including Disclosure of ...

Disclosure regarding Income taxes including ..., Deferred tax credits (balance sheet), Deferred tax debits (balance sheet), Effective income tax rates, statutory federal income Tax rates, domestic and foreign Pretax income, example of computing income tax expense future Cash outlay

BOOKKEEPING SERVICE
U Write-up work

BORROWERS
U Debtors

BOTANICAL SOCIETIES
BT Industries
BT Nonprofit organizations

Nonprofit organizations, Financial statements, illustrations for Scientific organizations, Labor unions, Zoological societies and ...

BRANCHES
BT Components of a business enterprise
RT Affiliates
RT Divisions
RT Intercompany transactions
RT Lines of business reporting
RT Subsidiaries

Savings and loan associations, Audit scope for ..., review of charter, Bylaws, Minutes of meetings and Compliance testing

BREACH OF CONTRACT
U Contract breaching

BREAK-even Analysis
U Cost price volume analysis

BRITAIN
U United Kingdom

BROADCAST RIGHTS
BT Intangible assets

Accounting policies for Broadcasting industry including Licenses (assets) Contracts, Amortization of capitalized Costs, ..., Nonmonetary transactions, network Affiliates and Disclosure of Commitments

BROADCASTING INDUSTRY
BT Industries
BT Regulated industries
NT Public broadcasting stations
RT Cable television companies

Accounting policies for ... including Licenses (assets) Contracts, Amortization of capitalized Costs, Broadcast rights, Nonmonetary transactions, network Affiliates and Disclosure of Commitments

... Terminology ...

..., Illustration of accounting for Licenses (assets) Contracts for program material

BROKERS
BT Industries
NT Commodity brokers
NT Security broker-dealers

Accountant independence, Client relations, member with account at client ...
BUDGETS

UF Cost estimation
UF Profit planning
RT Cost allocation
RT Financial management
RT Forecasting,
RT Internal administrative control

Governmental accounting ... description Planning-programming-budgeting Funds (entities) AUG-SLG 022
Governmental accounting Accountants reports ... AUG-SLG 086
Governmental accounting, GAAP (principles) and legal compliance, Fund accounting procedures, ..., Terminology and Classification of accounts GAAFR 08
Governmental accounting, use of Accrual basis accounting, Cash basis accounting and Modified accrual basis Accounting, ... and Appropriations NCGA 01 10

BUILDING AND LOAN ASSOCIATIONS

U Savings and loan associations

BUILDINGS

BT Assets
BT Fixed assets
BT Real estate
RT Maintenance costs

Banks Classification of accounts of Fixed assets including ..., Equipment, leasehold improvements, Accumulated depreciation, Amortization and basis of Valuation AUG-BNK 070
classification by Lessors and Lessees of Leases involving parts of ..., Fair market value estimate based on Appraisal or Replacement cost FASI 24.04/L10

BURDEN COSTS

U Overhead costs

BUSINESS ASSOCIATIONS

U Associations

BUSINESS COMBINATION COSTS

BT Costs
NT Finders fees
RT Business combinations
RT Poolings of interests
RT Purchase accounting (acquisitions)

Purchase accounting (acquisitions), ... with issuance of unregistered securities and Restricted securities ACIJ01-72/B50
... incurred for Poolings of interests vs Purchase accounting (acquisitions) including professional Fees and Finders fees ACIJ12-71/B50
Accounting policies applicable to Poolings of interests method including reporting combined Operating income and Operating losses, Intercompany transactions, ..., Divestiture, Recording date, Consummation date, Disclosure and Restatement of Prior years APB 16.50/B50
Accounting policies for Purchase accounting (acquisitions) including Historical cost, Cost allocation, ..., Contingent shares, other Contingencies, Goodwill, Negative goodwill, Valuation of Assets & Liabilities and Recording date, Consummation date APB 16.66/B50
... to be charged to combined Income statements of merged companies under Poolings of interests SEC-SAB40 02B

BUSINESS COMBINATIONS

UF Acquisitions & mergers
UF Amalgamation of businesses
UF Combinations of businesses
UF Consolidation and merger
UF Corporate acquisition
UF Corporate combination
UF Corporate merger
UF Mergers
UF Statutory amaligations (UK)
NT Step acquisitions
RT Bailouts
RT Business combination costs
RT Divestiture
RT Exchange offers
RT Form S-14
RT Form S-15
RT Goodwill
RT Liquidation

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BUSINESS COMBINATIONS (continued)

RT Negative goodwill
RT Part purchase part pooling
RT Plan of combination
RT Poolings of interests
RT Purchase accounting (acquisitions)
RT Rescission
RT Rights of first refusal
RT Tax basis
RT Tax free exchanges
RT Valuation

Savings and loan associations. Accounting for ... as Poolings of interests or Purchase accounting (acquisitions)

... accounted for by Poolings of interests including issuance of Two class common stock with identical Rights (securities)
... accounted for by Poolings of interests including issuance of Restricted securities
... involving Contingent shares based on earnings, market prices etc. accounted for by Purchase accounting (acquisitions)
... applicability of Purchase accounting (acquisitions) to Ninety percent rule and Minority interests
... accounted for by Poolings of interests or Purchase accounting (acquisitions) involving exchange of stock and Warrants (securities) for Common stock including Ninety percent rule
... accounted for by Poolings of interests related to intercorporate Investments including Minority interests, Ninety percent rule and Treasury stock, Changes of interest
... accounted for by Poolings of interests, Purchase accounting (acquisitions) or Part purchase part pooling including Minority interests under APB 16
... effect of termination of a Plan of combination and subsequent resumption of negotiations

Poolings of interests vs Purchase accounting (acquisitions) in ... including Part purchase part pooling and Minority interests
retroactive Disclosure as Supplementary information of ... accounted for as Poolings of interests
... accounted for by Poolings of interests including Bailouts and subsequent Shareholders Sales of shares received in business combination
... accounted for by Poolings of interests including definition of Wholly owned subsidiaries, Directors qualifying shares and Ninety percent rule
... accounted for by Poolings of interests including Divestiture
... accounted for by Poolings of interests, Exchange ratios of equity and debt Securities issued for Common stock
... accounted for by Poolings of interests involving exchange of all shares including Ninety percent rule, Dissenting shareholders and Fractional shares
... accounted for by Poolings of interests including Subsidiaries with significant Minority interests and Twenty percent rule
... accounted for by Poolings of interests including independence (poolings) condition for intercorporate Investments
... accounted for by Poolings of interests including registered Common stock exchanged for Restricted securities
... accounted for by Poolings of interests related to Consummation date of a Plan of combination & Effective date
... and notification to Shareholders including Exchange offers and Initiation date
... accounted for by Poolings of interests not completed within one year after Consummation date including offer of new terms for Plan of combination
... and Initiation date, announcement of Exchange ratios formula constitutes initiation of a Plan of combination including Consummation date for Poolings of interests method
... involving Affiliates including Partnerships, Proprietorships and Closely held corporations
... involving option granted by Shareholders of Closely held corporations including Initiation date and Rights of first refusal
Earnings per share computation involving ... accounted for by Poolings of interests or Purchase accounting (acquisitions) and Reorganization
... applicability of Poolings of interests vs Purchase accounting (acquisitions) including Part purchase part pooling
Contingencies related to ... and Contingent shares
... accounted for by Poolings of interests method including Minority interests in Fifty percent owned corporations, Plan of combination and exceptions to Accounting policies

Dividends declared by Subsidiaries prior to ... not included in Consolidated financial statements

Finance companies ... Valuation
Investment companies Net asset value computation Investment advisory fees transactions with Affiliates Form N-1R ...
Financial statements example for ... Investment companies treated as Purchase accounting (acquisitions) for GAAP (principles) but as Tax free exchanges Tax returns
BUSINESS COMBINATIONS (continued)

Lines of business reporting, Restatement for Accounting principle changes or... accounted for by Poolings of interests
Preacquisition Contingencies of purchased enterprises acquired in..., Cost allocation of Contingent assets, Contingent liabilities or contingent impairment of Assets based on Fair market value or estimation including Terminology
Preacquisition Contingencies of purchased enterprises acquired in... accounted for by Purchase accounting (acquisitions)
Revenue recognition for Franchise fee revenue under Franchise agreements including Repossessions, ..., Disclosure of Franchise operations and Terminology
Banks and Savings and loan associations... accounted for by Purchase accounting (acquisitions) including Intangible assets, Fair market value, Amortization and regulatory-assisted combinations
Banks and Savings and loan associations... accounted for by Purchase accounting (acquisitions) including Intangible assets, Fair market value, Amortization and regulatory-assisted combinations
Banks and Savings and loan associations... accounted for by Purchase accounting (acquisitions) including Intangible assets, Fair market value and Amortization
Changes of interest in Leases in connection with... accounted for by Poolings of interests or Purchase accounting (acquisitions)
Cost allocation for unused Investment tax credits acquired in... under Purchase accounting (acquisitions)
Cost allocation for unused Investment tax credits acquired in... under Purchase accounting (acquisitions)
Risk-sharing in... accounted for as Poolings of interests under APB Opinion 16 including Contingent shares, Form-vs-substance and Purchase accounting (acquisitions) and Bailouts
Effects of Treasury stock acquisition on... accounted for by Poolings of interests under Two year rule including Plan of combination, Initiation date, Consumption date, Boards of directors and Materiality
Pro forma financial statements in SEC filings and Financial statements of business acquired or to be acquired including Forecasting, Form 8-K and... Purchase accounting (acquisitions) required for... of more than two companies involving cash Contingencies
Identification of the acquiring corporation in... involving exchange of Common stock and Preferred stock under Purchase accounting (acquisitions)
Disclosure in Pro forma financial statements of change in Personnel costs following... accounted for by Poolings of interests involving Closely held corporations and substantial change in owner-managers Executive compensation under new Employment contracts
Disclosure of general development of business including Bankruptcy, ..., SEC33 registration statements on Form S-1, SEC34 registration statements on Form 10, Supplementary information on Research and development costs, Fixed assets and Employees
Disclosure in SEC filings of Pro forma financial statements of Significant subsidiaries acquired by Poolings of interests or Purchase accounting (acquisitions) in...
SEC filings for Financial statements of companies acquired or to be acquired in... or for Investments acquired or to be acquired under Equity method of accounting

BUSINESS FORECASTING
U Forecasting

BUSINESS INTERRUPTION INSURANCE
UF Loss of profits insurance
UF Profit insurance
UF Use and occupancy insurance
BT Contracts
BT Insurance

Disciplinary proceedings against Arthur Andersen & Co for GAAS noncompliance in relation to Audited financial statements of Mattel Inc and GAAP departures involving Obsolete inventory, Fraud in overstating Sales, Deferred costs and...

BUSINESS LEAGUES
U Associations

BUSINESS MANAGEMENT
U Management

BUSINESS PLANNING
UF Corporate planning
Disclosure of ... including Revenue, Working capital, Customers, Contract termination, Research and development costs and Employees

BUY-BUILD-SELL-LEASE TRANSACTIONS
U Sale and leaseback

BYLAWS
UF Corporate bylaws
Savings and loan associations, Audit scope for Branches, review of charter, ... Minutes of meetings and Compliance testing

CAB
UC Civil Aeronautics Board

CABLE TELEVISION COMPANIES
UF CATV
BT Industries
RT Broadcasting industry

... Revenue recognition and Accounting policies for Costs during prematurity period, Depreciation costs, Amortization, Capitalized interest, Franchise operations and Franchise agreements, Terminology

CALL OPTIONS
U Putable and call options

CALLS (UK)
U Stock subscriptions receivable

CAPITAL CORPORATION OF AMERICA
Disciplinary proceedings Rudolph Falitz & Co, Harvey B Spiegel, ..., GAAP departures, Misleading information

CAPITAL DISTRIBUTIONS
UF Dividends from capital surplus
UF Return of capital distributions (IRC)
UF Tax free dividends
RT Dividends
Investment companies Capital stock Transfer agents ... Auditing procedures
Disclosure requirements for Net assets change statements filed by registered investment companies including Net income, change in Shares outstanding and ...
CAPITAL IN EXCESS OF PAR VALUE (continued)

Quasi reorganization or Reorganization, readjustments charged against Retained earnings and then ..., including Retained earnings dating and Disclosure requirements

Accounting terminology, Equity. Capital stock, ..., Retained earnings restrictions, Retained earnings, Quasi reorganization

Banks Classification of accounts of Equity section including accounting for Stock dividends and ...

undistributed Net income of terminated Subchapter S corporations included in ...

CAPITAL IN EXCESS OF STATED VALUE

U Capital in excess of par value

CAPITAL LEASES

BT Contracts
BT Leases
RT Direct financing leases
RT Leases
RT Operating leases
RT Sales-type leases

Accounting policies for Leases by Lessees and Lessors, classification criteria for ..., Operating leases, Sales-type leases, Direct financing leases, Leveraged leases including classification of extension, Renewal options and lease involving Real estate and Revenue recognition

Leases, Lessors ... including Present value, Amortization, extension or Renewal options, Operating leases, Disclosure

Income taxes, examples of Classification of accounts of Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet) for Timing differences including installment receivables, accounting principle changes

Depreciation costs, Construction contracts, Foreign subsidiaries & ...

FAS 13.006/L10
FAS 13.010/L10
FAS 37.16/128
FASI 26.05/L10
IAS 17/9017
NCGA 05
SEC-SAB40 04B

Governmental accounting for Leases including ..., Accounting consistency, Form-vs-substance, Related party transactions, Disclosure and Restatement

Disclosure in Financial statement notes of Leases and lease Commitments including Regulated industries subject to rate-making process not recording ...

SECX210.4-06J

CAPITAL NOTES

BT Liabilities
BT Long term debt
BT Securities
BT Senior securities
RT Banks
RT Shareholders equity

Banks Short term debt and Long term debt including accounts with Federal Reserve banks or Federal Home Loan Bank, ..., Mortgage bonds, Classification of accounts

AUG-BNK 082

CAPITAL PROJECTS FUNDS

BT Funds (entities)
RT Fund accounting procedures

Governmental accounting, description of Funds (entities) including General funds, Special revenue funds, Debt service funds, ..., Special assessment funds, general Fixed assets and Long term debt account groups

GAAFR 37

Governmental accounting, description of Funds (entities) including General funds, Special revenue funds, Debt service funds, Special assessment funds, Enterprise funds, Internal service funds and Agency funds

NCGA 01 07

CAPITAL RESERVES (UK)

U Capital in excess of par value

CAPITAL STOCK

UP Share capital (UK)
BT Equity
BT Securities
BT Shareholders equity
NT Common stock
NT Convertible preferred stock
NT Donated stock
NT Participating preferred stock
NT Preferred stock
NT Redeemable preferred stock
NT Treasury stock

ARB 43 07A/Q15
ATB 1 65
AUG-BNK 088
SEC-SAB40 04B

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CAPITAL STOCK (continued)

NT Two class common stock
RT Dividends
RT Par value

Stock savings and loan associations, .... Retained earnings and Retained earnings restrictions, General reserves as Appropriated retained earnings, Doubtful account allowances exclusion of ... transactions from income statements including Treasury stock, Contingency reserves and Quasi reorganization Disclosure of ... transactions in Financial position change statements Par value of ... issued at nominal price for Fixed assets and treatment of Donated stock Nonmonetary transactions Accounting terminology, Equity, .... Capital in excess of par value, Retained earnings restrictions, Retained earnings, Quasi reorganization Investment companies ... Transfer agents Capital distributions Auditing procedures Disclosure of description of registrants Securities including Security exchanges (places) .... Senior securities, Long term debt, Warrants (securities), Rights (securities) and Foreign corporations

CAPITAL STOCK DISCOUNTS
UF Discount on capital stock
BT Equity
BT Shareholders equity
RT Capital in excess of par value

Disclosure of ... as deduction in Shareholders equity section

CAPITAL STOCK PREMIUMS
U Capital in excess of par value

CAPITAL STRUCTURE
UF Capitalization (financial)
UF Leverage (financial)
RT Equity
RT Financing considerations
RT Long term debt
RT Reorganization

Auditing considerations for Contractors including .... Cash flow, Solvency, types of Accountants reports, Special reports to Government agencies and Statutes & regulations
Earnings per share, single presentation for simple ... and dual presentation of Primary earnings per share and Fully diluted earnings per share for complex capital structure including periods presented and Restatement of Prior period adjustments
Earnings per share, single presentation for simple ... and dual presentation of Primary earnings per share and Fully diluted earnings per share for complex capital structure including periods presented and Restatement of Prior period adjustments, Three percent rule application
Earnings per share, Disclosure related to ... including Voting rights, other rights and privileges of Shares outstanding, basis of computation of Primary earnings per share and Fully diluted earnings per share including identification of Common stock equivalents
Earnings per share, example of Disclosure in Financial statement notes for a simple ... and a complex capital structure including Cash yield tests and Weighted average number of shares of Common stock and Common stock equivalents, also Fully diluted earnings per share computation
Earnings per share ... simple & complex description
Earnings per share Common stock simple & complex ... example
Restatement for change in ... after Date of Balance sheets or Effective date of Registration statements for Stock dividends or Stock splits

CAPITAL SURPLUS
U Capital in excess of par value

CAPITAL VS MAINTENANCE EXPENDITURES
U Maintenance costs

CAPITALIZATION (FINANCIAL)
U Capital structure

CAPITALIZATION OF RETAINED EARNINGS
U Retained earnings capitalization

CAPITALIZED INTEREST
BT Deferred costs
RT Assets
ACCOUNTING CONSISTENCY

CARRYFORWARD

Accounting principle changes for ... under FAS 34/5155 on Accountants reports
Cost accounting, Defense contracts, imputed interest and interest during
construction of Fixed assets and intangible assets for contractors own use
as part of historical cost, examples of ...

CARRYBACK

eligibility of Interest costs for ...
... and interest during construction as part of Historical cost of acquiring
qualifying Assets, Cost allocation for interest costs, Interest rate and
capitalization period applicable and Disclosure requirements
... and Interest during construction
Cable television companies, Revenue recognition and Accounting policies for
Costs during prematurity period, Depreciation costs, Amortization, ...
Franchise operations and Franchise agreements, Terminology
... and interest during construction on qualifying Assets of Parent companies and
Consolidated subsidiaries including investors investments in investors under
Equity method of accounting
... and Interest costs in situations involving certain tax-exempt Liabilities and
certain Charitable contributions and Grants
Public utility holding companies and Regulated industries general purpose
Financial statements, accounting for effects of regulation related to Prices,
Pricing and Rate bases including Costs, Sales returns, Income taxes, ...
... Interest during construction, Intercorporate profit and Disclosure
Assets of Oil and gas producing companies using Full cost method (petroleum)
qualifying for ... including Cost centers
Public utilities financing through construction intermediaries, Disclosure of
Construction in progress, Financing costs and ...
Disclosure of Interest costs and ... in Financial statement notes

CAPSULE INFORMATION

RT Interest costs
RT Interest during construction

RT

Accounting
Interim
Income

CARRYBACK

UF Tax carryback
RT Carryforward
RT Income taxes
RT investment tax credits
RT Operating losses

Income taxes, tax benefits of Operating losses ...
Investment tax credits realized under Deferral method or Flow through method
through ... or Carryforward including Amortization of Deferred tax credits
(balance sheet) and Deferred tax debts (balance sheet), examples
Income taxes, tax effects of Operating losses ... and Carryforward including Tax
rates, Deferred tax credits (balance sheet), Purchase accounting
(acquisitions) and Quasi reorganization
Interim financial statements, accounting for Income taxes including Intraperiod tax
allocation, ... Carryforward and Effective income tax rates
accounting for Income taxes by Banks based on items reported in income
statements including Intraperiod tax allocation, Interperiod tax allocation of
Timing differences, Direct financing leases, net Operating losses, ...
Carryforward and Disclosure
Investment tax credits, ... or Carryforward, Accounting for reduction in Income
taxes in interperiod tax allocation with offset against Deferred tax credits
(balance sheet) and in Purchase accounting (acquisitions) effect on
Goodwill
Accounting for Income taxes in Financial statements including interperiod tax
allocation under Deferral method or Liability method of tax allocation, tax
loss ... or Carryforward, Appraisal of Assets and Undistributed earnings of
affiliates

CARRYFORWARD

UF Carryover
UF Tax carryforward
RT Carryback
RT Income taxes
RT investment tax credits
RT Operating losses

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Income taxes, recognition of Operating losses ... benefit including Amortization of Deferred tax credits (balance sheet) and Deferred tax debts (balance sheet), adjustment of Goodwill from Purchase accounting (acquisitions)  
Investment tax credits realized under Deferral method or Flow through method through Carryback or ... including Amortization of Deferred tax credits (balance sheet) and Deferred tax debts (balance sheet), examples  
Income taxes, tax effects of Operating losses Carryback and including Tax rates, Deferred tax credits (balance sheet), Purchase accounting (acquisitions) and Quasi reorganization  
Disclosure of income taxes in Income statements including estimated tax  
Liabilities, tax effects of Timing differences between Pretax income and Taxable income, Operating losses, ... Net-of-tax method, Rights of offset of Securities against tax payable  
Extraordinary items including recognition of Operating losses ...  
Interim financial statements, accounting for Income taxes including Intraperiod tax allocation, Carryback, ... and Effective income tax rates  
accounting for Income taxes by Banks based on items reported in Income statements including Intraperiod tax allocation, Interperiod tax allocation of Timing differences. Direct financing leases, net Operating losses, Carryback, ... and Disclosure  
Prior period adjustments including Error correction in Prior years Financial statements, realized tax benefits of ... from purchased Subsidiaries and Retained earnings statements  
Interim financial statements, computation of Income taxes including Effective income tax rates, ... effect of Tax regulations and Effective date of tax legislation  
Investment tax credits. Carryback or ... Accounting for reduction in Income taxes in Intraperiod tax allocation with offset against Deferred tax credits (balance sheet) and in Purchase accounting (acquisitions) effect on Goodwill  
Recognition of tax benefit of Operating losses ... and unused Investment tax credits  
percentage limitation under Statutes & regulations on recognition of Investment tax credits including ... period as offsets to Deferred tax credits (balance sheet), example of computation  
Accounting for Income taxes in Financial statements including Interperiod tax allocation under Deferral method or Liability method of tax allocation, tax loss Carryback or ..., Appraisal of Assets and Undistributed earnings of affiliates  
Recognition of tax benefit of ... resulting from Operating losses  
CARRYOVER  
U Carryforward  
CASH  
UF Coins  
UF Funds (cash)  
UF Money  
UF Unrestricted cash balances  
BT Assets  
NT Cash in transit  
NT Compensating balances  
NT Customer reserve bank accounts  
NT Demand deposits  
NT Due from banks  
NT Foreign currency  
NT Restricted cash balances  
NT Time deposits  
RT Confirmation  
RT Cutoff tests  
Auditing procedures for Fringe benefit plans relating to ..., Commitments, Contingencies, tax status of Trusts, Contract breaking transactions, General and administrative expenses, Subsequent events, Representation letters from plan Trustee or administrator  
Auditing procedures and Internal accounting control for certain Nonprofit organizations related to Gifts, Grants and Bequests to Plant funds, Endowment funds or Loan funds received as Charitable contributions in the form of ..., Donated materials & services, Annuities or Life income funds  
Savings and loan associations, Accounting policies and Auditing procedures for ... Investments in Securities, Investment impairment allowances, Loans receivable, repurchase agreements and Short positions in Securities trading Advances relating to Tax exempt securities, Gains and Loss recognition as Early extinguishment of debt, Investments of ... proceeds, and Disclosure in Financial statements of Government agencies and others  
Banks Internal accounting control and Internal control evaluation over ... Time deposits, Demand deposits, Time Loans receivable, Securities owned, Related party transactions and Data processing operations  
Auditing procedures for Fringe benefit plans relating to ..., Commitments, Contingencies, tax status of Trusts, Contract breaking transactions, General and administrative expenses, Subsequent events, Representation letters from plan Trustee or administrator  
Schools, endowments and libraries and related activities, Financial accounting and reporting, Income taxes, Recognition of tax benefit of Operating losses ... and unused Investment tax credits  
percentage limitation under Statutes & regulations on recognition of Investment tax credits including ... period as offsets to Deferred tax credits (balance sheet), example of computation  
Accounting for Income taxes in Financial statements including Interperiod tax allocation under Deferral method or Liability method of tax allocation, tax loss Carryback or ..., Appraisal of Assets and Undistributed earnings of affiliates  
Recognition of tax benefit of ... resulting from Operating losses  
CARRYOVER  
U Carryforward  
CASH  
UF Coins  
UF Funds (cash)  
UF Money  
UF Unrestricted cash balances  
BT Assets  
NT Cash in transit  
NT Compensating balances  
NT Customer reserve bank accounts  
NT Demand deposits  
NT Due from banks  
NT Foreign currency  
NT Restricted cash balances  
NT Time deposits  
RT Confirmation  
RT Cutoff tests  
Auditing procedures for Fringe benefit plans relating to ..., Commitments, Contingencies, tax status of Trusts, Contract breaking transactions, General and administrative expenses, Subsequent events, Representation letters from plan Trustee or administrator  
Auditing procedures and Internal accounting control for certain Nonprofit organizations related to Gifts, Grants and Bequests to Plant funds, Endowment funds or Loan funds received as Charitable contributions in the form of ..., Donated materials & services, Annuities or Life income funds  
Savings and loan associations, Accounting policies and Auditing procedures for ... Investments in Securities, Investment impairment allowances, Loans receivable, repurchase agreements and Short positions in Securities trading Advances relating to Tax exempt securities, Gains and Loss recognition as Early extinguishment of debt, Investments of ... proceeds, and Disclosure in Financial statements of Government agencies and others  
Banks Internal accounting control and Internal control evaluation over ... Time deposits, Demand deposits, Time Loans receivable, Securities owned, Related party transactions and Data processing operations  
Auditing procedures for Fringe benefit plans relating to ..., Commitments, Contingencies, tax status of Trusts, Contract breaking transactions, General and administrative expenses, Subsequent events, Representation letters from plan Trustee or administrator  
Schools, endowments and libraries and related activities, Financial accounting and reporting, Income taxes, Recognition of tax benefit of Operating losses ... and unused Investment tax credits  
percentage limitation under Statutes & regulations on recognition of Investment tax credits including ... period as offsets to Deferred tax credits (balance sheet), example of computation  
Accounting for Income taxes in Financial statements including Interperiod tax allocation under Deferral method or Liability method of tax allocation, tax loss Carryback or ..., Appraisal of Assets and Undistributed earnings of affiliates  
Recognition of tax benefit of ... resulting from Operating losses  
CARRYOVER  
U Carryforward  
CASH  
UF Coins  
UF Funds (cash)  
UF Money  
UF Unrestricted cash balances  
BT Assets  
NT Cash in transit  
NT Compensating balances  
NT Customer reserve bank accounts  
NT Demand deposits  
NT Due from banks  
NT Foreign currency  
NT Restricted cash balances  
NT Time deposits  
RT Confirmation  
RT Cutoff tests  
Auditing procedures for Fringe benefit plans relating to ..., Commitments, Contingencies, tax status of Trusts, Contract breaking transactions, General and administrative expenses, Subsequent events, Representation letters from plan Trustee or administrator  
Auditing procedures and Internal accounting control for certain Nonprofit organizations related to Gifts, Grants and Bequests to Plant funds, Endowment funds or Loan funds received as Charitable contributions in the form of ..., Donated materials & services, Annuities or Life income funds  
Savings and loan associations, Accounting policies and Auditing procedures for ... Investments in Securities, Investment impairment allowances, Loans receivable, repurchase agreements and Short positions in Securities trading Advances relating to Tax exempt securities, Gains and Loss recognition as Early extinguishment of debt, Investments of ... proceeds, and Disclosure in Financial statements of Government agencies and others  
Banks Internal accounting control and Internal control evaluation over ... Time deposits, Demand deposits, Time Loans receivable, Securities owned, Related party transactions and Data processing operations
CASH (continued)

Banks Internal accounting control and Auditing procedures related to ..., Due from banks, Confirmation, Clearings of checks and exchange items

Oil Oil Oil Oil Oil Oil

Foreign Price Leveraged

Voluntary health & welfare organizations Charitable contributions ... fund raising techniques Accounting procedures Pledges receivable Internal control

Earnings per share Treasury stock method applicability to Convertible debt & Convertible preferred stock with ... payment at conversion

excess future ... receipts from Receivables after Write-downs of assets following Troubled Debt restructuring accounted for as interest income

Mckesson & Robbins Inc. Price Waterhouse & Co Continuing education investigation of Prospective clients Internal control review Auditing procedures for ... Receivables intercompany accounting procedures inventory inventory observation other Assets & Liabilities Revenue Costs Audit administration techniques

Disclosure regarding income taxes including Book/tax differences, Deferred tax credits (balance sheet), Deferred tax debits (balance sheet), Effective income tax rates, statutory federal income Tax rates, domestic and foreign

Pretax income, example of computing income tax expense future ... outlay presentation in Balance sheets or Disclosure in Financial statement notes of Redeemable preferred stock to highlight future ... obligations including Terminology, exemption, Debt to equity ratio and Materiality tests

CASH BASIS ACCOUNTING

BT Accounting policies
RT Accrual basis accounting
RT Cash receipt/disbursement statements
RT Deposit method
RT Financial statements
RT Governmental accounting
RT Revenue recognition
RT Special reports

Book/tax differences for Contractors using ... or Accrual basis accounting for income taxes including Interperiod tax allocation and Timing differences

Voluntary health & welfare organizations Accrual basis accounting ... Affiliates Accountants reports examples Financial statements

Governmental accounting, use of Accrual basis accounting, ... and Modified accrual basis Accounting, Budgets and Appropriations

Special reports description, Financial statements Prepared with comprehensive basis of accounting other than GAAP (principles), GAAP departures, examples for Regulated industries, Tax basis, ...

CASH COLLECTIONS METHOD

U Instalment revenue recognition method

CASH FLOW

RT Financial position change statements
RT Solvency

Auditing considerations for Contractors including Capital structure, ..., Solvency, types of Accountants reports. Special reports to Government agencies and Statutes & regulations

Financial statements, format and content of Financial position change statements, Disclosure requirements including Working capital, ... and Extraordinary items

Leveraged leases, examples of accounting and Disclosure requirements including ... analysis, Residual value estimate and Financial statement notes

Price level changes, Depreciation costs and Recoverable amount of Assets measured by not realizable value or not Present value of future ..., applicability of Statement to Regulated industries

Foreign exchange translation and Translated financial statements, Elements of financial statements measured in functional currency identified by dollars or Foreign currency, for Multinational operations in highly inflationary environments using Parent companies currency instead, also impact on ...

Oil and gas producing companies Disclosure as Supplementary information of proved Oil and gas reserves quantities, certain capitalized Costs, Fixed assets acquisition, Exploration costs, Intangible drilling & development costs, Operating income and ...

Oil and gas producing companies of Publicly traded companies Disclosure as Supplementary information of proved Oil and gas reserves quantities, certain capitalized Costs, Fixed assets acquisition, Exploration costs, Intangible drilling & development costs, Operating income ... Minority interests

Leveraged leases, example of accounting in a business combination under Purchase accounting (acquisitions) including ... and Cost allocation of purchase price
CASH FLOW (continued)

Financial position change statements, integral part of Financial statements,
Disclosure of Net income, .... Unusual items  IAS 07/9007
... presentation in SEC filings including Financial position change statements, Net income measurement, Liquidity, Working capital and Relevance SEC-FRR 202
Management’s discussion and analysis related to Financial management including Summary of operations, Liquidity, .... Working capital, Unusual items, Infrequently occurring items, Contingencies, Disclosure of Price level changes and inflation (economics) SEC-FRR 501
Management’s discussion and analysis related to Financial management including Liquidity, .... Commitments for Fixed assets, Unusual items, Infrequently occurring items, Contingencies and Summary of operations SECSK229.9303
Disclosure of Retained earnings restrictions on Dividends, and on ... from Consolidated subsidiaries and Unconsolidated subsidiaries and amount of Undistributed earnings of affiliates under Equity method of accounting SECSX210.4-08E

CASH FLOW STATEMENTS
U Financial position change statements

CASH IN TRANSIT
UF Deposits in transit (cash)
UF Float
BT Assets
BT Cash

Disclosure of Compensating balances and information about Short term debt and unused Lines of credit under Article 5 of SECSX including Interest rate, ... and Commercial paper SEC-FRR 203

CASH RECEIPT/DISBURSEMENT STATEMENTS
BT Financial statements
RT Cash basis accounting
RT Certificates of deposit (securities)

committees issuing Certificates of deposit (securities) ... SECSX210.8-03

CASH SURRENDER VALUE
UF Life insurance loan value
UF Loan value of life insurance
UF Nonforfeiture value
UF Surrender value of life insurance
BT Assets
RT Confirmation
RT Life insurance
RT Policy reserves

Ratable charge method to account for insurance costs of Key man life insurance unacceptable, accounting for ... from Life insurance under GAAP (principles) ACIW11-70/150

CASH YIELD
BT Return on Investment
RT Earnings per share

Earnings per share, Primary earnings per share related to Common stock equivalents test for Convertible debt and Convertible preferred stock including ... at issuance date using average Aa corporate bond yield APB 15.31/E09
Earnings per share computation involving delayed effectiveness, changing Conversion rate and Exercise price in considering Common stock equivalents under ... test APB 15.56/E09
Earnings per share, example of Disclosure in Financial statement notes for a simple Capital structure and a complex capital structure including ... tests and Weighted average number of shares of Common stock and Common stock equivalents, also Fully diluted earnings per share computation APB 15C/E09
Earnings per share ... basis & determination EPS 034/E09
Earnings per share, ... test using average Aa corporate bond yield FAS 55.07/E09

CASUALTY INSURANCE COMPANIES
U Fire and casualty companies

CASUALTY LOSSES
UF Disaster losses
BT Costs
RT Involuntary conversion
RT Self insurance

Nonmonetary transactions including Involuntary conversion of Nonmonetary items to Monetary items, Revenue recognition or Loss recognition for ..., Contingencies, Unusual items, Infrequently occurring items and Extraordinary items, Interperiod tax allocation for Timing differences FASI 30/N35
CATASTROPHE LOSS RESERVES

CATASTROPHE LOSS RESERVES
U Loss reserves

CATV
U Cable television companies

CEMETERY ORGANIZATIONS
BT Industries
BT Nonprofit organizations

Nonprofit organizations, Financial statements illustrations for Schools (independent), ..., Associations, Libraries, Museums, Performing arts organizations, Private foundations, Public broadcasting stations, Religious organizations and Research organizations

CENCO INCORPORATED
Disciplinary proceedings Wolfson Weiner Ratoff Equity Funding Corporation of America, Saidman & Saidman, Omni-Rx Health Systems, SaCom, ..., Fraud, Accountant independence, GAAS noncompliance, False information, Misleading information

CENTRALIZATION
UF Decentralization
RT Organization plans

Airlines, Accounting environment including Revenue recognition, Inventory, Fixed assets, Personnel costs and ... of Management

CENTS ELIMINATION
UF Penny elimination
UF Rounding off to dollar amounts
UF Whole dollar accounting

Financial statements in SEC filings to be in conformity with GAAP (principles) using generally accepted Terminology and ... Accounting policies for Foreign corporations using other than Form 20-F

CERTIFICATE RESERVES
BT Liabilities
BT Reserves
RT Face amount certificate investment cos

SEC schedules for Face amount certificate investment cos for ...
special rules applicable to SEC filings of Financial statements for registered Investment companies including Consolidated financial statements, Combined financial statements, Valuation of Assets, restricted Securities and ...

CERTIFICATES OF DEPOSIT (SECURITIES)
BT Securities
RT Assets and liabilities statements
RT Cash receipt/disbursement statements

Banks and Bank holding companies Disclosure of ... and Time deposits
SEC-FRR 401.05
SEC filings of Financial statements for committees issuing ... applicability
committees issuing ... Assets and liabilities statements example
committees issuing ... Cash receipt/disbursement statements

CERTIFICATES OF INDEPENDENT ACCOUNTANTS
U Accountants reports

CERTIFIED FINANCIAL STATEMENTS
U Audited financial statements

CERTIFIED PUBLIC ACCOUNTANTS
U CPA

CHALLENGE HOMES, INC
Disciplinary proceedings, E Veen Scott, Assured Funds, Inc, ... Accountant independence, False information, Misleading information

CHANGE IN AUDITORS
UF Displacement of auditors
RT Auditors
RT Independent accountant appointment
RT Significant auditor disagreement
CHANGE IN AUDITORS (continued)

role of Accountant independence in Auditing process by Independent accountants
  including background information, Disclosure of ... and Significant auditor
disagreement on Form 8-K and independent accountant appointment by
Audit committees of Publicly traded companies
  Disclosure about ... on Form 8-K including Accountants reports and
responsibilities
Disclosure in Proxy statements and reports on Form 8-K of ... approved by Audit
committees or Boards of directors
Disclosure of Supplementary information on Significant auditor disagreement and
...

CHANGES IN ACCOUNTING ESTIMATE
U Accounting estimate changes

CHANGES IN ACCOUNTING PRINCIPLES
U Accounting principle changes

CHANGES IN CIRCUMSTANCES
U Circumstance changes

CHANGES IN FUND BALANCES STATEMENTS
  BT Financial statements
  RT Fund accounting procedures
  RT Statements of activity

Financial statements of Nonprofit organizations, including Balance sheets,
  Statements of activity, ... Financial statement notes and Financial position
  change statements, Classification of accounts and Disclosure including
  Comparative financial statements

Colleges and universities Financial statements Balance sheets ... examples
  Hospitals Liabilities Deferred income Restricted funds Unrestricted funds ...
  Interfund transactions

CHANGES IN NET ASSETS STATEMENTS
U Net assets change statements

CHANGES IN REPORTING ENTITY
U Reporting entity changes

CHANGES OF INTEREST
  UF Minority interest percent changes
  RT Consolidated financial statements
  RT Equity method of accounting
  RT Minority interests

Business combinations accounted for by Poolings of interests related to
intercorporate Investments including Minority interests, Ninety percent rule
  and Treasury stock, ...
Income taxes for Undistributed earnings of affiliates including Timing differences,
  Tax free liquidations, Indefinite reversal criteria, ... and Disclosure
Investments in Common stock under Equity method of accounting including,
  Undistributed earnings of affiliates, Timing differences, Operating losses and
  ...
  ... in Leases in connection with Business combinations accounted for by Poolings
  of interests or Purchase accounting (acquisitions)

CHARGE SALES
U Credit sales (US)

CHARGING OFF
U Writing off

CHARITABLE CONTRIBUTIONS
  UF Contributions (charitable)
  UF Donations (charitable)
  UF Gifts (charitable)
  BT Costs
  RT Revenue
  RT Donated materials & services
  RT Nonprofit organizations
  RT Pledges receivable
  RT Valuation

Auditing procedures and Internal accounting control for certain Nonprofit
organizations related to Gifts, Grants and Bequests to Plant funds,
Endowment funds or Loan funds received as ... in the form of Cash,
Donated materials & services, Annuities or Life income funds

AAG-NPR 17

SEC-FRR 601
SEC-FRR 603.02
SEC-FRR 603.04
SECSK229.304
ACC-SQP 78-10
AUG-COL 60
AUG-HOS 24
ACIJ04-71/B50
APB 23.09/I42
APB 24.05/I42
FASI 21.12/L10
CHARITABLE CONTRIBUTIONS (continued)

Hospitals accounting & reporting GAAP (principles) Fixed assets Depreciation costs Third party reimbursement Revenue donated services & supplies...

Hospitals accounting and reporting nonoperating Revenue including ... Grants and Bequests for Unrestricted funds, Board-designated funds, Restricted funds and Fund accounting procedures...

Voluntary health & welfare organizations ... Cash fund raising techniques Accounting procedures Pledges receivable Internal control

Voluntary health & welfare organizations Donated materials & services ... Valuation Disclosure

Capitalized interest and Interest costs in situations involving certain tax-exempt Liabilities and certain ... and Grants

FAS 62.03/167

CHARITABLE PLEDGES RECEIVABLE

U Pledges receivable

CHARTS OF ACCOUNTS

UF Expenditure categories
RT Accounting procedures
RT Accounting records
RT Classification of accounts
RT Uniform systems of accounts

Colleges and universities, proposed amendment to Industry Audit Guide, Classification of accounts, Fund accounting procedures for Revenue and costs in Unrestricted current funds, Restricted current funds, Plant funds and Endowment funds, financial statements, Accounting policy statements, ...

SECURITY broker-dealers Accounting records & Accounting procedures description examples Governmental accounting, illustrative ...

ACC-SOP 74-08

CHECKING ACCOUNTS

U Demand deposits

CHECKLISTS OF AUDITING PROCEDURES

U Audit programs

CHECKS (DOCUMENTS)

Accountant independence, cosigner of ... nature of Audit evidence including Accounting records, Documentation, Contracts, ... Invoices, Minutes of meetings, Confirmation, Representation letters, Inventory observation and inspection

ET-RLNG 191.005
SAS 31/326.13

CHEMICALS INDUSTRY

BT Industries

Lines of business reporting, Management determination of industry segments with examples in electrical and electronic products, forest products, ..., drugs Industries and Fire and casualty companies

SEC-FRR 503

CIRCULARIZATION

U Confirmation

CIRCULATING ASSETS

U Current assets

CIRCUMSTANCE CHANGES

UF Changes in circumstances
RT Accounting changes
RT Reporting comparability

Accounting changes not affecting Accounting consistency ... changes with future effects Materiality Disclosure

SAS 01/420.17

CITIES

U Municipalities

CIVIL AERONAUTICS BOARD

UF CAB
BT Government agencies
RT Airlines

Airlines background information, regulation and Auditing by ..., Investments in Aircraft; Maintenance costs, Classification of accounts and Uniform systems of accounts

Grants to Airlines by ... under Section 406 or Section 419 of Federal Aviation Act...
Construction contracts, background information including types of Contracts, Contractors, Performance bonds, Security interests and ... Financing considerations and Financial management, Investments in Corporate joint ventures or Joint ventures (unincorporated) AAG-CON 001

Contractors Management responsibility for Internal accounting control and Internal administrative control over Bidding and Estimated cost to complete Construction contracts and Production type contracts. Asset security, Biddings, Revenue and Costs of Contracts, Equipment, ... and use of internal auditors AAG-CON 059

Auditing procedures for audits of Financial statements of Contractors including Job site visits, Receivables with sample Confirmation letter, retentions from Progress biddings, ... and change orders and Doubtful account allowances AAG-CON 074

Health and welfare benefit plans Financial statements on Accrual basis accounting, statement of net Assets including investments at Fair market value, Contracts with Insurance companies, Receivables from Employer contributions and Commitments, Insurance costs, Experience premium refunds and ... AAG-EBP 024

Construction contracts and Production type contracts, Accounting policies and Disclosure for Contracts under Percentage of completion method and Completed contract method including Revenue recognition and Pricing, Estimated cost to complete, ..., Loss recognition, Gross profits and Accounting changes ACC-SOP 81-01

Earnings per share computation involving ... of Senior securities including Dividend arrearages and Disclosure APB 15.50/E09

Government contracts, accounting applicable to Defense contracts involved with Contract termination including Effective date of termination, Revenue recognition, Classification of accounts of ... by Contractors and subcontractors, Disclosure, disposal credits and no-cost settlements ARB 43 11C/Co5

Hospitals, Auditing procedures relating to, Litigation, loss Contingencies, Insurance coverage, Loss reserves, Audit evidence, Representation letters, Legal letters and Unasserted claims, examples of Disclosure in Financial statements and Accountants reports AUD-SOP-HOS AUIJ03-77/9337

Fire and casualty companies ... description AUIJ05-81/9722

Stock life insurance companies Policy reserves ... Policyholder dividends AUIJ06-83/9337

Legal letters from Attorneys, Litigation, ... & Unasserted claims, FAS 5, Auditing procedures, Effective date of response from lawyer, Audit scope limitations, Privileged communication, Audit evidence AUIJ06-83/9337

Audit evidence from Attorneys on Litigation, ... and assessments for Review of Interim financial information including SEC filings AUIJ06-83/9337

alternative wording of illustrative audit inquiry letters regarding timing of Auditors responsibilities concerning Litigation, ... & Unasserted claims AUIJ06-93/9337

Representation letters regarding Litigation, ... & Unasserted claims when clients not consulted Attorneys including Audit scope limitations AUIJ06-93/9337

use of Legal letters from clients inside Attorneys in evaluation of Litigation, ... & Unasserted claims ET-INT 101.07

effect on Accountant independence, Accountants reports and Client relations of Litigation involving Fraud and deceit, ..., Shareholders, Management or Insurance companies FAS 05.01/C59

examples of Contingencies application, Bad debt expenses, Product warranties, Asset valuation allowances, Write-downs of assets, Expropriation, Litigation, ..., Loss reserves of Fire and Casualty companies and Reinsurance enterprises and standby Letters of credit FAS 16.13/173

Prior period adjustments related to Litigation, ..., Income taxes and Contract price renegotiation including Disclosure in Interim financial statements FAS 50.17/Ln6

Insurance companies Liabilities for unpaid ... including Costs, Loss recognition, Loss adjustment expenses, Real estate and Loss reserves FAS 60.60/Ln6

Insurance companies Disclosure including Liabilities for ... Loss adjustment expenses, & Loss reserves, Policy acquisition costs Present value FAS 60.60/Ln6

Reinsurance Policyholder dividends Shareholders equity Statutory accounting principles and Policyholders surplus of Life insurance companies NCGA 04

Governmental accounting for Liabilities arising from ... and judgments and Compensation plans for Absentee's Employees SAS 12/337

Legal letters from Attorneys, Litigation, ... & Unasserted claims, FAS 5, Auditing procedures, Audit scope limitations, example SEC-AAER AS241

Disciplinary proceedings, Haskins & Sells, Audited financial statements of FISCO Inc, Policy reserves and ... understated, GAAP departures and GAAS noncompliance SEC-FRR 206
CLAIMS (continued)

Disclosure in SEC filings of Litigation, ..., Bankruptcy and Receivership including
involved Directors (individually) and Officers (executives), Administrative
proceedings related to Ecological damages

SEC speaks of insurance companies other than Life insurance companies and
Title insurance companies but including Fire and casualty companies for
Insurance premiums, Insurance underwriting losses, ..., Loss adjustment
expenses and Policy acquisition costs

CLASSIFICATION OF ACCOUNTS

UF Presentation (classification)
BT Accounting policies
RT Charts of accounts
RT Financial statements
RT Operating cycles

... in Balance sheets of Contractors as Current assets and Current liabilities for
Operating cycles shorter than one year

Auditing procedures and Internal accounting control related to Costs, Cost
centers and Cost allocation, ..., Grants and Taxes for certain Nonprofit
organizations

Colleges and universities, proposed amendment to Industry Audit Guide, ..., Fund
accounting procedures for Revenue and costs in Unrestricted current funds,
Restricted current funds, Plant funds and Endowment funds, financial
statements, Accounting policy statements, Charts of accounts

Financial statements of Nonprofit organizations, including Balance sheets,
Statement of activity, Changes in fund balances statements, Financial
statement notes and Financial position change statements, ... and
Disclosure including Comparative financial statements

... of Pension costs in Balance sheets as Accrued liabilities or Prepaid expenses
including Unfunded prior service costs

objective of Interperiod tax allocation of income taxes, ... of Deferred tax credits
(balance sheet) and Deferred tax debits (balance sheet) under Deferral method

Interperiod tax allocation of Income taxes, Timing differences between Pretax
income and Taxable income, ... in Balance sheets as Deferred tax credits
(balance sheet) or Deferred tax debits (balance sheet), examples of
Amortization of deferred taxes

Income taxes ... in Balance sheets and Income statements including example
Presentation of Income taxes in Balance sheets, ... of Deferred tax debits
(balance sheet) as Current assets or Noncurrent assets, Deferred tax
credits (balance sheet) as Current liabilities or Noncurrent liabilities

Asset valuation allowances, Balance sheets ... including Accumulated
depreciation, Accumulated depletion and Doubtful account allowances

Disclosure of Depreciation methods including Depreciation costs, Accumulated
depreciation, ... of Fixed assets by nature or function

Imputed interest for Interest costs of Long term receivables and Long term debt,
including interest rate, Deferred costs, Present value, ..., and Amortization of
Debt discounts and Debt premiums examples of Interest method application
... in Balance sheets of Current assets and Current liabilities under GAAP
(principles) based on one year period or Operating cycles, definition of
Working capital under Going concern assumption, Accounting terminology

Real estate and personal Property taxes, ... of Accrued liabilities in Balance
sheets and Income statements and Recording date

Government contracts, Revenue recognition by Contractors from Fees under
Cost-plus fixed fee contracts including ... of Unbilled receivables and Contra
accounts on Balance sheets

Government contracts, accounting applicable to Defense contracts involved with
Contract termination including Effective date of termination, Revenue
recognition, ... of Claims by Contractors and subcontractors, Disclosure,
disposal credits and no-cost settlements

Airline background information, regulation and Auditing by Civil aeronautics
Board, Investments in Aircraft, Maintenance costs, ... and Uniform systems
of accounts

Banks Accounting policies and ... for Investments in Securities, Debt discounts,
Debt premiums, Amortization, Realized gains & losses by Completed
transaction method including Auditing procedures

Banks ... of Securities trading and Short positions including Market method of
holding investments

Banks ... of Loans receivable including Time loans receivable, Demand loans
receivable, Line of credit agreements, Mortgage loans receivable, credit card installment receivables, Leveraged leases and Direct
financing leases

Banks ... of Fixed assets including Buildings, Equipment, leasehold improvements,
Accumulated depreciation, Amortization and basis of Valuation

Banks Short term debt and Long term debt including accounts with Federal
Reserve banks or Federal Home Loan Bank, Capital notes, Mortgage
bonds, ...
| Banks ... of Equity section including accounting for Stock dividends and Capital In excess of par value | AUG-BNK 088 |
| Finance companies Financial statements Principles of consolidation ... Disclosure | AUG-FIN 066 |
| Hospitals Auditing procedures Revenue Costs ... revenue allowances nonoperating revenue Patient revenue | AUG-HOS 29 |
| Governmental accounting Financial statements ... Disclosure special problems | AUG-SLG 073 |
| Marketable securities investments ... Fair market value | AUIJ04-75/9332 |
| Internal control reports on internal accounting control required by US General Accounting Office including internal control evaluation and study, ... and transaction cycles, illustrative report | AUIJ04-82/9542 |
| Qualified opinions for Accounting consistency Accounting principle changes and changes in ... affecting Reporting comparability, example related to Extraordinary items | AUIJ10-79/9420 |
| Earnings per share Convertible debt & Convertible preferred stock ... Common stock equivalents | EPS 026/E09 |
| Earnings per share Convertible preferred stock ... changes | EPS 029/E09 |
| Earnings per share Contingent shares ... Issuance date Market price quotations & earnings conditions Convertible debt & Convertible preferred stock | EPS 088/E09 |
| Earnings per share Securities ... election new issue of Common stock equivalents Stock options & Warrants (securities) Prior years Restatement | EPS 085/E09 |
| ... of Short term debt expected to be refinanced including Revolving credit agreements and examples | FAS 06/B05 |
| Accounting policies for Marketable securities investments including Lower of cost or market principle, Investment impairment allowances, Realized gains & losses, Unrealized gains & losses, ... as Current assets or Noncurrent assets in classified Balance sheets | FAS 12.05/189 |
| ... of Deferred tax credits (balance sheet) and Deferred tax debits (balance sheet) as current or noncurrent | FAS 37.04/128 |
| Income taxes, examples of ... of Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet) for Timing differences including Installment receivables, accounting principle changes Depreciation costs, Construction contracts, Foreign subsidiaries & Capital leases | FAS 37.16/128 |
| Motion picture films, Revenue recognition on Motion picture licensing Sales, film Costs and Inventory Valuation, Amortization of Production costs, ... and Terminology | FAS 53.03/M06 |
| Mortgage banks Revenue recognition on servicing Fees, loan and Commitment fees, Origination costs including Interest method, Straight-line method, ... and Disclosure requirements | FAS 65.20/M04 |
| ... of Short term debt replaced by Long term debt including example | FAS1 08.02/B05 |
| ... of Long term debt with Accelerated debt maturity clause in Loan agreements | FAST79-03/B05 |
| Governmental accounting, GAAP (principles) and legal compliance, Fund accounting procedures, Budgets, Terminology and Valuation of Inventory at Lower of cost or market principle, Overhead costs, Inventory costing methods, Net realizable value, ... | GAAFR 08 |
| Disclosure of Current assets and Current liabilities in Financial statements, ... based on one year period or Operating cycles, identification of Working capital | IAS 02/9002 |
| Governmental accounting, ... and Terminology, Interfund transactions and interim financial statements | IAS 13/9013 |
| Accounting changes not affecting Accounting consistency Accounting estimate changes Error correction ... Reclassification entries | NCGA 01 15 |
| Banks and Bank holding companies ... of bankers acceptances on Balance sheets | SAS 01/420.12 |
| SEC schedules for changes in Fixed assets including Public utilities ... ... into Current assets and Current liabilities for Industries with Operating cycles longer than one year | SEC-FRR 401.06 |
| Disclosure of Related party transactions involving Intercompany transactions, Intercompany profit or loss and ... | SECSX210.12-06 |
| ... into Current assets and Current liabilities for Industries with Operating cycles longer than one year | SECSX210.4-05 |
| Disclosure of Related party transactions involving Intercompany transactions, Intercompany profit or loss and ... | SECSX210.4-08L |

**CLEAN OPINIONS**

U Unqualified opinions

**CLEAN SURPLUS CONCEPT**

U All inclusive concept

**CLEARINGS OF CHECKS**

RT Banks

Banks Internal accounting control and Auditing procedures related to Cash, Due from banks, Confirmation, ... and exchange items | AUG-BNK 023 |

**CLIENT RELATIONS**

UF Auditor-client relations RT Accountant independence RT Accountants fees RT AICPA Code of Professional Ethics RT Audit administration techniques RT Billings
CLIENT RELATIONS (continued)

Accountants

Computer assisted audit techniques, Feasibility studies in using generalized
Computer audit software or Alternative auditing procedures considering
Audit scope, Audit evidence, ... and Employees, Technical training and
proficiency of Auditors, control of Costs and Benefit cost ratio
Auditing procedures and ... on discovery of material weaknesses in internal
accounting control, Contingent liabilities for illegal acts under Forafrican
Corrupt Practices Act of 1977
effect on Accountant independence, Accountants reports and ... of litigation
involving Fraud and deceit, Claims, Shareholders, Management or
insurance companies

Confidential relationships ... applicability
Accountant independence, CPA Family relationships Brother, uncle by marriage,
father & son, ... Shareholders
Accountant independence, ..., members as Lessors to clients
Accountant independence, ..., member with account at client Brokers
..., Computer service bureau Tax returns
..., Distribution of clients information to Associations
..., Successor independent accountants Supplying information about Tax returns
irregularities
..., Conflicts of Interest Prior client relationship
..., Records retention
..., Confidential relationships
..., Fee estimates as a percentage of Bond issue, Finders fees, Expert witness
testimony
..., Fee estimates as a percentage of Taxes saved, Contingent fees to Fire
adjuster, on Mortgage commitment
..., Management advisory services, Confidential relationships
..., Management advisory services, Confidential relationships
problems of CPA as Directors (individually) of Banks include ..., Privileged
communication, Confidential relationships, Accountant independence and
Conflicts of interest
Confidential relationships ...
guide to audit, review or compile Personal financial statements including
Independent accountant appointment, ..., Assets and Liabilities at Estimated
value basis on Current cost accounting. Accounting records, use of
Specialists and Representation letters
Audit planning and supervision including Independent accountants knowledge of
clients business, Audit scope, Audit programs, ... and Documentation
Quality control policies and Procedures for Accounting firms related to Auditing
including Accountant independence, Technical training and proficiency, Audit
planning and supervision, review of Auditing procedures and ..., examples
Quality control systems and procedures including Accountant independence,
Technical training and proficiency, Planning and supervision, Personnel
recruiting, Personnel management, Professional development, Personnel
evaluation and ...
Compilation of financial statements and Review of financial statements of
Nonpublic enterprises Unaudited financial statements under Rule 201,
General standards, AICPA Code of Professional Ethics, Terminology,
Accountants reports and ...
communications between Predecessor independent accountants and Successor
independent accountants regarding Compilation of financial statements or
Review of financial statements including ... and Auditors working papers
Subsequent discovery of facts after Issuance date of Accountants reports on
Compilation of financial statements or Review of financial statements
including Reliability of information and notification of Users of financial
statements, ... and Accountants legal liabilities
Accountants reports on Review of interim financial information with examples of
GAAP departures and inadequate disclosure, Association with financial
statements and ...

Investigations causing lack of Accountant independence, Vortex Corporation
requirements relating to Accountant independence including Disclosure of
Related party transactions and ... interpretation relating to Accountant independence involving occupational
Conflicts of interest in ...
interpretation relating to Accountant independence involving Accounting firms ...
... in a decision-making capacity
purpose of Disclosure about Independent accountants including Accountant
independence and ...
Disclosure of Independent accountants ... in Proxy statements including
Significant auditor disagreement on Form B-K and Principal independent
accountants attendance at Shareholder meetings

CLIENTS ADJUSTING ENTRIES

U Adjusting entries

85
CLIENTS WRITTEN REPRESENTATIONS

U Representation letters

CLOSED CORPORATIONS

U Closely held corporations

CLOSED END INVESTMENT COMPANIES

BT Industries

BT Investment companies

Investment companies description ... Open end investment companies Statutes &

regulations SEC filings SEC40 Compliance auditing

Valuation and Disclosure of Restricted securities of Open end investment

companies and ... including determination of Fair market value by Boards of

directors and Prospectuses of Investment companies

CLOSELY HELD CORPORATIONS

UF Closed corporations

UF Private corporations

BT Corporations

BT Nonpublic enterprises

NT Subchapter S corporations

RT Affiliates

RT Estate planning

RT New SEC registrants

RT Personal holding companies

RT Valuation

Personal financial statements, Assets at Estimated value basis on Current cost

accounting including Receivables, Marketable securities investments,

Investments in Life insurance, ... and Real estate, Intangible assets and

future interests

Poolings of interests vs Purchase accounting (acquisitions) including force sale of

... Shareholders voting Common stock

Business combinations involving Affiliates including Partnerships, Proprietorships

and ...

Business combinations involving option granted by Shareholders of ... including

Initiation date and Rights of first refusal

Earnings per share applicability to ...

Personal financial statements, Accountants reports on Audited financial

statements presented at Estimated value basis on Current cost accounting, Auditing

procedures for Assets & Liabilities, estimated Income taxes, Tax

basis, Investments in ... and Disclosure requirements

Supplementary information concerning target companies including ... to be

included in Registration statements covering Exchange offers

Disclosure in Pro forma financial statements of change in Personnel costs

following Business combinations accounted for by Poolings of interests

involving ... and substantial change in owner-managers Executive

compensation under new Employment contracts

CLOSING DATE OF TRANSACTIONS

U Consummation date

CLUBS (ORGANIZATIONS)

U Associations

CODE OF ETHICS (AICPA)

U AICPA Code of Professional Ethics

COINS

U Cash

COLLATERAL SECURITY FOR LOANS

U Security interests

COLLECTIBILITY OF RECEIVABLES

U Bad debt expenses

COLLEGES AND UNIVERSITIES

UF Educational institutions (colleges)

UF Universities

BT Industries

BT Nonprofit organizations

RT Schools (independent)
... proposed amendment to Industry Audit Guide, Classification of accounts, Fund accounting procedures for Revenue and costs in Unrestricted current funds, Restricted current funds, Plant funds and Endowment funds, financial statements, Accounting policy statements, Charts of accounts

... Accounting policies summary

... Accounting policies description Internal control Auditing procedures Fund accounting procedures

... Unrestricted current funds description Internal control Auditing procedures

... Restricted current funds description Internal control Auditing procedures

... Restricted current funds Unrestricted current funds types & description of Revenue Internal control Auditing procedures

... Restricted current funds Unrestricted current funds description of Costs Interfund transactions Auditing procedures Internal control

... Loan funds description Internal control Auditing procedures

... Endowment funds description internal control Auditing procedures

... Plant funds description Internal control Auditing procedures

... Annuity funds Life income funds Agency funds description Internal control & Auditing procedures

... Financial statements description Accounting changes

... Financial statements Balance sheets Changes in fund balances statements examples

... Accountants reports Special reports compliance reports on NDSL & College work-study programs examples

Accounting policies and Reporting standards in AICPA Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by ...

FAS 32.11/Ed8

COMBINATIONS OF BUSINESSES

U  Business combinations

COMBINED FINANCIAL STATEMENTS

BT Financial statements

RT Consolidated financial statements

RT Intercompany transactions

Consolidated financial statements, ... or separate Financial statements of Contractors and Affiliates with Related party transactions

Nonprofit organizations with intercompany transactions with Affiliates, ... requirements and Related party transactions

amendment of AUG-SLG on Governmental accounting by issuance of NCGA Statement 1 for basic general purpose ... in Conformity with GAAP (principles), Accountants reports with examples on Financial statements issued for Funds (entities), Accounting changes and Disclosure

Hospitals and Hospital related organizations Consolidated financial statements, ...

... for Unconsolidated subsidiaries or Affiliates including intercompany transactions, Intercompany profit or losses, Parent company financial statements and Consolidating financial statements

ARB 51.22/C51

Lines of business reporting for complete set of Parent company financial statements, Financial statements of Subsidiaries, Corporate joint ventures or Investees issued separately or in Consolidated financial statements or ... of primary reporting enterprises

Lines of business reporting for complete set of Parent company financial statements, Financial statements of Subsidiaries, Corporate joint ventures or Investees issued separately or in Consolidated financial statements or ... of primary reporting enterprises and Terminology

Governmental accounting, illustrative annual Financial statements, Interim financial statements and ...

Governmental accounting, annual Financial statements, Interim financial statements and ... Illustrations of financial reporting

Disclosure requirements in SEC filings for Consolidated financial statements and ...

Disclosure in SEC filings of Principles of consolidation or combination for Consolidated financial statements or ... including Reporting entity changes and changes in Fiscal years

Disclosure of Principles of consolidation for Consolidated financial statements and ... in Financial statement notes

special rules applicable to SEC filings of Financial statements for registered Investment companies including Consolidated financial statements, ..., Valuation of Assets, restricted Securities and Certificate reserves

SECSX210.6-03

COMFORT LETTERS

U  Letters for underwriters

COMMERCIAL AND INDUSTRIAL COMPANIES

BT Industries

SEC filings of Financial statements for ... with stated exceptions

SECSX210.5-01
Disclosure requirements for Balance sheets of ... in SEC filings including Assets, Liabilities including Long term debt, Shareholders equity including Minority interests. Preferred stock and Common stock SECSX210.5-02
Disclosure requirements for income statements of ... in SEC filings SECSX210.5-03
SEC schedules for ... in SEC filings SECSX210.5-04

COMMERICAL CORRESPONDENCE
U Correspondence

COMMERICAL PAPER
BT Liabilities
BT Securities
BT Short term debt

Disclosure of Compensating balances and information about Short term debt and unused Lines of credit under Article 5 of SECSX including interest rate, Cash in transit and ...

COMMISSIONS EXPENSE
UF Sales commissions expense
BT Costs
RT Operating costs
RT Selling expenses

Stock life insurance companies Insurance premiums ... Benefits paid Costs accounting for Insurance companies Costs including Policy acquisition costs, premium deficiency, Reinsurance, Policyholder dividends & ...
Liabilities of Partnerships trading in Commodity futures contracts selling Limited partnership interests in Public offering for Organization costs, ... and Selling expenses paid by Commodity brokers and related interest income on margin accounts...

COMMISSIONS REVENUE
UF Sales commissions revenue
BT Revenue

CPA representative of Data processing service for Tax practice practitioners for ..., Conflicts of interest and Incompatible occupations ET-RLNG 591.219
Solicitation of clients ... for Practice development ET-RLNG 591.227
Data processing ... Firm name ET-RLNG 591.309
Accountants fees ... Referrals ET-RLNG 591.333

COMMITMENT FEES
BT Costs
BT Fees
BT Revenue
RT Mortgage loans receivable

Savings and loan associations, Revenue recognition, ..., Origination costs, Interest costs and other Costs AAG-SLA 068
Real estate investment trusts, description, Loans receivable, Foreclosure and Loan loss allowances, estimate of Interest rate, Assets affected by troubled Debt restructuring, Interest income nonrecognition and ..., amended by ACC-SOP 78-02 ACC-SOP 75-02
Banks Accounting policies for Loans receivable including Interest income, ..., trouble Debt restructuring and Origination costs AUG-BNK 050
Stock life insurance companies Reinsurance ... Shareholders equity AUG-SLI 091
Stock life insurance companies ... Shareholders equity Nonadmitted assets Insurance companies Valuation of Investments in Securities & Real estate including Cost method of carrying investments for Long term debt and Mortgage loans receivable, Market method of carrying investments for Common stock, also ... Realized gains & losses and Unrealized gains & losses FAS 60.45/In6
Mortgage banks Revenue recognition on servicing Fees, loan and ..., Origination costs including Interest method, Straight-line method, Classification of accounts and Disclosure requirements FAS 65.20/Mo4

COMMITMENTS
UF Encumbrances
NT Purchase commitments
RT Contingencies

Defined benefit plans Financial statements on Accrual basis accounting, presentation of net Assets available for plan benefits including Investments at Fair market value. Contracts with insurance companies, Common trust funds, Receivables from Employer contributions and ..., Accrued liabilities AAG-EBP 009
COMMITMENTS (continued)

Defined contribution plans Financial statements on Accrual basis accounting in accordance with GAAP (principles), reporting requirements under Pension Reform Act of 1974, net assets available for plan benefits including investments at Fair market value, Receivables from Employer contributions and...

Health and welfare benefit plans Financial statements on Accrual basis accounting, statement of net assets including investments at Fair market value, Contracts with insurance companies, Receivables from Employer contributions and ..., insurance costs, Experience premium refunds and Claims

Auditing procedures for Fringe benefit plans relating to Cash, ..., Contingencies, tax status of Trusts, Contract breaching transactions, General and administrative expenses, Subsequent events, Representation letters from plan Trustee or administrator

Savings and loan associations, Accounting procedures for Revenue recognition and Loss recognition on Sales of Loans receivable, undisbursed Mortgage Loans receivable, ..., troubled Debt restructuring and Loan loss allowances

Personal financial statements, Liabilities presented at Present value including noncancellable ..., income taxes payable, estimated Income taxes, Tax basis and financial statement Disclosure

accounting for Construction contracts under Percentage of completion method and Completed contract method including Revenue recognition, Estimated cost to complete, Loss recognition, ..., & Disclosure

Banks other Liabilities, ..., and Contingencies

Foreign exchange translation and Translated financial statements, Foreign exchange gains or Foreign exchange losses from changes in Exchange rates including Forward exchange contracts, Hedging Foreign currency ..., Interperiod tax allocation, Average free exchange rates and Disclosure

Accounting policies for Broadcasting industry including Licenses (assets) Contracts, Amortization of capitalized Costs, Broadcast rights, Nonmonetary transactions, network Affiliates and Disclosure of ...

International Accounting Standards Comm. objectives and operating procedures including its Constitutions, ..., to International Federation of Accountants, preface to Statements of International Accounting Standards for Multinational operations and member list

Management’s discussion and analysis related to Financial management including Liquidity, Cash flow, ..., for Fixed assets, Unusual items, Infrequently occurring items, Contingencies and Summary of operations

Disclosure in Financial statement notes of Leases and lease ..., including Regulated industries subject to rate-making process not recording Capital leases

COMMODITY BROKERS

BT Brokers
BT industries

Liabilities of Partnerships trading in Commodity futures contracts selling Limited partnership interests in Public offering for Organization costs, Commissions expense and Selling expenses paid by ... and related Interest income on margin accounts

COMMODITY FUTURES CONTRACTS

UF Futures contracts (commodities)
BT Assets
BT Contracts
BT Investments
RT Hedging
RT Marketable securities investments
RT Price quotations
RT Purchase commitments
RT Securities
RT Security broker-dealers

Security broker-dealers ..., description Auditing procedures Margin rules

Liabilities of Partnerships trading in ..., selling Limited partnership interests in Public offering for Organization costs, Commissions expense and Selling expenses paid by Commodity brokers and related Interest income on margin accounts

COMMON COSTS

U Joint costs

COMMON STOCK

UF Stock (common)
BT Capital stock
BT Equity
BT Securities
BT Shareholders equity
COMMON STOCK (continued)

NT Two class common stock
RT Bailouts
RT Common stock equivalents
RT Donated stock
RT Fractional shares
RT Preferred stock
RT Shares outstanding
RT Voting rights

Pooling of interests vs Purchase accounting (acquisitions) including force sale of
Closely held corporations Shareholders voting ...

Business combinations accounted for by Poolings of interests or Purchase accounting (acquisitions) involving exchange of stock and Warrants (securities) for ... including Ninety percent rule

Business combinations accounted for by Poolings of interests, Exchange ratios of equity and debt Securities issued for ...

Business combinations accounted for by Poolings of interests including registered ... exchanged for Restricted securities

Equity method of accounting, Elimination of Intercompany profit or loss related to
Investors ... interest in investees

Earnings per share, Supplementary earnings per share including If converted method and Use of proceeds from Sales of ... or Common stock equivalents, Weighted average

Earnings per share computation based on Weighted average number of ... and
Common stock equivalents with effect of changes in Shares outstanding due to stock dividends, Stock splits or Reverse stock splits

Earnings per share, example of Disclosure in Financial statement notes for a simple Capital structure and a complex capital structure including Cash yield tests and Weighted average number of shares of ... and Common stock equivalents, also Fully diluted earnings per share computation

criteria for Investors applying Equity method of accounting for ... of Unconsolidated subsidiaries, Joint ventures (unincorporated), Corporate joint ventures and other investees including Influence test

Investors Equity method of accounting for ... of Unconsolidated subsidiaries, Joint ventures (unincorporated), Corporate joint ventures and other investees including Loss reserves, Investment impairment allowances and Disclosure investments in ... under Equity method of accounting including, Undistributed earnings of affiliates, Timing differences, Operating losses and Changes of interest

Earnings per share ... simple & complex Capital structure example

Earnings per share Stock options & Warrants (securities) Treasury stock method applicability Valuation of ... example

insurance companies Valuation of Investments in Securities & Real estate including Cost method of carrying investments for Long term debt and Mortgage loans receivable, Market method of carrying investments for ..., also Commitment fees Realized gains & losses and Unrealized gains & losses

Early extinguishment of debt through exchange before scheduled Maturity date for ... or Preferred stock including fixed-maturity and Redeemable preferred stock

Disciplinary proceedings Accountant independence Promoters of securities Auditors nonrewards Nonmonetary transactions with Shareholders Valuation at Par value of ... Independent accountants

Disciplinary proceedings Thomascolor Inc Haskins & Sells Nonmonetary transactions with Shareholders Valuation at Par value of ... Two class common stock Donated stock Shares issued for promoting costs Independent accountants

Identification of acquiring corporation in Business combinations involving exchange of ... and Preferred stock under Purchase accounting (acquisitions)

... issued in Public offering at less than public offering price considered outstanding for Earnings per share calculation

Disclosure of amounts under Deferred compensation plans and Receivables from sales of ... to Officers (executives) and Employees accounting for Sales of Subsidiaries ... in Public offering

Disclosure requirements for Market price quotations presented on Form S- 1 and Form 10, Dividends and number of Shareholders of ... Foreign corporations Disclosure requirements for Balance sheets of Commercial and industrial companies in SEC filings including Assets, Liabilities including Long term debt. Shareholders equity including Minority interests, Preferred stock and ...

Disclosure requirements in SEC filings of Insurance companies Balance sheets and Financial statement notes to include Assets, Liabilities, Preferred stock, ... and other Shareholders equity

COMMON STOCK EQUIVALENTS
UF Residual securities
BT Securities
COMMON STOCK EQUIVALENTS (continued)

NT Stock options
NT Warrants (securities)
RT Common stock
RT Convertible debt
RT Convertible preferred stock
RT Earnings per share

Earnings per share for catch-up adjustment, cumulative effects of Accounting changes considered Extraordinary items including Anti-dilution APB 15.19/E09
Earnings per share, Disclosure related to Capital structure including Voting rights, other rights and privileges of Shares outstanding, basis of computation of Primary earnings per share and Fully diluted earnings per share including identification of APB 15.22/E09
Earnings per share, Supplementary earnings per share including If converted method and Use of proceeds from Sales of Common stock or ..., Weighted average APB 15.25/E09
Earnings per share Primary earnings per share ... Senior securities Convertible debt Convertible preferred stock Stock options & Warrants (securities) Employee stock purchase plans Participating preferred stock Two class common stock Contingent shares APB 15.28/E09
Earnings per share, Primary earnings per share, ... at issuance date, Anti-dilution APB 15.31/E09
Earnings per share, Primary earnings per share related to ... test for Stock options and Warrants (securities) including Treasury stock method, Use of proceeds, Anti-dilution, Twenty percent rule, if converted method and Conversion rate, examples APB 15.35/E09
Earnings per share, nonrecognition of ... in Financial statements APB 15.39/E09
Earnings per share computation based on Weighted average number of Common stock and ... with effect of changes in Shares outstanding due to stock dividends, Stock splits or Reverse stock splits APB 15.47/E09
Earnings per share computation using If converted method for conversion of Convertible debt and Convertible preferred stock to ... APB 15.51/E09
Earnings per share computation involving delayed effectiveness, changing Conversion rate and Exercise price in considering ... under Cash yield test APB 15.56/E09
Earnings per share computation relating to Securities of Subsidiaries considered ... in Consolidated financial statements and Parent company financial statements including Stock options and Warrants (securities) APB 15.65/E09
Earnings per share, example of Disclosure in financial statement notes for a simple Capital structure and a complex capital structure including Cash yield tests and Weighted average number of shares of Common stock and ..., also Fully diluted earnings per share computation APB 15C/E09
classification of Securities as ... or other potentially dilutive securities for Earnings per share computation EPS pt 1/E09
Earnings per share ... description EPS 002/E09
Earnings per share Convertible debt & Convertible preferred stock Classification of accounts ... EPS 026/E09
Earnings per share ... determination at Issuance date EPS 027/E09
Earnings per share ... of Convertible debt & Convertible preferred stock Primary earnings per share vs Fully diluted earnings per share example EPS 043/E09
Earnings per share Stock options & Warrants (securities) ... exceptions EPS 046/E09
Earnings per share Warrants (securities) & ... dilution & Anti-dilution tests example EPS 065/E09
Earnings per share Stock subscriptions receivable ... EPS 083/E09
Earnings per share Stock options & Warrants (securities) Subsidiaries effect on computations ... example EPS 093/E09
Earnings per share Securities Classification of accounts election new issue of ... Stock options & Warrants (securities) Prior years Restatement EPS 095/E09

COMMON TRUST FUNDS

BT Funds (entities)
BT Trusts
RT investment companies
RT investment pools

Defined benefit plans Financial statements on Accrual basis accounting, presentation of net Assets available for plan benefits including investments at Fair market value, Contracts with Insurance companies, ..., Receivables from Employer contributions and Commitments, Accrued liabilities AAG-EBP 009
Auditing shares for Investments of Fringe benefit plans including Trusts, commingled or ..., Contracts with Insurance companies, deposit administration contracts and immediate participation guarantee contracts AAG-EBP 038
Banks Trusts department, ..., Pension funds, Accounting records, Trustees fee revenue, Internal accounting control and Auditing procedures AUG-BNK 086
Banks Illustrative ... Financial statements and Supplementary information AUG-BNK 152
Accountant independence, CPA as Auditors of ... ET-RLNG 191.067

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COMMONLY HELD COMPANIES

COMMONWEALTH CORP
Disciplinary proceedings, John W Hosford, ..., Fraud in preparation of Audited financial statements SEC-AAER AS216
Disciplinary proceedings, Wilbert S Fox, ..., Fraud in preparation of Audited financial statements SEC-AAER AS217

COMPANIES IN THE DEVELOPMENT STAGE
U Development stage enterprises

COMPANIES UNDER COMMON CONTROL
U Affiliates

COMPARABILITY OF REPORTING
U Reporting comparability

COMPARATIVE FINANCIAL STATEMENTS
UF Two year financial statements
BT Financial statements
RT Single year financial statements

Financial statements of Nonprofit organizations, including Balance sheets, Statements of activity, Changes in fund balances statements, Financial statement notes and Financial position change statements. Classification of accounts and Disclosure including

Personal financial statements prepared on Accrual basis accounting, form and methods of presentation including Assets and liabilities statements, Net assets change statements and...

Financial position change statements required when Income statements presented including ... and Balance sheets

Prior period adjustments in ... including Disclosure, Restatement and Financial summaries

presentation of ... for two or more periods including Reporting comparability and Disclosure

Accountants reports on Restatement of ... of Nonpublic enterprises omitting Earnings per share and Lines of business reporting

Earnings per share Disclosure for ... description

Unqualified opinions in Accountants reports on ... with prior year Unaudited financial statements

Disclosure in Financial statements, ..., Balance sheets, Income statements

Accountants reports on ... for Review of financial statements or Compilation of financial statements with Prior years Financial statements audited, reviewed or compiled; use of Independent accountants name and Terminology

... of Nonpublic enterprises, examples of Accountants reports for continuing Independent accountants on Compilation of financial statements or Review of financial statements including changed reference to GAAP departures

... of Nonpublic enterprises, examples of Accountants reports for Successor independent accountants when Predecessor independent accountants

Compilation of financial statements or Review of financial statements reports not presented

... of Nonpublic enterprises, procedures for Predecessor independent accountants before reissuing reports on Compilation of financial statements or Review of financial statements of Prior years including Subsequent events and Restatement

... of Nonpublic enterprises, Accountants reports for Audited financial statements for current period or Prior years with Compilation of financial Statements or Review of financial statements, example

... of Nonpublic enterprises, example of Accountants reports on Compilation of financial statements omitting substantially all Disclosure required by GAAP (principles)

..., change in status between Publicly traded companies and Nonpublic enterprises in Prior years or current period

..., Accountants reports with Disclaimers of opinion issued by continuing Independent accountants or Predecessor independent accountants for prior period Financial statements, Effective date

Accountants reports on Compilation of financial statements omitting substantially all Disclosure in current period in ... with Prior years Audited financial statements or Review of financial statements or compilation with disclosure

..., Two year opinions. Report with differing opinions, examples, Subsequent discovery of facts, Predecessor independent accountants, Double-dated opinions

Accountants reports on ... including Unaudited financial statements in SEC filings, examples
Disclosure of financial information about Lines of business reporting on Revenue from Sales to unaffiliated Customers. Intercompany transactions, Operating income, Operating losses and identifiable Assets in Conformity with GAAP (principles) including Restatement of Prior years and ...

COMPENSATING BALANCES
BT Assets
BT Cash

Finance companies Interest rate ... Security interests Participation loan agreements Earnings per share ... treatment Disclosure of ... and information about Short term debt and unused Lines of credit under Article 5 of SECSX including Interest rate, Cash in transit and Commercial paper amendment to SECSX related to Disclosure of ..., Restricted cash balances and Short term debt

COMPENSATION COSTS
U Personnel costs

COMPENSATION PLANS
NT Deferred compensation plans
NT Defined benefit plans
NT Defined contribution plans
NT Employee savings plans
NT Employee stock ownership plans
NT Employee stock purchase plans
NT Fringe benefit plans
NT Funded pension plans
NT Insured pension plans
NT Medical insurance
NT Multiemployer pension plans
NT Overfunded pension plans
NT Pension plans
NT Phantom stock compensation plans
NT Profit sharing plans
NT Stock appreciation rights
NT Unfunded pension plans
NT Variable plan awards
RT Costs
RT Insurance
RT Personnel costs
RT Stock options

Cost accounting Defense contracts ... Personnel costs Contingent liabilities examples
Accrued liabilities of employers for ... for Absentees Employees under Accrual basic accounting for Personnel costs including Sick leave, Vacation costs, Holiday premium pay and other Fringe benefit plans application of Treasury stock method for stock ... including Stock appreciation rights and other Variable plan awards in computation of Earnings per share Governmental accounting for Liabilities arising from Claims and judgments and ... for Absentees Employees

COMPETENCE AS AN AUDITOR
U Technical training and proficiency

COMPETITIVE BIDDING
U Bidding

COMPILATION OF FINANCIAL STATEMENTS
BT Accountants reports
RT Compilation opinions
RT Reporting standards
RT Review of financial statements
RT Special reports
RT Unaudited financial statements

Personal financial statements, Accountants reports on ... including Contingencies ... and Review of financial statements of Nonpublic enterprises Unaudited financial statements under Rule 201, General standards, AICPA Code of Professional Ethics, Terminology, Accountants reports and Client relations ... of Nonpublic enterprises Unaudited financial statements, Technical training and proficiency, examples of Accountants reports, Disclosure of GAAP departures and Accountant independence
... and Review of financial statements of Nonpublic enterprises. 

- Unaudited financial statements, examples of Accountants reports, Disclosure of GAAP departures. Subsequent discovery of facts, Supplementary information and change in independent accountant appointment.
- Accountants reports on Comparative financial statements for Review of financial statements or ... with Prior years Financial statements audited, reviewed or compiled, use of independent Accountants name and Terminology.
- Comparative financial statements of Nonpublic enterprises, examples of Accountants reports for continuing independent Accountants on ... or Review of financial statements including changed reference to GAAPdepartures.
- Comparative financial statements of Nonpublic enterprises, examples of Accountants reports for Successor independent Accountants when Predecessor independent Accountants ... or Review of financial statements reports not presented.
- Comparative financial statements of Nonpublic enterprises, procedures for Predecessor independent Accountants before reissuing reports on ... or Review of financial statements of Prior years including Subsequent events and Restatement.
- Comparative financial statements of Nonpublic enterprises, Accountants reports for Audited financial statements for current period or Prior years with ... or Review of financial statements, example.
- Comparative financial statements of Nonpublic enterprises, example of Accountants reports on ... omitting substantially all Disclosure required by GAAP (principles).
- Special reports on ... included in certain prescribed forms, example communications between Predecessor independent Accountants and Successor independent Accountants regarding ... or Review of financial statements including Client relations and Auditors working papers.
- Accountants reports on ..., amendment to reporting standard and example in SSARS 1.
- Auditing procedures performed in connection with ... or Review of financial statements modifications of Accountants reports for GAAP departures in relation to Review of financial statements or ... or withdrawal by independent Accountants applicability of GAAS (standards) in Planning and supervision of Review of financial statements or ... reference to GAAP departures or Emphasis of a matter in Accountants reports on Review of financial statements or ... modification of Accountants reports on ... when Management has elected to omit substantially all Disclosure.
-reference to Accountants reports on Review of financial statements while reporting on ... with omission of Disclosure included in certain prescribed forms.
- Subsequent discovery of facts after issuance date of Accountants reports on ... or Review of financial statements including Reliability of information and notification of Users of financial statements, Client relations and Accountants legal liabilities.
- Accountants reports on ... omitting substantially all Disclosure in current period in Comparative financial statements with Prior years Audited financial statements or Review of financial statements or compilation with disclosure ... or Review of financial statements, Accountants reports on financial information contained in Tax returns.
- Independent accountants decision to issue Accountants reports on ..., Review of financial statements, or audit of Financial statements.
- Audited financial statements, Disclaimers of opinion, for Nonpublic enterprises change from audit engagement to ... or Review of financial statements.

COMPILATION OPINIONS
- BT Accountants reports
- RT Compilation of financial statements

Other independent accountants Restatement of Prior years Financial statements for Poolings of interests ... Three paragraph opinions example

SAS 02/509.45

COMPLETED CONTRACT METHOD
- BT Accounting policies
- BT Revenue recognition
- RT Construction contracts
- RT Percentage of completion method
- RT Production type contracts

Accounting policies for Construction contracts involving selection of Percentage of completion method or ..., determining Cost centers, Revenue recognition and Loss recognition, Estimated cost to complete and Costs of Equipment and small tools

AAG-CON 019

SAS 01/543.16
Auditing procedures for audits of Financial statements of Contractors including Revenue recognition and Loss recognition under Percentage of completion method and ..., analysis of Gross profits on Contracts and illustration of Fixed price contracts

sample Financial statements and Accountants reports for Contractors using Percentage of completion method and ..., types of Contracts based on Pricing, definitions of Contractors and Cost centers

Construction contracts and Production type contracts, background information including Revenue recognition under Percentage of completion method or ..., inclusion of Contracting definitions of Contractors and Cost centers

Construction contracts and Production type contracts, Accounting policies and Disclosure for Contracts under Percentage of completion method and ..., including Revenue recognition and Pricing, Estimated cost to complete, Claims, Loss recognition, Gross profits and Accounting changes

accounting for Construction contracts under Percentage of completion method and ..., including Revenue recognition, Estimated cost to complete, Loss recognition, Commitments & Disclosure

Accounting policies for Government contracts, Revenue recognition and Loss recognition under GAAP (principles), Percentage of completion method, ..., and unit of delivery method

Construction contracts, selection of Percentage of completion method and ..., including designation of AICPA Audit and accounting guides and Statements of Position (ASPE) for justifying Accounting changes

Accounting policies for Revenue recognition and Loss recognition for Construction contracts including Fixed price contracts and Cost-plus fixed fee contracts under ... or Percentage of completion method with reliable Estimated cost to complete including Product warranties and Cost allocation

**COMPLETED TRANSACTION METHOD**

- **BT** Accounting policies
- **BT** Loss recognition
- **BT** Revenue recognition
- **RT** Banks
- **RT** Securities

Banks Accounting policies and Classification of accounts for Investments in Securities, Debt discounts, Debt premiums, Amortization, Realized gains & losses by ... including Auditing procedures

**COMPLIANCE AUDITING**

- **UF** Contract auditing

Investment companies description Closed end investment companies Open end investment companies Statutes & regulations SEC filings SEC40 ...

Governmental accounting special Auditing procedures Fraud ...

**COMPLIANCE TESTING**

- **UF** Tests of transactions
- **BT** Auditing procedures
- **RT** Maximum tolerable error rate
- **RT** Statistical sampling

Computer assisted audit techniques using Computer audit software, Audit planning and supervision and Auditing procedures including Internal control evaluation, ..., Audit evidence, substantive tests and Analytical review procedures

Audit planning and supervision, Internal control evaluation and ... for Construction contracts and Production type contracts by independent accountants

Audit sampling procedures for ..., substantive tests and dual-purpose tests, choice of Statistical sampling and Nonstatistical sampling by Benefit cost ratio including Attributes sampling, Variables sampling, Documentation and use of Specialists

Audit sampling in ... of Internal accounting control involving objectives of test, deviation conditions, sample size population, Sample selection methods, Audit risks, Maximum tolerable error rate, sample size, and results. Documentation of sampling procedure and Time-sharing programs

Audit sampling, Statistical sampling tables for ...

Audit sampling, Sequential sampling for ...

Savings and loan associations, Audit scope for Branches, review of charter, Bylaws, Minutes of meetings and ...

Savings and loan associations, Fixed assets and Depreciation costs, Leases, Conformity with GAAP (principles), ... with Statutes & regulations, safe deposit box operations, Deferred costs and Prepaid expenses with Federal Savings & Loan Insurance Corp, and other Assets

Airlines Auditing procedures including ... of Internal accounting control, Bank reconciliation, Sales Cutoff tests, Confirmation of receivables and Analytical review procedures
Internal control evaluation in electronic Data processing systems, review of general and application controls,... Auditors working papers, Flowcharting examples.

Internal control evaluation in electronic Data processing systems, review of general controls Organization plans,... Documentation controls, Systems and procedures, hardware and Software controls.

Internal control evaluation in electronic Data processing systems, review of application controls,...

Independent accountants study and evaluation of Accounting procedures and related internal control evaluation including Auditing procedures,... and substantive testing and communication of weaknesses in Internal control.

Audit evidence related to Relevance, measure, Reliability and Benefit cost ratio, methods of obtaining through,... and substantive procedures including Internal control evaluation, inspection of Accounting records, Inventory observation, Confirmation, Analytical review procedures and inquiry.

Internal control evaluation, nature of,... and evaluation of Internal accounting control.

Internal control evaluation and study of Planning and supervision, reliance on Internal auditors, review of Documentation, Accounting procedure manuals, Organization plans, Internal administrative control and,... Audit risks and Materiality of weaknesses in Internal accounting control.

Audit planning and supervision for Nonstatistical sampling and Statistical sampling in obtaining Audit evidence, evaluating Audit risks, Sample selection methods,... and Internal control evaluation in Audit sampling.

Internal control evaluation and study including review of Internal accounting control system, Documentation and,...

COMPONENTS OF A BUSINESS ENTERPRISE

NT Bank holding companies
NT Branches
NT Consolidated subsidiaries
NT Divisions
NT Domestic subsidiaries
NT Foreign subsidiaries
NT Investees
NT Majority-owned subsidiaries
NT Parent companies
NT Public utility holding companies
NT Significant subsidiaries
NT Subsidiaries
NT Unconsolidated subsidiaries
NT Wholly owned subsidiaries

Exchange of information between Principal independent accountants and Other independent accountants on Related party transactions in,...

inquiries by Other independent accountants examining Financial statements of,... to Principal independent accountants regarding Related party transactions, Audit scope limitations and other matters.

Auditing procedures of Principal independent accountants in response to inquiries of Other independent accountants examining Financial statements of,... including Subsequent discovery of facts.

Auditing procedures performed by Other independent accountants examining Financial statements of,... in coordination with Principal independent accountants.

form of inquiries by Other independent accountants examining Financial statements of,... to Principal independent accountants regarding Audit scope limitations and other matters, including example of Correspondence.

form of response by Principal independent accountants to inquiries of Other independent accountants examining Financial statements of,... regarding Audit scope limitations and other matters, including example of Correspondence.

COMPREHENSIVE TAX ALLOCATION

BT Accounting policies
BT Interperiod tax allocation
RT Deferred tax credits (balance sheet)
RT Deferred tax debits (balance sheet)
RT Income taxes
RT Intraperiod tax allocation

Oil and gas producing companies, definition of proved Oil and gas reserves including Accounting policies applicable to Regulated industries and,... by Deferral method for Income taxes.

COMPTROLLERS

UF Controllers (personnel)
BT Accountants
BT Employees

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Accountants report on financial statements of Subsidiaries by CPA as...
Advertising CPA title when CPA is... of Banks
Incompatible occupations, CPA in Government agencies as state...

COMPUTER ASSISTED AUDIT TECHNIQUES

BT Auditing procedures
RT Audit programs
RT Computer audit software
RT Computers
RT Data processing

... using Computer audit software, Audit planning and supervision and Auditing procedures including Internal control evaluation, Compliance testing, Audit evidence, substantive tests and Analytical review procedures
..., overview and reasons for using generalized Computer audit software to access client data on Computers and examine Documentation
..., generalized computer audit software, Auditing procedures including Sample selection methods, Analytical review procedures, Audit evidence, Documentation, Confirmation and examples for Inventory and Accounts receivable
..., Feasibility studies in using generalized Computer audit software or Alternative auditing procedures considering Audit scope, Audit evidence, Client relations and Employees, Technical training and proficiency of Auditors, control of Costs and Benefit cost ratio
..., generalized Computer audit software, Audit planning and supervision, defining objectives and Audit programs, example for Payroll records, determining output requirements, Audit/EDP control reviews using self-proving application and other applications
..., examples of application work plans using generalized Computer audit software for Fixed assets, Accounts receivable and Confirmation
..., examples of application design using generalized Computer audit software including Flowcharting, Systems analysis, reports, Audit/EDP control reviews, Batching, test plans and technical review
..., coding and testing of Systems analysis and Punched card tabulating systems using generalized Computer audit software, editing and testing on clients Computers with data files or test data, example of Account balance aging of Accounts receivable
..., application processing using generalized Computer audit software, Auditing procedures including Confirmation, Application review (EDP), Audit/EDP control reviews, updating Auditors working papers, File maintenance (computers) and Records retention
..., other techniques including test data, review of program logic, program comparison, utility Software, specialized Audit programs, Time-sharing programs and parallel simulation Models
..., potential applications of generalized Computer audit software in Auditing procedures
..., using generalized Computer audit software for Auditing inventory, a case study
..., checklist for Audit planning and supervision using generalized Computer audit software
..., Audit/EDP control reviews for Error correction, Bibliographies and Reference sources
Audit sampling, ... for Statistical sampling including Batching and Time-sharing programs

COMPUTER AUDIT SOFTWARE

BT Software
RT Audit trails
RT Auditing procedures
RT Computer assisted audit techniques
RT Sample selection methods
RT Time-sharing programs

Computer assisted audit techniques using..., Audit planning and supervision and Auditing procedures including Internal control evaluation, Compliance testing, Audit evidence, substantive tests and Analytical review procedures
Computer assisted audit techniques, overview and reasons for using generalized...
... to access client data on Computers and examine Documentation
Computer assisted audit techniques, generalized..., Auditing procedures including Sample selection methods, Analytical review procedures, Audit evidence, Documentation, Confirmation and examples for Inventory and Accounts receivable
Computer assisted audit techniques, Feasibility studies in using generalized..., or Alternative auditing procedures considering Audit scope, Audit evidence, Client relations and Employees, Technical training and proficiency of Auditors, control of Costs and Benefit cost ratio
COMPUTER AUDIT SOFTWARE (continued)

Computer assisted audit techniques, generalized ... Audit planning and supervision, defining objectives and Audit programs, example for Payroll records, determining output requirements, Audit/EDP control reviews using self-proving application and other applications  
AAG-CAA 13

Computer assisted audit techniques, examples of application work plans using generalized ... for Fixed assets, Accounts receivable and Confirmation  
AAG-CAA 17

Computer assisted audit techniques, examples of application design using generalized ... including Flowcharting, Systems analysis, reports, Audit/EDP control reviews, Batching, test plans and technical review  
AAG-CAA 18

Computer assisted audit techniques, coding and testing of Systems analysis and Punched card tabulating systems using generalized ..., editing and testing on clients Computers with data files or test data, example of Account balance aging of Accounts receivable  
AAG-CAA 28

Computer assisted audit techniques, application processing using generalized ..., Auditing procedures including Confirmation, Application review (EDP), Audit/EDP control reviews, updating Auditors working papers, File maintenance (computers) and Records retention  
AAG-CAA 33

Computer assisted audit techniques, potential applications of generalized ... in Auditing procedures  
AAG-CAA 79

Computer assisted audit techniques using generalized ... for Auditing Inventory, a case study  
AAG-CAA 84

Computer assisted audit techniques, checklist for Audit planning and supervision using generalized ...  
AAG-CAA 95

Computer service bureaus ... Audit evidence  
AUG-SCR 32

COMPUTER PROGRAMS  
U Software

COMPUTER SERVICE BUREAUS  
UF Service bureaus (computers)  
BT industries  
BT Service organizations  
RT Data processing

... Accounting records services Organization plans  
AUG-SCR 01

... Internal control evaluation Internal control types Audit trails  
AUG-SCR 18

... Computer audit software Audit evidence  
AUG-SCR 32

... Internal control evaluation by Other independent accountants Special reports example  
AUG-SCR 39

... Internal control questionnaires example  
AUG-SCR 48

... Payroll records Savings and loan associations case study  
AUG-SCR 54

... Selection Contracts example  
AUG-SCR 68

... Bibliographies  
AUG-SCR 81

Investments in commercial accounting corporation ... Write-up work  
ET-RLNG 191,113

Accountant independence, Management advisory services, ...  
ET-RLNG 391,001

Client relations ... Tax returns  
ET-RLNG 531,311

Data processing Consultant to ...  
SEC-FRR 402

COMPUTER SOFTWARE  
U Software

COMPUTERS  
BT Assets  
BT Equipment  
BT Fixed assets  
RT Computer assisted audit techniques  
RT Data processing  
RT Software

Computer assisted audit techniques, overview and reasons for using generalized Computer audit software to access client data on ... and examine Documentation  
AAG-CAA 04

Computer assisted audit techniques, coding and testing of Systems analysis and Punched card tabulating systems using generalized Computer audit software, editing and testing on clients ... with data files or test data, example of Account balance aging of Accounts receivable  
AAG-CAA 28

Some Costs to develop Software for ... considered Research and development costs  
FAST79-02/R50

CONCEPTUAL FRAMEWORK OF ACCOUNTING  
BT Accounting  
NT Elements of financial statements  
NT Objectives of financial reporting  
NT Qualitative characteristics  
RT Accounting policies  
RT Accounting procedures
CONCEPTUAL FRAMEWORK OF ACCOUNTING (continued)

RT Economic activity
RT FASB Statements of Concepts
RT GAAP (principles)

FASB Statements of Concepts not under Rule 203 AICPA Code of Professional Ethics, Objectives of financial reporting issued by Financial Accounting Standards Board as part of ...
FAC 01

FASB Statements of Concepts not under Rule 203 or Rule 204 AICPA Code of Professional Ethics, Qualitative characteristics of Accounting information issued by Financial Accounting Standards Board as part of ...
FAC 02

FASB Statements of Concepts not under Rule 203 or Rule 204 AICPA Code of Professional Ethics, Elements of financial statements issued by Financial Accounting Standards Board as part of ...
FAC 03

FASB Statements of Concepts not under Rule 203 or Rule 204 AICPA Code of Professional Ethics, Objectives of financial reporting by Nonbusiness organizations issued by Financial Accounting Standards Board as part of ...
FAC 04

Governmental accounting, Objectives of financial reporting issued by National Council on Governmental Accounting as part of ...
NCGAC 01

CONCESSIONAIRES (RETAIL STORES)
U Retail stores

CONDENSED FINANCIAL STATEMENTS
L Financial statements
RT Financial reporting services
RT Letters for underwriters

Auditing procedures for Nonprofit organizations and Affiliates including Related party transactions, illegal acts, Fraud, Representation letters, use of work of Internal auditors, Audit committees, Supplementary information and Independent accountants Association with financial statements for ... published by Financial reporting services
AAG-NPR 39

Negative assurance in Letters for underwriters on Unaudited financial statements, ...
SAS 38/631.18

Accountants reports in client-prepared documents on ... of Publicly traded companies and Financial summaries of public or Nonpublic enterprises
SAS 42/552

Parent companies ... included in Bank holding companies Annual reports to shareholders amendments to Form 10-Q and SECSK regarding Interim financial statements and ...
SEC-FRR 401.07

Disclosure requirements in Financial statement notes of ... for Significant subsidiaries, Unconsolidated subsidiaries and Investees
SEC-SAB40 08G

Bank holding companies and Banks Disclosure requirements on ... including Consolidated subsidiaries
SECSX210.4-08G

CONFIDENCE LEVELS
RT Audit risks
RT Maximum tolerable error rate
RT Sample selection methods

application of Audit sampling to test account balances or classes of transactions including combined Auditing procedures, development of sampling, Reliability or ... Audit risks and precision
AAG-SAM 001

CONFIDENTIAL RELATIONSHIPS
RT Accountants legal liabilities
RT Client relations
RT Independent accountants
RT Privileged communication

... Client relations applicability
ET-INT 301.02

Client relations ...
ET-RLNG 391.011

Client relations, Management advisory services, ...
ET-RLNG 391.027

Client relations, Management advisory services, ...
ET-RLNG 391.029

problems of CPA as Directors (individually) of Banks include Client relations, Privileged communication, ..., Accountant independence and Conflicts of interest ...
ET-RLNG 591.249

Client relations ...
ET-RULE 301.01

Auditors working papers, Documentation including Audit planning and supervision, Audit evidence, Audit programs, Contracts, Minutes of meetings, Internal control evaluation, Representation letters and Accounting records, also ...
IAG 09/8009

and Records retention

Informative disclosure in Conformity with GAAP (principles) required under Reporting standards including effects of Inadequate disclosure on Accountants reports and ...
SAS 32/431

99
Auditors working papers including Documentation, ownership subject to AICPA Code of Professional Ethics relating to ... and Records retention requirements

CONFIRMATION
UF Circularization
BT Auditing procedures
NT Negative confirmation
NT Positive confirmation
RT Accounts payable
RT Accounts receivable
RT Alternative auditing procedures
RT Cash
RT Cash surrender value
RT Investments
RT Receivables

Computer assisted audit techniques, generalized computer audit software,
Auditing procedures including Sample selection methods, Analytical review procedures, Audit evidence, Documentation, ... and examples for Inventory and Accounts receivable

Computer assisted audit techniques, examples of application work plans using generalized Computer audit software for Fixed assets, Accounts receivable and ...

Computer assisted audit techniques, application processing using generalized Computer audit software, Auditing procedures including ..., Application review (EDP), Audit/EDP control reviews, updating Auditors working papers, File comparisons (computers) and Records retention

Auditing procedures for audits of Financial statements of Contractors including Job site visits, Receivables with sample ... letter, retentions from Progress billings, Claims and change orders and Doubtful account allowances

Auditing procedures for audits of Financial statements of Contractors including Liabilities related to Contracts, sample ... to subcontractors, Security interests under Uniform Commercial Code, Costs and Estimated cost to complete

Savings and loan associations, Internal accounting control, Audit scope, ...
procedures and Statistical sampling, Auditing procedures and Data processing

Savings and loan associations, Accounting policies and Auditing procedures for Loans receivable including Audit evidence, Loan loss allowances, Bad debt expenses, ... of loans, Property taxes, accrued Interest income

Savings and loan associations, Auditing procedures internal control evaluation, ...
procedures for Time deposits, Interest costs and Security deposits

Pension costs, Auditing procedures and role of Actuaries including Pension plans, Defined contribution plans, Defined benefit plans, Contracts with Life insurance companies & ...

Stock life insurance companies and Mutual life insurance companies, ... of insurance in force with policyholders required as Audit evidence by GAAS (standards), amendment of AUG-SLI

Airlines Auditing procedures including Compliance testing of internal accounting control, Bank reconciliation, Sales Cutoff tests, ... of receivables and Analytical review procedures

Banks Audit planning and supervision and Auditing procedures including Interest rate, Liquidity risk, ..., Audit sampling, Data processing systems and Representation letters

Banks Internal accounting control and Auditing procedures related to Cash, Due from Banks, ... Clearings of checks and Exchange items

Banks illustrative forms of ... requests

Audit evidence related to Relevance, measure, Reliability and Benefit cost ratio, methods of obtaining through Compliance testing and substantive procedures including Internal control evaluation, inspection of Accounting records, Inventory observation, ..., Analytical review procedures and inquiry

Auditing procedures for ... of Receivables & Inventory observation ...
of Receivables procedures Positive confirmation Negative confirmation

Alternative auditing procedures

nature of Audit evidence including Accounting records, Documentation, Contracts, Checks (documents), Invoices, Minutes of meetings, ..., Representation letters, Inventory observation and inspection

Auditing procedures for Inventory stored with outsiders in Public warehousing including Accountants reports on system of Internal accounting control and ...
of Warehouse receipts (documents) as Security interests

Disiplinary proceedings against Francis Meron Wright in connection with Audited financial statements of General Finance Corporation for GAAS noncompliance, inadequate, ... and lacking Accountant independence

Security broker-dealers responsibilities for Accounting records including ... and Computer service bureaus

100
Accountants reports on examination of clients Securities held by Management
investment companies required by SEC40 including Security counts, ... and
Audit scope

Accountants reports on examination of clients funds and Securities held by
Investment advisors required by Advisers Act including Security counts, ... and Audit scope

CONFLICTS OF INTEREST
RT Accountant independence
RT Family relationships
RT Purchases

Client relations ... Prior client relationship
CPA representative of Data processing service for Tax practice practitioners for
Commissions revenue, ... and Incompatible occupations
Incompatible occupations ...
problems of CPA as Directors (individually) of Banks include Client relations,
Privileged communication, Confidential relationships, Accountant
independence and ...

Accountant independence and Accountants reports, ... description
terpretation relating to Accountant independence involving occupational ... in
Client relations

CONFORMITY WITH GAAP (PRINCIPLES)
BT Auditing standards
BT GAAS (standards)
BT Reporting standards
RT Fairness of presentation
RT Financial statements
RT GAAP (principles)

Auditing procedures for certain Nonprofit organizations in accordance with GAAS
standards and in ... including internal control evaluation and Materiality

Savings and loan associations, Fixed assets and Depreciation costs, Leases, ...
Compliance testing with Statutes & regulations, safe deposit box operations,
Deferred costs and Prepaid expenses with Federal Savings & Loan
Insurance Corp, and other Assets

amendment of AUG-SLG on Governmental accounting by issuance of NCGA
Statement 1 for basic general purpose Combined financial statements in ..., 
Accountants reports with examples on Financial statements issued for 
Funds (entities), Accounting changes and Disclosure
Special reports on special-purpose Financial statements in ..., examples of 
Accountants reports including Registration statements
Special reports on elements, accounts, or Items of Financial statements prepared 
in ...

Auditors responsibility to consider AICPA Audit and accounting guides,
Statements of Position (AcSEC) and Statements of Position (AudSEC) in
expressing Unqualified opinions on Financial statements in ... under Rule
203 of AICPA Code of Professional Ethics

Governmental accounting, introduction, Objectives of Financial reporting, ... and
application of NCGA 01 principles

Governmental accounting, Restatement of GAAFR, Accounting policies,
Objectives of financial reporting, ... and Terminology
Reporting standards GAAP (principles) description ...
Internal control reports by Independent accountants on internal accounting
control, objectives including Asset security, Reliability of Accounting
records, ... and Management authorization, relation to Auditing procedures,
Audit scope and Foreign Corrupt Practices Act of 1977

Informative disclosure in ... required under Reporting standards including effects of
Inadequate disclosure on Accountants reports and Confidential relationships

Review of interim financial information by Independent accountants including
Interim financial statements for ... using Analytical review procedures and inquiries

Limited partnerships Audited financial statements presented in ... including
Disclosure of Tax basis financial data

Disclosure of financial information about Lines of business reporting on Revenue
from Sales to unaffiliated Customers, Intercompany transactions, Operating
income, Operating losses and identifiable Assets in ... including Restatement of
Prior years and Comparative financial statements

Disclosure of financial information about Multinational operations and export
Sales including Revenue, Operating income, Operating losses, Customers,
Intercompany transactions in ... and Restatement of Prior years, illustrative
presentation of segment information

Financial statements in SEC filings to be in ... using generally accepted
Terminology and Cents elimination. Accounting policies for Foreign
corporations using other than Form 20-F

SEC-FRR 404.01a
SEC-FRR 404.01b
ET-RLNG 391.007
ET-RLNG 591.219
ET-RLNG 591.263
ET-RLNG 591.349
ET-RULE 101.01
SEC-FRR 602.02e
CONGLomerate REPORTING

CONSISTENCY IN ACCOUNTING
  U  Accounting consistency

CONSOLIDATED FINANCIAL STATEMENTS
  UF  Group accounts (UK)
  BT  Financial statements
  RT  Changes of interest
  RT  Combined financial statements
  RT  Consolidating financial statements
  RT  Entity concept
  RT  Fiscal year differences
  RT  Intercompany profit
  RT  Intercompany transactions
  RT  Minority interests
  RT  Other independent accountants
  RT  Principles of consolidation
  RT  Subsidiaries
  RT  Undistributed earnings of affiliates

Accounting policies and Disclosure for Investments by Contractors in Joint ventures (unincorporated) or Corporate joint ventures including,... Equity method of accounting, Cost method of carrying investments and Loss recognition.

...Combined financial statements, or separate Financial statements of Contractors and Affiliates with Related party transactions.

Hospitals and Hospital related organizations,... Combined financial statements or Disclosure in Financial statement notes.

Accounting for Investment tax credits by Parent companies and Subsidiaries in ...

Earnings per share computation relating to Securities of Subsidiaries considered Common stock equivalents in ... and Parent company financial statements including Stock options and Warrants (securities).

GAAP (principles) classified as Broad operating principles of Disclosure under Fairness of presentation of Financial statements including Balance sheets, Income statements, Financial position, change statements, Accounting periods,... and Equity method of accounting.

Dividends declared by Subsidiaries prior to Business combinations not included in ...

Foreign subsidiaries excluded from consolidation including Disclosure of Multinational operations in ... Principles of consolidation, Parent company financial statements and Domestic subsidiaries ...

...of Parent companies and Consolidated subsidiaries including Principles of consolidation, Step acquisitions, Fiscal year differences, Divestiture, Minority interests, Retained earnings capitalization by Stock dividends of Subsidiaries Unconsolidated subsidiaries Cost method of carrying investments

Retained earnings of Subsidiaries acquired under Purchase accounting (acquisitions) at Consummation date not included in ...

Retained earnings of Subsidiaries acquired under Purchase accounting (acquisitions) at Consummation date not included in ...

Banks,... accounting for Goodwill, Retained earnings capitalization, Loan loss allowances, trusted Affiliates and Minority interests

Accounting policies used in preparing Lines of business reporting including disaggregation of ... Intercompany transactions, Equity method of accounting, Subsidiaries

Lines of business reporting for complete set of Parent company financial statements, Financial statements of Subsidiaries, Corporate joint ventures or Investees issued separately or in ... or Combined financial statements of primary reporting enterprises.

Lines of business reporting for complete set of Parent company financial statements, Financial statements of Subsidiaries, Corporate joint ventures or Investees issued separately or in ... or Combined financial statements of primary reporting enterprises

Development stage enterprises ... and Costs

 Marketable securities investments in ... including Disclosure of significant not Realized gains & losses, Unrealized gains & losses, Fiscal year differences and Financial statement date...

...Equity method of accounting for Investments, Minority interests, Unconsolidated subsidiaries

Financial position change statements included as integral part of Financial statements. Disclosure required for Funds provided from operations, Unusual items, other sources and uses, ... Investments under Equity method of accounting, Purchase accounting (acquisitions) & Divestiture

Accountants reports on Supplementary information including consolidating information accompanying ... and Consolidating financial statements, example

AAG-CON 026
AAG-CON 037
ACC-SOP 81-02
ACIJO4-72/I32
APB 15.65/E09
APBS 04.188
ARB 43 01A/B50
ARB 43 12/C51
ARB 51.01/C51
ARB 51.09/B50
ARB 51.09/R70
AUG-BNK 119
FAS 14.006/S20
FAS 14.007/S20
FAS 24.05/S20
FASI 07.04/De4
FASI 13.05/I89
IAS 03/9003
IAS 07/9007
SAS 29/551.16
CONSOLIDATED FINANCIAL STATEMENTS (continued)

Oil and gas producing companies, same method of accounting required for ... by
Parent companies and Subsidiaries

general instructions for SEC filings of Balance sheets in ... for two most recent
Fiscal years

general instructions for SEC filings of income statements and Financial position
change statements in ... for three most recent Fiscal years

Disclosure requirements in SEC filings for ... and Combined financial statements
Principles of consolidation for ... of registrants and Majority-owned subsidiaries
including Domestic subsidiaries and Foreign subsidiaries, and Disclosure
requirements following Poolings of interests

Disclosure in SEC filings of Principles of consolidation or combination for ... or
Combined financial statements including Reporting entity changes and
changes in Fiscal years

elimination of Intercompany transactions included in ... and Intercompany profit in
Related party transactions

Disclosure of differences between Investments included in ... of Public utility
holding companies and Book value of Equity in net Assets of Subsidiaries at
Consummation date

Disclosure of Principles of consolidation for ... and Combined financial statements
in Financial statement notes

special rules applicable to SEC filings of Financial statements for registered
Investment companies including ..., Combined financial statements,
Valuation of Assets, restricted Securities and Certificate reserves
Bank holding companies ... and Banks Financial statements in SEC filings

CONSOLIDATED SUBSIDIARIES

BT Affiliates
BT Components of a business enterprise
BT Corporations
BT Subsidiaries
RT Principles of consolidation

Consolidated financial statements of Parent companies and ... including Principles
of consolidation, Step acquisitions, Fiscal year differences, Diversification,
Minority interests, Retained earnings capitalization by Stock dividends of
Subsidiaries Unconsolidated subsidiaries Cost method of carrying
Investments

Capitalized interest and interest during construction on qualifying Assets of
Parent companies and ... including investors investments in Investees under
Equity method of accounting

Disclosure in Parent company financial statements, Financial statements of Fifty
percent owned corporations or Corporations accounted for by Equity
method of accounting, Unconsolidated subsidiaries, Significant subsidiaries,
certain ... & Subsidiaries under SECSX in SEC filings

SEC filings of Parent company financial statements, Financial statement notes
and Disclosure for computation of Restricted net Assets of Unconsolidated
subsidiaries and ..., amount of Equity, application of tests for Parent
companies

Financial statements required in SEC filings involving Guarantees of securities by
... or Unconsolidated subsidiaries

Disclosure of Retained earnings restrictions on Dividends, and on Cash flow from
... and Unconsolidated subsidiaries and amount of Undistributed earnings of
affiliates under Equity method of accounting

Bank holding companies and Banks Disclosure requirements on Condensed
financial statements including ...

CONSOLIDATING FINANCIAL STATEMENTS

BT Financial statements
RT Consolidated financial statements

Combined financial statements for Unconsolidated subsidiaries or Affiliates
including Intercompany transactions, Intercompany profit or losses, Parent
company financial statements and ...

Accountants reports on Supplementary information including consolidating
information accompanying Consolidated financial statements and ..., example

CONSOLIDATION AND MERGER
U Business combinations

CONSOLIDATION PRINCIPLES
U Principles of consolidation

CONSORTIUMS
U Affiliates

CONSTANT DOLLAR ACCOUNTING
RT Accounting policies
CONSTANT DOLLAR ACCOUNTING (continued)

RT Nominal dollar accounting
RT Price level changes
RT Purchasing power

Price level changes, Disclosure requirements for Supplementary information including Income from Continuing operations on Historical cost and ... basis using Consumer price index, Restatement required for Inventory, Fixed assets, Cost of sales, Depreciation costs, Depletion costs Amortization

Price level changes, Disclosure requirements for Supplementary information including Purchasing power Gains or losses on net Monetary items on Balance sheets measured by ... general description of Nonmonetary items

Price level changes, Financial summaries of net Sales and operating Revenue, Income from continuing operations, Earnings per share and net Assets on Historical cost and ... basis and Current cost accounting basis, Dividends per share and Market price quotations

Price level changes, illustrations of Restatement of Historical cost and Nominal dollar accounting to ... basis and Current cost accounting basis

Price level changes, Disclosure as Supplementary information using Current cost accounting, ... or lower Recoverable amount for growing Timber and Timberlands

Disclosure requirements as Supplementary information for growing Timber and Timberlands using Current cost accounting or ... and related Costs

Price level changes, Disclosure as Supplementary information using Current cost accounting, ... or lower Recoverable amount for income producing Real estate

Price level changes, Disclosure as Supplementary information using Current cost accounting, ... or lower Recoverable amount for Motion picture films

Oil and gas producing companies Disclosure as Supplementary information including Historical cost, ..., Mineral resource assets, Current cost accounting, lower Recoverable amount, Depreciation costs, Depletion costs and Amortization

CONSTRUCTION CONTRACTS

BT Contracts
RT Completed contract method
RT Contractors
RT Loss recognition
RT Percentage of completion method
RT Production type contracts

..., background information including types of Contracts, Contractors, Performance bonds, Security interests and Claims, Financing considerations and Financial management, Investments in Corporate joint ventures or Joint ventures (unincorporated)

..., description of Contractors, Bidding on Contracts, Estimated cost to complete, need for Equipment, planning projects and project Management

Accounting policies for ... involving selection of Percentage of completion method or Completed contract method, determining Cost centers, Revenue recognition and Loss recognition, Estimated cost to complete and Costs of Equipment and small tools

Auditing procedures to be applied under GAAS (standards) in Auditing Financial statements of Contractors with ... and Production type contracts including Internal control evaluation and Audit evidence

Contractors Management responsibility for Internal accounting control and Internal administrative control over Bidding and Estimated cost to complete ... and Production type contracts, Asset security, Billings, Revenue and Costs of Contracts, Equipment, Claims and use of internal auditors

Audit planning and supervision, Internal control evaluation and Compliance testing for ... and Production type contracts by independent accountants

illustrations applying criteria for segmenting ... for Revenue recognition purposes illustration of accounting estimate changes for ... using Percentage of completion method

Glossaries for Contractors with ... and Production type contracts

... and Production type contracts, background information including Revenue recognition under Percentage of completion method or Completed contract method, types of Contracts based on Pricing, definitions of Contractors and Cost centers

... and Production type contracts, Accounting policies and Disclosure for Contracts under Percentage of completion method and Completed contract method including Revenue recognition and Pricing, Estimated cost to complete, Claims, Loss recognition, Gross profits and Accounting changes illustration of reporting Accounting principle changes in accounting for ... under Percentage of completion method and Completed contract method including Revenue recognition, Estimated cost to complete, Loss recognition, Commitments & Disclosure

Accounting policies and Reporting standards in AICPA Audit and accounting guides and Statements of Position (AcSEC) considered preferable for Justifying Accounting principle changes by Contractors on ...

FAS 32.11/Co4
CONSTRUCTION CONTRACTS (continued)

Income taxes, examples of Classification of accounts of Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet) for Timing differences including Installment receivables, accounting principle changes Depreciation costs, .... Foreign subsidiaries & Capital leases ...., selection of Percentage of completion method and Completed contract method including designation of AICPA Audit and accounting guides and Statements of Position (AcSEC) as preferable for justifying Accounting changes designation of AICPA Audit and accounting guides and Statements of Position (AcSEC) on ... and Hospital related organizations as preferable for justifying Accounting changes designation of AICPA Audit and accounting guides and Statements of Position (AcSEC) on ... as preferable for justifying Accounting changes in Government contracts Accounting policies for Revenue recognition and Loss recognition for ... including Fixed price contracts and Cost-plus fixed fee contracts under Completed contract method or Percentage of completion method with reliable Estimated cost to complete including Product warranties and Cost allocation ..., Disclosure of Construction in progress, Accounting changes, Advance billing and Progress billings Disclosure related to Defense contracts and ... under SECSX including Receivables, Cost of sales, Retainages, Claims, Inventory and example

CONSTRUCTION IN PROGRESS
UF Work in progress (construction) BT Assets BT Fixed assets RT Progress billings

Cost accounting Defense contracts Fixed assets Cost principle capitalization of acquisition & ... & Maintenance costs Leases inception Date defined for assets to be constructed or ..., effect of Escalator clauses on Fair market value and Residual value Real estate projects Costs of acquisition, development and ... including Property taxes, Insurance, Cost allocation, Joint costs, Overhead costs, Accounting estimate changes and Abandoned property Construction contracts, Disclosure of ..., Accounting changes, Advance billing and Progress billings Public utilities financing through construction intermediaries, Disclosure of ..., Billing costs and Capitalized interest Public utilities jointly-owned with Joint operating agreements, Disclosure in Financial statement notes of Fixed assets, ... and Joint costs

CONSULTING SERVICES TO MANAGEMENT
U Management advisory services

CONSUMER LOAN COMPANIES
BT Finance companies BT Industries

Finance companies types & description of Loans receivable Sales finance companies ... Account balance aging

CONSUMER PRICE INDEX

Price level changes, Disclosure requirements for Supplementary information including Income from Continuing operations on Historical cost and Constant dollar accounting basis using ..., Restatement required for Inventory, Fixed assets, Cost of sales, Depreciation costs, Depletion costs Amortization Price level changes, US Department of Labor ... from 1913 to 1981

CONSUMMATION DATE
UF Acquisition date UF Closing date of transactions UF Disposal date UF Transaction closing date BT Date RT Poolings of interests

Business combinations and initiation date, announcement of Exchange ratios formula constitutes initiation of a Plan of combination including ... for Poolings of interests method Business combinations accounted for by Poolings of interests related to ... of a Plan of combination & Effective date Business combinations accounted for by Poolings of interests not completed within one year after ... including offer of new terms for Plan of combination

FAS 37.16/I28
FAS 56.06/Co4
FAS 56.08/A06
FAS 56.10/Co5
IAS 11/9011
IAS 11/9011
SEC-FRR 206
CASB 404
FAS 23.09/L10
FAS 87.01/Re2
IAS 11/9011
SEC-SAB40 10A
SEC-SAB40 10C
AUG-FIN 006
FAS 33.029/C27
FAS 33.241/C27
ACIJ12-70/B50
ACIJ12-70/B50
ACIJ12-70/B50
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conditions for Poolings of interests method including Ninety percent rule, Rights of first refusal, Initiation date, ..., Divestiture, Liquidation, Independence (poolings) and Plan of combination

Accounting policies applicable to Poolings of interests method including reporting combined Operating income and Operating losses, Intercompany transactions, Business Combination costs, Divestiture, Recording date, ..., Disclosure and Restatement of Prior years

Accounting policies for Purchase accounting (acquisitions) including Historical cost, Cost allocation, Business combination costs, Contingent shares, other Contingencies, Goodwill, Negative goodwill, Valuation of Assets & Liabilities and Recording date, ...

Retained earnings of Subsidiaries acquired under Purchase accounting (acquisitions) at ... not included in Consolidated financial statements

Retained earnings of Subsidiaries acquired under Purchase accounting (acquisitions) at ... not included in Consolidated financial statements criteria for Revenue recognition on Real estate sales by Full accrual method including Sales ..., buyers Investments, Down payments, Lines of credit, Loan agreements and Loans receivable

effects of Treasury stock acquisition on Business combinations accounted for by Poolings of interests under Two year rule including Plan of combination, Initiation date, ..., Boards of directors and Materiality

Disclosure of differences between Investments included in Consolidated financial statements of Public utility holding companies and Book value of Equity in net Assets of Subsidiaries at ...

CONTINENTAL MORTGAGE INVESTORS

Disciplinary proceedings, Litigation involving Price Waterhouse & Co, ..., False information, Misleading information, inadequate Security interests for Loans receivable, GAAS noncompliance

CONTINGENCIES

UF Indeterminate factors
UF Uncertainties
RT Claims
RT Commitments
RT Contingency reserves
RT Contingent liabilities
RT Contingent rentals
RT Contract price renegotiation
RT Disclaimers of opinion
RT Ecological damages
RT Going concern assumption
RT Liabilities
RT Materiality
RT Prior period adjustments
RT Purchase commitments
RT Qualified opinions
RT Unasserted claims

Auditing procedures for Fringe benefit plans relating to Cash, Commitments, ..., tax status of Trusts, Contract breaches, transactions, General and administrative expenses, Subsequent events, Representation letters from plan Trustee or administrator

Revenue recognition for Sales of Receivables with recourse, delayed recognition method preferred to immediate recognition method, Accounting policies, Disclosure in Financial statements of ... and Dealers reserves, examples

Poolings of interests vs Purchase accounting (acquisitions), ... on Bailouts

Poolings of interests vs Purchase accounting (acquisitions) including ... and Contingent shares

Accounting policies for Purchase accounting (acquisitions) including Historical cost, Cost allocation, Business combination costs, Contingent shares, other ..., Goodwill, Negative goodwill, Valuation of Assets & Liabilities and Recording date, Consummation date

... related to Business combinations and Contingent shares

Interim financial statements Extraordinary items Discontinued operations ...

Hospitals, Auditing procedures relating to Claims, Litigation, loss ..., Insurance coverage, Loss reserves, Audit evidence, Representation letters, Legal letters and Unasserted claims, examples of Disclosure in Financial statements and Accountants reports

Banks other Liabilities, Commitments and ...

... Contingent liabilities, FAS 5 effect on Accountants reports, Qualified opinions

Accountants reports on Financial statements prepared by Savings and loan associations using Deferral method to account for Gains or losses from Sales of Mortgage loans receivable permitted by Federal Home Loan Bank Board, examples of reports modified for GAAP departures and ...

AUG-BNK 065
AUIJ01-76/9509
AUIJ04-82/9544
CONTINGENCIES (continued)

examples of ... application, Bad debt expenses, Product warranties, Asset valuation allowances, Write-downs of assets, Expropriation, Litigation, Claims, Loss reserves of Fire and casualty companies and Reinsurance enterprises and standby Letters of credit ... Contingency reserves, Pro forma financial statements, Contingent liabilities, Appropriated retained earnings & Disclosure

Appropriated retained earnings for loss ... in Shareholders equity Fire and casualty companies and Reinsurance enterprises, Accounting policies for ... of catastrophe losses including Accrued liabilities, Loss reserves and Deferred income of Insurance premiums reasonably estimated loss from loss ... charged to Net income preacquisition ... of purchased enterprises acquired in Business combinations, Cost allocation of Contingent assets, Contingent liabilities or contingent impairment of Assets based on Fair market value or estimation including Terminology preacquisition ... of purchased enterprises acquired in Business combinations accounted for by Purchase accounting (acquisitions) ... and Contingent liabilities including range of loss reasonably estimated Nonmonetary transactions including involuntary conversion of Nonmonetary items to Monetary items, Revenue recognition or Loss recognition for Casualty losses, ... Unusual items, Infrequently occurring items and Extraordinary items, Interperiod tax allocation for Timing differences Disclosure of Sales or Purchases of tax benefits through tax Leases including Alternative accounting principles, Timing differences, Unusual items, Infrequently occurring items and ...

Personal financial statements, Accountants reports on Compilation of financial statements including ...

Personal financial statements, Accountants reports on Review of financial statements including inquiries, Analytical review procedures and ...

Accounting terminology, ... and Subsequent events ... involving Loss recognition, Revenue recognition of Contingent assets, adjustment of Assets and Liabilities for Subsequent events after Date of Balance sheets, Dividends payable and Disclosure requirements criteria for Revenue recognition from Sales, Service contracts or use by others of enterprise resources yielding Interest income, Royalty income or Dividends including ... and Disclosure Unqualified opinions Audited financial statements ... Qualified opinions Adverse opinions Disclaimers of opinion Audited financial statements example Qualified opinions Three paragraph opinions Audit evidence lacking Audit scope limitations GAAP departures accounting changes ...

Accountants reports on Audited financial statements with Qualified opinions due to ...

Interim reporting on Form 10-Q including Disclosure for Interim financial statements, ... Fairness of presentation, Management’s discussion and analysis, Incorporation by reference, GAAP (principles) and Form 8-K Management’s discussion and analysis related to Financial management including ... financial statements, cash flows, Liquidity, Cash flow, Working capital, Unusual items, Infrequently occurring items, ... Disclosure of Price level changes and Inflation (economics)

Accountants reports with Qualified opinions for ... of Going concern assumption included in SEC33 registration statements Purchasing accounting (acquisitions) required for Business combinations of more than two companies involving cash ...

Management’s discussion and analysis related to Financial management including Liquidity, Cash flow, Commitments for Fixed assets, Unusual items, Infrequently occurring items, ... and Summary of operations SECSK229.303

CONTINGENCY RESERVES

BT Appropriated retained earnings
BT Equity
BT Reserves
BT Retained earnings
BT Shareholders equity
RT Contingencies

Exclusion of Capital stock transactions from Income statements including
Treasury stock, ... and Quasi reorganization
Accounting terminology, Reserves, Asset valuation allowances, ... Appropriated retained earnings, Accrued liabilities, United Kingdom Companies Act
Contingencies, ... Pro forma financial statements, Contingent liabilities, Appropriated retained earnings & Disclosure

CONTINGENT ASSETS

UF Contingent profits
RT Assets
RT Receivables

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CONTINGENT ASSETS (continued)

preacquisition Contingencies of purchased enterprises acquired in Business combinations, Cost allocation of, Contingent liabilities or contingent impairment of Assets based on Fair market value or estimation including Terminology

Contingencies involving Loss recognition, Revenue recognition of, adjustment of Assets and Liabilities for Subsequent events after Date of Balance sheets, Dividends payable and Disclosure requirements

FAS 38.04/B50

IAS 10/9010

CONTINGENT COMPENSATION PLANS

U Deferred compensation plans

CONTINGENT FEES

BT Costs
BT Fees
BT Revenue
RT Accountants fees

Client relations Fee estimates as a percentage of Taxes saved, ... to Fire adjuster, on Mortgage commitment

ET-RLNG 391.021

ET-RULE 302.01

... applicability to Tax practice

CONTINGENT LIABILITIES

UF Liability for endorsement
RT Contingencies
RT Liabilities
RT Litigation
RT Representation letters

Auditing procedures for Banks other banking activities under Service contracts including ... servicing Fees, Sales of Loans receivable

Contingencies, ... FAS 5 effect on Accountants reports, Qualified opinions

Auditing procedures and Client relations on discovery of material weaknesses in internal accounting control, ... for illegal acts under Foreign Corrupt Practices Act of 1977

AUIJ01-76/9509

AUIJ10-78/9328

Cost accounting Defense contracts Compensation plans Personnel costs ... examples

Contingencies, Contingency reserves, Pro forma financial statements, ..., Appropriated retained earnings & Disclosure

FAS 05.08/C59

preacquisition Contingencies of purchased enterprises acquired in Business combinations, Cost allocation of Contingent assets, ... or contingent impairment of Assets based on Fair market value or estimation including Terminology

FAS 38.04/B50

Contingencies and ... including range of loss reasonably estimated ... by guarantors for indirect guarantees of Liabilities of others

FAS 14.02/C59

FAS 34.02/C59

CONTINGENT PROFITS

U Contingent assets

CONTINGENT RENTALS

RT Contingencies
RT Leases
RT Rent expense

Leases, accounting and reporting by Lessees including definition of ... and Current writeoff method

FAS 29.10/L10

CONTINGENT SHARES

RT Earnings per share
RT Shares outstanding

Business combinations involving, ... based on earnings, market prices etc. accounted for by Purchase accounting (acquisitions)

Poolings of interests vs Purchase accounting (acquisitions) including Contingencies and ...

Poolings of interests vs Purchase accounting (acquisitions) including Stock options and ...

Earnings per share Primary earnings per share Common stock equivalents

Senior securities Convertible debt Convertible preferred stock Stock options & Warrants (securities) Employee stock purchase plans Participating preferred stock Two class common stock...

APB 15.25/E09

APB 15.61/E09

Accounting policies for Purchase accounting (acquisitions) including Historical cost, Cost allocation, Business combination costs, ... other Contingencies, Goodwill, Negative goodwill, Valuation of Assets & Liabilities and Recording date, Consummation date

APB 16.66/B50

APB 16.77/C59
CONTINGENT SHARES (continued)

Earnings per share ... Classification of accounts issuance date Market price quotations & earnings conditions Convertible debt & Convertible preferred stock
risk-sharing in Business combinations accounted for as Poolings of interests under APB Opinion 16 including ... Form-vs-substance and Purchase accounting (acquisitions) and Bailouts

CONTINUING EDUCATION
UF Refresher courses
BT Personnel training
RT Professional development
RT Technical training and proficiency

McKesson & Robbins Inc, Price Waterhouse & Co ... investigation of Prospective clients Internal control review Auditing procedures for Cash Receivables
Intercompany accounting procedures Inventory Inventory observation other Assets & Liabilities Revenue Costs Audit administration techniques

CONTINUITY POSTULATE
U Going concern assumption

CONTRA ACCOUNTS
UF Offset accounts
NT Debt discounts
RT Rights of offset!

Government contracts, Revenue recognition by Contractors from Fees under Cost-plus fixed fee contracts including Classification of accounts of Unbilled receivables and ... on Balance sheets for Liabilities reacquired to be deducted or held as Assets

CONTRACT AUDITING
U Compliance auditing

CONTRACT BREACHING
UF Breach of contract
UF Contract defaulting
UF Defaulting on contracts
UF Indenture defaulting
RT Loan agreements
RT Long term debt

Auditing procedures for Fringe benefit plans relating to Cash, Commitments, Contingencies, tax status of Trusts, ... transactions, General and administrative expenses, Subsequent events, Representation letters from plan Trustee or administrator
Government contracts Contract termination ... Contract price renegotiation Revenue recognition on Real estate sales by Deposit method, installment revenue recognition method, Cost recovery method or Reduced-profit method according to nature and extent of sellers continuing involvement including Sales Contracts ... Loans receivable Return on investment Sale and leaseback Disclosure of ... Investments in default related to Liabilities in Financial statement notes

FAS 66.019/Re1
SECSX 210.4-08C

CONTRACT DEFAULTING
U Contract breaching

CONTRACT LOSS RECOGNITION
U Loss recognition

CONTRACT PRICE RENEGOTIATION
UF Government contract renegotiation
UF Price renegotiation (gvt contracts)
UF Renegotiation of contract price
RT Contingencies
RT Defense contracts
RT Government contracts

Government contracts Contract termination Contract breaching ...
Prior period adjustments related to Litigation, Claims, Income taxes and ... including Disclosure in interim financial statements

FAS 16.13/173

CONTRACT TERMINATION
UF Termination of contracts
NT Lease termination
Government contracts, accounting applicable to Defense contracts involved with ...
... including Effective date of termination, Revenue recognition, Classification of accounts of Claims by Contractors and subcontractors. Disclosure, disposal credits and no-cost settlements

Government contracts ... Contract breaching Contract price renegotiation

Government contracts Audit scope Internal control evaluation Retainages ...

Disclosure of Business planning including Revenue, Working capital, Customers, ...
... Research and development costs and Employees

CONTRACTORS
BT Industries
RT Construction contracts
RT Production type contracts

Construction contracts, background information including types of Contracts, ....
... Performance bonds, Security interests and Claims, Financing considerations and Financial management, Investments in Corporate joint ventures or Joint ventures (unincorporated)

Construction contracts, description of ..., Bidding on Contracts, Estimated cost to complete, need for Equipment, planning projects and project Management

Accounting policies and Disclosure for Investments by ... in Joint ventures (unincorporated) or Corporate joint ventures including Consolidated financial statements, Equity method of accounting, Cost method of carrying Investments and Loss recognition

Consolidated financial statements, Combined financial statements, or separate Financial statements of ... and Affiliates with Related party transactions

Book/tax differences for ... using Cash basis accounting or Accrual basis accounting for income taxes including interperiod tax allocation and Timing differences

Classification of accounts in Balance sheets of ... as Current assets and Current liabilities for Operating cycles shorter than one year

Disclosure in Financial statements of ... of Accounting policies, Accounting estimate changes, Backlogs on Contracts and Receivables

Auditing procedures to be applied under GAAS (standards) in Auditing financial statements of ... with Construction contracts and Production type contracts including Internal control evaluation and Audit evidence

... Management responsibility for Internal accounting control and Internal administrative control over Bidding and Estimated cost to complete

Construction contracts and Production type contracts, Asset security, Billings, Revenue and Costs of Contracts, Equipment, Claims and use of internal auditors

Auditing procedures for audits of Financial statements of ... including Job site visits, Receivables with sample Confirmation letter, retentions from Progress billings, Claims and change orders and Doubtful account allowances

Auditing procedures for audits of Financial statements of ... including Liabilities related to Contracts, sample Confirmation to subcontractors, Security interests under Uniform Commercial Code, Costs and Estimated cost to complete

Auditing procedures for audits of Financial statements of ... including Revenue recognition and Loss recognition under Percentage of completion method and Completed contract method, analysis of Gross profits on Contracts and illustration of Fixed price contracts

Auditing procedures for audits of Financial statements of ... related to Backlogs and Representation letters

Auditing procedures for audits of Financial statements of ... with Affiliates and Related party transactions

Auditing considerations for ... including Capital structure, Cash flow, Solvency, types of Accountants reports, Special reports to Government agencies and Statutes & regulations

sample Financial statements and Accountants reports for ... using Percentage of completion method and Completed contract method

Glossaries for ... with Construction contracts and Production type contracts

Construction contracts and Production type contracts, background information including Revenue recognition under Percentage of completion method or Completed contract method, types of Contracts based on Pricing, definitions of ... and Cost centers

Government contracts, Revenue recognition by ... from Fees under Cost-plus fixed fee contracts including Classification of accounts of Unbilled receivables and Contra accounts on Balance sheets

Government contracts, accounting applicable to Defense contracts involved with Contract termination including Effective date of termination, Revenue recognition, Classification of accounts of Claims by ... and subcontractors, Disclosure, disposal credits and no-cost settlements

Accounting policies and Reporting standards in AICPA Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by ... on Construction contracts
Accounting policies and Reporting standards in AICPA Statements of Position (AcSEC) and Audit and accounting guides considered preferable for justifying Accounting principle changes by ... on Government contracts

**CONTRACTS**

- UF Agreements
- UF Covenants
- NT Annuities
- NT Business interruption insurance
- NT Capital leases
- NT Commodity futures contracts
- NT Construction contracts
- NT Cost-plus fixed fee contracts
- NT Defense contracts
- NT Direct financing leases
- NT Employment contracts
- NT Escrow agreements
- NT Fixed price contracts
- NT Forward exchange contracts
- NT Franchise agreements
- NT Government contracts
- NT Ground leases
- NT Guarantees of securities
- NT Indemnity agreements
- NT Insurance
- NT Joint operating agreements
- NT Key man life insurance
- NT Leases
- NT Leveraged leases
- NT Life insurance
- NT Lines of credit
- NT Loan agreements
- NT Medical insurance
- NT Noncancellable leases
- NT Operating leases
- NT Participation loan agreements
- NT Performance bonds
- NT Product financing arrangements
- NT Product warranties
- NT Production type contracts
- NT Reinsurance
- NT Rescission
- NT Revolving credit agreements
- NT Royalty agreements
- NT Sales-type leases
- NT Securities underwriting agreements
- NT Service contracts
- NT Subleases
- NT Take-or-pay contracts
- NT Title insurance
- RT Backlogs
- RT Escalator clauses
- RT Liquidation preferences
- RT Overhead costs
- RT Plan of combination
- RT Progress billings
- RT Renewal options
- RT Retainages
- RT Rights of first refusal
- RT Securities
- RT Warehouse receipts (documents)

Construction contracts, background information including types of ..., Contractors, Performance bonds, Security interests and Claims, Financing considerations and Financial management, Investments in Corporate joint ventures or Joint ventures (unincorporated)

Disclosure in Financial statements of Contractors of Accounting policies, Accounting estimate changes, Backlogs on ... and Receivables

Contractors Management responsibility for internal accounting control and internal administrative control over Bidding and Estimated cost to complete Construction contracts and Production type contracts, Asset security, Billings, Revenue and Costs of ..., Equipment, Claims and use of internal auditors.
Auditing procedures for audits of financial statements of Contractors including
Liabilities related to ... sample Confirmation to subcontractors, Security
interests under Uniform Commercial Code, Costs and Estimated cost to
complete

Auditing procedures for audits of financial statements of Contractors including
Revenue recognition and Loss recognition under Percentage of completion
method and Completed contract method, analysis of Gross profits on ... and
Illustration of fixed price contracts

Defined benefit plans Financial statements on Accrual basis accounting,
presentation of net assets available for plan benefits including investments
at fair market value, ... with insurance companies, Common trust funds,
Receivables from Employer contributions and Commitments, Accrued
Liabilities

Health and welfare benefit plans Financial statements on Accrual basis
accounting, statement of net assets including investments at fair market
value, ... with insurance companies, Receivables from Employer
contributions and Commitments, Insurance costs, Experience premium
refunds and claims

Auditing procedures for investments of fringe benefit plans including Trusts,
commingled or Common trust funds, ... with insurance companies, deposit
administration contracts and immediate participation guarantee contracts

Savings and loan associations; accounting policies and Auditing procedures for
Securities issued by Federal National Mortgage Association and authorized
by Government National Mortgage Association, Futures ...

Savings and loan associations; Auditing procedures for real estate, Loan loss
allowances, Appraisal, ... for Sales and Investments in real estate
companies

Construction contracts and production type contracts, Accounting policies and
Disclosure for ... under Percentage of completion method and completed
contract method including Revenue recognition and Pricing, Estimated cost
to complete, Claims, Loss recognition, Gross profits and Accounting
changes

Construction contracts and production type contracts, background information
including Revenue recognition under Percentage of completion method or
Completed contract method, types of ... based on Pricing, definitions of
Contractors and Cost centers

Pension costs, Auditing procedures and role of actuaries including pension plans,
Defined contribution plans, Defined benefit plans, ... with Life insurance
companies & Confirmation

Banks Federal funds purchased and Federal funds sold, Securities
Repurchase/reverse repurchase ...

Computer service bureau selection ... example
Accounting policies for insurance costs under insurance or reinsurance ... with
Mutual companies

accounting and reporting for Leases by lessees and lessors including ..., definition of lease and aplicability

Disclosure of long term debt and purchase commitments associated with
supplier Financing considerations including take-or-pay contracts and
throughout ..., also requirements for sinking funds and stock redemptions,
examples and terminology

Accounting policies for insurance companies including stock life insurance
companies, Fire and casualty companies and title insurance companies,
Classification of insurance ... as short-duration or long-duration

Accounting policies for Broadcasting industry including Licenses (assets) ..., Amortization of capitalized costs, Broadcast rights, Nonmonetary
transactions, Network Affiliates and Disclosure of commitments

Broadcasting industry, illustration of accounting for licenses (assets) ... for
Program material

Revenue recognition on real estate sales by Deposit method, installment revenue
recognition method, cost recovery method or Reduced-profit method
according to nature and extent of sellers continuing involvement including
Sales ... Contract breach, loans receivable, return on investment sale and
leaseback

Auditing terminology and disclosure of accounting policies for interest rate
futures contracts, Forward exchange contracts and standby

Auditors working papers, documentation including audit planning and supervision,
Audit evidence, audit programs, ... minutes of meetings, internal control
evaluation, representation letters and accounting records, also confidential
relationships and records retention

Nature of Audit evidence including accounting records, documentation, ..., checks (documents), invoices, minutes of meetings, Confirmation,
Receivables and inventory, observation and inspection

Disciplinary proceedings, Haskins & Sells. Audited financial statements of
Oceanography Mariculture Industries Inc, Inadequate disclosure of
Intercompany transactions, Management ... and subsequent events

Public utilities with long-term ... for Purchases of electric power, Disclosure in
Financial statement notes of costs of power, Liabilities and interest costs

AAG-CON 081
AAG-CON 086
AAG-EBP 009
AAG-EBP 024
AAG-EBP 038
AAG-SLA 022
AAG-SLA 043
ACC-SOP 81-01
ACC-SOP 81-01
ACPP 37
AUG-BNK 067
AUG-SCR 68
FAS 05.44/150
FAS 13.001/L10
FAS 47/C32
FAS 60.01/IN6
FAS 63.01/Br5
FAS 63.36/Br5
FAS 65.019/R61
FAS 66.019/R61
FAS 66.019/R61
FAST81-01/88
IAG 09/8009
SAS 31/326.13
SEC-AAER AS241
SEC-SAB40 10D

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CONTRIBUTED SURPLUS

CONTRIBUTED SURPLUS
  U  Capital in excess of par value

CONTRIBUTIONS (CHARITABLE)
  U  Charitable contributions

CONTROL OF ASSETS
  U  Asset security

CONTROLLED COMPANIES
  U  Affiliates

CONTROLLERS (PERSONNEL)
  U  Controllers

CONTROLING COMPANIES
  U  Parent companies

CONTROLING SHAREHOLDERS
  U  Principal shareholders

CONVERSION RATE
  RT Convertible debt
  RT Convertible preferred stock

Earnings per share, Primary earnings per share related to Common stock equivalents test for Stock options and Warrants (securities), including Treasury stock method, Use of proceeds, Anti-dilution, Twenty percent rule.

Earnings per share computation involving delayed effectiveness, changing ... and Exercise price in considering Common stock equivalents under Cash yield test

Earnings per share, ... and Exchange price used in computing Primary earnings per share and Fully diluted earnings per share

Earnings per share effect of changing Exercise price & ... Disclosure of purposes for Use of proceeds from Securities to be in Public offering and determination of Exercise price or ... for Warrants (securities), Rights (securities) and convertible securities

Disclosure of determination of Public offering Prices for common Equity, Exercise price and ... for Warrants (securities), Rights (securities), Convertible debt and Convertible preferred stock

CONVERTIBLE BONDS
  U  Convertible debt

CONVERTIBLE DEBENTURES
  U  Convertible debt

CONVERTIBLE DEBT
  UF Convertible bonds
  UF Convertible debentures
  UF Convertible notes
  BT Liabilities
  BT Long term debt
  BT Securities
  BT Senior securities
  RT Common stock equivalents
  RT Conversion rate
  RT Earnings per share

accounting for conversion of ... including Debt discounts, Debt premiums and nonrecognition of Gains or losses

... and Long term debt with detachable Warrants (securities) including Fair market value, Debt discounts, Debt premiums, Capital in excess of par value and Form-vs-substance

detachable stock purchase Warrants (securities) issued in connection with Long term debt or ... including Capital in excess of par value

Earnings per share Primary earnings per share Common stock equivalents Senior securities ... Convertible preferred stock Stock options & Warrants (securities) Employee stock purchase plans Participating preferred stock Two class common stock Contingent shares

Earnings per share, Primary earnings per share related to Common stock equivalents test for ... and Convertible preferred stock including Cash yield at issuance date using average Aa corporate bond yield

Earnings per share computation using if converted method for conversion of ... and Convertible preferred stock to Common stock equivalents

Early extinguishment of debt and ..., Gains or losses from Debt redemption premiums included in determination of Net income and Terminology
CONVERTIBLE DEBT (continued)

... and Convertible preferred stock considered equivalent of Warrants (securities) for purposes of Earnings per share including Treasury stock method and if converted method

Earnings per share ... & Convertible preferred stock Classification of accounts

Common stock equivalents

Earnings per share ... Convertible preferred stock Classification of accounts changes

Earnings per share ... Convertible preferred stock Treasury stock classification in computation Early extinguishment of debt

Earnings per share Debt premiums & Debt discounts on issues of ... & Convertible preferred stock if converted method

Earnings per share Anti-dilution ... example

Earnings per share Common stock equivalents of ... & Convertible preferred stock Primary earnings per share vs Fully diluted earnings per share example

Earnings per share ... Convertible preferred stock convertible into other convertible securities or nonconvertible Securities

Earnings per share Treasury stock method applicability to ... & Convertible preferred stock with Cash payment at conversion

Earnings per share Stock options & Warrants (securities) ... Convertible preferred stock example

Earnings per share Two class method ... & Convertible preferred stock application example

Earnings per share Contingent shares Classification of accounts Issuance date Market price quotations & earnings conditions ... & Convertible preferred stock

Supplementary information on Earnings per share in Registration statements covering ... Disclosure of determination of Public offering Prices for common Equity, Exercise price and Conversion rate for Warrants (securities), Rights (securities), ... and Convertible preferred stock

CONVERTIBLE NOTES

U Convertible debt

CONVERTIBLE PREFERRED STOCK

BT Capital stock

BT Equity

BT Preferred stock

BT Securities

BT Senior securities

BT Shareholders equity

RT Common stock equivalents

RT Conversion rate

RT Earnings per share

R1 Shares outstanding

Earnings per share Primary earnings per share Common stock equivalents

Senior securities Convertible debt ... Stock options & Warrants (securities) Employee stock purchase plans Participating preferred stock Two class common stock Contingent shares

Earnings per share, Primary earnings per share related to Common stock equivalents test for Convertible debt and ... including Cash yield at issuance date using average Aa corporate bond yield

Earnings per share computation using if converted method for conversion of Convertible debt and ... to Common stock equivalents

Convertible debt and ... considered equivalent of Warrants (securities) for purposes of Earnings per share including Treasury stock method and if converted method

Earnings per share Convertible debt & ... Classification of accounts Common stock equivalents

Earnings per share Convertible debt ... Classification of accounts changes

Earnings per share Convertible debt ... Treasury stock classification in computation Early extinguishment of debt

Earnings per share Debt premiums & Debt discounts on issues of Convertible debt & ... if converted method

Earnings per share Anti-dilution ... example

Earnings per share Common stock equivalents of Convertible debt & ... Primary earnings per share vs Fully diluted earnings per share example

Earnings per share Convertible debt ... convertible into other convertible securities or nonconvertible Securities

Earnings per share Treasury stock method applicability to Convertible debt & ... with Cash payment at conversion

Earnings per share Stock options & Warrants (securities) Convertible debt ... example

Earnings per share Two class method Convertible debt & ... application example

Earnings per share Contingent shares Classification of accounts Issuance date Market price quotations & earnings conditions Convertible debt & ...
Disclosure of determination of Public offering Prices for common Equity, Exercise price and Conversion rate for Warrants (securities), Rights (securities), Convertible debt and ... SECSK229.505

COOPERATIVE APARTMENT ASSOCIATIONS
- BT Associations
- BT Cooperatives
- BT Industries
- BT Real estate companies

Accountant independence, CPA with financial interest in ... ET-RLNG 191.061

COOPERATIVES
- BT Industries
- NT Cooperative apartment associations
- RT Mutual companies

Financial position change statements for ... and Mutual companies ACIJ02-72/F40

COPARTNERSHIPS
- U Partnerships

CORNUCOPIA GOLD MINES
- Disciplinary proceedings Audit scope Myron Swartz Eastern Investment & Development Co ...
- Disciplinary proceedings Audit scope Other independent accountants Levison and Company ... Eastern Investment & Development Co
- Disciplinary proceedings Audit scope Morton I Myers Eastern Investment & Development Co ...

CORPORATE ACQUISITION
- U Business combinations

CORPORATE AFFILIATES
- U Affiliates

CORPORATE BYLAWS
- U Bylaws

CORPORATE COMBINATION
- U Business combinations

CORPORATE EARNINGS
- U Net income

CORPORATE FIDUCIARIES
- U Fiduciaries

CORPORATE JOINT VENTURES
- UF Incorporated joint ventures
- UF Joint ventures (incorporated)
- BT Affiliates
- BT Corporations
- RT Joint ventures (unincorporated)

Construction contracts, background information including types of Contracts, Contractors, Performance bonds, Security interests and Claims, Financing considerations and Financial management, investments in ... or Joint ventures (unincorporated) AAG-CON 001

Accounting policies and Disclosure for investments by Contractors in Joint ventures (unincorporated) or ... including Consolidated financial statements, Equity method of accounting, Cost method of carrying investments and Loss recognition AAG-CON 028

Real estate companies including ... and Partnerships, Accounting policies related to investments in Real estate, application of Equity method of accounting, Cost method of carrying investments, Disclosure of Costs, Investment impairment allowances and capital contributions ACC-SOP 78-09

criteria for investors applying Equity method of accounting for Common stock of Unconsolidated subsidiaries, Joint ventures (unincorporated), ... and other Investees including Influence test APB 18.14/182

Investors Equity method of accounting for Common stock of Unconsolidated subsidiaries, Joint ventures (unincorporated), ... and other Investees including Loss reserves, Investment impairment allowances and Disclosure Income taxes for Investments in ... and Disclosure APB 18.19/182 APB 23.17/142

Lines of business reporting for complete set of Parent company financial statements, Financial statements of Subsidiaries, ... or Investees issued separately or in Consolidated financial statements or Combined financial statements of primary reporting enterprises FAS 14.007/S20

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Oil and gas producing companies, mineral properties, sales or conveyances.
Exploration & development advances and production payments, joint
operating agreements, nonmonetary transactions in Petroleum industry and
...

Lines of business reporting for complete set of Parent company financial
statements, Financial statements of Subsidiaries, ... or investees issued
separately or in Consolidated financial statements or Combined financial
statements of primary reporting enterprises and Terminology

FAS 19.042/O15
FAS 24.05/S20

CORPORATE MANAGEMENT
U Management

CORPORATE MERGER
U Business combinations

CORPORATE OFFICERS
U Officers (executives)

CORPORATE PENSION FUNDS
U Pension funds

CORPORATE PLANNING
U Business planning

CORPORATE RETIREMENT PROGRAMS
U Pension plans

CORPORATIONS
UF Incorporated entities
NT Closely held corporations
NT Consolidated subsidiaries
NT Corporate joint ventures
NT Domestic subsidiaries
NT Fifty percent owned corporations
NT Foreign corporations
NT Foreign subsidiaries
NT Majority-owned subsidiaries
NT Significant subsidiaries
NT Subchapter S corporations
NT Subsidiaries
NT Unconsolidated subsidiaries
NT Wholly owned subsidiaries
RT Affiliates
RT Boards of directors
RT Entity concept
RT Joint ventures (unincorporated)
RT Labor unions
RT Legal form of practice
RT Management investment companies

Earnings per share: applicability ...
CPA designation on internal reports as Employees of ...
application of Rule of Conduct 505 of AICPA Code of Professional Ethics to CPA
in public practice with Estate planning ... as separate businesses.
change in Tax rates for ... on Fiscal years resulting in revised Effective income
tax rates applied to Interim financial statements

Gains or losses on investments in Leveraged leases due to change in Tax rates
...

Disclosure in Parent company financial statements, Financial statements of Fifty
percent owned corporations or ... accounted for by Equity method of
accounting, Unconsolidated subsidiaries, Significant subsidiaries; certain
Consolidated subsidiaries & Subsidiaries under SEC/SX in SEC filings

Disclosure of Tax exempt income of ... in foreign jurisdictions

Unaudited financial statements permitted in SEC filings under SEC34 for inactive
... as defined.

SEC filings requirements for Personal financial statements including Assets and
liabilities statements and Income statements, also, if applicable, related
Financial statements for Proprietors, Partnerships, Trusts, Associations
and for Principal shareholders of ...

SECX210.3-11

CORRECTION OF ERRORS
U Error correction

CORRESPONDENCE
UF Commercial correspondence
UF Letters (correspondence)
NT Engagement letters
NT Legal letters
CORRESPONDENCE (continued)

NT Representation letters
RT Distribution

form of inquiries by Other independent accountants examining Financial statements of Components of a business enterprise to Principal independent accountants regarding Audit scope limitations and other matters, including example of ...

form of response by Principal independent accountants to inquiries of Other independent accountants examining Financial statements of Components of a business enterprise regarding Audit scope limitations and other matters, including example of ...

letterhead for ... of CPA also practicing as Attorneys

COST ACCOUNTING

- Cost Accounting policies
- NT Standard cost accounting
- RT Accounting procedures
- RT Cost accounting periods
- RT Cost centers
- RT Cost principle
- RT Inventory
- RT Inventory costing methods
- RT Overhead costs
- RT Production costs
- RT Work in process

... Defense contracts Terminology
... Defense contracts Accounting consistency in Cost accounting procedures
... Defense contracts Accounting consistency in Cost allocation
... Defense contracts Cost allocation of Home office expenses to Divisions
... Defense contracts Fixed assets Cost principle capitalization of acquisition & Construction in progress & Maintenance costs
... Defense contracts Unallowable costs
... Defense contracts, Cost accounting periods vs Fiscal years for Annual reports to shareholders income tax returns, Vacation costs Fringe benefit plans
... Defense contracts Standard cost accounting Direct labor costs Direct material costs examples
... Defense contracts Compensation plans Personnel costs Contingent liabilities examples
... Defense contracts Depreciation costs Fixed assets Depreciation methods
... Defense contracts Cost allocation General and administrative expenses Home office expenses
... Defense contracts Raw material costs Inventory costing methods
... Defense contracts, measurement of Pension costs, Pension liabilities
... Defense contracts, assignment of Actuarial gains & losses to Cost accounting periods and allocation of Pension costs in Lines of business reporting, examples
... Defense contracts, Cost of capital of Fixed assets & Intangible assets subject to Amortization, examples
... Defense contracts, Deferred compensation plans, requirements examples
... Defense contracts, Insurance, measurement of Insurance costs including Administration expenses for Cost allocation to Accounting periods based on Insurance premiums or Self insurance. Terminology, examples
... Defense contracts, Imputed interest and Interest during construction of Fixed assets and Intangible assets for contractors own use as part of Historical cost, examples of Capitalized interest
... Defense contracts, Cost allocation to Cost centers of Direct labor costs, Direct material costs, Indirect labor costs, Indirect material costs and other Overhead costs, criteria for application. Terminology and examples
... Defense contracts, Cost allocation of independent Research and development costs, Bidding and proposal Costs by projects to Cost centers in current Accounting periods. Terminology and examples, Effective date 3/15/80
... Defense contracts, Accounting consistency in estimate of Scrap, Direct material costs Application of percentage factors
... Defense contracts, Accounting consistency in Cost allocation for costs related to proposals, Bidding
... Defense contracts, Cost allocation of state and local income taxes and Franchise taxes to Divisions

COST ACCOUNTING PERIODS

RT Cost accounting
RT Defense contracts
RT Fiscal years

Cost accounting Defense contracts, ... vs Fiscal years for Annual reports to shareholders income tax returns, Vacation costs Fringe benefit plans
Cost accounting, Defense contracts, assignment of Actuarial gains & losses to ... and allocation of Pension costs in Lines of business reporting, examples
COST ALLOCATION

Accounting for Capitalized Costs, Cost accounting, and Depreciation.

Audit procedures and internal accounting control related to Costs, Cost centers, and Accounting requirements for Nonprofit organizations:

- Program costs (nonprofit org), Cost centers for General and administrative expenses, Management Costs and Fund raising costs, etc.
- Interfund transactions, Depreciation costs for Fixed assets, Glossaries and Illustrative Financial statements for Nonprofit organizations.
- Disclosure requirements.

Accounting policies for Purchase accounting (acquisitions) including Historical cost, Business combination costs, Contingent shares, etc.:

- Contingencies, Goodwill, Negative goodwill, Valuation of Assets & Liabilities and Reporting date, Consummation date.

Accounting policies for interim financial statements including Revenue recognition, and Seasonal business fluctuation.

Intangible assets classification, Valuation, Amortization and Writing off including Goodwill.

Accounting for Stock dividends and Stock splits by Shareholders and the issuers and Retained earnings capitalization, Accounting terminology.

Accounting terminology, Depreciation costs of Fixed assets, Maintenance costs, Amortization.

Medicare Reimbursable costs statements ... options due date.

Voluntary health & welfare organizations General and administrative expenses.

Cost accounting for Defense contracts Accounting consistency in ... Cost accounting for Defense contracts ... of Home office expenses to Divisions.

Cost accounting for Defense contracts ... General and administrative expenses.

Home office expenses.

Cost accounting, Defense contracts, Insurance, measurement of Insurance costs including Administration expenses for ... to Accounting periods based on insurance premiums or Self insurance, Terminology, examples.

Cost accounting, Defense contracts, ... to Cost centers of Direct labor costs, Direct material costs, Indirect labor costs, Indirect material costs and other Overhead costs, criteria for application, Terminology and examples.

Cost accounting, Defense contracts, ... of Independent Research and development costs, Bidding and proposal Costs by projects to Cost centers in current Accounting periods, Terminology and examples, Effective date.

Cost accounting, Defense contracts, Accounting consistency in ... for costs related to proposals, Bidding.

Cost accounting, Defense contracts, ... of state and local Income taxes and Franchise taxes to Divisions.

Capitalized interest and Interest during construction as part of Historical cost of acquiring qualifying Assets, ... for interest costs, Interest rate and capitalization period applicable and Disclosure requirements.

Pre-acquisition contingencies of purchased enterprises acquired in Business combinations, ... of Contingent assets, Contingent liabilities or contingent impairment of Assets based on Fair market value or estimation including Terminology.

Real estate projects Costs of acquisition, development and Construction in progress including Property taxes, Insurance, ... Joint costs, Overhead costs, Accounting estimate changes and Abandoned property.

Leveraged leases, example of accounting in a business combination under Purchase accounting (acquisitions) including Cash flow and ... of purchase price.

... for unused Investment tax credits acquired in Business combinations under Purchase accounting (acquisitions) ... for unused Investment tax credits acquired in Business combinations under Purchase accounting (acquisitions).

Research and development costs, Terminology, ... and Costs included, Current writeoff method or Deferred costs with Amortization, Disclosure requirements.
Accounting policies for Revenue recognition and Loss recognition for
Construction contracts including Fixed price contracts and Cost-plus fixed
fee contracts under Completed contract method or Percentage of
costs completion method with reliable Estimated cost to complete including
Product warranties and...

IAS 11/9011

Lines of business reporting, Auditing procedures, Materiality of segment
information, Audit scope, Intercompany accounting procedures, Internal
control evaluation, and Accounting consistency

SAS 21/435.04

Purchase accounting (acquisitions) involving Finance companies, ... of tangible
and Intangible assets, Amortization and deposit Liabilities

SEC-SAB42 02A3

COST BASIS OF ACCOUNTING
U Cost principle

COST BENEFIT ANALYSIS
U Benefit cost ratio

COST CENTERS
UF Expense centers
UF Functional centers
UF Performance activity centers
UF Profit centers
RT Cost accounting

Accounting policies for Construction contracts involving selection of Percentage
of completion method or Completed contract method, determining..., Revenue recognition and Loss recognition, Estimated cost to complete and
Cost of Equipment and small tools

AAG-CON 019

Auditing procedures and Internal accounting control related to Costs, ... and Cost
allocation, Classification of accounts, Grants and Taxes for certain Nonprofit
organizations

AAG-NPR 07

Program costs (nonprofit org), ... for General and administrative expenses,
Management Costs and Fund raising costs, Cost allocation, Grants and
Interfund transactions, Depreciation costs for Fixed assets, Glossaries and
Illustrative Financial statements for Nonprofit organizations

ACC-SOP 78-10

Construction contracts and Production type contracts, background information
including Revenue recognition under Percentage of completion method or
Completed contract method, types of Contracts based on Pricing, definitions
of Contractors and...

ACC-SOP 81-01

Cost accounting, Defense contracts, Cost allocation to ... of Direct labor costs,
Direct material costs, Indirect labor costs, Indirect material costs and other
Overhead costs, criteria for application, Terminology and examples

CASB 418

Cost accounting, Defense contracts, Cost allocation of Independent Research
and development costs, Bidding and proposal Costs by projects to ... in
current Accounting periods, Terminology and examples, Effective date

CASB 420

Lines of business reporting, determination and selection of reportable segments,
... and Percentage tests

FAS 14.009/S20

Assets of Oil and gas producing companies using Full cost method (petroleum)
qualifying for Capitalized interest including ...

FASI 33.02/167

Oil and gas producing companies, application of Successful efforts method and
Full cost method (petroleum) including Amortization of capitalized Costs, ....
Present value of proved Oil and gas reserves, Mineral properties and
Accounting changes

SEC-FRR 406.01

Full cost method (petroleum) for Oil and gas producing companies with ... on
country-by-country basis, Costs to be capitalized, Amortization on Unit of
production dep method, Mineral properties conveyance, Production costs
and Disclosure requirements

SECSX210.4-101
Accounting policies and Disclosure for Investments by Contractors in Joint ventures (unincorporated) or Corporate joint ventures including Consolidated financial statements, Equity method of accounting, ... and Loss recognition

Real estate companies including Corporate joint ventures and Partnerships, Accounting policies related to investments in Real estate, application of Equity method of accounting, ... Disclosure of Costs, Investment impairment allowances and capital contributions

Nonprofit organizations, Dividends and Interest income, Gains and losses from Investments, ... Investment impairment allowances and Lower of cost or market principle for Marketable securities investments and Long term debt, Accounting for Investment pools

Consolidated financial statements of Parent companies and Consolidated subsidiaries including Principles of consolidation, Step acquisitions, Fiscal year differences, Diversification, Minority interests, Retained earnings capitalization by Stock dividends of Subsidiaries Unconsolidated subsidiaries

Insurance companies Valuation of investments in Securities & Real estate including ... for Long term debt and Mortgage loans receivable, Market method of carrying investments for Common stock, also Commitment fees Realized gains & losses and Unrealized gains & losses

COST OF SALES
BT Costs
RT Gross profits
RT Sales

Audit evidence for Inventory and ... at interim dates for Interim financial statements under APB 28/2071
Price level changes, Disclosure requirements for Supplementary information including income from Continuing operations on Historical cost and Constant dollar accounting basis using Consumer price index, Restatement required for Inventory, Fixed assets, ... Depreciation costs, Depletion costs Amortization
Price level changes, Disclosure requirements for Supplementary information including income from continuing operations based on Current cost accounting, Restatement required for Inventory, Fixed assets, ... Depreciation costs, Depletion costs and amortization
Disclosure of effects of Price level changes as Supplementary information or in primary financial statements under general Purchasing power or Current cost accounting approach including Fixed assets, Depreciation costs, Monetary items, Inventory and ...

Disciplinary proceedings against Joseph S. Amundsen for GAAS noncompliance and GAAP departures in connection with Audited financial statements of Olympic Gas & Oil, Inc. involving inadequate disclosure and Audit evidence of Sales or ...
Disclosure related to Defense contracts and Construction contracts under SECSX including Receivables, ... Retainages, Claims, Inventory and example exclusion of Depreciation costs, Depletion costs and Amortization of Fixed assets from ... in income statements

COST OR MARKET PRINCIPLE
U Lower of cost or market principle

COST PRICE VOLUME ANALYSIS
UF Break-even analysis
UF Cost-volume-profit analysis
UF Marginal analysis
UF Profitability analysis

Airlines, Auditing environment including Internal accounting control, role of Internal auditors, electronic Data processing, Analytical review procedures, ... and Lines of business reporting

COST PRINCIPLE
UF Cost basis of accounting
UF Original cost principle
BT Accounting policies
RT Cost accounting
RT Historical cost
RT Lower of cost or market principle
RT Valuation

Inventory costing methods including ... Lower of cost or market principle and stating inventory above cost, Revenue recognition and Disclosure requirements, Loss recognition on Purchase commitments
COST PRINCIPLE (continued)

Cost accounting Defense contracts Fixed assets ... capitalization of acquisition &
Construction in progress & Maintenance costs
Governmental accounting for Fixed assets and Long term debt, Fund accounting
procedures and account groups, Valuation based on ... and Depreciation costs

COST RECOVERY METHOD

BT Accounting policies
BT Revenue recognition

Insurance companies Revenue recognition from Insurance premiums including ...,
Deposit method and Title insurance
Revenue recognition on Real estate sales by Deposit method, installment revenue
recognition method, ... or Reduced-profit method according to nature and
extent of sellers continuing involvement including Sales Contracts Contract
breaching Loans receivable Return on investment Safe and leaseback
... of Revenue recognition on Real estate sales

COST REIMBURSEMENT

U Reimbursable costs statements

COST SHARING

U Cost allocation

COST-PLUS FIXED FEE CONTRACTS

UF CPFF contracts
BT Contracts
RT Fixed price contracts
RT Government contracts

Government contracts, Revenue recognition by Contractors from Fees under ...
including Classification of accounts of Unbilled receivables and Contra
accounts on Balance sheets
types of Government contracts including ... and Fixed price contracts, Purchasing
(procurement) methods, Financing considerations and Statutes &
regulations
Accounting policies for Revenue recognition and Loss recognition for
Construction contracts including Fixed price contracts and ... under
Completed contract method or Percentage of completion method with
reliable Estimated cost to complete including Product warranties and Cost
allocation

COST-VOLUME-PROFIT ANALYSIS

U Cost price volume analysis

COSTS

UF Expenses
UF Expired costs
UF Losses
NT Abandoned lease costs
NT Accountants fees
NT Administration expenses
NT Amortization
NT Auditors fees
NT Bad debt expenses
NT Benefits paid
NT Bonuses
NT Business combination costs
NT Casually losses
NT Charitable contributions
NT Commissions expense
NT Commitment fees
NT Contingent fees
NT Cost of sales
NT Current cost accounting
NT Depreciation costs
NT Depletion costs
NT Direct labor costs
NT Direct material costs
NT Dry hole costs
NT Employer contributions
NT Executive compensation
NT Experience premium refunds
NT Exploration costs
NT Financing costs
NT Finders fees
NT Foreign exchange losses
NT Foreign taxes
COSTS (continued)

- NT Franchise taxes
- NT Fund raising costs
- NT General and administrative expenses
- NT Geological & geophysical costs
- NT Historical cost
- NT Holiday premium pay
- NT Home office expenses
- NT Income taxes
- NT Indirect labor costs
- NT Indirect material costs
- NT Insurance costs
- NT Insurance underwriting losses
- NT Intangible drilling & development costs
- NT Interest costs
- NT Investment advisory fees
- NT Joint costs
- NT Loan losses
- NT Loss adjustment expenses
- NT Maintenance costs
- NT Ohio franchise/income taxes
- NT Operating costs
- NT Operating losses
- NT Organization costs
- NT Origination costs
- NT Overhead costs
- NT Pension costs
- NT Personnel costs
- NT Policy acquisition costs
- NT Preoperating costs
- NT Production costs
- NT Program costs (nonprofit org)
- NT Property taxes
- NT Raw material costs
- NT Record master costs
- NT Rent expense
- NT Research and development costs
- NT Royalty costs
- NT Scrap
- NT Selling expenses
- NT SIPC assessments
- NT Stock issue costs
- NT Taxes
- NT Unallowable costs
- NT Vacation costs
- NT Write-downs of assets
- RT Compensation plans
- RT Cost allocation
- RT Fringe benefit plans
- RT Income statements
- RT Obsolescence
- RT Prepaid expenses
- RT Unfunded prior service costs

Computer assisted audit techniques, Feasibility studies in using generalized
Computer audit software or Alternative auditing procedures considering
Audit scope, Audit evidence, Client relations and Employees, Technical
training and proficiency of Auditors, control of ... and Benefit cost ratio
Accounting policies for Construction contracts involving selection of Percentage
of completion method or Completed contract method, determining Cost
centers, Revenue recognition and Loss recognition, Estimated cost to
complete and ... of Equipment and small tools
Contractors Management responsibility for internal accounting control and
Internal administrative control over Bidding and Estimated cost to complete
Construction contracts and Production type contracts, Asset security,
Billings, Revenue and ... of Contracts, Equipment, Claims and use of
Internal auditors
Auditing procedures for audits of Financial statements of Contractors including
Liabilities related to Contracts, sample Confirmation to subcontractors,
Security interests under Uniform Commercial Code, ... and Estimated cost
to complete
Auditing procedures and Internal accounting control related to ... Cost centers
and Cost allocation, Classification of accounts, Grants and Taxes for certain
Nonprofit organizations
Savings and loan associations, Revenue recognition, Commitment fees,
Origination costs, interest costs and other ...
COSTS (continued)

Colleges and universities, proposed amendment to Industry Audit Guide, Classification of accounts, Fund accounting procedures for Revenue and ... Unrestricted current funds, Restricted current funds, Plant funds and Endowment funds, financial statements, Accounting policy statements, Charts of accounts

Real estate companies including Corporate joint ventures and Partnerships, Accounting policies related to Investments in Real estate, application of Equity method of accounting, Cost method of carrying investments, Discontinued operations, Investment impairment allowances and capital contributions

Program costs (nonprofit org). Cost centers for General and administrative expenses, Management ... and Fund raising costs, Cost allocation, Grants and Interfund transactions, Depreciation costs for Fixed assets, Glossaries and illustrative financial statements for Nonprofit organizations

Intangibles identified and internally developed Intangible assets, Amortization and capitalization of identifiable...

basic Elements of financial statements and Accounting including Assets, Liabilities and Equity in Balance sheets and Revenue, ... and Net income in Income statements

GAAP (principles) classified as pervasive principles of measurement in recording Assets and Liabilities, ... and Revenue recognition and Matching concept under Nominal dollar accounting

GAAP (principles) classified as Broad operating principles of selection and measurement of Assets and Liabilities, ... Revenue recognition and Investments

Treasury stock, excess of purcase price over stated or Par value credited to Capital in excess of par value including treatment of ... of acquired stock

Accounting terminology, ...

Banks Income statements with Revenue and ... maintained on functional basis including classification of Realized gains & losses on investment Securities

Colleges and universities Restricted current funds Unrestricted current funds description of ... Interfund transactions Auditing procedures internal control

Fire and casualty companies other ... Policy acquisition costs

Fire and casualty companies Auditing procedures other ...

Hospitals Auditing procedures Revenue ... Classification of accounts revenue allowances nonoperating revenue Patient revenue

Medicare Auditing procedures ...

Stock life insurance companies Insurance premiums Commissions expense Benefits paid ...

Stock life insurance companies Benefits paid ... Policy acquisition costs

Stock life insurance companies Life insurance acquisition ... Amortization methods examples

Cost accounting, Defense contracts, Cost allocation of independent Research and development costs, Bidding and proposal ... by projects to Cost centers in current Accounting periods, Terminology and examples, Effective date 3/15/80

Leases. Definition of initial direct ...

Oil and gas producing companies, Accounting policies and capitalization of ... of certain Assets, applicability to Regulated industries

Oil and gas producing companies, ... of Mineral properties, Exploration costs including Geological & Geophysical costs, Depreciation costs, Dry hole costs and exploratory wells for Oil and gas reserves

Oil and gas producing companies, Intangible drilling & development costs, ... of drilling development wells, Production costs including Depreciation costs, Depletion costs, Amortization and Property taxes

Oil and gas producing companies, ... of drilling exploratory wells for Oil and gas reserves. Deferred costs, Amortization by Unit of production dep method, Depreciation costs of Fixed assets

Disclosure requirements as Supplementary information for growing Timber and Timberlands using Current accounting or Constant dollar accounting and related ...

Writing-off of ... of interstate operating rights included in Intangible assets of Motor carriers to be reported as Extraordinary items in Income statements

Cable television companies, Revenue recognition and Accounting policies for ... during prematurity period, Depreciation costs, Amortization, Capitalized interest, Franchise operations and Franchise agreements, Terminology

Motion picture films; Revenue recognition on Motion picture licensing Sales, film ... and Inventory Valuation, Amortization of Production costs, Classification of accounts and Terminology

Insurance companies Liabilities for unpaid Claims including, ... Loss recognition, Loss adjustment expenses, Real estate and Loss reserves accounting for Insurance companies ... including Policy acquisition costs, premium deficiency, Reinsurance, Policyholder dividends & Commissions expense

Title insurance companies Accounting policies for title plant including Asset valuation allowances, capitalization of ..., Maintenance costs, storage and retrieval costs and reporting Sales of title plant

Accounting policies for Broadcasting industry including Licenses (assets) Contracts, Amortization of capitalized ..., Broadcast rights, Nonmonetary transactions, network Affiliates and Disclosure of Commitments

AR 43 01B/C23

ATB 4

AUG-BNK 091

AUG-COL 26

AUG-FCI 50

AUG-FCI 53

AUG-HOS 29

AUG-MED 15

AUG-SLI 024

AUG-SLI 071

AUG-SLI 139

CASB 420

FAS 17.06/L10

FAS 19.001/Oi5

FAS 19.015/Oi5

FAS 19.021/Oi5

FAS 19.031/Oi5

FAS 40.06/Fo6

FAS 43.04/I60

FAS 51.04/Ca4

FAS 53.03/Mo6

FAS 60.17/In6

FAS 60.27/In6

FAS 61/Ti7

FAS 63.01/Br5
Real estate projects ... of acquisition, development and Construction in progress including Property taxes, Insurance, Cost allocation, Joint costs, Overhead costs. Accounting estimate changes and Abandoned property Real estate projects ... and initial rental operations, applicability and scope criteria for capitalization of ... incurred in sell and rent Real estate projects including initial rental operating, Selling expenses, Rent expense and Net realizable value ... and initial rental operations of Real estate projects, Glossaries Oil and gas producing companies Disclosure as Supplementary information of proved Oil and gas reserves quantities, certain capitalized ..., Fixed assets acquisition, Exploration costs, Intangible drilling & development costs, Operating income and Cash flow Oil and gas producing companies of Publicly traded companies Disclosure as Supplementary information of proved Oil and gas reserves quantities, certain capitalized ..., Fixed assets acquisition, Exploration costs, Intangible drilling & development costs, Operating income Cash flow Minority interests Oil and gas producing companies Disclosure as Supplementary information of certain, Present value of accounted Oil and gas reserves Oil and gas producing companies Disclosure as Supplementary information on Current cost accounting including Mineral resource assets and related ... Public utility holding companies and Regulated industr... Financial statements, accounting for effects of regulation related to Prices, Proceeding and Rate bases including ..., Sales returns, Income taxes, Capitalized interest, Interest during construction, intercompany profit and Disclosure Accounting changes involving ... included in Inventory Development stage enterprises Consolidated financial statements and ... some ... to develop Software for Computers considered Research and development costs Research and development costs, Terminology, Cost allocation and ... included, Current writeoff method or Deferred costs with Amortization. Disclosure requirements McKesson & Robbins Inc, Price Waterhouse & Co Continuing education Investigation of Prospective clients internal control review Auditing procedures for Cash Receivables Intercompany accounting procedures Inventory Inventory observation other Assets & Liabilities Revenue ..., Audit administration techniques Oil and gas producing companies, application of Successful efforts method and Full cost method (petroleum) including Amortization of capitalized ..., Cost centers, Present value of proved Oil and gas reserves, Mineral properties and Accounting changes Public utilities with Nuclear power plants, Disclosure in Financial statement notes of estimated future ... of spent nuclear fuel and decommissioning nuclear electric generating plants Public utilities with long-term Contracts for Purchases of electric power, Disclosure in Financial statement notes of ... of power, Liabilities and Interest costs Oil and gas producing companies, application of Full cost method (petroleum) including Income taxes effects, exclusion of ..., from Amortization, ceiling limitation, Mineral properties conveyances, Gains or Loss recognition and lease brokerage Disclosure of Distribution and issuance ... in connection with Public offering and Sales of Securities Terminology for Oil and gas producing companies including proved Oil and gas reserves, ... of Land and Leases. Exploration costs, Geological & geophysical costs, Dry hole costs, Intangible drilling & development costs and Production costs ... to be capitalized by Oil and gas producing companies under Successful efforts method including interest in Mineral properties and Fixed assets Amortization of capitalized ... of Oil and gas producing companies using Unit of production dep method based on proved Oil and gas reserves under Successful efforts method to be charged to expense for Oil and gas producing companies using Successful efforts method including Geological & Geophysical costs, Dry hole costs, Intangible drilling & development costs and Production costs to be capitalized by Oil and gas producing companies using Successful efforts method including Exploration costs and Intangible drilling & development costs Full cost method (petroleum) for Oil and gas producing companies with Cost centers on country-by-country basis, ... to be capitalized, Amortization on Unit of production dep method, Mineral properties conveyance, Production costs and Disclosure requirements Interperiod tax allocation for Intangible drilling & development costs and other ... of Oil and gas producing companies for Timing differences and Permanent book/tax differences including excesses of statutory Depletion costs
Disclosure requirements for Oil and gas producing companies in SEC filings related to Accounting policies, capitalized Exploration costs, Production costs, Revenue and Supplementary information on proved Oil and gas reserves based on Reserve recognition accounting SECSX210.4-10K

Disclosure requirements for Income statements filed by registered investment companies including Revenue, Net income, Realized gains & losses and Unrealized gains & losses on Investments SECSX210.6-07

Disclosure requirements for Income statements filed by Face amount certificate investment cos including Revenue, Net income, Realized gains & losses SEC filings requirements for income statements of Employee stock purchase plans and Employee savings plans to include Interest income, Dividends, Realized gains & losses, Unrealized gains & losses, deposits of Employees, Employer contributions and changes in plan Equity SECSX210.6A-04

Disclosure requirements in SEC filings for Insurance companies Income statements to include Revenue from Insurance premiums and investments, including Loss adjustment expenses, Policy acquisition costs, Realized gains & losses, Unrealized gains & losses and Discontinued operations SECSX210.7-04

COSTS OF GOODS PURCHASED
  U Purchases

COUNSEL (OUTSIDE)
  U Attorneys

COUNT OF SECURITIES
  U Security counts

COURT CASES
  U Litigation

COVENANTS
  U Contracts

COVENANTS OF LOAN AGREEMENTS
  U Loan agreements

CPA
  UF Certified public accountants
  BT Accountants
  RT Association with financial statements
  RT Auditors
  RT CPA designation
  RT CPA title
  RT Independent accountants

Banks, guidelines for participation with Bank examiners including illustrative Engagement letters and Special reports
  ... Association with financial statements lacking Accountant independence as determined by AICPA Code of Professional Ethics, State boards of accountancy and CPA State Societies AUG-BNK 160

Accountant independence, Loans receivable, Loans between clients and their... effect on Accountant independence of Investments by... in nonclients who are related to clients as Investors or Investees, examples AUJ11-79/9804 ET-INT 101.06

failure of... to follow Statutory audit requirements, Statutes & regulations and audit guides issued by Government agencies in Auditing government units considered Discourtable acts ET-INT 501.04

application of AICPA Code of Professional Ethics to... rendering Professional services in separate business ET-INT 505.03

Accountant independence, ... as member in Associations ET-RLNG 191.003

Accountant independence, ... or spouse as bookkeeper of client, Write-up work ET-RLNG 191.009

Accountant independence, ... as Contract bookkeeper ET-RLNG 191.013

Accountant independence, ... and Management advisory services ET-RLNG 191.015

Accountant independence, ... as representative of Creditors committee ET-RLNG 191.017

Accountant independence, ... as legislator in Municipalities ET-RLNG 191.019

Accountant independence, ... as Trustee and Estate administrators ET-RLNG 191.021

Accountant independence, ... as Banks Shareholders ET-RLNG 191.025

Accountant independence, ... on Boards of directors of United Funds, Nonprofit organizations ET-RLNG 191.027

Accountant independence, ... on boards of directors of Nonprofit social club ET-RLNG 191.031

Accountant independence, ... as Shareholders in Country Club ET-RLNG 191.033

Accountant independence, ... as City Council Chairman, Government agencies ET-RLNG 191.035

Accountant independence, ... on committee of Deferred compensation plans ET-RLNG 191.037

Accountant independence, ... on Governmental Advisory Unit ET-RLNG 191.039

Accountant independence, ... as Directors (individually) of Profit sharing plans and Pension plans ET-RLNG 191.041

Accountant independence, ... Family relationships Brother, uncle by marriage, father & son, Client relations, Shareholders ET-RLNG 191.043

Accountant independence, ... Family relationships Spouse as Trustee ET-RLNG 191.053
Accountant independence, ... as Bondholders
Accountant independence, ... with financial interest in Cooperative apartment associations
Accountant independence, ... indebted to Savings and loan associations, Mortgage bonds
Accountant independence, ... offered Pension plans
Accountant independence, ... as Auditors of Common trust funds
Accountant independence, ... as Shareholders in Open end investment companies, Investment club
Accountant independence, ... as Co- Fiduciaries
Accountant independence, ... as Transfer agents, Registrars of securities
Accountant independence, ... as Auditors of Mutual companies
Accountant independence, ... as Life insurance policy holder of Stock life insurance companies
Accountant independence Employees of ... as Treasurers of client
Accountant independence, ... as Auditors of Open end investment companies and Shareholders of Investment Advisors
Accountant independence, ... as Attorneys
Accountant independence, ... as Auditors of Fringe benefit plans and sponsoring companies
Accountant independence, ... as Actuaries
Accountant independence of ... spouse in Employee stock ownership plans
effect on Accountant independence of Investments by ... in limited partnerships
... lacking Accountant independence in Association with financial statements
required to issue Disclaimers of opinion on Unaudited financial statements
Accountants reports on Financial statements of Subsidiaries by ... as Comptrollers
unaudited Interim financial statements issued by clients including name of ...
considered Association with financial statements
... as Treasurers of private club Disclaimers of opinion
Non- ... in Partnerships
... responsibilities under AICPA Code of Professional Ethics as Employees or Partners of non-CPA firms
responsibilities of ... as course instructor for Advertising material
Advertising CPA title when ... is Comptrollers of Banks
letterhead for Correspondence of ... also practicing as Attorneys
Advertising ... name on financial Management newsletter
... responsibilities under AICPA Code of Professional Ethics for Press releases
... representative of Data processing service for Tax practice practitioners for
Commissions revenue, Conflicts of interest and Incompatible occupations
Incompatible occupations, ... in Government agencies as state Comptrollers
Partnerships where not all Partners are...
Partnerships where not all Partners are ... Responsibility & Feeder relationships
Partnerships without all Partners ... Firm name CPA designation
Data processing ... as Investors
problems of ... as Directors (individually) of Banks include Client relations,
Privileged communication, Confidential relationships, Accountant independence and Conflicts of interest
... Accounting firms practicing under name of Associations or groups to provide
Professional services
application of Rule of Conduct 585 of AICPA Code of Professional Ethics to ... in
public practice with Estate planning Corporations as separate businesses
Quality control standards for ... Accounting firms, applicable to Auditing and
Accounting and review services, relating to General standards
implementation of inspection of Quality control Systems and procedures in ...
Accounting firms
relationship between inspection and monitoring of Quality control Systems and procedures in ...
Accounting firms
Disclosure of interests of ... or Specialists named in connection with Registration statements, or Attorneys, Investment bankers named in Prospectuses qualifications of ... or Independent accountants to practice before SEC and
requirements for Accountant independence

**CPA DESIGNATION**

RT CPA
RT CPA title

... on internal reports as Employees of Corporations
Partnerships without all Partners CPA Firm name ...

**CPA TITLE**

RT CPA
RT CPA designation

Advertising ... when CPA is Comptrollers of Banks
CPFF CONTRACTS

U Cost-plus fixed fee contracts

CREDIT LINES

U Lines of credit

CREDIT SALES (US)

UF Charge sales
UF On account sales
BT Sales
RT Receivables

Disclosure of Interest income from finance charges on ... of Retail stores SEC-SAB40 08B

CREDITORS

UF Lenders
RT Accounts payable
RT Financing considerations
RT Loan agreements
RT Long term debt
RT Security interests
RT Short term debt
RT Users of financial statements

Accountant independence, CPA as representative of ... committee ET-RLNG 191.017

accounting and reporting by Debtors and ... for troubled Debt restructuring based on transfers of Assets or Equity interest and modification of terms under Loan agreements including Terminology FAS 15.01/D22

Debt restructuring, accounting by ..., receipt of Assets or Equity interest at Fair market value, modification of terms, Interest method of calculation of interest income, Loss recognition, Repossessions, Foreclosure, Disclosure classification of troubled Debt restructuring by Debtors and ... FASTB0-02/D22

CUMULATIVE PREFERRED DIVIDEND ARREARAGES

U Dividend arrearages

CURRENT ASSETS

UF Circulating assets
UF Working assets
BT Assets
RT Balance sheets
RT Operating cycles
RT Working capital

Classification of accounts in Balance sheets of Contractors as ... and Current liabilities for Operating cycles shorter than one year AAG-CON 045

Presentation of Income taxes in Balance sheets. Classification of accounts of Deferred tax debits (balance sheet) as ... or Noncurrent assets. Deferred tax credits (balance sheet) as Current liabilities or Noncurrent liabilities APB 11.56/128

Classification of accounts in Balance sheets of ... and Current liabilities under GAAP (principles) based on one year period or Operating cycles. definition of Working capital under Going concern assumption. Accounting terminology ARB 43 03A/B05

Accounting policies for Marketable securities investments including Lower of cost or market principle, Investment impairment allowances. Realized gains & losses. Unrealized gains & losses. Classification of accounts as ... or Noncurrent assets in classified Balance sheets FAS 12.05/189

Disclosure of ... and Current liabilities in Financial statements. Classification of accounts based on one year period or Operating cycles, identification of Working capital IAS 13/9013

Classification of accounts into ... and Current liabilities for Industries with Operating cycles longer than one year SECSX210.4-05

CURRENT COST ACCOUNTING

BT Costs
RT Price level changes
RT Recoverable amount
RT Replacement cost

Personal financial statements. Assets at Estimated value basis on ... including Receivables, Marketable securities investments, investments in Life insurance, Closely hold corporations and Real estate, Intangible assets and future interests ACC-SOP 82-01

Price level changes, Disclosure requirements for Supplementary information including income from continuing operations based on ... Restatement required for Inventory, Fixed assets, Cost of sales. Depreciation costs, Depletion costs and amortization FAS 33.051/C27

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CURRENT COST ACCOUNTING (continued)

Price level changes and ... Restatement for inventory and Fixed assets. Disclosure as Supplementary information of total increase or decrease net of inflation (economics) or Deflation (economics). FAS 33.055/C27

Price level changes. Financial summaries of net Sales and Operating Revenue. Income from continuing operations, Earnings per share and net Assets on Historical cost and Constant dollar accounting basis and ... basis. Dividends per share and Market price quotations FAS 33.065/C27

Price level changes, illustrations of Restatement of Historical cost and Nominal dollar accounting to Constant dollar accounting basis and ... basis Disclosure as Supplementary information for ... for Mineral resource assets of Oil and gas producing companies and Extractive industries including Prices Disclosure requirements for ... for Mineral resource assets of Oil and gas producing companies and Extractive industries as Supplementary information including Prices FAS 39.02/C27

Price level changes, Disclosure as Supplementary information using ..., Constant dollar accounting or lower Recoverable amount for growing Timber and Timberlands Disclosure requirements as Supplementary information for growing Timber and Timberlands using ... or Constant dollar accounting and related Costs FAS 40.06/P06

Price level changes, Disclosure as Supplementary information using ..., Constant dollar accounting or lower Recoverable amount for income producing Real estate FAS 41.04/C27

Price level changes. Disclosure as Supplementary information using ..., Constant dollar accounting or lower Recoverable amount for Motion picture films Oil and gas producing companies Disclosure as Supplementary information on ... including Mineral resource assets and related Costs Oil and gas producing companies Disclosure as Supplementary information including Historical cost, Constant dollar accounting, Mineral resource assets, ... lower Recoverable amount, Depreciation costs, Depletion costs and Amortization FAS 69.035/OI5

Price level changes, Disclosure of Supplementary information using ... for Foreign exchange translation with operation measured in functional currencies other than U.S dollar including basis of inflation (economics), Terminology and illustrations guide to audit, review or compile Personal financial statements including Independent accountant appointment, Client relations, Assets & Liabilities at Estimated value basis on ..., Accounting records, use of Specialists and Representation letters GUD-PFS 01

Personal financial statements, Accountants reports on Audited financial statements presented at Estimated value basis on ..., Auditing procedures for Assets & Liabilities, estimated income taxes, Tax basis, Investments in Closely held corporations and Disclosure requirements GUD-PFS 12

Disclosure of effects of Price level changes as Supplementary information or in primary Financial statements under general Purchasing power or ... approach including Fixed assets, Depreciation costs, Monetary items, inventory and Cost of sales IAS 15/9015

CURRENT LIABILITIES

BT Liabilities
RT Balance sheets
RT Operating cycles
RT Working capital

Classification of accounts in Balance sheets of Contractors as Current assets and ... for Operating cycles shorter than one year AAG-CON 045

Presentation of Income taxes in Balance sheets. Classification of accounts of Deferred tax debits (balance sheet) as Current assets or Noncurrent assets. Deferred tax credits (balance sheet) as ... or Noncurrent liabilities APB 11.56/128

Classification of accounts in Balance sheets of Current assets and ... under GAAP (principles) based on one year period or Operating cycles, definition of Working capital under Going concern assumption, Accounting terminology ARB 43 03A/B05

Disclosure of Current assets and ... in Financial statements, Classification of accounts based on one year period or Operating cycles, identification of Working capital IAS 13/9013

Classification of accounts into Current assets and ... for Industries with Operating cycles longer than one year SECSX210.4-05

CURRENT OPERATING CONCEPT

BT Accounting policies
RT All inclusive concept
RT Extraordinary items
RT Income from continuing operations
RT Income statements
RT Prior period adjustments

Disclosure in Income statements of Unusual items and Prior period adjustments, Net income under All inclusive concept or ..., Accounting principle changes and Accounting estimate changes IAS 08/9008
CURRENT RESTRICTED FUNDS
  U Restricted current funds

CURRENT REVENUE RECOGNITION
  U Revenue recognition

CURRENT UNRESTRICTED FUNDS
  U Unrestricted current funds

CURRENT WRITEOFF METHOD
  UF Direct writeoff method
  UF Expense as incurred method
  BT Accounting policies
  RT Bad debt expenses
  RT Delerral method
  RT Flow through method

Research and development costs Terminology and ... including Disclosure
  Leases, accounting and reporting by Lessees including definition of Contingent
  rentals and ...
  FAS 02/R50

Research and development costs, Terminology, Cost allocation and Costs
  included, ... or Deferred costs with Amortization, Disclosure requirements
  FAS 29.10/L10
  IAS 09/9009

CUSTODIANS (PUBLIC WAREHOUSING)
  U Public warehousing

CUSTOMER DEPOSITS
  U Security deposits

CUSTOMER RESERVE BANK ACCOUNTS
  BT Assets
  BT Cash
  RT Security broker-dealers

Security broker-dealers Security dealer net capital Debt to equity ratio ...
  AUG-BRD 102

CUSTOMERS
  RT Lines of business reporting
  RT Receivables
  RT Sales

Banks other Assets including ... acceptance Liabilities, Real estate acquired
  AUG-BNK 073
  through Foreclosure, Write-downs of assets

Lines of business reporting on information about major ... including Government
  FAS 30.06/S20
  agencies. Disclosure of Sales when amount is ten percent or more of total
  FAST79-05/S20
  Revenue.

Blue Cross or Medical insurance entity not classified as ... of Hospitals and
  IAS 14/9014
  Nursing homes for Lines of business reporting

Lines of business reporting by Publicly traded companies including Disclosure of
  SEC-FRR 503
  Revenue from ..., Intercompany transactions and Pnorg. Operating income
  and Assets employed by segments

Lines of business reporting including Revenue contributed by classes of products,
  SECK229.101b
  Sales to major ..., information related to Multinational operations and export
  SECK229.101c
  sales

Disclosure of financial information about Lines of business reporting on Revenue
  SECK229.101d
  from Sales to unaffiliated ..., Intercompany transactions, Operating income,
  from Sales to unaffiliated ..., Intercompany transactions, Operating income,
  Operating losses and identifiable Assets in Conformity with GAAP
  (principles) including Restatement of Prior years and Comparative financial
  statements

Disclosure of Business planning including Revenue, Working capital, ..., Contract
  SECK229.101b
  termination, Research and development costs and Employees

Disclosure of financial information about Multinational operations and export
  SECK229.101c
  Sales including Revenue, Operating income, Operating losses, ..., Intercompany
  transactions in Conformity with GAAP (principles) and
  SECK229.101d
  Restatement of Prior years, illustrative presentation of segment information

CUTOFF TESTS
  BT Auditing procedures
  RT Accounts payable
  RT Cash
  RT Inventory
  RT Sales

Airlines Auditing procedures including Compliance testing of Internal accounting
  AUG-AIR 43
  control, Bank reconciliation, Sales ..., Confirmation of receivables and
  Analytical review procedures
DATA PROCESSING

DATA PROCESSING
- UF Automatic data processing
- UF EDP
- UF Electronic data processing
- UF Integrated data processing
- UF Machine accounting
- NT Punched card tabulating systems
- RT Audit/EDP control reviews
- RT Batching
- RT Computer assisted audit techniques
- RT Computer service bureaus
- RT Computers
- RT Documentation
- RT File maintenance (computers)
- RT Internal control
- RT Software
- RT Systems analysis

Savings and loan associations, Internal accounting control, Audit scope,
Confirmation procedures and Statistical sampling, Auditing procedures and

Airlines, Auditing environment including Internal accounting control, role of
Internal auditors, electronic ..., Analytical review procedures, Cost price
volume analysis and Lines of business reporting

Banks Audit planning and supervision and Auditing procedures including Interest
rate, Liquidity risk, Confirmation, Audit sampling, ... systems and
Representation letters

Banks Internal accounting control and Internal control evaluation over Cash, Time
deposits, Demand deposits, Time Loans receivable, Securities owned,
Related party transactions and ... operations

Security broker-dealers Auditing procedures ... Securities Security counts
Internal control evaluation in electronic ... systems, Auditing procedures, Field
work standards, description of EDP activities, Management responsibility for
Internal control, Audit trials, Documentation

Internal control evaluation in electronic ... systems, review of general and
application controls, Compliance testing, Auditors working papers,
Flowcharting examples

Internal control evaluation in electronic ... systems, review of general controls
Organization plans, Compliance testing, Documentation controls, Systems
and procedures, hardware and Software controls

Internal control evaluation in electronic ... systems, review of application controls,
Compliance testing

Internal control evaluation in electronic ... systems, Documentation of Systems
and procedures

Accountant independence impairment by Write-up work & ...
CPA representative of ... service for Tax practice practitioners for Commissions
revenue, Conflicts of interest and Incompatible occupations

... Commissions revenue Firm name ...
... Consultant to Computer service bureaus ...
... CPA as Investors ...
Fees paid to Other independent accountants for ... with Billings to clients
Independent accountants performing ... and Billings services subject to AICPA
Code of Professional Ethics

Internal accounting control basic concepts including Benefit cost ratio,
Management responsibility, ... limitations, Employees Division of duties and
review of Accounting procedures

effects of electronic ... on Internal control evaluation & Asset security Auditing
procedures

DATE
- NT Actuarial valuation date
- NT Consumption date
- NT Effective date
- NT Examination date
- NT Filing date
- NT Financial statement date
- NT Initiation date
- NT Issuance date
- NT Maturity date
- NT Measurement date
- NT Opinion date
- NT Recording date
- NT Retained earnings dating

Leases inception ... defined for assets to be constructed or Construction in
progress, effect of Escalator clauses on Fair market value and Residual
value

FAS 23.09/L10
DATE (continued)

Marketable securities investments involving changes in Fair market value after Balance sheets ...
Contingencies involving Loss recognition, Revenue recognition of Contingent assets, adjustment of Assets and Liabilities for Subsequent events after ... of Balance sheets, Dividends payable and Disclosure requirements ... and Address for letters for underwriters, introduction and statement of Accountant independence, compliance with SEC requirements and Accountants reports
Restatement for change in Capital structure after ... of Balance sheets or Effective date of Registration statements for Stock dividends or Stock splits Disclosure requirements for forecast of Registration statements and outside front cover page of Prospectuses including name of registrant, title and amount of Securities and ... of prospectus
Disclosure of recent Sales of unregistered Securities in Registration statements including ... investment bankers, consideration and exemption from registration claimed
Disclosure of Warrants (securities) and Rights (securities) outstanding at ... of related Balance sheets

DEALERS RESERVES
BT Liabilities
BT Reserves
RT Finance companies

Revenue recognition for Sales of Receivables with recourse, delayed recognition method preferred to immediate recognition method. Accounting policies, Disclosure requirements for forecast of Registration statements and outside front cover page of Prospectuses including name of registrant, title and amount of Securities and ... of prospectus

DEBT
U Liabilities

DEBT AGREEMENTS
U Loan agreements

DEBT CALLING (ACCELERATED MATURITY)
U Accelerated debt maturity

DEBT CALLING (EARLY EXTINGUISHMENT)
U Early extinguishment of debt

DEBT CALLING (SINKING FUNDS)
RT Sinking funds

Early extinguishment of debt, Gains or losses included in determination of Net income and classified as Extraordinary items if material, Disclosure and ... Early extinguishment of debt, Gains or losses included in determination of Net income and classified as Extraordinary items if material, Disclosure and ... Early extinguishment of debt, Gains or losses included in determination of Net income and classified as Extraordinary items if material, Disclosure and ...

DEBT DISCOUNTS
UF Bond discount
UF Discount of debt
UF Investment discount
UF Unamortized debt discount
BT Contra accounts
RT Amortization
RT Assets
RT Debt premiums
RT Deferred costs
RT Interest method
RT Long term debt

accounting for conversion of Convertible debt including ..., Debt premiums and nonrecognition of Gains or losses
Amortization of ... and Debt premiums by Interest method acceptable
Convertible debt and Long term debt with detachable Warrants (securities) including Fair market value, ..., Debt premiums, Capital in excess of par value and Form-vs-substance
Imputed interest for Interest costs of Long term receivables and Long term debt, including Interest rate, Deferred costs, Present value, Classification of accounts and Amortization of ... and Debt premiums examples of interest method application

Banks Accounting policies and Classification of accounts for Investments in Securities, ..., Debt premiums, Amortization, Realized gains & losses by Completed transaction method including Auditing procedures
Earnings per share Debt premiums & ... on issues of Convertible debt & Convertible preferred stock if converted method
Earnings per share ... & Debt premium treatment at Issuance date
DEBT DISCOUNTS (continued)

Earnings per share Debt redemption premiums & ... EPS 076/E09

DEBT GUARANTEES
  U Guarantees of securities

DEBT INDENTURES
  U Loan agreements

DEBT PREMIUMS
  UF Bond premium
  UF investment premium
  BT Liabilities
  RT Amortization
  RT Debt discounts
  RT Debt redemption premiums
  RT Interest method
  RT Long term debt

accounting for conversion of Convertible debt including Debt discounts, ... and nonrecognition of Gains or losses ACIJ03-73/D10
Amortization of Debt discounts and ... by Interest method acceptable APB 12.16/169
Convertible debt and Long term debt with detachable Warrants (securities) including Fair market value, Debt discounts, ... Capital in excess of par value and Form-vs-substance APB 14.03/D10
Imputed interest for interest costs of Long term receivables and Long term debt, including Interest rate, Deferred costs, Present value, Classification of accounts and Amortization of Debt discounts and ... examples of Interest method application APB 21.02/169
Banks Accounting policies and Classification of accounts for Investments in Securities, Debt discounts, ..., Amortization, Realized gains & losses by Completed transaction method including Auditing procedures AUG-BNK 029
Earnings per share ... & Debt discounts on issues of Convertible debt & Convertible preferred stock if converted method EPS 640/E09
Earnings per share Debt discounts & ... treatment at issuance date EPS 075/E09

DEBT REDEMPTION PREMIUMS
  UF Prepayment penalties
  UF Redemption premium on long term debt
  RT Debt premiums
  RT Early extinguishment of debt
  RT Long term debt

Early extinguishment of debt and Convertible debt, Gains or losses from ... included in determination of Net income and Terminology APB 26.02/D14
Earnings per share ... & Debt discounts EPS 076/E09

DEBT RESTRUCTURING
  RT Early extinguishment of debt
  RT Liabilities
  RT Loan agreements
  RT Long term debt
  RT Solvency

Savings and loan associations, Accounting procedures for Revenue recognition and Loss recognition on Sales of Loans receivable, undisbursed Mortgage loans receivable, Commitments, troubled ... and Loan loss allowances AAG-SLA 034
Real estate investment trusts, description, Loans receivable, Foreclosure and Loan loss allowances, estimate of interest rate, Assets affected by troubled ... Interest income nonrecognition and Commitment fees, amended by ACC-SOP 75-02 ACC-SOP 75-02
Real estate investment trusts, amendment of ACC-SOP 75-02 for Assets affected by troubled ... to conform to FAS 15/5363, Valuation at Fair market value, Foreclosure and Loan loss allowances ACC-SOP 78-02
Banks Accounting policies for Loans receivable including Interest income, Commitment fees, trouble ... and Origination costs AUG-BNK 050
accounting and reporting by Debtors and Creditors for troubled ... based on transfers of Assets or Equity interest and modification of terms under Loan agreements including Terminology FAS 15.01/D22
..., accounting by Debtors, transfers of Assets or Equity interest at Fair market value, modification of terms, Interest method of calculation of Interest costs, Repossessions, Foreclosure, Gains on restructuring, Disclosure FAS 15.12/D22
..., accounting by Creditors, receipt of Assets or Equity interest at Fair market value, modification of terms, Interest method of calculation of Interest income, Loss recognition, Repossessions, Foreclosure, Disclosure FAS 15.27/D22
 Doubtful account allowances for Receivables following troubled ... excess future Cash receipts from Receivables after Write-downs of assets following troubled ... accounted for as Interest income FAST79-08/D22
classification of troubled ... by Debtors and Creditors FAST79-07/D22

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applicability of Current Text section D22 to troubled ... of Debtors in Bankruptcy situations including Restatement of Liabilities

DEBT RETIREMENT PRIOR TO MATURITY
U Early extinguishment of debt

DEBT SERVICE FUNDS
BT Funds (entities)
RT Fund accounting procedures
RT Long term debt
RT Sinking funds

Governmental accounting, description of Funds (entities) including General funds, Special revenue funds, ... Capital projects funds, Special assessment funds, general Fixed assets and Long term debt account groups

Governmental accounting, description of Funds (entities) including General funds, Special revenue funds, Capital projects funds, ... Special assessment funds, Enterprise funds, Internal service funds and Agency funds

DEBT TO EQUITY RATIO
RT Long term debt
RT Shareholders equity

Security broker-dealers Security dealer net capital ... Customer reserve bank accounts

presentation in Balance sheets or Disclosure in Financial statement notes of Redeemable preferred stock to highlight future Cash obligations including Terminology, exemption, ... and Materiality tests

DEBTORS
UF Borrowers

accounting and reporting by ... and Creditors for troubled Debt restructuring based on transfers of Assets or Equity interest and modification of terms under Loan agreements including Terminology

Debt restructuring, accounting by ... transfers of Assets or Equity interest at Fair market value, modification of terms, Interest method of calculation of interest costs, Repossessions, Foreclosure, Gains on restructuring, Disclosure classification of troubled Debt restructuring by ... and Creditors

applicability of Current Text section D22 to troubled Debt restructuring of ... in Bankruptcy situations including Restatement of Liabilities

DEBTORS (UK)
U Accounts receivable

DECENTRALIZATION
U Centralization

DECLINING BALANCE METHOD
UF Diminishing balance method
UF Reducing balance method
BT Accelerated depreciation methods
BT Accounting policies
BT Depreciation methods
RT Depreciation costs

Depreciation methods ... Sum of digits depreciation method

DEFALCATION
U Fraud

DEFAULTING ON CONTRACTS
U Contract breaching

DEFENSE CONTRACTS
UF Military contracts
BT Contracts
BT Government contracts
RT Contract price renegotiation
RT Cost accounting periods

Government contracts, accounting applicable to ... involved with Contract termination including Effective date of termination, Revenue recognition, Classification of accounts of Claims by Contractors and subcontractors, Disclosure, disposal credits and no-cost settlements

Cost accounting ... Terminology
Cost accounting ... Accounting consistency in Cost accounting procedures
Cost accounting ... Accounting consistency in Cost allocation
DEFENSE CONTRACTS (continued)

Cost accounting ... Cost allocation of Home office expenses to Divisions
Cost accounting ... Fixed assets Cost principle capitalization of acquisition &
Construction in progress & Maintenance costs
Cost accounting ... Unallowable costs
Cost accounting ... Cost accounting periods vs Fiscal years for Annual reports to
shareholders Income tax returns, Vacation costs Fringe benefit plans
Cost accounting ... Standard cost accounting Direct labor costs Direct material
costs examples
Cost accounting ... Compensation plans Personnel costs Contingent liabilities
examples
Cost accounting ... Depreciation costs Fixed assets Depreciation methods
Cost accounting ... Cost allocation General and administrative expenses Home
office expenses
Cost accounting ... Raw material costs Inventory costing methods
Cost accounting, ..., measurement of Pension costs, Pension liabilities
Cost accounting, ..., assignment of Actuarial gains & losses to Cost accounting
periods and allocation of Pension costs in Lines of business reporting,
examples
Cost accounting, ..., Cost of capital of Fixed assets & Intangible assets subject to
Amortization, examples
Cost accounting, ..., Deferred compensation plans, requirements examples
Cost accounting, ..., Insurance, measurement of insurance costs including
Administration expenses for Cost allocation to Accounting periods based on
Insurance premiums or Self insurance. Terminology, examples
Cost accounting, ..., Imputed interest and Interest during construction of Fixed
assets and Intangible assets for contractors own use as part of Historical
cost, examples of Capitalized interest
Cost accounting, ..., Cost allocation to Cost centers of Direct labor costs, Direct
material costs, Indirect labor costs, Indirect material costs and other
Overhead costs, criteria for application, Terminology and examples
Cost accounting, ..., Cost allocation of independent Research and development
costs, Bidding and proposal Costs by projects to Cost centers in current
Accounting periods, Terminology and examples, Effective date 3/15/80
Cost accounting, ..., Accounting consistency in estimate of Scrap, Direct material
costs Application of percentage factors
Cost accounting, ..., Accounting consistency in Cost allocation for costs related to
proposals, Bidding
Cost accounting, ..., Cost allocation of state and local Income taxes and
Franchise taxes to Divisions
Disclosure related to ... and Construction contracts under SECSX including
Receivables, Cost of sales, Retainages, Claims, Inventory and example

DEFERRAL METHOD
UF Apporciation method
BT Accounting polices
BT Interperiod tax allocation
RT Current writeoff method
RT Flow through method
RT Investment tax credits

objective of Interperiod tax allocation of Income taxes, Classification of accounts
of Deferred tax credits (balance sheet) and Deferred tax debits (balance sheet) under ...

Investment tax credits realized under ... or Flow through method through
Carryback or Carryforward including Amortization of Deferred tax credits
(balance sheet) and Deferred tax debits (balance sheet), examples

Investment tax credits of Fixed assets reflected in Net income including ...

Accountants reports on Financial statements prepared by Savings and loan
associations using ... to account for Gains or losses from Sales of Mortgage
loans receivable permitted by Federal Home Loan Bank Board, examples
of reports modified for GAAP departure and Contingencies

Oil and gas producing companies, Income taxes under Interperiod tax allocation
by ... including Intangible drilling & development costs and Geological &
geophysical costs and Permanent book/tax differences

Accounting for Income taxes in Financial statements including Interperiod tax
allocation under ... or Liability method of tax allocation, tax loss Carryback
or Carryforward, Appraisal of Assets and Undistributed earnings of affiliates

Governmental accounting for Defined benefit plans Financial statements including
Financial statement notes, Multiemployer pension plans, Employer
contributions, Amortization and ... for Gains or losses from exchanges of
fixed-income Securities, illustrations and Terminology

Oil and gas producing companies, definition of proved Oil and gas reserves
including Accounting policies applicable to Regulated industries and
Comprehensive tax allocation by ... for Income taxes

DEFERRED CHARGES
U Deferred costs

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DEFERRED COMPENSATION PLANS

DEFERRED COMPENSATION PLANS
UF Contingent compensation plans
BT Compensation plans
BT Fringe benefit plans
RT Executive compensation

Poolings of interests vs Purchase accounting (acquisitions), granting of Employment contracts and ... to former Shareholders

Actuarial assumptions involved in Pension plans costs including ... Profit sharing plans,
Foreign subsidiaries, Employees, Actuarial method costs, Averaging methods, Actuarial gains & losses, Vested benefits, Actuarial study,
Actuaries, Annuities and Pension plans Pension funds

Accrual basis accounting for ... under Employment contracts
Cost accounting, Defense contracts, ..., requirements examples
Accountant independence, CPA on committee of ...

Disclosure of amounts under ... and Receivables from sales of Common stock to Officers (executives) and Employees
Disclosure of Management remuneration related to Executive compensation of Officers (executives) & Directors (individually) including Bonuses, ..., Profit sharing plans, Stock options, Warrants (securities), Stock appreciation rights, Pension plans, Liabilities and Related party transactions

DEFERRED COSTS
UF Deferred charges
UF Long-term prepayments
BT Assets
NT Capitalized interest
NT Deferred tax debts (balance sheet)
RT Debt discounts

Savings and loan associations, Fixed assets and Depreciation costs, Leases, Conformity with GAAP (principles), Compliance testing with Statutes & regulations, Safe deposit box operations, ... and Prepaid expenses with Federal Savings & Loan Insurance Corp, and other Assets
Investment companies, proposed amendment to industry audit guide, Money-market funds, Net assets change statements, Supplementary information, Put and call options, Development stage enterprises, Amortization of ..., Valuation of investments

Imputed interest for Interest costs of Long term receivables and Long term debt, including interest rate, ..., Present value, Classification of accounts and Amortization of Debt discounts and Debt premiums examples of Interest method application

Airlines Accounting procedures and Auditing procedures for Aircraft Maintenance costs, Insurance costs, Personnel costs, Fixed assets and Depreciation costs, Leases, Property retirement, Preoperating costs and ...
Oil and gas producing companies, Costs of drilling exploratory wells for Oil and gas reserves, ..., Amortization by Unit of production dep method, Depreciation costs of Fixed assets
accounting for Leases by Lessees including Deferred income, ..., Revenue recognition of Loss recognition on Sale and leaseback transactions
Foreign exchange translation Exchange rates Policy acquisition costs of Stock life insurance companies ... Policy reserves Loss recognition
Research and development costs, Terminology, Cost allocation and Costs included, Current writtenoff method or ... with Amortization, Disclosure requirements

Disciplinary proceedings, Litigation involving Price Waterhouse & Co, National Telephone Company Inc, False information, Misleading information related to Revenue recognition and ..., GAAS noncompliance, insufficient Audit evidence, Inadequate disclosure
Disciplinary proceedings against Arthur Andersen & Co for GAAS noncompliance in relation to Audited financial statements of Mattel Inc and GAAP departures involving Obsolete inventory, Fraud in overstating Sales, ... and Business interruption insurance
Stock issue costs of Public offering as ...

DEFERRED INCOME
UF Deferred revenue
UF Propaid income
UF Unearned revenue
BT Liabilities
NT Unearned interest
NT Unearned premium reserves
RT Revenue recognition

Auditing procedures and Internal accounting control related to Liabilities of certain Nonprofit organizations including tax-deferred Annuities, Interfund transactions, ... and Equity
DEFERRED INCOME (continued)

Savings and loan associations, Mortgage bonds, Long term debt, Accrued liabilities and ... GAAP departures

Airlines Accounting policies related to Revenue recognition including Statistical sampling for ticket Sales, Sales returns, Billings, Receivables, Liabilities, ... and intercompany transactions

Finance companies Accounting policies for ... Interest income & Revenue recognition Sum of digits depreciation method Straight-line method fixed percentage method

Hospitals Liabilities ... Restricted funds Unrestricted funds Changes in fund balances statements Interfund transactions

Fire and casualty companies and Reinsurance enterprises, Accounting policies for Contingencies of catastrophe losses including Accrued liabilities, Loss reserves and ... of insurance premiums

accounting for Leases by Lessors including ... Deferred costs, Revenue recognition or Loss recognition on Sale and leaseback transactions

Accounting policies for Disclosure of government Grants and Government agencies assistance including Matching concept, ... and Receivables

DEFERRED REVENUE

U Deferred income

DEFERRED TAX CREDITS (BALANCE SHEET)

UF Accumulated income tax reductions
BT Liabilities
RT Comprehensive tax allocation
RT Income taxes
RT Intraperiod tax allocation
RT Stock relief

objective of Intraperiod tax allocation of Income taxes, Classification of accounts of ... and Deferred tax debits (balance sheet) under Deferral method

Intraperiod tax allocation of Income taxes, Timing differences between Pretax income and Taxable-income, Classification of accounts in Balance sheets as ... of Deferred tax debits (balance sheet), examples of Amortization of deferred taxes

Intraperiod tax allocation of Income taxes, computation of ... or Deferred tax debits (balance sheet) for Timing differences between Pretax income and Taxable Income, examples

Intraperiod tax allocation of Income taxes, Amortization of ... or Deferred tax debits (balance sheet) for Timing differences including Gross change method and Net change method

Income taxes, recognition of Operating losses Carryforward benefit including Amortization of ... and Deferred tax debits (balance sheet), adjustment of Goodwill from Purchase accounting (acquisitions)

Investment tax credits realized under Deferral method or Flow through method through Carryback or Carryforward including Amortization of ... and Deferred tax debits (balance sheet), examples

Deferred tax debits (balance sheet) and ... not accounted for on discounted basis

Intraperiod tax allocation of Income taxes including ... Deferred tax debits (balance sheet), Intraperiod tax allocation, Permanent book/tax differences, Timing differences and Accounting terminology

Income taxes, tax effects of Operating losses Carryback and Carryforward including Tax rates, ... Purchase accounting (acquisitions) and Quasi reorganization

Presentation of Income taxes in Balance sheets, Classification of accounts of Deferred tax debits (balance sheet) as Current assets or Noncurrent assets, ... as Current liabilities or Noncurrent liabilities

Accounting for tax benefits, Tax deductions for increased Inventory related to United Kingdom Tax regulations concerning Stock relief, Writing off ... for Income taxes

Classification of accounts of ... and Deferred tax debits (balance sheet) as current or noncurrent

Income taxes, examples of Classification of accounts of ... or Deferred tax debits (balance sheet) for Timing differences including Installment receivables, accounting principle changes Depreciation costs, Construction contracts, Foreign subsidiaries & Capital leases

Investment tax credits, Carryback or Carryforward, Accounting for reduction in Income taxes in Intraperiod tax allocation with offset against ... and in Purchase accounting (acquisitions) effect on Goodwill

unused Investment tax credits acquired under Purchase accounting (acquisitions) including Amortization of Goodwill, Negative goodwill, Noncurrent assets and ... percentage limitation under Statutes & regulations on recognition of Investment tax credits including Carryforward period as offsets to ... example of computation

AAG-SLA 061
AUG-AIR 31
AUG-FIN 019
AUG-HOS 24
FAS 05.40/In6
FAS 28.02/L10
IAS 20/9020
AFIT 04/124
AFIT 07/124
AFIT 12/124
AFIT 15/124
AFIT 21/137
APB 10.06/124
APB 11.13/124
APB 11.42/137
APB 11.56/128
FAS 31/142
FAS 37.04/128
FAS 37.16/128
FASI 25.10/132
FASI 25.15/B50
FASI 32.02/132
DEFERRED TAX CREDITS (BALANCE SHEET) (continued)

Disclosure regarding income taxes including Book/tax differences, ... Deferred tax credits (balance sheet), Effective income tax rates, statutory federal income tax rates, domestic and foreign Pretax income, example of computing income tax expense future Cash outlay

DEFERRED TAX DEBITS (BALANCE SHEET)

UF Accumulated income tax prepayments
BT Assets
BT Deferred costs
RT Comprehensive tax allocation
RT Income taxes
RT Interperiod tax allocation

objective of interperiod tax allocation of income taxes, Classification of accounts of Deferred tax credits (balance sheet) and ... under Deferred method

Interperiod tax allocation of deferred income taxes, Timing differences between Pretax income and Taxable income, Classification of accounts in Balance sheets as Deferred tax credits (balance sheet) or ..., examples of Amortization of deferred taxes

Interperiod tax allocation of income taxes, computation of Deferred tax credits (balance sheet) or ... for Timing differences between Pretax income and Taxable income, examples

interperiod tax allocation of income taxes, Amortization of Deferred tax credits (balance sheet) or ... for Timing differences including Gross change method and Net change method

Income taxes, recognition of Operating losses Carryforward benefit including Amortization of Deferred tax credits (balance sheet) and ..., adjustment of Goodwill from Purchase accounting (acquisitions)
investment tax credits realized under Deferral method or Flow through method through Carryback or Carryforward including Amortization of Deferred tax credits (balance sheet) and ..., examples
... and Deferred tax credits (balance sheet) not accounted for on discounted basis

Interperiod tax allocation of income taxes including Deferred tax credits (balance sheet), ... Intraperiod tax allocation, Permanent book/tax differences.

Timing differences and Accounting terminology

Presentation of Income taxes in Balance sheets, Classification of accounts of ... as Current assets or Noncurrent assets, Deferred tax credits (balance sheet) as Current liabilities or Noncurrent liabilities

Classification of accounts of Deferred tax credits (balance sheet) and ... as current or noncurrent

Income taxes, examples of Classification of accounts of Deferred tax credits (balance sheet) or ... for Timing differences including installment receivables, accounting principle changes Depreciation costs, Construction contracts, Foreign subsidiaries & Capital leases

Disclosure regarding income taxes including Book/tax differences, Deferred tax credits (balance sheet), ... Effective income tax rates, statutory federal income tax rates, domestic and foreign Pretax income, example of computing income tax expense future Cash outlay

DEFINDED BENEFIT PLANS

UF Fixed benefit plans
BT Compensation plans
BT Fringe benefit plans
BT Pension plans

... Financial statements on Accrual basis accounting, presentation of net Assets available for plan benefits including investments at Fair market value, Contracts with Insurance companies, Common trust funds, Receivables from Employer contributions and Commitments, Accrued liabilities

... Financial statements, presentation of Net assets change statements, Present value of accumulated plan benefits, Interest rate, Actuarial assumptions, Vested benefits, Benefits paid and Disclosure requirements

Auditing procedures for Employer contributions received and related Receivables of Fringe benefit plans applicable to ..., Defined contribution plans and Health and welfare benefit plans

Auditing procedures for Employees data and plan obligations applied to ..., Defined contribution plans and Health and welfare benefit plans including using Actuaries work and illustrative letters

Accountants reports on Financial statements of Fringe benefit plans including ..., Defined contribution plans, Health and welfare benefit plans, Supplementary information, Pension Reform Act of 1974, US Department of Labor, Other independent accountants

... excerpt from FASB Statement No.35 Accounting and Reporting by Defined Benefit Pension Plans

Illustrative Financial statements of ... including Net assets change statements and Financial statement notes

SEC-FRR 204
AFIT 04/124
AFIT 07/124
AFIT 12/124
AFIT 15/124
AFIT 21/137
AFIT 30/132
APB 10.06/124
APB 11.13/124
APB 11.56/128
FAS 37.04/128
FAS 37.16/128
SECFRR 204
AAG-EBP 009
AAG-EBP 012
AAG-EBP 055
AAG-EBP 060
AAG-EBP 083
AAG-EBP 117
AAG-EBP 137

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DEFINED BENEFIT PLANS (continued)

Pension costs, Auditing procedures and role of Actuaries including Pension plans, Defined benefit plans, ... Contracts with Life insurance companies & Confirmation

ACPP 37

Pension costs and Pension plans, Actuarial cost methods for ... and Defined contribution plans including Actuarial gains & losses, Insured pension plans, Funded pension plans, Overfunded pension plans, Unfunded pension plans, Pension funds and Pension plan funding

APB 06.07/P15

Accounting consistency effect on Accountants reports for Accounting principle changes for ... and changes in Disclosure requirements

AUJ/12-80/9420

Accounting policies for ... including Disclosure in Financial statements of net Assets available for benefits, Employer contributions Receivables, plan investments, operating assets, actuarial Present value of accumulated Pension plans benefits and changes in Actuarial assumptions ...

FAS 35.001/Pe5

... examples of Pension plans Financial statements and Financial statement notes

FAS 35.281/Pe5

Disclosure for ... including actuarial Present value of Vested benefits and nonvested benefits, net Assets of Pension plans, assumed Return on investment and Actuarial valuation date

FAS 36.07/P15

Pension plans, Accounting policies for ... and Defined contribution plans including Disclosure in Financial statements of employers

IAS 19/9019

Governmental accounting for ... Financial statements including Disclosure of actuarial Present value of credited projected benefits, Valuation of Investments and Pension liabilities, Supplementary Information on Pension funds, Actuarial cost methods and Financial summaries

NCGA 06 01

Governmental accounting for ... Financial statements including Financial statement notes, Multiemployer pension plans, Employer contributions, Amortization and Deferral method for Gains or losses from exchanges of fixed-income Securities, Illustrations and Terminology

NCGA 06 08

DEFINED CONTRIBUTION PLANS

UF Fixed cost plans
UF Money purchase plans
BT Compensation plans
BT Fringe benefit plans
BT Pension plans

... Financial statements on Accrual basis accounting in accordance with GAAP (principles), reporting requirements under Pension Reform Act of 1974, net Assets available for plan benefits including Investments at Fair market value, Receivables from Employer contributions and Commitments

AAG-EBP 016

... Net assets change statements, Benefits paid and Disclosure

AAG-EBP 020

Auditing procedures for Employer contributions received and related Receivables of Fringe benefit plans applicable to Defined benefit plans, ... and Health and welfare benefit plans

AAG-EBP 055

Auditing procedures for Employees data and plan obligations applied to Defined benefit plans, ... and Health and welfare benefit plans including using Actuaries work and illustrative letters

AAG-EBP 060

Accountants reports on Financial statements of Fringe benefit plans including Defined benefit plans, ... Health and welfare benefit plans, Supplementary information, Pension Reform Act of 1974. US Department of Labor, Other independent accountants

AAG-EBP 083

Pension costs, ... and Multiemployer pension plans

ACPP 33

Pension costs, Auditing procedures and role of Actuaries including Pension plans, Defined benefit plans, Contracts with Life insurance companies & Confirmation

ACPP 37

Pension costs and Pension plans, Actuarial cost methods for Defined benefit plans and ... including Actuarial gains & losses, Insured pension plans, Funded pension plans, Overfunded pension plans, Unfunded pension plans, Pension funds and Pension plan funding

APB 06.07/P15

Pension plans, Accounting policies for Defined benefit plans and ... including Disclosure in Financial statements of employers

IAS 19/9019

Gains recognized on terminations of Overfunded pension plans replaced by ... and presented as Extraordinary items in Income statements

SEC-SAB52 051

DEFINITIONS
U Terminology

DEFLATION (ECONOMICS)
RT Inflation (economics)
RT Price level changes
RT Purchasing power

Price level changes and Current cost accounting, Restatement for Inventory and Fixed assets, Disclosure as Supplementary information of total increase or decrease net of inflation (economics) or ...

FAS 33.055/C27
DEMAND DEPOSITS

DEMAND DEPOSITS
UF Checking accounts
BT Assets
BT Cash
BT Liabilities

Banks internal accounting control and internal control evaluation over Cash, Time deposits, ... Time Loans receivable, Securities owned, Related party transactions and Data processing operations
Banks Accounting policies, Internal accounting control and Auditing procedures for ... and Time deposits

DEMAND LOANS RECEIVABLE
BT Assets
BT Loans receivable
BT Receivables

Banks Classification of accounts of Loans receivable including Time loans receivable, ... Lines of credit, Revolving credit agreements, Mortgage loans receivable, credit card Installment receivables, Leveraged leases and Direct financing leases

DENIAL OF OPINION
U Disclaimers of opinion

DEPARTMENT OF LABOR OF THE US
U US Department of Labor

DEPARTURES FROM APB & FASB
U GAAP departures

DEPARTURES FROM GAAP
U GAAP departures

DEPARTURES FROM GAAS
U GAAS noncompliance

DEPLETABLE ASSETS
UF Wasting assets
BT Assets
BT Fixed assets
RT Extractive industries
RT Mineral properties

Oil and gas producing companies, Fixed assets, ... Mineral properties, Amortization by Unit of production dep method, Accounting estimate changes

DEPLETION ALLOWANCES
U Accumulated depletion

DEPLETION COSTS
BT Costs
RT Accounting policies
RT Accumulated depletion
RT Amortization
RT Depreciation costs
RT Unit of production dep method

Oil and gas producing companies, Intangible drilling & development costs, Costs of drilling development wells, Production costs including Depreciation costs, ... Amortization and Property taxes
Price level changes, Disclosure requirements for Supplementary information including income from Continuing operations on Historical cost and Constant dollar accounting basis using Consumer price index, Restatement required for Inventory, Fixed assets, Cost of sales, Depreciation costs, ... Amortization

Price level changes, Disclosure requirements for Supplementary information including income from continuing operations based on Current cost accounting, Restatement required for Inventory, Fixed assets, Cost of sales, Depreciation costs, ... and amortization
Oil and gas producing companies Disclosure as Supplementary information including Historical cost, Constant dollar accounting, Mineral resource assets, Current cost accounting, lower Recoverable amount, Depreciation costs, ... and Amortization
exclusion of Depreciation costs, ... and Amortization of Fixed assets from Cost of sales in Income statements

FAS 19.026/Oi5
FAS 19.021/Oi5
FAS 33.028/C27
FAS 33.051/C27
FAS 69.035/Oi5
SEC-SAB40 11B
DEPLETION COSTS (continued)

Interperiod tax allocation for intangible drilling & development costs and other
Costs of Oil and gas producing companies for Timing differences and
Permanent book/tax differences including excess of statutory ...

DEPOSIT METHOD
BT Accounting policies
BT Revenue recognition
RT Cash basis accounting

Insurance companies Revenue recognition from Insurance premiums including
Cost recovery method, ... and Title insurance

Revenue recognition on Real estate sales by ..., Installment revenue recognition
method, Cost recovery method or Reduced-profit method according to
nature and extent of sellers continuing involvement including Sales
Contracts Contract breaching Loans receivable Return on investment Sale
and leaseback

... of Revenue recognition on Real estate sales

DEPOSITS AS SECURITY
U Security deposits

DEPOSITS IN TRANSIT (CASH)
U Cash in transit

DEPRECIATION ALLOWANCES
U Accumulated depreciation

DEPRECIATION COSTS
UF Provision for depreciation
BT Costs
RT Accelerated depreciation methods
RT Accounting policies
RT Accumulated depreciation
RT Declining balance method
RT Depletion costs
RT Depreciation rate
RT Fixed assets
RT Obsolescence
RT Residual value
RT Straight-line method
RT Tax Basis
RT Unit of production dep method

Savings and loan associations, Fixed assets and ..., Leases, Conformity with
GAAP (principles), Compliance testing with Statutes & regulations, safe
deposit box operations, Deferred costs and Prepaid expenses with Federal
Savings & Loan Insurance Corp., and other Assets

Program costs (nonprofit org), Cost centers for General and administrative
expenses, Management Costs and Fund raising costs, Cost allocation,
Grants and Interfund transactions, ... for Fixed assets, Glossaries and
illustrative Financial statements for Nonprofit organizations

Disclosure of Depreciation methods including ..., Accumulated depreciation,
Classification of accounts of Fixed assets by nature or function

Disclosure of Accounting principle changes in Income statements including
Restatement of Prior years, illustration of a change in ..., Amortization

Depreciation methods, ..., Fixed assets Useful life and Residual value

Accounting terminology, ... of Fixed assets, Maintenance costs, Obsolescence
Cost allocation, Amortization

Airlines Accounting procedures and Auditing procedures for Aircraft Maintenance
costs, Insurance costs, Personnel costs, Fixed assets and ..., Leases, 
Property retirement, Preoperating costs and Deferred costs

Hospitals accounting & reporting GAAP (principles) Fixed assets ... Third party
reimbursement Revenue donated services & supplies Charitable

Governmental accounting Fixed assets ... Long term debt Financial statements

Voluntary health & welfare organizations Fixed assets Plant funds ...

Cost accounting Defense contracts ... Fixed assets Depreciation methods
Oil and gas producing companies, Costs of Mineral properties, Exploration costs
including Geological & Geophysical costs, ..., Dry hole costs and drilling
exploratory wells for Oil and gas reserves

Oil and gas producing companies, Intangible drilling & development costs, Costs
of drilling development wells, Production costs including ..., Depreciation costs,
Amortization and Property taxes
DEPRECIATION COSTS (continued)

Oil and gas producing companies, Costs of drilling exploratory wells for Oil and gas reserves, Deferred costs, Amortization by Unit of production dep method, ... of Fixed assets
Price level changes, Disclosure requirements for Supplementary information including income from Continuing operations on Historical cost and Constant dollar accounting basis using Consumer price index, Restatement required for Inventory, Fixed assets, Cost of sales, ..., Depreciation costs Amortization
Price level changes, Disclosure requirements for Supplementary information including income from continuing operations based on Current cost accounting, Restatement required for Inventory, Fixed assets, Cost of sales, ..., Depreciation costs and amortization
Price level changes, ... and Recoverable amount of Assets measured by net realizable value or net Present value of future Cash flow, applicability of Statement to Regulated industries
Income taxes, examples of Classification of accounts of Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet) for Timing differences including Instalment receivables, accounting principle changes
... Construction contracts, Foreign subsidiaries & Capital leases
Cable television companies, Revenue recognition and Accounting policies for Costs during prematurity period, ..., Amortization, Capitalized interest, Franchise operations and Franchise agreements, Terminology
Oil and gas producing companies Disclosure as Supplementary information including Historical cost, Constant dollar accounting, Mineral resource assets, Current cost accounting, lower Recoverable amount, ..., Depreciation costs and Amortization
Applicability of indefinite reversal criteria to Timing differences and Railroads, Amortization & ... for gradings and tunnel bores
... Depreciation methods, Useful life, Depreciation rate
Disclosure of effects of Price level changes as Supplementary information or in primary Financial statements under general Purchasing power or Current cost accounting approach including Fixed assets, ..., Monetary items, Inventory and Cost of sales
Governmental accounting for Fixed assets and Long term debt, Fund accounting procedures and account groups, Valuation based on Cost principle and ... offsetting Gains or losses from disposition of Equipment against ... or Accumulated depreciation
exclusion of ..., Depreciation costs and Amortization of Fixed assets from Cost of sales in Income statements

DEPRECIATION METHODS
- BT Accounting policies
- NT Accelerated depreciation methods
- NT Declining balance method
- NT Straight-line method
- NT Sum of digits depreciation method
- NT Unit of production dep method
- RT Amortization

... Depreciation costs Fixed assets Useful life Timing differences
Disclosure of ... including Depreciation costs, Accumulated depreciation, Classification of accounts of Fixed assets by nature or function
... Depreciation costs, Fixed assets Useful life and Residual value
... Declining balance method Sum of digits depreciation method
Cost accounting Defense contracts Depreciation costs Fixed assets ...
Depreciation costs, ..., Useful life, Depreciation rate

APB 01.04/D40
APB 12.05/D40
ARB 43 09C/D40
ARB 44R.02/D40
CASB 409
IAS 04/9004

DEPRECIATION RATE
- RT Depreciation costs
- RT Useful life

Oil and gas producing companies, Abandoned property, Abandoned lease costs, Residual value affect Amortization and ..., Joint costs of oil and gas under Unit of production dep method
Depreciation costs, Depreciation methods, Useful life, ...

FAS 19.037/Oi5
IAS 04/9004

DEPRECIATION RESERVE
- U Accumulated depreciation

DESTRUCTION OF RECORDS
- U Records retention

DEVELOPMENT AND RESEARCH COSTS
- U Research and development costs

DEVELOPMENT STAGE ENTERPRISES
- UF Companies in the development stage
- UF Exploratory stage companies
DEVELOPMENT STAGE ENTERPRISES (continued)

UF Promotional stage companies
NT Initial rental operations
RT New SEC registrants
RT Organization costs
RT Preoperating costs

Investment companies, proposed amendment to industry audit guide, costs, Material changes statements, Supplemental information, Put and call options, ..., Amortization of Deferred costs, Valuation of Investments

... Financial statements in accordance with GAAP (principles), Disclosure requirements including Shareholders equity changes statements

... Consolidated financial statements and Costs

Appraisal excess in Balance sheets of ... disallowed in connection with

Registration statement in SEC filings

... Financial statements in Registration statements and SEC filings

... Supplementary information required in Registration statements and SEC filings

DILUTION OF EARNINGS PER SHARE
U Fully diluted earnings per share

DIMINISHING BALANCE METHOD
U Declining balance method

DIRECT FINANCING LEASES
BT Contracts
BT Leases
RT Capital leases
RT Lessors
RT Operating leases
RT Sales-type leases

Banks, Classification of accounts of Loans receivable including Time loans receivable, Demand loans receivable, Lines of credit, Revolving credit agreements, Mortgage loans receivable, credit card instalment receivables, Leveraged leases and ...

Banks, internal accounting control and Auditing procedures for Loans receivable with Security interests, Mortgage loans receivable, credit card loans, ..., Leveraged leases and Participation loan agreements

accounting for Income taxes by Banks based on items reported in Income statements including intraperiod tax allocation, Interperiod tax allocation of Timing differences, ..., net Operating losses, Carryback, Carryforward and Disclosure

Accounting policies for Leases by Lessee and Lessors, classification criteria for Capital leases, Operating leases, Sales-type leases, ..., Leveraged leases including classification of extension, Renewal options and lease involving Real estate and Revenue recognition

classification of extension or Renewal options of Leases as Sales-type leases or ...

Leases, Lessors Sales-type leases including Present value, Residual value, extension or Renewal options, ..., Operating leases, third party transactions and Disclosure

Leases, Lessors ... or Operating leases in Sale and leaseback transactions classification of extension or Renewal options of Leases as Sales-type leases or ...

upward adjustment for guaranteed portion of Residual value of Sales-type leases, ... and Leveraged leases prohibited

DIRECT LABOR COSTS
BT Costs

Cost accounting Defense contracts Standard cost accounting ... Direct material costs examples

Cost accounting, Defense contracts, Cost allocation to Cost centers of ..., Direct material costs, Indirect labor costs, Indirect material costs and other Overhead costs, criteria for application, Terminology and examples

DIRECT MATERIAL COSTS
BT Costs

Cost accounting Defense contracts Standard cost accounting Direct labor costs examples

Cost accounting, Defense contracts, Cost allocation to Cost centers of Direct labor costs, ..., indirect labor costs, Indirect material costs and other Overhead costs, criteria for application, Terminology and examples

Cost accounting, Defense contracts, Accounting consistency in estimate of Scrap, ... Application of percentage factors
DIRECT WRITEOFF METHOD

U Current writeoff method

DIRECTORS (INDIVIDUALLY)
RT Boards of directors
RT Directors qualifying shares
RT Officers (executives)

Accountant independence ... of Nonprofit organizations
Accountant independence, Retired employees, Partners as ...
Accountant independence, CPA as ... of Profit sharing plans and Pension plans
Incompatible occupations ... of Consumer Credit Company
problems of CPA as ... of Banks include Client relations, Privileged communication, Confidential relationships, Accountant independence and Conflicts of interest
SEC33 and SEC34 integrated Disclosure system including Form 10-K, Annual reports to shareholders, signature of ... and Officers (executives) of Publicly traded companies in SEC filings.
Banks and Bank holding companies Disclosure of Loans receivable from nonofficer ...
interpretation relating to Accountant independence involving Independent accountants serving as former ..., Officers (executives) or Employees of audit clients
Disclosure in SEC filings of Litigation, Claims, Bankruptcy and Receivership including involved ..., and Officers (executives). Administrative proceedings related to Ecological damages
Disclosure required in SEC filings, ..., Officers (executives) and significant Employees including names, ages, terms of office, Farlyy relationships, business experience, involvement in Litigation and Bankruptcy
Disclosure of Management remuneration related to Executive compensation of Officers (executives) & ..., including Bonuses, Deferred compensation plans, Profit sharing plans, Stock options, Warrants (securities), Stock appreciation rights, Pension plans, Liabilities and Related party transactions
Disclosure of Related party transactions including Management, ..., Family relationships and Promoters of securities
Disclosure in Prospectuses of SEC position on indemnification relating to ..., Officers (executives) and controlling persons against Liabilities arising under SEC33
Disclosure of Indemnity agreements to insure controlling persons, ... or Officers (executives) against Liabilities

DIRECTORS QUALIFYING SHARES
BT Shares outstanding
RT Directors (individually)

Business combinations accounted for by Poolings of interests including definition of Wholly owned subsidiaries, ..., and Ninety percent rule

DISAGREEMENT (AUDITOR-CLIENT)
U Significant auditor disagreement

DISASTER LOSSES
U Casualty losses

DISCIPLINARY PROCEEDINGS
RT SEC

..., Price Waterhouse & Co McKesson & Robbins Inc Independent accountant appointment Audit committees Accountants reports Addresssee Shareholder meetings reports to Shareholders
... Accountant independence Kenneth N Logan
..., C Cecil Bryant, Accountant independence, Auditing procedures omitted. Misleading information, lack of Technical training and proficiency
... Audit scope Auditing procedures for Security broker-dealers Independent accountants
..., Williams & Kingsolver, Auditing procedures omitted, GAAS noncompliance in audit of Security broker-dealers
... Audit scope Auditing procedures Inventory observation of Work in process on Initial examination Barrow Wade Guthrie & Co independent accountants
... Audit scope Auditing procedures Inventory observation of Work in process on Initial examination Barrow Wade Guthrie & Co independent accountants
... Accountant independence Promoters of securities Auditing procedures Nonmonetary transactions with Shareholders Valuation at Par value of Common stock Independent accountants
... Thomascoor inc Häskins & Sells Nonmonetary transactions with Shareholders Valuation at Par value of Common stock Two Class common stock Donated stock Shares issued for promoting costs Independent accountants

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... Audit scope Auditing procedures Security broker-dealers Independent accountants SEC-AAER AS077
... Finance companies Factoring companies Audit scope Investment impairment allowances Loan loss allowances Seaboard Commercial Corporation Touch Niven Bailey Smart Independent accountants SEC-AAER AS078
... Accountant independence Promoters of securities Bolit & Shapiro SEC-AAER AS082
... Audit scope Myron Swartz Eastern Investment & Development Co Cornucopia Gold Mines SEC-AAER AS087
... Audit scope Other independent accountants Levison and Company Cornucopia Gold Mines Eastern Investment & Development Co SEC-AAER AS088
... Audit scope Morton I Myers Eastern Investment & Development Co Cornucopia Gold Mines SEC-AAER AS091
... Nathan Wechsler SEC-AAER AS092
... Auditing procedures Security broker-dealers Harmon R Stone Keller Brothers Securities Co inc Independent accountants SEC-AAER AS094
... Roberts & Morrow Miami Window Corporation SEC-AAER AS097
... Morton I Myers SEC-AAER AS099
... John C Hurdman SEC-AAER AS101
... Homier E Kerlin, Olsen Company Inc, H L Green Company Inc, Audit scope, Auditing procedures, inventory, Accounts payable, Fixed assets, GAAS noncompliance SEC-AAER AS104
... Nicolas J Raftery, Accountant independence, GAAS noncompliance, Auditing procedures omitted SEC-AAER AS105
... Edwin Aronowitz GAAS noncompliance SEC-AAER AS106
... Audit scope Auditing procedures Security broker-dealers Accountant independence Meyer Weiner SEC-AAER AS110
... Martin Sanchez SEC-AAER AS127
... Barry L Kessier SEC-AAER AS129
... Robert Trivison SEC-AAER AS131
... Ralph Duckworth SEC-AAER AS139
... Robert Lynn Burroughs Independent accountants Internal control evaluation Security broker-dealers SEC-AAER AS143
... Lavenholz Krekstein Horwath & Horwath Independent accountants Quality control review Misleading information Accountant independence SEC-AAER AS144
... Touche Ross & Co, GAAS noncompliance, lack of Audit evidence, False information and Misleading information in Audited financial statements of US Financial Inc SEC-AAER AS153
... Touche Ross & Co, GAAS noncompliance, lack of Audit evidence, False information and Misleading information in Audited financial statements of Giant Stores Inc SEC-AAER AS153A
... Arthur Anderson & Co Whittaker Corporation GAAS noncompliance inventory observation SEC-AAER AS157
... Adolph F Speak World Acceptance Corporation False information SEC-AAER AS158
... Louis Goss & Co GAAS noncompliance Security broker-dealers SEC-AAER AS160
... Jerry A McFarland False information Misleading information SEC-AAER AS161
... Westheimer Fine Berger & Co, Realty Equities Corporation GAAS noncompliance Arms length transactions SEC-AAER AS167
... Benjamin Botwinick & Co, Allegheny Beverage Corp Revenue recognition SEC-AAER AS168
... Tubber T Okuda False information Misleading information SEC-AAER AS170
... Peat Marwick Mitchell & Co National Student Marketing Corp Talley Industries Inc. Pann Central Company Republic National Life Insurance Company Stirling Homex Corp GAAS noncompliance Initial examination Revenue recognition SEC-AAER AS173
... Peat Marwick Mitchell & Co., amendment of SEC-ASR 173 SEC-AAER AS173A
... Harris Kerr Forster & Co Stirling Homex Corp GAAS noncompliance Revenue recognition SEC-AAER AS174
... Hertz Heron and Company Drew National Corporation GAAS noncompliance SEC-AAER AS176
... Thomas R Mathews Harmony Loan Company Fraud Write-up work amended order SEC-AAER AS179
... Charles H Southerland Sports International Inc. False information Misleading information SEC-AAER AS182
... Robert Lings Kalvecy Inc, False information Misleading information SEC-AAER AS185
... Bill D Steele Homex Corporation, Public offering SEC-AAER AS186
... Rudolph Palitz & Co, Harvey B Spiegel, Capital Corporation of America, GAAP departures, Misleading information SEC-AAER AS187
... Archie S Barnhill, Tex-A-Chief inc, GAAS noncompliance SEC-AAER AS191
... Wolfsen Wilner Ratoff Equity Funding Corporation of America, Seidman & Seidman, Omni-Rx Health Systems, StCom, Cenco Incorporated, Fraud, Accountant independence, GAAS noncompliance, False information, Misleading information SEC-AAER AS192
... Seidman & Seidman amendment of ASR 196 SEC-AAER AS196
... Polaris Mining Company, Leigh A Verley, Misleading information, False information SEC-AAER AS198
... George E Weaver, Sports International Inc First National Holding Corporation, Misleading information, False information SEC-AAER AS199
... Richard Sommer Accountant independence SEC-AAER AS200
... Paul D Klinger, Misleading information, False information SEC-AAER AS201
... Phillip Shelby Merkatz, Tex-A-Chef Inc, Misleading information False information
... E Veon Scott, Assured Funds, Inc, Challenge Homes, Inc, Accountant independence, False information, Misleading information
... Robert N Campbell initial decision of administrative law judge made final
... Joseph Scansaroli, National Student Marketing Corp, SEC-ASR 173, False information, Misleading information in Proxy statements
... Bernard C Zipper, Fraud, S J Salmon & Co., San Juan Diary Inc, Misleading information
... D Leidesdorf & Co, Tidal Marine International Corporation, Fraud, Kenneth Larsen, Joseph Grendel
... Reich Weiner & Co, Generics Corporation of America, False information, Misleading information, overstatement of inventories
... Eugene Testa and W A Stebbins, Photon inc, Misleading information, False information, GAAS noncompliance
... Maurice Rosen, Airways Enterprises Inc, GAAS noncompliance, Accountant independence, Auditing procedures omitted
... Marvin F Rosenbaum, Airways Enterprises Inc, failure to disclose material facts in Proxy statements and SEC filings, GAAS noncompliance, Accountant independence
... Philip J Wolfson, SaCom, Misleading information False information in SEC filings, Accountant independence
... John W Hosford, Commonwealth Corp, Fraud in preparation of Audited financial statements
... Wilbert S Fox, Commonwealth Corp, Fraud in preparation of Audited financial statements
... Grant C Aadnesen, Jeroboam Wines Ltd
... Ernest C Neuman, Standard Life Corporation, False information, Misleading information
... Thomas Legers, Petrolfunds Inc, False information, Misleading information
... Allen L Lindenber, Computab Inc, violation of Securities Statutes & regulations, False information, Misleading information
... Laventhal & Horwath, Cosmopolitan investors Funding Co, Western Properties Limited Partnership, Co-Build Companies Inc, False information, Misleading information, Related party transactions, Audit evidence and Due professional care
... Luke J LaLande, John F Swart Jr, William A Owens, Client relations, Investments causing lack of Accountant independence, Vortex Corporation
... Bruce Flamm, Richford Industries Inc, False information and Misleading information, Inventory overstated
... Harvey Fain, Richford Industries Inc, False information and Misleading information, Inventory falsified
... Stephen Knepler, Richford Industries Inc, False information, Misleading information, overstatement of Inventory, Fraud
... Norman A Weiner, Aberdeen Securities Co, Inc, Security broker-dealers, False information filed on Form X-17A-5, GAAS noncompliance
... Litigation involving Price Waterhouse & Co, National Telephone Company Inc, False information, Misleading information related to Revenue recognition and Deferred costs, GAAS noncompliance, insufficient Audit evidence, inadequate disclosure
... Litigation involving Price Waterhouse & Co, Continental Mortgage Investors, False information, Misleading information, inadequate Security interests for Loans receivable, GAAS noncompliance
... Paul N Conner, Continental Mortgage Investors and Continental Advisors, Loan loss allowances understated, GAAP departures, Misleading information, False information
... Thomas R Mathews reinstatement to practice before SEC, reference to SEC-ASR 179A
... Haskins & Sells, Eugene Cobaugh, Timothy Fitzgerald and Billy R Thomas relating to Audited financial statements of FISCO inc, Falstaff Brewing Corporation, Oceanography Manicure Industries Inc and Ampco Securities Inc
... Haskins & Sells, Audited financial statements of Oceanography Manicure Industries Inc, Inadequate disclosure of Intercompany transactions, Management Contracts and Subsequent events
... Haskins & Sells, Audited financial statements of FISCO Inc, Policy reserves and Claims understated, GAAP departures and GAAS noncompliance
... Haskins & Sells, Audited financial statements of Falstaff Brewing Corporation, Inadequate disclosure of Security interests, Restricted cash balances and Loan agreements, Misleading information, GAAS noncompliance
... Haskins & Sells, Audited financial statements of Ampco Securities Inc, Security broker-dealers, omission of Financial position change statements and GAAS noncompliance
... Clifford E Roop, Audited financial statements of Continental Dynamics Ltd, GAAS noncompliance, GAAP departures, False information and Misleading information
... Stephen A Yordon, Audited financial statements of Dimensional Entertainment Corporation, Accountant independence lacking, GAAP departures
... Ernst & Ernst, Clarence T Isensee and John F Maurer, Audited financial statements of Western Equities Inc or Westec, involving GAAP departures, GAAS noncompliance, Misleading information, False information and lack of Accountant independence

... against Julian F Martin dismissed

... against Donald R Ford in relation to Audited financial statements of Cal-Am Corporation, Misleading information and False information in GAAP departures and GAAS noncompliance, lack of Accountant independence

... Gerald J Flannelly of SCA Services Inc, False information and Misleading information in Representation letters and in Financial statements

... Bruce Flannin reinstatement to practice before SEC, reference to SEC-AER AS230

... Gerald Greenspan disqualified from SEC practice for SEC34 violations

... against Phillip Steven Lieberman in reference to Audited financial statements of Sanders Career Schools Inc for GAAS noncompliance and GAAP departures

... against S D Ledesdort & Co related to Quality control terminated

... resignation of Lawrence J Stern for violations of SEC33 and SEC34

... against James M Lynch dismissed

... Martin E Davis, ISG Financial Corporation, poor Internal accounting control, violation of SEC33 and SEC34, False information, Misleading information, GAAP departures, Inadequate disclosure in SEC filings

... Litigation involving Martineau and Bushman in relation to Audited financial statements of Network One Inc, GAAS noncompliance and GAAP departures including Inadequate disclosure

... against Darrel L Nielsen disqualified from SEC practice for Fraud violation under SEC33 and SEC34, dissent to order by Commissioners

... against Saul Glazer in relation to Misleading information included in Audited financial statements of SNG & Oil Energy Company for GAAS noncompliance and GAAP departures in SEC filings

... against Norlin G Boyum in relation to Audited financial statements of Shaughnessy & Co Inc, Security broker-dealers, for Security dealer net capital violations and GAAS noncompliance and GAAP departures

... against Lester Witte & Co and John P Shea in reference to Audited financial statements of Lippincott Co for False information and Misleading information, GAAP departures and GAAS noncompliance in SEC filings

... against Kenneth Leventhal & Company and Joseph F King related to Audited financial statements of Emersons Ltd for Fraud involving GAAP departures, GAAS noncompliance, insufficient audit evidence and Auditors working papers

... against Arthur Andersen & Co for GAAS noncompliance in relation to Audited financial statements of Mattel Inc and GAAP departures involving Obsolete inventory, Fraud in overstating Sales, Deferred costs and Business interruption insurance

... against Arthur Andersen & Co for GAAS noncompliance in relation to Audited financial statements of Geon Industries Inc and GAAP departures involving errors in intercompany profit and inventory costing methods

... against Louis Pokat, P.A. P.C. and Louis Pokat for GAAS noncompliance and GAAP departures in relation to Audited financial statements of Hermetite Corp. including False information, Misleading information and lack of Accountant independence

... against Francis Merton Wright in connection with Audited financial statements of General Finance Corporation for GAAS noncompliance, inadequate Confirmation and lacking Accountant independence

... against Clarion Corporation in connection with Financial statements included in Form 10-Q for GAAP departures relating to Valuation of Marketable securities investments by Lower of cost or market principle

... against Joseph S. Arundel for GAAS noncompliance and GAAP departures in connection with Audited financial statements of Olympic Gas & Oil, Inc. involving inadequate disclosure and Audit evidence of Sales or Cost of sales

... reinstatement granted after ... against Norman A Weiner, CPA in 1970

... against Smith, Verett & Parker and Victor L. Verett in relation to Audited financial statements of International Royalty & Oil Company and Black Giant Oil Company for GAAP departures involving False information Misleading information & Inadequate disclosure of Related party transactions

... against Caris Walker & Associates and John A. Fulena, Jr. in relation to Audited financial statements of Golden Triangle Royalty & Oil, Inc. for GAAP departures involving Misleading information False information and Inadequate disclosure of Related party transactions

... against Fox & Company for GAAP departures and GAAS noncompliance involving False information and Misleading information

DISCLAIMERS OF OPINION

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DISCLAIMERS OF OPINION (continued)

RT Accountant independence
RT Association with financial statements
RT Audit scope limitations
RT Contingencies
RT Disclosure
RT Unaudited financial statements

Fire and casualty companies GAAP departures in Regulated industries, Qualified
opinions Adverse opinions Supplementary information, ... issued July 1974
Medicare Reimbursable costs statements Unqualified opinions Qualified opinions
... Adverse opinions example
Medicare Audit scope limitations ... example
Internal control reports in connection with Grants from Government agencies,
Accountants reports on Internal accounting control in conjunction with audit,
Negative assurance and ... on Audit scope limitations
CPA lacking Accountant independence in Association with financial statements
required to issue ... on Unaudited financial statements
CPA as Treasurers of private club ...
Comparative financial statements, Accountants reports with ... issued by
continuing independent accountants or Predecessor independent
accountants for prior period Financial statements, Effective date
Audit scope limitations inventory observation Alternative auditing procedures
Qualified opinions ... Three paragraph opinions example on Balance sheets
only
Audit scope limitations on long term Investments examples Qualified opinions ...
Other independent accountants Audit administration techniques review of
Accountant independence reputation Audit programs Auditors working
papers Auditing procedures Qualified opinions ... Informative disclosure
Audited financial statements client imposed Audit scope limitations Qualified opinions ...
Unqualified opinions Audited financial statements Contingencies Qualified opinions
Audited financial statements ...
Audit engagement to Compilation of financial statements or Review of financial
statements ...
... due to insufficient Audit evidence, example of Three paragraph opinions
independent accountants Association with financial statements ...
... on Unaudited financial statements of Publicly traded companies including Financial
statements on comprehensive basis of accounting other than GAAP
... principles, examples
... of independent accountants lacking Accountant independence, example of
Accountants reports ...
... on Unaudited financial statements with GAAP departures including Inadequate
disclosure
Accountants reports and Auditing procedures related to Supplementary
information in documents submitted by Auditors outside the basic Financial
statements including Financial summaries, reporting on Misleading
information with examples of Unqualified opinions, Qualified opinions or ...
... on Supplementary information required by Financial Accounting Standards
Board with example
form of internal control reports and examples of Unqualified opinions, Qualified opinions
related to weaknesses in Internal accounting control, ...
... related to Audit scope limitations, reference to reports of Other independent
accountants and Subsequent discovery of facts
Internal control reports based on Internal control evaluation as part of Auditing
procedures under GAAS (standards) as Management reports or for use of
Government agencies, examples of ... and Disclosure of weaknesses in
Internal accounting control

DISCLOSURE
UF Financial statement disclosure
UF Footnote disclosure
UF Presentation (disclosure)
BT Auditing standards
BT GAAS (standards)
BT Reporting standards
RT Accounting policies
RT Adverse opinions
RT Alternative auditing procedures
RT Disclaimers of opinion
RT Emphasis of a matter
RT Fairness of presentation
RT False information
RT Financial statements
RT GAAP (principles)
RT GAAP departures
RT Inadequate disclosure
RT Informative disclosure

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Accounting policies and ... for Investments by Contractors in Joint ventures (unincorporated) or Corporate joint ventures including Consolidated financial statements, Equity method of accounting, Cost method of carrying investments and Loss recognition

... in Financial statements of Contractors of Accounting policies, Accounting estimate changes, Backlogs on Contracts and Receivables

Defined benefit plans Financial statements, presentation of Net assets change statements, Present value of accumulated plan benefits, interest rate, Amortization of assets, Vested benefits, Benefits paid and ... requirements

Defined contribution plans Net assets change statements, Benefits paid and ... Health and welfare benefit plans Net assets change statements, Benefits paid and ... Revenue recognition for Sales of Receivables with recourse, delayed recognition method preferred to immediate recognition method. Accounting policies, ... in Financial statements of Contingencies and Dealers reserves, examples

Forecasting presentation and ... in format of Financial statements based on GAAP (principles) including assumptions, Terminology and examples

Hospitals, accounting for Marketable securities investments by Lower of cost or market price, Investment impairment allowances, Realized gains & losses, Unrealized gains & losses, and nonoperating Revenue from Investments, ... requirements, amendment of AUG-HOS

Advance refunding of Tax exempt securities, Gains and Loss recognition as Early extinguishment of debt, Investments of Cash proceeds, and ... in Financial statements of Government agencies and others

Real estate companies including Corporate joint ventures and Partnerships, Accounting policies related to Investments in Real estate, application of Equity method of accounting, Cost method of carrying investments, ... of Costs, Investment impairment allowances and capital contributions

Financial statements of Nonprofit organizations, including Balance sheets, Statements of activity, Changes in fund balances statements, Financial statement notes and Financial position change statements, Classification of accounting policies, Including Comparative financial statements

Regulated investment companies (IRC), Income taxes on Interest income and exempt-interest Dividends to Shareholders of Municipal bonds funds, Cost allocation and ... requirements

amendment of AUG-SLG on Governmental accounting by issuance of NCGA Statement 1 for basic general purpose Combined financial statements, Conformity with GAAP (principles), Accountants reports with examples on Financial statements issued for Funds (entities), Accounting changes and ...

Construction contracts and Production type contracts, Accounting policies and ... for Contracts under Percentage of completion method and Completed contract method including Revenue recognition and Pricing, Estimated cost to complete, Claims, Loss recognition, Gross profits and Accounting changes

Hospitals and Hospital related organizations Consolidated financial statements, Combined financial statements or ... in Financial statement notes

Personal financial statements, Liabilities presented at Present value including noncancellable Commitments, income taxes payable, estimated Income taxes, Tax basis and financial statement

... of Undistributed earnings of affiliates subject to Income taxes retroactive ... as Supplementary Information of Business combinations accounted for as Poolings of interests

... of Pension plans in Financial statements

general ... for Investment tax credits

accounting for Investment tax credits including Flow through method and ... in Financial statements

Treasury stock, allocation of Gains or losses to Capital in excess of par value and Retained earnings including ...

Pension costs, accounting for Income taxes and Interperiod tax allocation including Accounting changes, example of ... and Terminology

Accounting changes for Pension costs and ...

Prior period adjustments in Comparative financial statements including ..., Restatement and Financial summaries

Preferred stock, ... of Liquidation preferences in Shareholders equity section and Redeemable preferred stock through Sinking funds operations in Financial statements or Financial statement notes

... of Income taxes in Income statements including estimated tax Liabilities, tax effects of Timing differences between Pretax income and Taxable income, Operating losses, Carryforward, Net-of-tax method, Rights of offset of Securities against tax payable
... of Depreciation methods including Depreciation costs, Accumulated
depreciation. Classification of accounts of Fixed assets by nature or
function

... of change in Shareholders equity and Shares outstanding
Earnings per share, ... related to Capital structure including Voting rights, other
and privileges of Shares outstanding, basis of computation of Primary
earnings per share and Fully diluted earnings per share including
identification of Common stock equivalents

Preferred stock, ... in Financial statements or Financial statement notes of
Dividend arrearages
Earnings per share computation involving Claims of Senior securities including
Dividend arrearages and ...

Dividends per share based on equivalent of Shares outstanding at time of Stock
dividends, Stock splits or Reverse stock splits including ... requirements
following Poolings of interests accounting

Earnings per share, example of ... in Financial statement notes for a simple
Capital structure and a complex capital structure including Cash yield tests
and Weighed average number of shares of Common stock and Common
stock equivalents, also Fully diluted earnings per share computation

Accounting policies applicable to Poolings of interests method including reporting
combined Operating income and Operating losses, Intercompany
transactions, Business Combination costs, Divestiture, Recording date,
Consummation date, ... and Restatement of Prior years

Investors Equity method of accounting for Common stock of Unconsolidated
subsidiaries, Joint ventures (unincorporated), Corporate joint ventures and
other Investees including Loss reserves, Investment impairment allowances and ...

Financial statements, formal and content of Financial position change statements, ...
requirements including Working capital, Cash flow and Extraordinary
items

... of Capital stock transactions in Financial position change statements
Error correction vs Accounting estimate changes including ... in Financial
statements

... of Accounting principle changes in income statements including Restatement
of Prior years, illustration of a change in Depreciation costs, Amortization
reporting Accounting estimate changes including ...

Accounting principle changes and Reporting entity changes including
Restatement of all Prior years Financial statements presented and ...
requirements

Materiality of Accounting changes including Earnings trend, ... and Financial
summaries

Accounting policies in accordance with GAAP (principles) adopted in preparing
Financial statements, ... requirements for Accounting policy statements and
Alternative accounting principles

Income taxes for Undistributed earnings of affiliates including Timing differences,
Tax free liquidations, Indemnities reversal criteria, Changes of interest and ...
Income taxes for Investments in Corporate joint ventures and ...

General reserves for Bad debt expenses of Savings and loan associations
including Income taxes, Permanent book/tax differences. Taxable income,
Pretax income and ...

Income taxes for Savings and loan associations including Bad debt expenses,
Permanent book/tax differences and

Interim financial statements Accounting changes and ... of Supplementary
information

Dividends in kind considered Nonmonetary transactions with Shareholders,
recognition of Realized gains & losses, ... required of issuer of a
dividend-in-kind in Financial statements

Nonmonetary transactions, ... requirements

presentation of Discontinued operations in Income statements including
Divestiture, Measurement date, Loss recognition, Realized gains & losses,
Prior period adjustments, ... Earnings per share and Accounting
terminology, Income from continuing operations

GAAP (principles) classified as Broad operating principles of ... under Fairness of
presentation of Financial statements including Balance sheets, Income
statements, Financial position change statements, Accounting periods,
Consolidated financial statements and Equity method of accounting

... in Balance sheets of Receivables separately from Officers (executives),
Employees or Subsidiaries

presentation of Comparative financial statements for two or more periods
including Reporting comparability and ...

Inventory costing methods including Cost principle, Lower of cost or market
principle and stating Inventory above cost, Revenue recognition and ...
requirements, Loss recognition on Purchase commitments

Quasi reorganization or Reorganization, readjustments charged against Retained
earnings and then Capital in excess of par value including Retained
earnings dating and ... requirements
Government contracts, accounting applicable to Defense contracts involved with
Contract termination including Effective date of termination, Revenue
recognition, Classification of accounts of Claims by Contractors and
subcontractors, ... disposal credits and no-cost settlements
Foreign subsidiaries excluded from consolidation including ... of Multinational
operations in Consolidated financial statements, Principles of consolidation,
Financial company financial statements and Domestic subsidiaries
Multinational operations and Foreign subsidiaries, recognition of earnings and ...
in Financial statements of U S enterprises
Multinational operations and Foreign subsidiaries, recognition of earnings and ...
in Financial statements of U S enterprises
Multinational operations and Foreign subsidiaries, recognition of earnings and ...
in Financial statements of U S enterprises
Stock options and Employee stock purchase plans including Personnel costs
measurement, Recording date and ... in Financial statements
accounting for Construction contracts under Percentage of completion method...
and Completed contract method including Revenue recognition, Estimated
cost to complete. Loss recognition, Commitments & ...
DISCLOSURE (continued)

Development stage enterprises Financial statements in accordance with GAAP (principles), ... requirements including Shareholders equity changes statements
Foreign exchange translation Forward exchange contracts Hedging Average free exchange rates Exchange rates ... Restatement
Leases, Lessors Capital leases including Present value, Amortization, extension or Renewal options, Operating leases, ...
Leases, Lessors Sales-type leases including Present value, Residual value, extension or Renewal options, Direct financing leases, Operating leases, third party transactions and ...
Leases, examples of ... by Lessees and Lessors in Financial statements or Financial statement notes
Leveraged leases, examples of accounting and ... requirements including Cash flow analysis, Residual value estimate and Financial statement notes
Lines of business reporting on Revenue, Income operating, Operating losses, Identifiable Assets and ...
Lines of business reporting on Multinational operations and export Sales Revenue including determination and selection of geographic areas, ..., Operating income, Operating losses and identifiable Assets
Lines of business reporting requirements not applicable to Nonprofit organizations, ... of economic dependency
Lines of business reporting on information about major Customers including Government agencies, ... of Sales when amount is ten percent or more of total Revenue
Price level changes, ... requirements for Supplementary information applicable to Publicly traded companies Annual reports to shareholders
Price level changes, ... requirements for Supplementary information including Income from Continuing operations on Historical cost and Constant dollar accounting basis using Consumer price index, Restatement required for Inventory, Fixed assets, Cost of sales, Depreciation costs, Depletion costs Amortization
Price level changes, ... requirements for Supplementary information including Purchasing power Gains or losses on net Money items on Balance sheets measured by Constant dollar accounting, general description of Nonmonetary items
Price level changes, ... requirements for Supplementary information including Income from continuing operations based on Current cost accounting, Restatement required for Inventory, Fixed assets, Cost of sales, Depreciation costs, Depletion costs and amortization
Price level changes and Current cost accounting, Restatement for inventory and fixed assets, ... as Supplementary information of total increase or decrease net of Inflation (economics) or Deflation (economics)
Price level changes, ... of Supplementary information on Income statements and Financial summaries
Capitalized interest and Interest during construction as part of Historical cost of acquiring qualifying Assets, Cost allocation for Interest costs, Interest rate and capitalization period applicable and ... requirements
Accounting policies for Defined benefit plans including ... in Financial statements of net Assets available for benefits, Employer contributions Receivables, plan Investments, operating assets, actuarial Present value of accumulated Pension plans benefits and changes in Actuarial assumptions
... for Defined benefit plans including actuarial Present value of Vested benefits and nonvested benefits, net Assets of Pension plans, assumed Return on investment and Actuarial valuation date
... as Supplementary information for Current cost accounting for Mineral resource assets of Oil and gas producing companies and Extractive industries including Prices
... requirements for Current cost accounting for Mineral resource assets of Oil and gas producing companies and Extractive industries as Supplementary information including Prices
Price level changes, ... as Supplementary information using Current cost accounting, Constant dollar accounting or lower Recoverable amount for growing Timber and Timberlands
... requirements as Supplementary information for growing Timber and Timberlands using Current cost accounting or Constant dollar accounting and related Costs

FAS 07.04/De4
FAS 08.022/F59
FAS 13.010/L10
FAS 13.017/L10
FAS 13.122/L10
FAS 13.123/L10
FAS 14.022/S20
FAS 14.031/S20
FAS 14.105/S20
FAS 15.12/D22
FAS 15.27/D22
FAS 16.13/A35
FAS 16.13/173
FAS 21.08/S20
FAS 30.06/S20
FAS 33.023/C27
FAS 33.029/C27
FAS 33.047/C27
FAS 33.051/C27
FAS 33.055/C27
FAS 33.070/C27
FAS 34/167
FAS 35.001/Pe5
FAS 36.07/P15
FAS 39.02/C27
FAS 39.13/Mi6
FAS 40.04/C27
FAS 40.06/Fo6
Price level changes ... as Supplementary information using Current cost accounting, Constant dollar accounting or lower Recoverable amount for income producing Real estate
Revenue recognition for Franchise fee revenue under Franchise agreements including Repossessions, Business combinations, ... of Franchise operations and Terminology.
Price level changes ... as Supplementary information using Current cost accounting, Constant dollar accounting or lower Recoverable amount for Motion picture films
... of Long term debt and Purchase commitments associated with supplier Financing covenants including Take-or-pay contracts and throughout Contracts, also requirements for Sinking funds and Stock redemptions, examples and Terminology.
Foreign exchange translation and Translated financial statements, Foreign exchange gains or Foreign exchange losses from changes in Exchange rates including Forward exchange contracts, Hedging Foreign currency Commitments, Interperiod tax allocation, Average free exchange rates and ...
... of Price level changes not required of investment companies
... of Related party transactions in Financial statements including nature of Management control relationships,
Insurance companies ... including liabilities for Claims Loss adjustment expenses & Loss reserves, Policy acquisition costs Present value Reinsurance Policyholder dividends Shareholders equity Statutory accounting principles and Policyholders surplus of Life insurance companies
... of Stock life insurance companies or Parent companies including Accounting policies for Policyholders surplus, Income taxes payable and Retained earnings
Accounting policies for Broadcasting industry including Licenses (assets)
Contracts, Amortization of capitalized Costs, Broadcast rights, Nonmonetary transactions, network Affiliates and ... of Commitments
Mortgage banks Revenue recognition on servicing Fees, loan and Commitment fees, Origination costs including Interest method, Straight-line method, Classification of accounts and ... requirements
criteria for Revenue recognition on Retail land sales by Full accrual method, Percentage of completion method or instalment revenue recognition method including in Financial statements
accounting for Research and development costs under Service contracts including Liabilities and ... requirements
Oil and gas producing companies ... as Supplementary information of proved Oil and gas reserves quantities, certain capitalized Costs, Fixed assets acquisition, Exploration costs, Intangible drilling & development costs, Operating income and Cash flow
Oil and gas producing companies of Publicly traded companies ... as Supplementary information of proved Oil and gas reserves quantities, certain capitalized Costs, Fixed assets acquisition, Exploration costs, Intangible drilling & development costs, Operating income Cash flow Minority interests
Oil and gas producing companies ... as Supplementary information of certain capitalized Costs including Equity method of accounting and Oil and gas reserves
Oil and gas producing companies ... as Supplementary information on Current cost accounting including Mineral resource assets and related Costs
Oil and gas producing companies ... as Supplementary information including Historical cost, Constant dollar accounting, Mineral resource assets, Current cost accounting, lower Recoverable amount, Depreciation costs, Depletion costs and Amortization
Price level changes ... as Supplementary information using Current cost accounting for Foreign exchange translation with operation measured in functional currencies other than U.S dollar including basis of Inflation (economics), Terminology and Illustrations
Public utility holding companies and Regulated industries general purpose Financial statements, accounting for effects of regulation related to Prices, Pricing and Rate bases including Costs, Sales returns, income taxes, Capitalized interest, Interest during construction, Intercompany profit and ...
Pension costs of Pension plans subject to Pension Reform Act of 1974 including Pension plan funding, unfunded Vested benefits, Unfunded insured vested benefits and...
 Marketable securities investments in Consolidated financial statements including...
... of significant net Realized gains & losses, Unrealized gains & losses, Fiscal year differences and Financial statement date
Investors Income taxes benefits from Divestiture of investments in Subsidiaries including Book/tax differences
Accounting terminology and ... of Accounting policies for Interest rate futures contracts, Forward exchange contracts and standby Contracts
... of Sales or Purchases of tax benefits through tax Leases including Alternative accounting principles, Timing differences, Unusual items, Infrequently occurring items and Contingencies

DISCLOSURE (continued)

FAS 41.04/C27
FAS 45.05/Fr3
FAS 46.07/C27
FAS 47/C32
FAS 52.015/F60
FAS 54.02/In8
FAS 57.01/R36
FAS 60.60/In6
FAS 60.60/I42
FAS 63.01/Br5
FAS 65.20/Mo4
FAS 66.044/Re1
FAS 68.02/R55
FAS 69.006/Oi5
FAS 69.007/C51
FAS 69.020/I73
FAS 69.035/C27
FAS 69.035/Oi5
FAS 70/C27
FAS 71/Re6
FAS 80/Pr15
FAS 13.05/In9
FAS 14.02/I40
FAS 81-01/Re6
FAS 82-01/I28
DISCLOSURE (continued)

Personal financial statements, Accountants reports on Audited financial
statements presented at Estimated value basis on Current cost accounting, Auditing procedures for Assets & Liabilities, estimated Income taxes, Tax basis, Investments in Closely held corporations and ... requirements
... and selection of Accounting policies, Form-vs-substance, Materiality, fundamental accounting assumptions, Accounting consistency, Going concern assumption, Accrual basis accounting ... in Financial statements, Comparative financial statements, Balance sheets, Income statements

Financial position change statements included as integral part of Financial statements, ... required for Funds provided from operations, Unusual items, other sources and uses. Consolidated financial statements. Investments under Equity method of accounting. Purchase accounting (acquisitions) & Divestiture

Financial position change statements, integral part of Financial statements, ... of Net income, Cash flow, Unusual items

... in Income statements of Unusual items and Prior period adjustments, Net income under All inclusive concept or Current operating concept. Accounting principle changes and Accounting estimate changes

Research and development costs, Terminology, Cost allocation and Costs included, Current writeoff method or Deferred costs with Amortization, ... requirements

Contingencies involving Loss recognition, Revenue recognition of Contingent assets, adjustment of Assets and Liabilities for Subsequent events after Date of Balance sheets, Dividends payable and ... requirements

Construction contracts, ... of Construction in progress, Accounting changes. Advance billing and Progress billings

Accounting for Income taxes in Financial statements including Accounting terminology and explanations of differences between Pretax income and Taxable income in Tax returns. Timing differences and Permanent book/tax differences, ... requirements

... of Current assets and Current liabilities in Financial statements, Classification of accounts based on one year period or Operating cycles, Identification of Working capital

Lines of business reporting by Publicly traded companies including ... of Revenue from Customers, Intercompany transactions and Pricing. Operating income and Assets employed by segments

... of effects of Price level changes as Supplementary information or in primary Financial statements under general Purchasing power or Current cost accounting approach including Fixed assets, Depreciation costs, Monetary items, Inventory and Cost of sales

Accounting policies for Fixed assets including Historical cost, Recoverable amount, Nonmonetary transactions, Property retirement, Abandoned property and ...

Accounting policies for Leases by Lessors and Lessor including Terminology, Capital leases, Operating leases, Safe and seamless transactions and ... requirements

criteria for Revenue recognition from Sales, Service contracts or use by others of enterprise resources yielding Interest income, Royalty income or Dividends including Contingencies and ...

Pension plans, Accounting policies for Defined benefit plans and Defined contribution plans including ... in Financial statements of employers

Accounting policies for ... of government Grants and Government agencies assistance including Matching concept, Deferred income and Receivables effects of Price level changes in Exchange rates on Foreign exchange translation including Multinational operations Translated financial statements. Foreign exchange gains, Foreign exchange losses, Forward exchange contracts and ...

Governmental accounting for Leases including Capital leases, Accounting consistency, Form-vs-substance, Related party transactions, ... and Restatement

Governmental accounting for Defined benefit plans Financial statements including ... of actuarial Present value of credited projected benefits, Valuation of Investments and Pension liabilities, Supplementary information on Pension funds, Actuarial cost methods and Financial summaries

Governmental accounting, ... of segment information for Enterprise funds in Financial statements, example

Compilation of financial statements of Nonpublic enterprises Unaudited financial statements, Technical training and proficiency, examples of Accountants reports, ... of GAAP departures and Accountant independence

Review of financial statements of Nonpublic enterprises Unaudited financial statements, Technical training and proficiency, inquiries and analytical procedures, examples of Accountants reports, ... of GAAP departures and Accountant independence

GUD-PFS 12
IAS 01/9001
IAS 05/9005
IAS 07/9007
IAS 07/9007
IAS 08/9008
IAS 09/9009
IAS 10/9010
IAS 11/9011
IAS 12/9012
IAS 13/9013
IAS 14/9014
IAS 15/9015
IAS 16/9016
IAS 17/9017
IAS 18/9018
IAS 19/9019
IAS 20/9020
IAS 21/9021
NCGA 05
NCGA 06 01
NCGAI 02
SAR 01/100.09
SAR 01/100.23
Compilation of financial statements and Review of financial statements of 
Nonpublic enterprises Undated financial statements, examples of 
Accountants reports, ... of GAAP departures. Subsequent discovery of facts, 
Supplementary information and change in independent accountant 
appointment 
Comparative financial statements of Nonpublic enterprises, example of 
Accountants reports on Compilation of financial statements omitting 
Subsidiaries or all ... required by GAAP (principles) 
Modification of Accountants reports on Compilation of financial statements when 
Management has elected to omit substantially all ... 
reference to Accountants reports on Review of financial statements while 
reporting on Compilation of financial statements with omission of ... included 
in certain prescribed forms 
Accountants reports on Compilation of financial statements omitting substantially 
al ... in current period in Comparative financial statements with Prior years 
Audited financial statements or Review of financial statements or 
completion with disclosure 
Accountants reports for Review of financial statements when ... in Financial 
statements omitted 
Investments long term Auditing procedures Valuation & ... Security interests 
Accounting changes not affecting Accounting consistency Circumstance changes 
changes with future effects Materiality 
Opinion date for Subsequent events description Double-dated opinions ... 
Subsequent events reissuance of Accountants reports Opinion date ... 
Accounting consistency Poolings of interests ... Qualified opinions for non 
Restatement Single year financial statements GAAP departures 
Accounting consistency Accounting principle changes in Single year financial 
statements ... 
Subsequent events description examples ... Adjusting entries Pro forma financial 
statements reissuance Financial statements 
Audited financial statements ... in Unqualified opinions 
Related party transactions Form-vs-substance Auditing procedures Audit 
evidence ... 
Internal control reports based on Internal control evaluation as part of Auditing 
procedures under GAAS (standards) as Management reports or for use of 
Government agencies, examples of Disclaimers of opinion and ... of 
weaknesses in internal accounting control 
... Oil and gas reserves of Oil and gas producing companies as 
Supplementary information required by Financial Accounting Standards 
Board and by SEC under Reserve recognition account in SEC filings, 
estimate by Specialists in Petroleum industry, Auditing procedures and 
Accountants reports example 
Independent accountants considerations regarding Going concern assumption 
including contrary information about Solvency or Management problems 
and mitigating factors, need for ... and effects on Accountants reports 
Oil and gas producing companies, ... of Mineral reserves as Supplementary 
information including Auditing procedures such as inquiry of Management 
... of variations in presentation of Financial position change statements and 
Restatement of Prior years presented not affecting Accountants reports 
regarding Accounting consistency 
SEC33 and SEC34 integrated ... system including Form 10-K, Annual reports to 
shareholders, signature of Directors (individually) and Officers (executives) 
of Publicly traded companies in SEC filings 
general revision of SEC33 for uniform GSA in Financial statements included in 
Registration statements in SEC filings 
... requirements for SEC filings relating to periods covered in Financial 
statements 
... requirements for SEC filings by private Foreign corporations under SEC33 and 
SEC34 including Form F- 1, Form F- 2, Form F- 3, age of Financial 
statements and Foreign currency 
SEC SAS issued by SEC staff to interpret accounting practices related to ... 
requirements of SEC33 and SEC34 
... of Compensating balances and information about Short term debt and unused 
Lines of credit under Article 5 of SEC3SX including Interest rate, Cash in 
transit and Commercial paper 
... regarding Income taxes including Book/tax differences, Deferred tax credits 
(balance sheet), Deferred tax debits (balance sheet), Effective income tax 
rates, statutory federal Income tax rates, domestic and foreign Pretax 
income, example of computing income tax expense future Cash outlay 
... Misleading information from LIFO liquidations using Dollar value LIFO Inventory 
costing methods, non-LIFO ... as Supplementary information with LIFO (fast 
in first out) method 
... related to Defense contracts and Construction contracts under SECSX 
including Receivables, Cost of sales, Retainages, Claims, Inventory and 
example 
... for Marketable securities investments and other Securities including 
clarification for Government agencies under Rule 12-02 of SECSX 
... in Financial statement notes required under Article 4 of SECSX 
SAR 01/100.39 
SAR 02/200.29 
SARI05-82/9100 
SARI05-82/9300 
SARI11-80/9200 
SARI12-79/9100 
SAS 01/332.01 
SAS 01/420.17 
SAS 01/530.03 
SAS 01/530.06 
SAS 01/546.12 
SAS 01/546.17 
SAS 01/560.01 
SAS 02/509.27 
SAS 06/335 
SAS 30/642.47 
SAS 33/555 
SAS 34/340 
SAS 40/556 
SAS 43/1010.04 
SEC-FRR 102.01 
SEC-FRR 102.02 
SEC-FRR 102.03 
SEC-FRR 102.04 
SEC-FRR 103 
SEC-FRR 203 
SEC-FRR 204 
SEC-FRR 205 
SEC-FRR 206 
SEC-FRR 207 
SEC-FRR 208
DISCLOSURE (continued)

amendment of ... requirements for Fixed assets. Accumulated depreciation, 
Accumulated amortization and Accumulated depletion in SEC schedules 
presentation in Balance sheets or ... in Financial statement notes of Redeemable 
and to highlight future Cash obligations including Terminology, 
exemption. Debt to equity ratio and Materiality tests 
... of Related party transactions material to Financial statements 
... in Parent company financial statements, Financial statements of Fifty percent 
... owned corporations or Corporations accounted for by Equity method of 
including Unconsolidated subsidiaries, Significant subsidiaries, certain 
Consolidated subsidiaries & Subsidiaries under SECSX in SEC filings 
... of unusual charges and credits to Income statements including Write-downs of 
assets, Extraordinary items and Loss recognition 
interim reporting on Form 10-Q including ... for Interim financial statements, 
Consolidations, Fairness of presentation, Management’s discussion and 
analysis, Incorporation by reference, GAAP (principles) and Form 8-K 
Interim financial statements in Registration statements including age of Financial 
statements, Filing date, Effective date of filing, Form and content of ... under 
SEC33 and SEC34 
... in Interim financial statements for SEC filings and Annual reports to 
shareholders under SECSK including Unusual items, Infrequently occurring 
items and adjustments material to each quarter presented 
voluntary reports on Form 8-K and ... obligations of Publicly traded companies 
Banks and Bank holding companies ... of Loans receivable from nonofficer 
Directors (individuals) 
Banks and Bank holding companies ... of Multinationa operations 
Banks and Bank holding companies ... of Fair market value of Investments 
Securities on Balance sheets 
Banks and Bank holding companies ... of Certificates of deposit (securities) and 
Time deposits 
Investment companies consolidated presentation in Financial statements and ... of 
Lines of business reporting 
Investment companies ... of Investments including Realized gains & losses and 
Unrealized gains & losses in Financial statement notes 
Accounting, Valuation and ... of investment Securities of registered Investment 
companies including Market price quotations, Fair market value, Audit 
evidence investments in Subsidiaries 
Valuation and ... of Restricted securities of Open end investment companies and 
Closed end investment companies including determination of Fair market 
value by Boards of directors and Prospectuses of Investment companies 
Limited partnerships Audited financial statements presented in Conformity with 
GAAP (principles) including ... of Tax basis financial data 
Oil and gas producing companies, ... requirements of Supplementary information 
in SEC filings including undiscounted future net Revenue, discounted 
Present value of Oil and gas reserves and Limited partnerships 
Management’s discussion and analysis related to Financial management including 
Summary of operations, Liquidity, Cash flow, Working capital, Unusual 
items, Infrequently occurring items, Contingencies, ... of Price level changes 
and Inflation (economics) 
accounting standards for Foreign exchange translation in SFAS 52 improving ... 
related to Multinational operations and Foreign currency translation effects 
including Exchange rates and 
role of Accountant independence in Auditing process by independent accountants 
including background information, ... of Change in auditors and Significant 
auditor disagreement on Form 8-K and Independent accountant 
appointment by Audit committees of Publicly traded companies 
requirements relating to Accountant independence including ... of Related party 
transactions and Client relations 
purpose of ... about Independent accountants including Accountant independence 
and Client relations 
... about Change in auditors on Form 8-K including Accountants reports and 
responsibilities 
... of Independent accountants Client relations in Proxy statements including 
Significant auditor disagreement on Form 8-K and Principal independent 
accountants attendance at Shareholder meetings 
... in Proxy statements and reports on Form 8-K of Change in auditor approved 
by either Audit committees or Boards of directors 
... about Significant auditor disagreement required in SEC filings that contain 
Audited financial statements 
... about relation of Independent accountants nonaudit services to Accountant 
independence in Proxy statements including percentage relationship of Fees for nonaudit services to Auditors fees, review of Management’s advisory 
services by Audit committees and Rescission of ASR 250 and 264 
... required on Form S-8 including signatures and Accountants consents 
... in SEC filings of Stock dividends issued by Japanese Foreign corporations 
in Shareholders equity section of Balance sheets of Redeemable preferred 
stock at Fair market value at date of issue 
... of subordinated Long term debt in Shareholders equity section of Balance 
sheets

SEC-FRR 209
SEC-FRR 211
SEC-FRR 212
SEC-FRR 213
SEC-FRR 216
SEC-FRR 301
SEC-FRR 302
SEC-FRR 303
SEC-FRR 305
SEC-FRR 401.02
SEC-FRR 401.03
SEC-FRR 401.04
SEC-FRR 401.05
SEC-FRR 403.01
SEC-FRR 403.03
SEC-FRR 403.04
SEC-FRR 403.05
SEC-FRR 404.02
SEC-FRR 405
SEC-FRR 501
SEC-FRR 501.06
SEC-FRR 601
SEC-FRR 602.01
SEC-FRR 603.01
SEC-FRR 603.02
SEC-FRR 603.03
SEC-FRR 603.04
SEC-FRR 603.05
SEC-FRR 604
SEC-FRR 606
SEC-SAB 40 01D2
SEC-SAB 40 03C
SEC-SAB 40 04A

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... of amounts under Deferred compensation plans and Receivables from sales of
Common stock to Officers (executives) and Employees
... in Registration statements of corporate General partners Balance sheets of
Loans receivable or other Receivables from Affiliates as Stock subscriptions
receivable to reduce Shareholders equity
Materiality of changes in Fair market value of Marketable securities investments
and... requirements
amendment to SEC34 related to ... of Compensating balances, Restricted cash
balances and Short term debt
amendments to SEC34 related to ... of income taxes, reconciliation of Effective
income tax rates with statutory Tax rates including Investees and Foreign
corporations
... of Revenue in Income statements of Retail stores to include leased or licensed
departments
... of interest income from finance charges on Credit sales (US) of Retail stores
Public utilities financing through construction intermediaries, ... of Construction in
progress, Financing costs and Capitalized interest
Public utilities with Nuclear power plants, ... in Financial statement notes of
statements
Public utilities jointly-owned with Joint operating agreements, ... in Financial
statement notes of Fixed assets, Construction in progress and Joint costs
Public utilities with long-term Contracts for Purchases of electric power, ... in
Financial statement notes of Costs of power, Liabilities and Interest costs
... of Marine transportation subsidies in Income statements of shipping companies
... of Tax exempt income of Corporations in foreign jurisdictions
... of change in Net income from LIFO liquidations
early adoption of ASR no.302 related to ... requirements for Parent company
financial statements and other Subsidiaries financial statements by Parent
companies
SEC filings of Parent company financial statements, Financial statement notes
and ... for computation of restricted net Assets of Unconsolidated
subsidiaries and Consolidated subsidiaries, amount of Equity, application of
tests for Parent companies
SEC filings of Parent company financial statements, ... in Financial
statement notes of consolidated Retained earnings representing Undistributed earnings
of affiliates
... in Pro forma financial statements of change in Personnel costs following
Business combinations accounted for by Poolings of interests involving
Closely held corporations and substantial change in owner-managers
Executive compensation under new Employment contracts
amending ... requirements for reporting interim financial statements
Oil and gas producing companies, estimates of proved Oil and gas reserves,
future net Revenue, Pricing, ... of Income taxes and unproved properties,
Form 10-K of Limited partnerships and Canadian registrants
Bank holding companies ... of Loans receivable from foreign countries with
liquidity problems
Bank holding companies, additional ... of Loans receivable from foreign countries
with Liquidity problems
Bank holding companies, ... requirements for Financial statements in SEC filings
involving formation of one-bank holding companies including Form 10-K and
Form 14-F
application of SEC34 to SEC filings for non-financial statement portions of
SEC33 registration statements, SEC34 registration statements, Proxy
statements, ... of Management Forecasting and Securities ratings
... of general development of business including Bankruptcy, Business
combinations, SEC33 registration statements on Form S- 1, SEC34
registration statements on Form 10, Supplementary information on
Research and development costs, Fixed assets and Employees
... of financial information about Lines of business reporting on Revenue from
Sales to unaffiliated Customers, Intercompany transactions, Operating
income, Operating losses and Identifiable Assets in Conformity with GAAP
(principles) including Restatement of Prior years and Comparative financial
statements
... of Business planning including Revenue, Working capital, Customers, Contract
termination, Research and development costs and Employees
... of financial information about Multinational operations and export Sales
including Revenue, Operating income, Operating losses, Customers,
Intercompany transactions in Conformity with GAAP (principles) and
Restatement of Prior years, Illustrative presentation of segment information
... requirements for description of Fixed assets and Mineral properties in
Extractive industries including Supplementary information on Oil and gas
reserves estimated by independent Specialists
... in SEC filings of Litigation, Claims, Bankruptcy and Receivership including
involved Directors (individually) and Officers (executives), Administrative
proceedings related to Ecological damages

SEC-SAB40 04E
SEC-SAB40 04G
SEC-SAB40 06A
SEC-SAB40 06H
SEC-SAB40 06I
SEC-SAB40 08A
SEC-SAB40 08B
SEC-SAB40 10A
SEC-SAB40 10B
SEC-SAB40 10C
SEC-SAB40 10D
SEC-SAB40 11A
SEC-SAB40 11C
SEC-SAB40 11F
SEC-SAB43 06K1
SEC-SAB44 06K2
SEC-SAB44 06K3
SEC-SAB45 02C
SEC-SAB46 06G
SEC-SAB47 12A
SEC-SAB49 11H
SEC-SAB49A 11H
SEC-SAB50 01F
SEC-SCK229.10
SEC-SCK229.10a
SEC-SCK229.10b
SEC-SCK229.10c
SEC-SCK229.10d
SEC-SCK229.102
SEC-SCK229.103
... requirements for Market price quotations presented on Form S-1 and Form 10. Dividends and number of Shareholders of Common stock Foreign corporations

... of description of registrants Securities including Security exchanges (places) Capital stock, Senior securities, Long term debt, Warrants (securities), and Foreign corporations

... of Financial summaries including Earnings trend and Foreign corporations

... of Supplementary information including interim financial statements and effects of Price level changes

... of Supplementary information on Significant auditor disagreement and Change in auditors

... required in SEC filings, Directors (individually), Officers (executives) and significant Employees including names, ages, terms of office, Family relationships, business experience, involvement in Litigation and Bankruptcy

... of Management remuneration related to Executive compensation of Officers (executives) & Directors (individually) including Bonuses, Deferred compensation plans, Profit sharing plans, Stock options, Warrants (securities), Stock appreciation rights, Pension plans, Liabilities and Related party transactions

... of Equity of certain beneficial owners and Management with reference to SEC34, Rule 13d-3, changes in control and information for SEC33 registration statements

... of Related party transactions including Management, Directors (individually), Family relationships and Promoters of securities

... requirements for forepart of Registration statements and outside front cover page of Prospectuses including name of registrant, title and amount of Securities and Date of prospectus

... on inside front and outside back cover pages of Prospectuses including reporting requirements under SEC34 prior to SEC filings of Registration statements, Security exchanges (places) and incorporation by reference

... of summary of Prospectuses, risk factors and Fixed charge ratio computation

... of purposes for Use of proceeds from Securities to be in Public offering and determination of Exercise price or Conversion rate for Warrants (securities), Rights (securities) and convertible securities

... of determination of Public offering Prices for common Equity, Exercise price and Conversion rate for Warrants (securities), Rights (securities), Convertible debt and Convertible preferred stock

... of dilution of purchasers Equity interest including net tangible Book value and amount of dilution from Public offering Prices

... of selling Shareholders relationship with registrant and amount of Securities to be in Public offering

... of Public offering through Investment bankers including relationship with registrant, nature of obligation, plan of Distribution of Securities, Exchange offers, Fees of underwriters and Security broker-dealers

... of interests of CPA or Specialists named in connection with Registration statements, or Attorneys, investment bankers named in Prospectuses

... in Determinations of SEC position on indemnification relating to Directors (individually), Officers (executives) and controlling persons against Liabilities arising under SEC33

... of Distribution and issuance Costs in connection with Public offering and Sales of Securities

... for Public offering including Rule 415 offering under SEC33, Incorporation by reference any SEC34 document subsequent to Effective date, competitive Bidding, Employees plans on Form S- 8, Equity offering of nonreporting registrants, Registration statements on Form S-14 or Form S-15

... in Registration statements for SEC filings under SEC33 and SEC34 regarding Incorporation by reference, exhibit table including Form S- 1 Form S- 2 Form S- 3 Form S- 6 Form S-11 Form S-14 Form S-15 Form 10 Form 10-B Form 10-O Form 10-K

... of recent Sales of unregistered Securities in Registration statements including Date, investment bankers, consideration and exemption from registration claimed

... of indemnity agreements to insure controlling persons, Directors (individually) or Officers (executives) against Liabilities

... requirements for unaudited interim financial statements in SEC filings

... in SEC filings of other Shareholders equity

... in SEC filings of Retained earnings statements including Net income and Dividends

... requirements in Financial position change statements including changes in Working capital or net funds

income statements requirements for SEC filings of Public utilities and Public utility holding companies including Unaudited financial statements for interim periods and ... related to Lines of business reporting

... in SEC filings of Pro forma financial statements of Significant subsidiaries acquired by Poolings of interests or Purchase accounting (acquisitions) in Business combinations
... requirements in SEC filings for separate Financial statements of Unconsolidated subsidiaries. Fifty percent owned corporations and Investees
... requirements in SEC filings for separate Financial statements of Affiliates or guarantors issuing Guarantees of securities of registrant
... requirements in SEC filings for registrants acquiring Real estate operations
... requirements for Financial statements of Real estate investment trusts in SEC filings
... requirements in SEC filings for Reorganization of registrants
... requirements in SEC filings for Consolidated financial statements and Combined financial statements

Principles of consolidation for Consolidated financial statements of registrants and Majority-owned subsidiaries including Domestic subsidiaries and Foreign subsidiaries, and ... requirements following Poolings of interests

... in SEC filings of Principles of consolidation or combination for Consolidated financial statements or Combined financial statements including Reporting entity changes and changes in Fiscal years

... of differences between Investments included in Consolidated financial statements of Public utility holding companies and Book value of Equity in net Assets of Subsidiaries at Consummation date
... in SEC filings not required for items not meeting Materiality test
... of Financial statements in SEC filings
... of Financial statement notes related to two or more Financial statements
... of Capital stock discounts as deduction in Shareholders equity section
... of Principles of consolidation for Consolidated financial statements and Combined financial statements in Financial statement notes

... of Assets subject to lien and Security interests related to Liabilities in Financial statement notes
... of Contract breaching, Investments in default related to Liabilities in Financial statement notes
... of Liquidation preferences and Retained earnings restrictions for Preferred stock in Financial statement notes
... of Retained earnings restrictions on Dividends, and on Cash flow from Consolidated subsidiaries and Unconsolidated subsidiaries and amount of Undistributed earnings of affiliates under Equity method of accounting
... of significant changes in Long term debt, Mortgage bonds and similar Liabilities in Financial statements

... requirements in Financial statement notes of Condensed financial statements for Significant subsidiaries, Unconsolidated subsidiaries and Investees
... of income tax expense and income taxes payable and tax effects of Timing differences for Foreign taxes and Domestic income taxes
... of Warrants (securities) and Rights (securities) outstanding at Date of related Balance sheets
... in Financial statement notes of Leases and lease Commitments including Regulated industries subject to rate-making process not recording Capital leases
... of Interest costs and Capitalized interest in Financial statement notes
... of Related party transactions involving Intercompany transactions, Intercompany profit or loss and Classification of accounts

Full cost method (petroleum) for Oil and gas producing companies with Cost centers on country-by-country basis, Costs to be capitalized, Amortization on Unit of production dep method, Mineral properties conveyance, Production costs and ... requirements

... requirements for Oil and gas producing companies in SEC filings related to Accounting policies, capitalized Costs, Exploration costs, Production costs, Revenue and Supplementary information on proved Oil and gas reserves based on Reserve recognition accounting

... requirements for Balance sheets of Commercial and industrial companies in SEC filings including Assets, Liabilities including Long term debt, Shareholders equity including Minority interests, Preferred stock and Common stock
... requirements for Income statements of Commercial and industrial companies in SEC filings
... in statements of Equity in SEC filings of registered investment companies
... requirements for Income statements filed by registered Investment companies including Revenue, Costs, Net income, Realized gains & losses and Unrealized gains & losses on Investments

... requirements for Income statements filed by Face amount certificate Investment cos including Revenue, Costs, Net income, Realized gains & losses
... requirements for Net assets change statements filed by registered Investment companies including Net income, change in Shares outstanding and Capital Distributions

... requirements for Financial condition statements of Employee stock purchase plans and Employee savings plans including plan Assets, Liabilities and Equity

DISCLOSURE (continued)

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DISCLOSURE (continued)

... requirements in SEC filings of insurance companies Balance sheets and Financial statement notes to include Assets, Liabilities, Preferred stock, Common stock and other Shareholders equity.

... requirements in SEC filings for insurance companies Income statements to include Revenue from insurance premiums and Investments, Costs including Loss adjustment expenses, Policy acquisition costs, Realized gains & losses, Unrealized gains & losses and discontinued operations.

Bank holding companies and Banks ... requirements in SEC filings.

Bank holding companies and Banks ... requirements on Balance sheets or in Financial statement notes.

Bank holding companies and Banks ... requirements on income statements or in Financial statement notes.

Bank holding companies and Banks ... requirements related to multinational operations.

Bank holding companies and Banks, ... in SEC schedules, description and requirements.

Bank holding companies and Banks, ... requirements on Condensed financial statements including Consolidated subsidiaries.

Bank holding companies and Banks ... requirements in SEC schedules related to Related party transactions and Guarantees of securities.

DISCONTINUED OPERATIONS
RT Abandoned property
RT Extraordinary items
RT Loss reserves
RT Principles of consolidation
RT Reclassification entries

... and Divestiture, illustrative of disposals of a segment of business and a line of business.

Interim financial statements Extraordinary items ... Contingencies presentation of ... in income statements including Divestiture, Measurement date, Loss recognition, Realized gains & losses, Prior period adjustments, Disclosure, Earnings per share and Accounting terminology, income from continuing operations.

Earnings per share presented for Income from continuing operations and per share data for ... and Realized gains & losses from Divestiture in Income statements.

original Lessees. Loss recognition on Subleases related to ... or Divestiture.

Disclosure requirements in SEC filings for insurance companies Income statements to include Revenue from insurance premiums and Investments, Costs including Loss adjustment expenses, Policy acquisition costs, Realized gains & losses, Unrealized gains & losses and...

DISCOUNT OF DEBT
U Debt discounts

DISCOUNT ON CAPITAL STOCK
U Capital stock discounts

DISCOUNT RATE
U interest rate

DISCOUNTING FUTURE CASH PAYMENTS
U Present value

DISCREDITABLE ACTS
RT AICPA Code of Professional Ethics

... retention of client records, Auditors working papers.

Employment discrimination considered ...

failure of CPA to follow Statutory audit requirements, Statutes & regulations and audit guides issued by Government agencies in Auditing government units considered.

... Referrals to Family relationships.

Nonproprietary partner ... Partnerships.

... 

DISPLACEMENT OF AUDITORS
U Change in auditors

DISPOSAL DATE
U Consummation date

DISPOSALS (DIVESTITURES)
U Divestiture
DISSENTING SHAREHOLDERS

Preferred Revenue Investors Consolidated Accounting

DIVIDEND Financial Loss Earnings presentation Discontinued special Extraordinary DIVERSIFIED

DISSENTING MISLEADING
U Misleading information

DISTRIBUTION
RT Addresssee
RT Correspondence

Accounting changes involving special exemption for New SEC registrants
Client relations of clients information to Associations
special rules under Article 6 of SECSX applicable to registered investment companies related to Subsidiaries, income taxes and Gains designated as to Shareholders
Disclosure of Public offering through Investment bankers including relationship with registrant, nature of obligation, plan of of Securities, Exchange offers, Fees of underwriters and Security broker-dealers
Disclosure of and issuance Costs in connection with Public offering and Sales of Securities

DIVERSIFIED COMPANY REPORTING
U Lines of business reporting

DIVESTITURE
UF Disposals (divestitures)
UF Sales of businesses
RT Business combinations
RT Reorganization

Business combinations accounted for by Poolings of interests including... Discontinued operations and ..., illustrative of disposals of a segment of business and a line of business
conditions for Poolings of interests method including Ninety percent rule, Rights of first refusal, Indication date, Consumption date, ..., Liquidation, Independence (poolings) and Plan of combination
Accounting policies applicable to Poolings of interests method including reporting combined Operating income and Operating losses, Intercompany transactions, Business Combination costs, ..., Recording date, Consumption date, Disclosure and Restatement of Prior years
Extraordinary items including Realized gains & losses from disposal of Assets or ... after Poolings of interests method under business combination presentation of Discontinued operations in Income statements including..., Measurement date, Loss recognition, Realized gains & losses, Prior period adjustments, Disclosure. Earnings per share and Accounting terminology, Income from continuing operations
Earnings per share presented for Income from continuing operations and per share data for Discontinued operations and Realized gains & losses from... in Income statements
Consolidated financial statements of Parent companies and Consolidated subsidiaries including Principles of consolidation, Step acquisitions, Fiscal year differences, ..., Minority interests, Retained earnings capitalization by Stock dividends of Subsidiaries Unconsolidated subsidiaries Cost method of carrying investments
original Lessees Loss recognition on Subleases related to Discontinued operations or
Investors income taxes benefits from ... of Investments in Subsidiaries including Disclosure of Book/tax differences
Loss recognition on Subleases not involving ... of a segment of a business Financial position change statements included as integral part of Financial statements, Disclosure required for Funds provided from operations, Unusual items, other sources and uses, Consolidated financial statements. Investments under Equity method of accounting, Purchase accounting (acquisitions) & ...
Revenue recognition and Loss recognition based on Firm-vs-substance for Sales of Subsidiaries as ... when rewards but not risks of ownership transferred

DIVIDEND ARREARAGES
UF Cumulative preferred dividend arrearages
UF Preferred stock dividend arrearages
RT Dividends
RT Preferred stock

Preferred stock, Disclosure in Financial statements or Financial statement notes of...
DIVIDEND ARREARAGES (continued)

Earnings per share computation involving Claims of Senior securities including ... and Disclosure  APB 15.50/E09

DIVIDEND RESTRICTIONS ON RET EARNINGS
U Retained earnings restrictions

DIVIDENDS
UF Nimble dividends
NT Dividends per share
NT Policyholder dividends
NT Stock dividends
RT Capital distributions
RT Capital stock
RT Dividend arrearages
RT Fractional shares
RT Reorganization
RT Retained earnings
RT Revenue
RT Stock redemptions
RT Stock splits

Auditing procedures and internal accounting control related to Revenue including Fees. Sales of publications and other items, ... Interest income. Rental revenue. Royalty income. Gains and losses from Investments and Investment pools and Third party reimbursement for Nonprofit organizations AAG-NPR 11

Employee stock ownership plans Financial statements recording obligations
Shareholders equity. Personnel costs ... Earnings per share. Investment tax credits ACC-SOP 76-03

Nonprofit organizations, ... and Interest income. Gains and losses from Investments. Cost method of carrying Investments. Investment impairment allowances and Lower of cost or market principle for Marketable securities investments and Long term debt. Accounting for Investment pools ACC-SOP 78-10

Regulated investment companies (IRC). Income taxes on Interest income and exempt-interest ... to Shareholders of Municipal bonds funds. Cost allocation and Disclosure requirements ACC-SOP 79-01

... in kind considered Nonmonetary transactions with Shareholders. recognition of Realized gains & losses. Disclosure required of issuer of a dividend-in-kind in Financial statements APB 28.18/C11

... declared by Subsidiaries prior to Business combinations not included in Consolidated financial statements ARB 43 01A/B50 ARB 43 01A/C23

exclusion of ... on Treasury stock from Income statements ARB 43 01A/R70

No ... declared out of Subsidiaries Retained earnings credited to Parent companies income AUG-INV 030

Investment companies ... Interest income Valuation Securities Auditing procedures IAS 18/9018

criteria for Revenue recognition from Sales. Service contracts or use by others of enterprise resources yielding Interest income. Royalty income or ... including Contingencies and Disclosure SECSK229.201

Disclosure requirements for Market price quotations presented on Form S-1 and Form 10, ... and number of Shareholders of Common stock Foreign corporations SECSX210.11-02 SECSX210.12-22

Disclosure in SEC filings of Retained earnings statements including Net income and ... SECSX210.4-08E

SEC schedules of Face amount certificate investment cos for Investments and advances to Affiliates including Interest income and ... SECSX210.6A-04

Disclosure of Retained earnings restrictions on ... and on Cash flow from Consolidated subsidiaries and Unconsolidated subsidiaries and amount of Undistributed earnings of affiliates under Equity method of accounting

Disclosure requirements for Income statements of Employee stock purchase plans and Employee savings plans to include Interest income, ... Realized gains & losses. Unrealized gains & losses. Costs, deposits of Employees, Employer contributions and changes in plan Equity

DIVIDENDS FROM CAPITAL SURPLUS
U Capital distributions

DIVIDENDS PAYABLE
BT Accrued liabilities
BT Liabilities

Contingencies involving Loss recognition. Revenue recognition of Contingent assets, adjustment of Assets and Liabilities for Subsequent events after Date of Balance sheets, ... and Disclosure requirements IAS 10/9010

DIVIDENDS PER SHARE
UF Per share dividends
BT Dividends

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DIVIDENDS PER SHARE (continued)

... based on equivalent of Shares outstanding at time of Stock dividends, Stock splits or Reverse stock splits including Disclosure requirements following
Pooling of interests accounting
Price level changes, Financial summaries of net Sales and operating Revenue,
Income from continuing operations, Earnings per share and net Net Assets on
Historical cost and Constant dollar accounting basis, ... and Market price quotations
APB 15.70/E09
FAS 33.065/C27

DIVISION OF DUTIES
UF Segregation of duties
UF Separation of duties
RT Internal control

Internal accounting control basic concepts including Benefit cost ratio,
Management responsibility, Data processing, limitations, Employees ... and
review of Accounting procedures
SAS 01/320.30

DIVISIONS
BT Components of a business enterprise
RT Branches
RT Intercompany transactions
RT Lines of business reporting
RT Subsidiaries

Cost accounting Defense contracts Cost allocation of Home office expenses to ...
Cost accounting, Defense contracts, Cost allocation of state and local income
taxes and Franchise taxes to ...
CASB 403
CASB-I 403-1

DOCUMENTATION
RT Data processing

Computer assisted audit techniques, overview and reasons for using generalized
Computer audit software to access client data on Computers and examine ...
AAG-CAA 04

Computer assisted audit techniques, generalized computer audit software,
Auditing procedures including Sample selection methods. Analytical review
procedures, Audit evidence, ... Confirmation and examples for Inventory
and Accounts receivable
review by Independent accountants of Forecasting in format of Financial
statements by Management including ..., Representation letters and
assumptions with examples of Accountants reports and illustrative financial
forecast
AAG-RFF

Audit sampling procedures for Compliance testing, substantive tests and
dual-purpose tests, choice of Statistical sampling and Nonstatistical
sampling by Benefit cost ratio including Attributes sampling, Variables
sampling, ... and use of Specialists
AAG-SAM 009

Audit sampling in Compliance testing of Internal accounting control involving
objectives of test, deviation conditions, sample size population, Sample
selection methods, Audit risks, Maximum tolerable error rate, sample plan
and results, ... of sampling procedure and Time-sharing programs
AAG-SAM 021

Audit sampling in substantive tests of details applicable to Statistical sampling
and Nonstatistical sampling regarding probability- proportional-to-size
statistical sampling and classical Variables sampling including Audit risks,
Maximum tolerable error rate, Sample selection methods and ...
AAG-SAM 041

Internal control evaluation in electronic Data processing systems, Auditing
procedures, Field work standards, description of EDP activities,
Management responsibility for Internal control, Audit trails, ...
AUG-EDP 01

Internal control evaluation in electronic Data processing systems, review of
general controls Organization plans, Compliance testing, ... controls,
Systems and procedures, hardware and Software controls
AUG-EDP 25
AUG-EDP 63

Internal control evaluation in electronic Data processing systems, ... of Systems
and procedures

basic principles of Auditing including Accountant independence, Technical training
and proficiency, Privileged communication, work of Other independent
accountants and Specialists, ..., Audit planning and supervision, Audit
response, Internal control evaluation and Accountants reports
Audit planning and supervision including Independent accountants knowledge of
clients business, Audit scope, Audit programs, Client relations and ...
IAG 03/8003
IAG 04/8004

Auditing procedures for Principal independent accountants using the work of
Other independent accountants including Technical training and proficiency,
Accountant independence, ..., Accountants reports and division of
responsibilities
IAG 05/8005

Auditors working papers, ... including Audit planning and supervision, Audit
evidence, Audit programs, Contracts, Minutes of meetings, Internal control
evaluation, Representation letters and Accounting records, also Confidential
relationships and Records retention
... of Accounting firms compliance with a system of Quality control
IAG 09/8009
QCI06-62/10-1
Internal control evaluation and study of Planning and supervision, reliance on Internal auditors, review of ..., Accounting procedure manuals, Organization plans, Internal administrative control and Compliance testing. Audit risks and Materiality of weaknesses in Internal accounting control

nature of Audit evidence including Accounting records, ..., Contracts, Checks (documents), Invoices, Minutes of meetings, Confirmation, Representation letters, Inventory observation and inspection Auditors working papers including ..., ownership subject to AICPA Code of Professional Ethics relating to Confidential relationships and Records retention requirements Internal control evaluation and study including review of Internal accounting control system, ... and Compliance testing

DOLLAR VALUE LIFO
- BT Accounting policies
- BT Inventory costing methods
- BT LIFO (last in first out)

Mistreatment information from LIFO liquidations using ... Inventory costing methods, non-LIFO Disclosure as Supplementary information with LIFO (last in first out) method

DOMESTIC SUBSIDIARIES
- BT Affiliates
- BT Components of a business enterprise
- BT Corporations
- BT Subsidiaries

Foreign subsidiaries excluded from consolidation including Disclosure of Multinational operations in Consolidated financial statements, Principles of consolidation, Parent company financial statements and ... Puerto Rican operations considered ... for Lines of business reporting Principles of consolidation for Consolidated financial statements of registrants and Majority-owned subsidiaries including ... and Foreign subsidiaries, and Disclosure requirements following Poolings of interests

DONATED CAPITAL
- U Capital in excess of par value

DONATED MATERIALS & SERVICES
- BT Charitable contributions

Auditing procedures and Internal accounting control for certain Nonprofit organizations related to Gifts, Grants and Bequests to Plant funds, Endowment funds or Loan funds received as Charitable contributions in the form of Cash, ..., Annuities or Life income funds

Nonprofit organizations, capital additions including Gifts, Grants and Bequests to Plant funds, Endowment funds or Loan funds, Revenue recognition in Restricted funds and Unrestricted funds, Pledges receivable and ...

Voluntary health & welfare organizations ... Charitable contributions Valuation Disclosure

DONATED STOCK
- UF Stock donated to the issuer by an owner
- BT Capital stock
- BT Equity
- BT Securities
- BT Shareholders equity
- BT Treasury stock
- RT Common stock
- RT Preferred stock

Stock options and Employee stock purchase plans established by Principal shareholders including ... and Personnel costs

Par value of Capital stock issued at nominal price for Fixed assets and treatment of ... Nonmonetary transactions

Disciplinary proceedings Thomascolor Inc Haskins & Sells Nonmonetary transactions with Shareholders Valuation at Par value of Common stock Two class common stock ... Shares issued for promoting costs Independent accountants

DONATED SURPLUS
- U Capital in excess of par value

DONATIONS (CHARITABLE)
- U Charitable contributions

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DOUBLE-DATED OPINIONS

DOUBLE-DATED OPINIONS
BT Accountants reports
RT Opinion date
RT Subsequent events

Opinion date for Subsequent events description ... Disclosure
Comparative financial statements, Two year opinions, Report with differing opinions, examples, Subsequent discovery of facts, Predecessor independent accountants, ...

SAS 01/530.03
SAS 15/505

DOUBTFUL ACCOUNT ALLOWANCES
UF Allowances for doubtful accounts
UF Bad debt allowances
BT Asset valuation allowances
BT Reserves
NT Loan loss allowances
RT Bad debt expenses
RT Receivables

Auditing procedures for audits of Financial statements of Contractors including
Job site visits, Receivables with sample Confirmation letter, retentions from
Progress billings, Claims and change orders and ...
Stock savings and loan associations, Capital stock, Retained earnings and
Retained earnings restrictions, General reserves as Appropriated retained
earnings, ...

AAG-CON 074
AAG-SLA 064

Revenue recognition with provisions for ... including Installment revenue
recognition method

APB 10.12/R75

Asset valuation allowances. Balance sheets Classification of accounts including
Accumulated depreciation, Accumulated depletion and ...

APB 12.02/V18

Finance companies ... for Loans receivable
... for Receivables following troubled Debt restructuring

AUG-FIN 044
FAST79-06/D22

DOUBTFUL ACCOUNTS EXPENSE
U Bad debt expenses

DOWN PAYMENTS
BT Sales
RT Real estate sales

criteria for Revenue recognition on Real estate sales by Full accrual method
including Sales Consumption date, buyers Investments, .... Lines of credit,
Loan agreements and Loans receivable

FAS 66.001/Re1

DOWNWARD REVALUATION OF ASSETS
U Write-downs of assets

DREW NATIONAL CORPORATION
Disciplinary proceedings Hertz Herson and Company ... GAAS noncompliance
SEC-AAER AS176

DRILLING COSTS (INTANGIBLE)
U Intangible drilling & development costs

DRY HOLE COSTS
BT Costs
BT Exploration costs

Oil and gas producing companies, Costs of Mineral properties, Exploration costs
including Geological & Geophysical costs, Depreciation costs, ... and drilling
exploratory wells for Oil and gas reserves

FAS 19.015/Oi5
FASI 36.02/Oi5

Oil and gas producing companies, Writing off ... in progress at end of period
when proved Oil and gas reserves not found

Terminology for Oil and gas producing companies including proved Oil and gas
reserves, Costs of Land and Leases, Exploration costs, Geological &
geophysical costs, ..., Intangible drilling & development costs and
Production costs

SECSX210.4-10A
SECSX210.4-10F

DUE FROM BANKS
BT Cash

Banks Internal accounting control and Auditing procedures related to Cash, ....

Confirmation, Clearings of checks and exchange items

AUG-BNK 023

DUE PROFESSIONAL CARE
BT Auditing standards
BT GAAS (standards)
DUE PROFESSIONAL CARE (continued)

BT General auditing standards
ST General standards
RT Accountants legal liabilities

AICPA Code of Professional Ethics, General standards including Technical
training and proficiency, ..., Planning and supervision, sufficient Evidence
and Forecasting

General auditing standards ... description Accountants legal liabilities
Disciplinary proceedings, Laventhol & Horwath, Cosmopolitan Investors Funding
Co, Western Properties Limited Partnership, Co-Build Companies Inc, False
information, Misleading information, Related party transactions, Audit
evidence and ...

EARLY EXTINGUISHMENT OF DEBT
UF Debt calling (early extinguishment)
UF Debt retirement prior to maturity
UF Payment of debt prior to maturity
UF Prepayment of debt
UF Redemption of debt prior to maturity
UF Refunding long term debt
UF Retirement of debt prior to maturity
RT Advance refunding
RT Debt redemption premiums
RT Debt restructuring
RT Long term debt

Advance refunding of Tax exempt securities, Gains and Loss recognition as ..., Investments of Cash proceeds, and Disclosure in Financial statements of Government agencies and others
... discussed in Current Text section D14 not applicable to Long term debt
... tendered to exercise Warrants (securities) issued with debt
... and Convertible debt, Gains or losses from Debt redemption premiums
... included in determination of Net income and Terminology

Earnings per share Convertible debt Convertible preferred stock Treasury stock
... classification in computation ...
Earnings per share Warrants (securities) proceeds for ...
Earnings per share Long term debt order of redemption assumption ...
... Gains or losses included in determination of Net income and classified as Extraordinary items if material, Disclosure and Debt calling (sinking funds)
... Gains or losses included in determination of Net income and classified as Extraordinary items if material, Disclosure and Debt calling (sinking funds)
changes in Leases by Lessors caused by ... and Advance refunding of Tax exempt securities
Gains or losses from ... made to satisfy Sinking funds requirements not classified as Extraordinary items
Gains or losses from ... made to satisfy Sinking funds requirements not classified as Extraordinary items
... through exchange before scheduled Maturity date for Common stock or
Preferred stock including fixed-maturity and Redeemable preferred stock
adoption of FASB tentative decision on accounting for ...

EARNED SURPLUS
U Retained earnings

EARNINGS (NET)
U Net income

EARNINGS FORECASTING
U Forecasting

EARNINGS PER SHARE
UF Loss per share
UF Per share earnings
NT Fully diluted earnings per share
NT Primary earnings per share
NT Supplementary earnings per share
RT Anti-dilution
RT Cash yield
RT Common stock equivalents
RT Contingent shares
RT Convertible debt
RT Warrant preferred stock
RT Extraordinary items
RT If converted method
RT Issuance date
RT Net income
RT Participating preferred stock
RT Pro forma financial statements
EARNINGS PER SHARE (continued)

RT Shares outstanding
RT Stock dividends
RT Stock options
RT Stock splits
RT Three month test
RT Three percent rule
RT Treasury stock method
RT Twenty percent rule
RT Two class common stock
RT Two class method
RT Warrants (securities)
RT Weighted average

Employee stock ownership plans Financial statements recording obligations
Shareholders equity, Personnel costs Dividends ... Investment tax credits

... Restatement, Accounting changes, Anti-dilution
... for catch-up adjustment, cumulative effects of Accounting changes considered
Extraordinary items including Anti-dilution Common stock equivalents

... single presentation for simple Capital structure and dual presentation of
Primary earnings per share and Fully diluted earnings per share for
complex capital structure including periods presented and Restatement of
Prior period adjustments

... single presentation for simple Capital structure and dual presentation of
Primary earnings per share and Fully diluted earnings per share for
complex capital structure including periods presented and Restatement of
Prior period adjustments, Three percent rule application

... disclosure related to Capital structure including Voting rights, other rights and
privileges of Shares outstanding, basis of computation of Primary earnings
per share and Fully diluted earnings per share including identification of
Common stock equivalents

... Supplementary earnings per share including If converted method and Use of
proceeds from Sales of Common stock or Common stock equivalents,
Weighted average

... Primary earnings per share Common stock equivalents Senior securities
Convertible debt Convertible preferred stock Stock options & Warrants
(securities) Employee stock purchase plans Participating preferred stock
Two class common stock Contingent shares

... Primary earnings per share, Common stock equivalents at Issuance date,
Anti-dilution

... Primary earnings per share related to Common stock equivalents test for
Convertible debt and Convertible preferred stock including Cash yield at
Issuance date using average Aa corporate bond yield

... Primary earnings per share related to Common stock equivalents test for
Stock options and Warrants (securities) including Treasury stock method,
Use of proceeds, Anti-dilution, Twenty percent rule, If converted method
and Conversion rate, examples

... Nonrecognition of Common stock equivalents in Financial statements

... Computation of Fully diluted earnings per share requirements including no
Anti-dilution and when required

... computation based on Weighted average number of Common stock and
Common stock equivalents with effect of changes in Shares outstanding
due to stock dividends, Stock splits or Reverse stock splits

... computation involving Business combinations accounted for by Poolings of
interests or Purchase accounting (acquisitions) and Reorganization

... computation involving Claims of Senior securities including Dividend arrearages
and Disclosure

... computation using If converted method for conversion of Convertible debt and
Convertible preferred stock to Common stock equivalents

... computation using Two class method involving Participating preferred stock
and Two class common stock

... computation involving delayed effectiveness, changing Conversion rate and
Exercise price in considering Common stock equivalents under Cash yield test

... Conversion rate and Exchange price used in computing Primary earnings per
share and Fully diluted earnings per share

... computation relating to Participating preferred stock and Two class common
stock including Two class method

... computation relating to Contingent shares including Shares outstanding, Fair
market value and Restatement

... computation relating to Securities of Subsidiaries considered Common stock
equivalents in Consolidated financial statements and Parent company
financial statements including Stock options and Warrants (securities)

... example of Disclosure in Financial statement notes for a simple Capital
structure and complex capital structure including Cash yield tests and
Weighted average number of shares of Common stock and Common stock
equivalents, also Fully diluted earnings per share computation

... presented for cumulative effect of Accounting principle changes

ACC-SOP 76-03
ACIJ03-73/E09
ACIJ03-73/E09
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APB 15.14/E09
APB 15.19/E09
APB 15.22/E09
APB 15.25/E09
APB 15.28/E09
APB 15.31/E09
APB 15.35/E09
APB 15.39/E09
APB 15.40/E09
APB 15.47/E09
APB 15.49/E09
APB 15.50/E09
APB 15.51/E09
APB 15.54/E09
APB 15.56/E09
APB 15.57/E09
APB 15.59/E09
APB 15.61/E09
APB 15.65/E09
APB 15C/E09
APB 15D/E09
APB 20.20/E09
presentation of Discontinued operations in Income statements including  
Divestiture, Measurement date, Loss recognition, Realized gains & losses,  
Prior period adjustments, Disclosure, ... and Accounting terminology, Income  
from continuing operations  
... presented for Income from continuing operations and per share data for  
Discontinued operations and Realized gains & losses from Divestiture in Income  
statements  
Accountants reports on Restatement of Comparative financial statements of  
Nonpublic enterprises omitting ... and Lines of business reporting  
classification of Securities as Common stock equivalents or other potentially  
dilutive securities for ... computation  
Convertible debt and Convertible preferred stock considered equivalent of  
Warrants (securities) for purposes of ... including Treasury stock method  
and If converted method  
... computations involving Stock options and Warrants (securities) including Use  
of proceeds, Treasury stock method, If converted method and Twenty  
percent rule  
... computations involving Stock options and Warrants (securities) including Use  
of proceeds, Treasury stock method, If converted method and Twenty  
percent rule  
Securities with effect of Anti-dilution excluded from ... computations including  
exceptions  
... Securities description  
... Common stock equivalents description  
... Other potentially dilutive Securities description  
... Fully diluted earnings per share dilutive Securities description  
... Anti-dilution anti-dilutive Securities description  
... Income statements presentation  
... Primary earnings per share description  
... Fully diluted earnings per share description  
... applicability Corporations  
... applicability to Closely held corporations  
... Three percent rule example  
... applicability to Subchapter S corporations  
... applicability to Unaudited financial statements  
... Disclosure requirements Operating losses  
... Disclosure requirements Extraordinary items  
... Capital structure simple & complex description  
... Primary earnings per share vs Fully diluted earnings per share  
... Disclosure description  
... Disclosure for Comparative financial statements description  
... Common stock simple & complex Capital structure example  
... Weighted average computations example  
... Convertible debt & Convertible preferred stock Classification of accounts  
... Common stock equivalents determination at issuance date  
... Convertible debt Convertible preferred stock Classification of accounts  
changes  
... same terms description  
... Price quotations issuance date  
... Convertible debt Convertible preferred stock Treasury stock classification in  
computation Early extinguishment of debt  
... Cash yield bases & determination  
... Debt premiums & Debt discounts on issues of Convertible debt & Convertible  
preferred stock If converted method  
... Anti-dilution Convertible preferred stock example  
... Anti-dilution Convertible debt example  
... Common stock equivalents of Convertible debt & Convertible preferred stock  
Primary earnings per share vs Fully diluted earnings per share example  
... If converted method applicability  
... Convertible debt Convertible preferred stock convertible into other convertible  
securities or nonconvertible Securities  
... Stock options & Warrants (securities) Common stock equivalents exceptions  
... Anti-dilution Stock options & Warrants (securities) under Treasury stock  
method  
... Stock options & Warrants (securities) equivalents computation methods  
... Stock options & Warrants (securities) Treasury stock method applicability  
Valuation of Common stock example  
... Stock options & Warrants (securities) Weighted average & applicability period  
description example  
... Stock options & Warrants (securities) Market price quotations computations for  
Primary earnings per share Fully diluted earnings per share Treasury stock  
method example  
... Stock options & Warrants (securities) Treasury stock method application at  
exercise example  
... Stock options & Warrants (securities) Treasury stock method application with  
Anti-dilution example


EARNINGS PER SHARE (continued)

... Stock options & Warrants (securities) Treasury stock method application Three
month test EPS 063/E09
... Treasury stock method applicability of Restatement EPS 064/E09
... Warrants (securities) & Common stock equivalents dilution & Anti-dilution tests example EPS 065/E09
... Warrants (securities) proceeds for Early extinguishment of debt EPS 070/E09
... Treasury stock method applicability to Convertible debt & Convertible
preferred stock with Cash payment at conversion EPS 071/E09
... Stock options & Warrants (securities) Anti-dilution applicability Treasury stock
method EPS 072/E09
... Twenty percent rule description & application EPS 074/E09
... Debt discounts & Debt premiums treatment at Issuance date EPS 075/E09
... Debt redemption premiums & Debt discounts EPS 076/E09
... Long term debt order of redemption assumption Early extinguishment of debt EPS 077/E09
... Compensating balances treatment EPS 078/E09
... Stock options & Warrants (securities) Treasury stock method eligible
investments for assumed purchase time period considerations EPS 079/E09
... Stock options & Warrants (securities) Treasury stock method independent
application to Primary earnings per share & Fully diluted earnings per share
EPS 081/E09
... Stock subscriptions receivable Common stock equivalents EPS 083/E09
... Stock options & Warrants (securities) Convertible debt Convertible preferred
stock example EPS 084/E09
... Two class common stock & Participating preferred stock Two class method
EPS 085/E09
... Two class method nonconvertible Securities application example EPS 086/E09
... Two class method Convertible debt & Convertible preferred stock application
example EPS 087/E09
... Contingent shares Classification of accounts issuance date Market price
quotations & earnings conditions Convertible debt & Convertible preferred
stock EPS 088/E09
... Stock options & Warrants (securities) Subsidiaries effect on computations
Common stock equivalents example EPS 089/E09
... effect of changing Exercise price & Conversion rate EPS 094/E09
... Securities Classification of accounts election new issue of Common stock
equivalents Stock options & Warrants (securities) Prior years Restatement
EPS 095/E09
... Disclosure requirements description EPS 100/E09
... examples of computing average Market price quotations under Treasury stock
method for Stock options and Warrants (securities) EPS 101/E09
... Supplementary earnings per share requirements EPS 101/E09
... reporting not applicable to Nonprofit organizations FAS 21.12/E09

Price level changes, Financial summaries of net Sales and operating Revenue,
Income from continuing operations, ... and net Assets on Historical cost and
Constant dollar accounting basis and Current cost accounting basis,
Dividends per share and Market price quotations
... Cash yield test using average Aa corporate bond yield
application of Treasury stock method for stock Compensation plans including
Stock appreciation rights and other Variable plan awards in computation of
FAS 33.065/C27 FAS 55.07/E09
Supplementary information on ... in Registration statements covering Convertible
debt SEC-SAB40 03A
Common stock issued in Public offering at less than public offering price
considered outstanding for ... calculation SEC-SAB40 04D

EARNINGS STATEMENTS
U Income statements

EARNINGS TO FIXED CHARGES RATIO
U Fixed charge ratio

EARNINGS TREND
UF Trends in earnings
RT Accounting changes
RT Materiality
RT Net income

Materiality of Accounting changes including ... Disclosure and Financial
summaries APB 20.38/A06
Financial summaries of ... required under item 301 of SECSK
Disclosure of Financial summaries including ... and Foreign corporations
SEC-FRR 504 SECSK229.301

EASTERN INVESTMENT & DEVELOPMENT CO
Disciplinary proceedings Audit scope Myron Swartz ... Cornucopia Gold Mines
Disciplinary proceedings Audit scope Other independent accountants Levison and
Company Cornucopia Gold Mines ...
Disciplinary proceedings Audit scope Morton I Myers ... Cornucopia Gold Mines
SEC-AAER AS088 SEC-AAER AS089 SEC-AAER AS092

ECOLOGICAL DAMAGES
UF Air pollution
UF Environmental damages
ECOLOGICAL DAMAGES (continued)

UF Pollutin
UF Thermal pollution
UF Water pollution
RT Contingencies

Disclosure in SEC filings of Litigation, Claims, Bankruptcy and Receivership, including involved Directors (individually) and Officers (executives), Administrative proceedings related to ...

ECONOMIC ACTIVITY
RT Accounting
RT Conceptual framework of accounting
RT Exchange price

Environment of financial Accounting including Users of financial statements and measurement of ... by Exchange price

Basic features of financial Accounting including Entity concept, Going concern assumption, measurement of ... by Exchange price. Accounting periods, Accrual basis accounting, Form-vs-substance and Materiality

ECONOMIC FORECASTING
U Forecasting

ECONOMIC LIFE
U Useful life

EDP
U Data processing

EDUCATIONAL INSTITUTIONS (COLLEGES)
U Colleges and universities

EFFECTIVE DATE
BT Date
RT Poolings of interests
RT SEC33 registration statements

Business combinations accounted for by Poolings of interests related to
Consummation date of a Plan of combination & ...

Government contracts, accounting applicable to Defense contracts involved with
Contract termination including ... of termination. Revenue recognition,
Classification of accounts of Claims by Contractors and subcontractors,
Disclosure, disposal credits and no-cost settlements

Legal letters from Attorneys, Litigation, Claims & Unasserted claims, FAS 5,
Auditing procedures, ... of response from lawyer, Audit scope limitations,
Privileged communication, Audit evidence

Independent accountants responsibilities regarding Subsequent events
procedures after ... of shelf Registration statements including supplemental
Prospectuses

effect on Accountants reports of Financial statements issued before ... of FASB
Statements requiring Restatement by Prior period adjustments, example
related to Research and development costs

Cost accounting, Defense contracts, Cost allocation of independent Research
and development costs. Bidding and proposal Costs by projects to Cost
centers in current Accounting periods. Terminology and examples, ...

3/15/80
deferral of ... of certain Governmental accounting requirements for Pension plans

Interim financial statements, computation of Income taxes including Effective
income tax rates, Carryforward, effect of Tax regulations and ... of tax
legislation

Comparative financial statements, Accountants reports with Disclaimers of
opinion issued by continuing independent accountants or Predecessor
independent accountants for prior period Financial statements, ...
Audit sampling, ... of SAS No.39 postponed for one year

Quasi reorganization including Retained earnings requirements, procedures and

Interim financial statements in Registration statements including age of Financial
statements, Filing date, ... of filing Form and content of Disclosure under
SEC33 and SEC34

Restatement for change in Capital structure after Date of Balance sheets or ... of
Registration statements for Stock dividends or Stock splits

Disclosure for Public offering including Rule 415 offering under SEC33,
Incorporation by reference any SEC34 document subsequent to ...

Competitive Bidding, Employees plans on Form S- 8, Equity offering of
nonreporting registrants, Registration statements on Form S-14 or Form
S-15

Financial statement date requirements related to ... of Registration statements or
mailing date of Proxy statements
EFFECTIVE INCOME TAX RATES

EFFECTIVE INCOME TAX RATES
BT Tax rates
RT Income taxes
RT Pretax income

Interim financial statements, accounting for income taxes including intraperiod tax allocation. Carryback. Carryforward and ... APB 28.19/173
Audit evidence for interim periods under Field work standards leading to Accountants reports on Interim financial statements under APB 28/2071 including example for ...

Interim financial statements, computation of Income taxes including .... FASI 18.05/173
Carrlyforward. effect of Tax regulations and Effective date of tax legislation change in Tax rates for Corporations on Fiscal years resulting in revised ...

Disclosure regarding income taxes including Book/tax differences, Deferred tax credits (balance sheet), Deferred tax debits (balance sheet), .... statutory federal Income Tax rates, domestic and foreign Pretax income; example of computing income tax expense future Cash outlay SEC-FRR 204
amendments to SECSX related to Disclosure of Income taxes, reconciliation of ...

with statutory Tax rates including Investors and Foreign corporations SEC-SAB40 061

ELECTRONIC DATA PROCESSING

U Data processing

ELEMENTS OF FINANCIAL STATEMENTS
BT Conceptual framework of accounting
RT FASB Statements of Concepts
RT Financial statements

summary of Accounting Principles Board Statement 4 on financial Accounting including Financial statements, Objectives of financial reporting, ... and Users of financial statements APBS 04.009

FASB Statements of Concepts not under Rule 203 or Rule 204 AICPA Code of Professional Ethics, ... issued by Financial Accounting Standards Board as part of Conceptual framework of accounting FAS 52.002/F60

Foreign exchange translation and Translated financial statements, ... measured in functional currency identified by dollars or Foreign currency, for Multinational operations in highly inflationary environments using Parent companies currency instead, also impact on Cash flow FAC 03

Special reports on specified accounts, items or ... SARI11-81/9100
Negative assurance in Letters for underwriters in SEC filings with Registration statements and in Special reports on ...

Independent accountant appointment for Special reports to apply agreed-upon Auditing procedures to .... accounts or items of Financial statements with examples of Accountants reports SAS 26/504.18

SAS 35/622

EMPHASIS OF A MATTER
BT Accountants reports
RT Disclosure
RT Subsequent events
RT Unusual items

reference to GAAP departures or ... in Accountants reports on Review of financial statements or Compilation of financial statements SARI05-81/9100 ...

,... separate paragraph in Accountants reports SAS 02/509.27

EMPLOYEE BENEFIT PLANS
U Fringe benefit plans

EMPLOYEE RATING
U Personnel evaluation

EMPLOYEE RETIREMENT INCOME SECURITY ACT
U Pension Reform Act of 1974

EMPLOYEE SAVINGS PLANS
UF Savings plans for employees
UF Thrift plans for employees
BT Compensation plans
BT Fringe benefit plans
RT Financial condition statements

SEC filings of Financial statements of Employee stock purchase plans and ... special rules applicable to Financial statements of Employee stock purchase plans and ... including Investments program, Net asset value, Income taxes and Valuation of Assets SECSX210.6A-01

SECSX210.6A-02
Disclosure requirements for Financial condition statements of Employee stock purchase plans and ... including plan Assets, Liabilities and Equity  
SEC filings requirements for income statements of Employee stock purchase plans and ... to include Interest income, Dividends, Realized gains & losses, Unrealized gains & losses, Costs, deposits of Employees, Employer contributions and changes in plan Equity  
SEC schedules for Employee stock purchase plans and ...  

EMPLOYEE STOCK OPTIONS  
U Stock options  

EMPLOYEE STOCK OWNERSHIP PLANS  
UF ESOP  
BT Compensation plans  
BT Fringe benefit plans  
RT Form S-8  

... Financial statements recording obligations Shareholders equity, Personnel costs Dividends Earnings per share Investment tax credits  
Accountant independence of CPA, spouse in ...  

EMPLOYEE STOCK PURCHASE PLANS  
UF Stock purchase plans for employees  
BT Compensation plans  
BT Fringe benefit plans  
RT Financial condition statements  
RT Variable plan awards  

Stock options and ... established by Principal shareholders including Donated stock and Personnel costs  
Earnings per share Primary earnings per share Common stock equivalents  
Senior securities Convertible debt Convertible preferred stock Stock options & Warrants (securities) ... Participating preferred stock Two class common stock Contingent shares  
Stock options and ... noncompensatory plans requirements  
Stock options and ..., accounting for Income taxes including Interperiod tax allocation, Timing differences and Capital in excess of par value  
Stock options and ..., accounting policies for Personnel costs including Measurement date and Phantom stock compensation plans  
Stock options and ... including Personnel costs measurement, Recording date and Disclosure in Financial statements  
SEC filings of Financial statements of ... and Employee savings plans special rules applicable to Financial statements of ... and Employee savings plans including Investments program, Net asset value, Income taxes and Valuation of Assets  
Disclosure requirements for Financial condition statements of ... and Employee savings plans including plan Assets, Liabilities and Equity  
SEC filings requirements for Income statements of ... and Employee savings plans to include Interest income, Dividends, Realized gains & losses, Unrealized gains & losses, Costs, deposits of Employees, Employer contributions and changes in plan Equity  
SEC schedules for ... and Employee savings plans  

EMPLOYEES  
UF Labor force  
UF Personnel  
UF Staff  
NT Bank examiners  
NT Comptrollers  
NT Internal auditors  
NT Officers (executives)  
NT Treasurers  
RT Absentees  
RT Personnel costs  
RT Personnel evaluation  
RT Personnel management  
RT Personnel recruiting  
RT Professional development  
RT Retired employees  

Computer assisted audit techniques, Feasibility studies in using generalized Computer audit software or Alternative auditing procedures considering Audit scope, Audit evidence, Client relations and ... Technical training and proficiency of Auditors, control of Costs and Benefit cost ratio  
Fringe benefit plans operating and administrative characteristics including Pension Reform Act of 1974, US Department of Labor Statutes & regulations, Fiduciaries and Accounting records
Auditing procedures for... data and plan obligations applied to Defined benefit plans, Defined contribution plans and Health and welfare benefit plans including using Actuaries work and illustrative letters

inclusion of data for all... computing Pension costs including Materiality accounting for Pension costs under insured pension plans including Policyholder Dividends, Materiality, and Vested benefits

Pension costs and Pension plans including actuarial study, Actuarial assumptions, Benefit cost ratio of excluding some... Actuarial cost methods, Pension funds, Amortization of Unfunded prior service costs, Actuarial gains & losses, Unrealized gains & losses and Vested benefits

Actuarial assumptions involved in Pension costs including Deferred compensation plans Profit sharing plans, Foreign subsidiaries, Actuarial cost methods,... Avoiding methods, Actuarial gains & losses, Vested benefits, Actuarial study, Actuarial Disclosure of Balance sheets of Receivables separately from Officers (executives), or Subsidiaries

Accountant independence, Terminology, he and his firm defined as Partners, Shareholders and... participating in engagements

Accountant independence... of CPA as Treasurers of client CPA designation on internal reports as... of Corporations CPA responsibilities under AICPA Code of Professional Ethics as... or Partners of non-CPA firms

Accrued liabilities of employers for Compensation plans for Absentees... under Accrual basis accounting for Personnel costs including Sick leave, Vacation costs, Holiday premium pay and other Fringe benefit plans

Stock options under repricing requirements of Economic Recovery Tax Act of 1981 including benefits of Income taxes, adjustments of Personnel costs and... Variable plan awards & Stock appreciation rights

Governmental accounting for Liabilities arising from Claims and judgments and Compensation plans for Absentees

Internal accounting control basic concepts including Benefit cost ratio, Management responsibility, Data processing, limitations, Division of duties and review of Accounting procedures, interpretation relating to Accountant independence involving Independent accountants serving as former Directors (individually), Officers (executives) or... of audit clients

Disclosure of amounts under Deferred compensation plans and Receivables from sales of Common stock to Officers (executives) and...

Disclosure of general development of business including Bankruptcy, Business combinations, SEC33 registration statements on Form S-1, SEC34 registration statements on Form 10, Supplementary information on Research and development costs, Fixed assets and...

Disclosure of Business planning including Revenue, Working capital, Customers, Contract termination, Research and development costs and...

Disclosure required in SEC filings, Directors (individually), Officers (executives) and significant... including names, ages, terms of office, Family relationships, business experience, involvement in Litigation and Bankruptcy

Disclosure for Public offering including Rule 415 offering under SEC33, Incorporation by reference any SEC34 document subsequent to Effective date, competitive Bidding,.... plans on Form S-8, Equity offering of non-reporting registrants, Registration statements on Form S-14 or Form S-15

SEC schedules for Receivables from Related party transactions, Investment bankers, Promoters of securities and... other than related parties

SEC filings requirements for Income statements of Employee stock purchase plans and Employee savings plans to include Interest income, Dividends, Realized gains & losses, Unrealized gains & losses, Costs, deposits of... Employer contributions and changes in plan Equity

EMPLOYER CONTRIBUTIONS

BT Costs
BT Personnel costs
BT Revenue
RT Health and welfare benefit plans

Defined benefit plans Financial statements on Accrual basis accounting, presentation of net Assets available for plan benefits including investments at Fair market value, Contracts with Insurance companies, Common trust funds, Receivables from... and Commitments, Accrued liabilities

Defined contribution plans Financial statements on Accrual basis accounting in accordance with GAAP (principles), reporting requirements under Pension Reform Act of 1974, net Assets available for plan benefits including Investments at Fair market value, Receivables from... and Commitments

AAG-EBP 009
ACPP 32/P15
ACPP 33/P15
ACPP 46
ACPP 71/P15
ARB 43 01A/R36
ET-INT 101.08
ET-INT 101.10
ET-RLNG 191.085
ET-RLNG 291.003
ET-RLNG 591.005
FAS 43/C44
FAST82-02/C47
NCGA 04
SAS 01/320.30
SECFRR 602.02d
SEC-SAB40 04E
SECK229.101a
SECK229.101c
SECK229.401
SECK229.512
SECSSX210.12-03
SECSSX210.6A-04
AAG-EBP 016
EMPLOYER CONTRIBUTIONS (continued)

Health and welfare benefit plans Financial statements on Accrual basis accounting, statement of net Assets including investments at Fair market value, Contracts with insurance companies, Receivables from ... and Commitments, Insurance costs, Experience premium refunds and Claims Auditing procedures for ... received and related Receivables of Fringe benefit plans applicable to Defined benefit plans, Defined contribution plans and Health and welfare benefit plans Accounting policies for Defined benefit plans including Disclosure in Financial statements of net Assets available for benefits, ... Receivables, plan investments, operating assets, actuarial Present value of accumulated Pension plans benefits and changes in Actuarial assumptions amendment of Pension Reform Act of 1974 by multiemployer Pension Plans Amendments Act of 1980 for Pension plan funding by ... to Multiemployer pension plans Governmental accounting for Defined benefit plans Financial statements including Financial statement notes, Multiemployer pension plans, ... Amortization and Deferral method for Qans or losses from exchanges of fixed-income Securities, illustrations and Terminology SEC filings requirements for Income statements of Employee stock purchase plans and Employee savings plans to include Interest income, Dividends, Realized gains & losses, Unrealized gains & losses, Costs, deposits of Employees, ... and changes in plan Equity

EMPLOYMENT CONTRACTS
BT Contracts
RT Executive compensation
RT Personnel costs

Poolings of interests vs Purchase accounting (acquisitions), granting of ... and Deferred compensation plans to former Shareholders Accrual basis accounting for Deferred compensation plans under ... Disclosure in Pro forma financial statements of change in Personnel costs following Business combinations accounted for by Poolings of interests involving Closely held corporations and substaial change in owner-managers Executive compensation under new ...

EMPLOYMENT DISCRIMINATION
UF Equal opportunity employment
UF Fair employment practices
UF Race discrimination in employment
RT Personnel recruiting
... considered Discreditable acts

ENCUMBRANCES
U Commitments

ENDOWMENT FUNDS
BT Funds (entities)
BT Restricted funds
RT Nonprofit organizations
RT Unrestricted funds Auditing procedures and internal accounting control for certain Nonprofit organizations related to Gifts, Grants and Bequests to Plant funds, ... or Loan funds received as Charitable contributions in the form of Cash, Donated materials & services, Annuities or Life income funds Colleges and universities, proposed amendment to Industry Audit Guide, Classification of accounts, Fund accounting procedures for Revenue and costs in Unrestricted current funds, Restricted current funds, Plant funds and ..., financial statements, Accounting policy statements, Charts of accounts Nonprofit organizations, capital additions including Gifts, Grants and Bequests to Plant funds, ... or Loan funds, Revenue recognition in Restricted funds and Unrestricted funds, Pledges receivable and Donated materials & services Colleges and universities ... description internal control Auditing procedures Voluntary health & welfare organizations Funds (entities) Fund accounting procedures Restricted current funds Unrestricted current funds Plant funds ... Financial statements

ENERGY POLICY AND CONSERVATION ACT
BT Statutes & regulations

SECSX application, form and content of Financial statements in SEC filings for Registration statements filed under SEC33, SEC34, SEC35, SEC40 and for reporting under ...

Accounting and reporting by Oil and gas producing companies under Securities Statutes & regulations and ...

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ENGAGEMENT LETTERS

BT Correspondence
RT Independent accountant appointment

Banks, guidelines for CPA participation with Bank examiners including illustrative ...
and Special reports
Audit planning and supervision of federally assisted programs under Statutory ...
audit requirements of Government agencies including ..., Auditors working ...
papers, notification of illegal acts and Fraud, noncompliance with terms of ...
Grants and Accountants reports

Governmental accounting, Auditing by independent accountants and Internal ...
Auditors, compliance with Statutes & regulations, Statutory accounting ...
principles, GAAS (standards), GAO standards, Audit planning and ...
supervision and ...

Personal financial statements, illustrative ...., Representation letters and inquiries ...
for Auditors including objective of audit, responsibilities of Management, Audit ...
scope, Audit scope limitations, Auditors fees, form and content of ...
Accountants reports and example

Review of interim financial information as Supplementary information with Audited ...
financial statements required by SECSK, modifications of Accountants ...
reports, ... and Subsequent discovery of facts

ENGAGEMENTS (AUDIT)
U Independent accountant appointment

ENGLAND
U United Kingdom

ENTERPRISE FUNDS
BT Funds (entities)
RT Fund accounting procedures

Hospitals operated by Government agencies to conform to AUG-HOS in ...
rather than Special revenue funds in Governmental accounting, amendment of ...
AUG-SLG

Governmental accounting, Hospitals operated by Government agencies to ...
conform to AUG-HOS in ...
rather than Special revenue funds, amendment by ACC-SOP 78-07

Governmental accounting, description of Funds (entities) including ...
Internal service funds, Trusts and Agency funds

Governmental accounting, description of Funds (entities) including General funds, ...
Special revenue funds, Capital projects funds, Debt service funds, Special ...
assessment funds, ..., Internal service funds and Agency funds

Governmental accounting, Disclosure of segment information for ...
in Financial ...
statements, example

ENTITLEMENTS
BT Revenue
RT Governmental accounting
RT Grants
RT Shared revenue

Governmental accounting, application of GAAP (principles) to Grants, ...
and Shared revenue under Statutes & regulations by various Funds (entities)

Governmental accounting, Revenue recognition for Grants, ...
and Shared revenue on Modified accrual basis or Accrual basis accounting, examples of ...
Financial statements

ENTITY CONCEPT
BT Accounting policies
RT Consolidated financial statements
RT Corporations
RT Reporting entity changes

Poolings of interests vs Purchase accounting (acquisitions), accounting for ...
transfers of Assets and Liabilities and exchanges of Shares outstanding ...
between Affiliates including ...

basic features of financial Accounting including ..., Going concern assumption, ...
measurement of Economic activity by Exchange price, Accounting periods, ...
Accrual basis accounting, Form-vs-substance and Materiality

ENVIRONMENTAL DAMAGES
U Ecological damages

EQUAL OPPORTUNITY EMPLOYMENT
U Employment discrimination

174
EQUIPMENT

UF Machinery
BT Assets
NT Fixed assets
NT Aircraft
RT Maintenance costs

Construction contracts, description of Contractors, Bidding on Contracts, Estimated cost to complete, need for ..., planning projects and project Management

Accounting policies for Construction contracts involving selection of Percentage of completion method or Completed contract method, determining Cost centers, Revenue recognition and Loss recognition, Estimated cost to complete and Costs of ... and small tools

Contractors Management responsibility for Internal accounting control and internal administrative control over Bidding and Estimated cost to complete Construction contracts and Production type contracts, Asset security, Billings, Revenue and Costs of Contracts, ..., Claims and use of Internal auditors

Banks Classification of accounts of Fixed assets including Buildings, ..., leasehold improvements, Accumulated depreciation, Amortization and basis of Valuation.

offsetting Gains or losses from disposition of ... against Depreciation costs or Accumulated depreciation

EQUITY

UF Net assets
UF Net worth
UF Owners equity
NT Appraisal surplus
NT Appropriated retained earnings
NT Capital in excess of par value
NT Capital stock
NT Capital stock discounts
NT Common stock
NT Contingency reserves
NT Convertible preferred stock
NT Donated stock
NT Limited partnership interests
NT Participating preferred stock
NT Preferred stock
NT Retained earnings
NT Security dealer net capital
NT Shareholders equity
NT Statutory appropriated retained earnings
NT Stock subscriptions receivable
NT Treasury stock
NT Two class common stock
NT Undistributed earnings of affiliates
NT Warrants (securities)
RT Capital structure
RT Financing considerations
RT Shares outstanding

Auditing procedures and Internal accounting control related to Liabilities of certain Nonprofit organizations including tax-deferred Annuities, Interfund transactions, Deferred income and ...

basic Elements of financial statements and Accounting including Assets, Liabilities and ... in Balance sheets and Revenue, Costs and Net income in Income statements

Accounting terminology, Valuation, ...

Accounting terminology, ... Capital stock, Capital in excess of par value, Retained earnings restrictions, Retained earnings, Quasi reorganization

Accounting terminology, Book value, Valuation, ...

Banks Classification of accounts of ... section including accounting for Stock dividends and Capital in excess of par value

Governmental accounting Auditing procedures: Liabilities Funds (entities) ...

Stock life insurance companies & Mutual life insurance companies ... description & Auditing procedures

accounting and reporting by Debtors and Creditors for troubled Debt restructuring based on transfers of Assets or ... interest and modification of terms under Loan agreements including Terminology

Debt restructuring, accounting by Debtors, transfers of Assets or ... interest at Fair market value, modification of terms, Interest method of computation of Interest costs, Repossessions, Foreclosure, Gains on restructuring, Disclosure
EQUITY (continued)

Debt restructuring, accounting by Creditors, receipt of Assets or ... interest at ... Fair market value, modification of terms, Interest method of calculation of Interest income, Loss recognition, Repossessions, Foreclosure, Disclosure to ... FAS 15.27/D22

Foreign exchange translation using current Exchange rates, translation adjustments excluded from Net income but included in consolidated ... until ... Sales or Liquidation of net investments in foreign entities ... FAS 52.012/F60

Balance sheets and income statements of Limited partnerships to disclose ... of General partners and limited partners ... SEC-SAB40 04F

SEC filings of Parent company financial statements, Financial statement notes and Disclosure for computation of restricted net Assets of Unconsolidated subsidiaries and Consolidated subsidiaries, amount of ..., application of tests for Parent companies ... SEC-SAB44 06K2

Disclosure of ... of certain beneficial owners and Management with reference to ... SEC34, Rule 13d-3, changes in control and information for SEC33 registration statements ... SECK229.403

Disclosure of determination of Public offering Prices for common, ... Exercise price and Conversion rate for Warrants (securities), Rights (securities), Convertible debt and Convertible preferred stock ... SECK229.505

Disclosure of dilution of purchasers ... interest including net tangible Book value and amount of dilution from Public offering Prices ... SECK229.506

Disclosure for Public offering including Rule 415 offering under SEC33, Incorporation by reference any SEC34 document subsequent to Effective date, competitive Bidding, Employees plans on Form S- 8, ... offering of nonreporting registrants, Registrations statements on Form S-14 or Form S-15 ... SECK229.512

Disclosure of differences between Investments included in Consolidated financial statements of Public utility holding companies and Book value of ... in net Assets of Subsidiaries at Consumption date ... SECK210.3A-05

rule applicable to Balance sheets filed by registered investment companies including Assets, Liabilities and ... SECSEK210.6-04

Disclosure in statements of ... in SEC filings of registered investment companies Disclosure requirements for Financial condition statements of Employee stock purchase plans and Employee savings plans including plan Assets, Liabilities and ... SECSEK210.6A-03

SEC filings requirements for Income statements of Employee stock purchase plans and Employee savings plans to include Interest income, Dividends, Realized gains & losses, Unrealized gains & losses, Costs, deposits of Employees, Employer contributions and changes in plan ... SECSEK210.6A-04

EQUITY FUNDING CORPORATION OF AMERICA
Disciplinary proceedings Wolfson Weiner Ratoff ..., Seidman & Seidman, Omni-Rx Health Systems, SaCom, Cenco Incorporated, Fraud, Accountant independence, GAAS noncompliance, False information, Misleading information SEC-AEAER AS196

EQUITY METHOD OF ACCOUNTING
BT Accounting policies
BT Revenue recognition
RT Changes of interest
RT Cost method of carrying investments
RT Fifty percent owned corporations
RT Fiscal year differences
RT Influence test
RT Investments
RT Joint ventures (unincorporated)
RT Partnerships
RT Principles of consolidation
RT Unconsolidated subsidiaries
Accounting policies and Disclosure for Investments by Contractors in Joint ventures (unincorporated) or Corporate joint ventures including Consolidated financial statements, ..., Cost method of carrying investments and Loss recognition ... AAG-CON 028

Real estate companies including Corporate joint ventures and Partnerships, Accounting policies related to Investments in Real estate, application of ..., Cost method of carrying investments, Disclosure of Costs, Investment impairment allowances and capital contributions ..., Applicability of APB no.18 to Investments in Partnerships and Joint ventures (unincorporated) ... ACC-SOP 78-09

..., Elimination of Intercompany profit or loss related to Investors Common stock interest in Investees ... ACIJ12-71/182

..., applicability and Terminology ... criteria for Investors applying ... for Common stock of Unconsolidated subsidiaries, Joint ventures (unincorporated), Corporate joint ventures and other Investees including Influence test ... APB 18.02/182

Investors ... for Common stock of Unconsolidated subsidiaries, Joint ventures (unincorporated), Corporate joint ventures and other Investees including Loss reserves, Investment impairment allowances and Disclosure ... APB 18.14/182

APB 18.19/182
EQUITY METHOD OF ACCOUNTING (continued)

Investments in Common stock under ... including, Undistributed earnings of affiliates, Timing differences, Operating losses and Changes of interest GAAP (principles) classified as Broad operating principles of Disclosure under Fairness of presentation of Financial statements including Balance sheets, Income statements, Financial position change statements, Accounting periods, Consolidated financial statements and ... effect of Accounting principle changes by Investees on Accounting consistency and Reporting comparability in Accountants reports of Principal independent accountants of Investors using ... Accounting policies used in preparing Lines of business reporting including disaggregation of Consolidated financial statements, Intercompany transactions, ... Subsidiaries Capitalized interest and Interest during construction on qualifying Assets of Parent companies and Consolidated subsidiaries including Investors Investments in Investees under ... Oil and gas producing companies Disclosure as Supplementary information of certain capitalized Costs including ... and Oil and gas reserves ..., Influence test for Investors and Investees, examples Investors or Parent companies ... for Investees unrealized losses of Marketable securities investments Investors or Parent companies ... for Investees unrealized losses of Marketable securities investments Consolidated financial statements, ... for Investments, Minority interests, Unconsolidated subsidiaries Financial position change statements included as integral part of Financial statements, Disclosure required for Funds provided from operations, Unusual items, other sources and uses, Consolidated financial statements, Investments under ... Purchase accounting (acquisitions) & Divestiture Investments long term ... Auditing procedures Influence test Fiscal year differences Disclosure in Parent company financial statements, Financial statements of Fifty percent owned corporations or Corporations accounted for by ..., Unconsolidated subsidiaries, Significant subsidiaries, certain Consolidated subsidiaries & Subsidiaries under SECX10.4-08E SEC filings for Financial statements of companies acquired or to be acquired in Business combinations or for Investments acquired or to be acquired under ... Disclosure of Retained earnings restrictions on Dividends, and on Cash flow from Consolidated subsidiaries and Unconsolidated subsidiaries and amount of Undistributed earnings of affiliates under ... ERISA U Pension Reform Act of 1974 ERROR CORRECTION UF Correction of errors RT Accounting changes

Computer assisted audit techniques, Audit/EDP control reviews for ... Bibliographies and Reference sources ... vi Accounting presentation changes including Disclosure in Financial statements Prior period adjustments including ... in Prior years Financial statements, realized tax benefits of Carryforward from purchased Subsidiaries and Retained earnings statements Accounting changes affecting Accounting consistency Accounting principle changes Reporting entity changes ... Accounting changes not affecting Accounting consistency Accounting estimate changes ... Classification of accounts Reclassification entries ERRORS IN FINANCIAL STATEMENTS U False information ESCALATOR CLAUSES RT Contracts RT Leases Leases inception Date defined for assets to be constructed or Construction in progress, effect of ... on Fair market value and Residual value ESCROW AGREEMENTS RT Contracts RT Restricted funds RT Security deposits Savings and loan associations, Liabilities for advances from Federal Home Loan Bank Board, ... for Taxes and Insurance, Franchise taxes, Income taxes, Book/tax differences and Interperiod tax allocation, Bad debt expenses and Permanent book/tax differences, General reserves and examples

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ESTATE ADMINISTRATORS
UF Executors
BT Fiduciaries

Accountant independence. CPA as Trustee and ...

ESTIMATE PLANNING
RT Closely held corporations
RT Life insurance
RT Partnerships
RT Proprietorships
RT Trusts

application of Rule of Conduct 505 of AICPA Code of Professional Ethics to CPA
in public practice with ... Corporations as separate businesses

ESTIMATED COST TO COMPLETE
RT Percentage of completion method

Construction contracts, description of Contractors, Bidding on Contracts, ..., need
for Equipment, planning projects and project Management
Accounting policies for Construction contracts involving Selection of Percentage
of completion method or Completed contract method, determining Cost
centers, Revenue recognition and Loss recognition, ..., and Costs of
Equipment and small tools
Contractors Management responsibility for Internal accounting control and
Internal administrative control over Bidding and ... Construction contracts
and Production type contracts, Asset security, Billings, Revenue and Costs
of Contracts, Equipment, Claims and use of Internal auditors
Auditing procedures for audits of Financial statements of Contractors including
Liabilities related to Contracts. sample Confirmation to subcontractors.
Security interests under Uniform Commercial Code, Costs and...
Construction contracts and Production type contracts, Accounting policies and
Disclosure for Contracts under Percentage of completion method and
Completed contract method including Revenue recognition and Pricing, ..., Claims, Loss recognition, Gross profits and Accounting changes
accounting for Construction contracts under Percentage of completion method
and Completed contract method including Revenue recognition, ... Loss
recognition, Commitments & Disclosure
... and Accounting estimate changes on Government contracts, incentive
adjustments, Loss recognition and Inventory costing methods
Accounting policies for Revenue recognition and Loss recognition for
Construction contracts including Fixed price contracts and Cost-plus fixed
fee contracts under Completed contract method or Percentage of
completion method with reliable ... including Product warranties and Cost
allocation

ESTIMATED FUTURE LOSSES RESERVES
U Loss reserves

ESTIMATED LIABILITIES
U Accrued liabilities

ESTIMATED LIFE
U Useful life

ESTIMATED VALUE BASIS
BT Accounting policies
RT Valuation

Personal financial statements, Assets at ... on Current cost accounting including
Receivables, Marketable securities investments, Investments in Life
insurance, Closely held corporations and Real estate, Intangible assets and
future interests
guide to audit, review or compile Personal financial statements including
Independent accountant appointment. Client relations, Assets and Liabilities
at ... on Current cost accounting, Accounting records, use of Specialists and
Representation letters
Personal financial statements, Accountants reports on Audited financial
statements presented at ... on Current cost accounting, Auditing procedures
for Assets & Liabilities, estimated Income taxes, Tax basis, Investments in
Closely held corporations and Disclosure requirements

ESTIMATING
U Forecasting
EVALUATION OF INTERNAL CONTROL

EVIDENCE
- BT General standards
- NT Audit evidence

AICPA Code of Professional Ethics. General standards including Technical training and proficiency. Due professional care. Planning and supervision, sufficient ... and Forecasting

EVIDENTIAL MATTER
- U Audit evidence

EXAMINATION (AUDIT) SCOPE
- U Audit scope

EXAMINATION DATE
- BT Date

Savings and loan associations, Audit planning and supervision and Preliminary audit survey, ... Auditing procedures

EXCEPTIONAL ITEMS
- U Unusual items

EXCEPTIONS IN OPINIONS
- U Qualified opinions

EXCESS OF COST OVER NET ASSETS ACQUIRED
- U Goodwill

EXCESS OF NET ASSETS ACQUIRED OVER COST
- U Negative goodwill

EXCHANGE ACT OF 1934
- U SEC34

EXCHANGE OFFERS
- UF Security exchange offers
- RT Business combinations
- RT Exchange ratios

Business combinations and notification to Shareholders including ... and Initiation date

Supplementary information concerning target companies including Closely held corporations to be included in Registration statements covering ...

Poolings of interests or Purchase accounting (acquisitions) as basis of accounting for Financial statements of Oil and gas producing companies ... including Reorganization accounting, Form 10-K, Limited partnerships, Full cost method (petroleum) & Pro forma financial statements

Disclosure of Public offering through Investment bankers including relationship with registrant, nature of obligation, plan of Distribution of Securities, ... Fees of underwriters and Security broker-dealers

EXCHANGE PRICE
- BT Prices
- RT Economic activity

Earnings per share, Conversion rate and ... used in computing Primary earnings per share and Fully diluted earnings per share

environment of financial Accounting including Users of financial statements and measurement of Economic activity by ...

basic features of financial Accounting including Entity concept. Going concern assumption, measurement of Economic activity by ... Accounting periods, Accrual basis accounting, Form-vs-substance and Materiality

EXCHANGE RATES
- UF Foreign exchange rates
- UF Money rates
- NT Average free exchange rates
- RT Foreign exchange translation
- RT Price quotations

Foreign exchange translation Forward exchange contracts Hedging Average free exchange rates ... Disclosure Restatement
EXCHANGE RATES (continued)

Foreign exchange translation using current ... translation adjustments excluded
from Net income but included in consolidated Equity until Sales or
Liquidation of net Investments in foreign entities

Foreign exchange translation and Translated financial statements, Foreign
exchange gains or Foreign exchange losses from changes in ... including
Forward exchange contracts, Hedging Foreign currency Commitments,
Interperiod tax allocation, Average free exchange rates and Disclosure

Multinational operations and effect of ...

Foreign exchange translation and Translated financial statements,
remeasurement of books of records into functional currency, listings of
Nonmonetary items using historical ... application of Lower of cost or
market principle, examples and Terminology

Foreign exchange translation ... Policy acquisition costs of Stock life insurance
companies Deferred costs Policy reserves Loss recognition

effects of Price level changes in ... on Foreign exchange translation including
Multinational operations Translated financial statements, Foreign exchange
gains, Foreign exchange losses, Forward exchange contracts and
Disclosure

accounting standards for Foreign exchange translation in SFAS 52 improving
Disclosure relating to Multinational operations and Foreign currency
translation effects including ... risks

EXCHANGE RATIOS
UF Ratios of exchange
RT Exchange offers
RT Poolings of interests

Business combinations accounted for by Poolings of interests, ... of equity and
debt Securities issued for Common stock

Business combinations and Initiation date, announcement of ... formula constitutes
initiation of a Plan of combination including Consummation date for Poolings
of interests method

EXCHANGING NONCASH ASSETS
U Nonmonetary transactions

EXECUTIVE COMPENSATION
UF Officer compensation
BT Costs
BT Personnel costs
RT Deferred compensation plans
RT Employment contracts
RT Fringe benefit plans
RT Phantom stock compensation plans
RT Stock options

Disclosure in Pro forma financial statements of change in Personnel costs
following Business combinations accounted for by Poolings of interests
involving Closely held corporations and substantial change in
owner-managers ... under new Employment contracts

Disclosure of Management recognition related to ... of Officers (executives) &
Directors (individually) including Bonuses, Deferred compensation plans,
Profit sharing plans, Stock options, Warrants (securities), Stock appreciation
rights, Pension plans, Liabilities and Related party transactions

EXECUTIVE RECRUITMENT SERVICES
BT industries
BT Personnel recruiting

Accountant independence, Management advisory services, ...

EXECUTORS
U Estate administrators

EXERCISE PRICE
BT Prices

Earnings per share computation involving delayed effectiveness, changing
Conversion rate and ... in considering Common stock equivalents under
Cash yield test

Earnings per share effect of changing ... & Conversion rate

Disclosure of purposes for Use of proceeds from Securities to be in Public
offering and determination of ... or Conversion rate for Warrants (securities),
Rights (securities) and convertible securities

Disclosure of determination of Public offering Prices for common Equity, ... and
Conversion rate for Warrants (securities), Rights (securities), Convertible
debt and Convertible preferred stock

SEC-FRR 501.06
ACIJ09-71/B50
ACIJ12-70/B50
SEC-SAB45 02C
SEC-SK229.402
ET-RLNG 191.111
APB 15.56/E09
EPS 094/E09
SECK229.504
SECK229.505
EXPECTED LIFE

U Useful life

EXPENDITURE CATEGORIES

U Charts of accounts

EXPENSE AND REVENUE MATCHING

U Matching concept

EXPENSE AS INCURRED METHOD

U Current writeoff method

EXPENSE CENTERS

U Cost centers

EXPENSE DISTRIBUTION

U Cost allocation

EXPENSES

U Costs

EXPERIENCE PREMIUM REFUNDS

BT Costs
RT Insurance

Health and welfare benefit plans Financial statements on Accrual basis accounting, statement of net Assets including Investments at Fair market value. Contracts with insurance companies, Receivables from Employer contributions and Commitments, Insurance costs, ... and Claims AAG-EBP 024

EXPERT WITNESS TESTIMONY

UF Litigation support testimony
UF Testimony by experts
RT Litigation

Client relations Fee estimates as a percentage of Bond issue, Finders fees, ... ET-RLNG 391.015

EXPIRED COSTS

U Costs

EXPLORATION & DEVELOPMENT ADVANCES

BT Assets
BT Receivables
RT Petroleum industry

... not requiring imputed interest for Interest costs in Oil pipeline companies ACI/06-72/169
Oil and gas producing companies, Mineral properties Sales or conveyances ... and Production payments, Joint operating agreements, Nonmonetary transactions in Petroleum industry and Corporate joint ventures FAS 19.042/Oi5
Mineral properties conveyances of Oil and gas producing companies using Successful efforts method including Joint operating agreements, ..., Production payments, Sales and Gains or Loss recognition SECSX210.4-10H

EXPLORATION COSTS

BT Costs
NT Dry hole costs
NT Geological & geophysical costs
RT Abandoned lease costs
RT Extractive industries
RT Intangible drilling & development costs
RT Research and development costs

Oil and gas producing companies, Costs of Mineral properties, ... including Geological & Geophysical costs, Depreciation costs, Dry hole costs and drilling exploratory wells for Oil and gas reserves FAS 19.015/Oi5
Oil and gas producing companies Disclosure as Supplementary information of proved Oil and gas reserves quantities, certain capitalized Costs, Fixed assets acquisition, ..., Intangible drilling & development costs, Operating income and Cash flow FAS 69.006/Oi5
Oil and gas producing companies of Publicly traded companies Disclosure as Supplementary information of proved Oil and gas reserves quantities, certain capitalized Costs, Fixed assets acquisition, ..., Intangible drilling & development costs, Operating income Cash flow Minority interests FAS 69.007/C51
Terminology for Oil and gas producing companies including proved Oil and gas reserves, Costs of Land and Leases, ..., Geological & geophysical costs, Dry hole costs, Intangible drilling & development costs and Production costs SECSX210.4-10A
Costs to be capitalized by Oil and gas producing companies using Successful efforts method including ... and Intangible drilling & development costs SECSX210.4-10G
EXPLORATION COSTS (continued)

Disclosure requirements for Oil and gas producing companies in SEC filings related to Accounting policies, capitalized Costs, ... Production costs, Revenue and Supplementary information on proved Oil and gas reserves based on Reserve recognition accounting  SECSX210.4-10K

EXPLORATORY STAGE COMPANIES
U Development stage enterprises

EXPROPRIATION
UF Foreign expropriation
RT Multinational operations

examples of Contingencies application, Bad debt expenses, Product warranties, Asset valuation allowances, Write-downs of assets, ... Litigation, Claims, Loss reserves of Fire and casualty companies and Reinsurance enterprises and standby Letters of credit  FAS 05.01/C59

EXTENDED CARE FACILITIES
BT Industries
BT Professional services

Medicare Auditing procedures ... description  AUG-MED 44

EXTENDED SCOPE OF EXAMINATION
U Audit scope

EXTRACTIVE INDUSTRIES
UF Mining industries
UF Wasting asset companies
BT Industries
NT Oil and gas producing companies
NT Oil pipeline companies
NT Petroleum industry
RT Depletable assets
RT Exploration costs
RT Intangible drilling & development costs
RT Joint operating agreements
RT Mineral reserves
RT Mineral resource assets
RT Production payments

Disclosure as Supplementary information for Current cost accounting for Mineral resource assets of Oil and gas producing companies and ... including Prices  FAS 39.02/C27

Disclosure requirements for Current cost accounting for Mineral resource assets of Oil and gas producing companies and ... as Supplementary information including Prices  FAS 39.13/Mi6

Disclosure requirements for description of Fixed assets and Mineral properties in ... including Supplementary information on Oil and gas reserves estimated by independent Specialists  SECK229.102

EXTRAORDINARY ITEMS
RT Accounting changes
RT All inclusive concept
RT Current operating concept
RT Discontinued operations
RT Earnings per share
RT Financial statements
RT Income statements
RT Infrequently occurring items
RT Interim financial statements
RT Intraperiod tax allocation
RT Materiality
RT Net income
RT Prior period adjustments
RT Unusual items

losses from Receivables caused by Railroads Bankruptcy not constitute ...  ACIJ02-71/I17
Earnings per share for catch-up adjustment, cumulative effects of Accounting changes considered ... including Anti-dilution Common stock equivalents  ACIJ03-73/E09
criteria for ... in Income statements, examples  ACIJ11-73/I17
Interperiod tax allocation of income taxes among income before extraordinary items, ... Prior period adjustments and direct entries to other Shareholders equity  AFIT 34/124
... requirements discussed in Current Text section I17 not applicable to Investment companies, Insurance companies and certain Nonprofit organizations  APB 09.06/I17
format and reporting of ... in Financial summaries  APB 08.27/I17
... including recognition of Operating losses Carryforward  APB 11.61/I17
... including Realized gains & losses from disposal of Assets or Divestiture after Poolings of interests method under business combination
Financial statements, format and content of Financial position change statements, Disclosure requirements including Working capital, Cash flow and ... Interm financial statements ... Discontinued operations Contingencies criteria for ... in income statements including Unusual items, infrequently occurring items and examples
Qualified opinions for Accounting consistency for Accounting principle changes and changes in Classification of accounts affecting Reporting comparability, example related to ... Earnings per share Disclosure requirements ...
Early extinguishment of debt, Gains or losses included in determination of Net income and classified as ... if material, Disclosure and Debt calling (sinking funds)
Early extinguishment of debt, Gains or losses included in determination of Net income and classified as ... if material; Disclosure and Debt calling (sinking funds)
... including Writing off of intangible assets of Motor carriers
Writing off of Costs of interstate operating rights included in intangible assets of Motor carriers to be reported as ... in income statements
Gains of profits from Early extinguishment of debt made to satisfy Sinking funds requirements not classified as ...
Gains or losses from Early extinguishment of debt made to satisfy Sinking funds requirements not classified as ...
Nonmonetary transactions including involuntary conversion of Nonmonetary items to Monetary items, Revenue recognition or Loss recognition for Casualty losses, Contingencies, Unusual items, Infrequently occurring items and ... Interperiod tax allocation for Timing differences
Disclosure of unusual charges and credits to Income statements including Write-downs of assets, ... and Loss recognition
Gains recognized on terminations of Overfunded pension plans replaced by Defined contribution plans and presented as ... in income statements

EXTRAORDINARY OBSOLESCENCE
U Obsolescence

FACE AMOUNT CERTIFICATE INVESTMENT COSTS
BT Industries
RT Certificate reserves

proposed amendment to Industry Audit Guide to exclude ... from definition of Investment companies and applicability of guide
SEC schedules of ... for Investments in Securities of unaffiliated issuers
SEC schedules of ... for Investments and advances to Affiliates including Interest income and Dividends
SEC schedules of ... for Mortgage loans receivable on Real estate and related Interest income
SEC schedules of ... for Real estate owned and Rental revenue
SEC schedules of ... for Supplementary information in Income statements
SEC schedules for ... for Certificate reserves
SEC schedules for ... for qualified Assets on deposit
SEC filings of Financial statements for registered Investment companies including Management investment companies, Unit investment trusts and ... rules applicable to Balance sheets filed by ... including Assets, Liabilities and Shareholders equity
Disclosure requirements for Income statements filed by ... including Revenue, Costs, Net income, Realized gains & losses
SEC schedules for Management investment companies, Unit investment trusts, ...

FACE VALUE
U Par value

FACILITIES (FIXED ASSETS)
U Fixed assets

FACTORING COMPANIES
BT Finance companies
BT Industries

Finance companies types & description of Loans receivable for commercial finance companies ...
Disciplinary proceedings Finance companies ... Audit scope Investment impairment allowances Loan loss allowances Seaboard Commercial Corporation Touch Niven Bailey Smart Independent accountants

FACTORY COSTS
U Production costs
FACTS DISCOVERED AFTER REPORT ISSUED

U Subsequent discovery of facts

FACTS DISCOVERED PRIOR TO REPORT

U Subsequent events

FAIR EMPLOYMENT PRACTICES

U Employment discrimination

FAIR MARKET VALUE

UF Market value
BT Valuation
RT Lower of cost or market principle
RT Price quotations

Defined benefit plans Financial statements on Accrual basis accounting, presentation of net Assets available for plan benefits including Investments at ... Contracts with insurance companies, Common trust funds, Receivables from Employer contributions and Commitments, Accrued liabilities

Defined contribution plans Financial statements on Accrual basis accounting in accordance with GAAP (principles), recouting requirements under Pension Reform Act of 1974, net Assets available for plan benefits including Investments at ... Receivables from Employer contributions and Commitments

Health and welfare benefit plans Financial statements on Accrual basis accounting, statement of net Assets including investments at ... Contracts with insurance companies, Receivables, Business, Employer contributions and Commitments, Insurance costs, Experience premium refunds and Claims

Savings and loan associations, Accounting for Real estate, Loan loss allowances based on Net realizable value or ... GAAP (principles) and Federal Home Loan Bank Board requirements. Revenue recognition and Loss recognition on Sales

Real estate investment trusts, amendment of ACC-SOP 75-02 for Assets affected by troubled Debt restructuring to conform to FAS 15/5063, Valuation at ... Foreclosure and Loan loss allowances

Management investment companies and Unit investment trusts with Investments in Short term debt and Long term debt of Municipalities, Valuation of Tax exempt securities at Market price quotations or ... by Security broker-dealers or Management, when issued Securities and Guarantees of securities

recognition of Unrealized gains & losses of Pension funds Assets in estimating Pension costs by spreading or Averaging methods including ... of pension-fund Investments

Convertible debt and Long term debt with detachable Warrants (securities) including ... Debt discounts, Debt premiums, Capital in excess of par value and Form-vs-substance

Earnings per share computation relating to Contingent shares including Shares outstanding, ... and Restatement

Marketable securities investments Classification of accounts ... Debt restructuring, accounting by Debtors, transfers of Assets or Equity interest at ... modification of terms, Interest method of calculation of Interest costs, Repossessions, Foreclosure, Gains on restructuring, Disclosure

Debt restructuring, accounting by Creditors, receipt of Assets or Equity interest at ... modification of terms, Interest method of calculation of Interest income, Loss recognition, Repossessions, Foreclosure, Disclosure

Leases inception Date defined for assets to be constructed or Construction in progress, effect of Escalator clauses on ... and Residual value

preacquisition Contingencies of purchased enterprises acquired in Business combinations, Cost allocation of Contingent assets, Contingent liabilities or contingent impairment of Assets based on ... or estimation including Terminology

Banks and Savings and loan associations Business combinations accounted for by Purchase accounting (acquisitions) including Intangible assets, ... Amortization and regulatory-assisted combinations

Banks and Savings and loan associations Business combinations accounted for by Purchase accounting (acquisitions) including Intangible assets, ... Amortization and regulatory-assisted combinations

Banks and Savings and loan associations Business combinations accounted for by Purchase accounting (acquisitions) including Intangible assets, ... Amortization

Marketable securities investments involving changes in ... after Balance sheets Date classification by Lessors and Lessees of Leases involving parts of Buildings, ... estimate based on Appraisal or Replacement cost

Banks and Bank holding companies Disclosure of ... of Investments Securities on Balance sheets

AAG-EBP 009
AAG-EBP 016
AAG-EBP 024
AAG-SLA 039
ACC-SOP 78-02
ACC-SOP 79-01
ACPP 26/P15
APB 14.03/D10
APB 15.61/E09
AUJ04-75/9332
FAS 15.12/D22
FAS 15.27/D22
FAS 23.09/L10
FAS 38.04/B50
FAS 72/B17
FAS 72/B50
FAS 72/160
FAS 11.03/189
FAS 24.04/L10
SEC-FRR 401.04
FAIR MARKET VALUE (continued)

Accounting, Valuation and Disclosure of investment Securities of registered investment companies including Market price quotations, Audit evidence Investments in Subsidiaries

Valuation and Disclosure of Restricted securities of Open and investment companies and Closed end investment companies including determination of ... by Boards of directors and Prospectuses of Investment companies

Valuation of debt Securities by Money-market funds and Open end investment companies at ...

Disclosure in Shareholders equity section of Balance sheets of Redeemable preferred stock at ... at date of issue

Materiality of changes in ... of Marketable securities investments and Disclosure requirements

FAIRNESS OF PRESENTATION

UF Presents fairly
RT Adverse opinions
RT Conformity with GAAP (principles)
RT Disclosure
RT Financial position change statements
RT Financial statements
RT Materiality
RT Qualified opinions
RT Unaudited financial statements

GAAP (principles) classified as Broad operating principles of Disclosure under ... of Financial statements including Balance sheets, Income statements, Financial position change statements, Accounting periods, Consolidated financial statements and Equity method of accounting

... of Financial statements, GAAP departures because of inadequate disclosure, Three paragraph opinions, Qualified opinions, example

... GAAP (principles) Form-vs-substance Financial statements Substantial authoritative support

interim reporting on Form 10-Q including Disclosure for Interim financial statements, Contingencies, ... Management’s discussion and analysis, incorporation by reference, GAAP (principles) and Form 8-K

Accountants reports included in SEC33 registration statements with respect to inventory observation including conformity with GAAS (standards), Alternative auditing procedures, ... and Qualified opinions

FALSE INFORMATION

UF Errors in financial statements
RT Disclosure
RT Fraud
RT Misleading information

Advertising and Solicitation of clients, ..., Misleading information, Accountants fees and Fee estimates

Advertising and Solicitation of clients, ... and Misleading information prohibited

Disciplinary proceedings, Touche Ross & Co, GAAS noncompliance, lack of Audit evidence, ... and Misleading information in Audited financial statements of US Financial Inc

Disciplinary proceedings, Touche Ross & Co, GAAS noncompliance, lack of Audit evidence, ... and Misleading information in Audited financial statements of Giant Stores Inc

Disciplinary proceedings Adolph F Spear World Acceptance Corporation ...

Disciplinary proceedings Jerry A McFarland ... Misleading information

Disciplinary proceedings Tubber T Okuda ... Misleading information

Disciplinary proceedings Charles H Southerland Sports International Inc. ...

Disciplinary proceedings Robert L Ingis Kalvex Inc., ... Misleading information

Disciplinary proceedings Wolfson Weinr Ratoff Equity Funding Corporation of America, Seidman & Seidman, Omni-FX Health Systems, SaCom, Conco Incorporated, Fraud, Accountant independence, GAAS noncompliance, ... Misleading information

Disciplinary proceedings Polaris Mining Company, Leigh A Verhey, Misleading information and closed

Disciplinary proceedings, George E Weaver, Sports International Inc. First National Holding Corporation, Misleading information ...

Disciplinary proceedings, Paul D Klinger, Misleading information ...

Disciplinary proceedings Philip Shelby Merkatz, Tex-A-Chief Inc, Misleading Information ...

Disciplinary proceedings, E Veon Scott, Assured Funds, Inc, Challenge Homes, Inc Accountant independence, ... Misleading information

Disciplinary proceedings, Joseph Scansaroli, National Student Marketing Corp., SECASR 173, ... Misleading information in Proxy statements

Disciplinary proceedings, Reich Weiner & Co, Generics Corporation of America, ... Misleading information, overstated of inventories
Disciplinary proceedings: Eugene Testa and W A Stebbins, Photon Inc, Misleading information, GAAS noncompliance.

Disciplinary proceedings: Philip J Wolfson, SaCom, Misleading information ... in SEC filings, Accountant independence.

Disciplinary proceedings: Ernest C Neuman, Standard Life Corporation, ... Misleading information.

Disciplinary proceedings: Allen M Lindenberg, Computak Inc, violation of Securities Statutes & regulations, ... Misleading information.

Disciplinary proceedings: Laverthol & Horwath, Cosmopolitan Investors Funding Co, Westinghouse Limited Partnership, Co-Build Companies Inc, Misleading information, Related party transactions, Audit evidence and Due professional care.

Disciplinary proceedings: Bruce Flamm, Richford Industries Inc, ... and Misleading information, Inventory overstated.

Disciplinary proceedings: Harvey Fein, Richford Industries Inc, ... and Misleading information, Inventory falsified.

Disciplinary proceedings: Stephen Knepler, Richford Industries Inc, ... Misleading information, overstatement of Inventory, Fraud.


Disciplinary proceedings: Litigation involving Price Waterhouse & Co, National Telephone Company Inc, ... Misleading information related to Revenue recognition and Deferred costs, GAAS noncompliance, insufficient Audit evidence, Inadequate disclosure.


Disciplinary proceedings: Clifford E Roop, Audited financial statements of Continental Dynamics Ltd, GAAS noncompliance, GAAP departures, ... and Misleading information.

Disciplinary proceedings: Ernst & Ernst, Clarence T Isensee and John F Maurer, Audited financial statements of Western Equities Inc or Westec, involving GAAP departures, GAAS noncompliance, Misleading information, ... and lack of Accountant independence.

Disciplinary proceedings against Donald R Ford in relation to Audited financial statements of Cal-Am Corporation, Misleading information and ... in GAAP departures and GAAS noncompliance, lack of Accountant independence.

Disciplinary proceedings: Gerald J Flannery of SOA Services Inc, ... and Misleading information in Representation letters and in Financial statements.

Disciplinary proceedings: Martin E Davis, ISC Financial Corporation, poor Internal accounting control, violation of SEC33 and SEC34, ... Misleading information, GAAP departures, Inadequate disclosure in SEC filings.

Disciplinary proceedings against Lester Witte & Co and John P Shea in reference to Audited financial statements of Lipincott Co for ... and Misleading information, GAAP departures and GAAS noncompliance in SEC filings.

Disciplinary proceedings against Louis Pokat, P.A. P.C and Louis Pokat for GAAS noncompliance and GAAP departures in relation to Audited financial statements of Verett & Company, including ... Misleading information and lack of Accountant independence.

Disciplinary proceedings against Smith, Verett & Parker and Victor L. Verett in relation to Audited financial statements of International Royalty & Oil Company and Black Giant Oil Company for GAAP departures involving ... Misleading information & Inadequate disclosure of Related party transactions.

Disciplinary proceedings against Carbis Walker & Associates and John A. Fultena, Jr. in relation to Audited financial statements of Golden Triangle Royalty & Oil, Inc. for GAAP departures involving Misleading information and Inadequate disclosure of Related party transactions.

Disciplinary proceedings against Fox & Company for GAAP departures and GAAS noncompliance involving ... and Misleading information.

FAMILY RELATIONSHIPS

RT Accountant independence
RT Conflicts of interest

Related party transactions, immediate ..., Terminology

Accountant independence, impairment by ...

Terminology of certain Accountant independence and effect of ... on independence including Employees at Management level and Influence test

Accountant independence, CPA ... Brother, uncle by marriage, father & son, Client relations, Shareholders

Accountant independence, CPA ... Spouse as Trustee

Accountant independence, ... Brother-in-law as Officers (executives)
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Disclosure of Related party transactions including Management, Directors (individually), ... and Promoters of securities
FASB
U Financial Accounting Standards Board
FASB INTERPRETATIONS
U Accounting Interpretations
FASB STATEMENTS
RT Financial Accounting Standards Board
RT Substantial authoritative support
effect on Accountants reports of Financial statements issued before Effective date of ... requiring Restatement by Prior period adjustments, example related to Research and development costs
GAAP departures GAAP (principles) description ...
GAAP (principles) applicability to Accountants reports GAAP departures ...
Accounting Principles Board Opinions
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RT Conceptual framework of accounting
RT Elements of financial statements
RT Financial Accounting Standards Board
RT Objectives of financial reporting
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... not under Rule 203 or Rule 204 AICPA Code of Professional Ethics, Elements of financial statements issued by Financial Accounting Standards Board as part of Conceptual framework of accounting
... not under Rule 203 or Rule 204 AICPA Code of Professional Ethics, Objectives of financial reporting by Nonbusiness organizations issued by Financial Accounting Standards Board as part of Conceptual framework of accounting
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RT Planning-programming-budgeting
RT Systems analysis
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Accountants reports on financial ... including procedures and illustrative expanded report
FEDERAL DEPOSIT INSURANCE CORPORATION
BT Government agencies
RT Bank examiners
RT Banks
RT Insurance companies
introduction to operating system of Banks including ... coverage, Reserves balance within Federal Reserve System, supervision by Bank examiners and Disclosure of Lines of business reporting
FEDERAL FUNDS PURCHASED
BT Liabilities
RT Banks
Banks ... and Federal funds sold, Securities repurchase/reverse repurchase Contracts
FEDERAL FUNDS SOLD
BT Assets
FEDERAL FUNDS SOLD (continued)

RT Banks
Banks Federal funds purchased and ..., Securities repurchase/reverse repurchase Contracts

FEDERAL HOME LOAN BANK BOARD
BT Government agencies
RT Bank examiners

Savings and loan associations, Mutual companies with Organization plans under State regulation or ... and Federal Savings & Loan Insurance Corp, Holding companies for Stock savings and loan associations

Savings and loan associations, Accounting for Real estate, Loan loss allowances based on Not realizable value or Fair market value, GAAP (principles) and ... requirements, Revenue recognition and Loss recognition on Sales

Savings and loan associations, Liabilities for advances from ..., Escrow agreements for Taxes and Insurance, Franchise taxes, Income taxes, Book/tax differences and Interperiod tax allocation, Bad debt expenses and Permanent book/tax differences, General reserves and examples

Accountants reports on Financial statements prepared by Savings and loan associations using Deferral method to account for Gains or losses from Sales of Mortgage loans receivable permitted by ..., examples of reports modified for GAAP departures and Contingencies

FEDERAL NATIONAL MORTGAGE ASSOCIATION
UF FNMA

Savings and loan associations, Accounting policies and Auditing procedures for Securities issued by ... and authorized by Government National Mortgage Association, futures Contracts

FEDERAL RESERVE SYSTEM
BT Government agencies
RT Banks
RT Statutes & regulations

introduction to operating system of Banks including Federal Deposit Insurance Corporation coverage, Reserves balance within ..., supervision by Bank examiners and Disclosure of Lines of business reporting

FEDERAL SAVINGS & LOAN INSURANCE CORP
RT Insurance companies
RT Savings and loan associations

Savings and loan associations, Mutual companies with Organization plans under State regulation or Federal Home Loan Bank Board and ..., Holding companies for Stock savings and loan associations

Savings and loan associations Insurance for Time deposits under ..., Accrual basis accounting, Bank examiners and requirements for Audited financial statements

Savings and loan associations, Fixed assets and Depreciation costs, Leases, Conformity with GAAP (principles), Compliance testing with Statutes & regulations, safe deposit box operations, Deferred costs and Prepaid expenses with ..., and other Assets

FEE ESTIMATES
RT Bidding
RT Fees
RT Price quotations

Advertising and Solicitation of clients, False information, Misleading information, Accountants fees and ...

Client relations ... as a percentage of Bond issue, Finders fees, Expert witness testimony

Client relations ... as a percentage of Taxes saved, Contingent fees to Fire adjuster, on Mortgage commitment

FEES
NT Accountants fees
NT Auditors fees
NT Commitment fees
NT Contingent fees
NT Finders fees
NT Investment advisory fees
RT Bidding
RT Fee estimates
RT Price quotations
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Business combination costs incurred for Poolings of interests vs Purchase accounting (acquisitions) including professional ... and Finders fees... 

Government contracts, Revenue recognition by Contractors from ... under Cost-plus fixed fee contracts including Classification of accounts of Unbilled receivables and Contra accounts on Balance sheets... 

Auditing procedures for Banks other banking activities under Service contracts including Contingent liabilities, servicing ... Sales of Loans receivable... 

... paid to Management Specialists for Referrals to obtain clients... 

... paid to Other independent accountants for Data processing with Billings to clients...

Mortgage banks Revenue recognition on servicing ..., loan and Commitment fees, Origination costs including Interest method, Straight-line method, Classification of accounts and Disclosure requirements...

Disclosure about relation of independent accountants nonaudit services to Accountant independence in Proxy statements including percentage relationship of ... for nonaudit services to Auditors fees, review of Management advisory services by Audit committees and Rescission of ASR 250 and 264...

Disclosure of Public offering through Investment bankers including relationship with registrant, nature of obligation, plan of Distribution of Securities, Exchange offers, ... of underwriters and Security broker-dealers...

FIDUCIARIES

UF Corporate fiduciaries
NT Estate administrators
RT Trusts

Employees Fringe benefit plans operating and administrative characteristics including Pension Reform Act of 1974, US Department of Labor Statutes & regulations, ... and Accounting records...

Accountant independence, CPA as Co- ...

FIELD WAREHOUSING

BT Industries
BT Public warehousing

Public warehousing Terminal warehousing vs ... description

FIELD WORK

BT Auditing
RT Auditing procedures

Field work standards Audit administration techniques timing of ...

FIELD WORK STANDARDS

BT Auditing standards
BT GAAS (standards)
NT Audit evidence
NT Audit planning and supervision
NT Internal control evaluation
RT Audit administration techniques
RT General auditing standards
RT Reporting standards

Internal control evaluation in electronic Data processing systems, Auditing procedures, ... description of EDP activities, Management responsibility for Internal control, Audit trails, Documentation...

Audit evidence for interim periods under ... leading to Accountants reports on Interim financial statements under APB 28/2071 including example for Effective income tax rates...

GAAS (standards) General auditing standards ... Reporting standards ...

... Audit administration techniques description ...

... Audit administration techniques independent accountant appointment ...

... Audit administration techniques timing of Field work ...

... Internal control evaluation under ... relation to Audit planning and supervision and Audit scope, Terminology of Internal accounting control and Internal administrative control ...

... Audit administration techniques, Audit planning and supervision, Audit scope and Audit programs, Auditing procedures and Internal control evaluation ...

Analytical review procedures applicable under ... relating to Audit evidence and Audit planning and supervision, description and examples, effect on Audit scope of Unusual items ...

... related to Audit evidence concerning Management assertions in Financial statements as basis for Accountants reports...
FIFTY PERCENT OWNED CORPORATIONS

ACCOUNTING
FINANCIAL
Purchase
Revenue
Disciplinary

Business combinations accounted for by Poolings of interests method including
Minority interests in ..., Plan of combination and exceptions to Accounting policies

Disclosure in Parent company financial statements, Financial statements of ..., or
Corporations accounted for by Equity method of accounting, Unconsolidated subsidiaries, Significant subsidiaries, certain Consolidated subsidiaries & Subsidiaries under SECSX in SEC filings

Disclosure requirements in SEC filings for separate Financial statements of Unconsolidated subsidiaries, ... and Investees

FILE MAINTENANCE (COMPUTERS)
RT Data processing

Computer assisted audit techniques, application processing using generalized Computer audit software, Auditing procedures including Confirmation, Application review (EDP), Audit/EDP control reviews, updating Auditors working papers, ... and Records retention

FILING DATE
BT Date
RT SEC filings

Interim financial statements in Registration statements including age of Financial statements, ..., Effective date of filing. Form and content of Disclosure under SEC33 and SEC34

FINANCE COMPANIES
UF Loan companies
BT Industries
NT Consumer loan companies
NT Factoring companies
NT Sales finance companies
RT Dealers reserves

... description
... types & description of Loans receivable Sales finance companies Consumer loan companies Account balance aging
... types & description of Loans receivable for commercial finance companies Factoring companies
... Account balance aging examples
... Accounting policies for Deferred income Interest income & Revenue recognition Sum of digits depreciation method Straight-line method fixed percentage method
... Doubtful account allowances for Loans receivable
... Repossessions
... Business combinations Valuation
... Preparing costs new Office locations Operating losses
... Dealers reserves Accounting procedures & description
... Insurance coverage for Loans receivable Accounting procedures
... Supplementary information credit questionnaire & Special reports example
... Financial statements Principles of consolidation Classification of accounts
... Disclosure
... Interest rate Compensating balances Security interests Participation loan agreements
... Financial statements examples
... Auditing procedures Audit scope Internal control evaluation
... Auditing procedures & Audit programs description
... Terminology
... Accounting policies and Reporting standards in AICPA Audit and accounting guides considered preferable for justifying Accounting principle changes by

Disciplinary proceedings ... Factoring companies Audit scope Investment impairment allowances Loan loss allowances Seaboard Commercial Corporation Touch Niven Bailey Smart Independent accountants

Revenue recognition of interest income from nonrefundable points by ...

Purchase accounting (acquisitions) involving ..., Cost allocation of tangible and intangible assets, Amortization and deposit Liabilities

FINANCIAL ACCOUNTING STANDARDS BOARD
UF FASB
RT FASB Statements
RT FASB Statements of Concepts
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<td>Construction contracts, background information including types of Contracts, Contractors, Performance bonds, Security interests and Claims, Financing considerations and ..., Investments in Corporate joint ventures or Joint ventures (unincorporated)</td>
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<td>Management’s discussion and analysis related to ... including Summary of operations, Liquidity, Cash flow, Working capital, Unusual items, Infrequently occurring items, Contingencies, Disclosure of Price level changes and Inflation (economics)</td>
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FINANCIAL POSITION CHANGE STATEMENTS (continued)

Financial statements of Nonprofit organizations, including Balance sheets, 
   Statements of activity, Changes in fund balances statements, Financial 
   statement notes and ... Classification of accounts and Disclosure including 
   Comparative financial statements

... for Cooperatives and Mutual companies

... required when income statements presented including Comparative financial 
   statements and Balance sheets

... for Investment companies and Real estate investment trusts

Financial statements, format and content of .... Disclosure requirements including 
   Working capital, Cash flow and Extraordinary items

Disclosure of Capital stock transactions in ...

GAAP (principles) classified as Broad operating principles of Disclosure under 
   Fairness of presentation of Financial statements including Balance sheets, 
   Income statements, ..... Accounting periods, Consolidated financial 
   statements and Equity method of accounting

Security broker-dealers Financial condition statements to NYSE Income 
   statements ... Subordinated liabilities change should description applicability 

..., integral part of Financial statements, Disclosure of Net income, Cash flow, 
   Unusual items

... included as integral part of Financial statements, Disclosure required for Funds 
   provided from operations, Unusual items, other sources and uses, 
   Consolidated financial statements, Investments under Equity method of 
   accounting. Purchase accounting (acquisitions) & Divestiture 

... omission causing Inadequate disclosure Qualified opinions Three paragraph 
   opinions example

Disclosure of variations in presentation of ... and Restatement of Prior years 
   presented not affecting Accountants reports regarding Accounting 
   consistency

Disciplinary proceedings, Haskins & Sells, Audited financial statements of 
   Ampeco Securities Inc, Security broker-dealers, omission of ... and GAAS 
   noncompliance

Cash flow presentation in SEC filings including ... Net income measurement, 
   Liquidity, Working capital and Relevance 

... format for Real estate companies in Form 10-Q and Form 10-K 

... format for Land development companies 
... requirements in SEC filings under SEC33 and SEC34 

Disclosure requirements in ... including changes in Working capital or net funds 
   general instructions for SEC filings of Income statements and ... in Consolidated 
   financial statements for three most recent Fiscal years 

special provisions as to financial statements for private Foreign corporations in 
   SEC filings including audited Balance sheets, Income statements and ...

FINANCIAL QUESTIONNAIRE (BROKERS)

RT Form X-17A-5

Security broker-dealers ... description of contents Form X-17A-5 

Security broker-dealers SIPC assessments ... Accountants reports 

Security broker-dealers ... Accountants reports examples 

Security broker-dealers ... examples

FINANCIAL REPORTING SERVICES

B1 Industries RT Condensed financial statements

independent accountants Association with financial statements for Condensed 
   financial statements published by ...

FINANCIAL SCHEDULES IN SEC FILINGS

U SEC schedules

FINANCIAL STATEMENT COMPARABILITY

U Reporting comparability

FINANCIAL STATEMENT DATE

BT Date

Marketable securities investments in Consolidated financial statements including 
   Disclosure of significant net Realized gains & losses, Unrealized gains & 
   losses, Fiscal year differences and ...

... requirements related to Effective date of Registration statements or mailing 
   date of Proxy statements

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U Disclosure

FINANCIAL STATEMENT FORECASTING

U Forecasting

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FINANCIAL STATEMENT NOTES

Illustrative Financial statements of Defined benefit plans including Net assets change statements and ...
Illustrative Financial statements of Health and welfare benefit plans and vacation benefit plans including Net assets change statements and ...
Financial statements of Nonprofit organizations, including Balance sheets, Statements of activity, Changes in fund balances statements, ... and Financial position change statements, Classification of accounts and Disclosure including Comparative financial statements
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Preferred stock, Disclosure in Financial statements or ... of Dividend arrearages
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Banks illustrative Financial statements and ...
Disclosure of Subsequent events in ... as unaudited information
Leases, examples of Disclosure by Lessees and Lessors in Financial statements or ...
Leveraged leases, examples of accounting and Disclosure requirements including Cash flow analysis, Residual value estimate and ...
Lines of business reporting presented in Financial statements, ... or in a separate schedule
Lines of business reporting, illustrations of Disclosure in Financial statements and ...
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Investment companies Disclosure of Investments including Realized gains & losses and Unrealized gains & losses in ...
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Public utilities jointly-owned with Joint operating agreements, Disclosure in ... of Fixed assets, Construction in progress and Joint costs
Public utilities with long-term Contracts for Purchases of electric power, Disclosure in ... of Costs of power, Liabilities and Interest costs
SEC filings of Parent company financial statements, ... and Disclosure for computation of restricted net Assets of Unconsolidated subsidiaries and Consolidated subsidiaries, amount of Equity, application of tests for Parent companies
SEC filings of Parent company financial statements, Disclosure in ... of consolidated Retained earnings representing Undistributed earnings of affiliates
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Disclosure of Principles of consolidation for Consolidated financial statements and Combined financial statements in ...
Disclosure of Assets subject to lien and Security interests related to Liabilities in ...
Disclosure of Contract breaching, Investments in default related to Liabilities in ...
Disclosure of Liquidation preferences and Retained earnings restrictions for Preferred stock in ...
Disclosure of significant changes in Long term debt, Mortgage bonds and similar Liabilities in ...
Disclosure requirements in ... of Condensed financial statements for Significant subsidiaries, Unconsolidated subsidiaries and Investees
Disclosure in ... of Leases and lease Commitments including Regulated industries subject to rate-making process not recording Capital leases
Disclosure of Interest costs and Capitalized interest in ...
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FINANCIAL STATEMENT NOTES (continued)

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Bank holding companies and Banks Disclosure requirements on Income statements or in ...

FINANCIAL STATEMENTS

UF Statements (financial)
NT Assets and liabilities statements
NT Audited financial statements
NT Balance sheets
NT Cash receipt/disbursement statements
NT Changes in fund balances statements
NT Combined financial statements
NT Comparative financial statements
NT Condensed financial statements
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NT Consolidating financial statements
NT Financial condition statements
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NT Net assets change statements
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RT Accrual basis accounting
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RT Association with financial statements
RT Auditing
RT Cash basis accounting
RT Classification of accounts
RT Conformity with GAAP (principles)
RT Disclosure
RT Elements of financial statements
RT Extraordinary items
RT Fairness of presentation
RT Financial statement notes
RT Income from continuing operations
RT Modified accrual basis
RT Objectives of financial reporting
RT Reclassification entries
RT Reporting comparability
RT Restatement
RT Subsequent events
RT Tax returns
RT Timeliness of reporting
RT Users of financial statements

Consolidated financial statements, Combined financial statements, or separate ...

of Contractors and Affiliates with Related party transactions

Disclosure in ... of Contractors of Accounting policies, Accounting estimate changes, Backlogs on Contracts and Receivables

Auditing procedures to be applied under GAAS (standards) in Auditing ... of Contractors with Construction contracts and Production type contracts including Internal control evaluation and Audit evidence

Auditing procedures for audits of ... of Contractors including Job site visits, Receivables with sample Confirmation letter, retentions from Progress billings, Claims and change orders and Doubtful account allowances

Auditing procedures for audits of ... of Contractors including Liabilities related to Contracts, sample Confirmation to subcontractors, Security interests under Uniform Commercial Code, Costs and Estimated cost to complete
FINANCIAL STATEMENTS (continued)

Auditing procedures for audits of ... of Contractors including Revenue recognition and Loss recognition under Percentage of completion method and Complete contract method, analysis of Gross profits on Contracts and illustration of Fixed price contracts

Auditing procedures for audits of ... of Contractors related to Backlogs and Representation letters

Auditing procedures for audits of ... of Contractors with Affiliates and Related party transactions

sample ... and Accountants reports for Contractors using Percentage of completion method and Complete contract method

Defined benefit plans including Accrual basis accounting, presentation of net assets available for plan benefits including Investments at Fair market value, Contracts with insurance companies, Common trust funds, Receivables from Employer contributions and Commitments, Accrued liabilities

Defined benefit plans ... presentation of Net assets change statements. Present value of accumulated plan benefits, Interest rate, Actuarial assumptions, Vested benefits, Benefits paid and Disclosure requirements

Defined contribution plans ... on Accrual basis accounting in accordance with GAAP (principles), reporting requirements under Pension Reform Act of 1974, net assets available for plan benefits including investments at fair market value, Receivables from Employer contributions and Commitments

Health and welfare benefit plans ... on Accrual basis accounting, statement of net assets including Investments at Fair market value, Contracts with insurance companies, Receivables from Employer contributions and Commitments, Insurance costs, Experience premium refunds and Claims

Auditing procedures for ... of Fringe benefit plans including Audit planning and supervision, Internal accounting control and Internal control evaluation

Accounting ... of Fringe benefit plans including Defined benefit plans, Defined contribution plans, Health and welfare benefit plans, Supplementary information, Pension Reform Act of 1974, US Department of Labor, Other independent accountants

illustrative ... of Defined benefit plans including Net assets change statements and Financial statement notes

illustrative ... of Health and welfare benefit plans and vacation benefit plans including Net assets change statements and Financial statement notes

review by independent accountants of Forecasting in format of ... by Management including Documentation, Representation letters and assumptions with examples of Accountants and illustrative financial forecast

Savings and loan associations, examples of ... and Accountants reports

Stock savings and loan associations, examples of ... and Accountants reports

Revenue recognition for Sales of Receivables with recourse, delayed recognition method preferred to immediate recognition method, Accounting policies, Disclosure in ... of Contingencies and Dealers reserves, examples

Colleges and universities, proposed amendment to Industry Audit Guide, Classification of accounts, Fund accounting procedures for Revenue and costs in Unrestricted current funds, Restricted current funds, Plant funds and Endowment funds, ..., Accounting policy statements, Charts of accounts

Forecasting presentation and Disclosure in format of ... based on GAAP,GAAP assumptions, Terminology and examples

Employee stock ownership plans ... recording obligations Shareholders equity, Personnel costs Dividends Earnings per share Investment tax credits

Advance refunding of Tax exempt securities, Gains and Loss recognition as Early extinguishment of debt, Investments of Cash proceeds, and Disclosure in ... of Government agencies and others

Accounting policies for Nonprofit organizations, ... presented on Accrual basis accounting under GAAP (principles), Fund accounting procedures for Unrestricted funds and Restricted funds

... of Nonprofit organizations, including Balance sheets, Statements of activity, Changes in fund balances statements, Financial statement notes and Financial position change statements, Classification of accounts and Disclosure including Comparative financial statements

Nonprofit organizations, ... Illustrations for Scientific organizations, Labor unions, Zoological societies and Botanical societies

Nonprofit organizations, ... Illustrations for Schools (independent), Cemetery organizations, Associations, Libraries, Museums, Performing arts organizations, Private foundations, Public broadcasting stations, Religious organizations and Research organizations

Program costs (nonprofit org), Cost centers for General and administrative expenses, Management Costs and Fund raising costs, Cost allocation, Grants and Interfund transactions, Depreciation costs for fixed assets, Glossaries and illustrative ... for Nonprofit organizations

amendment of AUG-SLO on Governmental accounting by issuance of NCGA Statement 1 for basic general purpose Combined financial statements in Conformity with GAAP (principles), Accountants reports with examples on ... issued for Funds (entities), Accounting changes and Disclosure

Disclosure of Pension plans in ...
FINANCIAL STATEMENTS (continued)

accounting for investment tax credits including Flow through method and Disclosure in...
Preferred stock, Disclosure of Liquidation preferences in Shareholders equity section and Redeemable preferred stock through Sinking funds operations in... or Financial statement notes

Earnings per share, nonrecognition of Common stock equivalents in...
Preferred stock, Disclosure in... or Financial statement notes of Dividend arrearages...

... format and content of Financial position change statements, Disclosure requirements including Working capital, Cash flow and Extraordinary items

Error correction vs Accounting estimate changes including Disclosure in...
Accounting principle changes and Reporting entity changes including Restatement of all Prior years... presented and Disclosure requirements illustrations of reporting Accounting principle changes including Restatement of prior period...

Accounting policies in accordance with GAAP (principles) adopted in preparing..., Disclosure requirements for Accounting policy statements and Alternative accounting principles

Dividends in kind considered Nonmonetary transactions with Shareholders, recognition of Realized gains & losses, Disclosure required of issuer of a dividend-in-kind in...

GAAP (principles) and Accounting terminology for... of business enterprises summary of Accounting Principles Board Statement 4 on financial Accounting including..., Objectives of financial reporting, Elements of financial statements and Users of financial statements

GAAP (principles) classified as Broad operating principles of Disclosure under Fairness of presentation of... including Balance sheets, Income statements, Financial position change statements, Accounting periods, Consolidated financial statements and Equity method of accounting

Multinational operations and Foreign subsidiaries, recognition of earnings and Disclosure in... of U S enterprises

Multinational operations and Foreign subsidiaries, recognition of earnings and Disclosure in... of U S enterprises

Multinational operations and Foreign subsidiaries, recognition of earnings and Disclosure in... of U S enterprises

Stock options and Employee stock purchase plans including Personnel costs measurement, Recording date and Disclosure in...

Hospitals, Auditing procedures relating to Claims, Litigation, loss Contingencies, Insurance coverage, Loss reserves, Audit evidence, Representation letters, Legal letters and Unasserted claims, examples of Disclosure in... and Accountants reports

Airlines illustrative... Banks illustrative... and Financial statement notes

Security broker-dealers... examples

Security broker-dealers... of Subsidiaries example

Colleges and universities... description Accounting changes

Colleges and universities... Balance sheets Changes in fund balances statements examples

Fire and casualty companies GAAP departures in... Matching concept Investments Valuation Realized gains & losses Nonadmitted assets Statutory appropriated retained earnings Unrealized gains & losses Admitted assets Statutory accounting principles

Finance companies... Principles of consolidation Classification of accounts Disclosure

Finance companies... examples

Disclosure in... of Accounting policies, Receivables, Inventory, Advance billing and Progress billings related to Government contracts

Hospitals... Patient revenue Operating costs examples

Investment companies Accounting policies Valuation Securities...

Unit investment trusts...

Venture capital companies Small business investment companies...

... example for Business combinations Investment companies treated as Purchase accounting (acquisitions) for GAAP (principles) but as Tax free exchanges Tax returns

Governmental accounting Fixed assets Depreciation costs Long term debt...

Funds (entities)

Governmental accounting... Classification of accounts Disclosure special problems

Governmental accounting... examples

Governmental accounting applicable authoritative literature...

Stock life insurance companies... Supplementary information examples

Voluntary health & welfare organizations Funds (entities) Fund accounting procedures Restricted current funds Restricted current funds Plant Funds Endowment funds...

Voluntary health & welfare organizations Accrual basis accounting Cash basis accounting Affiliates Accountants reports examples...

Voluntary health & welfare organizations... examples
Disclosure in ... prepared on comprehensive basis of Accounting other than GAAP (principles)

Disclosure of GAAP departures in Special reports on ... prepared according to Accounting policies specified in an agreement, examples of Accountants reports

Special reports on special-purpose ... in Conformity with GAAP (principles), examples of Accountants reports including Registration statements

Related party transactions. adequacy of Disclosure in Subsidiaries separate ... Parent companies

inquiries by Other independent accountants examining ... of Components of a business enterprise to Principal independent accountants regarding Related party transactions. Audit scope limitations and other matters

Auditing procedures performed by Other independent accountants examining ... of Components of a business enterprise in coordination with Principal independent accountants

Auditing procedures of Principal independent accountants in response to inquiries of Other independent accountants examining ... of Components of a business enterprise including Subsequent discovery of facts

form of inquiries by Other independent accountants examining ... of Components of a business enterprise to Principal independent accountants regarding Audit scope limitations and other matters, including example of Correspondence

form of response by Principal independent accountants to inquiries of Other independent accountants examining ... of Components of a business enterprise regarding Audit scope limitations and other matters, including example of Correspondence

Accountants reports on ... prepared by Savings and loan associations using Denominational method to account for Gains or losses from Sales of Mortgage loans receivable permitted by Federal Home Loan Bank Board, examples of reports modified for GAAP departures and Contingencies

Accountants reports to Boards of directors on compliance of ... and SEC schedules in Form 10-K to Statutory accounting principles under SEC34

Special reports on elements, accounts, or items of ... prepared in Conformity with GAAP (principles)

Auditors responsibility to consider AICPA Audit and accounting guides, Statements of Position (AcSEC) and Statements of Position (AudSEC) in expressing Unqualified opinions on ... in Conformity with GAAP (principles) under Rule 203 of AICPA Code of Professional Ethics

effect on Accountants reports of ... issued before Effective date of FASB Statement in requiring Restatement by Prior period adjustments, example related to Research and development costs

Disclosure of Supplementary information outside basic ... not covered by Rule 203, AICPA Code of Professional Ethics

Accountants reports on ... of Subsidiaries by CPA as Comptrollers

Development stage enterprises ... in accordance with GAAP (principles).

Disclosure requirements including Shareholders equity changes statements

Leases, examples of Disclosure by Lessees and Lessors in ... Financial statement notes

Lines of business reporting on operations in different Industries, Multinational operations included in ... and purpose of segment information

Lines of business reporting for complete set of Parent company financial statements. Subsidiaries. Corporate joint ventures or interests issued separately or in Consolidated financial statements or Combined financial statements of primary reporting enterprises

Lines of business reporting presented in ... Financial statement notes or in a separate schedule

Lines of business reporting, illustrations of Disclosure in ... and Financial statement notes

Prior period adjustments including Error correction in Prior years ... realized tax benefits of Carryforward from purchased Subsidiaries and Retained earnings statements

Lines of business reporting for complete set of Parent company financial statements, ... of Subsidiaries, Corporate joint ventures or Investees issued separately or in Consolidated financial statements or Combined financial statements of primary reporting enterprises and Terminology

Accounting policies for Defined benefit plans including Disclosure in ... of net Assets available for benefits, Employer contributions Receivables, plan Investments, operating assets, actuarial Present value of accumulated benefit plans benefits and changes in Actuarial assumptions

Defined benefit plans, examples of Pension plans ... and Financial statement notes

Disclosure of Related party transactions in ... including nature of Management control relationships

criteria for Revenue recognition on Retail land sales by Full accrual method, Percentage of completion method or Installment revenue recognition method including Disclosure in ...
Public utility holding companies and Regulated industries general purpose ...

accounting for effects of regulation related to Price, Pricing and Rate bases including Costs, Sales returns, Income taxes, Capitalized interest, Interest during construction, Intercompany profit and Disclosure closely held Security broker-dealers with ... in SEC filings considered Nonpublic enterprises closely held Security broker-dealers with ... in SEC filings considered Nonpublic enterprises Accounting for Leases under SFAS 13 applicable to ... on current value basis Governmental accounting, illustrative annual ... Interim financial statements and Combined financial statements Governmental accounting, annual ... Interim financial statements and Combined financial statements, illustrations of financial reporting objectives of Auditing of ... Audit scope and Management responsibilities Disclosure in ..., Comparative financial statements, Balance sheets, Income statements Financial position change statements included as integral part of ... Disclosure required for Funds provided from operations, Unusual items, other sources and uses, Consolidated financial statements, Investments under Equity method of accounting, Purchase accounting (acquisitions) & Divesture Financial position change statements, integral part of ... Disclosure of Net income, Cash flow, Unusual items Accounting for income taxes in ... including Accounting terminology and explanations of differences between Pretax income and Taxable income in Tax returns, Timing differences and Permanent book/tax differences. Disclosure requirements Accounting for income taxes in ... including interperiod tax allocation under Deferral method or Liability method of tax allocation, tax loss Carryback or Carryforward, Apaisal of Assets and Undistributed earnings of affiliates Disclosure of Current assets and Current liabilities in ... Classification of accounts based on one year period or Operating cycles, identification of Working capital Disclosure of effects of Price level changes as Supplementary information or in primary ... under general Purchasing power or Current cost accounting approach including Fixed assets, Depreciation costs, Monetary items, Inventory and Cost of Sales Pension plans, Accounting policies for Defined benefit plans and Defined contribution plans including Disclosure in ... of employers Governmental accounting, ... examples Governmental accounting, Revenue recognition for Grants, Entitlements and Shared revenue on Modified accrual basis or Accrual basis accounting, examples of ... Governmental accounting for Defined benefit plans ... including Disclosure of actuarial Present value of credited projected benefits, Valuation of Investments and Pension liabilities, Supplementary information on Pension funds, Actual cost methods and Financial summaries Governmental accounting for Defined benefit plans ... including Financial statement notes, Multiemployer pension plans, Employer contributions, Amortization and Deferral method for Gains or losses from exchanges of fixed-income Securities, Illustrations and Terminology Governmental accounting, Disclosure of segment information for Enterprise funds in ... example Accountants reports on Comparative financial statements for Review of financial statements or Compilation of financial statements with Prior years ... audited, reviewed or compiled, use of independent accountants name and Terminology Comparative financial statements, Accountants reports with Disclaimers of opinion issued by continuing Independent accountants or Predecessor independent accountants for prior period ..., Effective date Accountants reports for Review of financial statements when Disclosure in ... omitted Independent accountants decision to issue Accountants reports on Compilation of financial statements, Review of financial statements, or audit of ... Independent accountants vs Management responsibilities for ... Reporting standards Accounting consistency description Reporting comparability of ... Accounting changes Other independent accountants Restatement of Prior years ... for Poolings of interests Compilation opinions Three paragraph opinions example Fairness of presentation of ... GAAP departures because of Inadequate disclosure, Three paragraph opinions, Qualified opinions, example Subsequent events description examples Disclosure Adjusting entries Pro forma financial statements reissuance ... Fairness of presentation GAAP (principles) Form-vs-substance ... Substantial authoritative support
Special reports description, ... Prepared with comprehensive basis of accounting other than GAAP (principles). GAAP departures, examples for Regulated industries, Tax basis, Cash basis accounting

Lines of business reporting, Information disclosure required by FAS 14/2081 in relation to ... taken as a whole

Independent accountants Association with financial statements, Disclaimers of opinion on Unaudited financial statements of Publicly traded companies including ... on comprehensive basis of accounting other than GAAP (principles), examples

Accountants reports and Auditing procedures related to Supplementary information in documents submitted by Auditors outside the basic ... including Financial summaries, reporting on Misleading information with examples of Unqualified opinions, Qualified opinions or Disclaimers of opinion

Field work standards related to Audit evidence concerning Management assertions in ... as basis for Accountants reports

Independent accountant appointment for Special reports to apply agreed-upon Auditing procedures to Elements of financial statements, accounts or items of ... with examples of Accountants reports

Letters for underwriters issued by independent accountants for Investment bankers related to ... included in SEC33 registration statements under Securities underwriting agreements

Disciplinary proceedings. Gerald J Flannelly of SCA Services Inc. False information and Misleading information in Representation letters and in ... included in Form 10-Q for GAAP departures related to Valuation of Marketable securities investments by Lower of cost or market principle

SEC policy statement on Accounting policies and Reporting standards for ... in SEC filings including role of Financial Accounting Standards Board Substantial authoritative support and GAAP (principles)

general revision of SECSX for uniform Disclosure in ... included in Registration statements in SEC filings

Disclosure requirements for SEC filings relating to periods covered in ... Disclosure requirements for SEC filings by private Foreign corporations under SEC33 and SEC34 including Form F- 1, Form F- 2, Form F- 3, age of ... and Foreign currency

Disclosure of Related party transactions material to ... Disclosure in Parent company financial statements, ... of Fifty percent owned corporations or Corporations accounted for by Equity method of accounting.

Unconsolidated subsidiaries, Significant subsidiaries, certain Consolidated subsidiaries & Subsidiaries under SECSX in SEC filings

Interim financial statements in Registration statements including age of ... Filing date, Effective date of filing, Form and content of Disclosure under SEC33 and SEC34

Investment companies consolidated presentation in ... and Disclosure of Lines of business reporting

Pro forma financial statements in SEC filings and ... of business acquired or to be acquired including Forecasting, Form 8-K and Business combinations chronological ordering of data in ... and Financial summaries

Bank holding companies, tax equivalent adjustment in ... for Reporting comparability between Return on investment from Tax exempt securities and taxable Securities

Early adoption of ASR no.302 related to Disclosure requirements for Parent company financial statements and other Subsidiaries ... by Parent companies

Separate ... required under SECSX, application of Significant subsidiaries test for Investees and Unconsolidated subsidiaries

Poolsing of interests or Purchase accounting (acquisitions) as basis of accounting for ... of Oil and gas producing companies Exchange offers including Reorganization accounting, Form 10-K, Limited partnerships, Full cost method (petroleum) & Pro forma financial statements

Oil and gas producing companies, ... of royalty Trusts

Bank holding companies, Disclosure requirements for ... in SEC filings involving formation of one-bank holding company including Form 10-K and Form S-14 ... required in SEC filings involving Guarantees of securities by Parent companies ... required in SEC filings involving Guarantees of securities by Consolidated subsidiaries or Unconsolidated subsidiaries

SECSX application, form and content of ... in SEC filings for Registration statements filed under SEC33, SEC34, SEC35, SEC40 and for reporting under Energy Policy and Conservation Act

Accountants reports to include Opinion, date, location, signature, ... covered, reference to GAAS (standards) and GAAP (principles). Auditing procedures omitted. Accounting changes, Accounting consistency and exceptions

Auditing of ... of foreign Government agencies by foreign government Audit staff

Auditing requirements for ... of persons other than registrant

SEC filings for ... of companies acquired or to be acquired in Business combinations or for Investments acquired or to be acquired under Equity method of accounting

SAS 14/621.01
SAS 21/435.01
SAS 26/504.05
SAS 29/551.01
SAS 31/326.01
SAS 35/622
SAS 38/631.01
SEC-AAER AS255
SEC-AAER 004
SEC-FRR 101
SEC-FRR 102.02
SEC-FRR 102.03
SEC-FRR 102.04
SEC-FRR 212
SEC-FRR 213
SEC-FRR 302
SEC-FRR 403.01
SEC-FRR 506
SEC-SAB40 11E
SEC-SAB40 11G
SEC-SAB43 06K1
SEC-SAB44 06K4
SEC-SAB47 02D
SEC-SAB47 12E
SEC-SAB50 01F
SEC-SAB53 01G
SEC-SAB53 01H
SECSX210.1-01
SECSX210.2-02
SECSX210.2-03
SECSX210.2-04
SECSX210.3-08

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Disclosure requirements in SEC filings for separate ... of Unconsolidated subsidiaries, Fifty percent owned corporations and investments SECX210.3-09
Disclosure requirements in SEC filings for separate ... of Affiliates or guarantors issuing Guarantees of securities of registrant SECX210.3-10
Disclosure requirements for ... of Real estate investment trusts in SEC filings SECX210.3-13
Disclosure requirements for ... of Financial statements including Assets and liabilities statements and Income statements, also, if applicable, related ... for Proprietorships, Partnerships, Trusts, Associations and for Principal shareholders of Corporations SECX210.3-15
... to be included in SEC filings by Management investment companies SECX210.3-17
special provisions as to ... for private Foreign corporations in SEC filings including audited Balance sheets, Income statements and Financial position change statements SECX210.3-18
currency to measure ... of private Foreign corporations in SEC filings including Foreign currency SECX210.3-19
... in SEC filings to be in conformity with GAAP (principles) using generally accepted Terminology and Cents elimination, Accounting policies for Foreign corporations using other than Form 20-F SECX210.3-20
Disclosure of omission of ... in SEC filings SECX210.4-01
Disclosure of Financial statement notes related to two or more ... SECX210.4-03
SEC filings of ... for Commercial and industrial companies with stated exceptions SECX210.5-01
Development stage enterprises, ... in Registration statements and SEC filings SECX210.5A-01
SEC filings of ... for registered Investment companies including Management investment companies, Unit investment trusts and Face amount certificate investment Cos SECX210.6-01
special rules applicable to SEC filings of ... for registered Investment companies including Consolidated financial statements, Combined financial statements, Valuation of Assets, restricted Securities and Certificate reserves SECX210.6-03
SEC filings of ... of Employee stock purchase plans and Employee savings plans special rules applicable to ... of Employee stock purchase plans and Employee savings plans including Investments program, Net asset value, Income taxes and Valuation of Assets SECX210.6A-01
SEC filings of ... of Insurance companies SECX210.6A-02
SEC filings of ... of Mutual life insurance companies may be prepared in accordance with Statutory accounting principles SECX210.7-01
SEC filings of ... for committees issuing Certificates of deposit (securities) applicability SECX210.7-02
Bank holding companies Consolidated financial statements and Banks ... in SEC filings SECX210.8-01

FINANCIAL SUMMARIES

UF Five year summaries
UF Statistical summaries (financial)
UF Ten year summaries
RT Summary of operations
RT Supplementary information

Prior period adjustments in Comparative financial statements including Disclosure, Restatement and ... APB 09.18/A35
format and reporting of Extraordinary items in ... APB 09.27/1/17
Materiality of Accounting changes including Earnings trend, Disclosure and ... APB 20.38/A06
Price level changes, ... of net Sales and operating Revenue, Income from continuing operations, Earnings per share and net Assets on Historical cost and Constant dollar accounting basis and Current cost accounting basis, Dividends per share and Market price quotations FAS 33.065/C27
Price level changes, Disclosure of Supplementary information on Income statements and ... FAS 33.070/C27
Price level changes, illustration of Supplementary information for Mineral resource assets and ... FAS 33.17/C27
Governmental accounting, Accountants reports, Audited financial statements in accordance with GAAS (standards), ... and Supplementary information NCGA 01.19
Governmental accounting for Defined benefit plans Financial statements including Disclosure of actuarial Present value of credited projected benefits, Valuation of Investments and Pension liabilities, Supplementary information on Pension funds, Actuarial cost methods and ... NCGA 06.01
Accountants reports and Auditing procedures related to Supplementary information in documents submitted by Auditors outside the basic Financial statements including ... reporting on Misleading information with examples of Unqualified opinions, Qualified opinions or Disclaimers of opinion comments in Letters for underwriters on ... and Supplementary information, concluding paragraph and illustrative letters SAS 29.551.01
Accountants reports on client-prepared documents on Condensed financial statements of Publicly traded companies and ... of public or Nonpublic enterprises SAS 38/631.38
... of Earnings trend required under Item 301 of SECK SECX210.3-21
chronological ordering of data in Financial statements and ... SECX210.3-22
Disclosure of ... including Earnings trend and Foreign corporations SECX210.3-23
FINANCING CONSIDERATIONS

FINANCING CONSIDERATIONS
UF Securities flotation considerations
RT Capital structure
RT Creditors
RT Equity
RT Financial management
RT Financing costs
RT Interest rate
RT Leases
RT Loan agreements
RT Long term debt
RT Product financing arrangements
RT Public offering
RT Redeemable preferred stock
RT SEC filings
RT Securities underwriting agreements
RT Short term debt

CONSTRUCTION contracts, background information including types of contracts, contractor performance bonds, security interests and claims, and financial management, investments in corporate joint ventures or joint ventures (unincorporated)

types of government contracts including cost-plus fixed fee contracts and fixed price contracts, purchasing (procurement) methods, and statutes & regulations

Disclosure of long term debt and purchase commitments associated with suppliers including take-or-pay contracts and throughout contracts, also requirements for sinking funds and stock redemptions, examples and terminology

FINANCING COSTS
UF Security issue costs
BT Costs
NT Interest costs
NT Stock issue costs
RT Financing considerations
RT Organization costs

Public utilities financing through construction intermediaries, disclosure of construction in progress, ... and capitalized interest

FINDERS FEES
BT Business combination costs
BT Costs
BT Fees
BT Revenue
RT Referrals

Business combination costs incurred for poolings of interests vs purchase accounting (acquisitions) including professional fees and...

Client relations fee estimates as a percentage of bond issue, ..., expert witness testimony

FIRE AND CASUALTY COMPANIES
UF Bonding companies
UF Casualty insurance companies
UF Property & liability insurance cos
UF Surety companies
BT Industries
BT Insurance companies
BT Regulated industries
NT Mutual fire and casualty companies
NT Stock fire and casualty companies
RT Insurance underwriting losses
RT Loss adjustment expenses
RT Premium balance accounting procedures
RT Reciprocal insurance exchanges
RT Underwriting pools

..., accounting policies for GAAP (principles) and statutory accounting principles, alternative accounting principles related to insurance premiums and revenue recognition, policy acquisition costs, amortization, loss recognition and loss reserves, unrealized gains & losses

GAAP departures in regulated industries, qualified opinions adverse opinions supplementary information, disclaimers of opinion, issued July 1974

Auditing procedures for ... reinsurance, reinsurance intermediaries, underwriting pools, associations and syndicates including internal control evaluation

... description
types Stock fire and casualty companies Mutual fire and casualty companies
Reciprocal insurance exchanges description AUG-FCI 08
Sales methods AUG-FCI 09
Claims description AUG-FCI 10
Reinsurance pro rata & excess reinsurance description AUG-FCI 11
Underwriting pools poolings associations syndicates description AUG-FCI 14
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Accounting procedures Insurance premiums description Premium balance
accounting procedures Reinsurance Accounting records AUG-FCI 19
Insurance premiums Unearned premium reserves Accounting policies AUG-FCI 24
Auditing procedures Insurance premiums AUG-FCI 28
Insurance underwriting losses & Loss adjustment expenses Accounting
procedures Statutory accounting principles Reinsurance Accounting policies AUG-FCI 34
Auditing procedures insurance underwriting losses & Loss adjustment
expenses AUG-FCI 43
Investments Valuation description AUG-FCI 47
Auditing procedures investments AUG-FCI 49
other Costs Policy acquisition costs AUG-FCI 50
Auditing procedures other Costs AUG-FCI 53
 Appropriated retained earnings Shareholders equity description AUG-FCI 55
Auditing procedures Appropriated retained earnings Shareholders equity AUG-FCI 56
Nonadmitted assets Admitted assets description AUG-FCI 57
Auditing procedures Nonadmitted assets AUG-FCI 58
GAAP departures in Financial statements Matching concept investments
Valuation Realized gains & losses Nonadmitted assets Statutory
appropriated retained earnings Unrealized gains & losses Admitted assets
Statutory accounting principles AUG-FCI 60
Accountants reports Supplementary information Schedules example,
superseded by July 1974 Statements of Position (AudSEC) AUG-FCI 64
... Terminology AUG-FCI 71
Special reports by Independent accountants as Specialists on ... Loss reserves
and Loss adjustment expenses under Statutory accounting principles
including illustrative Accountants reports and modifications due to
Accounting changes AUIG05-81/9621
Examples of Contingencies application, Bad debt expenses, Product warranties,
Asset valuation allowances, Write-downs of assets, Expropriation, Litigation,
Claims, Loss reserves of ... and Reinsurance enterprises and standby
Letters of credit FAS 05.01/C59
... and Reinsurance enterprises, Accounting policies for Contingencies of
catastrophe losses including Accrued liabilities, Loss reserves and Deferred
income of Insurance premiums FAS 05.40/ln6
Accounting policies for Insurance companies including Stock life insurance
companies, ... and Title insurance companies, classification of Insurance
Contracts as short-duration or long-duration FAS 60.01/ln6
Lines of business reporting, Management determination of industry segments with
examples in electrical and electronic products, forest products, Chemicals
industry, drugs Industries and ... SEC-FRR 503
SEC schedules of Insurance companies other than Life insurance companies and
Title insurance companies but including ... for insurance premiums,
Insurance underwriting losses, Claims, Loss adjustment expenses and
Policy acquisition costs SECSX210.12-16
FIRST AUDITS
U initial examination
FIRST NATIONAL HOLDING CORPORATION
Disciplinary proceedings, George E Weaver, Sports International Inc. ....
Misleading information, False information SEC-AAER AS199
FIRST TIME SEC REGISTRANTS
U New SEC registrants
FISCAL YEAR DIFFERENCES
UF Lag in reporting
UF Reporting lag
UF Subsidiary fiscal year differences
RT Consolidated financial statements
RT Equity method of accounting
Consolidated financial statements of Parent companies and Consolidated
subsidiaries including Principles of consolidation, Step acquisitions, ... Divestitures, minority interests, Retained earnings capitalization by Stock
dividends of Subsidiaries Unconsolidated subsidiaries Cost method of
carrying investments ARB 51.01/C51
Marketable securities investments in Consolidated financial statements including
Disclosure of significant net Realized gains & losses, Unrealized gains &
losses, ... and Financial statement date FASI 13.05/189

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FISCAL YEAR DIFFERENCES (continued)

Investments long term Equity method of accounting Auditing procedures influence test ...

FISCAL YEARS
UF Years (fiscal)
BT Accounting periods
RT Accounting changes
RT Cost accounting periods
RT Prior years

Cost accounting Defense contracts, Cost accounting periods vs ... for Annual reports to shareholders Income tax returns, Vacation costs Fringe benefit plans change in Tax rates for Corporations on ... resulting in revised Effective income tax rates applied to interim financial statements inclusion of Unaudited financial statements for ... in SEC34 registration statements and Prospectuses
general instructions for SEC filings of Balance sheets in Consolidated financial statements for two most recent
general instructions for SEC filings of Income statements and Financial position change statements in Consolidated financial statements for three most recent ...
Disclosure in SEC filings of Principles of consolidation or combination for Consolidated financial statements or: Combined financial statements including Reporting entity changes and changes in ...

FIVE YEAR SUMMARIES
U Financial summaries

FIXED ASSET OBsolescence
U Obsolescence

FIXED ASSETS
UF Capital expenditures
UF Facilities (fixed assets)
UF Fixed capital assets
UF Fixed property
UF Plant
UF Production facilities
UF Property plant & equipment;
BT Assets
NT Abandoned property
NT Aircraft
NT Buildings
NT Computers
NT Construction in progress
NT Depletable assets
NT Equipment
NT Land
NT Mineral properties
NT Nuclear power plants
NT Real estate
NT Timberlands
RT Accumulated depreciation
RT Appraisal
RT Depreciation costs
RT Insurance coverage
RT Interest during construction
RT Investment tax credits
RT Leases
RT Obsolescence
RT Property retirement
RT Property taxes
RT Replacement cost
RT Residual value
RT Security interests
RT Useful life

Computer assisted audit techniques, examples of application work plans using generalized Computer audit software for ..., Accounts receivable and Confirmation Auditing procedures related to Assets of certain Nonprofit organizations including Restricted funds, ... Investment pools, Receivables in the form of Grants and Third party reimbursement, Pledges receivable and collectibles Savings and loan associations, ... and Depreciation costs, Leases, Conformity with GAAP (principles), Compliance testing with Statutes & regulations, safe deposit box operations, Deferred costs and Prepaid expenses with Federal Savings & Loan Insurance Corp, and other Assets
Program costs (nonprofit org), Cost centers for General and administrative expenses, Management Costs and Fund raising costs, Cost allocation, Grants and Interfund transactions, Depreciation costs for ..., Glossaries and illustrative Financial statements for Nonprofit organizations

Depreciation methods Depreciation costs ... Useful life Timing differences Investment tax credits reflected in Net income including Deferral method ... Depreciation costs including Multiplying operations Disclosure of Depreciation methods including Depreciation costs, Accumulated depreciation, Classification of accounts of ... by nature or function Par value of Capital stock issued at nominal price for ... and treatment of Donated stock Nonmonetary transactions Depreciation methods, Depreciation costs, ... Useful life and Residual value Accounting terminology, Depreciation costs of ..., Maintenance costs, Obsolescence Cost allocation, Amortization Airlines, Accounting environment including Revenue recognition, Inventory, ..., Personnel costs and Centralization of Management Airlines Accounting procedures and Auditing procedures for Aircraft Maintenance costs, Insurance costs, Personnel costs, ... and Depreciation costs, Leases, Property retirement, Preoperating costs and Deferred costs Banks Classification of accounts of ... Including Buildings, Equipment, leasehold improvements, Accumulated depreciation, Amortization and basis of Valuation Hospitals accounting & reporting GAAP (principles) ... Depreciation costs Third party reimbursement Revenue donated services & supplies Charitable contributions Hospitals Auditing procedures Cash pooling of Investments Accounts receivable Third party reimbursement inventory ... Governmental accounting ... Depreciation costs Long term debt Financial statements, funds (entities) Voluntary health & welfare organizations ... Plant funds Depreciation costs Cost accounting Defense contracts ... Cost principle capitalization of acquisition & Construction in progress & Maintenance costs Cost accounting Defense contracts Depreciation costs ... Depreciation methods Cost accounting, Defense contracts, Cost of capital of ... & Intangible assets subject to Amortization, examples Cost accounting, Defense contracts, Imputed interest and interest during construction of ... and Intangible assets for contractors own use as part of Historical cost, examples of Capitalized interest Oil and gas producing companies, ... Depletable assets, Mineral properties, Amortization by Unit of production dep method, Accounting estimate changes Oil and gas producing companies, Costs of drilling exploratory wells for Oil and gas reserves, Deferred costs, Amortization by Unit of production dep method, Depreciation costs of ... Price level changes, Disclosure requirements for Supplementary information including income from Continuing operations on Historical cost and Cost of sales as accounting basis using Consumer price index, Restatement required for Inventory, ..., Cost of sales, Depreciation costs, Depletion costs Amortization Price level changes, Disclosure requirements for Supplementary information including income from continuing operations based on Current cost accounting, Restatement required for Inventory, ..., Cost of sales, Depreciation costs, Depletion costs and amortization ... Price level changes and Current cost accounting, Restatement for Inventory and ..., Disclosure as Supplementary information of total increase or decrease net of Inflation (economics) or Deflation (economics) Oil and gas producing companies Disclosure as Supplementary information of proved Oil and gas reserves quantities, certain capitalized Costs, ..., acquisition, Exploration costs, Intangible drilling & development costs, Operating income and Cash flow Oil and gas producing companies of Publicly traded companies Disclosure as Supplementary information of proved Oil and gas reserves quantities, certain capitalized Costs, ... acquisition, Exploration costs, Intangible drilling & development costs, Operating income Cash flow Minority interests conditions for classification of Leases of ... owned by Government agencies as Operating leases Governmental accounting, description of Funds (entities) including General funds, Special revenue funds, Debt service funds, Capital projects funds, Special assessment funds, general ... and Long term debt account groups Disclosure of Price level changes as Supplementary information or in primary Financial statements under general Purchasing power or Current cost accounting approach including ..., Depreciation costs, Monetary items, Inventory and Cost of sales Accounting policies for ... including Historical cost, Recoverable amount, Nonmonetary transactions, Property retirement, Abandoned property and Disclosure
Governmental accounting for ... and Long term debt, Fund accounting procedures and account groups, Valuation based on Cost principle and Depreciation costs

Disciplinary proceedings, Homer E Kerlin, Olen Company Inc, H L Green Company Inc, Audit scope, Auditing procedures, Inventory, Accounts payable, ... , GAAS noncompliance

amendment of Disclosure requirements for .... Accumulated depreciation, Accumulated amortization and Accumulated depletion in SEC schedules

Public utilities joint-owned with Joint operating agreements, Disclosure in Financial statement notes of ...., Construction in progress and Joint costs exclusion of Depreciation costs, Depreciation costs and Amortization of ... from Cost of sales in Income statements

Disclosure of general development of business including Bankruptcy, Business combinations, SEC33 registration statements on Form S- 1, SEC34 registration statements on Form 10, Supplementary information on Research and development costs, ... and Employees

Disclosure requirements for description of ... and Mineral properties in Extractive industries including Supplementary information on Oil and gas reserves estimated by independent Specialists

Management's discussion and analysis related to Financial management including Liquidity, Cash flow, Commitments for ...., Unusual items, Infrequently occurring items, Contingencies and Summary of operations

SEC schedules for changes in ... including Public utilities Classification of accounts

Costs to be capitalized by Oil and gas producing companies under Successful efforts method including interest in Mineral properties and ...

FIXED BENEFIT PLANS
U Defined benefit plans

FIXED CAPITAL ASSETS
U Fixed assets

FIXED CHARGE RATIO
U Earnings to fixed charges ratio
U Times interest earned
RT Interest costs
RT Long term debt

Disclosure of summary of Prospectuses, risk factors and ... computation

FIXED COST PLANS
U Defined contribution plans

FIXED PRICE CONTRACTS
BT Contracts
RT Cost-plus fixed fee contracts

Auditing procedures for audits of Financial statements of Contractors including Revenue recognition and Loss recognition under Percentage of completion method and Completed contract method, analysis of Gross profits on Contracts and illustration of ...

types of Government contracts including Cost-plus fixed fee contracts and ...., Purchasing (procurement) methods, Financing considerations and Statutes & regulations.

Accounting policies for Revenue recognition and Loss recognition for Construction contracts including ... and Cost-plus fixed fee contracts under Completed contract method or Percentage of completion method with relative Estimated cost to complete including Product warranties and Cost allocation

IAS 11/9011

FIXED PROPERTY
U Fixed assets

FLOAT
U Cash in transit

FLOW THROUGH METHOD
BT Accounting policies
BT Interperiod tax allocation
RT Current writeoff method
RT Deferral method
RT Investment tax credits

Investment tax credits realized under Deferral method or ... through Carryback or Carryforward including Amortization of Deferred tax credits (balance sheet) and Deferred tax debits (balance sheet), examples

AFIT 30/132

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accounting for investment tax credits including ... and Disclosure in Financial statements

FLOWCHARTING
- BT Systems and procedures
- RT Software

Computer assisted audit techniques, examples of application design using generalized Computer audit software including ..., Systems analysis, reports, Audit/EDP control reviews, Batching, test plans and technical review

Internal control evaluation in electronic Data processing systems, review of general and application controls, Compliance testing, Auditors working papers, ... examples
criteria for Revenue recognition on Real estate sales and Retail land sales provided with ...

FNMA
- U Federal National Mortgage Association

FOOTNOTE DISCLOSURE
- U Disclosure

FOOTNOTES TO FINANCIAL STATEMENTS
- U Financial statement notes

FORECASTING
- UF Business forecasting
- UF Cost forecasting
- UF Earnings forecasting
- UF Economic forecasting
- UF Estimating
- UF Financial statement forecasting
- UF Projections (forecasting)
- UF Sales forecasting
- RT General standards
- RT Budgets
- RT Feasibility studies
- RT Financial management
- RT Models

review by independent accountants of ... in format of Financial statements by Management including Documentation, Representation letters and assumptions with examples of Accountants reports and illustrative financial forecast

... presentation and Disclosure in format of Financial statements based on GAAP (principles) including assumptions, Terminology and examples
responsibilities of Independent accountants for Disclosure of sources of information and assumptions in relation to ...

AICPA Code of Professional Ethics, General standards including Technical training and proficiency, Due professional care, Planning and supervision, sufficient Evidence and ...

Pro forma financial statements in SEC filings and Financial statements of business acquired or to be acquired including ..., Form 8-K and Business combinations

application of SECSK to SEC filings for non-financial statement portions of SEC33 registration statements, SEC34 registration statements, Proxy statements, Disclosure of Management ... and Securities ratings

FORECLOSURE
- RT Long term debt
- RT Repossessions
- RT Security interests

Real estate investment trusts, description, Loans receivable, ... and Loan loss allowances, estimate of interest rate, Assets affected by troubled Debt restructuring, Interest income nonrecognition and Commitment fees, amended by ACC-SOP 78-02

Real estate investment trusts, amendment of ACC-SOP 75-02 for Assets affected by troubled Debt restructuring to conform to FAS 15/5363, Valuation at Fair market value, ... and Loan loss allowances

Banks other Assets including Customers acceptance Liabilities, Real estate acquired through ..., Write-downs of assets

Debt restructuring, accounting by Debtors, transfers of Assets or Equity interest at Fair market value, modification of terms, Interest method of calculation of Interest costs, Repossessions, ..., Gains on restructuring, Disclosure

FAS 15.12/D22
FORECLOSURE (continued)

Debt restructuring, accounting by Creditors, receipt of Assets or Equity interest at
Pair market value, modification of terms, Interest method of calculation of
Interest income, Loss recognition, Repossessions, ..., Disclosure

FOREIGN CORPORATIONS
BT Corporations
NT Foreign subsidiaries
RT Form F- 1
RT Form F- 2
RT Form F- 3
RT Multinational operations

Disclosure requirements for SEC filings by private ... under SEC33 and SEC34
including Form F- 1, Form F- 2, Form F- 3, age of Financial statements and
Foreign currency

Disclosure in SEC filings of Stock dividends issued by Japanese ...

amendments to SECSX related to Disclosure of income taxes, reconciliation of
Effective income tax rates with statutory Tax rates including Investees and ...

Disclosure requirements for Market price quotations presented on Form S- 1 and
Form 10, Dividends and number of Shareholders of Common stock ...

Disclosure of description of registrants Securities including Security exchanges
(places) Capital stock, Senior securities, Long term debt, Warrants
(securities), Rights (securities) and ...

Disclosure of Financial summaries including Earnings trend and ...
special provisions as to Financial statements for private ... in SEC filings including
audited Balance sheets, Income statements and Financial position change
statements
currency to measure Financial statements of private ... in SEC filings including
Foreign currency

Financial statements in SEC filings to be in conformity with GAAP (principles)
using generally accepted Terminology and Cents elimination, Accounting
policies for ... using other than Form 20-F

FOREIGN CORRUPT PRACTICES ACT OF 1977
BT Statutes & regulations
RT Gifts
RT Illegal acts
RT SEC34

Internal control reports on compliance with ... requirements on Internal accounting
control
Auditing procedures and Client relations on discovery of material weaknesses in
Internal accounting control, Contingent liabilities for illegal acts under ...
effect of ... amendment of SEC34 on Internal control evaluation and Audit scope
Internal control reports by Independent accountants on Internal accounting
control, objectives including Asset security, Reliability of Accounting
records, Conformity with GAAP (principles) and Management authorization,
relation to Auditing procedures, Audit scope and ...

FOREIGN CURRENCY
BT Assets
BT Cash
RT Foreign exchange translation

Banks Multinational operations and ... transactions, Letters of credit, Foreign
exchange translation
Foreign exchange translation, example of Hedging identifiable ... commitment
including Foreign exchange gains and Foreign exchange losses
Foreign exchange translation and Translated financial statements, Elements of
financial statements measured in functional currency identified by dollars or ...
for Multinational operations in highly inflationary environments using
Parent companies currency instead, also impact on Cash flow
Foreign exchange translation and Translated financial statements, Foreign
exchange gains or Foreign exchange losses from changes in Exchange
rates including Forward exchange contracts, Hedging ... Commitments,
Interperiod tax allocation, Average free exchange rates and Disclosure
Disclosure requirements for SEC filings by private Foreign corporations under
SEC33 and SEC34 including Form F- 1, Form F- 2, Form F- 3, age of
Financial statements and ...
accounting standards for Foreign exchange translation in SFAS 52 improving
Disclosure relating to Multinational operations and ... translation effects
including Exchange rates risks
currency to measure Financial statements of private Foreign corporations in SEC
filings including ...

FOREIGN EXCHANGE GAINS
BT Revenue

FAS 15.27/D22
SEC-FRR 102.04
SEC-SAB40 01D2
SEC-SAB40 061
SECK229.201
SECK229.202
SECK229.301
SECSX210.3-19
SECSX210.3-20
SECSX210.4-01
AUIJ08-80/9642
AUIJ10-78/9328
AUIJ10-78/9328
SAS 30/642.01
AUG-BNK 130
FAS 20.13/F59
FAS 52.002/F60
SEC-FRR 102.04
SEC-FRR 501.06
SECSX210.3-20

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FOREIGN EXCHANGE GAINS (continued)

RT Foreign exchange translation
Foreign exchange translation ... Foreign exchange losses Interperiod tax allocation FAS 08.002/F59
Foreign exchange translation, example of Hedging identifiable Foreign currency commitment including ... and Foreign exchange losses FAS 20.13/F59
Foreign exchange translation and Translated financial statements, ... or Foreign exchange losses from changes in Exchange rates including Forward exchange contracts, Hedging Foreign currency Commitments, Interperiod tax allocation, Average free exchange rates and Disclosure FAS 52.015/F60
effects of Price level changes in Exchange rates on Foreign exchange translation including Multinational operations Translated financial statements, ... Foreign exchange losses, Forward exchange contracts and Disclosure IAS 21/9021

FOREIGN EXCHANGE LOSSES
RT Costs
RT Foreign exchange translation
Foreign exchange translation Foreign exchange gains ... Interperiod tax allocation FAS 08.002/F59
Foreign exchange translation, example of Hedging identifiable Foreign currency commitment including Foreign exchange gains and ... FAS 20.13/F59
Foreign exchange translation and Translated financial statements, Foreign exchange gains or ... from changes in Exchange rates including Forward exchange contracts, Hedging Foreign currency Commitments, Interperiod tax allocation, Average free exchange rates and Disclosure FAS 52.015/F60
effects of Price level changes in Exchange rates on Foreign exchange translation including Multinational operations Translated financial statements, Foreign exchange gains, ... Forward exchange contracts and Disclosure IAS 21/9021

FOREIGN EXCHANGE RATES
U Exchange rates
FOREIGN EXCHANGE TRANSLATION
UF Translation of foreign currency amounts
RT Exchange rates
RT Foreign currency
RT Foreign exchange gains
RT Foreign exchange losses
RT Foreign subsidiaries
RT Forward exchange contracts
RT Hedging
RT Monetary items
RT Multinational operations
RT Nonmonetary items
RT Translated financial statements
Banks Multinational operations and Foreign currency transactions, Letters of credit, ... AUG-BNK 130
... Foreign exchange gains Foreign exchange losses Interperiod tax allocation FAS 08.002/F59
... Forward exchange contracts Hedging Average free exchange rates Exchange rates Disclosure Restatement FAS 08.022/F59 FAS 08.038/F59
... Glossaries ... example of Hedging identifiable Foreign currency commitment including Foreign exchange gains and Foreign exchange losses FAS 20.13/F59
... and Translated financial statements, Elements of financial statements measured in functional currency identified by dollars or Foreign currency, for Multinational operations in highly inflationary environments using Parent companies currency instead, also impact on Cash flow FAS 52.002/F60
... using current Exchange rates, translation adjustments excluded from Net income but included in consolidated Equity unless Sales or Liquidation of net investments in foreign entities FAS 52.012/F60
... and Translated financial statements, Foreign exchange gains or Foreign exchange losses from changes in Exchange rates including Forward exchange contracts, Hedging Foreign currency Commitments, Interperiod tax allocation, Average free exchange rates and Disclosure FAS 52.015/F60
... and Translated financial statements, remeasurement of books of records into functional currency, listings of Nonmonetary items using historical Exchange rates, application of Lower of cost or market principle, examples and Terminology FAS 52.047/F60 FAS 52.162/F60
... Glossaries
Price level changes, Disclosure of Supplementary information using Current cost accounting for ... with operation measured in functional currencies other than U.S dollar including basis of inflation (economics), Terminology and Illustrations FAS 70/C27
... Exchange rates Policy acquisition costs of Stock life insurance companies Deferred costs Policy reserves Loss recognition FASI 15.04/F59
... Lower of cost or market principle on Translated financial statements FASI 17.05/F59
FOREIGN EXCHANGE TRANSLATION (continued)

effects of price level changes in exchange rates on... including multinational operations. Translated financial statements, foreign exchange gains, foreign exchange losses, forward exchange contracts and disclosure of accounting standards for... in SFAS 52 improving disclosure relating to multinational operations and foreign currency translation effects including exchange rates risks IAS 21/9021 SEC-FRR 501.06

FOREIGN EXPROPRIATION
U Expropriation

FOREIGN OPERATIONS
U Multinational operations

FOREIGN SUBSIDIARIES
BT Affiliates
BT Components of a business enterprise
BT Corporations
BT Foreign corporations
BT Subsidiaries
RT Foreign exchange translation
RT Multinational operations
RT Principles of consolidation

Actuarial assumptions involved in pension costs including deferred compensation plans profit sharing plans, ... employees, actuarial cost methods. Averaging methods, actuarial gains & losses, vested benefits, actuarial study, actuaries, annuities and pension plans pension funds ACPP 71/P15

... excluded from consolidation including disclosure of multinational operations in consolidated financial statements. Principles of consolidation, parent company financial statements and domestic subsidiaries ARB 43 12/C51

Multinational operations and... recognition of earnings and disclosure in financial statements of U S enterprises ARB 43 12/F59

Multinational operations and... recognition of earnings and disclosure in financial statements of U S enterprises ARB 43 12/F60

Multinational operations and... recognition of earnings and disclosure in financial statements of U S enterprises ARB 43 12/F65

Income taxes, examples of classification of accounts of deferred tax credits (balance sheet) or deferred tax debits (balance sheet) for timing differences including installment receivables, accounting principle changes depreciation costs, construction contracts, ... & capital leases FAS 37.16/128

Principles of consolidation for consolidated financial statements of registrants and majority-owned subsidiaries including domestic subsidiaries and... and disclosure requirements following poolings of interests SECSX210.3A-02

FOREIGN TAXES
BT Costs
BT Taxes Disclosure of income tax expense and income taxes payable and tax effects of timing differences for... and domestic income taxes SECSX210.4-08H

FORM F-1
BT SEC filings
BT SEC3 registration statements
RT Foreign corporations Disclosure requirements for SEC filings by private foreign corporations under SEC33 and SEC34 including... Form F-2, Form F-3, age of financial statements and foreign currency SEC-FRR 102.04

FORM F-2
BT SEC filings
BT SEC33 registration statements
RT Foreign corporations Disclosure requirements for SEC filings by private foreign corporations under SEC33 and SEC34 including Form F-1,..., Form F-3, age of financial statements and foreign currency SEC-FRR 102.04

FORM F-3
BT SEC filings
BT SEC33 registration statements
RT Foreign corporations Disclosure requirements for SEC filings by private foreign corporations under SEC33 and SEC34 including Form F-1,..., Form F-3, age of financial statements and foreign currency SEC-FRR 102.04
FORM N-1R

Investment companies Net asset value computation Investment advisory fees transactions with Affiliates ... Business combinations A U G - I N V 0 7 4
Investment companies Unqualified opinions SEC40 Qualified opinions ... Special reports A U G - I N V 1 0 8

FORM S-1
BT SEC33 registration statements RT Prospectuses
Disclosure of general development of business including Bankruptcy, Business combinations. SEC33 registration statements on ... SEC34 registration statements on Form 10. Supplementary information on Research and development costs, Fixed assets and Employees SECSK229.101a
Disclosure requirements for Market price quotations presented on ... and Form 10. Dividends and number of Shareholders of Common stock Foreign corporations SECSK229.201
Disclosure in Registration statements for SEC filings under SEC33 and SEC34 regarding Incorporation by reference, exhibit table including ... Form S-2 Form S-3 Form S-8 Form S-11 Form S-14 Form S-15 Form 10 Form 8-K Form 10-Q Form 10-K SECSK229.601

FORM S-2
BT SEC33 registration statements RT Annual reports to shareholders
Disclosure in Registration statements for SEC filings under SEC33 and SEC34 regarding Incorporation by reference, exhibit table including Form S-1 Form S-3 Form S-8 Form S-11 Form S-14 Form S-15 Form 10 Form 8-K Form 10-Q Form 10-K SECSK229.601

FORM S-3
BT SEC33 registration statements RT Incorporation by reference
Disclosure in Registration statements for SEC filings under SEC33 and SEC34 regarding Incorporation by reference, exhibit table including Form S-1 Form S-2 ... Form S-8 Form S-11 Form S-14 Form S-15 Form 10 Form 8-K Form 10-Q Form 10-K SECSK229.601

FORM S-8
BT Registration statements
BT SEC filings
BT SEC33 registration statements
BT SEC34 registration statements
RT Employee stock ownership plans
Disclosure required on ... including signatures and Accountants consents SEC-FRR 606
Disclosure for Public offering including Rule 415 offering under SEC33 Incorporation by reference any SEC34 document subsequent to Effective date, competitive Bidding, Employees plans on ... Equity offering of nonreporting registrants, Registration statements on Form S-14 or Form S-15 SECSK229.512
Disclosure in Registration statements for SEC filings under SEC33 and SEC34 regarding Incorporation by reference, exhibit table including Form S-1 Form S-2 Form S-3 Form S-8 Form S-9 ... Form S-14 Form S-15 Form 10 Form 8-K Form 10-Q Form 10-K SECSK229.601

FORM S-11
BT Registration statements
BT SEC filings
BT SEC33 registration statements
RT Real estate investment trusts
Disclosure in Registration statements for SEC filings under SEC33 and SEC34 regarding Incorporation by reference, exhibit table including Form S-1 Form S-2 Form S-3 Form S-8 ... Form S-14 Form S-15 Form 10 Form 8-K Form 10-Q Form 10-K SECSK229.601

FORM S-14
BT Registration statements
BT SEC filings
BT SEC33 registration statements
RT Business combinations
Bank holding companies. Disclosure requirements for Financial statements in SEC filings involving formation of one-bank holding company including Form 10-K and ... SEC-SAB50 01F

Disclosure for Public offering including Rule 415 offering under SEC33, incorporation by reference any SEC34 document subsequent to Effective date, competitive Bidding, Employees plans on Form S- 8, Equity offering of nonreporting registrants, Registration statements on ... or Form S-15 SECSK229.512

Disclosure in Registration statements for SEC filings under SEC33 and SEC34 regarding Incorporation by reference, exhibit table including Form S- 1 Form S- 2 Form S- 3 Form S- 8 Form S-11 ... Form S-15 Form 10 Form 8-K Form 10-Q Form 10-K SECSK229.601

FORM S-15
BT Registration statements
BT SEC filings
BT SEC33 registration statements
RT Business combinations

Disclosure for Public offering including Rule 415 offering under SEC33, incorporation by reference any SEC34 document subsequent to Effective date, competitive Bidding, Employees plans on Form S- 8, Equity offering of nonreporting registrants, Registration statements on Form S-14 or SECSK229.512

Disclosure in Registration statements for SEC filings under SEC33 and SEC34 regarding Incorporation by reference, exhibit table including Form S- 1 Form S- 2 Form S- 3 Form S- 8 Form S-11 Form S-14 ... Form 10 Form 8-K Form 10-Q Form 10-K SECSK229.601

FORM X-17A-5
BT SEC filings
RT Financial questionnaire (brokers)
RT Security broker-dealers

Security broker-dealers Financial questionnaire (brokers) description of contents ...
Security broker-dealers example ...
Security broker-dealers Statutory audit requirements ...

FORM 8-K
BT SEC filings
RT Significant auditor disagreement

interim reporting on Form 10-Q including Disclosure for interim financial statements, Contingencies, Fairness of presentation, Management's discussion and analysis, Incorporation by reference, GAAP (principles) and SEC-FRR 301 SEC-FRR 305

voluntary reports on ... and Disclosure obligations of Publicly traded companies Pro forma financial statements in SEC filings and Financial statements of business acquired or to be acquired including Forecasting, ... and Business combinations SEC-FRR 506

role of Accountant independence in Auditing process by Independent accountants including background information, Disclosure of Change in auditors and Significant auditor disagreement on ... and Independent accountant appointment by Audit committees of Publicly traded companies SEC-FRR 601

Disclosure about Change in auditors on ... including Accountants reports and responsibilities SEC-FRR 603.02 SEC-FRR 603.03 SEC-FRR 603.04

Disclosure of independent accountants Client relations in Proxy statements including Significant auditor disagreement on ... and Principal independent accountants attendance at Shareholder meetings SEC-FRR 603.04

Disclosure in Proxy statements and reports on ... of Change in auditors approved by Audit committees or Boards of directors SEC-FRR 603.04

Disclosure in Registration statements for SEC filings under SEC33 and SEC34 regarding Incorporation by reference, exhibit table including Form S- 1 Form S- 2 Form S- 3 Form S- 8 Form S-11 Form S-14 Form S-15 Form 10 ... Form 10-Q Form 10-K SECSK229.601

FORM 10
BT Registration statements
BT SEC filings
BT SEC34 registration statements

Disclosure of general development of business including Bankruptcy, Business combinations, SEC33 registration statements on Form S- 1, SEC34 registration statements on ... Supplementary information on Research and development costs, Fixed assets and Employees SECSK229.101a
Disclosure requirements for Market price quotations presented on Form S-1 and
... Dividends and number of Shareholders of Common stock Foreign
... corporations
Disclosure in Registration statements for SEC filings under SEC33 and SEC34
regarding Incorporation by reference, exhibit table including Form S-1 Form
S-2 Form S-3 Form S-8 Form S-11 Form S-14 Form S-15 ... Form 8-K
Form 10-Q Form 10-K

FORM 10-K
BT SEC filings
RT Annual reports to shareholders
Accountants reports to Boards of directors on compliance of Financial
statements and SEC schedules in ... to Statutory accounting principles
under SEC34
SEC33 and SEC34 integrated Disclosure system including ..., Annual reports to
shareholders, signature of Directors (individually) and Officers (executives)
of Publicly traded companies in SEC filings
Financial position change statements format for Real estate companies in Form
10-Q and ...
Poolings of interests or Purchase accounting (acquisitions) as basis of accounting
for Financial statements of Oil and gas producing companies Exchange
offers including Reorganization accounting, ..., Limited partnerships, Full
cost method (petroleum) & Pro forma financial statements
Oil and gas producing companies, estimates of proved Oil and gas reserves,
future net Revenue, Pricing, Disclosure of Income taxes and unproved
properties, ... of Limited partnerships and Canadian registrants
Bank holding companies, Disclosure requirements for Financial statements in
SEC filings involving formation of one-bank holding company including ...
and Form S-14
Disclosure in Registration statements for SEC filings under SEC33 and SEC34
regarding Incorporation by reference, exhibit table including Form S-1 Form
S-2 Form S-3 Form S-8 Form S-11 Form S-14 Form S-15 Form 10 Form
8-K Form 10-Q ...

FORM 10-Q
BT SEC filings
RT Preferability letter
Disciplinary proceedings against Clabir Corporation in connection with Financial
statements included in ... for GAAP departures relating to Valuation of
Marketable securities investments by Lower of cost or market principle
interim reporting on ... including Disclosure for Interim financial statements,
Contingencies, Fairness of presentation, Management’s discussion and
analysis, Incorporation by reference, GAAP (principles) and Form 8-K
amendments to ... and SECKS regarding interim financial statements and
Condensed financial statements
Financial position change statements format for Real estate companies in ... and
Form 10-K
Disclosure in Registration statements for SEC filings under SEC33 and SEC34
regarding Incorporation by reference, exhibit table including Form S-1 Form
S-2 Form S-3 Form S-8 Form S-11 Form S-14 Form S-15 Form 10 Form
8-K ... Form 10-K ...

FORM 20-F
BT Registration statements
BT SEC filings
BT SEC4 registration statements
Financial statements in SEC filings to be in conformity with GAAP (principles)
using generally accepted Terminology and Cents elimination, Accounting
policies for Foreign corporations using other than ...

FORM-VS-SUBSTANCE
UF Substance-vs-form
Rights of offset of government Securities against Income taxes payable including...
Convertable debt and Long term debt with detachable Warrants (securities)
including Fair market value, Debt discounts, Debt premiums, Capital in
excess of par value and ...
basic features of financial Accounting including Entity concept, Going concern
assumption, measurement of Economic activity by Exchange price,
Accounting periods, Accrual basis accounting, ... and Materiality
Disclosure and selection of Accounting policies, ... Materiality, fundamental
accounting assumptions, Accounting consistency, Going concern
assumption, Accrual basis accounting

IAS 01/9001
FORM-VS-SUBSTANCE (continued)

Governmental accounting for Leases including Capital leases, Accounting consistency, ... Related party transactions, Disclosure and Restatement
Fairness of presentation GAAP (principles) ... Financial statements Substantial authoritative support
Related party transactions ... Auditing procedures Audit evidence Disclosure risk-sharing in Business combinations accounted for as Poolings of interests under APB Opinion 16 including Contingent shares, ... and Purchase accounting (acquisitions) and Balloons
Revenue recognition and Loss recognition based on ... for Sales of Subsidaries as Divestiture when rewards but not risks of ownership transferred

FORWARD EXCHANGE CONTRACTS
  UF Futures contracts (foreign exchange)
  BT Contracts
  RT Foreign exchange translation
  RT Hedging

Foreign exchange translation ... Hedging Average free exchange rates Exchange rates Disclosure Restatement
Foreign exchange translation and Translated financial statements, Foreign exchange gains or Foreign exchange losses from changes in Exchange rates including ... Hedging Foreign currency Commitments, Interperiod tax allocation, Average free exchange rates and Disclosure
Accounting terminology and Disclosure of Accounting policies for Interest rate futures contracts, ... and standby Contracts
effects of Price level changes in Exchange rates on Foreign exchange translation including Multinational operations Translated financial statements, Foreign exchange gains, Foreign exchange losses, ... and Disclosure

FRACTIONAL SHARES
  UF Scrip evidencing fractional shares
  RT Common stock
  RT Dividends
  RT Shares outstanding
  RT Stock dividends

Business combinations accounted for by Poolings of interests involving exchange of all shares including Ninety percent rule, Dissenting shareholders and ...

FRANCHISE AGREEMENTS
  BT Contracts
  RT Franchise operations

Revenue recognition for Franchise fee revenue under ... including Repossessions, Business combinations, Disclosure of Franchise operations and Terminology
Cable television companies, Revenue recognition and Accounting policies for Costs during prematurity period, Depreciation costs, Amortization, Capitalized interest, Franchise operations and ..., Terminology

FRANCHISE FEE REVENUE
  BT Revenue

Revenue recognition for ... under Franchise agreements including Repossessions, Business combinations, Disclosure of Franchise operations and Terminology

FRANCHISE OPERATIONS
  BT Industries
  RT Franchise agreements

Revenue recognition for Franchise fee revenue under Franchise agreements including Repossessions, Business combinations, Disclosure of ... and Terminology
Cable television companies, Revenue recognition and Accounting policies for Costs during prematurity period, Depreciation costs, Amortization, Capitalized interest, ... and Franchise agreements, Terminology

FRANCHISE TAXES
  BT Costs
  BT Taxes
  NT Ohio franchise/income taxes

Savings and loan associations, Liabilities for advances from Federal Home Loan Bank Board, Escrow agreements for Taxes and Insurance, ... Income taxes, Book/tax differences and Interperiod tax allocation, Bad debt expenses and Permanent book/tax differences, General reserves and examples
Income taxes ... Ohio franchise/income taxes
Cost accounting, Defense contracts, Cost allocation of state and local Income taxes and ... to Divisions
AUDIT

FRAUD

- UF Disappearance
- UF Disappearance in financial statements
- UF Misappropriation
- UF Shortage (fraud)
- RT Asset security
- RT Auditing
- RT False information
- RT Illegal acts
- RT Misleading information

Auditing procedures for Nonprofit organizations and Affiliates including Related Party transactions, Illegal acts, ... Representation letters, use of work of internal auditors, Audit committees, Supplementary information and Condensed financial statements.

Governmental accounting special Auditing procedures ... Compliance auditing
Audit planning and supervision of federally assisted programs under Statutory audit requirements of Government agencies including Engagement letters, Auditors working papers, notification of illegal acts and ... noncompliance with terms of Grants and Accountants reports.

Effect on Accountant independence, Accountants reports and Client relations of Litigation involving ... and deceit, Claims, Shareholders, Management or insurance companies.

Audit risks of ... and Misleading information, Internal control, Auditing procedures, Auditors reporting responsibilities including inquiry of Management

Independent accountants, responsibility for detection of errors or irregularities, ... Internal control evaluation, integrity of Management

Disciplinary proceedings Thomas R Mathews Harmony Loan Company ... Write-up work amended order

Disciplinary proceedings Wolfson Weiner Ratoff Equity Funding Corporation of America, Seidman & Seidman, Omni-Rx Health Systems, SACCom, Cenco Incorporated, ... Accountant independence, GAAS noncompliance, False information, Misleading information

Disciplinary proceedings, Bernard C Zipser, ... S J Salmon & Co., San Juan Diary Inc. Misleading information

Disciplinary proceedings, S D Leidesdorf & Co. Tidal Marine International Corporation, ... Kenneth Larsen, Joseph Grendi

Disciplinary proceedings, John W Hosford, Commonwealth Corp, ... in preparation of Audited financial statements

Disciplinary proceedings, Wilbert S Fox, Commonwealth Corp, ... in preparation of Audited financial statements

Disciplinary proceedings, Stephen Kneapler, Richford Industries Inc, False information, Misleading information, overstatement of inventory ... Disciplinary proceedings for ... violation under SEC33 and SEC34, dissent to order filed by Commissioner

Disciplinary proceedings against Kenneth Leventhal & Company and Joseph F King related to Audited financial statements of Emersions Ltd for ... involving GAAP departures, GAAS noncompliance, insufficient Audit evidence and Auditors working papers

Disciplinary proceedings against Arthur Andersen & Co for GAAS noncompliance in relation to Audited financial statements of Mattel Inc and GAAP departures involving Obsolete inventory, ... in overstating Sales, Deferred costs and Business interruption insurance

FRINGE BENEFIT PLANS

- UF Employee benefit plans
- BT Compensation plans
- NT Deferred compensation plans
- NT Defined benefit plans
- NT Defined contribution plans
- NT Employee savings plans
- NT Employee stock ownership plans
- NT Employee stock purchase plans
- NT Funded pension plans
- NT Health and welfare benefit plans
- NT Insured pension plans
- NT Medical insurance
- NT Multiemployer pension plans
- NT Overfunded pension plans
- NT Pension plans
- NT Phantom stock compensation plans
- NT Profit sharing plans
- NT Stock appreciation rights
- NT Unfunded pension plans
- NT Variable plan awards
- RT Costs
- RT Executive compensation
FRINGE BENEFIT PLANS (continued)

RT Holiday premium pay
RT Personnel costs
RT Stock options

Employees ... operating and administrative characteristics including Pension Reform Act of 1974, US Department of Labor Statutes & regulations, Fiduciaries and Accounting records

Auditing procedures for Financial statements of ... including Audit planning and supervision, Internal accounting control and internal control evaluation

Auditing procedures for Investments of ... including Trusts, commingled or Common trust funds, Contracts with Insurance companies, deposit administration contracts and immediate participation guarantee contracts

Auditing procedures for Employer contributions received and related Receivables of ... applicable to Defined benefit plans, Defined contribution plans and Health and welfare benefit plans

Auditing procedures for Benefits paid in accordance with provisions of ...

Auditing procedures for ... relating to Cash, Commitments, Contingencies, tax status of Trusts, Contract breaching transactions, General and administrative expenses, Subsequent events. Representation letters from plan Trustee or administrator

Accountants reports on Financial statements of ... including Defined benefit plans, Defined contribution plans, Health and welfare benefit plans. Supplementary information, Pension Reform Act of 1974, US Department of Labor, Other independent accountants

... illustrations of Internal accounting control objectives and procedures including Investments, Benefits paid General and administrative expenses

... Glossaries

Cost accounting Defense contracts, Cost accounting periods vs Fiscal years for Annual reports to shareholders Income tax returns, Vacation costs ...

Accountant independence, CPA as Auditors of ... and sponsoring companies

Accrued liabilities of employers for Compensation plans for Absentees

Employees under Accrual basis accounting for Personnel costs including Sick leave, Vacation costs, Holiday premium pay and other ...

FULL ACCRUAL METHOD

BT Revenue recognition
RT Real estate sales
RT Retail land sales

criteria for Revenue recognition on Real estate sales by ... including Sales Consummation date, buyers Investments, Down payments, Lines of credit, Loan agreements and Loans receivable

criteria for Revenue recognition on Retail land sales by ... Percentage of completion method or installment revenue recognition method including Disclosure in Financial statements

... of Revenue recognition on Retail land sales

FULL COST METHOD (PETROLEUM)

BT Accounting policies
RT Petroleum industry
RT Successful efforts method

Assets of Oil and gas producing companies using ... qualifying for Capitalized interest including Cost centers

Oil and gas producing companies, application of Successful efforts method and ... including Amortization of capitalized Costs, Cost centers, Present value of proved Oil and gas reserves, Mineral properties and Accounting changes

Poolings of interests or Purchase accounting (acquisitions) as basis of accounting for Financial statements of Oil and gas producing companies Exchange offers including Reorganization accounting, Form 10-K, Limited partnerships, & Pro forma financial statements

Oil and gas producing companies, Preferability letter not required for New SEC registrants Accounting principle changes related to ... or successful efforts method

Oil and gas producing companies, application of ... including Income taxes effects, exclusion of Costs from Amortization, ceiling limitation, Mineral properties conveyances, Gains or loss recognition and lease brokerage ...

... for Oil and gas producing companies with Cost centers on country-by-country basis, Costs to be capitalized, Amortization on Unit of production dep method, Mineral properties conveyance, Production costs and Disclosure requirements

FULLY DILUTED EARNINGS PER SHARE

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Disciplinary proceedings against Arthur Andersen & Co for ... in relation to Audited financial statements of Mattel Inc and GAAP departures involving Obsolete inventory, Fraud in overstating Sales, Deferred costs and Business interruption insurance

Disciplinary proceedings against Louis Pokat, P.A. P.C. and Louis Pokat for ... and GAAP departures in relation to Audited financial statements of Herrmette Corp. including False information, Misleading information and lacking Accountant independence

Disciplinary proceedings against Francis Merton Wright in connection with Audited financial statements of General Finance Corporation for ... inadequate Confirmation and lacking Accountant independence

Disciplinary proceedings against Joseph S. Amundsen for ... and GAAP departures in connection with Audited financial statements of Olympic Gas & Oil, Inc. involving inadequate disclosure and Audit evidence of Sales or Cost of sales

Disciplinary proceedings against Fox & Company for GAAP departures and ... involving False information and Misleading information

GAINS
RT Actuarial gains & losses

Auditing procedures and Internal accounting control related to Revenue including Fees, Sales of publications and other items, Dividends, Interest income, Rental revenue, Royalty income, ... and losses from Investments and Interests, GAAP departures and Third party reimbursement for Nonprofit organizations

Advance refunding of Tax exempt securities, ... and Loss recognition as Early extinguishment of debt, Investments of Cash proceeds, and Disclosure in Financial statements of Government agencies and others

Nonprofit organizations, Dividends and Interest income, ... and losses from Investments, Costs of carrying investments, Investment impairment allowances and Lower of cost or market principle for Marketable securities investments and Long term debt, Accounting for Investment pools

Accounting for conversion of Convertible debt including Debt discounts, Debt premiums and nonrecognition of ... or losses ... or losses on Sales of a portion of a line of business reported as components of Income from continuing operations in Income statements

Pension costs, treatment of Overfunded pension plans including actuarial ... Treasury stock, allocation of ... or losses to Capital in excess of par value and Retained earnings including Disclosure

Early extinguishment of debt and Convertible debt, ... or losses from Debt redemption premiums included in determination of Net income and Terminology

Accountants reports on Financial statements prepared by Savings and loan associations using Deferral method to account for ... or losses from Sales of Mortgage loans receivable permitted by Federal Home Loan Bank Board, examples of reports modified for GAAP departures and Contingencies

Early extinguishment of debt, ... or losses included in determination of Net income and classified as Extraordinary items if material, Disclosure and Debt calling (sinking funds)

Early extinguishment of debt, ... or losses included in determination of Net income and classified as Extraordinary items if material, Disclosure and Debt calling (sinking funds)

Debt restructuring, accounting by Debtors, transfers of Assets or Equity interest at Fair market value, modification of terms, Interest method of calculation of Interest costs, Repossessions, Foreclosure, ... on restructuring, Disclosure
GAINS (continued)

Price level changes, Disclosure requirements for Supplementary information including Purchasing power ... or losses on net Monetary items on Balance sheets measured by Constant dollar accounting, general description of Nonmonetary items ... or losses from Early extinguishment of debt made to satisfy Sinking funds requirements not classified as Extraordinary items ... or losses from Early extinguishment of debt made to satisfy Sinking funds requirements not classified as Extraordinary items ... or losses on Investments in Leveraged leases due to change in Tax rates for Corporations

Governmental accounting for Defined benefit plans Financial statements including Financial statement notes, Multiemployer pension plans, Employer contributions, Amortization and Deferral method for ... or losses from exchanges of fixed-income Securities, illustrations and Terminology special rules under Article 6 of SECSX applicable to registered Investment companies related to Subsidiaries, income taxes and ... designated as Distribution to Shareholders offsetting ... or losses from disposition of Equipment against Depreciation costs or Accumulated depreciation

Oil and gas producing companies, application of Full cost method (petroleum) including income taxes effects, exclusion of Costs from Amortization, ceiling limitations, Mineral properties conveyances, ... or Loss recognition and lease brokerage ... recognized on terminations of Overfunded pension plans replaced by Defined contribution plans and presented as Extraordinary items in Income statements

Mineral properties conveyances of Oil and gas producing companies using Successful efforts method including Joint operating agreements, Exploration & development advances, Production payments, Sales and ... or Loss recognition

GAO
U US General Accounting Office

GENERAL AND ADMINISTRATIVE EXPENSES
UF Administrative expenses
BT Costs
RT Operating costs

Auditing procedures for Fringe benefit plans relating to Cash, Commitments, Contingencies, tax status of Trusts, Contract breaching transactions, ..., Subsequent events, Representation letters from plan Trustee or administrator

Fringe benefit plans, illustrations of internal accounting control objectives and procedures including investments, Benefits paid ... Program costs (nonprofit org). Cost centers for ... Management Costs and Fund raising costs, Cost allocation, Grants and Interfund transactions, Depreciation costs for Fixed assets, Glossaries and illustrative Financial statements for Nonprofit organizations

Voluntary health & welfare organizations ... Fund raising costs Statement of functional expenses Program costs (nonprofit org) Cost allocation Affiliates Cost accounting Defense contracts Cost allocation ... Home office expenses

GENERAL AUDITING STANDARDS
BT Auditing standards
BT GAAS (standards)
NT Accountant independence
NT Due professional care
NT Technical training and proficiency
RT Field work standards
RT Reporting standards

GAAS (standards) ... Field work standards Reporting standards ... description
... Personnel training & Technical training and proficiency description
... Accountant independence description AICPA Code of Professional Ethics
... Due professional care description Accountants legal liabilities

GENERAL FUNDS
BT Funds (entities)
RT Fund accounting procedures

Governmental accounting, description of Funds (entities) including ... Special revenue funds, Debt service funds, Capital projects funds, Special assessment funds, general Fixed assets and Long term debt account groups

GAAR 37
GENERAL FUNDS (continued)

Governmental accounting, description of Funds (entities) including ..., Special revenue funds, Capital projects funds, Debt service funds, Special assessment funds, Enterprise funds, Internal service funds and Agency funds

GENERAL PARTNERS

BT Partners

RT Partnerships

Balance sheets and income statements of Limited partnerships to disclose Equity of ... and limited partners

Disclosure in Registration statements of corporate ... Balance sheets of Loans receivable or other Receivables from Affiliates as Stock subscriptions receivable to reduce Shareholders equity

GENERAL RESERVES

BT Reserves

Savings and loan associations, Liabilities for advances from Federal Home Loan Bank Board, Escrow agreements for Taxes and Insurance, Franchise taxes, Income taxes, Book/tax differences and Interperiod tax allocation, Bad debt expenses and Permanent book/tax differences, ... and examples

Stock savings and loan associations, Capital stock, Retained earnings and Retained earnings restrictions, ... as Appropriated retained earnings, Doubtful account allowances ...

... for Bad debt expenses of Savings and loan associations including Income taxes, Permanent book/tax differences, Taxable income, Pretax income and Disclosure

GENERAL STANDARDS

BT AICPA Code of Professional Ethics

NT Due professional care

NT Evidence

NT Forecasting

NT Planning and supervision

NT Technical training and proficiency

AICPA Code of Professional Ethics, ... including Technical training and proficiency, Due professional care, Planning and supervision, sufficient Evidence and Forecasting

Quality control standards for CPA Accounting firms, applicable to Auditing and Accounting and review services, relating to ...

Compilation of financial statements and Review of financial statements of Nonpublic enterprises Unaudited financial statements under Rule 201, ..., AICPA Code of Professional Ethics, Terminology, Accountants reports and Client relations

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

U GAAP (principles)

GENERALLY ACCEPTED AUDITING STANDARDS

U GAAS (standards)

GENERICS CORPORATION OF AMERICA

Disciplinary proceedings, Reich Weiner & Co. ..., False information, Misleading information, overstatement of inventories

GEOGRAPHICAL SEGMENT REPORTING

U Lines of business reporting

GEOLOGICAL & GEOPHYSICAL COSTS

BT Costs

BT Exploration costs

Oil and gas producing companies, Costs of Mineral properties, Exploration costs including ..., Depreciation costs, Dry hole costs and drilling exploratory wells for Oil and gas reserves

Oil and gas producing companies, Income taxes under Interperiod tax allocation by Deferral method including Intangible drilling & development costs and and Permanent book/tax differences

Terminology for Oil and gas producing companies including proved Oil and gas reserves, Costs of Land and Leases, Exploration costs, ..., Dry hole costs, Intangible drilling & development costs and Production costs

Costs to be charged to expense for Oil and gas producing companies using Successful efforts method including ..., Dry hole costs, Intangible drilling & development costs and Production costs

SEC-SAB40 04G

AAG-SLA 064

APB 23.19/B17

QC 01/10.01

QC 01/10.01

SEC-AAER AS210

FAS 19.015/Oi5

FAS 19.060/Oi5

SECSX210.4-10A

SECSX210.4-10F
GOODS

ACCOUNTANTS

INDEPENDENT

disclosure
classification

GNMA

costs

mortgage

foreign

defined

price

oil

airlines

auditing

leases,

investments

banks

program

put

fringe

accountant

savings

...

GLOSSARIES

GIFTS

RT Foreign Corrupt Practices Act of 1977

auditing procedures and internal accounting control for certain nonprofit

organizations related to .... grants and bequests to plant funds, endowment

funds or loan funds received as charitable contributions in the form of

cash, donated materials & services, annuities or life income funds

nonprofit organizations, capital additions including .... grants and bequests to

plant funds, endowment funds or loan funds, revenue recognition in

restricted funds and unrestricted funds, pledges receivable and donated

materials & services

accountant independence, acceptance of ...

GIFTS (CHARITABLE)

U Charitable contributions

Glossaries

RT Terminology

... for contractors with construction contracts and production type contracts

fringe benefit plans ...

Audit sampling ...

Savings and loan associations, ... of terms

Put and call options ...

Program costs (nonprofit org), cost centers for general and administrative

expenses, management costs and fund raising costs, cost allocation,

Grants and interfund transactions, depreciation costs for fixed assets, ...

and illustrative financial statements for nonprofit organizations

Earnings per share, ... and accounting terminology

Airlines ... of industry terminology

banks ... and terminology

Investment companies ...

Foreign exchange translation ...

leases, accounting terminology and ...

Oil and gas producing companies ...

Price level changes, accounting terminology and ...

Defined benefit plans, ... and terminology

Foreign exchange translation ...

Related party transactions ...

Insurance companies, ...

Mortgage banks ...

Costs and initial rental operations of real estate projects ...

GNMA

U Government National Mortgage Association

GOING CONCERN ASSUMPTION

UF Continuity postulate

BT Accounting policies

RT Contingencies

RT GAAP (principles)

RT Solvency

basic features of financial accounting including entity concept, ..., measurement

economic activity by exchange price, accounting periods, accrual basis

accounting, Form-vs-substance and materiality

classification of accounts in balance sheets of current assets and current

liabilities under GAAP (principles) based on one year period or operating

cycles, definition of working capital under ..., accounting terminology

disclosure and selection of accounting policies, form-vs-substance, materiality,

fundamental accounting assumptions, accounting consistency, ... accrual

basis accounting

Independent accountants considerations regarding ... including contrary

information about solvency or management problems and mitigating

factors, need for disclosure and effects on accountants reports

Accountants reports with Qualified opinions for contingencies of ... included in

SEC33 registration statements

GOING PUBLIC

U New SEC registrants

GOODS IN PROCESS

U Work in process

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GOODWILL

GOODWILL
- UF Excess of cost over net assets acquired
- BT Assets
- BT Intangible assets
- RT Amortization
- RT Business combinations
- RT Negative goodwill
- RT Purchase accounting (acquisitions)
- RT Reorganization

Accounting policies for Intangible assets and ... associated with Step acquisitions including Amortization
Income taxes, recognition of Operating losses Carryforward benefit including Amortization of Deferred tax credits (balance sheet) and Deferred tax debits (balance sheet), adjustment of ... from Purchase accounting (acquisitions)
Accounting policies for Purchase accounting (acquisitions) including Historical cost, Cost allocation, Business combination costs, Contingent shares, other Contingencies, ... Negative goodwill, Valuation of Assets & Liabilities and Recording date, Consummation date
Accounting policies for Intangible assets including Valuation, Amortization and Writing off of...
Intangible assets classification, Valuation, Amortization and Writing off including Cost allocation and...
Banks Consolidated financial statements, accounting for ..., Retained earnings capitalization, Loan loss allowances, trusted Affiliates and Minority interests
Purchase accounting (acquisitions) of Savings and loan associations, Amortization of Intangible assets and...
Amortization of ... arising from business combination treated as purchase of Savings and loan associations including Accelerated depreciation methods and Straight-line method
Investment tax credits, Carryback or Carryforward, Accounting for reduction in Income taxes in Interperiod tax allocation with offset against Deferred tax credits (balance sheet) and in Purchase accounting (acquisitions) effect on...
Unused Investment tax credits acquired under Purchase accounting (acquisitions) including Amortization of ..., Negative goodwill, Noncurrent assets and Deferred tax credits (balance sheet)

GOVERNMENT AGENCIES
- UF US government agencies
- NT Civil Aeronautics Board
- NT Federal Deposit Insurance Corporation
- NT Federal Home Loan Bank Board
- NT Federal Reserve System
- NT SEC
- NT State boards of accountancy
- NT US Department of Labor
- NT US General Accounting Office
- RT Special reports

Auditing considerations for Contractors including Capital structure, Cash flow, Solvency, types of Accountants reports, Special reports to ... and Statutes & regulations
Advance refunding of Tax exempt securities, Gains and Loss recognition as Early extinguishment of debt, investments of Cash proceeds, and Disclosure in Financial statements of ... and others
Hospitals operated by ... to conform to AUG-HOS in Enterprise funds rather than Special revenue funds in Governmental accounting, amendment of AUG-SLG
Governmental accounting, Hospitals operated by ... to conform to AUG-HOS in Enterprise funds rather than Special revenue funds, amendment by ACC-SOP 78-07
Audit planning and supervision of federally assisted programs under Statutory audit requirements of ... including Engagement letters, Auditors working papers, notification of illegal acts and Fraud, noncompliance with terms of Grants and Accountants reports
Internal control reports in connection with Grants from ..., Accountants reports on Internal accounting control in conjunction with audit, Negative assurance and Disclaimers of opinion on Audit scope limitations
Failure of CPA to follow Statutory audit requirements, Statutes & regulations and audit guides issued by ... in Auditing government units considered Discreditable acts
Accountant independence, CPA as City Council Chairman, ...
Incompatible occupations, CPA in ... as state Comptrollers 
Lines of business reporting on information about major Customers including...
Disclosure of Sales when amount is ten percent or more of total Revenue
conditions for classification of Leases of Fixed assets owned by ... as Operating ... FASI 23.06/L10

classification of Leases with fiscal funding clause as cancellable or Noncancellable leases for ... Leases FAST79-10/L10

Accounting policies for Disclosure of government Grants and ... assistance ... Matching concept, Deferred income and Receivables IAS 20/9020

Governmental accounting, entity definition criteria of ... for Reporting comparability NCGA 03

Internal control reports based on Internal control evaluation as part of Auditing procedures under GAAS (standards) as Management reports or for use of examples of Disclaimers of opinion and Disclosure of weaknesses in Internal accounting control SAS 30/642.47

Internal control reports based on criteria established by ... in compliance with Grants, Statutes & regulations, form of report and other Special reports SAS 30/642.54

Disclosure for Marketable securities investments and other Securities including clarification for ... under Rule 12-02 of SECSX SEC-FRR 207

Auditing of Financial statements of foreign ... by foreign government Audit staff SECSX210.2-03

GOVERNMENT CONTRACT RENEGOTIATION

U Contract price renegotiation

GOVERNMENT CONTRACTS

BT Contracts

NT Defense contracts

RT Contract price renegotiation

RT Cost-plus fixed fee contracts

... Revenue recognition by Contractors from Fees under Cost-plus fixed fee contracts including Classification of accounts of Unbilled receivables and Contra accounts on Balance sheets ... Cost-plus fixed fee contracts and Fixed price contracts, Purchasing (procurement) methods, Financing considerations and Statutes & regulations ARB 43 11C/Co5

Accounting policies for ... Revenue recognition and Loss recognition under GAAP (principles), Percentage of completion method, Completed contract method, and unit of delivery method AUG-GCN 01

Estimated cost to complete and Accounting estimate changes on ... Incentive adjustments, Loss recognition and Inventory costing methods AUG-GCN 09

Disclosure in Financial statements of Accounting policies, Receivables, Inventory, Advance billing and Progress billings related to ... AUG-GCN 18

... Contract termination Contract breaching Contract price renegotiation AUG-GCN 23

... Audit scope internal control evaluation Retainages Contract termination AUG-GCN 30

... SECASR 138 & 164 AUG-GCN 43

Accounting policies and Reporting standards in AcCPA Statements of Position (AcSEC) and Audit and accounting guides considered preferable for Justifying Accounting principle changes by Contractors on ... AUG-GCN 61

designation of AcCPA Audit and accounting guides and Statements of Position (AcSEC) on Construction contracts as preferable for Justifying Accounting changes in ... FAS 32.11/Co5

FAS 56.10/Co5

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION

UF GNMA

Savings and loan associations, Accounting policies and Auditing procedures for Securities issued by Federal National Mortgage Association and authorized by ... futures Contracts AAG-SLA 022

GOVERNMENT REGULATIONS

U Statutes & regulations

GOVERNMENTAL ACCOUNTING

UF Municipal accounting

BT Accounting procedures

RT Appropriations

RT Cash basis accounting

RT Entitlements

RT Interfund transactions

RT National Council on Governmental Acctg

RT Shared revenue

Fund accounting procedures for ... in proposed amendment to Industry Audit Guide, including Revenue on Accrual basis accounting and Modified accrual basis, expenditures related to Personnel costs, Vacation costs, Sick leave, Interest income and Interest costs ACC-SOP 75-03
GOVERNMENTAL ACCOUNTING (continued)

Hospitals operated by Government agencies to conform to AUG-HOS in Enterprise funds rather than Special revenue funds in ..., amendment of AUG-SLG

amendment of AUG-SLG on ... by issuance of NCGA Statement 1 for basic general purpose Combined financial statements in Conformity with GAAP (principles), Accountants reports with examples on Financial statements issued for Funds (entities). Accounting changes and Disclosure

description GAAP (principles) 'Governmental Accounting Auditing and Financial Reporting'

AUG-SLG 003

AUG-SLG 009

AUG-SLG 013

AUG-SLG 014

AUG-SLG 017

AUG-SLG 022

AUG-SLG 035

AUG-SLG 041

AUG-SLG 045

AUG-SLG 050

AUG-SLG 061

AUG-SLG 073

AUG-SLG 086

AUG-SLG 095

AUG-SLG 119

AUG-SLG 135

AUG-SLG 140

FAS 59.03/Pe5

GAAFR APP-A

GAAFR APP-B

GAAFR APP-C

GAAFR APP-D

GAAFR 01

GAAFR 08

GAAFR 22

GAAFR 37

GAAFR 59

GAAFR 80

GAAFR 86

NCGA 01 01

NCGA 01 04

NCGA 01 07

NCGA 01 08

NCGA 01 10

NCGA 01 15

NCGA 01 19

NCGA 01 29

NCGA 02 01

NCGA 02 02

NCGA 03
... for Liabilities arising from Claims and judgments and Compensation plans for Absentees Employees NCGA 04
... for Leases including Capital leases, Accounting consistency, Form-vs-substance, Related party transactions, Disclosure and Restatement NCGA 05
... for Defined benefit plans Financial statements including Disclosure of actuarial Present value of credited projected benefits, Valuation of investments and Pension liabilities, Supplementary information on Pension funds, Actuarial cost methods and Financial summaries NCGA 06 01
... for Defined benefit plans Financial statements including Financial statement notes, Multiemployer pension plans, Employer contributions, Amortization and Deferral method for Gains or losses from exchanges of fixed-income Securities, illustrations and Terminology NCGA 06 08
... Objectives of financial reporting issued by National Council on Governmental Acctg as part of Conceptual framework of accounting NCGAC 01
... Disclosure of segment information for Enterprise funds in Financial statements, example NCGAI 02
... Revenue recognition of Property taxes under Modified accrual basis NCGAI 03
... authoritative status of Governmental accounting, Auditing and Financial reporting (1968) NCGAI 05

GRANTS
UF Subventions
RT Entitlements
RT Nonprofit organizations

Auditing procedures and Internal accounting control related to Costs, Cost centers and Cost allocation, Classification of accounts, ... and Taxes for certain Nonprofit organizations AAG-NPR 07
Auditing procedures and Internal accounting control for certain Nonprofit organizations related to Gifts, ... and Bequests to Plant funds, Endowment funds or Loan funds received as Charitable contributions in the form of Cash, Donated materials & services, Annuities or Life income funds AAG-NPR 17
Auditing procedures related to Assets of certain Nonprofit organizations including Restricted funds, Fixed assets, Investment pools, Receivables in the form of ... and Third party reimbursement, Pledges receivable and collectibles AAG-NPR 29
Nonprofit organizations, capital additions including Gifts, ... and Bequests to Plant funds, Endowment funds or Loan funds, Revenue recognition in Restricted funds and Unrestricted funds, Pledges receivable and Donated materials & services ACC-SOP 78-10
Program costs (nonprofit org), Cost centers for General and administrative expenses, Management Costs and Fund raising costs, Cost allocation, ... and interfund transactions, Depreciation costs for Fixed assets, Glossaries and illustrative Financial statements for Nonprofit organizations ACC-SOP 78-10
... to Airlines by Civil Aeronautics Board under Section 406 or Section 419 of Federal Aviation Act AUG-AIR 63
Hospitals accounting and reporting nonoperating Revenue including Charitable contributions, ... and Bequests for Unrestricted funds, Board-designated funds, Restricted funds and Fund accounting procedures AUG-HOS 07
Audit planning and supervision of federally assisted programs under Statutory audit requirements of Government agencies including Engagement letters, Auditors working papers, notification of illegal acts and Fraud, noncompliance with terms of ... and Accountants reports AUG-HOS 07
Internal control reports in connection with ... from Government agencies, Accountants reports on Internal accounting control in conjunction with audit, Negative assurance and Disclaimers of opinion on Audit scope limitations AUG-HOS 80/9642
Capitalized interest and Interest costs in situations involving certain tax-exempt Liabilities and certain Charitable contributions and ...
Accounting policies for Disclosure of government ... and Government agencies assistance including Matching concept, Deferred income and Receivables Governmental accounting, application of GAAP (principles) to ... Entitlements and Shared revenue under Statutes & regulations by various Funds (entities) IAS 20/9020
Governmental accounting, Revenue recognition for ... Entitlements and Shared revenue on Modified accrual basis or Accrual basis accounting, examples of Financial statements NCGA 02 02
Internal control reports based on criteria established by Government agencies in compliance with ... Statutes & regulations, form of report and other Special reports SAS 30/642.54

GREAT BRITAIN
U United Kingdom

GROSS CHANGE METHOD
BT Accounting policies
BT Interperiod tax allocation

Interperiod tax allocation of Income taxes, Amortization of Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet) for Timing differences including ... and Net change method AFIT 15/124

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Auditing procedures for audits of financial statements of Contractors including Revenue recognition and Loss recognition under Percentage of completion method and completed contract method, analysis of ... on contracts and illustration of fixed price contracts AAG-CON 086

Disclosure for Contracts under Percentage of completion method and completed contract method including Revenue recognition and pricings, Estimated cost to complete, claims, Loss recognition, ... and accounting changes AAG-CON 160

Illustration of computation of ... under Percentage of completion method Construction contracts and production type contracts, Accounting policies and ACC-SOP 81-01

Leases involving Real estate including ... lessees and lessors FAS 13.024/L10

Illustrations of calculations for Revenue recognition on real estate sales including ... and installment revenue recognition method FAS 66.077/Re1

Consolidated financial statements ACC-SOP 79-01

Pension plans ACC-SOP 79-01

Product warranties SEC-SAB53 01G

Debt guarantees SEC-SAB53 01G

Securities guarantees SEC-SAB53 01H

Management investment companies and unit investment trusts with investments in Short term debt and Long term debt of municipalities, valuation of Tax exempt securities at market price quotations or fair market value by security broker-dealers or management, when issued Securities and ... SEC-SAB53 01H

Financial statements required in SEC filings involving ... by parent companies SEC-SAB53 01H

Financial statements required in SEC filings involving ... by consolidated subsidiaries or unconsolidated subsidiaries SEC-SAB53 01H

SEC schedules for ... of other issuers SECSX210.12-08

Disclosure requirements in SEC filings for separate financial statements of Affiliates or guarantors issuing ... of registrant SECSX210.3-10

Bank holding companies and Banks Disclosure requirements in SEC schedules related to Related party transactions and ... SECSX210.9-07

Disciplinary proceedings, Homer E Kerlin, Glenn Company Inc. ... Audit scope, Auditing procedures, inventory, Accounts payable, Fixed assets, GAAS noncompliance SEC-AAER AS105

Bank holding companies and Banks Disclosure requirements in SEC schedules related to Related party transactions and ... SECSX210.9-07

Disciplinary proceedings Thomas R Mathews ... Fraud Write-up work amended order SEC-AAER AS179A

Bank holding companies and Banks Disclosure requirements in SEC schedules related to Related party transactions and ... SECSX210.9-07

Disciplinary proceedings Thomas R Mathews ... Fraud Write-up work amended order SEC-AAER AS179A

Bank holding companies and Banks Disclosure requirements in SEC schedules related to Related party transactions and ... SECSX210.9-07

Disciplinary proceedings Thomas R Mathews ... Fraud Write-up work amended order SEC-AAER AS179A
HEALTH AND WELFARE BENEFIT PLANS (continued)

... Financial statements on Accrual basis accounting statement of net Assets including investments at Fair market value, Contracts with Insurance companies, Receivables from Employer contributions and Commitments, Insurance costs, Experience premium refunds and Claims

... Net assets change statements, Benefits paid and Disclosure
Auditing procedures for Employer contributions received and related Receivables of Fringe benefit plans applicable to Defined benefit plans, Defined contribution plans and...

Auditing procedures for Employees data and plan obligations applied to Defined benefit plans, Defined contribution plans and ... including using Actuaries work and illustrative letters
Accountants reports on Financial statements of Fringe benefit plans including Defined benefit plans, Defined contribution plans, ... Supplementary information, Pension Reform Act of 1974, US Department of Labor, Other independent accountants
Illustrative financial statements of ... and vacation benefit plans including Net assets change statements and Financial statement notes
Accounting policies and Reporting standards in AICPA Audit and accounting guides considered preferable for justifying Accounting principle changes in ...

HEALTH INSURANCE

U Medical insurance

HEALTH ORGANIZATIONS (VOLUNTARY)

U Voluntary health & welfare organizations

HEDGING
RT Commodity futures contracts
RT Foreign exchange translation
RT Forward exchange contracts

Foreign exchange translation Forward exchange contracts ... Average free exchange rates Exchange rates Disclosure Restatement

Foreign exchange translation, example of ... identifiable Foreign currency commitment including Foreign exchange gains and Foreign exchange losses

Foreign exchange translation and Translated financial statements. Foreign exchange gains or Foreign exchange losses from changes in Exchange rates including Forward exchange contracts, ... Foreign currency Commitments, Interperiod tax allocation, Average free exchange rates and Disclosure

HISTORICAL COST

BT Costs
RT Accounting policies
RT Cost principle

Accounting policies for Purchase accounting (acquisitions) including ... Cost allocation, Business combination costs, Contingent shares, other Contingencies, Goodwill, Negative goodwill, Valuation of Assets & Liabilities and Recording date, Consumption date

Cost accounting, Defense contracts, imputed interest and Interest during construction of Fixed assets and Intangible assets for contractors own use as part of ... examples of Capitalized interest

Price level changes, Disclosure requirements for Supplementary information including Income from Continuing operations on ... and Constant dollar accounting basis using Consumer price index, Restatement required for Inventory, Fixed assets, Cost of sales, Depreciation costs, Depletion costs Amortization

Price level changes, Financial summaries of net Sales and operating Revenue, Income from continuing operations, Earnings per share and net Assets on ... and Constant dollar accounting basis and Current cost accounting basis, Dividends per share and Market price quotations

Price level changes, illustrations of Restatement of ... and Nominal dollar accounting to Constant dollar accounting basis and Current cost accounting basis

Capitalized interest and Interest during construction as part of ... of acquiring qualifying Assets, Cost allocation for Interest costs, Interest rate and capitalization period applicable and Disclosure requirements

Oil and gas producing companies Disclosure as Supplementary information including ... Constant dollar accounting, Mineral resource assets, Current cost accounting, lower Recoverable amount, Depreciation costs, Depletion costs and Amortization

Accounting policies for Fixed assets including ... Recoverable amount, Nonmonetary transactions, Property retirement, Abandoned property and Disclosure

Nonmonetary items transferred by Promoters of securities or Shareholders recorded at ... prior to or at the time of initial Public offering

FAS 32.11/Em6

APB 16.66/B50

CASB 417

FAS 08.022/F59

FAS 20.13/F59

FAS 52.015/F60

FAS 33.029/C27

FAS 33.065/C27

FAS 33.209/C27

FAS 34/167

FAS 69.035/O/15

IAS 16/9016

SEC-SAB48 05G

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HOLD HARMLESS AGREEMENTS

HOLD HARMLESS AGREEMENTS
U Indemnity agreements

HOLDING COMPANIES
NT Bank holding companies
NT Parent companies
NT Personal holding companies
NT Public utility holding companies

Savings and loan associations, Mutual companies with Organization plans under State regulation or Federal Home Loan Bank Board and Federal Savings & Loan Insurance Corp., ... for Stock savings and loan associations AAG-SLA 001

HOLDING COMPANY ACT-35 (PUBLIC UTIL)
U SEC35

HOLIDAY PREMIUM PAY
BT Costs
BT Personnel costs
RT Fringe benefit plans

Accrued liabilities of employers for Compensation plans for Absentees Employees under Accrual basis accounting for Personnel costs including Sick leave, Vacation costs, ... and other Fringe benefit plans FAS 43/C44

HOME HEALTH AGENCIES
BT Industries
BT Professional services

Medicare Auditing procedures ... description AUG-MED 45

HOME IMPROVEMENT LOANS RECEIVABLE
U Property improvement loans receivable

HOME OFFICE EXPENSES
BT Costs

Cost accounting Defense contracts Cost allocation of ... to Divisions Cost accounting Defense contracts Cost allocation General and administrative expenses ... CASB 403 CASB 410

HOSPITAL RELATED ORGANIZATIONS
BT Industries
RT Hospitals

Hospitals and ... Consolidated financial statements, Combined financial statements or Disclosure in Financial statement notes designation of AICPA Audit and accounting guides and Statements of Position (AcSEC) on Construction contracts and ... as preferable for justifying Accounting changes FAS 56.08/A06

designation of AICPA Audit and accounting guides and Statements of Position (AcSEC) on ... as preferable for justifying Accounting changes FAS 56.10/He4

HOSPITALIZATION INSURANCE
U Medical insurance

HOSPITALS
BT Industries
BT Professional services
RT Hospital related organizations

..., accounting for Marketable securities investments by Lower of cost or market principle, Investment impairment allowances, Realized gains & losses, Unrealized gains & losses, and nonoperating Revenue from Investments, Disclosure requirements, amendment of AUG-HOS ACC-SOP 78-01

... operated by Government agencies to conform to AUG-HOS in Enterprise funds rather than Special revenue funds in Governmental accounting, amendment of AUG-SLG ACC-SOP 78-07

... and Hospital related organizations Consolidated financial statements, Combined financial statements or Disclosure in Financial statement notes ACC-SOP 81-02

... Auditing procedures relating to Claims, Litigation, loss Contingencies, Insurance coverage, Loss reserves, Audit evidence, Representation letters, Legal letters and Unasserted claims, examples of Disclosure in Financial statements and Accountants reports AUD-SOP-HOS AUG-HOS 01

... description Third party reimbursement
... accounting & reporting GAAP (principles) Fixed assets Depreciation costs

Third party reimbursement Revenue donated services & supplies Charitable contributions AUG-HOS 03
... accounting and reporting nonoperating Revenue including Charitable contributions, Grants and Bequests for Unrestricted funds, Board-designated funds, Restricted funds and Fund accounting procedures
... Disclosure of Pledges receivable, funds held in Trusts, reporting Accounting changes, Marketable securities investments as amended by ACC-SOP 78-01
... Auditing procedures Audit scope Permanent audit files cost-basis formulas Third party reimbursement Management reports
... Auditing procedures Cash pooling of Investments Accounts receivable Third party reimbursement Inventory Fixed assets
... Liabilities Deferred income Restricted funds Unrestricted funds Changes in fund balances statements Interfund transactions
... Auditing procedures Revenue Costs Classification of accounts revenue allowances nonoperating revenue Patient revenue
... Financial statements Patient revenue Operating costs examples
... Accountants reports Qualified opinions examples Terminology Governmental accounting, ... operated by Government agencies to conform to AUG-HOS in Enterprise funds rather than Special revenue funds, amendment by ACC-SOP 78-87 Accounting policies and Reporting standards in AICPA Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by ... Blue Cross or Medical insurance entity not classified as Customers of ... and Nursing homes for Lines of business reporting

HYBRID ACCOUNTING METHODS
U Modified accrual basis

HYPOTHECATED ASSETS
U Security interests

IAPC
U International Auditing Practices Comm.

IDC
U Intangible drilling & development costs

IF CONVERTED METHOD
BT Accounting policies
RT Earnings per share

Earnings per share, Supplementary earnings per share including ... and Use of proceeds from Sales of Common stock or Common stock equivalents, Weighted average

Earnings per share, Primary earnings per share related to Common stock equivalents test for Stock options and Warrants (securities) including Treasury stock method, Use of proceeds, Anti-dilution, Twenty percent rule, ... and Conversion rate, examples

Earnings per share computation using ... for conversion of Convertible debt and Convertible preferred stock to Common stock equivalents

Convertible debt and Convertible preferred stock considered equivalent of Warrants (securities) for purposes of Earnings per share including Treasury stock method and ...

Earnings per share computations involving Stock options and Warrants (securities) including Use of proceeds, Treasury stock method, ... and Twenty percent rule

Earnings per share computations involving Stock options and Warrants (securities) including Use of proceeds, Treasury stock method, ... and Twenty percent rule

Earnings per share Debt premiums & Debt discounts on issues of Convertible debt & Convertible preferred stock ...

Earnings per share ... applicability

IFAC
U International Federation of Accountants

ILLEGAL ACTS
RT Foreign Corrupt Practices Act of 1977
RT Fraud

Auditing procedures for Nonprofit organizations and Affiliates including Related party transactions, ... Fraud. Representation letters, use of work of Internal auditors, Audit committees, Supplementary information and Condensed financial statements

Management Representation letters in reference to ... and violations of Statutes & regulations and need for Disclosure

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ILLEGAL ACTS (continued)

Audit planning and supervision of federally assisted programs under Statutory audit requirements of Government agencies including Engagement letters, Auditors working papers, notification of ... and Fraud, noncompliance with terms of Grants and Accountants reports

Auditing procedures and Client relations on discovery of material weaknesses in Internal accounting control, Contingent liabilities for ... under Foreign Corrupt Practices Act of 1977

..., guidelines for Independent accountants, Materiality, effects on Accountants reports, Management

ILIQUIDITY

U Liquidity

IMPATIMENT OF ASSETS

U Asset valuation allowances

IMPATIMENT OF INVESTMENT ALLOWANCES

U Investment impairment allowances

IMPUTED INTEREST

UF Unstated interest
RT Interest rate
RT Leases
RT Liabilities
RT Present value
RT Receivables

Exploration & development advances not requiring ... for interest costs in Oil pipeline companies

..., for interest costs of Long term receivables and Long term debt, including Interest rate, Deferred costs, Present value. Classification of accounts and Amortization of Debt discounts and Debt premiums examples of interest method application

Cost accounting, Defense contracts, ... and Interest during construction of Fixed assets and Intangible assets for contractors own use as part of Historical cost, examples of Capitalized interest

INADEQUATE DISCLOSURE

RT Accounting policies
RT Disclosure

Fairness of presentation of Financial statements, GAAP departures because of ...

Three paragraph opinions, Qualified opinions, example

Financial position change statements omission causing ... Qualified opinions

Three paragraph opinions example

Unqualified opinions Audited financial statements GAAP (principles) GAAP departures Qualified opinions Adverse opinions ...

Lines of business reporting, Accountants reports. GAAP departures because of ...

Examples of Qualified opinions

Disclaimers of opinion on Unaudited financial statements with GAAP departures including...

Auditors responsibilities, procedures and Accountants reports for ... or GAAP departures for Supplementary information required by Financial Accounting Standards Board included with Audited financial statements, examples

Informative disclosure in Conformity with GAAP (principles) required under Reporting standards including effects of ... on Accountants reports and Confidential relationships

Accountants reports on Review of interim financial information with examples of GAAP departures and ... Association with financial statements and Client relations

Disciplinary proceedings, Litigation involving Price Waterhouse & Co, National Telephone Company Inc, False information, Misleading information related to Revenue recognition and Deferred costs, GAAS noncompliance, insufficient Audit evidence, ...

Disciplinary proceedings, Haskins & Sells, Audited financial statements of Oceanography Mariculture Industries Inc. ... of Intercompany transactions, Management Contracts and Subsequent events

Disciplinary proceedings, Haskins & Sells, Audited financial statements of Falstaff Brewing Corporation, ... of Security interests, Restricted cash balances and Loan agreements, Misleading information, GAAS noncompliance

Disciplinary proceedings, Martin E Davis, ISC Financial Corporation, poor Internal accounting control, violation of SEC33 and SEC34, False information, Misleading information, GAAP departures, ... in SEC filings

Disciplinary proceedings, Litigation involving Martineau and Bushman in relation to Audited financial statements of Network One Inc, GAAS noncompliance and GAAP departures including ...

SEC-AAER AS238
SEC-AAER AS241
SEC-AAER AS241
SEC-AAER AS267
SEC-AAER AS273
INADEQUATE DISCLOSURE (continued)

Disciplinary proceedings against Joseph S. Amundsen for GAAP noncompliance and GAAP departures in connection with Audited financial statements of Olympic Gas & Oil, Inc. involving ... and Audit evidence of Sales or Cost of sales

Disciplinary proceedings against Smith, Verrett & Parker and Victor L. Verett in relation to Audited financial statements of International Royalty & Oil Company and Black Giant Oil Company for GAAP departures involving False information Misleading information & ... of Related party transactions

Disciplinary proceedings against Carbes Walker & Associates and John A. Fulena, Jr. in relation to Audited financial statements of Golden Triangle Royalty & Oil, Inc. for GAAP departures involving Misleading information False information and ... of Related party transactions requirements in SEC filings for Audited financial statements not met by Accountants reports with Qualified opinions due to Audit scope limitations, GAAP departures or ...

INCOME (NET)
U Net income

INCOME (REVENUE)
U Revenue

INCOME FROM CONTINUING OPERATIONS
RT Current operating concept
RT Financial statements
RT Income statements
RT Net income

Gains or losses on Sales of a portion of a line of business reported as components of ... in income statements presentation of Discontinued operations in Income statements including Divestiture, Measurement date, Loss recognition, Realized gains & losses, Prior period adjustments, Disclosure, Earnings per share and Accounting terminology, ...

Earnings per share presented for ... and per share data for Discontinued operations and Realized gains & losses from Divestiture in income statements classification of Unusual items or Infrequently occurring items as separate component of ... in income statements

Price level changes, Disclosure requirements for Supplementary information including ... on Historical cost and Constant dollar accounting basis using Consumer price index, Restatement required for Inventory, Fixed assets, Cost of sales, Depreciation costs, Depletion costs Amortization

Price level changes, Disclosure requirements for Supplementary information including ... based on Current cost accounting, Restatement required for Inventory, Fixed assets, Cost of sales, Depreciation costs, Depletion costs and amortization

Price level changes, Financial summaries of net Sales and operating Revenue, ..., Earnings per share and net Assets on Historical cost and Constant dollar accounting basis and Current cost accounting basis, Dividends per share and Market price quotations

INCOME RECOGNITION
U Revenue recognition

INCOME STATEMENTS
UF Earnings statements
UF Profit & loss statements
BT Financial statements
RT All inclusive concept
RT Costs
RT Current operating concept
RT Extraordinary items
RT Income from continuing operations
RT Intercompany transactions
RT Management’s discussion and analysis
RT Net income
RT Revenue
RT Statements of activity
RT Summary of operations
RT Unusual items

Financial position change statements required when ... presented including Comparative financial statements and Balance sheets criteria for Extraordinary items in ... examples

Gains or losses on Sales of a portion of a line of business reported as components of Income from continuing operations in ...
INCOME STATEMENTS (continued)

Income taxes Classification of accounts in Balance sheets and ... Including example
exclusion of Capital stock transactions from ... Including Treasury stock, ... Contingency reserves and Quasi reorganization
Disclosure of Income taxes in ... Including estimated tax Liabilities, tax effects of Timing differences between Pretax income and Taxable income, Operating losses, Carryforward, Net-of-tax method, Rights of offset of Securities against tax payable
Disclosure of Accounting principle changes in ... Including Restatement of Prior years, illustration of a change in Depreciation costs, Amortization of Intangible assets, ... Financial position change statements, Accounting periods, Consolidated financial statements and Equity method of accounting
Disclosure of Dividends on Treasury stock from ...
Real estate and personal Property taxes, Classification of accounts of Accrued liabilities in Balance sheets and ... and Recording date
Accounting terminology, ... Retained earnings, Accounting procedures
Banks ... with Revenue and Costs maintained on functional basis including classification of Realized gains & losses on investment Securities
accounting for Income taxes by Banks based on investments reported in ... including Intra-period tax allocation, Interperiod tax allocation of Timing differences, Direct financing leases, net Operating losses, Carryback, Carryforward and Disclosure
Security broker-dealers Financial condition statements to NYSE ... Financial position change statements Subordinated liabilities change stmts description applicability
Investment companies Assets and liabilities statements ... Net assets change statements Supplementary information interim financial statements examples
Earnings per share ... presentation
Prior period adjustments related to Interim financial statements including criteria for determination of Net income in ... and Disclosure
Price level changes, Disclosure of Supplementary information on ... and Financial summaries
Writing Off of Costs of interstate operating rights included in Intangible assets of Motor carriers to be reported as Extraordinary items in ...
Disclosure in Financial statements, Comparative financial statements, Balance sheets, ...
Disclosure in ... of Unusual items and Prior period adjustments, Net income under All inclusive concept or Current operating concept, Accounting principle changes and Accounting estimate changes
Disclosure of unusual gains and credits to ... including Write-downs of assets, Extraordinary items and Loss recognition
Banks and Bank holding companies ... in net interest income format
Business combination costs to be charged to combined ... of merged companies under Poolings of interests
Balance sheets and ... of Limited partnerships to disclose Equity of General partners and limited partners
Accounting changes not requiring Restatement of Prior years due to immateriality, cumulative effect of the change to be included in ...
... format for Real estate companies
Disclosure of Revenue in ... of Retail stores to include leased or licensed departments
Disclosure of Marine transportation subsidies in ... of shipping companies exclusion of Depreciation costs, Depletion costs and Amortization of Fixed assets from Cost of sales in ...
Gains recognized on terminations of Overfunded pension plans replaced by Defined contribution plans and presented as Extraordinary items in ...
SEC schedules for Supplementary information in ...
SEC schedules for Face amount certificate investment cos for Supplementary information in ...
general instructions for SEC filings of ... and Financial position change statements in Consolidated financial statements for three most recent Fiscal years

AFIT 36/128
APB 09.28/C08
APB 11.60/128
APB 20.17/A06
APB 30.08/113
APB 30.09/E09
APB 30.11/I17
APB 30.26/I22
APBS 04.130
APBS 04.188
ARB 43 01A/C23
ARB 43 10A/T10
ATB 128
AUG-BNK 091
AUG-BNK 093
AUG-BRD 053
AUG-INV 066
EPS 006/E09
FAS 16.13/A35
FAS 33.070/C27
FAS 44/160
IAS 05/9005
IAS 08/9008
SEC-FRR 216
SEC-FRR 401.01
SEC-SAB40 02B
SEC-SAB40 04F
SEC-SAB40 05F
SEC-SAB40 07D
SEC-SAB40 08A
SEC-SAB40 11A
SEC-SAB40 11B
SEC-SABS2 05I
SECSX210.12-11
SECSX210.12-25
SECSX210.3-02
INCOME STATEMENTS (continued)

... requirements for SEC filings of Public utilities and Public utility holding companies including Unaudited financial statements for interim periods and Disclosure related to Lines of business reporting
SEC filings requirements for Personal financial statements including Assets and liabilities statements and ..., also, of applicable, related Financial statements for Proprietorships, Partnerships, Trusts, and Associations and for Principal shareholders of Corporations
special provisions as to Financial statements for private Foreign corporations in SEC filings including audited Balance sheets, ... and Financial position change statements
Disclosure requirements for ... of Commercial and industrial companies in SEC filings
Disclosure requirements for ... filed by registered investment companies including Revenue, Costs, Net income, Realized gains & losses and Unrealized gains & losses on Investments
Disclosure requirements for ... filed by Face amount certificate investment cos including Revenue, Costs, Net income, Realized gains & losses
SEC filings requirements for ... of Employee stock purchase plans and Employee savings plans to include Interest income, Dividends, Realized gains & losses, Unrealized gains & losses, Costs, deposits of Employees, Employer contributions and changes in plan Equity
Disclosure requirements in SEC filings for insurance companies ... to include Revenue from Insurance premiums and Investments, Costs including Loss adjustment expenses, Policy acquisition costs, Realized gains & losses, Unrealized gains & losses and Discontinued operations
Bank holding companies and Banks Disclosure requirements on ... or in Financial statement notes

INCOME TAX RETURNS
BT Tax returns
RT Income taxes

Cost accounting Defense contracts, Cost accounting periods vs Fiscal years for Annual reports to shareholders ..., Vacation costs Fringe benefit plans

INCOME TAXES
BT Costs
BT Taxes
NT Ohio franchise/income taxes
RT Carryback
RT Carryforward
RT Comprehensive tax allocation
RT Deferred tax credits (balance sheet)
RT Deferred tax debits (balance sheet)
RT Effective income tax rates
RT Income tax returns
RT Income taxes payable
RT Indefinite reversal criteria
RT Interperiod tax allocation
RT Intraperiod tax allocation
RT Investment tax credits
RT Operating losses
RT Stock relief

Book/tax differences for Contractors using Cash basis accounting or Accrual basis accounting for ... including Interperiod tax allocation and Timing differences
Savings and loan associations, Liabilities for advances from Federal Home Loan Bank Board, Escrow agreements for Taxes and Insurance, Franchise taxes, ... Book/tax differences and interperiod tax allocation: Bad debt expenses and Permanent book/tax differences, General reserves and examples
Regulated investment companies (IRC), ... on Interest income and exempt-interest Dividends to Shareholders of Municipal bonds funds, Cost allocation and Disclosure requirements
Personal financial statements, Liabilities presented at Present value including noncancelable Commitments, Income taxes payable, estimated ..., Tax basis and financial statement Disclosure
... Franchise taxes Ohio franchise/income taxes
Disclosure of Undistributed earnings of affiliates subject to ... objective of interperiod tax allocation of ..., Classification of accounts of Deferred tax credits (balance sheet) and Deferred tax debits (balance sheet) under Deferral method
Interperiod tax allocation of ..., Timing differences between Pretax income and Taxable income, Classification of accounts in Balance sheets as Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet), examples of Amortization of deferred taxes
Interperiod tax allocation of ..., Permanent book/tax differences between Taxable income and Pretax income, examples including nonqualified Stock options

SECSX210.3-06
SECSX210.3-17
SECSX210.3-19
SECSX210.5-03
SECSX210.6-07
SECSX210.6-08
SECSX210.6A-04
SECSX210.7-04
SECSX210.9-04
CASB 406
AAG-CON 041
AAG-SLA 052
ACC-SOP 79-01
ACC-SOP 82-01
ACIJ03-72/128
ACIJ03-73/142
AFIT 04/124
AFIT 07/124
AFIT 10/124
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Interperiod tax allocation of..., computation of Deferred tax credits (balance sheet) for timing differences between Pretax income and Taxable income, examples

Interperiod tax allocation of..., Amortization of Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet) for timing differences including Gross change method and Net change method

...tax benefits of Operating losses Carryback

...recognition of Operating losses Carryforward benefit including amortization of Deferred tax credits (balance sheet) and Deferred tax debits (balance sheet), adjustment of Goodwill from purchase accounting (acquisitions)

Interperiod tax allocation of..., among income before extraordinary items, extraordinary items, Prior period adjustments and direct entries to other shareholders' equity

...classification of accounts in balance sheets and income statements including example

Pension costs, accounting for..., and interperiod tax allocation including
Accounting changes, example of Disclosure and Terminology

Interperiod tax allocation of..., including Deferred tax credits (balance sheet), Deferred tax debits (balance sheet), Interperiod tax allocation, Permanent book/tax differences, timing differences, and Accounting terminology

..., tax effects of Operating losses Carryback and Carryforward including Tax rates, Deferred tax credits (balance sheet), Purchase accounting (acquisitions) and quasi reorganization

Presentation of..., in balance sheets, classification of accounts of Deferred tax credits (balance sheet) as Current assets or Noncurrent assets, Deferred tax credits (balance sheet) as Current liabilities or Noncurrent liabilities

Disclosure of..., in income statements including estimated tax liabilities, tax effects of timing differences between Pretax income and Taxable income, Operating losses, Carryforward, Net-of-tax method, Rights of offset of Securities against tax payable

...for special areas and Timing differences

...for Undistributed earnings of affiliates including Timing differences, Tax free liquidations, Indefinite reversal criteria, Changes of interest and Disclosure

...for Investments in Corporate joint ventures and Disclosure

General reserves for Bad debt expenses of Savings and loan associations including..., Permanent book/tax differences, Taxable income, Pretax income and Disclosure

...for Savings and loan associations including Bad debt expenses, Permanent book/tax differences and Disclosure

Stock options and Employee stock purchase plans, accounting for..., including interperiod tax allocation, timing differences and Capital in excess of par value

Interim financial statements, accounting for..., including interperiod tax allocation, Carryback, Carryforward and Effective income tax rates
accounting for..., by Banks based on items reported in income statements including Interperiod tax allocation, Interperiod tax allocation of timing differences, Direct financing leases, Net Operating losses, Carryback, Carryforward and Disclosure

Investment companies Regulated investment companies (IRC) requirements
Investment companies, Small business investment companies, Personal holding companies, proposed amendment by ACC-SOP 77-01

Stock life insurance companies interperiod tax allocation...description & example

Cost accounting, Defense contracts, Cost allocation of state and local..., and Franchise taxes to Divisions

Prior period adjustments related to Litigation, Claims, and Contract price renegotiation including Disclosure in interim financial statements

Oil and gas producing companies, and under interperiod tax allocation by Deferral method including Intangible drilling & development costs and Geological & geophysical costs and Permanent book/tax differences

Accounting for tax benefits, Tax deductions for increased inventory related to United Kingdom regulations concerning Stock relief, Writing off Deferred tax credits (balance sheet) for...

...examples of Classification of accounts of Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet) for timing differences including installment receivables, accounting principle changes Depreciation costs, Construction contracts, Foreign subsidiaries & Capital leases

...of Life insurance companies including Timing differences, Pretax income, Policyholder dividends, Loss reserves, Policy acquisition costs, Policyholders surplus, Taxable income and Permanent book/tax differences

...of Stock life insurance companies including Timing differences, Pretax income, Policyholder dividends, Loss reserves, Policy acquisition costs, Policyholders surplus, Taxable income and Permanent book/tax differences

Public utility holding companies and Regulated industries general purpose
Financial statements, accounting for effects of regulation related to Prices, Pricing and Rate bases including Costs, Sales returns, Capitalization interest, Interest during construction, Intercompany profit and Disclosure

AFIT 12/24
AFIT 15/24
AFIT 20/137
AFIT 21/137
AFIT 34/124
AFIT 36/128
APB 08.45/P15
APB 10.13/24
APB 11.42/137
APB 11.6/128
APB 23.05/142
APB 23.09/142
APB 23.17/142
APB 23.19/142
APB 23.19/142
APB 25.16/C47
APB 28.19/173
AUG-BNK 093
AUG-BNK 093
AUG-INV 170
AUG-SLI 147
CASB-I 403-1
FAS 16.13/173
FAS 19.06/015
FAS 31/142
FAS 37.16/128
FAS 60.55/ln6
FAS 60.55/142
FAS 71/Re6

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Interim financial statements, computation of ... including Effective income tax rates, Carryforward, effect of Tax regulations and Effective date of tax legislation
Investment tax credits, Carryback or Carryforward. Accounting for reduction in ... in Interperiod tax allocation with offset against Deferred tax credits (balance sheet) and in Purchase accounting (acquisitions) effect on Goodwill
Investors ... benefits from Dissolution of Investments in Subsidiaries including Disclosure of Book/tax differences
Stock options under repricing requirements of Economic Recovery Tax Act of 1981 including benefits of ... adjustments of Personnel costs and Employees Variable plan awards & Stocks appreciation rights
Personal financial statements, Accountants reports on Audited financial statements presented at Estimated value basis on Current cost accounting, Auditing procedures for Assets & Liabilities, estimated ..., Tax basis, Investments in Closely held corporations and Disclosure requirements
Accounting for ... in Financial statements including Accounting terminology and explanations of differences between Pretax income and Taxable income in Tax returns, Timing differences and Permanent book/tax differences, Disclosure requirements
Accounting for ... in Financial statements including Interperiod tax allocation under Deferral method or Liability method of tax allocation, tax loss Carryback or Carryforward, Appraisal of Assets and Undistributed earnings of affiliates
Disclosure regarding ... including Book/tax differences, Deferred tax credits (balance sheet). Deferred tax debts (balance sheet). Effective income tax rates, statutory federal income Tax rates, domestic and foreign Pretax income, example of computing income future Cash outlay special rules under Article 6 of SECSX applicable to registered Investment companies related to Subdivided, ... and Gains designated as Distribution to Shareholders
Oil and gas producing companies, definition of proved Oil and gas reserves including Accounting policies applicable to Regulated industries and Comprehensive tax allocation by Deferral method for ...
amendments to SECSX related to Disclosure of ..., reconciliation of Effective income tax rates with statutory Tax rates including Investees and Foreign corporations
Oil and gas producing companies, estimates of proved Oil and gas reserves, future net Revenue, Pricing, Disclosure of ... and unproved properties, Form 10-K of Limited partnerships and Canadian registrants
Oil and gas producing companies, illustration of computation for ... by Liability method of tax allocation for proved Oil and gas reserves as Supplementary information under Reserve recognition accounting
Oil and gas producing companies, application of Full cost method (petroleum) including ... effects, exclusion of Costs from Amortization, ceiling limitation, Mineral properties conveyances, Gains or Loss recognition and lease brokerage
Disclosure of income tax expense and Income taxes payable and tax effects of Timing differences for Foreign taxes and domestic ... special rules applicable to Financial statements of Employee stock purchase plans and Employee savings plans including Investments program, Net asset value, ... and Valuation of Assets

INCOME TAXES PAYABLE
BT Liabilities
RT Income taxes

Personal financial statements, Liabilities presented at Present value including noncancellable Commitments, ..., estimated Income taxes, Tax basis and financial statement Disclosure
Rights of offset of government Securities against ... including Form-vs-substance effect on Accountants reports of Audit scope limitations due to lack of Audit evidence related to ...
Disclosure of Stock life insurance companies or Parent companies including Accounting policies for Policyholders surplus, ... and Retained earnings illustrations of calculations for Revenue recognition on Retail land sales including Installment revenue recognition method, Percentage of completion method, Present value and ...
Special reports, incomplete financial presentations, Reports expressing opinion on one or more specified accounts, GAAS (standards), examples for Sales, Royalty agreements, Profit sharing plans, adequacy of ...
Disclosure of income tax expense and ... and tax effects of Timing differences for Foreign taxes and Domestic income taxes

INCOMPATIBLE OCCUPATIONS
RT Independent accountants

CPA representative of Data processing service for Tax practice practitioners for ... Commissions revenue, Conflicts of interest and ...
... Actuaries
INCOMPATIBLE OCCUPATIONS (continued)

... Directors (individually) of Consumer Credit Company
... CPA in Government agencies as state Comptrollers
... Conflicts of interest
...

INCORPORATED ENTITIES
U Corporations

INCORPORATED JOINT VENTURES
U Corporate joint ventures

INCORPORATION BY REFERENCE
RT Form S-3
RT Registration statements
RT SEC filings
interim reporting on Form 10-Q including Disclosure for Interim financial statements, Contingencies, Fairness of presentation, Management's discussion and analysis, ..., GAAP (principles) and Form 8-K
Disclosure on inside front and outside back cover pages of Prospectuses including reporting requirements under SEC34 prior to SEC filings of Registration statements, Security exchanges (places) and...
Disclosure for Public offering including Rule 415 offering under SEC33, ... any SEC34 document subsequent to Effective date, competitive Bidding, Employees plans on Form S-8, Equity offering of nonreporting registrants, Registration statements on Form S-14 or Form S-15
Disclosure in Registration statements for SEC filings under SEC33 and SEC34 regarding ..., exhibit table including Form S-1 Form S-2 Form S-3 Form S-8 Form S-11 Form S-14 Form S-15 Form 10 Form 8-K Form 10-Q Form 10-K

INDEBTEDNESS
U Liabilities

INDEFINITE REVERSAL CRITERIA
RT Income taxes
RT Timing differences
Income taxes for Undistributed earnings of affiliates including Timing differences, Tax free liquidations, ..., Changes of interest and Disclosure
applicability of ... to Timing differences and Railroads, Amortization & Depreciation costs for gradings and tunnel bores

INDEMNITY AGREEMENTS
UF Hold harmless agreements
BT Contracts
Disclosure of ... to insure controlling persons, Directors (individually) or Officers (executives) against Liabilities

INDENTURE DEFAULTING
U Contract breaching

INDENTURES FOR DEBT ISSUES
U Loan agreements

INDEPENDENCE (POOLINGS)
RT Poolings of interests
Business combinations accounted for by Poolings of interests including ...
condition for intercorporate investments
conditions for Poolings of Interests method including Ninety percent rule, Rights of first refusal, initiation date, Consummation date, Diversitude, Liquidation, ... and Plan of combination

INDEPENDENCE OF ACCOUNTANTS
U Accountant independence

INDEPENDENT ACCOUNTANT APPOINTMENT
UF Appointment of independent accountants
UF Engagements (audit)
UF Terms of engagement
UF Unacceptable engagements
RT Audit committees
RT Change in auditors
RT Client relations
RT Engagement letters
RT Shareholders
INDEPENDENT ACCOUNTANT APPOINTMENT (continued)

RT Write-up work
guide to audit, review or compile Personal financial statements including ... Client relations, Assets and Liabilities at Estimated value basis on Current cost accounting, Accounting records, use of Specialists and Representation letters

Compilation of financial statements and Review of financial statements of Nonpublic enterprises Unaudited financial statements, examples of Accountants reports, Disclosure of GAAP departures, Subsequent discovery of facts, Supplementary information and change in ...

Field work standards Audit administration techniques ...

... for Special reports to apply agreed-upon Auditing procedures to Elements of financial statements, accounts or items of Financial statements with examples of Accountants reports

Disciplinary proceedings, Price Waterhouse & Co Mckesson & Robbins Inc ... Audit committees Accountants reports Address to Shareholder meetings reports to Shareholders

role of Accountant independence in Auditing process by Independent accountants including background information, Disclosure of Change in auditors and Significant auditor disagreement on Form 8-K and ... by Audit committees of Publicly traded companies

INDEPENDENT ACCOUNTANTS

UF Accountants (independent)
UF Independent auditors
BT Accountants
BT Auditors
NT Other independent accountants
NT Predecessor independent accountants
NT Principal independent accountants
NT Successor independent accountants
RT Accountant independence
RT Accountants legal liabilities
RT Association with financial statements
RT Audit Staff
RT Bank examiners
RT Confidential relationships
RT CPA
RT Incompatible occupations
RT Internal auditors
RT Legal form of practice
RT Preferability letter
RT Privileged communication
RT Unaudited financial statements

Audit planning and supervision, Internal control evaluation and Compliance testing for Construction contracts and Production type contracts by ... Review by ... of Forecasting in formal of Financial statements by Management including Documentation, Representation letters and assumptions with examples of Accountants reports and illustrative financial forecast

Security broker-dealers ... Internal control reports & Accountants reports, examples

Medicare Medicare intermediaries examinations ... Audit programs objectives responsibilities of ... for Management reports on Internal accounting control included in Annual reports to shareholders

Internal control evaluation of Trusts departments of Banks by ... with example of Internal control reports

Special reports by ... as Specialists on Fire and casualty companies Loss reserves and Loss adjustment expenses under Statutory accounting principles including illustrative Accountants reports and modifications due to Accounting changes

... responsibilities regarding Subsequent events procedures after Effective date of Shaf Registration statements including supplemental Prospectuses

... Association with financial statements for Condensed financial statements published by Financial reporting services

... responsibilities of ... for Disclosure of sources of information and assumptions in relation to Forecasting

Advertising, informative and objective, related to ... and Accounting firms permitted

... performing Data processing and Billings services subject to AICPA Code of Professional Ethics

... in concurrent business or occupation at same Office locations

Governmental accounting, Auditing by ... and Internal auditors, compliance with Statutes & regulations, Statutory accounting principles, GAAS (standards), SAO standards, Audit planning and Supervision and Engagement letters

Audit planning and supervision including ... knowledge of clients business, Audit scope, Audit programs, Client relations and Documentation

GUD-PFS 01
SAR 01/100.39
SAS 01/310.03
SAS 35/622
SEC-AAER AS019
SEC-FRR 601
AAG-CON 070
AAG-RFF
AUD-SOP-BRD
AUG-MED 02
AUJ01-81/9550
AUJ01-81/9642
AUJ05-81/9621
AUJ05-83/9711
AUJ11-79/9604
ET-INT 201.03
ET-INT 502.02
ET-RLNG 591.353
ET-RLNG 591.355
GAAFR 86
IAG 04/8005
INDEPENDENT ACCOUNTANTS (continued)

... study and evaluation of Accounting procedures and related Internal control evaluation including Auditing procedures, Compliance testing and substantive testing and communication of weaknesses in Internal control Accountants reports on Comparative financial statements for Review of financial statements or Compilation of financial statements with Prior years Financial statements audited, reviewed or compiled, use of ... name and Terminology

Comparative financial statements of Nonpublic enterprises, examples of Accountants reports for continuing ... on Compilation of financial statements or Review of financial statements including changed reference to GAAP departures

Comparative financial statements, Accountants reports with Disclaimers of opinion issued by continuing ... or Predecessor independent accountants for prior period Financial statements, Effective date modification of Accountants reports for GAAP departures in relation to Review of financial statements or Compilation of financial statements or withdrawal by

... decision to issue Accountants reports on Compilation of financial statements, Review of financial statements, or audit of Financial statements ... Auditors responsibilities & functions ...

... vs Management responsibilities for Financial statements ...

... qualifications Technical training and proficiency ...

... responsibilities AICPA Code of Professional Ethics ...

... responsibility for detection of errors or irregularities, Fraud, internal control evaluation, integrity of Management ...

Illegal acts, guidelines for ..., Materiality, effects on Accountants reports, Management ...

... responsibilities for compliance with GAAS (standards) under AICPA Code of Professional Ethics and relationship of standards to Quality control standards for Accounting firms ...

... Association with financial statements under Reporting standards for Audited financial statements or Unaudited financial statements of Publicly traded companies or Nonpublic enterprises, Terminology ...

... Association with financial statements, Disclaimers of opinion on Unaudited financial statements of Publicly traded companies including Financial statements on comprehensive basis of accounting other than GAAP (principles), examples Disclaimers of opinion of ... lacking Accountant independence, example of Accountants reports ...

Internal control reports by ... on Internal accounting control, objectives including Asset security, Reliability of Accounting records, Conformity with GAAP (principles) and Management authorization, relation to Auditing procedures, Audit scope and Foreign Corrupt Practices Act of 1977 ...

... considerations regarding Going concern assumption including contrary information about Solvency or Management problems and mitigating factors, need for Disclosure and effects on Accountants reports ...

Review of interim financial information by ... including interim financial statements for Conformity with GAAP (principles) using Analytical review procedures and inquiries ...

Accountants' legal liabilities and responsibilities of ... as Specialists for Accountants reports and Review of interim financial information included in SEC33 registration statements for SEC filings under SEC33 including ... subsequent discovery of facts, Letters for underwriters issued by ... for Investment bankers related to Financial statements included in SEC33 registration statements under Securities underwriting agreements ...

Special reports on internal accounting control at Service organizations including Internal control evaluation by ... internal control reports by Other independent accountants ...

Disciplinary proceedings Audit scope Auditing procedures for Security broker-dealers ...

Disciplinary proceedings Audit scope Auditing procedures inventory observation of Work in process on initial examination Barrow Wade Guthrie & Co ...

Disciplinary proceedings Audit scope Auditing procedures inventory observation of Work in process on initial examination Barrow Wade Guthrie & Co ...

Disciplinary proceedings Accountant Independence Promoters of securities Auditing procedures Nonmonetary transactions with Shareholders Valuation at Par value of Common stock Two class common stock Donated stock Shares issued for promoting costs ...

Disciplinary proceedings Audit scope Auditing procedures Security broker-dealers ...

Disciplinary proceedings Finance companies Factoring companies Audit scope investment impairment allowances Loan loss allowances Seaboard Commercial Corporation Touch Niven Bailey Smart ...

Disciplinary proceedings Auditing procedures Security broker-dealers Harmon R Stone Keller Brothers Securities Co Inc ...
Industries

Disciplinary proceedings Robert Lynn Burroughs ... Internal control evaluation
Security broker-dealers
Disciplinary proceedings Laventhol Krekstein Horwath & Horwath ... Quality
control review Misleading information Accountant independence
... Review of Interim financial information filed with Audited financial statements
including Benefit cost ratio
... Preferability letter required in SEC filings relating to Accounting changes to
Alternative accounting principles
role of Accountant independence in Auditing process by ... including background
information, Disclosure of Change in auditors and Significant auditor
disagreement on Form 8-K and independent accountant appointment by
Audit committees of Publicly traded companies
interpretation relating to Accountant independence involving ... or Accounting
firms financial interests in audit clients and nonclient Affiliates of clients
interpretation relating to Accountant independence involving ... serving as former
Directors (individually), Officers (executives) or Employees of audit clients
interpretation relating to Accountant independence involving Family relationships
of ... interpretation relating to Accountant independence involving Litigation between ... and clients
purpose of Disclosure about ... including Accountant independence and Client
relations Disclosure of ... Client relations in Proxy statements including Significant auditor
disagreement on Form 8-K and Principal independent accountants
attendance at Shareholder meetings
Disclosure about relation of ... nonaudit services to Accountant independence in
Proxy statements including percentage relationship of Fees for nonaudit
services to Auditors fees, review of Management advisory services by Audit
committees and Rescission of ASP 250 and 264
qualifications of CPA or ... to practice before SEC and requirements for
Accountant independence

Independent Auditors

U Independent accountants

Indeterminate Factors

U Contingencies

Indirect Charges

U Overhead costs

Indirect Labor Costs

BT Costs
BT Overhead costs

Cost accounting, Defense contracts, Cost allocation to Cost centers of Direct
labor costs, Direct material costs, ..., Indirect material costs and other
Overhead costs, criteria for application, Terminology and examples

Indirect Material Costs

BT Costs
BT Overhead costs

Cost accounting, Defense contracts, Cost allocation to Cost centers of Direct
labor costs, Direct material costs, Indirect labor costs, ..., and other
Overhead costs, criteria for application, Terminology and examples

Industrial Relations

U Personnel management

Industrial Training

U Personnel training

Industries

NT Accounting firms
NT Actuaries
NT Airlines
NT Associations
NT Banks
NT Botanical societies
NT Broadcasting industry
NT Brokers
NT Cable television companies
NT Cemetery organizations
NT Chemicals industry
NT Closed end investment companies
NT Colleges and universities
NT Commercial and industrial companies
INDUSTRIES (continued)

NT Commodity brokers
NT Computer service bureaus
NT Consumer loan companies
NT Contractors
NT Cooperative apartment associations
NT Cooperatives
NT Executive recruitment services
NT Extended care facilities
NT Extractive industries
NT Face amount certificate investment cos
NT Factoring companies
NT Field warehousing
NT Finance companies
NT Financial reporting services
NT Fire and casualty companies
NT Franchise operations
NT Home health agencies
NT Hospital related organizations
NT Hospitals
NT Insurance companies
NT Investment advisors
NT Investment bankers
NT Investment companies
NT Land development companies
NT Lessors
NT Libraries
NT Life insurance companies
NT Management investment companies
NT Mortgage banks
NT Motion picture films
NT Motor carriers
NT Museums
NT Music publishing
NT Mutual companies
NT Mutual fire and casualty companies
NT Mutual life insurance companies
NT Nonbusiness organizations
NT Nonprofit organizations
NT Nonpublic enterprises
NT Oil pipeline companies
NT Open end investment companies
NT Performing arts organizations
NT Personnel recruiting
NT Petroleum industry
NT Private foundations
NT Professional services
NT Public utilities
NT Public utility holding companies
NT Public warehousing
NT Railroads
NT Real estate companies
NT Real estate investment trusts
NT Recording industry
NT Regulated industries
NT Regulated investment companies (IRC)
NT Religious organizations
NT Research organizations
NT Retail stores
NT Sales finance companies
NT Savings and loan associations
NT Schools (independent)
NT Scientific organizations
NT Security broker-dealers
NT Service organizations
NT Small business investment companies
NT Stock fire and casualty companies
NT Stock life insurance companies
NT Stock savings and loan associations
NT Terminal warehousing
NT Timber
NT Unit investment trusts
NT Venture capital companies
NT Voluntary health & welfare organizations
NT Zoological societies
RT Audit and accounting guides
RT Specialists
Lines of business reporting on operations in different ..., Multinational operations included in Financial statements and purpose of segment information FAS 14.003/S20
Lines of business reporting, Management determination of industry segments with examples in electrical and electronic products, forest products, Chemicals industry, drugs ..., and Fire and casualty companies SEC-FRR 503
SECSK229.801
SECSK229.802
Classification of accounts into Current assets and Current liabilities for ... with Operating cycles longer than one year SECSX210.4-05
INDUSTRY LINE REPORTING
U Lines of business reporting
INFLATION (ECONOMICS)
RT Deflation (economics)
RT Price level changes
RT Purchasing power
Price level changes and Current cost accounting, Restatement for inventory and Fixed assets. Disclosure as Supplementary information of total increase or decrease net of ... or Deflation (economics) FAS 33.055/C27
Price level changes. Disclosure of Supplementary information using Current cost accounting for Foreign exchange translation with operation measured in functional currencies other than U.S dollar including basis of ... Terminology and illustrations FAS 70/C27
Management's discussion and analysis related to Financial management including Summary of operations, Liquidity, Cash flow, Working capital, Unusual items, Infrequently occurring items, Contingencies, Disclosure of Price level changes and ...
SEC-FRR 501
INFLUENCE TEST
UF Significant influence test
RT Accounting policies
RT Equity method of accounting
RT Principal shareholders
criteria for Investors applying Equity method of accounting for Common stock of Unconsolidated subsidiaries, Joint ventures (unincorporated), Corporate joint ventures and other Investees including ...
APB 18.14/182
Terminology of certain Accountant independence and effect of Family relationships on independence including Employees at Management level and ...
ET-INT 101.10
Equity method of accounting, ... for Investors and Investees, examples Investments long term Equity method of accounting Auditing procedures ... Fiscal year differences
FASI 35.02/182
SAS 01/332.06
INFORMATIVE DISCLOSURE
RT Disclosure
RT Unqualified opinions
Other independent accountants Materiality of work done references in Accountants reports applicability ... example SAS 01/543.01
Other independent accountants Audit administration techniques review of Accountant independence reputation Audit programs Auditors working papers Auditing procedures Qualified opinions Disclaimers of opinion ... SAS 01/543.10
Lines of business reporting, ... required by FAS 14/2081 in relation to Financial statements taken as a whole SAS 21/435.01
... in Conformity with GAAP (principles) required under Reporting standards including effects of Inadequate disclosure on Accountants reports and Confidential relationships SAS 32/431
INFREQUENTLY OCCURRING ITEMS
UF Nonrecurring items
RT Extraordinary items
RT Unusual items
criteria for Extraordinary items in Income statements including Unusual items, ... and examples APB 30.11/17
APB 30.26/122
Classification of Unusual items or ... as separate component of Income from continuing operations in Income statements
Nonmonetary transactions including Involuntary conversion of Nonmonetary items to Monetary items, Revenue recognition or Loss recognition for Casualty losses, Contingencies, Unusual items, ... and Extraordinary items, interperiod tax allocation for Timing differences FASI 30/N35
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Disclosure of Sales or Purchases of tax benefits through tax Leases including
Alternative accounting principles, Timing differences, Unusual items, ... and
Contingencies
Disclosure in interim financial statements for SEC filings and Annual reports to
shareholders under SECKSK including Unusual items, ... and adjustments
material to each quarter presented
Management's discussion and analysis related to Financial management including
Summary of operations, Liquidity, Cash flow, Working capital, Unusual
items, ... Contingencies, Disclosure of Price level changes and Inflation
(economics)
Management's discussion and analysis related to Financial management including
Liquidity, Cash flow, Commitments for Fixed assets, Unusual items, ...
Contingencies and Summary of operations

INITIAL EXAMINATION
UF First audits
UF New engagements
BT Auditing
RT Alternative auditing procedures
RT Audit scope
RT Internal control evaluation

Inventory observation procedures Perpetual inventory records Statistical sampling
by client ... Alternative auditing procedures
Accounting consistency in Accountants reports applicability ... Terminology
Accounting consistency ... Audit scope limitations Accountants reports Qualified
opinions Three paragraph opinions examples
Disciplinary proceedings Audit scope Auditing procedures Inventory observation
of Work in process on ... Barrow Wade Guthrie & Co independent
accountants
Disciplinary proceedings Audit scope Auditing procedures Inventory observation
of Work in process on ... Barrow Wade Guthrie & Co Independent
accountants
Disciplinary proceedings Peat Marwick Mitchell & Co National Student Marketing
Corp Talley Industries Inc. Penn Central Company Republic National Life
Insurance Company Stirling Homex Corp GAAS noncompliance ... Revenue
recognition

INITIAL RENTAL OPERATIONS
BT Development stage enterprises
RT Real estate companies
Real estate projects Costs and ... applicability and scope
criteria for capitalization of Costs incurred to sell and rent Real estate projects
including ... Selling expenses, Rent expense and Net realizable value
Costs and ... of Real estate projects, Glossaries

INITIAL SEC REGISTRANTS
U New SEC registrants

INITIATION DATE
BT Date
RT Poolings of interests
Business combinations and ... announcement of Exchange ratios formula
constitutes initiation of a Plan of combination including Consummation date
for Poolings of interests method
Business combinations and notification to Shareholders including Exchange offers
and ...
Business combinations involving option granted by Shareholders of Closely held
corporations including ... and Rights of first refusal
conditions for Poolings of interests method including Ninety percent rule, Rights
of first refusal, ... Consummation date, Divestiture, Liquidation, Independence (poolings) and Plan of combination
effects of Treasury stock acquisition on Business combinations accounted for by
Poolings of interests under Two year rule including Plan of combination, ...
Consummation date, Boards of directors and Materiality

INSTALMENT LOANS RECEIVABLE
U Instalment receivables

INSTALMENT RECEIVABLES
UF Instalment loans receivable
BT Assets
BT Loans receivable
BT Receivables

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INSTALMENT RECEIVABLES (continued)

Banks Classification of accounts of Loans receivable including Time loans receivable, Demand loans receivable, Lines of credit, Revolving credit agreements, Mortgage loans receivable, credit card ... Leveraged leases and Direct financing leases

Income taxes, examples of Classification of accounts of Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet) for Timing differences including ..., accounting principle changes Depreciation costs, Construction contracts, Foreign subsidiaries & Capital leases

INSTALMENT REVENUE RECOGNITION METHOD

UF Cash collections method
BT Accounting policies
BT Revenue recognition

Revenue recognition with provisions for Doubtful account allowances including ...

Revenue recognition on Real estate sales by Depost method, ..., Cost recovery method or Reduced-profit method according to nature and extent of seller's continuing involvement including Sales Contracts Contract breaching Loans receivable Return on investment Sale and leaseback
criteria for Revenue recognition on Retail land sales by Full accrual method, Percentage of completion method or ... including Disclosure in Financial statements ...

... of Revenue recognition on Real estate sales

... of Revenue recognition on Retail land sales including ...

... Percentage of completion method, Present value and Income taxes payable

INSURANCE

BT Contracts
NT Business interruption insurance
NT Key man life insurance
NT Life insurance
NT Medical insurance
NT Performance bonds
NT Reinsurance
NT Title insurance
RT Compensation plans
RT Experience premium refunds
RT Insurance coverage
RT Self insurance

Savings and loan associations ... for Time deposits under Federal Savings & Loan Insurance Corp. Accrual basis accounting, Bank examiners and requirements for Audited financial statements

Savings and loan associations, Liabilities for advances from Federal Home Loan Bank Board, Escrow agreements for Taxes and ..., Franchise taxes, Income taxes, Book/tax differences and Interperiod tax allocation, Bad debt expenses and Permanent book/tax differences, General reserves and examples

Stock life insurance companies ... description underwriting procedures

Reinsurance Life insurance Annuities Medical insurance

Cost accounting, Defense contracts, ..., measurement of insurance costs including Administration expenses for Cost allocation to Accounting periods based on Insurance premiums or Self insurance, Terminology, examples

Accounting policies for Insurance costs under ... or Reinsurance Contracts with Mutual companies

Accounting policies for Insurance companies including Stock life insurance companies, Fire and casualty companies and Title insurance companies, classification of ... Contracts as short-duration or long-duration

Real estate projects Costs of acquisition, development and Construction in progress including Property taxes, ..., Cost allocation, Joint costs, Overhead costs, Accounting estimate changes and Abandoned property

INSURANCE COMMISSIONERS NATL ASSOCIATION
U National Association of Insurance Comm

INSURANCE COMPANIES

BT Insurance
BT Regulated industries
NT Fire and casualty companies
NT Life insurance companies
NT Mutual fire and casualty companies
NT Mutual life insurance companies
NT Stock fire and casualty companies
NT Stock life insurance companies
NT Title insurance companies

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INSURANCE COMPANIES (continued)

RT Admitted assets
RT Federal Deposit Insurance Corporation
RT Federal Savings & Loan Insurance Corp
RT Nonadmitted assets
RT Policy acquisition costs
RT Statutory accounting principles
RT Underwriting pools

Defined benefit plans Financial statements on Accrual basis accounting, presentation of net Assets available for plan benefits including investments at Fair market value, Contracts with ..., Common trust funds, Receivables from Employer contributions and Commitments, Accrued liabilities AAG-EBP 009

Health and welfare benefit plans Financial statements on Accrual basis accounting, statement of net Assets including investments at Fair market value, Contracts with ..., Receivables from Employer contributions and Commitments, Insurance costs, Experience premium refunds and Claims AAG-EBP 024

Auditing procedures for Investments of Fringe benefit plans including Trusts, commingled or Common trust funds, Contracts with ..., deposit administration contracts and immediate participation guarantee contracts AAG-EBP 038

Extraordinary items requirements discussed in Current Text section 117 not applicable to Investment companies, ..., and certain Nonprofit organizations effect on Accountant independence, Accountants reports and Client relations of Litigation involving Fraud and deceit, Claims, Shareholders, Management or ET-INT 101.07

Accounting policies for ... including Stock life insurance companies, Fire and casualty companies and Title insurance companies, classification of Insurance Contracts as short-duration or long-duration FAS 60.01/in6

... Revenue recognition from Insurance premiums including Cost recovery FAS 60.13/in6

... Liabilities for unpaid Claims including Costs, Loss recognition, Loss adjustment expenses, Real estate and Loss reserves FAS 60.17/in6

accounting for ... Costs including Policy acquisition costs, premium deficiency, Reinsurance, Policyholder dividends & Commissions expense FAS 60.27/in6

... Valuation of investments in Securities & Real estate including Cost method of carrying investments for Long term debt and Mortgage loans receivable, Market method of carrying investments for Common stock, also Commitment fees Realized gains & losses and Unrealized gains & losses FAS 60.45/in6

... accounting for Real estate used in business and separate account for Assets and Liabilities FAS 60.52/in6

... Disclosure including Liabilities for Claims Loss adjustment expenses & Loss reserves, Policy acquisition costs Present value Reinsurance Policyholder dividends Shareholders equity Statutory accounting principles and Policyholders surplus of Life insurance companies FAS 60.60/in6

... Glossaries FAS 60.66/in6

SEC schedules of ... for Investments in unaffiliated issuers SECX210.12-15

SEC schedules of ... other than Life insurance companies and Title insurance companies but including Fire and casualty companies for Insurance premiums, Insurance underwriting losses, Claims, Loss adjustment expenses and Policy acquisition costs SECX210.12-16

SEC schedules of ... for Insurance in force and future policy benefits SECX210.12-17

SEC schedules of ... for deferred Policy acquisition costs SECX210.12-18

SEC filings of Financial statements of ... SECX210.7-01

Disclosure requirements in SEC filings of ... Balance sheets and Financial statement notes to include Assets, Liabilities, Preferred stock, Common stock and other Shareholders equity SECX210.7-03

Disclosure requirements in SEC filings for ... income statements to include Revenue from insurance premiums and Investments, Costs including Loss adjustment expenses, Policy acquisition costs, Realized gains & losses, Unrealized gains & losses and Discontinued operations SECX210.7-04

SEC schedules for ... SECX210.7-05

INSURANCE COSTS

UF Insurance premiums (insuree)
BT Costs
RT Insurance premiums

Health and welfare benefit plans Financial statements on Accrual basis accounting, statement of net Assets including investments at Fair market value, Contracts with Insurance companies, Receivables from Employer contributions and Commitments, ..., Experience premium refunds and Claims AAG-EBP 024

Ratable charge method to account for ... of Key man life insurance unacceptable, accounting for Cash surrender value from Life insurance under GAAP (principles) ACIJ11-70/160

Airlines Accounting procedures and Auditing procedures for Aircraft Maintenance costs, ..., Personnel costs, Fixed assets and Depreciation costs, Leases, Property retirement, Preoperating costs and Deferred costs AUG-AIR 48
INSURANCE COSTS (continued)

Cost accounting. Defense contracts, insurance, measurement of ... including Accounting policies for ... under insurance or Reinsurance Contracts with Mutual companies

INSURANCE COVERAGE
- RT Fixed assets
- RT Insurance

Hospitals, Auditing procedures relating to Claims, Litigation, loss Contingencies, ... Loss reserves, Audit evidence, Representation letters, Legal letters and Unclaimed letters, examples of Disclosure in Financial statements and Accountants reports

Finance companies ... for Loans receivable Accounting procedures

INSURANCE IN FORCE
- RT Life insurance companies

Stock life insurance companies and Mutual life insurance companies,

Confirmation of ... with policyholders required as Audit evidence by GAAS (standards), amendment of AUG-SLI

SEC schedules of Insurance companies for ... and future policy benefits

INSURANCE POLICY DIVIDENDS
- U Policyholder dividends

INSURANCE PREMIUMS
- UF Premiums (insurance)
- UF Underwriting premiums (insurance)
- BT Revenue
- RT Insurance costs
- RT Premium balance accounting procedures
- RT Unearned premium reserves

Fire and casualty companies, Accounting policies for GAAP (principles) and Statutory accounting principles, Alternative accounting principles related to ... and Revenue recognition, Policy acquisition costs, Amortization, Loss recognition and Loss reserves, Unrealized gains & losses

Fire and casualty companies Accounting procedures ... description Premium balance accounting procedures Reinsurance Accounting records

Fire and casualty companies ... Unearned premium reserves Accounting policies

Fire and casualty companies Auditing procedures ...

Stock life insurance companies ... Commissions expense Benefits paid Costs

Stock life insurance companies ... Reserves Liabilities Mandatory security valuation reserves

Stock life insurance companies ... Revenue recognition

Cost accounting. Defense contracts, insurance, measurement of Insurance costs including Administration expenses for Cost allocation to Accounting periods based on ... or Self insurance, Terminology, examples

Insurance companies Revenue recognition from ... including Cost recovery method, Deposit method and Title insurance

SEC schedules of Insurance companies other than Life insurance companies and Title insurance companies but including Fire and casualty companies for ... insurance underwriting losses, Claims, Loss adjustment expenses and Policy acquisition costs

Disclosure requirements in SEC filings for Insurance companies Income statements to include Revenue from ... and investments, Costs including Loss adjustment expenses, Policy acquisition costs, Realized gains & losses, Unrealized gains & losses and Discontinued operations

INSURANCE PREMIUMS (INSUREE)
- U Insurance costs

INSURANCE UNDERWRITING EXPENSES
- U Policy acquisition costs

INSURANCE UNDERWRITING LOSSES
- UF Underwriting losses (insurance)
- BT Costs
- RT Fire and casualty companies

Fire and casualty companies ... & Loss adjustment expenses Accounting procedures Statutory accounting principles Reinsurance Accounting policies

Fire and casualty companies Auditing procedures ... & Loss adjustment expenses
INSURANCE UNDERWRITING LOSSES (continued)

SEC schedules of insurance companies other than Life insurance companies and
Title insurance companies but including Fire and casualty companies for
Insurance premiums, ... Claims, Loss adjustment expenses and Policy
acquisition costs

INSURED PENSION PLANS
BT Compensation plans
BT Fringe benefit plans
BT Pension plans

accounting for Pension costs under ... including Policyholder Dividends,
Materiality, Employees and Vested benefits
Pension costs and Pension plans, Actuarial cost methods for Defined benefit
plans and Defined contribution plans including Actuarial gains & losses, ...
Funded pension plans, Overfunded pension plans, Unfunded pension plans,
Pension funds and Pension plan funding

INTANGIBLE ASSETS
BT Assets
NT Broadcast rights
NT Goodwill
NT Licenses (assets)
RT Amortization
RT Valuation

Personal financial statements, Assets at Estimated value basis on Current cost
accounting including Receivables, Marketable securities investments,
Investments in Life insurance, Closely held corporations and Real estate, ...
and future interests
Accounting policies for ... and Goodwill associated with Step acquisitions
including Amortization
internally developed ... Amortization and capitalization of identifiable Costs
... Amortization and Write-downs of assets
Accounting policies for ... including Valuation, Amortization and Writing off of
Goodwill ...
... classification, Valuation, Amortization and Writing off including Cost allocation
and Goodwill
Cost accounting, Defense contracts, Cost of capital of Fixed assets & ... subject to
Amortization, examples
Cost accounting, Defense contracts, imputed interest and Interest during
construction of Fixed assets and ... for contractors own use as part of
Historical cost, examples of Capitalized interest
Extraordinary items including Writing off of ... of Motor carriers
Writing off of Costs of interstate operating rights included in ... of Motor carriers
to be reported as Extraordinary items in Income statements
Banks and Savings and loan associations Business combinations accounted for
by Purchase accounting (acquisitions) including ..., Fair market value,
Amortization and regulatory-assisted combinations
Banks and Savings and loan associations Business combinations accounted for
by Purchase accounting (acquisitions) including ..., Fair market value,
Amortization and regulatory-assisted combinations
Banks and Savings and loan associations Business combinations accounted for
by Purchase accounting (acquisitions) including ..., Fair market value and
Amortization
Purchase accounting (acquisitions) of Savings and loan associations, Amortization
of ... and Goodwill
Purchase accounting (acquisitions) of Savings and loan associations including ...
and Amortization
Purchase accounting (acquisitions) involving Finance companies, Cost allocation
of tangible and ..., Amortization and deposit Liabilities

INTANGIBLE DRILLING & DEVELOPMENT COSTS
UF Drilling costs (intangible)
UF IDC
BT Costs
RT Exploration costs
RT Extractive industries
RT Petroleum industry
RT Research and development costs

Oil and gas producing companies, .... Costs of drilling development wells,
Production costs including Depreciation costs, Depletion costs, Amortization
and Property taxes
Oil and gas producing companies, Income taxes under interperiod tax allocation
by Deferral method including ... and Geological & geophysical costs and
Permanent book/tax differences

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Oil and gas producing companies Disclosure as Supplementary information of proved Oil and gas reserves quantities, certain capitalized Costs, Fixed assets acquisition, Exploration costs, ... Operating income and Cash flow
Oil and gas producing companies of Publicly traded companies Disclosure as Supplementary information of proved Oil and gas reserves quantities, certain capitalized Costs, Fixed assets acquisition, Exploration costs, .. Operating income and Cash flow Minority Interests
Terminology for Oil and gas producing companies including proved Oil and gas reserves, Costs of Land and Leases, Exploration costs, Geological & geophysical costs, Dry hole costs, ... and Production costs
Costs to be charged to expense for Oil and gas producing companies using Successful efforts method including Geological & Geophysical costs, Dry hole costs, ... and Production costs
Costs to be capitalized by Oil and gas producing companies using Successful efforts method including Exploration costs and ...
Interperiod tax allocation for ... and other Costs of Oil and gas producing companies for Timing differences and Permanent book/tax differences including excess of statutory Depletion costs

INTEGRATED DATA PROCESSING
U Data processing

INTERCOMPANY ACCOUNTING PROCEDURES
BT Accounting procedures
RT Intercompany transactions

Lines of business reporting, Auditing procedures, Materiality of segment information, Audit scope, ..., Internal control evaluation, Cost allocation and Accounting consistency

McKesson & Robbins Inc, Price Waterhouse & Co Continuing education investigation of Prospective clients Internal control review Auditing procedures for Cash Receivables ... Inventory inventory observation other Assets & Liabilities Revenue Costs Audit administration techniques

INTERCOMPANY PROFIT
UF Interdivision profit
RT Consolidated financial statements
RT Intercompany transactions
RT Inventory
RT Pricng

Equity method of accounting, Elimination of ... or loss related to Investors
Common stock interest in Investees

Combined financial statements for Unconsolidated subsidiaries or Affiliates including Intercompany transactions, ... or losses, Parent company financial statements and Consolidating financial statements

Public utility holding companies and Regulated industries general purpose Financial statements, accounting for effects of regulation related to Prices, Pricing and Rate bases including Costs, Sales returns, Income taxes, Capitalized interest, Interest during construction, ... and Disclosure

Disciplinary proceedings against Arthur Andersen & Co for GAAP noncompliance in relation to Audited financial statements of Geon Industries Inc and GAAP departures involving errors in ... and Inventory costing methods

Elimination of Intercompany transactions included in Consolidated financial statements and ... in Related party transactions

Disclosure of Related party transactions involving Intercompany transactions, ... or loss and Classification of accounts

INTERCOMPANY TRANSACTIONS
RT Affiliates
RT Branches
RT Combined financial statements
RT Consolidated financial statements
RT Divisions
RT Income statements
RT Intercompany accounting procedures
RT Intercompany profit
RT Interfund transactions
RT Parent companies
RT Subsidiaries

Nonprofit organizations with ... with Affiliates, Combined financial statements requirements and Related party transactions

Accounting policies applicable to Poolings of interests method including reporting combined Operating income and Operating losses, ..., Business

Combination costs, Divestiture, Recording date, Consummation date, Disclosure and Restatement of Prior years

FAS 69.006/Oi5
FAS 69.007/C51
SECSX210.4-10A
SECSX210.4-10F
SECSX210.4-10G
SECSX210.4-10J
SAS 21/435.04
SEC-AAER AS019
ACIJ12-71/182
ARB 51.22/C51
FAS 71/Re6
SEC-AAER AS292
SECSX210.3A-04
SECSX210.4-08L
ACC-SOP 78-10
APB 16.50/B50

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INTERCOMPANY TRANSACTIONS (continued)

Combined financial statements for Unconsolidated subsidiaries or Affiliates including ..., Intercompany profit or losses, Parent company financial statements and Consolidating financial statements

Airline Accounting policies related to Revenue recognition including Statistical sampling for ticket Sales, Sales returns, Billings, Receivables, Liabilities, Deferred income and ...

Accounting policies used in preparing Lines of business reporting including disaggregation of Consolidated financial statements, ..., Equity method of accounting, Subsidiaries

Lines of business reporting by Publicly traded companies including Disclosure of Revenue from Customers, ... and Pricing, Operating income and Assets employed by segments

Investments long term Subsequent events ...

Disciplinary proceedings, Haskins & Sells, Audited financial statements of Oceanography Mariculture Industries inc, Inadequate disclosure of ..., Management Contracts and Subsequent events

Disclosure of financial information about Lines of business reporting on Revenue from Sales to unaffiliated Customers, ..., Operating income, Operating losses and identifiable Assets in Conformity with GAAP (principles) including Restatement of Prior years and Comparative financial statements

Disclosure of financial information about Multinational operations and export Sales including Revenue, Operating income, Operating losses, Customers, ... in Conformity with GAAP (principles) and Restatement of Prior years, illustrative presentation of segment information

Assignment of ... included in Consolidated financial statements and Intercompany profit in Related party transactions

Disclosure of Related party transactions involving ..., Intercompany profit or loss and Classification of accounts

INTERCORPORATE INVESTMENTS

U Investments

INTERDIVISION PROFIT

U Intercompany profit

INTEREST COSTS

BT Costs
BT Financing costs
RT Capitalized interest
RT Fixed charge ratio

Savings and loan associations, Auditing procedures Internal control evaluation, Confirmation procedures for Time deposits, ... and Security deposits

Savings and loan associations, Revenue recognition, Commitment fees, Origination costs, ... and other Costs

Fund accounting procedures for Governmental accounting in proposed amendment to Industry Audit Guide, including Revenue on Accrual basis accounting and Modified accrual basis, expenditures related to Personnel costs, Vacation costs, Sick leave, Interest income and ...

Exploration & development advances not requiring Imputed interest for ... in Oil pipeline companies

Imputed interest for ... of Long term receivables and Long term debt, including Interest rate, Deferred costs, Present value, Classification of accounts and Amortization of Debt discounts and Debt premiums examples of Interest method application

Debt restructuring, accounting by Debtors, transfers of Assets or Equity interest at Fair market value, modification of terms, Interest method of calculation of ..., Repossessions, Foreclosure, Gains on restructuring, Disclosure eligibility of ... for Capitalized interest

Capitalized Interest and Interest during construction as part of Historical cost of acquiring qualifying Assets, Cost allocation for ..., Interest rate and capitalization period applicable and Disclosure requirements

Capitalized Interest and ... in situations involving certain tax-exempt Liabilities and certain Charitable contributions and Grants

Utilities with long-term Contracts for Purchases of electric power, Disclosure in Financial statement notes of Costs of power, Liabilities and ...

Disclosure of ... and Capitalized interest in Financial statement notes

INTEREST DURING CONSTRUCTION

RT Capitalized interest
RT Fixed assets
RT Preoperating costs

Cost accounting, Defense contracts, Imputed interest and ... of Fixed assets and Intangible assets for contractors own use as part of Historical cost!, examples of Capitalized interest

ARB 51.22/C51
AUG-AIR 31
FAS 14.006/S20
IAS 14/9014
SAS 01/332.13
SEC-AAER AS241
SECS229.101b
SECS229.101d
SECSX210.3A-04
SECSX210.4-08L
AAG-SLA 048
AAG-SLA 068
ACC-SOP 75-03
ACIJ06-72/169
APB 21.02/169
FAS 15.12/D22
FAS 34.02/169
FAS 34/167
FAS 62.03/167
SEC-SAB40 10D
SECSX210.4-08K
CASB 417
INTEREST DURING CONSTRUCTION (continued)

Capitalized interest and ... as part of Historical cost of acquiring qualifying Assets, Cost allocation for interest costs, Interest rate and capitalization period applicable and Disclosure requirements

Capitalized Interest and ... on qualifying Assets of Parent companies and Consolidated subsidiaries including Investors investments in investees under Equity method of accounting

Public utility holding companies and Regulated industries general purpose Financial statements, accounting for effects of regulation related to Prices, Pricing and Rate bases, including Costs, Sales returns, Income taxes, Capitalized interest, ..., intercompany profit and Disclosure

INTEREST INCOME
BT Revenue
RT Investments
RT Unearned interest

Auditing procedures and Internal accounting control related to Revenue including Fees, Sales of publications and other items, Dividends, ... Rental revenue, Royalty income, Gains and losses from Investments and Investment pools and Third party reimbursement for Nonprofit organizations

Savings and loan associations, Accounting policies and Auditing procedures for Loans receivable including Audit evidence, Loan loss allowances, Bad debt expenses, Confirmation of loans, Property taxes, accrued ...

Real estate investment trusts, description, Loans receivable, Foreclosure and Loan loss allowances, estimate of Interest rate, Assets affected by troubled Debt restructuring, ... nonrecognition and Commitment fees, amended by ACC-SOP 78-02

Fund accounting procedures for Governmental accounting in proposed amendment to Industry Audit Guide, including Revenue on Accrual basis accounting and Modified accrual basis, expenditures related to Personnel costs, Vacation costs, Sick leave, ... and Interest costs

Nonprofit organizations, Dividends and ..., Gains and losses from Investments, Cost method of carrying investments, Investment impairment allowances and Lower of cost or market principle for Marketable securities investments and Long term debt, Accounting for Investment pools

Regulated investment companies (IRC), Income taxes on ... and exempt-interest Dividends to Shareholders of Municipal bonds funds, Cost allocation and Disclosure requirements

Banks Accounting policies for Loans receivable including ..., Commitment fees, trouble Debt restructuring and Origination costs

Finance companies Accounting policies for Deferred income ... & Revenue recognition Sum of digits depreciation method Straight-line method fixed percentage method

Investment companies Dividends ... Valuation Securities Auditing procedures Debt restructuring, accounting by Creditors, receipt of Assets or Equity interest at Fair market value, modification of terms, Interest method of calculation for ..., Loss recognition, Repossessions, Foreclosure, Disclosure excess future Cash receipts from Receivables after Write-downs of assets following troubled Debt restructuring accounted for as ...

criteria for Revenue recognition from Sales, Service contracts or use by others of enterprise resources yielding ..., Royalty income or Dividends including Contingencies and Disclosure

Banks and Bank holding companies Income statements in net ... format accounting for ... from Investments in default by Investment companies

Liabilities of Partnerships trading in Commodity futures contracts selling Limited partnership interests in Public offering for Organization costs, Commissions expense and Selling expenses paid by Commodity brokers and related ... 

on margin accounts

Disclosure of ... from finance charges on Credit sales (US) of Retail stores Revenue recognition of ... from nonrefundable points by Finance companies 

SEC schedules of Face amount certificate investment cos for Investments and advances to Affiliates including ... and Dividends

SEC schedules of Face amount certificate investment cos for Mortgage loans receivable on Real estate and related ...

SEC filings requirements for Income statements of Employee stock purchase plans and Employee savings plans to include ... Dividends, Realized gains & losses, Unrealized gains & losses, Costs, deposits of Employees, Employer contributions and changes in plan Equity

INTEREST METHOD
BT Accounting policies
BT Revenue recognition
RT Amortization
RT Debt discounts
RT Debt premiums

Amortization of Debt discounts and Debt premiums by ... acceptable

FAS 34/167
FAS 42.04/167
FAS 58.05/167
FAS 71/Re6
AAG-NPR 11
AAG-SLA 030
ACC-SOP 75-02
ACC-SOP 75-03
ACC-SOP 76-10
ACC-SOP 79-01
AUG-BNK 050
AUG-FIN 019
AUG-INV 030
FAS 15.27/D22
FAST79-07/D22
IAS 18/9018
SEC-FRR 401.01
SEC-FRR 404.02
SEC-SAB40 05D
SEC-SAB40 08B
SEC-SAB40 09A
SECSX210.12-22
SECSX210.12-23
SECSX210.6A-04
APB 12.16/169

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Imputed interest for interest costs of long term receivables and long term debt, including interest rate, deferred costs, present value, classification of accounts and amortization of debt discounts and debt premiums examples of application

Debt restructuring, accounting by debtors, transfers of assets or equity interest at fair market value, modification of terms, ... of calculation of interest costs, repossessions, foreclosure, gains on restructuring, disclosure

Debt restructuring, accounting by creditors, receipt of assets or equity interest at fair market value, modification of terms, ... of calculation of interest income, loss recognition, repossessions, foreclosure, disclosure

Mortgage banks revenue recognition on servicing fees, loan and commitment fees, origination costs including ... straight-line method, classification of accounts and disclosure requirements

INTEREST RATE
UF Discount rate
UF Rate of interest
RT Financing considerations
RT Imputed interest
RT Long term debt
RT Short term debt

Defined benefit plans financial statements, presentation of net assets change statements, present value of accumulated plan benefits, ... actuarial assumptions, vested benefits, benefits paid and disclosure requirements

Real estate investment trusts, description, loans receivable, foreclosure and loan loss allowances, estimate of ... assets affected by troubled debt restructuring, interest income nonrecognition and commitment fees, amended by acc-sop 78-02

Imputed interest for interest costs of long term receivables and long term debt, including deferred costs, present value, classification of accounts and amortization of debt discounts and debt premiums examples of interest method application

Banks audit planning and supervision and auditing procedures including ... liquidity risk, confirmation, audit sampling, data processing systems and representation letters

Finance companies ... compensating balances security interests participation loan agreements

Leases, examples of accounting by lessees and lessors including terms and assumptions, computations of minimum lease payments and implicit ... classification of the lease and journal entries

Capitalized interest and interest during construction as part of historical cost of acquiring qualifying assets, cost allocation for interest costs, ... and capitalization period applicable and disclosure requirements

Lessees use of secured borrowing rate as ... for calculating present value of minimum lease payments

Accounting terminology and Disclosure of accounting policies for ... futures contracts, forward exchange contracts and standby contracts

Disclosure of compensating balances and information about short term debt and unused lines of credit under article 5 of secsx including ... cash in transit and commercial paper

INTERFUND TRANSACTIONS
RT Governmental accounting
RT Intercompany transactions
RT Nonprofit organizations

Auditing procedures and internal accounting control related to liabilities of certain Nonprofit organizations including tax deferred annuities, ... deferred income and equity

Governmental accounting, fund accounting procedures, ... proposed amendment of aug-slg

Program costs (nonprofit org), cost centers for general and administrative expenses, management costs and fund raising costs, cost allocation, grants and ... depreciation costs for fixed assets, glossary and illustrative financial statements for nonprofit organizations

Colleges and universities restricted current funds unrestricted current funds description of costs ... auditing procedures internal control

Hospitals liabilities deferred income restricted funds unrestricted funds ... changes in fund balances statements

Governmental accounting gaap (principles) fund accounting procedures & ... statutes & regulations

Governmental accounting, classification of accounts and terminology, ... and interim financial statements

INTERIM AUDITING PROCEDURES
U Auditing procedures
INTERIM FINANCIAL STATEMENTS

UF Monthly financial statements
UF Quarterly financial statements
BT Financial statements
RT Auditing procedures
RT Capsule information
RT Extra financial statements
RT Review of interim financial information
RT Unaudited financial statements

Accounting policies for ... including Revenue recognition, Cost allocation and Seasonal business fluctuation
... accounting for Income taxes including Intrapерiod tax allocation, Carryback, Carryforward and Effective income tax rates
... Extraordinary items Discontinued operations Contingencies
... Accounting changes and Disclosure of Supplementary information
Investment companies Assets and liabilities statements Income statements Net assets change statements Supplementary information ... examples
... Accounting consistency Reporting comparability APB no. 26
Audit evidence for interim periods under Field work standards leading to Accountants reports on ... under APB 28/2071 including example for Effective income tax rates
Audit evidence for inventory and Cost of sales at interim dates for ... under APB 28/2071
Disclosure of unaudited fourth quarter ... in annual Audited financial statements of Publicly traded companies
... reporting Accounting changes related to LIFO (last in first out)
Prior period adjustments related to ... including criteria for determination of Net income in Income statements and Disclosure
Prior period adjustments related to Litigation, Claims, Income taxes and Contract price renegotiation including Disclosure in ... Lines of business reporting not required in ...
... computation of Income taxes including Effective income tax rates,
Carryforward, effect of Tax regulations and Effective date of tax legislation change in Tax rates for Corporations on Fiscal years resulting in revised Effective income tax rates applied to ...
Governmental accounting, illustrative annual Financial statements, ... and Combined financial statements
Governmental accounting, annual Financial statements, ... and Combined financial statements, Illustrations of financial reporting
Governmental accounting, Classification of accounts and Terminology, Interfund transactions and ...
Review of interim financial information by independent accountants including ...
... for Conformity with GAAP (principles) using Analytical review procedures and inquiries
... interim reporting on Form 10-Q including Disclosure for ..., Contingencies, Fairness of presentation, Management’s discussion and analysis, Incorparation by reference, GAAP (principles) and Form 8-K
... in Registration statements including age of Financial statements, Filing date, Effective date of filing, Form and content of Disclosure under SEC33 and SEC34
Disclosure in ... for SEC filings and Annual reports to shareholders under SECSK including Unusual items, Infrequently occurring items and adjustments material to each quarter presented
Accountants legal liabilities for Accountants reports under SEC33 on Review of interim financial information including ...
... amendments to Form 10-Q and SECSK regarding ... and Condensed financial statements
... amendment to Disclosure requirements for reporting ...
... Disclosure of Supplementary information including ... and effects of Price level changes
... Disclosure requirements for unaudited ... in SEC filings

INTERNAL ACCOUNTING CONTROL
UF Accounting controls (internal)
BT internal control

Contractors Management responsibility for ... and internal administrative control over Bidding and Estimated cost to complete Construction contracts and Production type contracts, Asset security, Billings, Revenue and Costs of Contracts, Equipment, Claims and use of internal auditors
Audit procedures for Financial statements of Fringe benefit plans including ...
Fringe benefit plans, illustrations of ... objectives and procedures including ...
Investments, Benefits paid General and administrative expenses

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INTERNAL ACCOUNTING CONTROL (continued)

Auditing procedures and ... related to Costs, Cost centers and Cost allocation, Classification of accounts, Grants and Taxes for certain Nonprofit organizations

Auditing procedures and ... related to Revenue including Fees, Sales of publications and other items, Dividends, Interest income, Rental revenue, Royalty income, Gains and losses from Investments and Investment pools and Third party reimbursement for Nonprofit organizations

Auditing procedures and ... for certain Nonprofit organizations related to Gifts, Grants and Bequests to Plant funds, Endowment funds or Loan funds received as Charitable contributions in the form of Cash, Donated materials or Services, Annuities or Life income funds

Auditing procedures and ... related to Liabilities of certain Nonprofit organizations including tax-deferred Annuities. Interfund transactions, Deferred income and Equity

Audit sampling in Compliance testing of ... involving objectives of test, deviation conditions, sample size population. Sample selection methods, Audit risks, Maximum tolerable error rate, sample plan and results. Documentation of sampling procedure and Time-sharing programs

Savings and loan associations, ... Audit scope, Confirmation procedures and Statistical sampling, Auditing procedures and Data processing

Airlines. Auditing environment including ... role of Internal auditors, electronic Data processing. Analytical review procedures. Cost price volume analysis and Lines of business reporting

Airlines Auditing procedures including Compliance testing of ... Bank reconciliation, Sales Cutoff tests, Confirmation of receivables and Analytical review procedures

Banks ... and Internal control evaluation over Cash, Time deposits, Demand deposits, Time Loans receivable, Securities owned, Related party transactions and Data processing operations

Banks ... and Auditing procedures related to Cash. Due from banks, Confirmation, Clearings of checks and exchange items

Banks ... and Auditing procedures for Loans receivable with Security interests. Mortgage loans receivable, credit card loans, Direct financing leases, Leveraged leases and Participation loan agreements

Banks Accounting policies, ... and Auditing procedures for Demand deposits and Time deposits

Banks Trusts department. Common trust funds. Pension funds. Accounting records, Trustee fee revenue, ... and Auditing procedures

Security broker-dealers. ... Auditing procedures internal control reports SAS 1 responsibilities of Independent accountants for Management reports on ... included in Annual reports to shareholders

Internal control reports on ... required by US General Accounting Office including Internal control evaluation and study. Classification of accounts and transaction cycles, illustrative report

Internal control reports in connection with Grants from Government agencies, Accountants reports on ... in conjunction with audit, Negative assurance and Disclaimers of opinion on Audit scope limitations

Internal control reports on compliance with Foreign Corrupt Practices Act of 1977 requirements on ...

Auditing procedures and Client relations on discovery of material weaknesses in ... Contingent liabilities for illegal acts under Foreign Corrupt Practices Act of 1977

Internal control evaluation under Field work standards, relation to Audit planning and supervision and Audit scope, Terminology of ... and Internal administrative control

Management responsibility in Internal control, revised Terminology for Internal administrative control including Organization plans and Accounting procedures and ... including Asset security and Reliability of Accounting records

... basic concepts including Benefit cost ratio, Management responsibility, Data processing, limitations, Employees Division of duties and review of Accounting procedures

Internal control evaluation, nature of Compliance testing and evaluation of ... relation of internal control evaluation to Auditing procedures for Audit evidence from tests of details and Analytical review procedures, Audit risks and reliance on ...

Auditing procedures, required communication of material weakness in ..., Internal control reports

Internal control reports by Independent accountants on ..., objectives including Asset security, Reliability of Accounting records, Conformity with GAAP (principles) and Management authorization, relation to Auditing procedures, Audit scope and Foreign Corrupt Practices Act of 1977

Internal control evaluation and study of Planning and supervision, reliance on Internal auditors, review of Documentation, Accounting procedure manuals, Organization plans, Internal administrative control and Compliance testing, Audit risks and Materiality of weaknesses in ...

Auditors working papers and Management Representation letters in reference to ...
form of internal control reports and examples of Unqualified opinions, Qualified opinions related to weaknesses in ... Disclaimers of opinion related to Audit scope limitations, reference to reports of Other independent accountants and Subsequent discovery of facts

Internal control reports based on internal control evaluation as part of Auditing procedures under GAAS (standards) as Management reports or for use of Government agencies, examples of Disclaimers of opinion and Disclosure of weaknesses in ...

relating to Audit evidence to audit objectives and Auditing procedures considering reliance on ... and Audit risks

Internal control evaluation and study including review of ... system, Documentation and Compliance testing

Auditing procedures for inventory stored with outsiders in Public warehousing including Accountants reports on system of ... and Confirmation of Warehouse receipts (documents) as Security interests

Special reports on ... at Service organizations including internal control evaluation by Independent accountants, Internal control reports by Other independent accountants

Disciplinary proceedings, Martin E Davis, ISC Financial Corporation, poor ... violation of SEC33 and SEC34, False information, Misleading information, GAAP departures, inadequate disclosure in SEC filings

Management reports on ... included in Annual reports to shareholders

INTERNAL ADMINISTRATIVE CONTROL

UF Administrative control
BT Internal control
RT Budgets
RT Quality control

Contractors Management responsibility for internal accounting control and ... over Bidding and Estimated cost to complete Construction contracts and Production type contracts, Asset security, Billings, Revenue and Costs of Contracts, Equipment, Claims and use of internal auditors

Internal control evaluation under Field work standards, relation to Audit planning and supervision and Audit scope, Terminology of internal accounting control and ...

Management responsibility in internal control, revised Terminology for ... including Organization plans and Accounting procedures and Internal accounting control including Asset security and Reliability of Accounting records

Internal control evaluation and study of Planning and supervision, reliance on Internal auditors, review of Documentation, Accounting procedure manuals, Organization plans, ... and Compliance testing, Audit risks and Materiality of weaknesses in Internal accounting control

INTERNAL AUDITORS

BT Auditors
BT Employees
RT Audit scope
RT Audit Staff
RT Bank examiners
RT Independent accountants

Contractors Management responsibility for internal accounting control and Internal administrative control over Bidding and Estimated cost to complete Construction contracts and Production type contracts, Asset security, Billings, Revenue and Costs of Contracts, Equipment, Claims and use of ...

Auditing procedures for Nonprofit organizations and Affiliates including Related party transactions, illegal acts, Fraud, Representation letters, use of work of ... Audit committees, Supplementary information and Condensed financial statements

Airlines, Auditing environment including Internal accounting control, role of ..., electronic Data processing, Analytical review procedures, Cost price volume analysis and Lines of business reporting

Governmental accounting, Auditing by Independent accountants and ..., compliance with Statutes & regulations, Statutory accounting principles, GAAS (standards), GAO, Audit planning and supervision and Engagement letters

Reliance on ... Audit scope, Internal control evaluation, qualifications and objectivity

Internal control evaluation and study of Planning and supervision, reliance on ..., review of Documentation, Accounting procedure manuals, Organization plans, Internal administrative control and Compliance testing, Audit risks and Materiality of weaknesses in internal accounting control

INTERNAL CONTROL

NT Internal accounting control
NT Internal administrative control
RT Accounting procedures
RT Asset security
RT Auditing
RT Bank reconciliation
RT Data processing
RT Division of duties
RT Financial management
RT Internal control evaluation
RT Management

Colleges and universities Accounting policies description ... Auditing procedures
Colleges and universities Restricted current funds description ... Auditing procedures
Colleges and universities Unrestricted current funds description ... Auditing procedures
Colleges and universities Unrestricted current funds description ... Auditing procedures

Internal control evaluation in electronic Data processing systems, Auditing procedures, Field work standards, description of EDP activities, Management responsibility for ... Audit trails, Documentation
Finance companies Auditing procedures Audit scope ... evaluation
Investment companies Investments Accounting records ...
Medicare ... review
Medicare Auditing procedures ... review Patient revenue
Computer service bureaus Internal control evaluation ... types Audit trails
Stock life insurance companies ... questionnaire examples
Voluntary health & welfare organizations Charitable contributions Cash fund raising techniques Accounting procedures Pledges receivable ...

Independent accountants study and evaluation of Accounting procedures and related Internal control evaluation including Auditing procedures, Compliance testing and substantive testing and communication of weaknesses in ...
Audit risks of Fraud and Misleading information, ... Auditing procedures, Auditors reporting responsibilities including inquiry of Management
Management responsibility in ... revised Terminology for Internal administrative control including Organization plans and Accounting procedures and Internal accounting control including Asset security and Reliability of Accounting records
Public warehousing ... by warehouseman description
... of Public warehousing and Auditing procedures for Inventory stored with outsiders
Mckesson & Robbins Inc, Price Waterhouse & Co Continuing education investigation of Prospective clients ... review Auditing procedures for Cash Receivables Intercompany accounting procedures Inventory inventory observation other Assets & Liabilities Revenue Costs Audit administration techniques
SEC-AAER AS019

INTERNAL CONTROL EVALUATION
UF Evaluation of internal control
UF Procedural auditing
UF Review of internal control
BT Auditing procedures
BT Auditing standards
BT Field work standards
BT GAAS (standards)
BT Accounting procedures
BT Audit/EDP control reviews
BT initial examination
BT Internal control
BT Internal control questionnaires
BT Inventory
BT Statistical sampling

Computer assisted audit techniques using Computer audit software, Audit planning and supervision and Auditing procedures including ... Compliance testing, Audit evidence, substantive tests and Analytical review procedures
Audit of financial statements of Contractors with Construction contracts and Production type contracts including ... and Audit evidence
Audit planning and supervision, ... and Compliance testing for Construction contracts and Production type contracts by Independent accountants

AUG-COL 05
AUG-COL 13
AUG-COL 16
AUG-COL 20
AUG-COL 26
AUG-COL 32
AUG-COL 36
AUG-COL 44
AUG-COL 50
AUG-EDP 01
AUG-FIN 088
AUG-INV 023
AUG-MED 06
AUG-MED 24
AUG-SCR 18
AUG-SLI 159
AUG-VHW 14
IAA 06/8006
IAA 11/8011
SAS 01/320.13
SAS 01/901.17
SAS 43/1010.05
SEC-AAER AS019

AAG-CAA 01
AAG-CON 057
AAG-CON 070
Auditing procedures for Financial statements of Fringe benefit plans including Audit planning and supervision, Internal accounting control and

Auditing procedures for certain Nonprofit organizations in accordance with GAAS (standards) and in Conformity with GAAP (principles) including ... and Materiality

Savings and loan associations, Auditing procedures ... Confirmation procedures for Time deposits, Interest costs and Security deposits

Auditing procedures for Fire and casualty companies Reinsurance, reinsurance intermediaries, Underwriting pools, associations and syndicates including ...

Banks Internal accounting control and ... over Cash, Time deposits, Demand deposits, Time Loans receivable. Securities owned, Related party transactions and Data processing operations

... in electronic Data processing systems, Auditing procedures, Field work standards, description of EDP activities, Management responsibility for Internal control, Audit trails, Documentation

... in electronic Data processing systems, review of general and application controls, Compliance testing, Auditors working papers. Flowcharting examples

... in electronic Data processing systems, review of general controls Organization plans, Compliance testing, Documentation controls, Systems and procedures, hardware and Software controls

... in electronic Data processing systems, review of application controls, Compliance testing

... in electronic Data processing systems, Documentation of Systems and procedures

Government contracts Audit scope ... Retainages Contract termination

Computer service bureaus ... Internal control types Audit trails

Computer service bureaus ... by Other independent accountants Special reports example

Governmental accounting Auditing procedures Audit planning and supervision ... Audit programs

... of Trusts departments of Banks by Independent accountants with example of Internal control reports

Internal control reports on Internal accounting control required by US General Accounting Office including ... and study, Classification of accounts and transaction cycles, illustrative report

effect of Foreign Corrupt Practices Act of 1977 amendment of SEC34 on ... and Audit scope

basic principles of Auditing including Accountant independence, Technical training and proficiency, Privileged communication, work of Other independent accountants and Specialists, Documentation, Audit planning and supervision, Audit evidence, ... and Accountants reports

independent accountants study and evaluation of Accounting procedures and related ... including Auditing procedures, Compliance testing and substantive testing and communication of weaknesses in Internal control

Audit evidence related to Relevance, measure, Reliability and Benefit cost ratio, methods of obtaining through Compliance testing and substantive procedures including ..., inspection of Accounting records, Inventory observation, Confirmation, Analytical review procedures and inquiry

Auditors working papers, Documentation including Audit planning and supervision, Audit evidence, Audit programs, Contracts, Minutes of meetings, ... Representation letters and Accounting records, also Confidential relationships and Records retention

... under Field work standards, relation to Audit planning and supervision and Audit scope, Terminology of Internal accounting control and Internal administrative control

... nature of Compliance testing and evaluation of Internal accounting control relation of ... to Auditing procedures for Audit evidence from tests of details and Analytical review procedures, Audit risks and reliance on Internal accounting control

effects of electronic Data processing on ... & Asset security Auditing procedures

Reliance on Internal auditors, Audit scope, ... qualifications and objectivity

Independent accountants, responsibility for detection of errors or irregularities, and Fraud, ..., integrity of Management

Lines of business reporting, Auditing procedures, Materiality of segment information, Audit scope, Intercompany accounting procedures, ..., Cost allocation and Accounting consistency

Field work standards, Audit administration techniques, Audit planning and supervision, Audit scope and Audit programs, Auditing procedures and ...

... and study of Planning and supervision, reliance on Internal auditors, review of Documentation, Auditing procedure manuals, Organization plans, Internal administrative control and Compliance testing, Audit risks and Materiality of weaknesses in Internal accounting control

Internal control reports based on ... as part of Auditing procedures under GAAS (standards) as Management reports or for use of Government agencies, examples of Disclaimers of opinion and Disclosure of weaknesses in Internal accounting control

AAG-EBP 034
AAG-NPR 01
AAG-SLA 048
AUD-SOP-PLR
AUG-BNK 016
AUG-EDP 01
AUG-EDP 08
AUG-EDP 25
AUG-EDP 48
AUG-EDP 63
AUG-GCN 43
AUG-SCR 18
AUG-SCR 39
AUG-SLG 041
AUUIJ01-81/9642
AUUIJ04-82/9642
AUUIJ10-78/9328
IAG 03/8003
IAG 06/8006
IAG 08/8008
IAG 09/8009
SAS 01/320.01
SAS 01/320.56
SAS 01/320.69
SAS 03/321
SAS 09/322
SAS 16/327
SAS 21/435.04
SAS 22/311
SAS 30/642.13
SAS 30/642.47
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Audit planning and supervision for Nonstatistical sampling and Statistical sampling in obtaining Audit evidence, evaluating Audit risks, Sample selection methods, Compliance testing and ... in Audit sampling

Special reports on Internal accounting control at Service organizations including ... by Independent accountants, Internal control reports by Other independent accountants

Security broker-dealers Independent accountants, ... & Accountants reports, examples

Security broker-dealers new reporting system adopted by SEC, Guidance prior to issuance of revised audit guide, ...

Security broker-dealers Internal accounting control Auditing procedures ... SAS 1

Internal control evaluation of Trusts departments of Banks by Independent accountants with example of ...

... on Internal accounting control required by US General Accounting Office including Internal control evaluation and study, Classification of accounts and transaction cycles, illustrative report

... in connection with Grants from Government agencies, Accountants reports on Internal accounting control in conjunction with audit. Negative assurance and Disclaimers of opinion on Audit scope limitations

... on compliance with Foreign Corrupt Practices Act of 1977 requirements on Internal accounting control Auditing procedures, required communication of material weakness in Internal accounting control, ...

... by Independent accountants on Internal accounting control, objectives including Asset security, Reliability of Accounting records, Conformity with GAAP (principles) and Management authorization, relation to Auditing procedures, Audit scope and Foreign Corrupt Practices Act of 1977

... based on criteria established by Government agencies in compliance with Grants, Statutes & regulations, form of report and other Special reports

Internal reports on Internal accounting control at Service organizations including Internal control evaluation by Independent accountants, ... by Other independent accountants

INTERNAL SERVICE FUNDS

BT Funds (entities)

RT Fund accounting procedures

Governmental accounting, description of Funds (entities) including Enterprise funds, ... Trusts and Agency funds

Governmental accounting, description of Funds (entities) including General funds, Special revenue funds, Capital projects funds, Debt service funds, Special assessment funds, Enterprise funds, ... and Agency funds

INTERNATIONAL ACCOUNTING STANDARDS

RT International Accounting Standards Comm.

International Accounting Standards Comm. objectives and operating procedures including its Constitutions, Commitments to International Federation of Accountants, preface to Statements of ... for Multinational operations and member list ...

... objectives of International Accounting Standards Comm. Multinational operations
INTERNATIONAL ACCOUNTING STANDARDS COMM.

INTERNATIONAL ACCOUNTING STANDARDS COMM.
RT International Accounting Standards

... objectives and operating procedures including its Constitutions, Commitments to International Federation of Accountants, preface to Statements of International Accounting Standards for Multinational operations and member list

International Accounting Standards objectives of Multinational operations

INTERNATIONAL AUDITING GUIDELINES
RT Auditing
RT International Auditing Practices Comm.

... issued by International Auditing Practices Comm. of the International Federation of Accountants, objectives and operating procedures, Multinational operations

INTERNATIONAL AUDITING PRACTICES COMM.
UF IAPC
RT International Auditing Guidelines
RT International Federation of Accountants

International Auditing Guidelines issued by... of the International Federation of Accountants, objectives and operating procedures, Multinational operations

INTERNATIONAL FEDERATION OF ACCOUNTANTS
UF IFAC
RT International Auditing Practices Comm.

International Auditing Guidelines issued by International Auditing Practices Comm. of the... objectives and operating procedures, Multinational operations

INTERNATIONAL OPERATIONS
U Multinational operations

INTERPERIOD TAX ALLOCATION
UF Future income tax (UK)
UF Tax equalisation (UK)
BT Accounting policies
NT Comprehensive tax allocation
NT Deferral method
NT Flow through method
NT Gross change method
NT Liability method of tax allocation
NT Net change method
NT Net-of-tax method
RT Deferred tax credits (balance sheet)
RT Deferred tax debits (balance sheet)
RT Income taxes
RT Permanent book/tax differences
RT Timing differences

Book/tax differences for Contractors using Cash basis accounting or Accrual basis accounting for Income taxes including... and Timing differences
Savings and loan associations, Liabilities for advances from Federal Home Loan Bank Board, Escrow agreements for Taxes and Insurance, Franchise taxes, Income taxes, Book/tax differences and... Bad debt expenses and Permanent book/tax differences; General reserves and examples
objective of... of income taxes, Classification of accounts of Deferred tax credits (balance sheet) and Deferred tax debits (balance sheet) under Deferral method

... of income taxes, Timing differences between Pretax income and Taxable income, Classification of accounts in Balance sheets as Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet), examples of Amortization of deferred taxes

... of income taxes, Permanent book/tax differences between Taxable income and Pretax income, examples including nonqualified Stock options

... of income taxes, computation of Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet) for Timing differences between Pretax income and Taxable income, examples

... of income taxes, Amortization of Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet) for Timing differences including Gross change method and Net change method

IAS OBJP/9000
IAS PREF/9000

IAG PREF/8000

IAG PREF/8000

IAS OBJP/9000

AAG-CON 041
AAG-SLA 052
AFIT 04/124
AFIT 07/124
AFIT 10/124
AFIT 12/124
AFIT 15/124
INTERPERIOD TAX ALLOCATION (continued)

... of income taxes among income before extraordinary items, Extraordinary items, Prior period adjustments and direct entries to other Shareholders equity

Pension costs, accounting for Income taxes and ... including Accounting changes, example of Disclosure and Terminology

... of income taxes including Deferred tax credits (balance sheet), Deferred tax debits (balance sheet), Intraperiod tax allocation, Permanent book/tax differences, Timing differences and Accounting terminology

Stock options and Employee stock purchase plans, accounting for Income taxes including ..., Timing differences and Capital in excess of par value accounting for Income taxes by Banks based on items reported in Income statements including Intraperiod tax allocation, ... of Timing differences, Direct financing leases, net Operating losses, Carryback, Carryforward and Disclosure

Stock life insurance companies ... Investments Valuation Realized gains & losses Unrealized gains & losses

Stock life insurance companies ... Subsidiaries Reinsurance

Stock life insurance companies ... Income taxes description & example

Foreign exchange translation Foreign exchange gains Foreign exchange losses ...

Oil and gas producing companies, Income taxes under ... by Defferal method including Intangible drilling & development costs and Geological & geophysical costs and Permanent book/tax differences

Foreign exchange translation and Translated financial statements, Foreign exchange gains or Foreign exchange losses from changes in Exchange rates including Forward exchange contracts, Hedging Foreign currency Commitments, ... Average free exchange rates and Disclosure

Investment tax credits, Carryback or Carryforward, Accounting for reduction in Income taxes in ... with offset against Deferred tax credits (balance sheet) and in Purchase accounting (acquisitions) effect on Goodwill

Nonmonetary transactions including involuntary conversion of Nonmonetary items to Monetary items, Revenue recognition or Loss recognition for Casualty losses, Contingencies, Unusual items, Infrequently occurring items and Extraordinary items, ... for Timing differences

Accounting for income taxes in Financial statements including ... under Deferral method or Liability method of tax allocation, tax loss Carryback or Carryforward, Appraisal of Assets and Undistributed earnings of affiliates ... Intangible drilling & development costs and other Costs of Oil and gas producing companies for Timing differences and Permanent book/tax differences including excess of statutory Depletion costs

SECSX210.4-10J

INTRAPERIOD TAX ALLOCATION

RT Comprehensive tax allocation
RT Extraordinary items
RT Income taxes

Intraperiod tax allocation of Income taxes including Deferred tax credits (balance sheet), Deferred tax debits (balance sheet), ... Permanent book/tax differences, Timing differences and Accounting terminology

Interim financial statements, accounting for Income taxes including ... Carryback, Carryforward and Effective income tax rates

accounting for Income taxes by Banks based on items reported in income statements including ..., Intraperiod tax allocation of Timing differences, Direct financing leases, net Operating losses, Carryback, Carryforward and Disclosure

AUG-BNK 093

INVENTORY

UF Stock in trade
UF Stores (inventory)
BT Assets
NT Inventory stored with outsiders
NT Obsolete inventory
NT Scrap
NT Work in process
RT Cost accounting
RT Cutoff tests
RT Intercompany profit
RT Internal control evaluation
RT Inventory costing methods
RT Inventory observation
RT LIFO (last in first out)
RT LIFO liquidations
RT Lower of cost or market principle
RT Obsolescence
RT Perpetual inventory records
RT Price quotations
RT Product financing arrangements
RT Production costs
RT Purchase commitments
INVENTORY (continued)

RT Purchases
RT Replacement cost
RT Stock relief

Computer assisted audit techniques, generalized computer audit software, Auditing procedures including Sample selection methods, Analytical review procedures, Audit evidence, Documentation, Confirmation and examples for ... and Accounts receivable

Computer assisted audit techniques using generalized Computer audit software for Auditing ... a case study

Inventory costing methods including Cost principle, Lower of cost or market principle and stating ... above cost, Revenue recognition and Disclosure requirements, Loss recognition on Purchase commitments

Airlines', Accounting environment including Revenue recognition, ..., Fixed assets, Personnel costs and Centralization of Management

Disclosure in Financial statements of Accounting policies, Receivables, ..., Advance billing and Progress billings related to Government contracts

Hospitals Auditing procedures Cash pooling of Investments Accounts receivable Third party reimbursement ... Fixed assets

Accountants reports on Accounting consistency related to Tax deductions for increased ... under United Kingdom Tax regulations concerning Stock relief

Audit evidence for ... and Cost of sales at interim dates for Interim financial statements under APB 28/2071

Accounting for tax benefits, Tax deductions for increased ... related to United Kingdom Tax regulations concerning Stock relief, Writing off Deferred tax (balance sheet) for Income taxes

Price level changes, Disclosure requirements for Supplementary information including Income from Continuing operations on Historical cost and Constant dollar accounting basis using Consumer price index, Restatement required for ... Fixed assets, Cost of sales, Depreciation costs, Depletion costs Amortization

Price level changes, Disclosure requirements for Supplementary information including Income from continuing operations based on Current cost accounting, Restatement required for ... Fixed assets, Cost of sales, Depreciation costs. Depletion costs and amortization

Price level changes and Current cost accounting, Restatement for ... and Fixed assets, Disclosure as Supplementary information of total increase or decrease net of Inflation (economics) or Deflation (economics)

Motion picture films, Revenue recognition on Motion picture licensing Sales, film Costs and ... Valuation, Amortization of Production costs, Classification of accounts and Terminology

Accounting changes involving Costs included in ...

Valuation of ... at Lower of cost or market principle, Overhead costs, Inventory costing methods, Net realizable value, Classification of accounts

Disclosure of effects of Price level changes as Supplementary information or in primary Financial statements under general Purchasing power or Current cost accounting approach including Fixed assets. Depreciation costs, Monetary items, ... and Cost of sales

Reliability, Relevance and Benefit cost ratio of Audit evidence for Accountants reports, examples of audit objectives and substantive tests for Mckeevo & Robbins Inc, Price Waterhouse & Co Continuing education investigation of Prospective clients Internal control review Auditing procedures for Cash Receivables Intercompany accounting procedures ... Inventory observation other Assets & Liabilities Revenue Costs Audit administration techniques

Disciplinary proceedings, Homer E Kerlin, Otten Company Inc, H L Green Company Inc, Audit scope, Auditing procedures, ..., Accounts payable, Fixed assets, GAAS noncompliance

Disciplinary proceedings, Bruce Flann, Richford Industries Inc, False information and Misleading information, ... overstated

Disciplinary proceedings, Harvey Fain, Richford Industries Inc, False information and Misleading information, ... falsified

Disciplinary proceedings, Stephen Kneapler, Richford Industries Inc, False information, Misleading information, overstatement of ..., Fraud

Disclosure related to Defense contracts and Construction contracts under SEC/SX including Receivables, Cost of sales, Retainages, Claims, ... and example

INVENTORY AT PUBLIC WAREHOUSES
U Inventory stored with outsiders

INVENTORY CERTIFICATES
U Representation letters

INVENTORY COSTING METHODS
UF Inventory pricing methods
UF Inventory valuation methods
UF Valuation of inventory

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INVENTORY COSTING METHODS (continued)

BT Accounting policies
NT Dollar value LIFO
NT LIFO (last in first out)
RT Cost accounting
RT Physical inventory
RT Lower of cost or market principle
RT Net realizable value

... including Cost principle, Lower of cost or market principle and stating Inventory above cost, Revenue recognition and Disclosure requirements, Loss recognition on Purchase commitments

Estimated cost to complete and Accounting estimate changes on Government contracts, incentive adjustments, Loss recognition and...
Cost accounting Defense contracts Raw material costs...
Valuation of Inventory at Lower of cost or market principle, Overhead costs, ...
Net realizable value. Classification of accounts
Disciplinary proceedings against Arthur Andersen & Co for GAAS noncompliance in relation to Audited financial statements of Geon Industries Inc and GAAP departures involving errors in Intercompany profit and ...
Misleading information from LIFO liquidations using Dollar value LIFO ..., non-LIFO Disclosure as Supplementary information with LIFO (first in first out) method

INVENTORY OBSERVATION

UF Observation of inventory
UF Physical inventory observation
BT Auditing procedures
RT Alternative auditing procedures
RT Inventory
RT Perpetual inventory records

... Alternative auditing procedures Qualified opinions
Audit evidence related to Relevance, measure, Reliability and Benefit cost ratio, methods of obtaining through Compliance testing and substantive procedures including internal control evaluation, inspection of Accounting records, ..., Confirmation, Analytical review procedures and inquiry
Auditing procedures for Confirmation of Receivables & ...
... procedures Perpetual inventory records Statistical sampling by client initial examination Alternate auditing procedures
Audit scope limitations ... Alternative auditing procedures Qualified opinions
Disclaimers of opinion Three paragraph opinions example on Balance sheets only
nature of Audit evidence including Accounting records, Documentation, Contracts, Checks (documents), Invoices, Minutes of meetings, Confirmation, Representation letters, ... and inspection

Mckesson & Robbins Inc, Price Waterhouse & Co Continuing education investigation of Prospective clients Internal control review Auditing procedures for Cash Receivables Intercompany accounting procedures
Inventory ... other Assets & Liabilities Revenue Costs Audit administration techniques
Disciplinary proceedings Audit scope Auditing procedures ... of Work in process on Initial examination Barrow Wade Guthrie & Co Independent accountants
Disciplinary proceedings Audit scope Auditing procedures ... of Work in process on Initial examination Barrow Wade Guthrie & Co Independent accountants
Disciplinary proceedings Arthur Andersen & Co Whittaker Corporation GAAS noncompliance ...
Accountants reports included in SEC33 registration statements with respect to ... including conformity with GAAS (standards), Alternative auditing procedures, Fairness of presentation and Qualified opinions

INVENTORY PRICING METHODS

U Inventory costing methods

INVENTORY STORED WITH OUTSIDERS

UF Inventory at public warehouses
BT Assets
BT Inventory
RT Public warehousing

Auditing procedures for ... in Public warehousing including Accountants reports on system of Internal accounting control and Confirmation of Warehouse receipts (documents) as Security interests
Internal control of Public warehousing and Auditing procedures for ...

INVENTORY VALUATION METHODS

U Inventory costing methods
INVESTEES

BT Affiliates
BT Components of a business enterprise

Equity method of accounting, Elimination of Intercompany profit or loss related to Investors Common stock interest in ...

definitions of Subsidiaries and ...
criteria for investors applying Equity method of accounting for Common stock of Unconsolidated subsidiaries, Joint ventures (unincorporated), Corporate Joint ventures and other ... including Influence test...

Investors Equity method of accounting for Common stock of Unconsolidated subsidiaries, Joint ventures (unincorporated), Corporate Joint ventures and other ... including Loss reserves, investment impairment allowances and Disclosure ...

effect of Accounting principle changes by ... on Accounting consistency and Reporting comparability in Accountants reports of Principal independent accountants of Investors using Equity method of accounting ...

effect on Accountant independence of investments by CPA in nonclients who are related to clients as Investors or ... examples

Lines of business reporting for complete set of Parent company financial statements, Financial statements of Subsidiaries, Corporate Joint ventures or ... issued separately or in Consolidated financial statements or Combined financial statements of primary reporting enterprises ...

Lines of business reporting for complete set of Parent company financial statements, Financial statements of Subsidiaries, Corporate Joint ventures or ... issued separately or in Consolidated financial statements or Combined financial statements of primary reporting enterprises and Terminology ...

Capitalized interest and Interest during construction on qualifying Assets of Parent companies and Consolidated subsidiaries including Investors Investments in ... under Equity method of accounting ...

Equity method of accounting, Influence test for Investors and ... examples
Investors or Parent companies Equity method of accounting for ... unrealized losses of Marketable securities investments ...

Investors or Parent companies Equity method of accounting for ... unrealized losses of Marketable securities investments amendments to SECSX related to Disclosure of income taxes, reconciliation of Effective income tax rates with statutory Tax rates including ... and Foreign corporations ...

Separate Financial statements required under SECSX, application of Significant subsidiaries test for ... and Unconsolidated subsidiaries ...

Disclosure requirements in SEC filings for separate Financial statements of Unconsolidated subsidiaries, Fifty percent owned corporations and ...

Disclosure requirements in Financial statement notes of Condensed financial statements for Significant subsidiaries, Unconsolidated subsidiaries and ...

INVESTMENT ADVISORS

BT Industries
BT Professional services
BT Specialists

Accountant independence, CPA as Auditors of Open end investment companies and Shareholders of ...

Accountants reports on examination of clients funds and Securities held by ... required by Advisers Act including Security counts, Confirmation and Audit scope ...

INVESTMENT ADVISORY FEES

BT Costs
BT Fees
BT Revenue
RT Investment companies

Investment companies Net asset value computation ... transactions with Affiliates Form N-1R Business combinations ...

INVESTMENT BANKERS

UF Security underwriters
UF Underwriters of securities
BT Industries
BT Specialists
RT Promoters of securities
RT Public offering
RT Securities
RT Securities underwriting agreements

Letters for underwriters issued by independent accountants for ... related to Financial statements included in SEC33 registration statements under Securities underwriting agreements ...

SEC 33
Disclosure of Public offering through ... including relationship with registrant, nature of obligation, plan of Distribution of Securities, Exchange offers, Fees of underwriters and Security broker-dealers

Disclosure of interests of CPA or Specialists named in connection with Registration statements, or Attorneys, ... named in Prospectuses

Disclosure of recent Sales of unregistered Securities in Registration statements including Date, ... consideration and exemption from registration claimed

SEC schedules for Receivables from Related party transactions, .... Promoters of securities and Employees other than related parties

INVESTMENT COMPANIES

BT Industries
NT Closed end investment companies
NT Management investment companies
NT Open end investment companies
NT Real estate investment trusts
NT Regulated investment companies (IRC)
NT Small business investment companies
NT Unit investment trusts
NT Venture capital companies
RT Common trust funds
RT Investment advisory fees
RT Investment pools
RT Net asset value
RT Personal holding companies
RT Transfer agents

proposed amendment to Industry Audit Guide to exclude Face amount certificate investment cos from definition of ... and applicability of guide
... proposed amendment to industry audit guide, Money-market funds, Net assets change statements, Supplementary information, Put and call options, Development stage enterprises, Amortization of Deferred costs, Valuation of investments

Financial position change statements for ... and Real estate investment trusts
Extraordinary items requirements discussed in Current Text section 117 not applicable to ... Insurance companies and certain Nonprofit organizations
... description Closed end investment companies Open end investment companies Statistics & regulations SEC filings SEC40 Compliance auditing
... Accounting policies Valuation Securities Financial statements
... Investments Accounting records Internal control
... Dividends Interest income Valuation Securities Auditing procedures
... Capital stock Transfer agents Capital distributions Auditing procedures
... Regulated investment companies (IRC) requirements Income taxes
... Small business investment companies, Personal holding companies, Income taxes, proposed amendment by ACC-SOP 77-01

... Net asset value computation Investment advisory fees transactions with Affiliates Form N-1R Business combinations
... Assets and liabilities statements Income statements Net assets change statements Supplementary information Interim financial statements examples
... Unqualified opinions SEC40 Qualified opinions Form N-1R Special reports
... Pro forma financial statements example
... IRC work sheets Management investment companies SEC40 work sheets

Financial statements example for Business combinations ... treated as Purchase accounting (acquisitions) for GAAP (principles) but as Tax free exchanges Tax returns
... Representation letters
... Glossaries
... Bibliographies

Accounting policies and Reporting standards in AICPA Audit and accounting guides and Statements of Position (AICPA) considered preferable for justifying Accounting principle changes by ...

Disclosure of Price level changes not required of ...
Price level changes, FASB Statement 33 not applicable to ... defined under SEC40
... consolidated presentation in Financial statements and Disclosure of Lines of business reporting
... Disclosure of Investments including Realized gains & losses and Unrealized gains & losses in Financial statement notes
accounting for Interest income from Investments in default by ...
Accounting, Valuation and Disclosure of investment Securities of registered ... including Market price quotations, Fair market value, Audit evidence Investments in Subsidiaries

Valuation and Disclosure of Restricted securities of Open end investment companies and Closed end investment companies including determination of Fair market value by Boards of directors and Prospectuses of ...

SECSK229.508
SECSK229.509
SECSK229.701
SECSX210.12-03
ACC-SOP 74-11
ACC-SOP 77-01
ACJ06-72/F40
APB 09.06/117
AUG-INV 001
AUG-INV 015
AUG-INV 023
AUG-INV 030
AUG-INV 049
AUG-INV 062
AUG-INV 070
AUG-INV 074
AUG-INV 086
AUG-INV 108
AUG-INV 117
AUG-INV 122
AUG-INV 131
AUG-INV 134
AUG-INV 137
AUG-INV 151
FAS 32.11/In8
FAS 54.02/In8
FAS 54.03/C27
SEC-FRR 403.01
SEC-FRR 403.03
SEC-FRR 404.02
SEC-FRR 404.03
SEC-FRR 404.04
special rules under Article 6 of SECSX, applicable to registered...related to
Subsidiaries, income taxes and Gains designated as Distribution to
Shareholders.
Supplementary information on effects of Price level changes required under
SECSX including...
SEC filings of Financial statements for registered...including Management
investment companies, Unit investment trusts and Face amount certificate
investment cos registered...
...Terminology of Affiliates, Balance sheets and qualified Assets
under SEC40
special rules applicable to SEC filings of Financial statements for registered...
Including Consolidated financial statements, Combined financial statements,
Valuation of Assets, restricted Securities and Certificate reserves
rule applicable to Balance sheets filed by registered...including Assets,
Liabilities and Equity
Disclosure in statements of Equity in SEC filings of registered...
Disclosure requirements for Income statements filed by registered...including
Revenue, Costs, Net income, Realized gains & losses and Unrealized gains & losses on Investments
Disclosure requirements for Net assets change statements filed by registered...
Including Net income, change in Shares outstanding and Capital
Distributions

INVESTMENT COMPANY ACT OF 1940
U SEC40
INVESTMENT DISCOUNT
U Debt discounts
INVESTMENT IMPAIRMENT ALLOWANCES
UF Impairment of investment allowances
BT Asset valuation allowances
BT Reserves
NT Mandatory security valuation reserves
RT Investments
RT Loss reserves
Savings and loan associations, Accounting policies and Auditing procedures for
Cash, Investments in Securities, ...Loans receivable, repurchase
agreements and Short positions in Securities trading
Hospitals, accounting for Marketable securities investments by Lower of cost or
market principle, ...Realized gains & losses, Unrealized gains & losses,
and nonoperating Revenue from Investments, Disclosure requirements,
...amendment of AUG-H05
Real estate companies including Corporate joint ventures and Partnerships,
Accounting policies related to Investments in Real estate, application of
Equity method of accounting, Cost method of carrying investments,
Disclosure of Costs, ...and capital contributions
Nonprofit organizations, Dividends and Interest income, Gains and losses from
Investments, Cost method of carrying investments, ...and Lower of cost or
market principle for Marketable securities investments and Long term debt,
Accounting for Investment pools
Investors Equity method of accounting for Common stock of Unconsolidated
subsidiaries, Joint ventures (unincorporated), Corporate joint ventures and
other Investees including Loss reserves, ...and Disclosure
Accounting policies for Marketable securities investments including Lower of cost or
market principle, ...Realized gains & losses, Unrealized gains & losses,
Classification of accounts as Current assets or Noncurrent assets in
classified Balance sheets
Disciplinary proceedings Finance companies Factoring companies Audit scope ...
Loan loss allowances Seaboard Commercial Corporation Touch Niven
Bailey Smart Independent accountants

INVESTMENT POOLS
RT Common trust funds
RT Funds (entities)
RT Investment companies
Auditing procedures and internal accounting control related to Revenue including
Fees, Sales of publications and other items, Dividends, Interest income,
Rental revenue, Royalty income, Gains and losses from Investments and...
and Third party reimbursement for Nonprofit organizations
Auditing procedures related to Assets of certain Nonprofit organizations including
Restricted funds, Fixed assets, ...Receivables in the form of Grants and
Third party reimbursement, Pledges receivable and collectibles

AAG-NPR 11
AAG-NPR 29

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INVESTMENT POOLS (continued)

Nonprofit organizations, Dividends and interest income, Gains and losses from investments, Cost method of carrying investments, Investment impairment allowances and Lower of cost or market principle for Marketable securities investments and Long term debt, Accounting for...

Voluntary health & welfare organizations Valuation Disclosure Unrealized gains & losses ... Investments

ACC-SOP 78-10

INVESTMENT PREMIUM
U Debt premiums

INVESTMENT TAX CREDITS
RT Carryback
RT Carryforward
RT Deferred method
RT Fixed assets
RT Flow through method
RT Income taxes

Employee stock ownership plans Financial statements recording obligations
Shareholders equity, Personnel costs Dividends Earnings per share...

accounting for ... by Parent companies and Subsidiaries in Consolidated financial statements
accounting for ... from Leases by Lessors and Lessees
... realized under Deferred method or Flow through method through Carryback or Carryforward including Amortization of Deferred tax credits (balance sheet) and Deferred tax debits (balance sheet), examples

general Disclosure for...
... of Fixed assets reflected in Net income including Deferral method
accounting for ... including Flow through method and Disclosure in Financial statements

Leveraged leases accounted for by Lessors and Lessees including and... Residual value
... Carryback or Carryforward, Accounting for reduction in Income taxes in Interperiod tax allocation with offset against Deferred tax credits (balance sheet) and in Purchase accounting (acquisitions) effect on Goodwill recognition of tax benefit of Operating losses Carryforward and unused...

unused ... acquired under Purchase accounting (acquisitions) including Amortization of Goodwill, Negative goodwill, Noncurrent assets and Deferred tax credits (balance sheet)

percentage limitation under Statutes & regulations on recognition of ... including Carryforward period as offsets to Deferred tax credits (balance sheet), example of computation

Cost allocation for unused ... acquired in Business combinations under Purchase accounting (acquisitions)

Cost allocation for unused ... acquired in Business combinations under Purchase accounting (acquisitions)

FAS 13.041/L10

FAS 25.10/132

FAS 25.11/137

FAS 25.15/B50

FAS 32.02/132

FAS 78-10/2/B50

FAS 78-10/2/B50

FAS 78-10/2/B50

INVESTMENT TRUSTS (REAL ESTATE)
U Real estate investment trusts

INVESTMENT TRUSTS (UNIT)
U Unit investment trusts

INVESTMENT YIELD
U Return on investment

INVESTMENTS
UF Intercorporate investments
UF Long-term investments
BT Assets
NT Commodity futures contracts
NT Investments in default
NT Marketable securities investments
RT Confirmation
RT Cost method of carrying investments
RT Equity method of accounting
RT Interest income
RT Investment impairment allowances
RT Lower of cost or market principle
RT Market method of carrying investments
RT Price quotations
RT Return on investment
RT Securities
RT Security counts
INVESTMENTS (continued)

Construction contracts, background information including types of Contracts, Contractors, Performance bonds, Security interests and Claims, Financing considerations and Financial management, ... in Corporate joint ventures or Joint ventures (unincorporated)  AAG-CON 001

Accounting policies and Disclosure for ... by Contractors in Joint ventures (unincorporated) or Corporate joint ventures including Consolidated financial statements, Equity method of accounting, Cost method of carrying investments and Loss recognition  AAG-CON 026

Defined benefit plans Financial statements on Accrual basis accounting, presentation of net Assets available for plan benefits including ... at Fair market value, Contracts with Insurance companies, Common trust funds, Receivables from Employer contributions and Commitments, Accrued liabilities  AAG-EBP 009

Defined contribution plans Financial statements on Accrual basis accounting in accordance with GAAP (principles), reporting requirements under Pension Reform Act of 1974, net Assets available for plan benefits including ... at Fair market value, Receivables from Employer contributions and Commitments  AAG-EBP 016

Health and welfare benefit plans Financial statements on Accrual basis accounting, statement of net Assets including ... at Fair market value, Contracts with Insurance companies, Receivables from Employer contributions and Commitments, insurance costs, Experience premium refunds and Claims  AAG-EBP 024

Auditing procedures for ... of Fringe benefit plans including Trusts, commingled or Common trust funds, Contracts with Insurance companies, deposit administration contracts and immediate participation guarantee contracts  AAG-EBP 038

Fringe benefit plans, illustrations of internal accounting control objectives and procedures, ... Benefits produced and administrative expenses  AAG-EBP 109

Auditing procedures and Internal accounting control related to Revenue including Fees, Sales of publications and other items, Dividends, Interest income, Rental revenue, Royalty income, Gains and losses from ... and Investment pools and Third party reimbursement for Nonprofit organizations  AAG-NPR 11

Savings and loan associations, Accounting policies and Auditing procedures for Cash, ... in Securities, Investment impairment allowances, Loans receivable, repurchase agreements and Short positions in Securities trading  AAG-SLA 018

Savings and loan associations, Auditing procedures for Real estate, Loan loss allowances, Appraisal, Contracts for Sales and ... in Real estate companies Investment companies, proposed amendment to industry audit guide, Mortgage funds, Net assets change statements, Supplementary information, Put and call options, Development stage enterprises, Amortization of Deferred costs, Valuation of ...  AAG-SLA 043

Hospitals, accounting for Marketable securities investments by Lower of cost or market principle, Investment impairment allowances, Realized gains & losses, Unrealized gains & losses, and nonoperating Revenue from ...  ACC-SOP 77-01

Advance refunding of Tax exempt securities, Gains and Loss recognition as Early extinguishment of debt, ... of Cash proceeds, and Disclosure in Financial statements of Government agencies and others  ACC-SOP 78-01

Real estate companies including Corporate joint ventures and Partnerships, Accounting policies related to ... in Real estate, application of Equity method of Accounting, Cost method of carrying investments, Disclosure of Costs, Investment impairment allowances and capital contributions  ACC-SOP 78-05

Nonprofit organizations, Dividends and Interest income, Gains and losses from ... Cost method of carrying investments, Investment impairment allowances and Lower of cost or market principle for Marketable securities investments and Long term debt, Accounting for investment pools  ACC-SOP 78-09

Management investment companies and Unit investment trusts with ... in Short term debt and Long term debt of Municipalities, Valuation of Tax exempt securities at Market price quotations or Fair market value by Security broker-dealers or Management, when issued Securities and Guarantees of securities  ACC-SOP 78-10

Personal financial statements, Assets at Estimated value basis on Current cost accounting including Receivables, Marketable securities investments, ... in Life insurance, Closely held corporations and Real estate, Intangible assets and future interests  ACC-SOP 79-01

Business combinations accounted for by Poolings of interests related to intercorporate ... including Minority interests, Ninety percent rule and Treasury stock, Changes of interest  ACC-SOP 82-01

Business combinations accounted for by Poolings of interests including Independence (poolings) condition for intercorporate ... Equity method of accounting, Applicability of APB no.18 to ... in Partnerships and Joint ventures (unincorporated) recognition of Unrealized gains & losses of Pension funds Assets in estimating Pension costs by spreading or Averaging methods including Fair market value of pension-fund ... Income taxes for ... in Corporate joint ventures and Disclosure  ACU04-71/B50

ACU12-70/B50

ACU12-71/B82

ACP 26/P15

APB 23.17/142

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INVESTMENTS (continued)

... in Common stock under Equity method of accounting including, Undistributed earnings of affiliates, Timing differences, Operating losses and Changes of interest

GAAP (principles) classified as Broad operating principles of selection and measurement of Assets and Liabilities, Costs, Revenue recognition and...

Airlines background information, regulation and Auditing by Civil aeronautics Board, ... in Aircraft, Maintenance costs, Classification of accounts and uniform systems of accounts

banks Accounting policies and Classification of accounts for ... in Securities, Debt discounts, Debt premiums, Amortization, Realized gains & losses by Completed transaction method including Auditing procedures

Fire and casualty companies ... Valuation description

Fire and casualty companies Auditing procedures

Fire and casualty companies GAAP departures in Financial statements Matching concept ... Valuation Realized gains & losses Nonadmitted assets Statutory appropriated retained earnings Unrealized gains & losses Admitted assets

Statutory accounting principles

Hospitals Auditing procedures Cash pooling of ... Accounts receivable Third party reimbursement Inventory Fixed assets

Investment companies ... Accounting records Internal control

Stock life insurance companies ... description & Auditing procedures

Stock life insurance companies Interperiod tax allocation ... Valuation Realized gains & losses Unrealized gains & losses

Stock life insurance companies ... in Subsidiaries description

Voluntary health & welfare organizations Valuation Disclosure Unrealized gains & losses Investment pools...

effect on Accountant independence of ... by CPA in nonclients who are related to clients as investors or Investees, examples ... in commercial accounting corporation Computer service bureaus Write-up work

effect on Accountant independence of ... by CPA in Limited partnerships with client

Accounting policies for Defined benefit plans including Disclosure in Financial statements of net Assets available for benefits, Employer contributions Required items, plan ... operating assets, actuarial Present value of accumulated Pension plans benefits and changes in Actuarial assumptions

Foreign exchange translation using current Exchange rates; translation adjustments excluded from Net income but included in consolidated Equity until Sales or Liquidation of net ... in foreign entities

Capitalization cost and Interest during construction on qualifying Assets of Parent companies and Consolidated subsidiaries including investors ... in Investees under Equity method of accounting

Insurance companies Valuation of ... in Securities & Real estate including Cost method of carrying investments for Long term debt and Mortgage loans

receivable, Market method of carrying investments for Common stock, also Commitment fees Realized gains & losses and Unrealized gains & losses

criteria for Revenue recognition on Real estate sales by Full accrual method including Sales Consummation date, buyers ..., Down payments, Lines of credit, Loan agreements and Loans receivable

Real estate sales minimum initial ... requirements

Investors income taxes benefits from Divestiture of ... in Subsidiaries including Disclosure of Book/tax differences

Gains or losses on ... in Leveraged leases due to change in Tax rates for Corporations

Personal financial statements, Accountants reports on Audited financial statements presented at Estimated value basis on Current cost, accounting, Auditing procedures for Assets & Liabilities, estimated income taxes, Tax basis, ... in Closely held corporations and Disclosure requirements

Consolidated financial statements, Equity method of accounting for ... Minority interests, Unconsolidated subsidiaries

Financial position change statements included as integral part of Financial statements, Disclosure required for Funds provided from operations, Unusual items, other sources and uses, Consolidated financial statements, under Equity method of accounting, Purchase accounting (acquisitions) & Divestiture

Governmental accounting for Defined benefit plans Financial statements including Disclosure of actuarial Present value of credited projected benefits, Valuation of ... and Pension liabilities, Supplementary information on Pension funds, Actuarial cost methods and Financial summaries

... long term Auditing procedures Valuation & Disclosure Security interests

... long term Equity method of accounting Auditing procedures Influence test Fiscal year differences

... long term Subsequent events Intercompany transactions

Audit scope limitations on long term ... examples Qualified opinions Disclaimers of opinion

Other independent accountants reference in Accountants reports long term ... Disciplinary proceedings, Luke J LaLande, John F Swart Jr, William A Owens, Client relations, ... causing lack of Accountant independence, Vertex Corporation

SEC-AAER AS229
INVESTMENTS (continued)

Banks and Bank holding companies Disclosure of Fair market value of ... SEC-FRR 401.04
Securities on Balance sheets
Investment companies Disclosure of ... including Realized gains & losses and SEC-FRR 403.03
Unrealized gains & losses in Financial statement notes
Accounting, Valuation and Disclosure of Investment Securities of registered SEC-FRR 404.03
Investment companies including Market price quotations, Fair market value, Audit evidence, ... in Subsidiaries
Information in SEC schedules for ... in Real estate or Mortgage loans receivable SEC-SAB40 07C
to be included in Annual reports to shareholders
SEC schedules for Marketable securities investments and other SECXS210.12-02
SEC schedules of Management investment companies for ... in Securities of unaffiliated issuers
SEC schedules of Management investment companies for ... in Securities of Short positions
SEC schedules of Management investment companies for ... in Put and call SECXS210.12-12A
options contracts written
SEC schedules of Management investment companies for ... other than SECXS210.12-12B
Securities
SEC schedules of Management investment companies for ... in Affiliates
SEC schedules of Insurance companies for ... in unaffiliated issuers
SEC schedules of Face amount certificate investment cos for ... in Securities of unaffiliated issuers
SEC schedules of Face amount certificate investment cos for ... and advances to Affiliates including Interest income and Dividends
SEC schedules for certain Real estate companies for Real estate ... and related Accumulated depreciation
SEC filings for Financial statements of companies acquired or to be acquired in Business combinations or for ... acquired or to be acquired under Equity method of accounting
Disclosure of differences between ... included in Consolidated financial SECXS210.3-08
statements of Public utility holding companies and Book value of Equity in net Assets of Subsidiaries at Consummation date
Disclosure requirements for Income statements filed by registered Investment SECXS210.3A-05
companies including Revenue, Costs, Net income, Realized gains & losses and Unrealized gains & losses on ...
special rules applicable to Financial statements of Employee stock purchase plans and Employee savings plans including ... program, Net asset value, Income taxes and Valuation of Assets
Disclosure requirements in SEC filings for Insurance companies Income SECXS210.6-07
statements to include Revenue from Insurance premiums and ..., Costs including Loss adjustment expenses, Policy acquisition costs, Realized gains & losses, Unrealized gains & losses and Discontinued operations
INVESTMENTS IN DEFAULT
BT Assets SEC-FRR 404.02
BT Investments SECXS210.4-08C
Accounting for Interest income from ... by Investment companies
Disclosure of Contract breaching. ... related to Liabilities in Financial statement notes
INVESTORS
NT Bondholders
NT Principal shareholders
NT Shareholders
RT Users of financial statements
Equity method of accounting, Elimination of intercompany profit or loss related to ... Common stock interest in Investees
Equity criteria for ... applying Equity method of accounting for Common stock of Unconsolidated subsidiaries, Joint ventures (unincorporated), Corporate joint ventures and other Investees including influence test
... Equity method of accounting for Common stock of Unconsolidated subsidiaries, Joint ventures (unincorporated), Corporate joint ventures and other Investees including Loss reserves, Investment impairment allowances and Disclosure
Effect of Accounting principle changes by Investees on Accounting consistency and Reporting comparability in Accounts reports of Principal independent accountants of ... using Equity method of accounting
effect on Accountant independence of Investments by CPA in nonclients who are related to clients as ... or Investees, examples
Data processing CPA as ...
Capitalized interest and Interest during construction on qualifying Assets of Parent companies and Consolidated subsidiaries including ... Investments in Investees under Equity method of accounting
... Income taxes benefits from Divestiture of Investments in Subsidiaries including Disclosure of Book/tax differences
Equity method of accounting, Influence lost for ... and Investees, examples

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INVESTORS (continued)

... or Parent companies Equity method of accounting for investees unrealized losses of Marketable securities investments

... or Parent companies Equity method of accounting for investees unrealized losses of Marketable securities investments

INVOICES
UF Bills (invoices)
UF Bills of sale
BT Accounting records
RT Billings

nature of Audit evidence including Accounting records, Documentation, Contracts, Checks (documents), ... Minutes of meetings, Confirmation, Representation letters, Inventory observation and inspection

SAS 31/326.13

INVoluntary CONversion
RT Casualty losses

Nonmonetary transactions including ... of Nonmonetary items to Monetary items, Revenue recognition or Loss recognition for Casualty losses, Contingencies, Unusual items, Infrequently occurring items and Extraordinary items. Interperiod tax allocation for Timing differences

FAS 30/N35

Irregularities in Financial Statements
U Fraud

ISSuance DATE
UF Time of issuance
BT Date
RT Accountants reports
RT Earnings per share
RT Subsequent events

Earnings per share, Primary earnings per share, Common stock equivalents at ... Antidilution

Earnings per share, Primary earnings per share related to Common stock equivalents test for Convertible debt and Convertible preferred stock including Cash yield at ... using average Aa corporate bond yield

Earnings per share Common stock equivalents determination at ...
Earnings per share Price quotations ...
Earnings per share Debt discounts & Debt premiums treatment at ...
Earnings per share Contingent shares Classification of accounts ... Market price quotations & earnings conditions Convertible debt & Convertible preferred stock

Subsequent discovery of facts after ... of Accountants reports on Compilation of financial statements or Review of financial statements including Reliability of information and notification of Users of financial statements, Client relations and Accountants legal liabilities

SAR11-80/9100

JOINT COSTS
UF Common costs
BT Costs

Oil and gas producing companies, Abandoned property, Abandoned lease costs, Residual value affect Amortization and Depreciation rate, ... of oil and gas under Unit of production dep method

Real estate projects Costs of acquisition, development and Construction in progress including Property taxes, Insurance, Cost allocation, ... Overhead costs, Accounting estimate changes and Abandoned property

Public utilities jointly-owned with Joint operating agreements, Disclosure in Financial statement notes of Fixed assets, Construction in progress and ...

SEC-SAB40 10C

JOINT Operating AGREEMENTS
BT Contracts
RT Extractive industries

Oil and gas producing companies, Mineral properties Sales or conveyances Exploration & development advances and Production payments, ... Nonmonetary transactions in Petroleum industry and Corporate joint ventures

Public utilities jointly-owned with ... Disclosure in Financial statement notes of Fixed assets, Construction in progress and Joint costs

Mineral properties conveyances of Oil and gas producing companies using Successful efforts method including ... Exploration & development advances, Production payments, Sales and Gains or Loss recognition

SECSX210.4-10H

JOINT VENTURES (INCORPORATED)
U Corporate joint ventures
JOINT VENTURES (UNINCORPORATED)

JOINT VENTURES (UNINCORPORATED)
UF Unincorporated joint ventures
BT Affiliates
RT Corporate joint ventures
RT Corporations
RT Equity method of accounting
RT Fifty percent owned corporations
RT Partnerships

Construction contracts, background information including types of Contracts, Contractors, Performance bonds, Security interests and Claims, Financing considerations and Financial management, Investments in Corporate joint ventures or ...

Accounting policies and Disclosure for Investments by Contractors in ..., or Corporate joint ventures including Consolidated financial statements. Equity method of accounting, Cost method of carrying Investments and Loss recognition

Equity method of accounting, Applicability of APB no.18 to Investments in Partnerships and ...

criteria for Investors applying Equity method of accounting for Common stock of Unconsolidated subsidiaries, ..., Corporate joint ventures and other Investees including Influence test

Investors Equity method of accounting for Common stock of Unconsolidated subsidiaries, ..., Corporate joint ventures and other Investees including Loss reserves, Investment impairment allowances and Disclosure

KALVEX INC
Disciplinary proceedings Robert L Ings ..., False information Misleading information

KELLER BROTHERS SECURITIES CO INC
Disciplinary proceedings Auditing procedures Security broker-dealers Harmon R Stone ... Independent accountants

KEY MAN LIFE INSURANCE
UF Officers life insurance
BT Contracts
BT Insurance
BT Life Insurance

Ratable charge method to account for Insurance costs of ... unacceptable, accounting for Cash surrender value from Life insurance under GAAP (principles)

KNOWLEDGE OF ERROR
RT Tax returns

integrity & objectivity ... in Management advisory services Tax practice

LABOR COSTS
U Personnel costs

LABOR DEPARTMENT OF THE US
U US Department of Labor

LABOR FORCE
U Employees

LABOR UNIONS
UF Trade unions
UF Unions (labor)
RT Corporations

Nonprofit organizations, Financial statements illustrations for Scientific organizations, ..., Zoological societies and Botanical societies

LAG IN REPORTING
U Fiscal year differences

LAND
BT Assets
BT Fixed assets
BT Real estate

Savings and loan associations, Loans receivable including Mortgage loans receivable, construction Loan agreements, ..., development loans, Property improvement loans receivable, Savings account loans receivable

AAG-SLA 025

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LAND (continued)

Terminology for Oil and gas producing companies including proved Oil and gas reserves, Costs of ... and Lessees, Exploration costs, Geological & geophysical costs, Dry hole costs, Intangible drilling & development costs and Production costs

LAND DEVELOPMENT COMPANIES
BT Industries
BT Real estate companies

Financial position change statements format for ...

LAND LEASES
U Ground leases

LAST-IN, FIRST-OUT
U LIFO (last in first out)

LAWS & REGULATIONS
U Statutes & regulations

LAWSUITS
U Litigation

LAWYERS
U Attorneys

LEASE COSTS
U Rent expense

LEASE REVENUE
U Rental revenue

LEASE TERMINATION
BT Contract termination

... from Purchases by Lessees of Assets under Capital leases

LEASEBACKS
U Sale and leaseback

LEASES
BT Contracts
NT Capital leases
NT Direct financing leases
NT Ground leases
NT Leveraged leases
NT Noncancellable leases
NT Operating leases
NT Sales-type leases
NT Subleases
RT Contingent rentals
RT Disclosure
RT Escalator clauses
RT Financing considerations
RT Fixed assets
RT Imputed interest
RT Lessees
RT Lessors
RT Present value
RT Renewal options
RT Residual value
RT Sale and leaseback
RT Security deposits

Savings and loan associations, Fixed assets and Depreciation costs, ...,

Conformity with GAAP (principles), Compliance testing with Statutes & regulations, safe deposit box operations, Deferred costs and Prepaid expenses with Federal Savings & Loan Insurance Corp, and other Assets

accounting for Investment tax credits from ... by Lessors and Lessees

Airlines Accounting procedures and Auditing procedures for Aircraft Maintenance costs, Insurance costs, Personnel costs, Fixed assets and Depreciation costs, ... Property retirement, Preoperating costs and Deferred costs

Accounting consistency effect on Accountants reports for Accounting principle changes and Restatement for ... to conform with FAS 13/4053

accounting and reporting for ... by Lessees and Lessors including Contracts, definition of lease and applicability

..., Accounting terminology and Glossaries
LEASING (continued)

Accounting policies for ... by Lessees and Lessors, classification criteria for Capital leases, Operating leases, Sales-type leases, Direct financing leases, Leveraged leases including classification of extension, Renewal options and lease involving Real estate and Revenue recognition ..., Lessors Capital leases including Present value, Amortization, extension or Renewal options, Operating leases, Disclosure classification of extension or Renewal options of ... as Sales-type leases or Direct financing leases ..., Lessors Sales-type leases including Present value, Residual value, extension or Renewal options, Direct financing leases, Operating leases, third party transactions and Disclosure ... involving Real estate including Ground leases, Lessees and Lessors ..., Lessors and Lessees Related party transactions consolidation required of Subsidiaries with major business being leasing property or facilities to Parent companies or Affiliates including Related party transactions and ... ... Lessors Direct financing leases or Operating leases in Sale and leaseback transactions ... examples of accounting by Lessees and Lessors including terms and assumptions, calculations of minimum lease payments and implicit Interest rate, classification of the lease and journal entries ... examples of Disclosure by Lessees and Lessors in Financial statements or Financial statement notes ... definition of initial direct Costs changes in ... by Lessors caused by Early extinguishment of debt and Advance refunding of Tax exempt securities ... inception Date defined for assets to be constructed or Construction in progress, effect of Escalator clauses on Fair market value and Residual value ... of Real estate classified as Sales-type leases or Operating leases including Revenue recognition and Sales under AICPA Industry Accounting Guide classification of extension or Renewal options of ... as Sales-type leases or Direct financing leases accounting for ... by Lessees including Deferred income, Deferred costs, Revenue recognition or Loss recognition on Sale and leaseback transactions ... accounting and reporting by Lessees including definition of Contingent rentals and Current writeoff method ..., Lessees guarantee of Residual value included in minimum lease payments changes of interest in ... in connection with Business combinations accounted for by Pooling of interests or Purchase accounting (acquisitions) conditions for classification of ... of Fixed assets owned by Government agencies as Operating leases classification by Lessors and Lessees of ... involving parts of Buildings, Fair market value estimate based on Appraisal or Replacement cost classification of ... with fiscal funding clause as cancellable or Noncancellable leases for Government agencies Lessors effect of penalty on term of ... for Lessees failure to exercise Renewal options Accounting for ... under SFAS 13 applicable to Financial statements on current value basis Disclosure of Sales or Purchases of tax benefits through tax ... including Alternative accounting principles, Timing differences, Unusual items, Infrequently occurring items and Contingencies Accounting policies for ... by Lessees and Lessors including Terminology, Capital leases, Operating leases, Sale and leaseback transactions and Disclosure requirements Governmental accounting for ... including Capital leases, Accounting consistency, Form-vs-substance, Related party transactions, Disclosure and Restatement Disclosure in Financial statement notes of ... and lease Commitments including Regulated industries subject to rate-making process not recording Capital leases Terminology for Oil and gas producing companies including proved Oil and gas reserves, Costs of Land and ... Exploration costs, Geological & geophysical costs, Dry hole costs, Intangible drilling & development costs and Production costs

LEGACIES (BEQUESTS)
U Bequests

LEGAL COUNSEL (OUTSIDE)
U Attorneys

LEGAL FORM OF PRACTICE
RT Corporations
RT independent accountants
RT Partnerships
... AICPA membership designation

ET-RULE 505.01

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LEGAL LETTERS

BT Correspondence
BT Representation letters
RT Attorneys
RT Privileged communication

Hospitals, Auditing procedures relating to Claims, Litigation, Loss Contingencies, Insurance coverage, Loss reserves, Audit evidence, Representation letters, ... and Unasserted claims, examples of Disclosure in Financial statements and Accountants reports

- from Attorneys, Litigation, Claims & Unasserted claims, FAS 5, Auditing procedures. Effective date of response from lawyer, Audit scope limitations, Privileged communication, Audit evidence

Auditors assessment of ... from Attorneys regarding outcome of Litigation use of ... from clients inside Attorneys in evaluation of Litigation, Claims & Unasserted claims

- from Attorneys, Litigation, Claims & Unasserted claims, FAS 5, Auditing procedures. Audit scope limitations, example
- American Bar Association statement of policy regarding Attorneys responses to Auditors requests for information

LEGAL LIABILITIES OF ACCOUNTANTS
U Accountants legal liabilities

LEGAL RESERVES (EQUITY)
U Statutory appropriated retained earnings

LEGAL SUITS
U Litigation

LEGISLATION
U Statutes & regulations

LENDEES
U Creditors

LESSEES
UF Tenants
RT Capital leases
RT Lessees
RT Lessors
RT Operating leases

- accounting for investment tax credits from Leases by Lessors and ...
- accounting and reporting for Leases by ... and Lessors including Contracts, definition of lease and applicability

Accounting policies for Leases by ... and Lessors, classification criteria for Capital leases, Operating leases, Sales-type leases, Direct financing leases, Leveraged leases including classification of extension, Renewal options and Divestiture involving Real estate and Revenue recognition

- Leases, ... Capital leases including Present value, Amortization, extension or Renewal options, Operating leases, Disclosure
- Leases involving Real estate including Ground leases, ... and Lessors
- Leases, Lessors and ... Related party transactions
- Subleases accounted for by original Lessors, original ... and new lessees
- Leveraged leases accounted for by Lessors and ... including Investment tax credits and Residual value
- Leases, examples of accounting by ... and Lessors including terms and assumptions, computations of minimum lease payments and implicit Interest rate, classification of the lease and journal entries
- Leases, examples of Disclosure by ... and Lessors in Financial statements or Financial statement notes
- accounting for Leases by ... including Deferred income, Deferred costs, Revenue recognition or Loss recognition on Sale and leaseback transactions
- Leases, accounting and reporting by ... including definition of Contingent rentals and Current writeoff method
- Leases, ... guarantee of Residual value included in minimum lease payments classification by Lessors and ... of Leases involving parts of Buildings, Fair market value estimate based on Appraisal or Replacement cost
- Lease termination from Purchases by ... of Assets under Capital leases original ... Loss recognition on Subleases related to Discontinued operations or Divestiture
- classification of Leases with fiscal funding clause as cancellable or Noncancellable leases for Government agencies ...
- effect of penalty on term of Leases for ... failure to exercise Renewal options ...
- use of secured borrowing rate as interest rate for calculating Present value of minimum lease payments

AUD-SOP-HOS

AUIJ03-77/9337

AUIJ06-83/9337

SAS 12/337

SAS 12/337C

ACIJ04-72/I32

FAS 13.001/L10

FAS 13.006/L10

FAS 13.010/L10

FAS 13.024/L10

FAS 13.029/L10

FAS 13.035/L10

FAS 13.041/L10

FAS 13.121/L10

FAS 13.122/L10

FAS 28.02/L10

FAS 29.10/L10

FASI 19.03/L10

FASI 24.04/L10

FASI 28.05/L10

FASI 27.02/L10

FAST79-10/L10

FAST79-11/L10

FAST79-12/L10
Accounting policies for Leases by ... and Lessors including Terminology, Capital leases, Operating leases, Sale and leaseback transactions and Disclosure requirements

LESSORS
UF Professional leasing companies
BT Industries
RT Direct financing leases
RT Leases
RT Leases
RT Operating leases
RT Sales-type leases

accounting for investment tax credits from Leases by ... and Lessees
Accounant independence, Client relations, members as ... to clients
accounting and reporting for Leases by Lessees and ... including Contracts,
definition of lease and applicability

Accounting policies for Leases by Lessees and ... classification criteria for
Capital leases, Operating leases, Sales-type leases, Direct financing leases,
Leveraged leases including classification of extension, Renewal options and
lease involving Real estate and Revenue recognition

Leases, ... Sales-type leases including Present value, Residual value, extension
or Renewal options, Direct financing leases, Operating leases, third party transactions and Disclosure

Leases involving Real estate including Ground leases, Lessees and ...
Leases, ... and Lessees Related party transactions
Leases, ... Direct financing leases or Operating leases in Sale and leaseback transactions
Subleases accounted for by original ... original Lessees and new lessees
Leveraged leases accounted for by ... and Lessees including Investment tax credits and Residual value

Leases, examples of accounting by Lessees and ... including terms and
assumptions, computations of minimum lease payments and implicit interest rate, classification of the lease and journal entries

Leases, examples of Disclosure by Lessees and ... in Financial statements or
Financial statement notes
changes in Leases by ... caused by Early extinguishment of debt and Advance
refunding of Tax exempt securities
classification by ... and Lessees of Leases involving parts of Buildings, Fair
market value estimate based on Appraisal or Replacement cost

Accounting policies for Leases by Lessees and ... including Terminology, Capital leases, Operating leases, Sale and leaseback transactions and Disclosure requirements

LETTER STOCK
U Restricted securities

LETTERS (CORRESPONDENCE)
U Correspondence

LETTERS FOR UNDERWRITERS
UF Comfort letters
RT Condensed financial statements
RT Negative assurance
RT SEC33 registration statements
RT Unaudited financial statements

Negative assurance in ... in SEC filings with Registration statements and in
Special reports on Elements of financial statements
... issued by independent accountants for Investment bankers related to Financial
statements included in SEC33 registration statements under Securities
underwriting agreements

Date and Addressee of ..., introduction and statement of Accountant
independence, compliance with SEC requirements and Accountants reports
Negative assurance in ... on Unaudited financial statements, Condensed financial statements, Capsule information and subsequent changes
effect on ... of Qualified opinions included in Registration statements
reference by Principal independent accountants to Other independent
accountants in ...
comments in ... on Financial summaries and Supplementary information,
concluding paragraph and illustrative letters
removal of presents fairly from examples of ... expressing Negative assurance in
SAS No.36

LETTERS OF CREDIT
Banks Multinational operations and Foreign currency transactions, ..., Foreign
exchange translation

IAS 17/9017
ACU04-72/132
ET-RLNG 191.116
FAS 13.001/L10
FAS 13.006/L10
FAS 13.017/L10
FAS 13.024/L10
FAS 13.029/L10
FAS 13.034/L10
FAS 13.035/L10
FAS 13.041/L10
FAS 13.121/L10
FAS 13.122/L10
FAS 22.12/L10
FAS 24.04/L10
FAS 17/9017
SAS 26/504.18
SAS 38/631.01
SAS 38/631.08
SAS 38/631.16
SAS 38/631.30
SAS 38/631.34
SAS 38/631.38
SAS 43/1010.08
AUG-BNK 130
LETTERS OF CREDIT (continued)
examples of Contingencies application. Bad debt expenses. Product warranties. Asset valuation allowances. Write-downs of assets. Expropriation. Litigation. Claims. Loss reserves of Fire and casualty companies and Reinsurance enterprises and standby ...

LEVERAGE (FINANCIAL)
U Capital structure

LEVERAGED LEASES
BT Contracts
BT Leases

Banks Classification of accounts of Loans receivable including Time loans receivable. Demand loans receivable. Lines of credit. Revolving credit agreements. Mortgage loans receivable. credit card instalment receivables, and Direct financing leases. Banks internal accounting control and Auditing procedures for Loans receivable with Security interests. Mortgage loans receivable. credit card loans. Direct financing leases, ... and Participation loan agreements. Accounting policies for Leases by Lessees and Lessors. classification criteria for Capital leases. Operating leases. Sales-type leases. Direct financing leases, ... including classification of extension. Renewal options and lease involving Real estate and Revenue recognition. ... accounted for by Lessors and Lessees including investment tax credits and Residual value. 

... examples of accounting and Disclosure requirements including Cash flow analysis. Residual value estimate and Financial statement notes. 

... example of accounting in a business combination under Purchase accounting (acquisitions) including Cash flow and Cost allocation of purchase price. 

Upward adjustment for guaranteed portion of Residual value of Sales-type leases. Direct financing leases and ... prohibited. 

Gains or losses on Investments in ... due to change in Tax rates for Corporations.

LIABILITIES
UF Debt
UF Indebtedness
UF Obligations (liabilities)
UF Payables
NT Accounts payable
NT Accrued liabilities
NT Capital notes
NT Certificate reserves
NT Commercial paper
NT Convertible debt
NT Current liabilities
NT Dealers reserves
NT Debt premiums
NT Deferred income
NT Deferred tax credits (balance sheet)
NT Demand deposits
NT Dividends payable
NT Federal funds purchased
NT Income taxes payable
NT Long term debt
NT Loss reserves
NT Minority interests
NT Mortgage bonds
NT Negative goodwill
NT Noncurrent liabilities
NT Pension liabilities
NT Policy reserves
NT Policyholders surplus
NT Short term debt
NT Time deposits
NT Unearned interest
NT Unearned premium reserves
RT Accountants legal liabilities
RT Contingencies
RT Contingent liabilities
RT Debt restructuring
RT Imputed interest
RT Product financing arrangements
RT Security interests

Auditing procedures for audits of Financial statements of Contractors including ... related to Contracts. sample Confirmation to subcontractors. Security interests under Uniform Commercial Code. Costs and Estimated cost to complete.

FAS 05.01/C59
AUG-BNK 044
AUG-BNK 055
FAS 13.006/L10
FASI 21.19/L10
FAST79-14/L10
FAST79-16/L10
FAS 13.041/L10
FAS 13.123/L10
FAS 13.006/L10
FAS 13.041/L10
FAS 13.123/L10
FAS 13.006/L10
FAS 13.041/L10
FAS 13.123/L10

AAG-CON 081
Auditing procedures and Internal accounting control related to ... of certain Nonprofit organizations including tax-deferred Annuities, Interfund transactions, Deferred income and Equity AAG-NPR 33

Savings and loan associations, ... for advances from Federal Home Loan Bank Board, Escrow agreements for Taxes and Insurance, Franchise taxes, Income taxes, Book/tax differences and Interperiod tax allocation, Bad debt expenses and Permanent book/tax differences, General reserves and examples AAG-SLA 052

Personal financial statements, ... presented at Present value including noncancelable Commitments, Income taxes payable, estimated Income taxes, Tax basis and financial statement Disclosure ACC-SOP 62-01

Poolings of interests vs Purchase accounting (acquisitions), accounting for transfers of Assets and ... and exchanges of Shares outstanding between Affiliates including Entity concept ACIJ03-73/B50

Disclosure of Income taxes in Income statements including estimated tax ..., tax effects of Timing differences between Pretax income and Taxable income, Operating losses, Carryforward, Net-of-tax method. Rights of offset of Securities against tax payable APB 11.60/128

Accounting policies for Purchase accounting (acquisitions) including Historical cost, Cost allocation, Business combination costs, Contingent shares, other Contingencies, Goodwill, Negative goodwill, Valuation of Assets & ... and Recording date, Consummation date APB 16.66/B50

basic Elements of financial statements and Accounting including Assets, ... and Equity in Balance sheets and Revenue, Costs and Net income in income statements APBS 04,130

GAAP (principles) classified as pervasive principles of measurement in recording Assets and ..., Costs and Revenue recognition and Matching concept under Nominal dollar accounting APBS 04,137

GAAP (principles) classified as Broad operating principles of selection and measurement of Assets and ..., Costs, Revenue recognition and Investments APBS 04,175

Accounting terminology, Balance sheets, Assets ..., Assets and Liabilities Statements ATB 1 19

Airlines Accounting policies related to Revenue recognition including Statistical sampling for ticket Sales, Sales returns, Billings, Receivables, ..., Deferred income and Intercompany transactions AUG-AIR 31

Banks other Assets including Customers acceptance ..., Real estate acquired through Foreclosure, Write-downs of assets AUG-BNK 073 AUG-BNK 086 AUG-BRD 080

Security broker-dealers Auditing procedures Assets ... AUG-HOS 24

Hospitals ... Deferred income Restricted funds Unrestricted funds Changes in fund balances statements Interfund transactions AUG-SLG 061

Governmental accounting Auditing procedures ..., Funds (entities) Equity Stock life insurance companies Insurance premiums Reserves ... Mandatory securities valuation reserves AUG-SLI 052

Price level changes, listings of Monetary items and Nonmonetary items for Assets and ... FAS 33.206/C27

loans received under Product financing arrangements accounted for as ... rather than Sales, examples FAS 49.03/D16

Insurance companies ... for unpaid Claims including Costs, Loss recognition, Loss adjustment expenses, Real estate and Loss reserves FAS 60.17/In6 FAS 60.52/In6

Insurance companies, accounting for Real estate used in business and separate account for Assets and ... FAS 60.52/In6

Insurance companies Disclosure including ... for Claims Loss adjustment expenses & Loss reserves, Policy acquisition costs Present value Reinsurance Policyholder dividends Shareholders equity Statutory accounting principles and Policyholders surplus of Life insurance companies FAS 60.60/In6

Capitalized interest and Interest costs in situations involving certain tax-exempt ... and certain Charitable contributions and Grants AUG-BNK 073 AUG-BNK 086 AUG-BRD 080

accounting for Research and development costs under Service contracts including ... and Disclosure requirements AUG-BNK 073 AUG-BNK 086 AUG-BRD 080

Contingent liabilities by guarantors for indirect guarantees of ... of others FAS 60.60/In6 AUG-BNK 073 AUG-BNK 086 AUG-BRD 080

Price level changes, listings of Monetary items and Nonmonetary items for Assets and ... AUG-BNK 073 AUG-BNK 086 AUG-BRD 080

applicability of Current Cost section D22 to troubled Debt restructuring of Debts in Bankruptcy situations including Restatement of guide to audit, review or compile Personal financial statements including Independent accountant appointment, Client relations, Assets and ... at Estimated value basis on Current cost accounting, Accounting records, use of Specialists and Representation letters FAST81-04/C27 FAST81-06/D22

Personal financial statements, Accountants reports on Audited financial statements presented at Estimated value basis on Current cost accounting, Auditing procedures for Assets & ..., estimated Income taxes, Tax basis, Investments in Closely held corporations and Disclosure requirements GUD-PFS 01 GUD-PFS 12

Contingencies involving Losses recognition, Revenue recognition of Contingent assets, adjustment of Assets and ... for Subsequent events after Date of Balance sheets, Dividends payable and Disclosure requirements IAS 10/9010
Governmental accounting for ... arising from Claims and judgments and Compensation plans for Absentee Employees. Mckesson & Robbins Inc, Price Waterhouse & Co Continuing education investigation of Prospective clients Internal control review Auditing procedures for Cash Receivables Intercompany accounting procedures Inventory inventory observation other Assets & ... Revenue Costs Audit administration techniques. 

... of Partnerships trading in Commodity futures contracts selling Limited partnership interests in Public offering for Organization costs, Commissions and Selling expenses paid by Commodity brokers and related Interest income on margin accounts

Public utilities with long-term Contracts for Purchases of electric power. Disclosure in Financial statement notes of Costs of power, ... and Interest costs

Rights of offset of Assets by ... in Balance sheets

Purchase accounting (acquisitions) involving Finance companies, Cost allocation of tangible and Intangible assets, Amortization and deposit ... Disclosure of Management remuneration related to Executive compensation of Officers (executives) & Directors (individually) including Bonuses, Deferred compensation plans, Profit sharing plans, Stock options, Warrants (securities), Stock appreciation rights, Pension plans, ... and Related party transactions

Disclosure in Prospectuses of SEC position on indemnification relating to Directors (individually), Officers (executives) and controlling persons against ... arising under SEC33 Disclosure of indemnity agreements to insure controlling persons, Directors (individually) or Officers (executives) against ... Contra accounts for ... reacquired to be deducted or held as Assets Disclosure of Assets subject to lien and Security interests related to ... in Financial statement notes Disclosure of Contract breaching, Investments in default related to ... in Financial statement notes Disclosure of significant changes in Long term debt, Mortgage bonds and similar ... in Financial statement notes

Disclosure requirements for Balance sheets of Commercial and industrial companies in SEC filings including Assets, ... including Long term debt, Shareholders equity including Minority interests, Preferred stock and Common stock rule applicable to Balance sheets filed by registered investment companies including Assets, ... and Equity rules applicable to Balance sheets filed by Face amount certificate investment cos including Assets, ... and Shareholders equity Disclosure requirements for Financial condition statements of Employee stock purchase plans and Employee savings plans including plan Assets, ... and Equity Disclosure requirements in SEC filings of insurance companies Balance sheets and Financial statement notes to include Assets, ... Preferred stock, Common stock and other Shareholders equity

LIABILITIES OF ESTIMATED AMOUNT
U Accrued liabilities

LIABILITY CERTIFICATES
U Representation letters

LIABILITY FOR DAMAGES
U Claims

LIABILITY FOR ENDORSEMENT
U Contingent liabilities

LIABILITY METHOD OF TAX ALLOCATION
BT Accounting policies
BT Interperiod tax allocation

Accounting for Income taxes in Financial statements including Interperiod tax allocation under Deferral method or ... tax loss Carryback or Carryforward, Appraisal of Assets and Undistributed earnings of affiliates Oil and gas producing companies, Illustration of computation for Income taxes by ... for proved Oil and gas reserves as Supplementary information under Reserve recognition accounting

LIABILITY RESERVES
U Accrued liabilities

LIBRARIES
BT Industries
BT Nonprofit organizations
LIBRARIES (continued)

Nonprofit organizations, Financial statements illustrations for Schools (independent), Cemetery organizations, Associations, ..., Museums, Performing arts organizations, Private foundations, Public broadcasting stations, Religious organizations and Research organizations

LICENSES (ASSETS)

BT Assets
BT Intangible assets

Recording industry and Music publishing, Revenue recognition on Sales from ..., accounting for Royalty costs, Record master costs and minimum guarantees, terminology

Accounting policies for Broadcasting industry including ... Contracts, Amortization of capitalized Costs, Broadcast rights, Nonmonetary transactions, network Affiliates and Disclosure of Commitments

Recording industry, Illustration of accounting for ... Contracts for program material

LICENSES TO EXHIBIT MOTION PICTURES

U Motion picture licensing

LICENSES TO EXPORT MOTION PICTURES

U Motion picture licensing

LIENS

U Security interests

LIFE EXPECTANCY OF FIXED ASSETS

U Useful life

LIFE INCOME FUNDS

BT Funds (entities)
RT Annuities

Auditing procedures and Internal accounting control for certain Nonprofit organizations related to Gifts, Grants and Bequests to Plant funds, Endowment funds or Loan funds received as Charitable contributions in the form of Cash, Donated materials & services, Annuities or ...

Colleges and universities Annuity funds ... Agency funds description Internal control & Auditing procedures

LIFE INSURANCE

BT Contracts
BT Insurance
NT Key man life insurance
RT Cash surrender value
RT Estate planning
RT Ratable charge method

Personal financial statements, Assets at Estimated value basis on Current cost accounting including Receivables, Marketable securities investments, investments in ..., Closely held corporations and Real estate, Intangible assets and future interests

Ratable charge method to account for Insurance costs of Key man life insurance unacceptable, accounting for Cash surrender value from ... under GAAP (principles)

Stock life insurance companies Insurance description underwriting procedures

Reinsurance ... Annuitities Medical insurance

Stock life insurance companies ... acquisition Costs Amortization methods examples

Accountant independence, CPA as ... policy holder of Stock life insurance companies

LIFE INSURANCE COMPANIES

BT Industries
BT Insurance companies
BT Regulated industries
NT Mutual life Insurance companies
NT Stock life insurance companies
RT Benefits paid
RT Insurance in force
RT Policy reserves
RT Policyholders surplus

Pension costs, Auditing procedures and role of Actuaries including Pension plans, Defined contribution plans, Defined benefit plans, Contracts with ... & Confirmation

ACPP 37
LIFE INSURANCE COMPANIES (continued)

Income taxes of ... including Timing differences, Pretax income, Policyholder dividends, Loss reserves, Policy acquisition costs, Policyholders surplus, Taxable income and Permanent book/tax differences  
FAS 60.55/ln6

Insurance companies Disclosure including Liabilities for Claims Loss adjustment expenses & Loss reserves, Policy acquisition costs Present value  
Reinsurance Policyholder dividends Shareholders equity Statutory accounting principles and Policyholders surplus of ...  
FAS 60.60/ln6

SEC schedules of Insurance companies other than ... and Title insurance companies but including Fire and casualty companies for Insurance premiums, Insurance underwriting losses, Claims, Loss adjustment expenses and Policy acquisition costs  
SECSX210.12-16

LIFE INSURANCE LOAN VALUE
U Cash surrender value

LIFO (LAST IN FIRST OUT)
UF Last-in,first-out  
BT Accounting policies  
BT Inventory costing methods  
NT Dollar value LIFO  
RT inventory  
RT LIFO liquidations

... Accounting principle changes Disclosure Accountants reports interim financial statements reporting Accounting changes related to ...  
AUIJ01-75/9420  
FAS 03.09/I73

Misleading information from LIFO liquidations using Dollar value LIFO Inventory costing methods, non-LIFO Disclosure as Supplementary information with ... method  
SEC-FRR 205

LIFO LIQUIDATIONS
RT Inventory  
RT LIFO (last in first out)

Misleading information from ... using Dollar value LIFO Inventory costing methods, non-LIFO Disclosure as Supplementary information with LIFO (last in first out) method  
SEC-FRR 205

Disclosure of change in Net income from ...  
SEC-SAB40 11F

LIMITED PARTNERSHIP INTERESTS
UF Partnership certificates  
BT Equity  
BT Securities

Liabilities of Partnerships trading in Commodity futures contracts selling ... in Public offering for Organization costs, Commissions expense and Selling expenses paid by Commodity brokers and related interest income on margin accounts  
SEC-SAB40 05D

LIMITED PARTNERSHIPS
BT Partnerships

effect on Accountant independence of Investments by CPA in ... with client ... Audited financial statements presented in Conformity with GAAP (principles) including Disclosure of Tax basis financial data  
ET-RLNG 191.123  
SEC-FRR 405

Oil and gas producing companies, Disclosure requirements of Supplementary information in SEC filings including undiscounted future net Revenue, discounted Present value of Oil and gas reserves and ...  
SEC-FRR 406.02  
SEC-SAB40 04F

Balance sheets and income statements of ... to disclose Equity of General partners and limited partners  
SEC-SAB47 02D

Poolings of interests or Purchase accounting (acquisitions) as basis of accounting for Financial statements of Oil and gas producing companies Exchange offers including Reorganization accounting, Form 10-K, ..., Full cost method (petroleum) & Pro forma financial statements  
SEC-SAB47 12A

Oil and gas producing companies, estimates of proved Oil and gas reserves, future net Revenue, Pricing, Disclosure of Income taxes and unproved properties, Form 10-K of ... and Canadian registrants  
SEC-SK229.801

LIMITED PURPOSE REPORTS
U Special reports

LIMITED REVIEW
U Review of interim financial information

LIMITED SCOPE
U Audit scope limitations
LINES OF BUSINESS REPORTING

UF Conglomerate reporting
UF Diversified company reporting
UF Geographical segment reporting
UF Industry line reporting
UF Product line reporting
UF Profit contribution line reporting
UF Segment reporting
RT Branches
RT Cost allocation
RT Customers
RT Divisions
RT Parent companies
RT Subsidiaries

Airlines, Auditing environment including Internal accounting control, role of internal auditors, electronic Data processing, Analytical review procedures, Cost price volume analysis and introduction to operating system of Banks including Federal Deposit Insurance Corporation coverage, Reserves balance within Federal Reserve System, issues given by Bank examiners and Disclosure of...

Accountants reports on Restatement of Comparative financial statements of Nonpublic enterprises omitting Earnings per share and...

Cost accounting, Defense contracts, assignment of Actuarial gains & losses to Cost accounting periods and allocation of Pension costs in ..., examples on operations in different industries, Multinational operations included in Financial statements and purpose of segment information, Accounting policies used in preparing ... including disaggregation of Consolidated financial statements, intercompany transactions, Equity method of accounting, Subsidiaries for complete set of Parent company financial statements, Financial statements of Subsidiaries, Corporate joint ventures or Investees issued separately or in Consolidated financial statements or Combined financial statements of primary reporting enterprises...

determination and selection of reportable segments, Cost centers and percentage tests...

Terminology on Revenue, Operating income, Operating losses, identifiable Assets and Disclosure presented in Financial statements, Financial statement notes or in a separate schedule...

on Multinational operations and export Sales Revenue including determination and selection of geographic areas, Disclosure, Operating income, Operating losses and identifiable Assets...

, Restatement for Accounting principle changes or Business combinations accounted for by Poolings of interests...

Illustrations of Disclosure in Financial statements and Financial statement notes not required in intercompany statements...

requirements not applicable to Nonprofit organizations, Disclosure of economic dependency for complete set of Parent company financial statements, Financial statements of Subsidiaries, Corporate joint ventures or Investees issued separately or in Consolidated financial statements or Combined financial statements of primary reporting enterprises and Terminology...

on information about major Customers including Government agencies, Disclosure of Sales when amount is ten percent or more of total Revenue Puerto Rican operations considered Domestic subsidiaries for...

Blue Cross or Medical insurance entity not classified as Customers of Hospitals and Nursing homes for...

by Publicly traded companies including Disclosure of Revenue from Customers, intercompany transactions and Pricing, Operating income and Assets employed by segments...

Informative disclosure required by FAS 14/2081 in relation to Financial statements taken as a whole...

Auditing procedures, Materiality of segment information, Audit scope, Intercompany accounting procedures, Internal control evaluation, Cost allocation and Accounting consistency...

Accountants reports, GAAP departures because of inadequate disclosure, examples of Qualified opinions...

Accounting changes, Restatement, examples of Qualified opinions...

Audit scope limitations, examples of Qualified opinions...

Special reports on segment information...

Investment companies consolidated presentation in Financial statements and Disclosure of...
THE RESTATEMENT PROCESS

Revised financial statements are restated in accordance with generally accepted accounting principles (GAAP) or, if they are not yet generally accepted, in accordance with the latest generally accepted principles (GAAP). The restated financial statements are prepared in accordance with GAAP and are audited by independent accountants. The restated financial statements are filed with the SEC in accordance with SEC regulations. The restated financial statements are also filed with various other regulatory agencies, including the Federal Reserve Board and the Federal Reserve System.
LIQUIDITY (continued)

Management's discussion and analysis related to financial management including...

Cash flow, Commitments for fixed assets, Unusual items, infrequently occurring items, Contingencies and Summary of operations

LITIGATION

UF Court cases
UF Lawsuits
UF Legal suits
UF Trials
RT Administrative proceedings
RT Claims
RT Contingent liabilities
RT Expert witness testimony

Hospitals. Auditing procedures relating to claims, ... loss Contingencies, Insurance coverage, Loss reserves, Audit evidence, Representation letters, Legal letters and Unasserted claims, examples of disclosure in financial statements and Accountants reports.

Legal letters from Attorneys, ... Claims & Unasserted claims, FAS 5, Auditing procedures. Effective date of response from lawyer, Audit scope limitations, Privileged communication, Audit evidence

Audit evidence from Attorneys on ... Claims and assessments for Review of interim financial information including SEC filings

Alternative wording of illustrative audit inquiry letters regarding timing of Attorneys response concerning ..., Claims & Unasserted claims

Auditors assessment of Legal letters from Attorneys regarding outcome of ... Representation letters regarding ..., Claims & Unasserted claims when clients not consulted Attorneys including Audit scope limitations

Use of Legal letters from clients inside Attorneys in evaluation of ..., Claims & Unasserted claims

effect on Accountant independence. Accountants reports and Client relations of ...
iinvolving Fraud and deceit. Claims, Shareholders, Management or Insurance companies

Examples of Contingencies application, Bad debt expenses. Product warranties, Asset valuation allowances. Write-downs of assets, Expropriation, ..., Claims. Loss reserves of Fire and casualty companies and Reinsurance enterprises and standby Letters of credit

Prior period adjustments related to ..., Claims, Income taxes and Contract price renegotiation including Disclosure in Interim financial statements

Legal letters from Attorneys, ..., Claims & Unasserted claims, FAS 5, Auditing procedures. Audit scope limitations, example

Disciplinary proceedings, ... involving Price Waterhouse & Co, National Telephone Company Inc. False information. Misleading information related to Revenue recognition and Deferred costs. GAAS noncompliance, insufficient Audit evidence, inadequate disclosure


Disciplinary proceedings, ... involving Martineau and Bushman in relation to Audited financial statements of Network One Inc, GAAS noncompliance and GAAP departures including inadequate disclosure

Interpretation relating to Accountant independence involving ... between independent accountants and clients

Disclosure in SEC filings of ..., Claims, Bankruptcy and Receivership including Involved Directors (individually) and Officers (executives), Administrative proceedings related to Ecological damages

Disclosure required in SEC filings. Directors (individually), Officers (executives) and significant Employees including names, ages, terms of office, Family relationships, business experience, involvement in ... and Bankruptcy

LITIGATION SUPPORT TESTIMONY

U Expert witness testimony

LOAN AGREEMENTS

UF Covenants of loan agreements
UF Debt agreements
UF Debt indentures
UF indentures for debt issuers
UF Restrictive provisions of loan agreement
BT Contracts
NT Participation loan agreements
NT Revolving credit agreements
RT Contract breaches
RT Creditors
RT Debt restructuring
RT Financing considerations
RT Lines of credit
RT Long term debt

PAGE 287
LOAN AGREEMENTS (continued)

RT Mortgage bonds
RT Retained earnings restrictions

Savings and loan associations. Loans receivable including Mortgage loans receivable, construction ..., Land development loans, Property Improvement loans receivable, Savings account loans receivable accounting and reporting by Debtors and Creditors for troubled Debt restructuring based on transfers of Assets or Equity interest and modification of terms under ... including Terminology criteria for Revenue recognition on Real estate sales by Full accrual method including Sales Consumption date, buyers Investments, Down payments, Lines of credit, ... and Loans receivable

Classification of accounts of Long term debt with Accelerated debt maturity clause in ...

Special reports, Audited financial statements, Negative assurance, examples for ..., Unqualified opinions

Disciplinary proceedings, Haskins & Sells, Audited financial statements of Falstaff Brewing Corporation, Inadequate disclosure of Security interests, Restricted cash balances and ..., Misleading information, GAAS noncompliance

SEC-AAER AS241

LOAN CALLING (ACCELERATED MATURITY)

U Accelerated debt maturity

LOAN COMPANIES

U Finance companies

LOAN FUNDS

BT Funds (entities)

Auditing procedures and Internal accounting control for certain Nonprofit organizations related to Gifts, Grants and Bequests to Plant funds, Endowment funds or ... received as Charitable contributions in the form of Cash, Donated materials & services, Annuities or Life income funds

Nonprofit organizations, capital additions including Gifts, Grants and Bequests to Plant funds, Endowment funds or ..., Revenue recognition in Restricted funds and Unrestricted funds, Pledges receivable and Donated materials & services

Colleges and universities ... description Internal control Auditing procedures

ACC-SOP 78-10
AUG-COL 32

LOAN LOSS ALLOWANCES

UF Allowances for loan losses
BT Asset valuation allowances
BT Doubtful account allowances
BT Reserves
RT Loan losses

Savings and loan associations, Accounting policies and Auditing procedures for Loans receivable including Audit evidence, ..., Bad debt expenses, Confirmation of loans, Property taxes, accrued Interest income

Savings and loan associations, Accounting procedures for Revenue recognition and Loss recognition on Sales of Loans receivable, undistributed Mortgage loans receivable, Commitments, troubled Debt restructuring and ...

Savings and loan associations, Accounting for Real estate, ... based on Not realizable value or Fair market value, GAAP (principles) and Federal Home Loan Bank Board requirements, Revenue recognition and Loss recognition on Sales

Savings and loan associations, Auditing procedures for Real estate, ..., Appraisal. Contracts for Sales and Investments in Real estate companies Real estate investment trusts, description, Loans receivable, Foreclosure and ..., estimate of Interest rate, Assets affected by troubled Debt restructuring, Interest income nonrecognition and Commitment fees, amended by ACC-SOP 78-02

Real estate investment trusts, amendment of ACC-SOP 75-02 for Assets affected by troubled Debt restructuring to conform to FAS 15/FAS63, Valuation at Fair market value, Foreclosure and ...

Banks Auditing procedures for ... including annual Tax basis addition to allowance for Loan losses and Writing off of uncollectible loans

Banks Consolidated financial statements, accounting for Goodwill, Retained earnings capitalization, ..., trusteed Affiliates and Minority interests

Disciplinary proceedings, Finance companies Factoring companies Audit scope Investment impairment allowances ... Seaboard Commercial Corporation

Touch Niven Bailey Smart Independent accountants

Disciplinary proceedings, Paul N Conner, Continental Mortgage Investors and Continental Advisors, ... understated, GAAP departures, Misleading information, False information

SEC-AAER AS078
SEC-AAER AS239

LOAN LOSSES

BT Bad debt expenses

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Banks Auditing procedures for Loan loss allowances including annual Tax basis addition to allowance for ... and Writing off of uncollectible loans

AUG-BNK 061

LOAN VALUE OF LIFE INSURANCE
U Cash surrender value

AUG-BNK 061

LOANS PAYABLE (LONG-TERM)
U Long term debt

AUG-BNK 061

LOANS PAYABLE (SHORT-TERM)
U Short term debt

AUG-BNK 061

LOANS RECEIVABLE
UF Bonds receivable
UF Notes receivable
BT Assets
BT Receivables
NT Demand loans receivable
NT Installment receivables
NT Mortgage loans receivable
NT Property improvement loans receivable
NT Savings account loans receivable
NT Time loans receivable

Savings and loan associations, Accounting policies and Auditing procedures for Cash, Investments in Securities, Investment impairment allowances, ... repurchase agreements and Short positions in Securities trading

Savings and loan associations, ... including Mortgage loans receivable, construction Loan agreements, Land development loans, Property improvement loans receivable, Savings account loans receivable

Savings and loan associations, Accounting policies and Auditing procedures for ... including Audit evidence, Loan loss allowances, Bad debt expenses, Confirmation of loans, Property taxes, accrued interest income

Savings and loan associations, Accounting procedures for Revenue recognition and Loss recognition on Sales of ..., undebursed Mortgage loans receivable, Commitments, troubled Debt restructuring and Loan loss allowances

Real estate Investment trusts, description, ... Foreclosure and Loan loss allowances, estimate of Interest rate, Assets affected by troubled Debt restructuring, Interest income nonrecognition and Commitment fees, amended by ACC-SOP 76-02

Banks Classification of accounts of ... including Time loans receivable, Demand loans receivable, Lines of credit, Revolving credit agreements, Mortgage loans receivable, credit card Installment receivables, Leveraged leases and Direct financing leases

Banks Accounting policies for ... including Interest income, Commitment fees, trouble Debt restructuring and Omission costs

Banks Internal accounting control and Auditing procedures for ... with Security interests, Mortgage loans receivable, credit card loans, Direct financing leases, Leveraged leases and Participation loan agreements

Auditing procedures for Banks other banking activities under Service contracts including Contingent liabilities, servicing Fees, Sales of ... 

Finance companies types & description of ... Sales finance companies Consumer loan companies Account balance aging

Finance companies types & description of ... for commercial finance companies Factoring companies

Finance companies Doubtful account allowances for ...

Finance companies Insurance coverage for ... Accounting procedures
Accountant independence, ..., Loans between clients and their CPA
Accountant fees Collection of ... for payment criteria for Revenue recognition on Real estate sales by Full accrual method including Sales Consumption date, buyers Investments, Down payments, Lines of credit, Loan agreements and ...

Revenue recognition on Real estate sales by Deposit method, Installment revenue recognition method, Cost recovery method or Reduced-profit method according to nature and extent of sellers continuing involvement including Sales Contracts Contract breaching ... Return on Investment Sale and leaseback

Disciplinary proceedings, Litigation involving Price Waterhouse & Co, Continental Mortgage Investors, False information, Misleading information, inadequate Security interests for ..., GAAS noncompliance

Banks and Bank holding companies Disclosure of ... from nonofficer Directors (individualy)

SEC-AAER AS238
SEC-FRR 401.02

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Disclosure in Registration statements of corporate General partners Balance sheets of ... or other Receivables from Affiliates as Stock subscriptions receivable to reduce Shareholders equity
Bank holding companies Disclosure of ... from foreign countries with Liquidity problems
Bank holding companies, additional Disclosure of ... from foreign countries with Liquidity problems

LONG TERM DEBT
UF Bonds payable
UF Funded debt
UF Loans payable (long-term)
UF Notes payable (long-term)
UF Promissory notes (long-term)
UF Secured long term debt
UF Serial bonds payable
UF Subordinated long term debt
BT Liabilities
BT Securities
BT Senior securities
NT Capital notes
NT Convertible debt
NT Mortgage bonds
RT Accelerated debt maturity
RT Capital structure
RT Contract breaching
RT Creditors
RT Debt discounts
RT Debt premiums
RT Debt restructuring
RT Debt service funds
RT Debt to equity ratio
RT Early extinguishment of debt
RT Financing considerations
RT Fixed charge ratio
RT Foreclosure
RT Interest rate
RT Loan agreements
RT Par value
RT Security interests
RT Short term debt
RT Sinking funds

Savings and loan associations, Mortgage bonds, ..., Accrued liabilities and Deferred income, GAAP departures
Nonprofit organizations, Dividends and Interest income, Gains and losses from Investments, Cost method of carrying investments, Investment impairment allowances and Lower of cost or market principle for Marketable securities investments and ..., Accounting for investment pools
Management investment companies and Unit investment trusts with Investments in Short term debt and ... of Municipalities, Valuation of Tax exempt securities at Market price quotations or Fair market value by Security broker-dealers or Management, when issued Securities and Guarantees of securities
Early extinguishment of debt discussed in Current Text section D14 not applicable to ... tendered to exercise Warrants (securities) issued with debt
Convertible debt and ... with detachable Warrants (securities) including Fair market value, Debt discounts, Debt premiums, Capital in excess of par value and Form-vs-substance
detachable stock purchase Warrants (securities) issued in connection with ... or Convertible debt including Capital in excess of par value
Imputed interest for Interest costs of Long term receivables and ..., including Interest rate, Deferred costs, Present value, Classification of accounts and Amortization of Debt discounts and Debt premiums examples of Interest method application
Banks Short term debt and ... including accounts with Federal Reserve banks or Federal Home Loan Bank, Capital notes, Mortgage bonds, Classification of accounts
Governmental accounting Fixed assets Depreciation costs ... Financial statements Funds (entities)
Earnings per share ... order of redemption assumption Early extinguishment of debt
Disclosure of ... and Purchase commitments associated with supplier Financing considerations including Take-or-pay contracts and throughout Contracts, also requirements for Sinking funds and Stock redemptions, examples and Terminology
LONG TERM DEBT (continued)

Insurance companies Valuation of Investments in Securities & Real estate including Cost method of carrying investments for ... and Mortgage loans receivable, Market method of carrying investments for Common stock, also Commitment fees Realized gains & losses and Unrealized gains & losses Classification of accounts of Short term debt replaced by ... including example Classification of Accounts of ... with Accelerated debt maturity clause in Loan agreements Governmental accounting, description of Funds (entities) including General funds, Special revenue funds, Debt service funds, Capital projects funds, Special assessment funds, general Fixed assets and ... account groups Governmental accounting for Fixed assets and ..., Fund accounting procedures and account groups, Valuation based on Cost principle and Depreciation costs Disclosure of subordinated ... in Shareholders equity section of Balance sheets SEC schedules for Long term receivables and ... arising from Related party transactions to include Subsidiaries Disclosure of description of registrants Securities including Security exchanges (places) Capital stock, Senior securities, ..., Warrants (securities), Rights (securities) and Foreign corporations SEC schedules for Long term receivables and ... arising from Related party transactions Disclosure of significant changes in ..., Mortgage bonds and similar Liabilities in Financial statement notes Disclosure requirements for Balance sheets of Commercial and industrial companies in SEC filings including Assets, Liabilities including ..., Shareholders equity including Minority interests, Preferred stock and Common stock

LONG TERM RECEIVABLES

BT Assets
BT Receivables

Imputed interest for Interest costs of ... and Long term debt, including Interest rate, Deferred costs, Present value, Classification of accounts and Amortization of Debt discounts and Debt premiums examples of Interest method application SEC schedules for ... and Long term debt arising from Related party transactions to include Subsidiaries SEC schedules for ... and Long term debt arising from Related party transactions

LONG-TERM INVESTMENTS

U Investments

LONG-TERM NOTES PAYABLE

U Long term debt

LONG-TERM PREPAYMENTS

U Deferred costs

LOSS ADJUSTMENT EXPENSES

BT Costs
RT Fire and casualty companies

Fire and casualty companies Insurance underwriting losses & ... Accounting procedures Statutory accounting principles Reinsurance Accounting policies Fire and casualty companies Auditing procedures Insurance underwriting losses & Special reports by Independent accountants as Specialists on Fire and casualty companies Loss reserves and ... under Statutory accounting principles including illustrative Accountants reports and modifications due to Accounting changes Insurance companies Liabilities for unpaid Claims including Costs, Loss recognition, ... Real estate and Loss reserves Insurance companies Disclosure including Liabilities for Claims ... & Loss reserves, Policy acquisition costs Present value Reinsurance Policyholder dividends Shareholders equity Statutory accounting principles and Policyholders surplus of Life insurance companies SEC schedules of insurance companies other than Life insurance companies and Title insurance companies but including Fire and casualty companies for Insurance premiums, Insurance underwriting losses, Claims, ... and Policy acquisition costs Disclosure requirements in SEC filings for Insurance companies Income statements to include Revenue from Insurance premiums and investments, Costs including ..., Policy acquisition costs, Realized gains & losses, Unrealized gains & losses and Discontinued operations

LOSS OF PROFITS INSURANCE

U Business interruption insurance
LOSS PER SHARE

LOSS PER SHARE
U Earnings per share

LOSS RECOGNITION
UF Contract loss recognition
UF Realization of losses
BT Accounting policies
NT Completed transaction method
RT Construction contracts
RT Lower of cost or market principle
RT Revenue recognition

Accounting policies for Construction contracts involving selection of Percentage of completion method or Completed contract method, determining Cost centers, Revenue recognition and..., Estimated cost to complete and Costs of Equipment and small tools

Accounting policies and Disclosure for Investments by Contractors in Joint ventures (unincorporated) or Corporate joint ventures including Consolidated financial statements, Equity method of accounting, Cost method of carrying investments and...

Auditing procedures for audits of Financial statements of Contractors including Revenue recognition and... under Percentage of completion method and Completed contract method, analysis of Gross profits on Contracts and illustration of Fixed price contracts

Savings and loan associations, Accounting procedures for Revenue recognition and... on Sales of Loans receivable, undistributed Mortgage loans receivable, Commitments, troubled Debt restructuring and Loan loss allowances

Savings and loan associations, Accounting for Real estate, Loan loss allowances based on Net realizable value or Fair market value, GAAP (principles) and Federal Home Loan Bank Board requirements, Revenue recognition and...

Advance refunding of Tax exempt securities, Gains and... as Early extinguishment of debt, Investments of Cash proceeds, and Disclosure in Financial statements of Government agencies and others

Fire and casualty companies, Accounting policies for GAAP (principles) and Statutory accounting principles, Alternative accounting principles related to Insurance programs and Revenue recognition, Policy acquisition costs, Amortization, ... and Loss reserves, Unrealized gains & losses

Construction contracts and Production type contracts, Accounting policies and Disclosure for Contracts under Percentage of completion method and Completed contract method including Revenue recognition and Pricing, Estimated cost to complete, Claims, ... Gross profits and Accounting changes

presentation of Discontinued operations in Income statements including Divestiture, Measurement date, ..., Realized gains & losses, Prior period adjustments, Disclosure, Earnings per share and Accounting terminology, Income from continuing operations

Inventory costing methods including Cost principle, Lower of cost or market principle and stating Inventory above cost, Revenue recognition and Disclosure requirements, ... on Purchase commitments

accounting for Construction contracts under Percentage of completion method and Completed contract method including Revenue recognition, Estimated cost to complete, ..., Commitments & Disclosure

Accounting policies for Government contracts, Revenue recognition and... under GAAP (principles), Percentage of completion method, Completed contract method, and unit of delivery method

Estimated cost to complete and Accounting estimate changes on Government contracts, incentive adjustments, ... and inventory costing methods

Stock life insurance companies ... on Policy reserves description

Debt restructuring, accounting by Creditors, receipt of Assets or Equity interest at Fair market value, modification of terms, Interest method of calculation of interest income, ..., Repossessions, Foreclosure, Disclosure

Oil and gas producing companies. Subsequent events, Asset valuation allowances, ... on Abandoned property and Abandoned lease costs

accounting for Leases by Lessees including Deferred income, Deferred costs, Revenue recognition or ... on Sale and leaseback transactions

Insurance companies Liabilities for unpaid Claims including Costs, Loss adjustment expenses, Real estate and Loss reserves

Foreign exchange Translation Exchange rates Policy acquisition costs of Stock life insurance companies Deferred costs Policy reserves...

original Lessees ... on Subleases related to Discontinued operations or Divestiture

Nonmonetary transactions including Involuntary conversion of Nonmonetary items to Monetary items, Revenue recognition or ... for Casualty losses, Contingencies, Unusual items, Infrequently occurring items and Extraordinary items, Interperiod tax allocation for Timing differences...

on Subleases not involving Divestiture of a segment of a business

AAG-CON 019
AAG-CON 028
AAG-CON 086
AAG-SLA 034
AAG-SLA 039
ACC-SOP 78-06
ACC-SOP 81-01
APB 30.08/113
ARB 43 04/178
ARB 45/C04
AUG-GCN 09
AUG-GCN 18
AUG-SL1 086
FAS 15.27/D22
FAS 19.039/O15
FAS 28.02/L10
FAS 60.17/L16
FASI 15.04/F59
FASI 27.02/L10
FASI 30/N35
FAS78-15/L10
LOSS RECOGNITION (continued)

Contingencies involving ... Revenue recognition of Contingent assets, adjustment of Assets and Liabilities for Subsequent events after Date of Balance sheets, Dividends payable and Disclosure requirements IAS 10/9010

Accounting policies for Revenue recognition and ... for Construction contracts including Fixed price contracts and Cost-plus fixed fee contracts under Completed contract method or Percentage of completion method with reliable Estimated costs to complete including Product warranties and Cost allocation IAS 11/9011

Disclosure of unusual charges and credits to income statements including Write-downs of assets, Extraordinary items and Revenue recognition and ... based on Form-vs-substance for Sales of Subsidiaries as Divestiture when rewards but not risks of ownership transferred SEC-FRR 216

Oil and gas producing companies, application of Full cost method (petroleum) including Income taxes effects, exclusion of Costs from Amortization, ceiling limitation, Mineral properties conveyances, Gains or ... and lease brokerage ... on Abandoned lease costs and Abandoned property of Oil and gas producing companies using Successful efforts method SEC-SAB40 05E

Mineral properties conveyances of Oil and gas producing companies using Successful efforts method including Joint operating agreements, Exploration & development advances, Production payments, Sales and Gains or ... SEC-SAB47 12D

LOSS RESERVES

UF Catastrophe loss reserves
UF Estimated future losses reserves
UF Future estimated losses reserves
BT Accrued liabilities
BT Liabilities
BT Reserves
RT Asset valuation allowances
RT Discontinued operations
RT Investment impairment allowances
RT Write-downs of assets

Fire and casualty companies, Accounting policies for GAAP (principles) and Statutory accounting principles, Alternative accounting principles related to Insurance premiums and Revenue recognition, Policy acquisition costs, Amortization, Loss recognition and ... Unrealized gains & losses ACC-SOP 78-06

Investors Equity method of accounting for Common stock of Unconsolidated subsidiaries, Joint ventures (unincorporated), Corporate joint ventures and other Investments including ... Investment impairment allowances and Disclosure APB 16.19/182

Hospitais, Auditing procedures relating to Claims, Litigation, loss Contingencies, Insurance coverage, ... Audit evidence, Representation letters, Legal letters and Unasserted claims, examples of Disclosure in Financial statements and Accountants reports AUD-SOP-HOS

Special reports by Independent accountants as Specialists on Fire and casualty companies ... and Loss adjustment expenses under Statutory accounting principles including Illustrative Accountants reports and modifications due to Accounting changes AUIJ05-61/9621

examples of Contingencies application, Bad debt expenses, Product warranties, Asset valuation allowances, Write-downs of assets, Expropriation, Litigation, Claims, ... of Fire and casualty companies and Reinsurance enterprises and standby Letters of credit FAS 05.01/C59

Fire and casualty companies and Reinsurance enterprises, Accounting policies for Contingencies of catastrophe losses including Accrued liabilities, ... and Deferred income of Insurance premiums FAS 05.40/ln6

Insurance companies Liabilities for unpaid Claims including Costs, Loss recognition, Loss adjustment expenses, Real estate and ... FAS 60.17/ln6

Income taxes of Life insurance companies including Timing differences, Pretax income, Policyholder dividends, ... Policy acquisition costs, Policyholders surplus, Taxable income and Permanent book/tax differences FAS 60.55/ln6

Income taxes of Stock life insurance companies including Timing differences, Pretax income, Policyholder dividends, ... Policy acquisition costs, Policyholders surplus, Taxable income and Permanent book/tax differences FAS 60.55/142

Insurance companies Disclosure including Liabilities for Claims Loss adjustment expenses & ... Policy acquisition costs Present-value Reinsurance Policyholder dividends Shareholders equity statutory Accounting principles and Policyholders surplus of Life insurance companies FAS 60.60/ln6

LOSSES

U Costs

LOWER OF COST OR MARKET PRINCIPLE

UF Cost or market principle
BT Accounting policies
RT Cost principle
RT Fair market value

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Hospitals, accounting for Marketable securities investments by ..., Investment impairment allowances, Realized gains & losses, Unrealized gains & losses, and nonoperating Revenue from Investments, Disclosure requirements, amendment of AUG-HOS

Nonprofit organizations, Dividends and Interest income, Gains and losses from Investments, Cost method of carrying investments, Investment impairment allowances and ... for Marketable securities investments and Long term debt, Accounting for Investment pools

Inventory costing methods including Cost principle, ... and stating Inventory above cost, Revenue recognition and Disclosure requirements, Loss recognition on Purchase commitments

Accounting policies for Marketable securities investments including ..., Investment impairment allowances, Realized gains & losses, Unrealized gains & losses, Classification of accounts as Current assets or Noncurrent assets in classified Balance sheets

Foreign exchange translation and Translated financial statements, Remeasurement of books of records into functional currency, listings of Nonmonetary items using historical Exchange rates, application of ..., Examples and Terminology

Accounting policies for Mortgage banks, Sales of Mortgage loans receivable at ... including Asset valuation allowances and Related party transactions with Affiliates

Personal financial statements, Marketable securities investments, ... Foreign exchange translation, ... on Translated financial statements

Valuation of Inventory at ..., Overhead costs, Inventory costing methods, Net realizable value, Classification of accounts

Disciplinary proceedings against Clater Corporation in connection with Financial statements included in Form 10-Q for GAAP departures relating to Valuation of Marketable securities investments by ...

MACHINE ACCOUNTING

U Data processing

MACHINERY

U Equipment

MAINTENANCE COSTS

UF Alterations to assets
UF Capital vs maintenance expenditures
UF Major repairs
UF Repairs & maintenance
BT Costs
RT Buildings
RT Equipment

Accounting terminology, Depreciation costs of Fixed assets, ..., Obsolescence Cost allocation, Amortization

Airlines background information, regulation and Auditing by Civil aeronautics Board, Investments in Aircraft, ... Classification of accounts and Uniform systems of accounts

Airlines Accounting procedures and Auditing procedures for Aircraft ..., Insurance costs, Personnel costs, Fixed assets and Depreciation costs, Leases, Property retirement, Preoperating costs and Deferred costs

Cost accounting Defense contracts Fixed assets Cost principle capitalization of acquisition & Construction in progress & ...

Title insurance companies Accounting policies for Title plant including Asset valuation allowances, capitalization of Costs, ..., storage and retrieval costs and reporting Sales of title plant

MAJOR REPAIRS

U Maintenance costs

MAJORITY-OWNED SUBSIDIARIES

BT Affiliates
BT Components of a business enterprise
BT Corporations
BT Subsidiaries
MAJORITY-OWNED SUBSIDIARIES (continued)

Principles of consolidation for Consolidated financial statements of registrants and ... including Domestic subsidiaries and Foreign subsidiaries, and Disclosure requirements following Poolings of interests

MALPRACTICE LIABILITY (ACCOUNTANTS)
U Accountants' legal liabilities

MANAGEMENT
UF Administrative management
UF Business management
UF Corporate management
NT Financial management
NT Personnel management
RT Internal control

Construction contracts, description of Contractors, Bidding on Contracts,
Estimated cost to complete, need for Equipment, planning projects and project ...

Contractors ... responsibility for Internal accounting control and internal administrative control over Bidding and Estimated cost to complete
Construction contracts and Production type contracts, Asset security,
Billings, Revenue and Costs of Contracts, Equipment, Claims and use of Internal auditors

review by independent accountants of Forecasting in format of Financial statements by ...
including Documentation, Representation letters and assumptions with examples of Accountants reports and illustrative financial forecast

Program costs (nonprofit org), Cost centers for General and administrative expenses, ...
Costs and Fund raising costs, Cost allocation, Grants and Interfund transactions. Depreciation costs for Fixed assets. Glossaries and illustrative Financial statements for Nonprofit organizations

Management investment companies and Unit investment trusts with Investments in Short term debt and Long term debt of Municipalities. Valuation of Tax exempt securities at Market price quotations or Fair market value by Security broker-dealers or ...
when issued Securities and Guarantees of securities

Airlines, Accounting environment including Revenue recognition, inventory, Fixed assets, Personnel costs and Centralization of ...

Internal control evaluation in electronic Data processing systems, Auditing procedures, Field work standards, description of EDP activities, ...
responsibility for internal control, Audit trails, Documentation

Analytical review procedures applied in acceptance of ...
Representation letters as Audit evidence for Unusual items

... Representation letters in reference to Illegal acts and violations of Statutes & regulations and need for Disclosure
effect on Accountant independence, Accountants reports and Client rotations of ...
Ligation involving Fraud and deceit, Claims, Shareholders, ...

Termiology of certain Accountant independence and effect of Family relationships on independence including Employees at ...
level and influence text

Advertising CPA name on financial ...
newslette
Feas paid to ...
Specialists for Referrals to obtain clients

Disclosure of Related party transactions in Financial statements including nature of ...
control relationships

objectives of Auditing of Financial statements, Audit scope, and ...
responsibilities of Audit scope, Audit scope limitations, Auditors fees, form and content of Accountants reports and example

Audit risks of Fraud and Misleading information, Internal control, Auditing procedures. Auditors reporting responsibilities including inquiry of ...
modification of Accountants reports on Compilation of financial statements when ...
has elected to omit substantially all Disclosure

Independent accountants vs ...
responsibilities for Financial statements ...
responsibility in Internal control, revised Terminology for Internal administrative control including Organization plans and Accounting procedures and Internal accounting control including Asset security and Reliability of Accounting records

Internal accounting control basic concepts including Benefit cost ratio, ...
responsibility, Data processing, limitations, Employees Division of duties and review of Accounting procedures

Accounting consistency Accounting principle changes from GAAP (principles) to GAAP departures ...
justification for change Qualified opinions Adverse opinions Three paragraph opinions examples

Independent accountants, responsibility for detection of errors or irregularities, ...
Fraud, Internal control evaluation, integrity of ...
illegal acts, guidelines for independent accountants, Materiality, effects on Accountants reports, ...

SECSX210.3A-02
AAG-CON 011
AAG-CON 059
ACC-SOP 78-10
ACC-SOP 79-01
AUG-AIR 13
AUG-EDP 01
AUIJ03-79/9318
AUIJ03-79/9333
ET-INT 101.07
ET-INT 101.10
ET-RLNG 591.163
ET-RLNG 591.223
FAS 57.01/R36
IAG 01/3001
IAG 02/8002
IAG 11/8011
SARIS-58-9100
SAS 01/110.02
SAS 01/320.13
SAS 01/320.30
SAS 01/546.04
SAS 16/327
SAS 17/328

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Representation letters, Audit evidence, ... responsibilities, Audit scope limitations
Auditors responsibilities, procedures and Accountants reports for Supplementary information prepared by ... on Price level changes under FAS 33 included with Audited financial statements
Internal control reports by independent accountants on Internal accounting control, objectives including Asset security, Reliability of Accounting records, Conformity with GAAP (principles) and ... authorization, relation to Auditing procedures, Audit scope and Foreign Corrupt Practices Act of 1977
Auditors working papers and ... Representation letters in reference to Internal accounting control
Field work standards related to Audit evidence concerning ... assertions in Financial statements as basis for Accountants reports
Independent accountants considerations regarding Going concern assumption including contrary information about Solvency or ... problems and mitigating factors, need for Disclosure and effects on Accountants reports
Oil and gas producing companies. Disclosure of Mineral reserves as Supplementary information including Auditing procedures such as inquiry of
Disciplinary proceedings, Haskins & Sells, Audited financial statements of Oceanography Mariculture Industries Inc. Inadequate disclosure of Intercompany transactions, ... Contracts and Subsequent events
Lines of business reporting, ... determination of industry segments with examples in electrical and electronic products, forest products, Chemicals industry, drugs Industries and Fire and casualty companies
Application of SEC MSK to SEC filings for non-financial statement portions of SEC33 registration statements, SEC34 registration statements. Proxy statements. Disclosure of ... Forecasting and Securities ratings
Disclosure of ... remuneration related to Executive compensation of Officers (executives) & Directors (individually) including Bonuses, Deferred compensation plans, Profit sharing plans, Stock options, Warrants (securities). Stock appreciation rights, Person plans, Liabilities and Related party transactions
Disclosure of Equity of certain beneficial owners and ... with reference to SEC34, Rule 13d-3, changes in control and information for SEC33 registration statements
Disclosure of Related party transactions including ... Directors (individually), Family relationships and Promoters of securities

MANAGEMENT ADVISORY SERVICES
UF Advisory services to management
UF Consulting services to management
UF MAS
RT Management reports
RT Organization plans
Accountant independence, CPA and ... ET-RLNG 191.015
Accountant independence, ..., Systems analysis ET-RLNG 191.109
Accountant independence, ..., Executive recruitment services ET-RLNG 191.111
Accountant independence, ..., Computer service bureaus ET-RLNG 191.113
..., Systems analysis, subcontractor selection, Technical training and proficiency ET-RLNG 291.015
..., Systems analysis, supervision of Specialists, Technical training and proficiency ET-RLNG 291.017
Client relations, ..., Confidential relationships ET-RLNG 391.027
Client relations, ..., Confidential relationships ET-RLNG 391.029
Accountants fees ... Nonpractitioners ET-RLNG 591.217
Integrity & objectivity Knowledge of error in ... Tax practice ET-RULE 102.01
Disclosure about relation of Independent accountants nonaudit services to Accountant independence in Proxy statements including percentage relationship of Fees for nonaudit services to Auditors fees, review of ... by Audit committees and Ressecion of ASR 250 and 264 SEC-FRR 604

MANAGEMENT INVESTMENT COMPANIES
BT Industries
BT Investment companies
RT Corporations
RT Form N-1R
RT Net assets change statements
RT SEC40
RT Trusts
... and Unit investment trusts with Investments in Short term debt and Long term debt of Municipalities, Valuation of Tax exempt securities at Market price quotations; or Fair market value by Security broker-dealers or Management, when issued Securities and Guarantees of securities
Investment companies IRC work sheets ... SEC40 work sheets
Accountants reports on examination of clients Securities held by ... required by SEC40 including Security counts, Confirmation and Audit scope
SEC schedules of ... for Investments in Securities of unaffiliated issuers
ACC-SOP 79-01
AUG-INV 122
SEC-FRR 404.01a
SECSX210.12-12
MANAGEMENT INVESTMENT COMPANIES (continued)

SEC schedules of ... for Investments in Securities of Short positions
SEC schedules of ... for Investments in Put and call options contracts written
SEC schedules of ... for Investments other than Securities
SEC schedules of ... for Investments in Affiliates
Financial statements to be included in SEC filings by...
SEC filings of Financial statements for registered Investment companies including...
SEC schedules for ..., Unit investment trusts and Face amount certificate investment cos

MANAGEMENT REPORTS
BT Accountants reports
RT Addressees
RT Internal control reports
RT Management advisory services

Hospitals Auditing procedures Audit scope Permanent audit files cost-basis formulas Third party reimbursement ...
Medicare...

MANAGEMENT'S DISCUSSION AND ANALYSIS
RT Income statements
RT SEC filings

interim reporting on Form 10-Q including Disclosure for Interim financial statements, Contingencies, Fairness of presentation, ...

MANUFACTURING COSTS
U Production costs

MANUFACTURING OVERHEAD COSTS
U Overhead costs

MARGIN RULES
BT Statutes & regulations
RT Banks
RT Securities trading
RT Security broker-dealers

Security broker-dealers Auditing procedures for sundry Securities ...
Security broker-dealers Auditing procedures for Securities ...
Security broker-dealers Commodity futures contracts description Auditing procedures ...

MARGINAL ANALYSIS
U Cost price volume analysis

MARINE TRANSPORTATION SUBSIDIES
UF Shipping subsidies
BT Revenue

Disclosure of ... in income statements of shipping companies

MARKET METHOD OF CARRYING INVESTMENTS
BT Accounting policies
BT Revenue recognition
MARKET METHOD OF CARRYING INVESTMENTS (continued)

RT Investments

Banks Classification of accounts of Securities trading and Short positions including...

Insurance companies Valuation of Investments in Securities & Real estate including Cost method of carrying investments for Long term debt and Mortgage loans receivable, ... for Common stock, also Commitment fees

Realized gains & losses and Unrealized gains & losses

MARKET PRICE QUOTATIONS

BT Price quotations

Management investment companies and Unit investment trusts with Investments in Short term debt and Long term debt of Municipalities, Valuation of Tax exempt securities at ... or Fair market value by Security broker-dealers or Management, when issued Securities and Guarantees of securities

Earnings per share Stock options & Warrants (securities) ... computations for Primary earnings per share Fully diluted earnings per share Treasury stock method example

Earnings per share Contingent shares Classification of accounts issuance date ... & earnings conditions Convertible debt & Convertible preferred stock

Earnings per share examples of computing average ... under Treasury stock method for Stock options and Warrants (securities)

Price level changes, Financial summaries of net Sales and operating Revenue, Income from continuing operations, Earnings per share and net Assets on Historical cost and Constant dollar accounting basis and Current cost accounting basis, Dividends per share and ... Accounting, Valuation and Disclosure of investment Securities of registered Investment companies including ..., Fair market value, Audit evidence Investments in Subsidiaries

Disclosure requirements for ... presented on Form S- 1 and Form 10, Dividends and number of Shareholders of Common stock Foreign corporations

MARKET VALUE

U Fair market value

MARKETABLE SECURITIES INVESTMENTS

UF Quoted securities investments
UF Temporary investments
BT Assets
BT Investments
RT Commodity futures contracts
RT Lower of cost or market principle
RT Price quotations

Hospitals, accounting for ... by Lower of cost or market principle, Investment impairment allowances, Realized gains & losses, Unrealized gains & losses, and nonoperating Revenue from Investments, Disclosure requirements, amendment of AUG-HOS

Nonprofit organizations, Dividends and Interest income, Gains and losses from Investments, Cost method of carrying investments, Investment impairment allowances and Lower of cost or market principle for ... and Long term debt Accounting for Investment pools

Personal financial statements. Assets at Estimated value basis on Current cost accounting including Receivables, ... Investments in Life insurance, Closely held corporations and Real estate, Intangible assets and future interests

Hospitals, Disclosure of Pledges receivable, funds held in Trusts, reporting Accounting changes, ... as amended by ACC-SOP 78-01

Classification of accounts Fair market value

Accounting policies for ... including Lower of cost or market principle, Investment impairment allowances, Realized gains & losses, Unrealized gains & losses, Classification of accounts as Current assets or Noncurrent assets in classified Balance sheets

Personal financial statements. ... Lower of cost or market principle ... involving changes in Fair market value after Balance sheets Date ... in Consolidated financial statements including Disclosure of significant net Realized gains & losses, Unrealized gains & losses, Fiscal year differences and Financial statement date ...

... Terminology and example of definition of Restricted securities Investors or Parent companies Equity method of accounting for Investees unrealized losses of ...

Investors or Parent companies Equity method of accounting for Investees unrealized losses of ...

Disciplinary proceedings against Claribel Corporation in connection with Financial statements included in Form 10-Q for GAAP departures relating to Valuation of ... by Lower of cost or market principle

Disclosure for ... and other Securities including clarification for Government agencies under Rule 12-02 of SECGX

AUG-BNK 040
FAS 60.45/In6
FAS 11.03/189
FAS 16.04/189
SEC-004
SEC-FRR 207

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MATERIALITY

Materiality of changes in Fair market value of ... and Disclosure requirements...
SEC schedules for ... and other Investments

MARKETING COSTS

U Selling expenses

MAS

U Management advisory services

MATCHING CONCEPT

UF Expense and revenue matching
UF Revenue and expense matching
BT Accounting policies

Stock options Accrued liabilities Personnel costs ...

GAAP (principles) classified as pervasive principles of measurement in recording
Assets and Liabilities, Costs and Revenue recognition and ... under Nominal
dollar accounting

Fire and casualty companies GAAP departures in Financial statements ...
Investments Valuation Realized gains & losses Nonadmitted assets
Statutory appropriated retained earnings Unrealized gains & losses
Admitted assets Statutory accounting principles

Accounting policies for Disclosure of government Grants and Government
agencies assistance including ..., Deferred income and Receivables

MATERIAL COSTS

U Raw material costs

MATERIALITY

UF Significance
BT Accounting policies
BT Qualitative characteristics
NT Ninety percent rule
NT Three percent rule
NT Twenty percent rule
RT Audit scope limitations
RT Contingencies
RT Earnings trend
RT Extraordinary items
RT Fairness of presentation
RT GAAP (standards)
RT Prior period adjustments

Auditing procedures for certain Nonprofit organizations in accordance with GAAS
(standards) and in Conformity with GAAP (principles) including Internal
control evaluation and ...

inclusion of data for all Employees in computing Pension costs including ...
accounting for Pension costs under Insured pension plans including Policyholder
Dividends, ... Employees and Vested benefits
...
of Accounting changes including Earnings trend, Disclosure and Financial
summaries

basic features of financial Accounting including Entity concept, Going concern
assumption, measurement of Economic activity by Exchange price,
Accounting periods, Accrual basis accounting, Form-vs-substance and ...

Medicars ... applicability
usefulness of information for Users of financial statements based on primary
Qualitative characteristics of Accounting Relevance and Reliability,
secondary qualities Reporting comparability including Accounting
consistency, subject to ... and Benefit cost ratio constraints

Disclosures and selection of Accounting policies, Form-vs-substance, ...
fundamental accounting assumptions, Accounting consistency, Going
concern assumption, Accrual basis accounting

GAAS (standards) impact of ... & Audit costs
Accounting changes not affecting Accounting consistency Circumstance changes
changes with future effects ... Disclosure

Other independent accountants ... of work done references in Accountants
reports applicability Informative disclosure example

Other independent accountants ... of Qualified opinions

Illegal acts, guidelines for independent accountants, ..., effects on Accountants
reports, Management

Lines of business reporting, Auditing procedures, ... of segment information, Audit
scope, Intercompany accounting procedures, internal control evaluation,
Cost allocation and Accounting consistency

Internal control evaluation and study of Planning and supervision, reliance on
Internal auditors, review of Documentation, Accounting procedure manuals,
Organization plans, Internal administrative control and Compliance testing,
Audit risks and ... of weaknesses in Internal accounting control

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MATERIALITY (continued)

effects of Treasury stock acquisition on Business combinations accounted for by pooling of interests under Two year rule including Plan of combination, Initiation date, Consummation date, Boards of directors and ...

presentation in Balance sheets or Disclosure in Financial statement notes of Redeemable preferred stock to highlight future Cash obligations including Terminology, exemption, Debt to equity ratio and ... tests

... of changes in Fair market value of Marketable securities investments and Disclosure requirements

Disclosure in SEC filings not required for items not meeting ... test

MATUREITY DATE

BT Date

Early extinguishment of debt through exchange before scheduled ... for Common stock or Preferred stock including fixed-maturity and Redeemable preferred stock

MAXIMUM TOLERABLE ERROR RATE

RT Compliance testing

RT Confidence levels

Audit sampling in Compliance testing of Internal accounting control involving objectives of test, deviation conditions, sample size population, Sample selection methods, Audit risks, ..., sample plan and results, Documentation of sampling procedure and Time-sharing programs

Audit sampling in substantive tests of details applicable to Statistical sampling and Nonstatistical sampling regarding probability- proportional-to-size statistical sampling and classical Variables sampling including Audit risks, ..., Sample selection methods and Documentation

Audit sampling, ratio of desired allowance for Audit risks to ...

MCKESSON & ROBBINS INC

Disciplinary proceedings, Price Waterhouse & Co ... Independent accountant appointment Audit committees Accountants reports Addressee Shareholder meetings reports to Shareholders

..., Price Waterhouse & Co Continuing education investigation of Prospective clients internal control review Auditing procedures for Cash Receivables Intercompany accounting procedures Inventory Inventory observation other Assets & Liabilities Revenue Costs Audit administration techniques

MEASUREMENT DATE

BT Date

RT Stock options

Stock options compensatory plans including measurement of Personnel costs, Price quotations, Treasury stock and ...

Stock options and Employee stock purchase plans, accounting policies for Personnel costs including ... and Phantom stock compensation plans presentation of Discontinued operations in Income statements including Divestiture, ..., Loss recognition, Realized gains & losses, Prior period adjustments, Disclosure, Earnings per share and Accounting terminology, Income from continuing operations

MEDICAL INSURANCE

UF Health insurance

UF Hospitalization insurance

UF Medical payment plans

UF Medical payments insurance

BT Compensation plans

BT Contracts

BT Fringe benefit plans

BT Insurance

RT Health and welfare benefit plans

Stock life insurance companies Insurance description underwriting procedures Reinsurance Life insurance Annuities ...

Blue Cross or ... entity not classified as Customers of Hospitals and Nursing homes for Lines of business reporting

MEDICAL PAYMENT PLANS

U Medical insurance

MEDICAL PAYMENTS INSURANCE

U Medical insurance

MEDICARE

RT Blue Cross

RT Medicare intermediaries
RT Reimbursable costs statements

... Organization plans description AUD-MED 01
... Medicare intermediaries examinations independent accountants Audit programs objectives AUD-MED 02
... Audit scope Special reports Auditors working papers ownership AUD-MED 04
... Materiality applicability AUD-MED 05
... Internal control review AUD-MED 06
... Reimbursable costs statements Cost allocation options due date AUD-MED 10
... Auditing procedures preliminary work AUD-MED 12
... Auditing procedures Costs AUD-MED 15
... Accounting procedures Patient revenue AUD-MED 22
... Auditing procedures internal control review Patient revenue AUD-MED 24
... Auditing procedures other Revenue AUD-MED 27
... Auditing procedures Audit scope for Balance sheets AUD-MED 29
... Auditing procedures Cost allocation statistics AUD-MED 34
... Accountants legal liabilities Adjusting entries AUD-MED 37
... Reimbursable costs statements Unqualified opinions Qualified opinions
  Disclamers of opinion Adverse opinions example AUD-MED 38
... Audit scope limitations Disclaimers of opinion example AUD-MED 42
... Management reports AUD-MED 43
... Auditing procedures Extended care facilities description AUD-MED 44
... Auditing procedures Home health agencies description AUD-MED 45

MEDICARE INTERMEDIARIES
RT Medicare

Medicare ... examinations independent accountants Audit programs objectives AUG-MED 02

MEMBERSHIP ORGANIZATIONS
U Associations

MERGERS
U Business combinations

MERIT RATING
U Personnel evaluation

METHODS AND PROCEDURES
U Systems and procedures

MIAMI WINDOW CORPORATION
Disciplinary proceedings Roberts & Morrow ...

SEC-AAER AS099

MILITARY CONTRACTS
U Defense contracts

MINERAL PRODUCTION PAYMENTS
U Production payments

MINERAL PROPERTIES
BT Assets
BT Fixed assets
RT Depletable assets
RT Royalty agreements

Oil and gas producing companies, Costs of ... Exploration costs including Geological & Geophysical costs. Depreciation costs, Dry hole costs and drilling exploratory wells for Oil and gas reserves FAS 19.015/Oil

Oil and gas producing companies, Fixed assets, Depletable assets, ... Amortization by Unit of production dep method, Accounting estimate changes FAS 19.026/Oil

Oil and gas producing companies, ... Sales or conveyances Exploration & development advances and Production payments, Joint operating agreements, Nonmonetary transactions in Petroleum industry and Corporate joint ventures FAS 19.042/Oil

Oil and gas producing companies, application of Successful efforts method and ... Full cost method (petroleum) including Amortization of capitalized Costs, Cost centers, Present value of proved Oil and gas reserves, ... and Accounting changes SEC-FRR 406.01

Oil and gas producing companies, application of Full cost method (petroleum) including income taxes effects, exclusion of Costs from Amortization, calling limitation, ... conveyances, Gains or Loss recognition and lease brokerage SEC-SAB47 12D

Disclosure requirements for description of Fixed assets and ... in Extractive industries including Supplementary information on Oil and gas reserves estimated by independent Specialists SECK229.102

Costs to be capitalized by Oil and gas producing companies under Successful efforts method including interest in ... and fixed assets SECSX210.4-10B

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MINERAL PROPERTIES (continued)

Asset valuation allowances related to unproved ... of Oil and gas producing 
companies using Successful efforts method ... conveyances of Oil and gas producing companies using Successful efforts 
method including Joint operating agreements, Exploration & development 
advances, Production payments, Sales and Gains or Loss recognition 
Full cost method (petroleum) for Oil and gas producing companies with Cost 
centers on country-by-country basis, Costs to be capitalized, Amortization 
on Unit of production dep method, ... conveyance. Production costs and 
Disclosure requirements

MINERAL RESERVES
UE Unmined raw materials 
BT Reserves 
NT Oil and gas reserves 
RT Extractive industries 
RT Mineral resource assets 
RT Petroleum industry

Oil and gas producing companies, Disclosure of ... as Supplementary information 
including Auditing procedures such as inquiry of Management

MINERAL RESOURCE ASSETS
BT Assets 
RT Extractive industries 
RT Mineral reserves

Disclosure as Supplementary information for Current cost accounting for ... of Oil 
and gas producing companies and Extractive industries including Prices 
Disclosure requirements for Current cost accounting for ... of Oil and gas 
producing companies and Extractive industries as Supplementary 
information including Prices 
Price level changes, illustration of Supplementary information for ... and Financial 
summaries

Oil and gas producing companies Disclosure as Supplementary information on 
Current cost accounting including ... and related Costs 
Oil and gas producing companies Disclosure as Supplementary information 
including Historical cost, Constant dollar accounting, ..., Current cost 
accounting, lower Recoverable amount, Depreciation costs, Depletion costs 
and Amortization

MINING INDUSTRIES
U Extractive industries

MINORITY INTEREST PERCENT CHANGES
U Changes of interest

MINORITY INTERESTS
BT Liabilities 
RT Consolidated financial statements 
RT Shareholders equity

Business combinations accounted for by Poolings of interests related to 
intercorporate Investments including ..., Ninety percent rule and Treasury 
stock, Changes of interest 
Business combinations, applicability of Purchase accounting (acquisitions) to 
Ninety percent rule and ... 
Business combinations accounted for by Poolings of interests, Purchase 
accounting (acquisitions) or Part purchase part pooling including ... under 
APB 16 
Poolings of interests vs Purchase accounting (acquisitions) in Business 
combinations including Part purchase part pooling and ... 
Business combinations accounted for by Poolings of interests including 
Subsidiaries with significant ... and Twenty percent rule 
Accounting policies for acquisition of ... by Parent companies or Subsidiaries 
including Purchase accounting (acquisitions) 
Business combinations accounted for by Poolings of interests method including ... 
in Fifty percent owned corporations, Plan of combination and exceptions to 
Accounting policies 
Consolidated financial statements of Parent companies and Consolidated 
subsidiaries including Principles of consolidation, Step acquisitions, Fiscal 
year differences, Divestiture, ..., Retained earnings capitalization by Stock 
dividends of Subsidiaries Unconsolidated subsidiaries Cost method of 
carrying investments 
Banks Consolidated financial statements, accounting for Goodwill, Retained 
earnings capitalization, Loan loss allowances, trustee Affiliates and ...
MINORITY INTERESTS (continued)

Oil and gas producing companies of Publicly traded companies Disclosure as Supplementary information of proved Oil and gas reserves quantities, certain capitalized Costs, Fixed assets acquisition, Exploration costs, Intangible drilling & development costs, Operating income Cash flow...

Consolidated financial statements, Equity method of accounting for investments, Unconsolidated subsidiaries...

Disclosure requirements for Balance sheets of Commercial and industrial companies in SEC filings including Assets, Liabilities including Long term debt, Shareholders equity including ..., Preferred stock and Common stock...

MINUTES OF MEETINGS

RT Boards of directors

Savings and loan associations, Audit scope for Branches, review of charter, Bylaws, ... and Compliance testing

Governmental accounting Auditing procedures Representation letters Statutes & regulations...

Auditors working papers, Documentation including Audit planning and supervision, Audit evidence, Audit programs, Contracts, ... Internal control evaluation, Representation letters and Accounting records, also Confidential relationships and Records retention

nature of Audit evidence including Accounting records, Documentation, Contracts, Checks (documents), Invoices, ... Confirmation, Representation letters, Inventory observation and inspection...

MISAPPROPRIATION

U Fraud

MISLEADING INFORMATION

UF Distorting (misleading)

RT Auditing

RT False information

RT Fraud

RT Public offering

RT SEC filings

Advertising and Solicitation of clients, False information, ..., Accountants fees and Fee estimates...

Advertising and Solicitation of clients, False information and ... prohibited

Audit risks of Fraud and ..., internal control, Auditing procedures, Auditors reporting responsibilities including inquiry of Management

Auditors responsibilities for Supplementary information in Annual reports to shareholders and SEC filings under SEC34 or other documents, Accountants reports related to ... or inconsistencies with Audited financial statements...

Accountants reports and Auditing procedures related to Supplementary information in documents submitted by Auditors outside the basic Financial statements including Financial summaries, reporting on ... with examples of Unqualified opinions, Qualified opinions or Disclaimers of opinion...

Disciplinary proceedings, C Cecil Bryant, Accountant independence, Auditing procedures omitted, ..., lack of Technical training and proficiency

Disciplinary proceedings Laventhal Krekstein Horwath & Horwath Independent accountants Quality control review ... Accountant independence

Disciplinary proceedings, Touche Ross & Co, GAAS noncompliance, lack of Audit evidence, False information and ... in Audited financial statements of US Financial Inc

Disciplinary proceedings, Touche Ross & Co, GAAS noncompliance, lack of Audit evidence, False information and ... in Audited financial statements of Giant Stores Inc

Disciplinary proceedings Jerry A McFarland False information...

Disciplinary proceedings Tubber T Okuda False information...

Disciplinary proceedings Charles H Southard Sports international Inc. False information...

Disciplinary proceedings Robert L Ingo Kalvex Inc. False information...

Disciplinary proceedings Rudolph Palitz & Co, Harvey B Spiegel, Capital Corporation of America, GAAP departures...

Disciplinary proceedings Wolfson Weiner Ratoff Funding Corporation of America, Seidman & Seidman, Omni-Rx Health Systems, SeCom. Cenco Incorporated, Fraud, Accountant independence, GAAS noncompliance, False information, ...

Disciplinary proceedings Polaris Mining Company, Leigh A Verley, ..., False information

Disciplinary proceedings, George E Weaver, Sports International Inc. First National Holding Corporation, ... False information

Disciplinary proceedings, Paul D Klinger, ... False information

Disciplinary proceedings Phillips Shelby Merkatz, Tex-A-Chief Inc, ... False information
Disciplinary proceedings, E. Veon Scott, Assured Funds, Inc, Challenge Homes, Inc; Accountant independence, False information, ...
Disciplinary proceedings, Joseph Scansaroli, National Student Marketing Corp; SEC-ASR 173, False information, ... in Proxy statements
Disciplinary proceedings, Bernard C Zipern, Fraud, S J Salmon & Co, San Juan Diary Inc, ...
Disciplinary proceedings, Reich Weiner & Co. Generics Corporation of America, False information, ... overstatement of inventories
Disciplinary proceedings Eugene Tasta and W A Stebbings, Photon Inc, ... False information, GAAS noncompliance
Disciplinary proceedings, Phillip J Wolfson, SaCorn, ... False information in SEC filings, Accountant independence
Disciplinary proceedings, Ernest C Neuman, Standard Life Corporation, False information, ...
Disciplinary proceedings, Thomas Leger, Petrofunds Inc, False information, ...
Disciplinary proceedings, Allen M Lindenberg, Computab Inc, violation of Securities Statutes & regulations, False information, ...
Disciplinary proceedings, Lavenholt & Horwash, Cosmopolitan Investors Funding Co, Western Properties Limited Partnership, Co-Build Companies Inc, False information, ... Related party transactions, Audit evidence and Due professional care
Disciplinary proceedings, Bruce Fflamm, Richford Industries Inc, False information and ... Inventory overstated
Disciplinary proceedings, Harvey Fein, Richford Industries Inc, False information and ... Inventory falsified
Disciplinary proceedings, Stephen Kneapler, Richford Industries Inc, False information, ... overstatement of inventory, Fraud
Disciplinary proceedings, Litigation involving Price Waterhouse & Co, Continental Mortgage Investors, False information, ... inadequate Security interests for Loans receivable, GAAS noncompliance
Disciplinary proceedings, Litigation involving Price Waterhouse & Co, National Telephone Company Inc, False information, ... related to Revenue recognition and Deferred costs, GAAS noncompliance, insufficient Audit evidence, Inadequate disclosure
Disciplinary proceedings, Paul N Conner, Continental Mortgage Investors and Continental Advisors, Loan loss allowances understated, GAAP departures, ...
Disciplinary proceedings, Haskins & Sells, Audited financial statements of Falstaff Brewing Corporation, Inadequate disclosure of Security interests, Restricted cash balances and Loan agreements, GAAS noncompliance
Disciplinary proceedings, Clifford E Roop, Audited financial statements of Continental Dynamics Ltd, GAAS noncompliance, GAAP departures, False information and ...
Disciplinary proceedings, Ernst & Ernst, Clarence T Isensee and John F Maurer, Audited financial statements of Western Equities Inc or Westec, Involving GAAP departures, GAAS noncompliance, ... False information and lack of Accountant independence
Disciplinary proceedings against Donald R Ford in relation to Audited financial statements of Cal-Am Corporation, ... and False information in GAAP departures and GAAS noncompliance, lack of Accountant independence
Disciplinary proceedings, Gerald J Flannelly of SCA Services Inc, False information in representation letters and in financial statements
Disciplinary proceedings, Martin E Davis, ISC Financial Corporation, poor internal accounting control, violation of SEC33 and SEC34, False information, ... GAAP departures, Inadequate disclosure in SEC filings
Disciplinary proceedings against Saul Glazer in relation to ... included in Audited financial statements of SNG & Oil Energy Company for GAAS noncompliance and GAAP departures in SEC filings
Disciplinary proceedings against Lester Wittle & Co and John P Shea in reference to Audited financial statements of Lippincott Co for False information and ..., GAAP departures and GAAS noncompliance in SEC filings
Disciplinary proceedings against Louis Pokat, P.A. P.C. and Louis Pokat for GAAS noncompliance and GAAP departures in relation to Audited financial statements of Hermelite Corp. including False information, ... and lacking Accountant independence
Disciplinary proceedings against Smith, Verett & Parker and Victor L. Verett in relation to Audited financial statements of International Royalty & Oil Company and Black Giant Oil Company for GAAP departures involving False information ... & Inadequate disclosure of Related party transactions
Disciplinary proceedings against Carbis Walker & Associates and John A. Fulena, Jr. in relation to Audited financial statements of Golden Triangle Royalty & Oil, Inc. for GAAP departures involving ... False information and Inadequate disclosure of Related party transactions
Disciplinary proceedings against Fox & Company for GAAP departures and GAAS noncompliance involving False information and ...
... from LIFO liquidations using Dollar value LIFO Inventory costing methods, non-LIFO Disclosure as Supplementary information with LIFO (last in first out) method

SEC-AAER AS204
SEC-AAER AS207
SEC-AAER AS208
SEC-AAER AS210
SEC-AAER AS212
SEC-AAER AS215
SEC-AAER AS222
SEC-AAER AS223
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SEC-AAER AS243
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SEC-AAER AS252
SEC-AAER AS265
SEC-AAER AS267
SEC-AAER AS282
SEC-AAER AS285
SEC-AAER AS286
SEC-AAER 002
SEC-AAER 007
SEC-AAER 008
SEC-AAER 009
SEC-FRR 205
MISLEADING INFORMATION (continued)

... related to pro rata distributions to Shareholders including Stock dividends, Stock splits and Retained earnings capitalization

MODELS
UF Simulation models
RT Forecasting

Computer assisted audit techniques, other techniques including test data, review of program logic, program comparison, utility Software, specialized Audit programs, Time-sharing programs and parallel simulation ...

MODIFIED ACCRUAL BASIS
UF Hybrid accounting methods
BT Accounting policies
RT Financial statements

Fund accounting procedures for Governmental accounting in proposed amendment to Industry Audit Guide, including Revenue on Accrual basis accounting and ... expenditures related to Personnel costs, Vacation costs, Sick leave, Interest income and Interest costs

Governmental accounting Accrual basis accounting ... Fund accounting procedures Funds (entities)
Governmental accounting, use of Accrual basis accounting, Cash basis accounting and ... Accounting, Budgets and Appropriations
Governmental Accounting, Revenue recognition for Grants, Entitlements and Shared revenue on ... or Accrual basis accounting, examples of Financial statements

Governmental accounting, Revenue recognition of Property taxes under ...

MONETARY ITEMS
RT Foreign exchange translation
RT Nonmonetary items

Price level changes, Disclosure requirements for Supplementary information including Purchasing power Gains or losses on net assets ... on Balance sheets measured by Constant dollar accounting; general description of Nonmonetary items

Price level changes, listings of ... and Nonmonetary items for Assets and Liabilities
Nonmonetary transactions including involuntary conversion of Nonmonetary items to ... Revenue recognition or Loss recognition for Casualty losses, Contingencies, Unusual items, Infrequently occurring items and Extraordinary items, Interperiod tax allocation for Timing differences

Price level changes, listings of ... and Nonmonetary items for Assets and Liabilities
Disclosure of effects of Price level changes as Supplementary information or in primary Financial statements under general Purchasing power or Current cost accounting approach including Fixed assets, Depreciation costs, ..., Inventory and Cost of sales

MONEY
U Cash

MONEY PURCHASE PLANS
U Defined contribution plans

MONEY RATES
U Exchange rates

MONEY-MARKET FUNDS
BT Open end investment companies

Investment companies, proposed amendment to industry audit guide, ..., Net assets change statements, Supplementary information, Put and call options, Development stage enterprises, Amortization of Deferred costs, Valuation of Investments

Valuation of debt Securities by ... and Open end investment companies at Fair market value

MONTHLY FINANCIAL STATEMENTS
U Interim financial statements

MORTGAGE BANKS
BT Banks
BT Industries
BT Regulated industries
RT Mortgage loans receivable
RT Origination costs
MORTGAGE BANKS (continued)

Accounting policies and Reporting standards in AICPA Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by...

FAS 32.11/Mo4

Accounting policies for..., Sales of Mortgage loans receivable at Lower of cost or market principle including Asset valuation allowances and Related party transactions with Affiliates

FAS 65.01/Mo4

... Revenue recognition on servicing Fees, loan and Commitment fees, Origination costs including Interest method, Straight-line method, Classification of accounts and Disclosure requirements

FAS 65.20/Mo4

... Glossaries

FAS 65.34/Mo4

MORTGAGE BONDS

BT Liabilities
BT Long term debt
BT Securities
BT Senior securities
RT Loan agreements

Savings and loan associations, Long term debt, Accrued liabilities and Deferred income, GAAP departures

AAG-SLA 061

Banks Short term debt and Long term debt including accounts with Federal Reserve banks or Federal Home Loan Bank, Capital notes, Classification of accounts

AUG-BNK 082

Accountant independence, CPA indebted to Savings and loan associations, Disclosure of significant changes in Long term debt, and similar Liabilities in Financial statement notes

ET-RLNG 191.063

MORTGAGE INVESTMENT TRUSTS

U Real estate investment trusts

MORTGAGE LOANS RECEIVABLE

BT Assets
BT Loans receivable
BT Receivables
RT Commitment fees
RT Mortgage banks
RT Security interests

Savings and loan associations, Loans receivable including ..., construction Loan agreements, Land development loans, Property improvement loans receivable, Savings account loans receivable

AAG-SLA 025

Savings and loan associations, Accounting procedures for Revenue recognition and Loss recognition on Sales of Loans receivable, undisbursed ..., Commitments, troubled Debt restructuring and Loan loss allowances

AAG-SLA 034

Banks Classification of accounts of Loans receivable including Time loans receivable, Demand loans receivable, Lines of credit, Revolving credit agreements, credit card instalment receivables, Leveraged leases and Direct financing leases

AUG-BNK 044

Banks Internal accounting control and Auditing procedures for Loans receivable with Security interests, ..., credit card loans, Direct financing leases, Leveraged leases and Participation loan agreements

AUG-BNK 055

Accountants reports on financial statements prepared by Savings and loan associations using Deferral method to account for Gains or losses from Sales of ... permitted by Federal Home Loan Bank Board, examples of reports modified for GAAP departures and Contingencies

AUIJ04-82/9544

Insurance companies Valuation of Investments in Securities & Real estate including Cost method of carrying investments for Long term debt and ..., Market method of carrying investments for Common stock, also Commitment fees Realized gains & losses and Unrealized gains & losses

FAS 60.45/In6

Accounting policies for Mortgage banks, Sales of ... at Lower of cost or market principle including Asset valuation allowances and Related party transactions with Affiliates

FAS 65.01/Mo4

Information in SEC schedules for Investments in Real estate or ... to be included in Annual reports to shareholders

SEC-SAB40 07C

SEC schedules of Face amount certificate investment cos for ... on Real estate and related interest income

SECSX210.12-23

SEC schedules for certain Real estate companies for ... on Real estate

SECSX210.12-29

MOTION PICTURE FILMS

BT Assets
BT industries
RT Motion picture licensing

Price level changes, Disclosure as Supplementary information using Current cost accounting, Constant dollar accounting or lower Recoverable amount for ... Revenue recognition on Motion picture licensing Sales, Film Costs and Inventory Valuation, Amortization of Production costs, Classification of accounts and Terminology

FAS 46.07/C27

FAS 53.03/Mo6
MOTION PICTURE LICENSING

UF Licenses to exhibit motion pictures
UF Licenses to export motion pictures
RT Motion picture films

Motion picture films, Revenue recognition on ... Sales, film Costs and Inventory Valuation, Amortization of Production costs, Classification of accounts and Terminology

FAS 53.03/Mo6

MOTOR CARRIERS

BT industries

Extraordinary items including Writing off of Intangible assets of ...
Writing off of Costs of interstate operating rights included in Intangible assets of ... to be reported as Extraordinary items in income statements

FAS 44.06/117
FAS 44/160

MULTICLASS COMMON STOCK

U Two class common stock

MULTIEMPLOYER PENSION PLANS

BT Compensation plans
BT Fringe benefit plans
BT Pension plans

Pension costs, Defined contribution plans and ...
Accountant independence of Auditors of ...
Amendment of Pension Reform Act of 1974 by multiemployer Pension Plans
Amendments Act of 1980 for Pension plan funding by Employer contributions to ...

Governmental accounting for Defined benefit plane Financial statements including Financial statement notes, ..., Employer contributions, Amortization and Deferral method for Gains or losses from exchanges of fixed-income Securities, illustrations and Terminology

NCGA 06 08

MULTINATIONAL OPERATIONS

UF Foreign operations
UF International operations
UF Overseas operations
RT Expropriation
RT Foreign corporations
RT Foreign exchange translation
RT Foreign subsidiaries
RT Statutory audit requirements

Fixed assets Depreciation costs including ...
Foreign subsidiaries excluded from consolidation including Disclosure of ... in Consolidated financial statements, Principles of consolidation, Parent company financial statements and Domestic subsidiaries
... and Foreign subsidiaries, recognition of earnings and Disclosure in Financial statements of U S enterprises
... and Foreign subsidiaries, recognition of earnings and Disclosure in Financial statements of U S enterprises
... and Foreign subsidiaries, recognition of earnings and Disclosure in Financial statements of U S enterprises
Banks ... and Foreign currency transactions, Letters of credit, Foreign exchange translation
Lines of business reporting on operations in different Industries, ... included in Financial statements and purpose of segment information
Lines of business reporting on ... and export Sales Revenue including determination and selection of geographic areas, Disclosure, Operating income, Operating losses and identifiable Assets
Foreign exchange translation and Translated financial statements, Elements of financial statements measured in functional currency identified by dollars or Foreign currency, for ... in highly inflationary environments using Parent companies currency instead, also impact on Cash flow
... and effect of Exchange rates
International Auditing Guidelines issued by International Auditing Practices Comm. of the International Federation of Accountants, objectives and operating procedures, ...

APB 06.17/D40
ARB 43 12/C51
ARB 43 12/F59
ARB 43 12/F60
ARB 43 12/F65
AUG-BNK 130
FAS 14.003/S20
FAS 14.031/S20
FAS 52.002/F60
FAS 52.026/F65
IAG PREF/8000
IAS OBJP/9000
IAS PREF/9000
IAS 21/9021

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MULTINATIONAL OPERATIONS (continued)

Banks and Bank holding companies Disclosure of ... accounting standards for Foreign exchange translation in SFAS 52 improving Disclosure relating to ... and Foreign currency translation effects including Exchange rates risks Lines of business reporting including Revenue contributed by classes of products, Sales to major Customers, information related to ... and export sales interpretation relating to Accountant independence involving Write-up work and Professional services for clients domestic and ... Disclosure of financial information about ... and export Sales including Revenue, Operating income, Operating losses, Customers, Intercompany transactions in Conformity with GAAP (principles) and Restatement of Prior years, illustrative presentation of segment information Bank holding companies and Banks Disclosure requirements related to ... MUNICIPAL ACCOUNTING U Governmental accounting MUNICIPAL BONDS UF Public authority bonds UF State and local bonds BT Securities BT Tax exempt securities Regulated investment companies (IRC), Income taxes on interest income and exempt-interest Dividends to Shareholders of ... funds, Cost allocation and Disclosure requirements ACC-SOP 79-01 MUNICIPALITIES UF Cities UF Towns UF Townships Management investment companies and Unit investment trusts with Investments in Short term debt and Long term debt of .... Valuation of Tax exempt securities at Market price quotations or Fair market value by Security broker-dealers or Management, when issued Securities and Guarantees of securities Accountant independence, CPA as legislator in ... ACC-SOP 79-01 ET-RLNG 191.019 MUSEUMS BT Industries BT Nonprofit organizations Nonprofit organizations, Financial statements illustrations for Schools (independent), Cemetery organizations, Associations, Libraries, ... Performing arts organizations, Private foundations, Public broadcasting stations, Religious organizations and Research organizations ACC-SOP 78-10 MUSIC PUBLISHING BT Industries Recording industry and ..., Revenue recognition on Sales from Licenses (assets), accounting for Royalty costs, Record master costs and minimum guarantees, terminology FAS 50.07/Re4 MUTUAL COMPANIES BT Industries NT Mutual fire and casualty companies NT Mutual life insurance companies BT Cooperatives Savings and loan associations, ... with Organization plans under State regulation or Federal Home Loan Bank Board and Federal Savings & Loan Insurance Corp. Holding companies for Stock savings and loan associations Financial position change statements for Cooperatives and ... Accountant independence, CPA as Auditors of ... Accounting policies for Insurance costs under Insurance or Reinsurance Contracts with ... FAS 05.44/150 MUTUAL FIRE AND CASUALTY COMPANIES BT Fire and casualty companies BT Industries BT Insurance companies BT Mutual companies BT Regulated industries Fire and casualty companies types Stock fire and casualty companies ... Reciprocal insurance exchanges description AUG-FCI 08
MUTUAL FUNDS

MUTUAL LIFE INSURANCE COMPaines
- BT Industries
- BT Insurance companies
- BT Life insurance companies
- BT Mutual companies
- BT Regulated industries

Stock life insurance companies and ..., Confirmation of insurance in force with policyholders required as Audit evidence by GAAS (standards), amendment of AUG-SLI

Stock life insurance companies & ..., Equity description & Auditing procedures Statutory accounting principles and applicability in SEC filings
SEC filings of Financial statements of ..., may be prepared in accordance with Statutory accounting principles

NATIONAL ASSOCIATION OF INSURANCE COMM
UF: insurance Commissioners Nall Association

Fire and casualty companies regulation ... description

NATIONAL COUNCIL ON GOVERNMENTAL ACCTG
UF: NCGA
RT: Governmental accounting

Governmental accounting, Objectives of financial reporting issued by ... as part of Conceptual framework of accounting

NATIONAL STUDENT MARKETING CORP
Disciplinary proceedings Peat Marwick Mitchell & Co ..., Talley Industries Inc.
Penn Central Company Republic National Life insurance Company Stirling Homex Corp GAAS noncompliance Initial examination Revenue recognition

Disciplinary proceedings, Joseph Scansaroli, ..., SECASR 173, False information, Misleading information in Proxy statements

NATIONAL TELEPHONE COMPANY INC
Disciplinary proceedings, Litigation involving Price Waterhouse & Co, ..., False information, Misleading information related to Revenue recognition and Deferred costs, GAAS noncompliance, Insufficient Audit evidence, Inadequate disclosure

NCGA
U: National Council on Governmental Acctg

NEGATIVE ASSURANCE
- RT Accountants reports
- RT Association with financial statements
- RT Audit scope
- RT Letters for underwriters
- RT Review of financial statements
- RT Special reports
- RT Unaudited financial statements

Internal control reports in connection with Grants from Government agencies, Accountants reports on internal accounting control in conjunction with audit, ... and Disclaimers of opinion on Audit scope limitations

Special reports, Audited financial statements, ..., examples for Loan agreements, Unqualified opinions

... in Letters for underwriters in SEC filings with Registration statements and in Special reports on Elements of financial statements

... in Letters for underwriters on Unaudited financial statements, Condensed financial statements, Capsule information and subsequent changes

removal of presents fairly from examples of Letters for underwriters expressing ...
... in SAS No.38

NEGATIVE CONFIRMATION
- BT Auditing procedures
- BT Confirmation
- RT Positive confirmation

Confirmation of Receivables procedures Positive confirmation ..., Alternative auditing procedures

NEGATIVE GOODWILL
- UF: Excess of net assets acquired over cost
- BT Liabilities
NEGATIVE GOODWILL (continued)

RT Business combinations
RT Goodwill

Accounting policies for Purchase accounting (acquisitions) including Historical cost, Cost allocation, Business combination costs, Contingent shares, other Contingencies, Goodwill, ... Valuation of Assets & Liabilities and Recording date, Consumption date unused Investment tax credits acquired under Purchase accounting (acquisitions) including Amortization of Goodwill, ... Noncurrent assets and Deferred tax credits (balance sheet)

APB 16.56/B50
FASI 25.15/B50

NEGligence Liabilities of Accountants
U Accountants legal liabilities

Net Asset Value
BT Valuation
RT Investment companies

Investment companies, ... computation investment advisory fees transactions with Affiliates Form N-1R Business combinations special rules applicable to Financial statements of Employee stock purchase plans and Employee savings plans including Investments program, ... Income taxes and Valuation of Assets

SECSX210.6A-02

Net Assets
U Equity

Net Assets Change Statements
UF Changes in net assets statements
BT Financial statements
RT Management investment companies

Defined benefit plans Financial statements, presentation of ... Present value of accumulated plan benefits, Interest rate, Actuarial assumptions, Vested benefits, Benefits paid and Disclosure requirements Defined contribution plans ... Benefits paid and Disclosure Health and welfare benefit plans ... Benefits paid and Disclosure illustrative Financial statements of Defined benefit plans including ... and Financial statement notes illustrative Financial statements of Health and welfare benefit plans and vacation benefit plans including ... and Financial statement notes Investment companies, proposed amendment to industry audit guide, Money-market funds, ... Supplementary information, Put and call options, Development stage enterprises, Amortization of Deferred costs, Valuation of investments

AAG-EBP 012
AAG-EBP 020
AAG-EBP 030
AAG-EBP 137
AAG-EBP 162

Personal financial statements prepared on Accrual basis accounting, form and methods of presentation including Assets and liabilities statements, ... and Comparative financial statements Investment companies Assets and liabilities statements Income statements ... Supplementary information Interim financial statements examples Disclosure requirements for ... filed by registered Investment companies including Net income, change in Shares outstanding and Capital Distributions

AAG-EBP 086

Net Book Value
U Book value

Net Capital of Security Dealers
U Security dealer net capital

Net Change Method
BT Accounting policies
BT Interperiod tax allocation

Interperiod tax allocation of Income taxes, Amortization of Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet) for Timing differences including Gross change method and ...

AFIT 15/124

Net Income
UF Corporate earnings
UF Earnings (net)
UF Income (net)
UF Profits (net)
RT Earnings per share
RT Earnings trend
RT Extraordinary items
RT Income from continuing operations
RT Income statements
RT Prior period adjustments

SECSX210.6-09
NET INCOME (continued)

Investment tax credits of fixed assets reflected in... including Deferral method
Early extinguishment of debt and Convertible debt. Gains or losses from Debt
redemption premiums included in determination of ... and Terminology
basic Elements of financial statements and Accounting including Assets, Liabilities
and Equity in Balance sheets and Revenue, Costs and ... in income
statements
Accounting terminology. Proceeds, Revenue,...
Early extinguishment of debt. Gains or losses included in determination of ... and
classified as Extraordinary items if material, Disclosure and Debt calling
(sinking funds)
Early extinguishment of debt. Gains or losses included in determination of ... and
classified as Extraordinary items if material, Disclosure and Debt calling
(sinking funds)
Prior period adjustments related to Interim financial statements including criteria
for determination of ... in income statements and Disclosure
reasonably estimated loss from less Contingencies charged to...
Foreign exchange translation using current Exchange rates, translation
adjustments excluded from ... but included in consolidated Equity until Sales
or Liquidation of net Investments in foreign entities
Financial position change statements, integral part of Financial statements,
... of ... Cash flow. Unusual items
Disclosure in Income statements of Unusual items and Prior period adjustments,
... under All inclusive concept or Current operating concept, Accounting
principle changes and Accounting estimate changes
Cash flow presentation in SEC filings including Financial position change
statements, ... measurement. Liquidity. Working capital and Relevance
undistributed ... of terminated Subchapter S corporations included in Capital in
excess of par value
Disclosure of change in ... from LIFO liquidations
Disclosure in SEC filings of Retained earnings statements including ... and
Dividends
Disclosure requirements for Income statements filed by registered Investment
companies including Revenue, Costs, ... Realized gains & losses and
Unrealized gains & losses on Investments
Disclosure requirements for Income statements filed by Face amount certificate
investment cos including Revenue, Costs, ... Realized gains & losses
Disclosure requirements for Net assets change statements filed by registered
Investment companies including ... change in Shares outstanding and
Capital Distributions

NET REALIZABLE VALUE
UF Realizable value
BT Valuation
RT Inventory costing methods
RT Lower of cost or market principle
RT Recoverable amount

Savings and loan associations. Accounting for Real estate. Loan loss allowances
Based on ... or Fair market value. GAAP (principles) and Federal Home
Loan Bank Board requirements. Revenue recognition and Loss recognition
on Sales
Revenue recognition,... Unrealized gains & losses
Price level changes. Depreciation costs and Recoverable amount of Assets
measured by ... or net Present value of future Cash flow, applicability of
Statement to Regulated industries
criteria for capitalization of Costs incurred to sell and rent Real estate projects
including Initial rental operations, Selling expenses, Rent expense and ...
Valuation of inventory at Lower of cost or market principle, Overhead costs,
Inventory costing methods. ..., Classification of accounts

IAS 02/9002

NET WORKING CAPITAL
U Working capital

NET WORTH
U Equity

NET WORTH STATEMENTS (PERSONAL)
U Personal financial statements

NET-OF-TAX METHOD
BT Accounting policies
BT Interperiod tax allocation

Disclosure of Income taxes in Income statements including estimated tax
Liabilities, tax effects of Timing differences between Pretax income and
Taxable income, Operating losses, Carryforward, ..., Rights of offset of
Securities against tax payable

APB 11.60/128

311
NEW ENGAGEMENTS

NEW ENGAGEMENTS
U Initial examination

NEW OFFICE LOCATIONS
U Office locations

NEW SEC REGISTRANTS
UF First time SEC registrants
UF Going public
UF Initial SEC registrants
RT Closely held corporations
RT Development stage enterprises
RT Registration statements
RT SEC33 registration statements

Accounting changes involving special exemption for ... Distribution
Oil and gas producing companies, Preferability letter not required for ...
Accounting principle changes related to Full cost method (petroleum) or successful efforts method

NOMINAL DOLLAR ACCOUNTING
BT Accounting polices
RT Constant dollar accounting
RT Purchasing power

GAAP (principles) classified as pervasive principles of measurement in recording
Assets and Liabilities, Costs and Revenue recognition and Matching concept under ...

Price level changes, illustrations of Restatement of Historical cost and ... to
Constant dollar accounting basis and Current cost accounting basis

NOMINAL VALUE OF SECURITIES
U Par value

NONADMITTED ASSETS
BT Assets
RT Admitted assets
RT Insurance companies

Fire and casualty companies ... Admitted assets description
Fire and casualty companies Auditing procedures ...
Fire and casualty companies GAAP departures in Financial statements Matching
concept Investments Valuation Realized gains & losses ... Statutory
appropriated retained earnings Unrealized gains & losses Admitted assets
Statutory accounting principles
Stock life insurance companies Admitted assets ... Auditing procedures
Stock life insurance companies Mandatory security valuation reserves ...
Stock life insurance companies Commitment fees Shareholders equity ...

NONBUSINESS ORGANIZATIONS
BT Industries
RT Nonprofit organizations
NONBUSINESS ORGANIZATIONS (continued)

RT Nonpublic enterprises

FASB Statements of Concepts not under Rule 203 or Rule 204 AICPA Code of Professional Ethics, Objectives of financial reporting by ... issued by Financial Accounting Standards Board as part of Conceptual framework of accounting

NONCANCELLABLE LEASES

BT Contracts
BT Leases

classification of Leases with fiscal funding clause as cancellable or ... for Government agencies Lessees

NONCASH TRANSACTIONS

U Nonmonetary transactions

NONCOMPENSATORY STOCK OPTIONS

U Stock options

NONCOMPLIANCE WITH GAAP (PRINCIPLES)

U GAAP departures

NONCOMPLIANCE WITH GAAS

U GAAS noncompliance

NONCURRENT ASSETS

BT Assets

Presentation of income taxes in Balance sheets, Classification of accounts of Deferred tax debits (balance sheet) as Current assets or ... Deferred tax credits (balance sheet) as Current liabilities or Noncurrent liabilities

Accounting policies for Marketable securities investments including Lower of cost or market principle, Investment impairment allowances, Realized gains & losses, Unrealized gains & losses, Classification of accounts as Current assets or ... in classified Balance sheets unused Investment tax credits acquired under Purchase accounting (acquisitions) including Amortization of Goodwill, Negative goodwill, ... and Deferred tax credits (balance sheet)

NONCURRENT LIABILITIES

BT Liabilities

Presentation of income taxes in Balance sheets, Classification of accounts of Deferred tax debits (balance sheet) as Current assets or Noncurrent assets, Deferred tax credits (balance sheet) as Current liabilities or ...

NONFORFEITURE VALUE

U Cash surrender value

NONMONETARY ITEMS

RT Foreign exchange translation
RT Monetary items

Price level changes, Disclosure requirements for Supplementary information including Purchasing power Gains or losses on net Monetary items on Balance sheets measured by Constant dollar accounting, general description of...

Price level changes, listings of Monetary items and ... for Assets and Liabilities Foreign exchange translation and Translated financial statements, remeasurement of books of records into functional currency, listings of ... using historical Exchange rates, application of Lower of cost or market principle, examples and Terminology Nonmonetary transactions including Involuntary conversion of ... to Monetary items, Revenue recognition or Loss recognition for Casualty losses, Contingencies, Unusual items, Infrequently occurring items and Extraordinary items, Interperiod tax allocation for Timing differences Non transfered by Promoters of securities or Shareholders recorded at Historical cost prior to or at the time of initial Public offering

NONMONETARY TRANSACTIONS

UF Asset exchanges (nonmonetary)
UF Barter transactions
UF Exchanging noncash assets
UF Noncash transactions
UF Payments in kind
NT Shares issued for promoting costs
NONMONETARY TRANSACTIONS (continued)

RT Tax free exchanges

... with Shareholders and others including Terminology, Appraisal Valuation and Tax free exchanges

Dividends in kind considered ... with Shareholders, recognition of Realized gains & losses. Disclosure required of issuer of a dividend-in-kind in Financial statements

... Disclosure requirements

Par value of Capital stock issued at nominal price for Fixed assets and treatment of Donated stock ...

Oil and gas producing companies, Mineral properties Sales or conveyances Exploration & development advances and Production payments, Joint operating agreements, ... in Petroleum industry and Corporate joint ventures

Accounting policies for Broadcasting industry including Licenses (assets)

Contracts, Amortization of capitalized Costs, Broadcast rights, ..., network Affiliates and Disclosure of Commitments

... including Involuntary conversion of Nonmonetary items to Monetary items, Revenue recognition or Loss recognition for Casualty losses. Contingencies, Unusual items. Infrequently occurring items and Extraordinary items, Interperiod tax allocation for Timing differences

Accounting policies for Fixed assets including Historical cost, Recoverable amount, ..., Property retirement, Abandoned property and Disclosure

Disciplinary proceedings Accountant: independence Promoters of securities Auditing procedures ... with Shareholders Valuation at Par value of Common stock Independent accountants

Disciplinary proceedings Thomascolor Inc Haskins & Sells ... with Shareholders Valuation at Par value of Common stock Two class common stock Donated stock Shares issued for promoting costs Independent accountants

NONPROFIT ORGANIZATIONS

BT Industries
NT Associations
NT Botanical societies
NT Cemetery organizations
NT Colleges and universities
NT Libraries
NT Museums
NT Performing arts organizations
NT Private foundations
NT Public broadcasting stations
NT Religious organizations
NT Research organizations
NT Schools (independent)
NT Scientific organizations
NT Voluntary health & welfare organizations
NT Zoological societies
RT Charitable contributions
RT Endowment funds
RT Fund accounting procedures
RT Fund raising costs
RT Grants
RT Interfund transactions
RT Nonbusiness organizations
RT Nonpublic enterprises
RT Pledges receivable
RT Program costs (nonprofit org)
RT Restricted funds
RT Special reports
RT Unrestricted funds

Auditing procedures for certain ... in accordance with GAAS (standards) and in Conformity with GAAP (principles) including Internal control evaluation and Materiality

Auditing procedures and Internal accounting control related to Costs, Cost centers and Cost allocation, Classification of accounts, Grants and Taxes for certain

Auditing procedures and Internal accounting control related to Revenue including Fees, Sales of publications and other items, Dividends, Interest income, Rental revenue, Royalty income, Gains and losses from Investments and Investment pools and Third party reimbursement for ...

Auditing procedures and Internal accounting control for certain ... related to Gifts, Grants and Bequests to Plant funds, Endowment funds or Loan funds received as Charitable contributions in the form of Cash, Donated materials & services, Annuities or Life income funds

Auditing procedures related to Assets of certain ... including Restricted funds, Fixed assets, Investment pools, Receivables in the form of Grants and Third party reimbursement, Pledges receivable and collectibles
Auditing procedures and internal accounting control related to Liabilities of
a certain ... including tax-deferred Annuities, Interfund transactions, Deferred
income and Equity

Auditing procedures for... and Affiliates including Related party transactions,
Illegal acts, Fraud, Representation letters, use of work of Internal auditors,
Audit committees, supplementary information and Condensed financial
statements

..., examples of Accountants reports and Special reports

Accounting policies for... Financial statements presented on Accrual basis
accounting under GAAP (principles), Fund accounting procedures for
Unrestricted funds and Restricted funds

Financial statements of..., including Balance sheets, Statements of activity,
Changes in fund balances statements, Financial statement notes and
Financial position change statements, Classification of accounts and
Disclosure of Comparative financial statements

..., capital additions including Gifts, Grants and Bequests to Plant funds,
Endowment funds or Loan funds, Revenue recognition in Restricted funds
and Unrestricted funds, Pledges receivable and Donated materials &
Services

..., Dividends and Interest income, Gains and losses from Investments, Cost
method of carrying investments, Investment impairment allowances and
Lower of cost or market principle for Marketable securities investments and
Long term debt, Accounting for Investment pools

..., Financial statements illustrations for Scientific organizations, Labor unions,
Zoological societies and Botanical societies

..., with Intercompany transactions with Affiliates, Combined financial statements
requirements and Related party transactions

..., Financial statements illustrations for Schools (independent), Cemetery
organizations, Associations, Libraries, Museums, Performing arts
organizations, Private foundations, Religious organizations and Research organizations

Program costs (nonprofit org), Cost centers for General and administrative
expenses, Management Costs and Fund raising costs, Cost allocation,
Grants and Interfund transactions, Depreciation costs for Fixed assets,
Glossaries and illustrative Financial statements for...

Extraordinary items requirements discussed in Current Text section 117 not
applicable to Investment companies, Insurance companies and certain...

Accountant independence Directors (individually) of...

Accountant independence, CPA on Boards of directors of United Funds, ...

Lines of business reporting requirements not applicable to... Disclosure of
Economic dependence

Earnings per share reporting not applicable to ...

Accounting policies and Reporting standards in AICPA Audit and accounting
guides, Statements of Position (AcSEC) considered preferable for justifying
Accounting principle changes by...

NONPUBLIC ENTERPRISES

BT Industries
NT Closely held corporations
NT Personal holding companies
NT Subchapter S corporations
RT Nonbusiness organizations
RT Nonprofit organizations

Accountants reports on Restatement of Comparative financial statements of...

omitting Earnings per share and Lines of business reporting

Accounting policies on Security broker-dealers with Financial statements in SEC filings
considered...

Accounting policies on Security broker-dealers with Financial statements in SEC filings
considered...

Accounting policies on Security broker-dealers with Financial statements in SEC filings
considered...

Compilation of financial statements and Review of financial statements of...

Unaudited financial statements under Rule 201, General standards, AICPA
Code of Professional Ethics, Terminology, Accountants reports and Client
relations

Compilation of financial statements of... Unaudited financial statements,
Technical training and proficiency, examples of Accountants reports,
Disclosure of GAAP departures and Accountant independence

Review of financial statements of... Unaudited financial statements, Technical
training and proficiency, inquiries and analytical procedures, examples of
Accountants reports, Disclosure of GAAP departures and Accountant
independence

Compilation of financial statements and Review of financial statements of...

Unaudited financial statements, examples of Accountants reports,
Disclosure of GAAP departures, Subsequent discovery of facts,
Supplementary information and change in independent accountant
appointment

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Comparative financial statements of ..., examples of Accountants reports for continuing Independent accountants on Compilation of financial statements or Review of financial statements including changed reference to GAAP departures

Comparative financial statements of ..., examples of Accountants reports for Successor independent accountants when Predecessor independent accountants Compilation of financial statements or Review of financial statements reports not presented

Comparative financial statements of ..., procedures for Predecessor independent accountants before reissuing reports on Compilation of financial statements or Review of financial statements of Prior years including Subsequent events and Restatement

Comparative financial statements of ..., Accountants reports for Audited financial statements for current period or Prior years with Compilation of financial Statements or Review of financial statements, example

Comparative financial statements of ..., example of Accountants reports on Compilation of financial statements omitting substantially all Disclosure required by GAAP (principles)

Comparative financial statements, change in status between Publicly traded companies and ... in Prior years or current period status of ... changed to Publicly traded companies when Unaudited financial statements included in SEC filings

Audited financial statements, Disclaimers of opinion, for ... change from audit engagement to Compilation of financial statements or Review of financial statements

Independent accountants Association with financial statements under Reporting standards for Audited financial statements or Unaudited financial statements of Publicly traded companies or ..., Terminology

Accountants reports in client-prepared documents on Condensed financial statements of Publicly traded companies and Financial summaries of public or ...

NONRECURRING ITEMS
U Infrequently occurring items

NONSTATISTICAL SAMPLING
BT Audit sampling
RT Audit evidence
RT Auditing procedures

Audit sampling procedures for Compliance testing, substantive tests and dual-purpose tests, choice of Statistical sampling and ... by Benefit cost ratio including Attributes sampling, Variables sampling, Documentation and use of Specialists

Audit sampling in substantive tests of details applicable to Statistical sampling and ... regarding probability-proportional-to-size statistical sampling and classical Variables sampling including Audit risks, Maximum tolerable error rate, Sample selection methods and Documentation

Audit planning and supervision for ... and Statistical sampling in obtaining Audit evidence, evaluating Audit risks, Sample selection methods, Compliance testing and Internal control evaluation in Audit sampling

NORMAL OBSOLESCENCE
U Obsolescence

NOTES PAYABLE (LONG-TERM)
U Long term debt

NOTES PAYABLE (SHORT-TERM)
U Short term debt

NOTES RECEIVABLE
U Loans receivable

NOTES RECEIVABLE PLEDGED
U Security interests

NOTES TO FINANCIAL STATEMENTS
U Financial statement notes

NUCLEAR POWER PLANTS
BT Assets
BT Fixed assets

Public utilities with ..., Disclosure in Financial statement notes of estimated future Costs of spent nuclear fuel and decommissioning nuclear electric generating plants

SAR 02/200.08
SAR 02/200.16
SAR 02/200.20
SAR 02/200.27
SAR 02/200.29
SAR 02/200.31
SARI12-79/9100
SAS 02/509.45
SAS 26/504.01
SAS 42/552

AAG-SAM 009
AAG-SAM 041
SAS 39/350

SEC-SAB40 10B
NURSING HOMES
Blue Cross or Medical insurance entity not classified as Customers of Hospitals and ... for Lines of business reporting

OBJECTIVES OF FINANCIAL REPORTING
BT Conceptual framework of accounting
RT FASB Statements of Concepts
RT Financial statements

summary of Accounting Principles Board Statement 4 on financial Accounting including Financial statements, ..., Elements of financial statements and Users of financial statements
..., Qualitative characteristics including Relevance, Reliability, Timeliness of reporting, Reporting comparability and Accounting consistency
FASB Statements of Concepts not under Rule 203 AICPA Code of Professional Ethics, ... issued by Financial Accounting Standards Board as part of Conceptual framework of accounting

Governmental accounting, introduction, ..., Conformity with GAAP (principles) and application of NCGA 01 principles
Governmental accounting, Restatement of GAAFR, Accounting policies, ..., Conformity with GAAP (principles) and Terminology
Governmental accounting, ... issued by National Council on Governmental Acctg as part of Conceptual framework of accounting

OBJECTIVITY OF ACCOUNTANTS
U Accountant independence

OBLIGATIONS (LIABILITIES)
U Liabilities

OBSERVATION OF INVENTORY
U Inventory observation

OBsolescence
UF Abnormal obsolescence
UF Extraordinary obsolescence
UF Fixed asset obsolescence
UF Normal obsolescence
UF Property obsolescence
RT Costs
RT Depreciation costs
RT Fixed assets
RT Inventory
RT Useful life
RT Valuation

Accounting terminology, Depreciation costs of Fixed assets, Maintenance costs, ... Cost allocation, Amortization

ATB 1 46

OBsolete INVENTORY
BT Inventory

Disciplinary proceedings against Arthur Andersen & Co for GAAS noncompliance in relation to Audited financial statements of Mattel Inc and GAAP departures involving ..., Fraud in overstating Sales, Deferred costs and Business interruption insurance

SEC-AAER AS292

OFF-SEASON
U Seasonal business fluctuation

OFFICE LOCATIONS
UF New office locations

Finance companies Preoperating costs new ... Operating losses Independent accountants in concurrent business or occupation at same ...

AUG-FIN 653
ET-RLNG 591.355

OFFICER COMPENSATION
U Executive compensation

OFFICERS (EXECUTIVES)
UF Corporate officers
BT Employees
NT Comptrollers
NT Treasurers
OFFICERS (EXECUTIVES) (continued)

RT Directors (individually)

Disclosure in Balance sheets of Receivables separately from ... Employees or
Subsidiaries
Accountant independence, Family relationships, Brother-in-law as ...
SEC33 and SEC34 integrated Disclosure system including Form 10-K, Annual
reports to shareholders, signature of Directors (individually) and ... of
Publicly traded companies in SEC filings
interpretation relating to Accountant independence involving Independent
accountants serving as former Directors (individually), ... or Employees of
audit clients
Disclosure of amounts under Deferred compensation plans and Receivables from
sales of Common stock to ... and Employees
Disclosure in SEC filings of Litigation, Claims, Bankruptcy and Receiviership
including involved Directors (individually) and ..., Administrative proceedings
related to Ecological damages
Disclosure required in SEC filings, Directors (individually), ... and significant
Employees including names, ages, terms of office, Family relationships, 
business experience, involvement in Litigation and Bankruptcy
Disclosure of Management remuneration related to Executive compensation of ... 
& Directors (individually) including Bonuses, Deferred compensation plans, 
Profits sharing plans, Stock options, Warrants (securities), Stock appreciation
rights, Pension plans, Liabilities and Related party transactions
Disclosure in Prospectuses of SEC position on indemnification relating to
Directors (individually), ... and controlling persons against Liabilities arising
under SEC3
Disclosure of Indemnity agreements to insure controlling persons, Directors
(individually) or ... against Liabilities

OFFICERS LIFE INSURANCE
U  Key man life insurance

OFFSET ACCOUNTS
U  Contra accounts

OFFSET RIGHTS
U  Rights of offset

OHIO FRANCHISE/INCOME TAXES
BT  Costs
BT  Franchise taxes
BT  Income taxes
BT  Taxes

Income taxes Franchise taxes ...

OIL AND GAS PRODUCING COMPANIES
BT  Extractive industries
BT  Petroleum industry
RT  Oil pipeline companies
RT  Reserve recognition accounting

..., Accounting policies and capitalization of Costs of certain Assets, applicability
to Regulated industries
..., Costs of Mineral properties, Exploration costs including Geological &
Geophysical costs, Depreciation costs, Dry hole costs and drilling
exploratory wells for Oil and gas reserves
..., Intangible drilling & development costs, Costs of drilling development wells,
Production costs including Depreciation costs, Depletion costs, Amortization
and Property taxes
..., Fixed assets, Depletiable assets, Mineral properties, Amortization by Unit of
production dep method, Accounting estimate changes
..., Costs of drilling exploratory wells for Oil and gas reserves, Deferred costs,
Amortization by Unit of production dep method, Depreciation costs of Fixed
assets
..., Abandoned property, Abandoned lease costs, Residual value affect
Amortization and Depreciation rate, Joint costs of oil and gas under Unit of
production dep method
..., Subsequent events, Asset valuation allowances, Loss recognition on
Abandoned property and Abandoned lease costs
..., Mineral properties Sales or conveyances Exploration & development
advances and Production payments, Joint operating agreements,
Nonmonetary transactions in Petroleum industry and Corporate joint
ventures
..., Income taxes under Interperiod tax allocation by Deferral method including
Intangible drilling & development costs and Geological & geophysical costs
and Permanent book/tax differences
..., Glossaries
Disclosure as Supplementary Information for Current cost accounting for Mineral resource assets of ... and Extractive industries including Prices
Disclosure as Supplementary Information for Current cost accounting for Mineral resource assets of ... and Extractive industries including Prices
... Disclosure as Supplementary information of proved Oil and gas reserves quantities, certain capitalized Costs, Fixed assets acquisition, Exploration costs, Intangible drilling & development costs, Operating income and Cash flow
... of Publicly traded companies Disclosure as Supplementary information of proved Oil and gas reserves quantities, certain capitalized Costs, Fixed assets acquisition, Exploration costs, Intangible drilling & development costs, Operating income Cash flow Minority interests
... Disclosure as Supplementary information of certain capitalized Costs including Equity method of accounting and Oil and gas reserves
... Disclosure as Supplementary information on Current cost accounting including Mineral resource assets and related Costs
... Disclosure as Supplementary information including Historical cost, Constant dollar accounting, Mineral resource assets, Current cost accounting, lower Recoverable amount, Depreciation costs, Depletion costs and Amortization
Assets of ... using Full cost method (petroleum) qualifying for Capitalized interest including Cost centers
... Writing off Dry hole costs in progress at end of period when proved Oil and gas reserves not found
Disclosure of Oil and gas reserves of ... as Supplementary information required by Financial Accounting Standards Board and by SEC under Reserve recognition accounting in SEC filings, estimate by Specialists in Petroleum industry, Auditing procedures and Accountants reports example
... Disclosure of Mineral reserves as Supplementary information including Auditing procedures such as inquiry of Management
... application of Successful efforts method and Full cost method (petroleum) including Amortization of capitalized Costs, Cost centers, Present value of proved Oil and gas reserves, Mineral properties and Accounting changes
... definition of proved Oil and gas reserves including Accounting policies applicable to Regulated industries and Comprehensive tax allocation by Deferral method for Income taxes
... Disclosure requirements of Supplementary information in SEC filings including undiscounted future net Revenue, discounted Present value of Oil and gas reserves and Limited partnerships
Poolings of interests or Purchase accounting (acquisitions) as basis of accounting for Financial statements of ... Exchange offers including Reorganization accounting, Form 10-K, Limited partnerships, Full cost method (petroleum) & Pro forma financial statements
... estimates of proved Oil and gas reserves, future net Revenue, Pricing, Disclosure of Income taxes and unproved properties, Form 10-K of Limited partnerships and Canadian registrants
... illustration of computation for income taxes by Liability method of tax allocation for proved Oil and gas reserves as Supplementary information under Reserve recognition accounting
... Preferability letter not required for New SEC registrants Accounting principle changes related to Full cost method (petroleum) or successful efforts method
... same method of accounting required for Consolidated financial statements by Parent companies and Subsidiaries
... application of Full cost method (petroleum) including Income taxes effects, exclusion of Costs from Amortization, ceiling limitation, Mineral properties conveyances, Gains or Loss recognition and lease brokerage
... Financial statements of royalty Trusts
SEC 33 industries guides including ..., Bank holding companies and Real estate Limited partnerships
SEC 34 industries guides including ... and Bank holding companies
Accounting and reporting by ... under Securities Statutes & regulations and Energy Policy and Conservation Act
Terminology for ..., including proved Oil and gas reserves, Costs of Land and Leases, Exploration costs, Geological & geophysical costs, Dry hole costs, Intangible drilling & development costs and Production costs
Costs to be capitalized by ... under Successful efforts method including interest in Mineral properties and Fixed assets
Asset valuation allowances related to unproved Mineral properties of ... using Successful efforts method
Loss recognition on Abandoned lease costs and Abandoned property of ... using Successful efforts method
Amortization of capitalized Costs of ... using Unit of production dep method based on proved Oil and gas reserves under Successful efforts method
Costs be charged to expense for ... using Successful efforts method including Geological & Geophysical costs, Dry hole costs, Intangible drilling & development costs and Production costs
OIL AND GAS PRODUCING COMPANIES (continued)

Costs to be capitalized by ... using Successful efforts method including Exploration costs and intangible drilling & development costs

Mineral properties conveyances of ... using Successful efforts method including Joint operating agreements, Exploration & development advances, Production payments, Sales and Gains or Losses recognition

Full cost method (petroleum) for ... with Cost centers on country-by-country basis, Costs to be capitalized, Amortization on Unit of production dep method, Mineral properties conveyance, Production costs and Disclosure requirements

Interperiod tax allocation for Intangible drilling & development costs and other ... Costs of ... for Timing differences and Permanent book/tax differences including excess of statutory Depletion costs

Disclosure requirements for ... in SEC filings related to Accounting policies, capitalized Costs, Exploration costs, Production costs, Revenue and Supplementary information on proved Oil and gas reserves based on Reserve recognition accounting

OIL AND GAS RESERVES
BT Mineral reserves
BT Reserves
RT Reserve recognition accounting
RT Royalty agreements

Oil and gas producing companies, Costs of Mineral properties, Exploration costs including Geological & Geophysical costs, Depreciation costs, Dry hole costs and drilling exploratory wells for ...

Oil and gas producing companies, Costs of drilling exploratory wells for ..., Deferred costs, Amortization by Unit of production dep method, Depreciation costs of Fixed assets

Oil and gas producing companies Disclosure as Supplementary information of proved ... quantities, certain capitalized Costs, Fixed assets acquisition, Exploration costs, Intangible drilling & development costs, Operating income and Cash flow

Oil and gas producing companies of Publicly traded companies Disclosure as Supplementary information of proved ... quantities, certain capitalized Costs, Fixed assets acquisition, Exploration costs, Intangible drilling & development costs, Operating income and Cash flow Minority interests

Oil and gas producing companies Disclosure as Supplementary information of certain capitalized Costs including Equity method of accounting and ...

Oil and gas producing companies, Writing off Dry hole costs in progress at end of period when proved ... not found

Disclosure of ... of Oil and gas producing companies as Supplementary information required by Financial Accounting Standards Board and by SEC under Reserve recognition accounting in SEC filings, estimate by Specialists in Petroleum industry, Auditing procedures and Accountants reports example

Oil and gas producing companies, definition of proved ... including Accounting policies applicable to Regulated industries and Comprehensive tax allocation by Deferral method for Income taxes

Oil and gas producing companies, application of Successful efforts method and Full cost method (petroleum) including Amortization of capitalized Costs, Cost centers, Present value of proved ..., Mineral properties and Accounting changes

Oil and gas producing companies, Disclosure requirements of Supplementary information in SEC filings including undiscounted future net Revenue, discounted Present value of ..., Limited partnerships

Oil and gas producing companies, estimates of proved ..., future net Revenue, Pricing, Disclosure of income taxes and unproved properties, Form 10-K of Limited partnerships and Canadian registrants

Oil and gas producing companies, illustration of computation for income taxes by Liability method of tax allocation for proved ... as Supplementary information under Reserve recognition accounting

Disclosure requirements for description of Fixed assets and Mineral properties in Extractive industries including Supplementary information on ... estimated by independent Specialists

Terminology for Oil and gas producing companies including proved ..., Costs of Land and Leases, Exploration costs, Geological & geophysical costs, Dry hole costs, intangible drilling & development costs and Production costs

Amortization of capitalized Costs of Oil and gas producing companies using Unit of production dep method based on proved ... under Successful efforts method

Disclosure requirements for Oil and gas producing companies in SEC filings related to Accounting policies, capitalized Costs, Exploration costs, Production costs, Revenue and Supplementary information on proved ... based on Reserve recognition accounting

OIL PIPELINE COMPANIES
UF Petroleum pipeline companies

SECSX210.4-10G
SECSX210.4-10H
SECSX210.4-10I
SECSX210.4-10J
SECSX210.4-10K
FAS 19.015/O15
FAS 19.031/O15
FAS 69.006/O15
FAS 69.007/C51
FAS 69.020/I73
FASI 36.02/O15
SAS 33/555
SEC-FRR 406.01
SEC-FRR 406.01
SEC-FRR 406.02
SEC-SAB 47 12A
SEC-SAB 47 12B
SECSK229.102
SECSX210.4-10A
SECSX210.4-10E
SECSX210.4-10K
OIL PIPELINE COMPANIES (continued)

BT Extractive industries
BT Industries
BT Petroleum industry
BT Regulated industries
RT Oil and gas producing companies

Exploration & development advances not requiring imputed interest for interest costs in...

OLEN COMPANY INC
Disciplinary proceedings, Homer E Kerlin, ..., H L Green Company Inc, Audit scope, Auditing procedures, Inventory, Accounts payable, Fixed assets, GAAS noncompliance

OMNI-RX HEALTH SYSTEMS
Disciplinary proceedings Wolfson Weiner Ratoff Equity Funding Corporation of America, Seidman & Seidman, ..., SaCom, Cenco Incorporated, Fraud, Accountant independence, GAAS noncompliance, False information, Misleading information

ON ACCOUNT SALES
U Credit sales (US)

OPEN END INVESTMENT COMPANIES
UF Mutual funds
BT Industries
BT Investment companies
NT Money-market funds
RT Regulated investment companies (IRC)

Investment companies description Closed end investment companies ... Statutes & regulations SEC filings SEC40 Compliance auditing Accountant independence, CPA as Shareholders in .... Investment club Accountant independence, CPA as Auditors of ... and Shareholders of Investment Advisors Valuation and Disclosure of Restricted securities of ... and Closed end investment companies including determination of Fair market value by Boards of directors and Prospectuses of Investment companies Valuation of debt Securities by Money-market funds and ... at Fair market value

OPEN ORDERS
U Backlogs

OPERATING COSTS
BT Costs
RT Commissions expense
RT General and administrative expenses
RT Operating income
RT Public utilities

Hospitals Financial statements Patient revenue ... examples

OPERATING CYCLES
UF Production cycles
RT Accounting periods
RT Classification of accounts
RT Current assets
RT Current liabilities
RT Seasonal business fluctuation

Classification of accounts in Balance sheets of Contractors as Current assets and Current liabilities for ... shorter than one year Classification of accounts in Balance sheets of Current assets and Current liabilities under GAAP (principles) based on one year period or ..., definition of Working capital under Going concern assumption, Accounting terminology Disclosure of Current assets and Current liabilities in Financial statements, Classification of accounts based on one year period or ..., identification of Working capital Classification of accounts into Current assets and Current liabilities for Industries with ... longer than one year

OPERATING INCOME
RT Operating costs
RT Public utilities

321
ACCOUNTING INCOME (continued)

Accounting policies applicable to Poolings of interests method including reporting combined ... and Operating losses, Intercompany transactions, Business Combination costs, Divesture, Recording date, Consumption date, Disclosure and Restatement of Prior years

Lines of business reporting on Revenue, ..., Operating losses, Identifiable Assets and Disclosure

Lines of business reporting on Multinational operations and export: Sales Revenue including determination and selection of geographic areas, Disclosure, ..., Operating losses and Identifiable Assets

Oil and gas producing companies Disclosure as Supplementary information of proved Oil and gas reserves quantities, certain capitalized Costs, Fixed assets acquisition, Exploration costs, Intangible drilling & development costs, ... and Cash flow

Oil and gas producing companies of Publicly traded companies Disclosure as Supplementary information of proved Oil and gas reserves quantities, certain capitalized Costs, Fixed assets acquisition, Exploration costs, Intangible & development costs, ... Cash flow Minority interests

Lines of business reporting by Publicly traded companies including Disclosure of Revenue from Customers, Intercompany transactions and Pricing, .... and Assets employed by segments

Disclosure of financial information about Lines of business reporting on Revenue from Sales to unaffiliated Customers, Intercompany transactions, ..., Operating losses and Identifiable Assets in Conformity with GAAP (principles) including Restatement of Prior years and Comparative financial statements

Disclosure of financial information about Multinational operations and export: Sales including Revenue, ..., Operating losses, Customers, Intercompany transactions in Conformity with GAAP (principles) and Restatement of Prior years, illustrative presentation of segment information

OPERATING LEASES

BT Contracts
BT Leases
RT Capital leases
RT Direct financing leases
RT Leases
RT Lessors
RT Sales-type leases

Accounting policies for Leases by Lessors and Leasers, classification criteria for Capital leases, ..., Sales-type leases, Direct financing leases, Leased equipment, classification of leasing extension, Renewal options and lease involving Real estate and Revenue recognition

Leases, Lessors Capital leases including Present value, Amortization, extension or Renewal options, .... Disclosure

Leases, Lessors Sales-type leases including Present value. Residual value, extension or Renewal options, Direct financing leases, ..., third party transactions and Disclosure

Leases, Lessors Direct financing leases or ... in Sale and leaseback transactions

Leases of Real estate classified as Sales-type leases or ... including Revenue recognition and Sales under AICPA Industry Accounting Guide

Conditions for classification of Leases of Fixed assets owned by Government agencies as ...

Accounting policies for Leases by Lessors and Leasers including Terminology, Capital leases, ..., Sale and leaseback transactions and Disclosure requirements

OPERATING LOSSES

BT Costs
RT Carryback
RT Income taxes
RT Reorganization

Income taxes, tax benefits of ... Carryback

Income taxes, recognition of ... Carryforward benefit including Amortization of Deferred tax credits (balance sheet) and Deferred tax debits (balance sheet), adjustment of Goodwill from Purchase accounting (acquisitions)

Income taxes, tax effects of ... Carryback and Carryforward including Tax rates, Deferred tax credits (balance sheet), Purchase accounting (acquisitions) and Quasi reorganization

Disclosure of income taxes in income statements including estimated tax Liabilities, tax effects of Timing differences between Pretax income and Taxable income, ..., Carryforward, Net-of-tax method, Rights of offset of Securities against tax payable

Extraordinary items including recognition of ... Carryforward
OPERATING LOSSES (continued)

Accounting policies applicable to Poolings of interests method including reporting combined Operating income and ..., Intercompany transactions, Business Combination costs, Divesture, Recording date, Consummation date, Disclosure and Restatement of Prior years

Investments in Common stock under Equity method of accounting including, Undistributed earnings of affiliates, Timing differences, ... and Changes of interest

accounting for income taxes by Banks based on items reported in income statements including Intraperiod tax allocation, Interperiod tax allocation of Timing differences, Direct financing leases, net ..., Carryback, Carryforward and Disclosure

Finance companies Preoperating costs new Office locations ...

Earnings per share Disclosure requirements ...

Lines of business reporting on Revenue, Operating income, ..., Identifiable Assets and Disclosure

Lines of business reporting on Multinational operations and export Sales Revenue including determination and selection of geographic areas, Disclosure, Operating income, ..., and Identifiable Assets

recognition of tax benefit of ..., Carryforward and unused Investment tax credits

Recognition of tax benefit of Carryforward resulting from ...

Disclosure of financial information about Lines of business reporting on Revenue from Sales to unaffiliated Customers, Intercompany transactions, Operating income, ..., and Identifiable Assets in Conformity with GAAP (principles) including Restatement of Prior years and Comparative financial statements

Disclosure of financial information about Multinational operations and export Sales including Revenue, Operating income, ..., Customers, Intercompany transactions in Conformity with GAAP (principles) and Restatement of Prior years, illustrative presentation of segment information

OPINION DATE

BT Date
RT Accountants reports
RT Double-dated opinions
RT Subsequent events

... Accountants legal liabilities as to Auditing procedures

... for Subsequent events description Double-dated opinions Disclosure

Subsequent events reissuance of Accountants reports ... Disclosure

Subsequent discovery of facts after ... Accountants reports SEC & Security

exchanges (places) Accountants legal liabilities

Accountants reports to include ..., location, signature, Financial statements covered, reference to GAAS (standards) and GAAP (principles), Auditing procedures omitted, Accounting changes, Accounting consistency and exceptions

OPINION EXCEPTIONS

U Qualified opinions

OPINIONS OF INDEPENDENT ACCOUNTANTS

U Accountants reports

OPINIONS OF THE APB

U Accounting Principles Board Opinions

OPTIONS (STOCK)

U Stock options

ORGANIZATION CHARTS

U Organization plans

ORGANIZATION COSTS

UF Preincorporation costs
BT Costs
RT Amortization
RT Development stage enterprises
RT Financing costs
RT Preoperating costs
RT Stock issue costs

Liabilities of Partnerships trading in Commodity futures contracts selling Limited partnership interests in Public offering for ..., Commissions expense and Selling expenses paid by Commodity brokers and related Interest income on margin accounts

ORGANIZATION PLANS

UF Authority lines
UF Organization charts
UF Organization structure

SEC-SAB40 05D
Savings and loan associations, Mutual companies with ... under State regulation of Federal Home Loan Bank Board and Federal Savings & Loan Insurance Corp. Holding companies for Stock savings and loan associations...

Internal control evaluation in electronic Data processing systems, review of general controls ... Compliance testing, Documentation controls, Systems and procedures, hardware and Software controls

Medicare ... description

Computer service bureaus Accounting records services ... Management responsibility in internal control, revised Terminology for Internal administrative control including ... and Accounting procedures and Internal accounting control including Asset security and Reliability of Accounting records

Internal control evaluation and study of Planning and supervision, reliance on Internal auditors, review of Documentation, Accounting procedure manuals, ... Internal administrative control and Compliance testing, Audit risks and Materiality of weaknesses in Internal accounting control

**ORGANIZATION STRUCTURE**

U Organization plans

**ORIGINAL COST PRINCIPLE**

U Cost principle

**ORIGINATION COSTS**

BT Costs

RT Mortgage banks

Savings and loan associations, Revenue recognition, Commitment fees, ..., Interest costs and other Costs

Banks Accounting policies for Loans receivable including Interest income, Commitment fees, trouble Debt restructuring and ...

Mortgage banks Revenue recognition on servicing Fees, loan and Commitment fees, ... including Interest method, Straight-line method, Classification of accounts and Disclosure requirements

**OTHER AUDITING PROCEDURES**

U Alternative auditing procedures

**OTHER AUDITORS**

U Other independent accountants

**OTHER INDEPENDENT ACCOUNTANTS**

UF Other auditors

UF Reliance on other accountants

BT Accountants

BT Auditors

BT Independent accountants

NT Predecessor independent accountants

NT Successor independent accountants

RT Accountants reports

RT Auditing

RT Consolidated financial statements

RT Principal independent accountants

RT Prior years

Accountants reports on Financial statements of Fringe benefit plans including Defined benefit plans, Defined contribution plans, Health and welfare benefit plans, Supplementary Information, Pension Reform Act of 1974, US Department of Labor, ...

Computer service bureaus Internal control evaluation by ... Special reports example

Exchange of information between Principal independent accountants and ... on Related party transactions

Exchange of information between Principal independent accountants and ... on Related party transactions in Components of a business enterprise inquiries by ... examining Financial statements of Components of a business enterprise to Principal independent accountants regarding Related party transactions, Audit scope limitations and other matters

Auditing procedures of Principal independent accountants in response to inquiries of ... examining Financial statements of Components of a business enterprise including Subsequent discovery of facts

Auditing procedures performed by ... examining Financial statements of Components of a business enterprise in coordination with Principal independent accountants

**AAG-SLA 001**

**AUG-EDP 25**

**AUG-MED 01**

**AUG-SCR 01**

**SAS 01/320.13**

**SAS 30/642.13**

**AAG-SLA 068**

**AUG-BNK 050**

**FAS 65.20/Mo4**

**AAG-EBP 083**

**AUG-SCR 39**

**AUIJ04-79/9335**

**AUIJ04-79/9335**

**AUIJ04-79/9543**

**AUIJ04-79/9543**

**AUIJ04-79/9543**

**AUIJ04-79/9543**
SOURCE INDEPENDENT ACCOUNTANTS (continued)

form of response by Principal independent accountants to inquiries of ... examining Financial statements of Components of a business enterprise regarding Audit scope limitations and other matters, including example of Correspondence AUIJ04-79/9543

form of inquiries by ... examining Financial statements of Components of a business enterprise to Principal independent accountants regarding Audit scope limitations and other matters, including example of Correspondence AUIJ04-79/9543

procedures applied by Principal independent accountants concerning ... examination including knowledge of other auditors Quality control policies and procedures AUIJ12-81/9543

advice requested by client of ... on Technical standards or Significant auditor disagreement ET-INT 201.04

Referrals to ... Accountants fees ET-INT 503.02

Fees paid to ... for Data processing with Billings to clients ET-RLNG 593.137

... basic principles of Auditing including Accountant independence, Technical training and proficiency, Privileged communication, work of ... and Specialists, Documentation, Audit planning and supervision, Audit evidence, Internal control evaluation and Accountants reports IAG 03/8003

Auditing procedures for Principal independent accountants using the work of ... including Technical training and proficiency, Accountant independence, Documentation, Accountants reports and division of responsibilities IAG 05/8005

... Materiality of work done references in Accountants reports applicability Informative disclosure example SAS 01/543.01

... Audit administration techniques review of Accountant independence reputation Audit programs Auditors working papers Auditing procedures Qualified opinions Disclaimers of opinion Informative disclosure SAS 01/543.10

... reference in Accountants reports long term Investments SAS 01/543.14

... Materiality of Qualified opinions SAS 01/543.15

... Restatement of Prior years Financial statements for Poolings of interests Compilation opinions Three paragraph opinions example SAS 01/543.16

Accountants reports Audited financial statements ... form of Internal control reports and examples of Unqualified opinions, Qualified opinions related to weaknesses in Internal accounting control, Disclaimers of opinion related to Audit scope limitations, reference to reports of ... and Subsequent discovery of facts SAS 02/509.14

... reference by Principal independent accountants to ... in Letters for underwriters SAS 30/842.37

Special reports on Internal accounting control at Service organizations including Internal control evaluation by Independent accountants, internal control reports by ... SAS 38/631.34

Disciplinary proceedings Audit scope ... Levison and Company Cornucopia Gold Mines Eastern Investment & Development Co SEC-AAER AS091

references to or inclusion of Accountants reports of ... by Principal independent accountants SECSX210.2-05

OTHER INFORMATION

U Supplementary information

OUTSTANDING SHARES

U Shares outstanding

OVERFUNDED PENSION PLANS

BT Compensation plans
BT Fringe benefit plans
BT Pension plans

Pension costs, treatment of ... including actuarial Gains ACPP 30

Pension costs and Pension plans, Actuarial cost methods for Defined benefit plans and Defined contribution plans including Actuarial gains & losses, Insured pension plans, Funded pension plans, ... , Unfunded pension plans, Pension funds and Pension plan funding APB 08.07/P15

Gains recognized on terminations of ... replaced by Defined contribution plans and presented as Extraordinary items in Income statements SEC-SAB52 051

OVERHEAD COSTS

UF Burden costs
UF Indirect charges
UF Manufacturing overhead costs
UF Reimbursable overhead costs
BT Costs
NT Indirect labor costs
NT Indirect material costs
RT Contracts
RT Cost accounting
RT Cost allocation

Cost accounting, Defense contracts, Cost allocation to Cost centers of Direct labor costs, Direct material costs, Indirect labor costs, Indirect material costs and other ..., criteria for application, Terminology and examples CASB 418

325
Real estate projects Costs of acquisition, development and Construction in progress including Property taxes, Insurance, Cost allocation, Joint costs, ..., Valuation of inventory at Lower of cost or market principle, ..., Inventory costing methods. Net realizable value. Classification of accounts. FAS 67.01/Re2

OVERSEAS OPERATIONS
U Multinational operations.

OWNERS EQUITY
U Equity.

PAID IN SURPLUS
U Capital in excess of par value.

PAR VALUE
UF Face value.
UF Nominal value of securities.
UF Principal amount of long term debt.
RT Capital stock.
RT Long term debt.
RT Securities.
RT Short term debt.

... of Capital stock issued at nominal price for Fixed assets and treatment of Donated stock Nonmonetary transactions.

Treasury stock, excess of purchase price over stated or credited to Capital in excess of par value including treatment of Costs of acquired stock.

Disciplinary proceedings Accountant independence Promoters of securities Auditing procedures Nonmonetary transactions with Shareholders Valuation at ... of Common stock Independent accountants.

Disciplinary proceedings Thomascolor Inc Haskins & Sells Nonmonetary transactions with Shareholders Valuation at ... of Common stock. Two class common stock Donated stock. Shares issued for promoting costs Independent accountants.

PARENT COMPANIES
UF Controlling companies.
BT Affiliates.
BT Components of a business enterprise.
BT Holding companies.
NT Bank holding companies.
NT Public utility holding companies.
RT Intercompany transactions.
RT Lines of business reporting.
RT Subsidiaries.

Accounting for Investment tax credits by ... and Subsidiaries in Consolidated financial statements.

Accounting policies for acquisition of Minority interests by ... or Subsidiaries including Purchase accounting (acquisitions).

No Dividends declared out of Subsidiaries Retained earnings credited to ... income.

Consolidated financial statements of ... and Consolidated subsidiaries including Principles of consolidation, Step acquisitions, Fiscal year differences, Divestiture, Minority interests, Retained earnings capitalization by Stock dividends of Subsidiaries. Unconsolidated subsidiaries Cost method of carrying investments.

Related party transactions, adequacy of Disclosure in Subsidiaries separate Financial statements, ...

consolidation required of Subsidiaries with major business being leasing property or facilities to ... or Affiliates including Related party transactions and Leases.

Foreign exchange translation and Translated financial statements. Elements of financial statements measured in functional currency identified by dollars or Foreign currency, for Multinational operations in highly inflationary environments using ... currency instead, also impact on Cash flow.

Capitalized interest and interest during construction on qualifying Assets of ... and Consolidated subsidiaries including investors investments in Investee under Equity method of accounting.

Disclosure of Stock Life insurance companies or ... including Accounting policies for Policyholders surplus. Income taxes payable and Retained earnings.

Investors or ... Equity method of accounting for investees unrealized losses of Marketable securities investments.

Investors or ... Equity method of accounting for Investees unrealized losses of Marketable securities investments.

Condensed financial statements included in Bank holding companies Annual reports to shareholders.

SEC-FRR 401.07.
PARENT COMPANIES (continued)

early adoption of ASR no.302 related to Disclosure requirements for Parent company financial statements and other Subsidiary Financial Statements by ...

SEC filings of Parent company financial statements, Financial statement notes and Disclosure for computation of restricted net Assets of Unconsolidated subsidiaries and Consolidated subsidiaries, amount of Equity, application of tests for ...

Oil and gas producing companies, same method of accounting required for Consolidated financial statements by ... and Subsidiaries

Financial statements required in SEC filings involving Guarantees of securities by ...

PARENT COMPANY FINANCIAL STATEMENTS

UF Registrant financial statements
BT Financial statements

Earnings per share computation relating to Securities of Subsidiaries considered Common stock equivalents in Consolidated financial statements and ... including Stock options and Warrants (securities) APB 15.65/E09

Foreign subsidiaries excluded from consolidation including Disclosure of Multinational operations in Consolidated financial statements, Principles of consolidation, ... and Domestic subsidiaries ARB 43 12/C51

Combined financial statements for Unconsolidated subsidiaries or Affiliates including Intercompany Transactions, Intercompany profit or losses. ... and Consolidating financial statements ARB 51.22/C51

Lines of business reporting for complete set of ..., Financial statements of Subsidiaries, Corporate joint ventures or Investees issued separately or in Consolidated financial statements or Combined financial statements of primary reporting enterprises FAS 14.007/20

Lines of business reporting for complete set of ..., Financial statements of Subsidiaries, Corporate joint ventures or Investees issued separately or in Consolidated financial statements or Combined financial statements of primary reporting enterprises and Terminology FAS 24.05/S20

Disclosure in ..., Financial statements of Fifty percent owned corporations or Corporations accounted for by Equity method of accounting, Unconsolidated subsidiaries, Significant subsidiaries, certain Consolidated subsidiaries & Subsidiaries under SEC-SX in SEC filings SEC-FRR 213

eyear adoption of ASR no.302 related to Disclosure requirements for ... and other Subsidiaries Financial statements by Parent companies SEC-SAB43 06K1

SEC filings of ..., Financial statement notes and Disclosure for computation of restricted net Assets of Unconsolidated subsidiaries and Consolidated subsidiaries, amount of Equity, application of tests for Parent companies SEC-SAB44 06K2

SEC filings of ..., Disclosure in Financial statement notes of consolidated Retained earnings representing Undistributed earnings of affiliates SEC-SAB44 06K3

PART PURCHASE PART POOLING

BT Accounting policies
RT Business combinations
RT Poolings of interests
RT Purchase accounting (acquisitions)

Business combinations accounted for by Poolings of interests, Purchase accounting (acquisitions) or ... including Minority interests under APB 16 ACIJ04-71/B50

Poolings of interests vs Purchase accounting (acquisitions) in Business combinations including ... and Minority interests ACIJ04-71/B50

Business combinations applicability of Poolings of interests vs Purchase accounting (acquisitions) including ... APB 16.42/B50

PARTICIPATING PREFERRED STOCK

BT Capital stock
BT Equity
BT Preferred stock
BT Securities
BT Senior securities
BT Shareholders equity
RT Earnings per share
RT Shares outstanding

Earnings per share Primary earnings per share Common stock equivalents
Senior securities Convertible debt Convertible preferred stock Stock options & Warrants (securities) Employee stock purchase plans ... Two class common stock Contingent shares APB 15.25/E09

Earnings per share computation using Two class method involving ... and Two class common stock APB 15.54/E09

Earnings per share computation relating to ... and Two class common stock including Two class method APB 15.59/E09

Earnings per share Two class common stock & ... Two class method EPS 065/E09

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PARTICIPATION LOAN AGREEMENTS

Banks internal accounting control and Auditing procedures for Loans receivable with Security interests, Mortgage loans receivable, credit card loans, Direct financing leases, Leveraged leases and ...

Finance companies Interest rate Compensating balances Security interests ...

PARTNERS

Accountant independence impairment by retired ...

Accountant independence, Terminology, he and his firm defined as ..., Shareholders and Employees participating in engagements ...

Accountant independence, Retired employees, ... as Directors (individually) CPA responsibilities under AICPA Code of Professional Ethics as Employees or ... of non-CPA firms

Partnerships auditing with former ...

Nonproprietary partner Discreditable acts Partnerships ...

Partnerships ... with more than one Proprietorships ...

Partnerships where not all ... are CPA ...

Partnerships where not all ... are CPA Responsibility & Feeder relationships...

Partnerships without all ... CPA Firm name CPA designation ...

Interpretation relating to Accountant independence involving retired ... of Accounting firms ...

PARTNERSHIP CERTIFICATES

U Limited partnership interests

PREFERENCES

UF Copportunities ...

NT Limited partnerships ...

RT Affiliates ...

RT Equity method of accounting ...

RT Estate planning ...

RT General partners ...

RT Joint ventures (unincorporated) ...

RT Legal form of practice ...

RT Proprietorships ...

RT Withdrawal of partners ...

Real estate companies including Corporate joint ventures and ..., Accounting policies related to Investments in Real estate, application of Equity method of accounting, Cost method of carrying investments, Disclosure of Costs, Investment impairment allowances and capital contributions ...

Business combinations involving Affiliates including ..., Proprietorships and Closely held corporations ...

Equity method of accounting, Applicability of APB no.18 to Investments in ... and Joint ventures (unincorporated) ...

Non- CPA in ...

... Associations of Accountants not partners Firm letterhead ...

... Firm name Associations of firms not partners ...

... auditing with former Partners ...

Nonproprietary partner Discreditable acts ... Partners ...

... Partners with more than one Proprietorships ...

... where not all Partners are CPA ...

... Withdrawal of partners Retention of Firm name ...

... where not all Partners are CPA Responsibility & Feeder relationships ...

Firm Title different ... roster ...

Firm name of merged ...

... without all Partners CPA Firm name CPA designation ...

Proprietorships Sole proprietor & two members who formed a ... Firm name ...

Liabilities of ... trading in Commodity futures contracts selling Limited partnership interests in Public offering for Organization costs, Commissions expense and Selling expenses paid by Commodity brokers and related Interest income on margin accounts ...

SEC filings requirements for Personal financial statements including Assets and liabilities statements and Income statements, also, if applicable, related Financial statements for Proprietorships, ... Trusts, Associations and for Principal shareholders of Corporations ...

PASSBOOK LOANS RECEIVABLE

U Savings account loans receivable ...

PAST SERVICE COSTS UNFUNDED

U Unfunded prior service costs...
PATIENT REVENUE

PAYABLES
  U  Liabilities

PAYMENT OF DEBT PRIOR TO MATURITY
  U  Early extinguishment of debt

PAYMENTS IN KIND
  U  Nonmonetary transactions

PAYROLL COSTS
  U  Personnel costs

PAYROLL RECORDS
  U  Accounting records

Computer assisted audit techniques, generalized Computer audit software. Audit
planning and supervision, defining objectives and Audit programs, example
for ... determining output requirements, Audit/EDP control reviews using
self-proving application and other applications

Computer service bureaus ... Savings and loan associations case study
Accountant independence, ... services

PENN CENTRAL COMPANY
Disciplinary proceedings Peat Marwick Mitchell & Co National Student Marketing
Corp Talley Industries Inc. ... Republic National Life Insurance Company
Strirng Homex Corp GAAS noncompliance initial examination Revenue
recognition

PENNY ELIMINATION
  U  Cents elimination

PENSION COSTS
  UF  Retirement plan costs
  UF  Superannuation scheme costs
  BT  Costs
  BT  Personnel costs
  RT  Actuarial assumptions
  RT  Actuarial cost methods
  RT  Actuarial gains & losses
  RT  Actuarial study
  RT  Actuarial valuation date
  RT  Actuaries
  RT  Pension funds
  RT  Pension liabilities
  RT  Pension plans
  RT  Unfunded prior service costs
  RT  Vested benefits

  ... Terminology of some key terms
  ... interest equivalents in reference to earnings of Pension funds
Annuity basis accounting for ... including Amortization of Unfunded prior service
costs
  provision for ... based on Actuarial cost methods including Unfunded prior service
costs, defined minimum and maximum methods
  accounting for ... under defined-maximum method with illustration including
Pension funds
  accounting for ... under defined minimum method including Vested benefits,
  ... and acceptable Actuarial cost methods
  ... and actuarial Valuation including Actuarial valuation date, Actuarial cost
methods
  ... and Actuarial gains & losses from changes in Actuarial assumptions including
  ... and Vested benefits provided by Pension plans
  ... and separate adjustments of Actuarial gains & losses with application of
  spreading and Averaging methods
Recognition of Unrealized gains & losses of Pension funds Assets in estimating ...
  by spreading or Averaging methods including Fair market value of
  pension-fund investments
... and Pension plans, recognition of other Actuarial gains & losses
... Accounting changes including changes in Actuarial cost methods and Actuarial assumptions
... treatment of Overfunded pension plans including actuarial gains
Classification of accounts of ... in Balance sheets as Accrued liabilities or Prepaid expenses including Unfunded prior service costs
... applicability of APB Opinion No. 8 to Regulated industries
inclusion of data for all Employees in computing ... including Materiality
... Defined contribution plans and Multiemployer pension plans
accounting for ... under Insured pension plans including Policyholder Dividends, Materiality ... Employees and Vested benefits
accounting for ... under several Pension plans
... Auditing procedures and role of Actuaries including Pension plans, Defined contribution plans, Defined benefit plans, Contracts with Life insurance companies & Confirmation
... and Pension plans including Actuarial study, Actuarial assumptions, Benefit cost ratio of excluding some Employees, Actuarial cost methods, Pension funds, Amortization of Unfunded prior service costs, Actuarial gains & losses, Unrealized gains & losses and Vested benefits
Actuarial assumptions involved in ... including Deferred compensation plans Profit sharing plans, Foreign subsidiaries, Employees, Actuarial cost methods, Averaging methods, Actuarial gains & losses, Vested benefits, Actuarial study, Actuaries, Annuities and Pension plans Pension funds ...
... and Pension plans, Actuarial cost methods for Defined benefit plans and Defined contribution plans including Actuarial gains & losses, Insured pension plans, Funded pension plans, Overfunded pension plans, Unfunded pension plans, Pension funds and Pension plan funding ...
... accounting for income taxes and Interperiod tax allocation including Accounting changes, example of Disclosure and Terminology
Accounting changes for ... and Disclosure
Cost accounting, Defense contracts, measurement of ... Pension liabilities
Cost accounting, Defense contracts, assignment of Actuarial gains & losses to Cost accounting periods and allocation of ... in Lines of business reporting, examples
... of Pension plans subject to Pension Reform Act of 1974 including Pension plan funding, unfunded Vested benefits, Uninsured insured vested benefits and Disclosure

PENSION FUNDS
UF Corporate pension funds
UF Pension trusts
BT Funds (entities)
RT Pension costs
RT Pension plans
RT Vested benefits

Pension costs, interest equivalents in reference to earnings of ...
accounting for Pension costs under defined-maximum method with illustration including ...
accounting for Pension costs under defined minimum method including Vested benefits, ... and illustration
recognition of Unrealized gains & losses of ... Assets in estimating Pension costs by spreading or Averaging methods including Fair market value of pension-fund Investments
Pension costs and Pension plans including Actuarial study, Actuarial assumptions, Benefit cost ratio of excluding some Employees, Actuarial cost methods, ... Amortization of Unfunded prior service costs, Actuarial gains & losses, Unrealized gains & losses and Vested benefits
Actuarial assumptions involved in Pension costs including Deferred compensation plans Profit sharing plans, Foreign subsidiaries, Employees, Actuarial cost methods, Averaging methods, Actuarial gains & losses, Vested benefits, Actuarial study, Actuaries, Annuities and Pension plans ...
Pension costs and Pension plans, Actuarial cost methods for Defined benefit plans and Defined contribution plans including Actuarial gains & losses, Insured pension plans, Funded pension plans, Overfunded pension plans, Unfunded pension plans, ... and Pension plan funding
Banks Trusts department, Common trust funds, ... Accounting records, Trustees for revenue, Internal accounting control and Auditing procedures
Governmental accounting for Defined benefit plans Financial statements including Disclosure of actuarial Present value of credited projected benefits, Valuation of Investments and Pension liabilities, Supplementary information on ..., Actuarial cost methods and Financial summaries

PENSION LIABILITIES
BT Accrued liabilities
BT Liabilities
BT Reserves
RT Pension costs
PENSION LIABILITIES (continued)

Cost accounting, Defense contracts, measurement of Pension costs, ... CASB 412
Governmental accounting for Defined benefit plans Financial statements including Disclosure of actuarial Present value of credited projected benefits, Valuation of Investments and ... Supplementary information on Pension funds, Actuarial cost methods and Financial summaries NCGA 06 01

PENSION PLAN FUNDING
UF Funding methods (pension plans)
RT Pension plans

Pension costs and Pension plans, Actuarial cost methods for Defined benefit plans and Defined contribution plans including Actuarial gains & losses, insured pension plans, Funded pension plans, Overfunded pension plans, Unfunded pension plans, Pension funds and ... APB 08.07/P15
Pension costs of Pension plans subject to Pension Reform Act of 1974 including ... unfunded Vested benefits, Unfunded insured vested benefits and Disclosure FASI 03/P15
amendment of Pension Reform Act of 1974 by multiemployer Pension Plans Amendments Act of 1980 for ... by Employer contributions to Multiemployer pension plans FAST81-03/P15

PENSION PLANS
UF Corporate retirement programs
UF Group pension plans
UF Personnel retirement plans
UF Retirement plans
BT Compensation plans
BT Fringe benefit plans
NT Defined benefit plans
NT Defined contribution plans
NT Funded pension plans
NT Insured pension plans
NT Multiemployer pension plans
NT Overfunded pension plans
NT Unfunded pension plans
RT Pension costs
RT Pension funds
RT Pension plan funding
RT Profit sharing plans
RT Trusteed
RT Vested benefits

Pension costs and Vested benefits provided by ... ACPP 24/P15
Pension costs and ... recognition of other Actuarial gains & losses ACPP 28/P15
Disclosure of ... in Financial statements ACPP 31/P15
accounting for Pension costs under several ... ACPP 33/P15
Pension costs, Auditing procedures and role of Actuaries including ... Defined contribution plans, Defined benefit plans, Contracts with Life insurance companies & Confirmation ACPP 37
Pension costs and ... including Actuarial study, Actuarial assumptions, Benefit cost ratio of excluding some Employees, Actuarial cost methods, Pension funds, Amortization of Unfunded prior service costs, Actuarial gains & losses, Unrealized gains & losses and Vested benefits ACPP 46
Actuarial assumptions involved in Pension costs including Deferred compensation plans Profit sharing plans, Foreign subsidiaries, Employees, Actuarial cost methods, Averaging methods, Actuarial gains & losses, Vested benefits, Actuarial study, Actuaries, Annuities and ... Pension funds ACPP 71/P15
Pension costs and ... Actuarial cost methods for Defined benefit plans and Defined contribution plans including Actuarial gains & losses, Insured pension plans, Funded pension plans, Overfunded pension plans, Unfunded pension plans, Pension funds and Pension plan funding APB 08.07/P15
Accountant independence, CPA as Directors (individually) of Profit sharing plans and ... ET-RLNG 191.041 ET-RLNG 191.065
Accountant independence, CPA offered ...
Accounting policies for Defined benefit plans including Disclosure in Financial statements of net Assets available for benefits, Employer contributions Receivables, plan Investments, operating assets, actuarial Present value of accumulated ... benefits and changes in Actuarial assumptions FAS 35,001/Pe5
Defined benefit plans, examples of ... Financial statements and Financial statement notes FAS 35,281/Pe5
Disclosure for Defined benefit plans including actuarial Present value of Vested benefits and nonvested benefits, net Assets of ... assumed Return on investment and Actuarial valuation date FAS 36.07/P15
deferral of Effective date of certain Governmental accounting requirements for ... FAS 59.03/Pe5
Pension costs of ... subject to Pension Reform Act of 1974 including Pension plan funding, unfunded Vested benefits, Unfunded insured vested benefits and Disclosure FASI 03/P15

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PENSION PLANS (continued)

... Accounting policies for Defined benefit plans and Defined contribution plans including Disclosure in Financial statements of employers IAS 19/9019

Disclosure of Management remuneration related to Executive compensation of Officers (executives) & Directors (individually) including Bonuses, Deferred compensation, Stock options, Warrants, (securities), Stock appreciation rights, ..., Liabilities and Related party transactions SECSK229.402

PENSION REFORM ACT OF 1974
UF Employee Retirement Income Security Act UF ERISA
BT Statutes & regulations

Employees Fringe benefit plans operating and administrative characteristics including ..., US Department of Labor Statutes & regulations, Regulations and Accounting records AAG-EBP 001

Defined contribution plans Financial statements on Accrual basis accounting in accordance with GAAP (principles), reporting requirements under ..., net Assets available for plan benefits including investments at Fair market value, Receivables from Employer contributions and Commitments AAG-EBP 016

Accountants reports on Financial statements of Fringe benefit plans including Defined benefit plans, Defined contribution plans, Health and welfare benefit plans, Supplementary information, ..., US Department of Labor, Other independent accountants AAG-EBP 083

Pension costs of Pension plans subject to ... including Pension plan funding, unfunded Vested benefits, Unfunded insured vested benefits and Disclosure amendment of ... by multiemployer Pension Plans Amendments Act of 1980 for Pension plan funding by Employer contributions to Multiemployer pension plans FASI 03/P15 FAST81-03/P15

PENSION TRUSTS
U Pension funds

PER SHARE DIVIDENDS
U Dividends per share

PER SHARE EARNINGS
U Earnings per share

PERCENTAGE OF COMPLETION METHOD
UF Cost incurred method
BT Accounting policies
BT Revenue recognition
RT Completed contract method
RT Construction contracts
RT Estimated cost to complete
RT Production type contracts
RT Retail land sales

Accounting policies for Construction contracts involving selection of ... or Completed contract method, determining Cost centers, Revenue recognition and Loss recognition, Estimated cost to complete and Costs of Equipment and small tools AAG-CON 019

Auditing procedures for audits of Financial statements of Contractors including Revenue recognition and Loss recognition under ... and Completed contract method, analysis of Gross profits on Contracts and Illustration of Fixed price contracts AAG-CON 086 AAG-CON 160 AAG-CON 182 AAG-CON 184

Illustration of computation of Gross profits under ...
Illustration of accounting estimate changes for Construction contracts using ...
Sample Financial statements and Accountants reports for Contractors using ...
and Completed contract method

Construction contracts and Production type contracts, Accounting policies and Disclosure for Contracts under ... and Completed contract method including Revenue recognition and Pricing, Estimated cost to complete, Claims, Loss recognition, Gross profits and Accounting changes ACC-SOP 81-01

Construction contracts and Production type contracts, background information including Revenue recognition under ... or Completed contract method, types of Contracts based on Pricing, definitions of Contractors and Cost centers ACC-SOP 81-01

Accounting for Construction contracts under ... and Completed contract method including Revenue recognition, Estimated cost to complete, Loss recognition, Commitments & Disclosure ARB 45/Co4

Accounting policies for Government contracts, Revenue recognition and Loss recognition under GAAP (principles), ..., Completed contract method, and unit of delivery method AUG-GCN 09

Construction contracts, selection of ... and Completed contract method including designation of AICPA Audit and accounting guides and Statements of Position (AcSEC) as preferable for justifying Accounting changes FAS 56.06/Co4
PERCENTAGE OF COMPLETION METHOD (continued)

criteria for Revenue recognition on Retail land sales by Full accrual method, ... or
Installment revenue recognition method including Disclosure in Financial
statements
... of Revenue recognition on Retail land sales
illustrations of calculations for Revenue recognition on Retail land sales including
Installment revenue recognition method, ... Present value and income taxes
payable
Accounting policies for Revenue recognition and Loss recognition for
Construction contracts including Fixed price contracts and Cost-plus fixed
fee contracts under Completed contract method or ... with reliable
Estimated cost to complete including Product warranties and Cost allocation

PERFORMANCE ACTIVITY CENTERS
U Cost centers

PERFORMANCE BONDS
BT Contracts
BT Insurance

Construction contracts, background information including types of Contracts,
Contractors, ... Security interests and Claims, Financing considerations and
Financial management, Investments in Corporate joint ventures or Joint
ventures (unincorporated)

PERFORMING ARTS ORGANIZATIONS
BT Industries
BT Nonprofit organizations

Nonprofit organizations, Financial statements illustrations for Schools
(independent), Cemetery organizations, Associations, Libraries, Museums,
,..., Private foundations, Public broadcasting stations, Religious organizations
and Research organizations

PERMANENT AUDIT FILES
BT Auditors working papers
RT Auditing

Hospital Auditing procedures Audit scope ... cost-basis formulas Third party
reimbursement Management reports

PERMANENT BOOK/TAX DIFFERENCES
BT Book/tax differences
RT Interperiod tax allocation
RT Timing differences

Savings and loan associations, Liabilities for advances from Federal Home Loan
Bank Board, Escrow agreements for Taxes and Insurance, Franchise taxes,
income taxes, Book/tax differences and Interperiod tax allocation, Bad debt
expenses and ..., General reserves and examples

Interperiod tax allocation of Income taxes, ... between Taxable income and
Pretax income, examples including nonqualified Stock options

Interperiod tax allocation of Income taxes including Deferred tax credits (balance
sheet), Deferred tax debits (balance sheet), Intraperiod tax allocation, ...
Timing differences and Accounting terminology

General reserves for Bad debt expenses of Savings and loan associations
including income taxes, ..., Taxable income, Pretax income and Disclosure
Income taxes for Savings and loan associations including Bad debt expenses, ...
and Disclosure

Oil and gas producing companies, Income taxes under Interperiod tax allocation
by Deferral method including Intangible drilling & development costs and
Geological & geophysical costs and
Income taxes of Life insurance companies including Timing differences, Pretax
income, Policyholder dividends, Loss reserves, Policy acquisition costs,
Policyholders surplus, Taxable income and
Income taxes of Stock life insurance companies including Timing differences,
Pretax income, Policyholder dividends, Loss reserves, Policy acquisition costs,
Policyholders surplus, Taxable income and

Accounting for Income taxes in Financial statements including Accounting
terminology and explanations of differences between Pretax income and
Taxable income in Tax returns, Timing differences and ..., Disclosure
requirements
Interperiod tax allocation for Intangible drilling & development costs and other
Costs of Oil and gas producing companies for Timing differences and ...
Including excess of statutory Depletion costs

PERPETUAL INVENTORY RECORDS
BT Accounting records
RT Inventory
PERSONAL FINANCIAL STATEMENTS

UF Net worth statements (personal)
BT Financial statements
RT Proprietors

... prepared on Accrual basis accounting, form and methods of presentation including Assets and liabilities statements, Net assets change statements and Comparative financial statements

... Assets at Estimated value basis on Current cost accounting including Receivables, Marketable securities investments, Investments in Life insurance, Closely held corporations and Real estate, Intangible assets and future interests

... Liabilities presented at Present value including noncancellable Commitments, Income taxes payable, estimated income taxes, Tax basis and financial statement Disclosure

... Marketable securities investments, Lower of cost or market principle

guide to audit, review or compile... including Independent accountant appointment, Client relations, Assets and Liabilities at Estimated value basis on Current cost accounting, Accounting records, use of Specialists and Representation letters

... Accountants reports on Compilation of financial statements including Contingencies

... Accountants reports on Review of financial statements including inquiries, Analytical review procedures and Contingencies

... Accountants reports on Audited financial statements presented at Estimated value basis on Current cost accounting, Auditing procedures for Assets & Liabilities, estimated income taxes, Tax basis, Investments in Closely held corporations and Disclosure requirements

... Illustrative Accountants reports

... Illustrative Engagement letters, Representation letters and inquiries

... reprint of AICPA SOP 82-1 Accounting and Financial Reporting for Personal Financial Statements

SEC filings requirements for... including Assets and liabilities statements and Income statements, also, if applicable, related Financial statements for Proprietors, Partnerships, Trusts, Associations and for Principal shareholders of Corporations

PERSONAL HOLDING COMPANIES

BT Holding companies
BT Nonpublic enterprises
RT Closely held corporations
RT Investment companies
RT Royalty agreements

Poolings of interests vs Purchase accounting (acquisitions). Subsidiaries of...

Investment companies. Small business investment companies,..., Income taxes, proposed amendment by ACC-SOP 77-01

PERSONNEL

U Employees

PERSONNEL COSTS

UF Compensation costs
UF Labor costs
UF Payroll costs
UF Remuneration costs
BT Costs
NT Bonuses
NT Employer contributions
NT Executive compensation
NT Holiday premium pay
NT Pension costs
NT Vacation costs
RT Compensation plans
RT Employees
RT Employment contracts
RT Fringe benefit plans
RT Unfunded prior service costs

Fund accounting procedures for Governmental accounting in proposed amendment to Industry Audit Guide, including Revenue on Accrual basis accounting and Modified accrual basis, expenditures related to..., Vacation costs, Sick leave, Interest income and Interest costs
PERSONNEL COSTS (continued)

Employee stock ownership plans Financial statements recording obligations
Shareholders equity, ... Dividends Earnings per share investment tax credits
Stock options and Employee stock purchase plans established by Principal
shareholders including Donated stock and ...
Stock options compensatory plans including measurement of ..., Price quotations,
Treasury stock and Measurement date
Stock options Accrued liabilities ... Matching concept
Stock options and Employee stock purchase plans, accounting policies for ...
including Measurement date and Phantom stock compensation plans
Stock options and Employee stock purchase plans including ... measurement,
Recording date and Disclosure in Financial statements
Airlines, Accounting environment including Revenue recognition, Inventory, Fixed
assets, ... and Centralization of Management
Airlines Accounting procedures and Auditing procedures for Aircraft Maintenance
costs, Insurance costs, ..., Fixed assets and Depreciation costs; Leases,
Property retirement, Preparing and Deferred costs
Cost accounting Defense contracts Compensation plans ... Contingent Liabilities
examples
Accrued liabilities of employers for Compensation plans for Absentee
Employee under Accrual basis accounting for ..., including Sick leave,
Vacation costs, Holiday premium pay and other Fringe benefit plans
... for Stock appreciation rights and other Variable plan awards including
examples
Stock options under repricing requirements of Economic Recovery Tax Act of
1981 including benefits of Income taxes, adjustments of ... and Employee
Variable plan awards & Stock appreciation rights
Disclosure in Pro forma financial statements of change in ... following Business
combinations accounted for by Poolings of interests involving Closely held
corporations and Substantial change in ownership-manager's Executive
compensation under new Employment contracts

PERSONNEL EVALUATION
UF Employee rating
UF Merit rating
RT Employees
RT Personnel management
Quality control systems and procedures including Accountant independence,
Technical training and proficiency, Planning and supervision, Personnel
recruiting, Personnel management, Professional development, ... and Client
relations
QC 01/10.03

PERSONNEL MANAGEMENT
UF Industrial relations
BT Management
RT Absentees
RT Employees
RT Personnel evaluation
RT Professional development
RT Sick leave
Quality control systems and procedures including Accountant independence,
Technical training and proficiency, Planning and supervision, Personnel
recruiting, ..., Professional development, Personnel evaluation and Client
relations
QC 01/10.03

PERSONNEL RECRUITING
UF Recruiting
BT Industries
NT Executive recruitment services
RT Employees
RT Employment discrimination
Quality control systems and procedures including Accountant independence,
Technical training and proficiency, Planning and supervision, ..., Personnel
management, Professional development, Personnel evaluation and Client
relations
QC 01/10.03

PERSONNEL RETIREMENT PLANS
UF Pension plans

PERSONNEL TRAINING
UF Assistants training
UF Industrial training
UF Staff training
UF Training of personnel
NT Continuing education
NT Professional development

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PERSONNEL TRAINING (continued)

General auditing standards ... & Technical training and proficiency description

PETROLEUM INDUSTRY
- BT Extractive industries
- BT Industries
- NT Oil and gas producing companies
- NT Oil pipeline companies
- RT Exploration & development advances
- RT Full cost method (petroleum)
- RT Intangible drilling & development costs
- RT Mineral reserves
- RT Successful efforts method

Oil and gas producing companies, Mineral properties Sales or conveyances
- Exploration & development advances and Production payments, Joint operating agreements, Nonmonetary transactions in ... and Corporate joint ventures

Disclosure of Oil and gas reserves of Oil and gas producing companies as
- Supplementary information required by Financial Accounting Standards Board and by SEC under Reserve recognition accounting in SEC filings, estimate by Specialists in ..., Auditing procedures and Accountants reports example

PETROLEUM PIPELINE COMPANIES
- U Oil pipeline companies

PHANTOM STOCK COMPENSATION PLANS
- UF Basic unit compensation plans
- UF Shadow stock compensation plans
- BT Compensation plans
- BT Fringe benefit plans
- RT Executive compensation
- RT Stock appreciation rights

Stock options and Employee stock purchase plans, accounting policies for Personnel costs including Measurement date and ...

PHYSICAL CONTROLS OVER ASSETS
- U Asset security

PHYSICAL INSPECTION OF SECURITIES
- U Security counts

PHYSICAL INVENTORY OBSERVATION
- U Inventory observation

PHYSICAL LIFE OF DEPRECIABLE PROPERTY
- U Useful life

PIECEMEAL OPINIONS
- BT Accountants reports
- BT Disclaimers of opinion
- RT Adverse opinions
- RT Audit scope

... Audited financial statements

PILFERAGE CONTROL
- U Asset security

PLAN OF COMBINATION
- RT Business combinations
- RT Contracts
- RT Poolings of interests
- RT Purchase accounting (acquisitions)

Business combinations, effect of termination of a ... and subsequent resumption of negotiations

Business combinations and Initiation date, announcement of Exchange ratios formula constitutes initiation of a ... including Consumption date for Poolings of interests method

Business combinations accounted for by Poolings of interests not completed within one year after Consumption date including offer of new terms for ...

Business combinations accounted for by Poolings of interests related to Consumption date of a ... & Effective date

conditions for Poolings of interests method including Ninety percent rule, Rights of first refusal, initiation date, Consumption date, Divestiture, Liquidation, Independence (poolings) and ...

SAS 01/210.01

FAS 19.042/OI5

SAS 33/555

APB 25.21/C47

SAS 02/509.48

APB 16.45/B50
PLAN OF COMBINATION (continued)

Business combinations accounted for by Poolings of interests method including
Minority interests in Fifty percent owned corporations, ... and exceptions to
Accounting policies

APB 16.99/B50

SEC-FRR 201.02

PLANNING AND SUPERVISION

BT General standards
NT Audit planning and supervision

AICPA Code of Professional Ethics, General standards including Technical
training and proficiency, Due professional care, ... sufficient Evidence and
Forecasting

Quality control systems and procedures including Accountant independence,
Technical training and proficiency, ... Personnel recruiting, Personnel
management, Professional development, Personnel evaluation and Client
relations

QC 01/10.03

ET-RULE 201.01

PLANNING-PROGRAMMING-BUDGETING

UF-PPB systems
RT Feasibility studies

Governmental accounting Budgets description ... Funds (entities)

AUG-SLG 022

PLANT

U Fixed assets

PLANT FUNDS

BT Funds (entities)

Auditing procedures and Internal accounting control for certain Nonprofit
organizations related to Gifts, Grants and Bequests to ... Endowment funds
or Loan funds received as Charitable contributions in the form of Cash,
Donated materials & services, Annuities or Life income funds

AAG-NPR 17

ACC-SOP 74-08

Nonprofit organizations, capital additions including Gifts, Grants and Bequests to
... Endowment funds or Loan funds, Revenue recognition in Restricted
funds and Unrestricted funds, Pledges receivable and Donated materials &
services

ACC-SOP 78-10

AUG-COL 44

Voluntary health & welfare organizations Funds (entities) Fund accounting
procedures Restricted current funds Unrestricted current funds ...

Endowment funds Financial statements

AUG-VHW 01

Voluntary health & welfare organizations Fixed assets ... Depreciation costs

AUG-VHW 10

PLEDGED ASSETS

U Security interests

PLEDGES RECEIVABLE

UF Charitable pledges receivable
BT Assets
BT Receivables
RT Charitable contributions
RT Nonprofit organizations

Auditing procedures related to Assets of certain Nonprofit organizations including
Restricted funds, Fixed assets, Investment pools, Receivables in the form of
Grants and Third party reimbursement, ... and collectibles

AAG-NPR 29

Nonprofit organizations, capital additions including Gifts, Grants and Bequests to
Plant funds, Endowment funds or Loan funds, Revenue recognition in
Restricted funds and Unrestricted funds, ... and Donated materials &
services

ACC-SOP 78-10

AUG-HOS 10

Voluntary health & welfare organizations Charitable contributions Cash fund
raising techniques Accounting procedures ... Internal control

AUG-VHW 14
POLARIS MINING COMPANY

Disciplinary proceedings ... Leigh A Verley, Misleading information, False information

POLICY ACQUISITION COSTS

UF Insurance underwriting expenses
UF Underwriting expenses (insurance)
BT Costs
RT Insurance companies

Fire and casualty companies, Accounting policies for GAAP (principles) and Statutory accounting principles, Alternative accounting principles related to Insurance premiums and Revenue recognition, ... Amortization, Loss recognition and Loss reserves, Unrealized gains & losses

Fire and casualty companies other Costs ...
Stock life insurance companies Benefits paid Costs ...
accounting for insurance companies Costs including premium deficiency, Reinsurance, Policyholder dividends & Commissions expense

Income taxes of Life insurance companies including Timing differences, Pretax income, Policyholder dividends, Loss reserves, ... Policyholders surplus, Taxable income and Permanent book/tax differences

Income taxes of Stock life insurance companies including Timing differences, Pretax income, Policyholder dividends, Loss reserves, Policyholders surplus, Taxable income and Permanent book/tax differences

Insurance companies Disclosure including Liabilities for Claims Loss adjustment expenses & Loss reserves, ... Present value Reinsurance Policyholder dividends Shareholders equity Statutory accounting principles and Policyholders surplus of life insurance companies

Foreign exchange translation Exchange rates ... of Stock life insurance companies Deferred costs Policy reserves Loss recognition

SEC schedules of insurance companies other than Life insurance companies and Title insurance companies but including Fire and casualty companies for Insurance premiums, Insurance underwriting losses, Claims, Loss adjustment expenses and ...

SEC schedules of insurance companies for deferred ...
Disclosure requirements in SEC filings for Insurance companies Income statements to include Revenue from Insurance premiums and Investments, Costs including Loss adjustment expenses, ... Realized gains & losses, Unrealized gains & losses and Discontinued operations

POLICY RESERVES

BT Liabilities
BT Reserves
RT Actuarial assumptions
RT Actuaries
RT Cash surrender value
RT Life insurance companies

Stock life insurance companies ... Claims Policyholder dividends
Stock life insurance companies Loss recognition on ... description
Stock life insurance companies Auditing procedures ... reliance on Actuaries new & established companies
Foreign exchange translation Exchange rates Policy acquisition costs of Stock life insurance companies Deferred costs ... Loss recognition

Disciplinary proceedings. Haskins & Sells, Audited financial statements of FISCO Inc., and Claims understated, GAAP departures and GAAS noncompliance

POLICYHOLDER DIVIDENDS

UF Insurance policy dividends

BT Dividends

accounting for Pension costs under insured pension plans including ..., Materiality, Employees and Vestido benefits

Stock life insurance companies Policy reserves Claims ...
accounting for insurance companies Costs including Policy acquisition costs, premium deficiency, Reinsurance, ... & Commissions expense

Income taxes of Life insurance companies including Timing differences, Pretax income, ... Loss reserves, Policy acquisition costs, Policyholders surplus, Taxable income and Permanent book/tax differences

Income taxes of Stock life insurance companies including Timing differences, Pretax income, ... Loss reserves, Policy acquisition costs, Policyholders surplus, Taxable income and Permanent book/tax differences

Insurance companies Disclosure including Liabilities for Claims Loss adjustment expenses & Loss reserves, Policy acquisition costs Present value Reinsurance ... Shareholders equity Statutory accounting principles and Policyholders surplus of Life insurance companies
POLICYHOLDERS SURPLUS

BT Liabilities
RT Life insurance companies

Income taxes of Life insurance companies including Timing differences, Pretax income, Policyholder dividends, Loss reserves, Policy acquisition costs, ... Taxable income and Permanent book/tax differences FAS 60.55/1n6

Income taxes of Stock life insurance companies including Timing differences, Pretax income, Policyholder dividends, Loss reserves, Policy acquisition costs, ... Taxable income and Permanent book/tax differences FAS 60.55/142

Insurance company's Disclosure including Liabilities for Claims Loss adjustment expenses & Loss reserves, Policy acquisition costs Present value Reinsurance Policyholder dividends Shareholders equity Statutory accounting principles and ... of Life insurance companies FAS 60.60/1n6

Disclosure of Stock life insurance companies or Parent companies including Accounting policies for ..., Income taxes payable and Retained earnings FAS 60.60/142

POOLINGS OF INTERESTS

BT Accounting policies
RT Bailouts
RT Business combination costs
RT Business combinations
RT Consummation date
RT Effective date
RT Exchange ratios
RT Independence (poolings)
RT Initiation date
RT Ninety percent rule
RT Part purchase part pooling
RT Plan of combination
RT Purchase accounting (acquisitions)
RT Restatement
RT Two year rule

Savings and loan associations, Accounting for Business combinations as ... or Purchase accounting (acquisitions)

... vs Purchase accounting (acquisitions) including force sale of Closely held corporations Shareholders voting Common stock

... vs Purchase accounting (acquisitions) including Affiliates and Ninety percent rule

... vs Purchase accounting (acquisitions), accounting for transfers of Assets and Liabilities and exchanges of Shares outstanding between Affiliates including Entity concept

Business combinations accounted for by ... including issuance of Restricted securities

Business combinations accounted for by ... or Purchase accounting (acquisitions) involving exchange of stock and Warrants (securities) for Common stock including Ninety percent rule

Business combinations accounted for by ..., related to intercorporate investments including Minority interests, Ninety percent rule and Treasury stock, Changes of interest

Business combinations accounted for by ... including issuance of Two class common stock with Identical Rights (securities)

Business combinations accounted for by ..., Purchase accounting (acquisitions) or Part purchase part pooling including Minority interests under APB 16

... vs Purchase accounting (acquisitions) in Business combinations including Part purchase part pooling and Minority interests

... vs Purchase accounting (acquisitions), Wholly owned subsidiaries and Two year rule

Retrospective Disclosure as Supplementary information of Business combinations accounted for as ...
POOLINGS OF INTERESTS (continued)

Business combinations and Initiation date, announcement of Exchange ratios
formula constitutes initiation of a Plan of combination including
Consummation date for ... method
Business combinations accounted for by ... related to Consummation date of a
Plan of combination & Effective date
Business combinations accounted for by ... including registered Common stock
exchanged for Restricted securities
Business combinations accounted for by ... not completed within one year after
Consummation date including offer of new terms for Plan of combination
Business combinations accounted for by ... including Independence (poolings)
condition for intercorporate Investments
Business combination costs incurred for ... vs Purchase accounting (acquisitions)
including professional Fees and Finders fees
... vs Purchase accounting (acquisitions) including Contingencies and Contingent shares
... vs Purchase accounting (acquisitions), Subsidiaries of Personal holding companies
... vs Purchase accounting (acquisitions), including Stock options and Contingent shares
... vs Purchase accounting (acquisitions), granting of Employment contracts and
Deferred compensation plans to former Shareholders
Earnings per share computation involving Business combinations accounted for
by ... or Purchase accounting (acquisitions) and Reorganization
Dividends per share based on equivalent of Shares outstanding at time of Stock
dividends, Stock splits or Reverse stock splits including Disclosure
requirements following ... accounting
Business combinations applicability of ... vs Purchase accounting (acquisitions)
including Part purchase-part pooling
conditions for ... method including Ninety percent rule, Rights of first refusal,
Initiation date, Consummation date, Divestiture, Liquidation, Independence
(poolings) and Plan of combination
Accounting policies applicable to ... method including reporting combined
Operating income and Operating losses, Intercompany transactions,
Business combination costs, Divestiture, Recording date, Consummation
date, Disclosure and Restatement of Prior years
Extraordinary items including Realized gains & losses from disposal of Assets or
Divestiture after ... method under business combination
Business combinations accounted for by ... method including Minority interests in
Fifty percent owned corporations, Plan of combination and exceptions to
Accounting policies
Lines of business reporting, Restatement for Accounting principle changes or
Business combinations accounted for by ...
changes of interest in Leases in connection with Business combinations
accounted for by ... or Purchase accounting (acquisitions)
Other independent accountants Restatement of Prior years Financial statements
for ... Compilation opinions Three paragraph opinions example
Accounting consistency ... Disclosure Qualified opinions for non Restatement
Single year financial statements GAAP departures
risk-sharing in Business combinations accounted for as ... under APB Opinion 16
including Contingent shares, Form-vs-substance and Purchase accounting
(acquisitions) and Bailouts
effects of Treasury stock acquisition on Business combinations accounted for by
Consummation date, Boards of directors and Materiality
Business combination costs to be charged to combined Income statements of
merged companies under ...
Disclosure in Pro forma financial statements of change in Personnel costs
following Business combinations accounted for by ... involving Closely held
corporations and substantial change in owner-managers Executive
compensation under new Employment contracts
... or Purchase accounting (acquisitions) as basis of accounting for Financial
statements of Oil and gas producing companies Exchange offers including
Reorganization accounting, Form 10-K, Limited partnerships, Full cost
method (petroleum) & Pro forma financial statements
Disclosure in SEC filings of Pro forma financial statements of Significant
subsidiaries acquired by ... or Purchase accounting (acquisitions) in
Business combinations
Principles of consolidation for Consolidated financial statements of registrants
and Majority-owned subsidiaries including Domestic subsidiaries and Foreign
subsidiaries, and Disclosure requirements following ...

POSITIVE CONFIRMATION
BT Auditing procedures
BT Confirmation
RT Negative confirmation

Confirmation of Receivables procedures ... Negative confirmation Alternative
auditing procedures

SAS 01/331.03
POST BALANCE SHEET EVENTS

PPB SYSTEMS
U Planning-programming-budgeting

PRACTICE DEVELOPMENT
RT Prospective clients

Solicitation of clients Commissions revenue for ...

PREDECESSOR INDEPENDENT ACCOUNTANTS
BT Accountants
BT Auditors
BT Independent accountants
BT Other independent accountants
RT Successor independent accountants

Comparative financial statements of Nonpublic enterprises, examples of Accountants reports for Successor independent accountants when ...

Comparative financial statements of Nonpublic enterprises, procedures for ...

Comparative financial statements, Accountants reports with Disclaimers of opinion issued by continuing independent accountants or ...

Communications between ... and Successor independent accountants regarding Compilation of financial statements or Review of financial statements including Client relations and Auditors working papers ...

Comparative financial statements, Two year opinions, Report with differing opinions, examples, Subsequent discovery of facts, ...

PREDETERMINED COST ACCOUNTING
U Standard cost accounting

PREFERABILITY LETTER
RT Accounting changes
RT Accounting principle changes
RT Form 10-Q
RT Independent accountants

Independent accountants ... required in SEC filings relating to Accounting changes to Alternative accounting principles

Oil and gas producing companies, ... not required for New SEC registrants Accounting principle changes related to Full cost method (petroleum) or successful efforts method

PREFERRED STOCK
UF Stock (preferred)
BT Capital stock
BT Equity
BT Securities
BT Senior securities
BT Shareholders equity
NT Convertible preferred stock
NT Participating preferred stock
NT Redeemable preferred stock
RT Bailouts
RT Common stock
RT Dividend arrearages
RT Donated stock
RT Liquidation preferences
RT Shares outstanding
RT Voting rights

..., Disclosure of Liquidation preferences in Shareholders equity section and Redeemable preferred stock through Sinking funds operations in Financial statements or Financial statement notes

..., Disclosure in Financial statements or Financial statement notes of Dividend arrearages

ET-RLNG 591.227
SAR 02/200.16
SAR 02/200.20
SAR 02/200.33
SAR 04/400
SAS 07/315
SAS 15/505
SEC-FRR 304.02
SEC-SAB47 12C
APB 10.10/C16
APB 15.50/C16
Early extinguishment of debt through exchange before scheduled maturity date for Common stock or ... including fixed-maturity and Redeemable preferred stock identification of acquiring corporation in Business combinations involving exchange of Common stock and ... under Purchase accounting (acquisitions)

Disclosure of Liquidation preferences and Retained earnings restrictions for ... in Financial statement notes

Disclosure requirements for Balance sheets of Commercial and industrial companies in SEC filings including Assets, Liabilities including Long term debt, Shareholders equity including Minority interests, ... and Common stock

Disclosure requirements in SEC filings of insurance companies Balance sheets and Financial statement notes to include Assets, Liabilities, ... Common stock and other Shareholders equity

PREFERRED STOCK DIVIDEND ARREARAGES
U Dividend arrearages

PREFERRED STOCK LIQUIDATION RIGHTS
U Liquidation preferences

PREINCORPORATION COSTS
U Organization costs

PRELIMINARY AUDIT SURVEY
BT Audit administration techniques
BT Auditing
Savings and loan associations, Audit planning and supervision and ..., Examination date, Auditing procedures

PREMIUM BALANCE ACCOUNTING PROCEDURES
BT Accounting procedures
RT Fire and casualty companies
RT Insurance premiums

Fire and casualty companies Accounting procedures Insurance premiums description ... Reinsurance Accounting records

PREMIUM ON CAPITAL STOCK
U Capital in excess of par value

PREMIUMS (INSURANCE)
U Insurance premiums

PREOPERATING COSTS
UF Start-up costs
BT Costs
RT Amortization
RT Development stage enterprises
RT Interest during construction
RT Organization costs

Airlines Accounting procedures and Auditing procedures for Aircraft Maintenance costs, Insurance costs, Personnel costs, Fixed assets and Depreciation costs, Leases, Property retirement, ... and Deferred costs Finance companies ... new Office locations Operating losses

PREPAID EXPENSES
BT Assets
RT Costs
Savings and loan associations, Fixed assets and Depreciation costs, Leases, Conformity with GAAP (principles), Compliance testing with Statutes & regulations, safe deposit box operations, Deferred costs and ... with Federal Savings & Loan Insurance Corp, and other Assets

Classification of accounts of Pension costs in Balance sheets as Accrued liabilities or ... including Unfunded prior service costs

PREPAID INCOME
U Deferred income

PREPAYMENT OF DEBT
U Early extinguishment of debt

PREPAYMENT PENALTIES
U Debt redemption premiums
PRESENT VALUE

PRESENT VALUE
UP Discounting future cash payments
RT Annuities
RT imputed interest
RT Leases
RT Reduced-profit method
RT Valuation

Defined benefit plans: Financial statements, presentation of Net assets change statements, ... of accumulated plan benefits, Interest rate, Actuarial assumptions, Vested benefits, Benefits paid and Disclosure requirements

Personal financial statements. Liabilities presented at, ... including noncancelable Commitments, Income taxes payable, estimated Income taxes, Tax basis and financial statement Disclosure

Imputed interest for Interest costs of Long term receivables and Long term debt, including Interest rate, Deferred costs, ... Classification of accounts and Amortization of Debt discounts and Debt premiums examples of interest method application

Leases, Lessees Capital leases including ..., Amortization, extension or Renewal options, Operating leases, Disclosure

Leases, Lessors Sales-type leases including ..., Residual value, extension or Renewal options, Direct financing leases, Operating leases, third party transactions and Disclosure

Price level changes, Depreciation costs and Recoverable amount of Assets measured by net realizable value or net ... of future Cash flow, applicability of Statement to Regulated industries

Accounting policies for Defined benefit plans including Disclosure in Financial statements of net Assets available for benefits, Employer contributions Receivables, plan Investments, operating assets, actuarial of accumulated Pension plans benefits and changes in Actuarial assumptions

Disclosure for Defined benefit plans including actuarial ... of Vested benefits and nonvested benefits, net Assets of Pension plans, assumed Return on investment and Actuarial valuation date

Insurance companies Disclosure including Liabilities for Claims Loss adjustment expenses & Loss reserves, Policy acquisition costs ... Reinsurance Policyholder dividends Shareholders equity Statutory accounting principles and Policyholders surplus of Life insurance companies

Illustrations of calculations for Revenue recognition on Retail land sales including instalment revenue recognition method, Percentage of completion method, ... and Income taxes payable

Lessees use of secured borrowing rate as Interest rate for calculating ... of minimum lease payments

Governmental accounting for Defined benefit plans Financial statements including Disclosure of actuarial ... of credited projected benefits, Valuation of investments and Pension liabilities, Supplementary information on Pension funds, Actuarial cost methods and Financial summaries

Oil and gas producing companies, application of successful efforts method and Full cost method (petroleum) including Amortization of capitalized Costs, Cost centers, ... of proved Oil and gas reserves, Mineral properties and Accounting charges

Oil and gas producing companies, Disclosure requirements of Supplementary information in SEC filings including undiscounted future net Revenue, discounted ... of Oil and gas reserves and Limited partnerships

PRESENTATION (CLASSIFICATION)
U Classification of accounts

PRESENTATION (DISCLOSURE)
U Disclosure

PRESENTS FAIRLY
U Fairness of presentation

PRESS RELEASES
CPA responsibilities under AICPA Code of Professional Ethics for ...

PRETAX INCOME
RT Effective income tax rates
RT Taxable income

Interperiod tax allocation of Income taxes, Timing differences between ... and Taxable income, Classification of accounts in Balance sheets as Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet), examples of Amortization of deferred taxes

Interperiod tax allocation of Income taxes, Permanent book/tax differences between Taxable income and ..., examples including nonqualified Stock options

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Disclosure of income taxes in statements including estimated tax liabilities, tax effects of timing differences between ... and taxable income, operating losses, carryforward, net-of-tax method, rights of offset of securities against tax payable.

General reserves for bad debt expenses of savings and loan associations including income taxes, permanent book/tax differences, taxable income, ... and disclosure.

Income taxes of life insurance companies including timing differences, ... policyholder dividends, loss reserves, policy acquisition costs, policyholders surplus, taxable income and permanent book/tax differences.

Accounting for income taxes in financial statements including accounting terminology and explanations of differences between ... and taxable income in tax return, timing differences and permanent book/tax differences, disclosure requirements.

Disclosure regarding income taxes including book/tax differences, deferred tax credits (balance sheet), deferred tax debts (balance sheet). Effective income tax rates, statutory federal income tax rates, domestic and foreign ... example of computing income tax expense future cash outlay.

PRICE LEVEL CHANGES
RT constant dollar accounting
RT current cost accounting
RT deflation (economics)
RT inflation (economics)
RT supplementary information.

..., accounting terminology and glossaries
..., disclosure requirements for supplementary information applicable to publicly traded companies annual reports to shareholders.
..., disclosure requirements for supplementary information including income from continuing operations on historical cost and current dollar accounting basis using consumer price index, restatement required for inventory, fixed assets, cost of sales, depreciation costs, depletion costs.
..., disclosure requirements for supplementary information including purchasing power gains or losses on net monetary items on balance sheets measured by constant dollar accounting, general description of nonmonetary items.
..., disclosure requirements for supplementary information including income from continuing operations based on current cost accounting, restatement required for inventory, fixed assets, cost of sales, depreciation costs, depletion costs and amortization.
..., and current cost accounting, restatement for inventory and fixed assets.
..., disclosure as supplementary information of total increase or decrease net of inflation (economics) or deflation (economics).
..., depreciation costs and recoverable amount of assets measured by net realizable value or net present value of future cash flow, applicability of statement to regulated industries.
..., financial summaries of net sales and operating revenue, income from continuing operations, earnings per share and net assets on historical cost and current dollar accounting basis and current cost accounting basis, dividends per share and market price quotations.
..., disclosure of supplementary information on income statements and financial summaries.
..., listings of monetary items and nonmonetary items for assets and liabilities.
..., illustrations of restatement of historical cost and nominal dollar accounting to constant dollar accounting basis and current cost accounting basis.
..., US department of labor consumer price index from 1913 to 1981.
..., illustration of supplementary information for mineral resource assets and financial summaries.
..., disclosure as supplementary information using current cost accounting, constant dollar accounting or lower recoverable amount for growing timber and timberlands.
..., disclosure as supplementary information using current cost accounting, constant dollar accounting or lower recoverable amount for income producing real estate.
..., disclosure as supplementary information using current cost accounting, constant dollar accounting or lower recoverable amount for motion picture films.
..., disclosure of ... not required of investment companies.
..., FASB statement 33 not applicable to investment companies defined under SEC40.
PRICE LEVEL CHANGES (continued)

... Disclosure of Supplementary information using Current cost accounting for 
Foreign exchange translation with operation measured in functional 
currencies other than U.S dollar including basis of inflation (economics), 
Terminology and illustrations  
... listings of Monetary items and Nonmonetary items for Assets and Liabilities 
Disclosure of effects of ... as Supplementary information or in primary Financial 
statements under general Purchasing power or Current cost accounting 
approach including Fixed assets, Depreciation costs, Monetary items, 
Inventory and Cost of sales 
effects of ... in Exchange rates on Foreign exchange translation including 
Multinational operations Translated financial statements, Foreign exchange 
gains, Foreign exchange losses, Forward exchange contracts and 
Disclosure 
Auditors responsibilities, procedures and Accountants reports for Supplementary 
information prepared by Management on ... under FAS 33 included with 
Audited financial statements 
Management's discussion and analysis related to Financial management including 
Summary of operations, Liquidity, Cash flow, Working capital, Unusual 
items, infrequently occurring items, Contingencies, Disclosure of ... and 
Inflation (economics) 
Supplementary information on effects of ... required under SECSK including 
Investment companies 
Disclosure of Supplementary information including Interim financial statements 
and effects of ...  

PRICE QUOTATIONS 
- UF Quoted market price 
- UF Stock price quotations 
- NT Market price quotations 
- RT Bidding 
- RT Commodity futures contracts 
- RT Exchange rates 
- RT Fair market value 
- RT Fee estimates 
- RT Fees 
- RT Inventory 
- RT Investments 
- RT Marketable securities investments 
- RT Prices 
- RT Valuation 

Stock options compensatory plans including measurement of Personnel costs, ..., 
Treasury stock and Measurement date 
Earnings per share ... Issuance date  
PRICE RENEGOTIATION (GVT CONTRACTS)  
- U Contract price renegotiation  

PRICES 
- UF Service rates of utilities 
- NT Exchange price 
- NT Exercise price 
- NT Price quotations 
- RT Pricing 

Disclosure as Supplementary information for Current cost accounting for Mineral 
resource assets of Oil and gas producing companies and Extractive 
industries including ...  
Disclosure requirements for Current cost accounting for Mineral resource assets 
of Oil and gas producing companies and Extractive industries as 
Supplementary information including ... 
Public utility holding companies and Regulated industries general purpose 
Financial statements, accounting for effects of regulation related to ... 
Pricing and Rate bases including Costs, Sales returns, Income taxes, 
Capitalized interest, Interest during construction, Intercompany profit and 
Disclosure 
Disclosure of determination of Public offering ... for common Equity, Exercise 
price and Conversion rate for Warrants (securities), Rights (securities), 
Convertible debt and Convertible preferred stock 
Disclosure of dilution of purchasers Equity interest including net tangible Book 
value and amount of dilution from Public offering ...  
PRICING 
- RT Intercompany profit 
- RT Prices
PRICING (continued)

Construction contracts and Production type contracts, background information including Revenue recognition under Percentage of completion method or Completed contract method, types of Contracts based on ..., definitions of Contractors and Cost centers

Construction contracts and Production type contracts. Accounting policies and Disclosure for Contracts under Percentage of completion method and Completed contract method including Revenue recognition and Estimated cost to complete, Claims, Loss recognition, Gross profits and Accounting changes

Public utility holding companies and Regulated industries general purpose Financial statements, accounting for effects of regulation related to Prices, ... and Rate bases including Costs, Sales returns, Income taxes, Capitalized interest, Interest during construction, Intercompany profit and Disclosure

Lines of business reporting by Publicly traded companies including Disclosure of Revenue from Customers, Intercompany transactions and ..., Operating income and Assets employed by segments

Oil and gas producing companies, estimates of proved Oil and gas reserves, future net Revenue, ..., Disclosure of income taxes and unproved properties, Form 10-K of Limited partnerships and Canadian registrants

PRIMARY EARNINGS PER SHARE

BT Earnings per share

RT Fully diluted earnings per share

Earnings per share, single presentation for simple Capital structure and dual presentation of ... and Fully diluted earnings per share for complex capital structure including periods presented and Restatement of Prior period adjustments

Earnings per share, single presentation for simple Capital structure and dual presentation of ... and Fully diluted earnings per share for complex capital structure including periods presented and Restatement of Prior period adjustments, Three percent rule application

Earnings per share, Disclosure related to Capital structure including Voting rights, other rights and privileges of Shares outstanding, basis of computation of ... and Fully diluted earnings per share including identification of Common stock equivalents

Earnings per share ... Common stock equivalents Senior securities Convertible debt Convertible preferred stock Stock options & Warrants (securities) Employee stock purchase plans Participating preferred stock Two class common stock Contingent shares

Earnings per share, ... Common stock equivalents at Issuance date, Anti-dilution Earnings per share, ... related to Common stock equivalents test for Convertible debt and Convertible preferred stock including Cash yield at Issuance date using average Aa corporate bond yield

Earnings per share, ... related to Common stock equivalents test for Stock options and Warrants (securities) including Treasury stock method, Use of proceeds, Anti-dilution, Twenty percent rule, If converted method and Conversion rate, examples

Earnings per share, Conversion rate and Exchange price used in computing ... and Fully diluted earnings per share

Earnings per share ... description

Earnings per share ... vs Fully diluted earnings per share

Earnings per share Common stock equivalents of Convertible debt & Convertible preferred stock ... vs Fully diluted earnings per share example

Earnings per share Stock options & Warrants (securities) Market price quotations computations for ... Fully diluted earnings per share Treasury stock method example

Earnings per share Stock options & Warrants (securities) Treasury stock method independent application to ... & Fully diluted earnings per share

PRINCIPAL AMOUNT OF LONG TERM DEBT

U Par value

PRINCIPAL INDEPENDENT ACCOUNTANTS

BT Accountants

BT Auditors

BT Independent accountants

RT Other independent accountants

Exchange of information between ... and Other independent accountants on Related party transactions

Exchange of information between ... and Other independent accountants on Related party transactions in Components of a business enterprise inquiries by Other independent accountants examining Financial statements of Components of a business enterprise to ... regarding Related party transactions, Audit scope limitations and other matters
PRINCIPAL INDEPENDENT ACCOUNTANTS (continued)

Auditing procedures of ... in response to inquiries of Other independent accountants examining Financial statements of Components of a business enterprise including Subsequent discovery of facts

Auditing procedures performed by Other independent accountants examining Financial statements of Components of a business enterprise in coordination with

form of response by ... to inquiries of Other independent accountants examining Financial statements of Components of a business enterprise regarding Audit scope limitations and other matters, including example of Correspondence

form of inquiries by Other independent accountants examining Financial statements of Components of a business enterprise to ... regarding Audit scope limitations and other matters, including example of Correspondence

effect of Accounting principle changes by Investees on Accounting consistency and Reporting comparability in Accountants reports of ... of investors using Equity method of accounting

procedures applied by ... concerning Other independent accountants examination including knowledge of other auditors Quality control policies and procedures

Auditing procedures for ... using the work of Other independent accountants including Technical training and proficiency, Accountant independence, Documentation, Accountants reports and division of responsibilities

reference by ... to Other independent accountants in Letters for underwriters

Disclosure of independent accountants Client relations in Proxy statements including Significant auditor disagreement on Form 8-K and ... attendance at Shareholder meetings

references to or inclusion of Accountants reports of Other independent accountants by ...

PRINCIPAL SHAREHOLDERS
UF Controlling shareholders
BT Investors
BT Shareholders
RT influence test

Stock options and Employee stock purchase plans established by ... including Donated stock and Personnel costs

SEC filings requirements for Personal financial statements including Assets and liabilities statements and Income statements, also, if applicable, related Financial statements for Proprietorships, Partnerships, Trusts, Associations and for ... of Corporations

PRINCIPLES OF CONSOLIDATION
UF Consolidation principles
BT Accounting policies
RT Consolidated financial statements
RT Consolidated subsidiaries
RT Discontinued operations
RT Equity method of accounting
RT Foreign subsidiaries
RT Subsidiaries

Foreign subsidiaries excluded from consolidation including Disclosure of Multinational operations in Consolidated financial statements, ... Parent company financial statements and Domestic subsidiaries

Consolidated financial statements of Parent companies and Consolidated subsidiaries including ... Step acquisitions, Fiscal year differences, Divestiture, Minority interests, Retained earnings capitalization by Stock dividends of Subsidiaries Unconsolidated subsidiaries Cost method of carrying investments

Finance companies Financial statements ... Classification of accounts Disclosure ... for Consolidated financial statements of registrants and Majority-owned subsidiaries including Domestic subsidiaries and Foreign subsidiaries, and Disclosure requirements following Poolings of interests

Disclosure in SEC filings of ... or combination for Consolidated financial statements or Combined financial statements including Reporting entity changes and changes in Fiscal years

Disclosure of ... for Consolidated financial statements and Combined financial statements in Financial statement notes

PRIOR PERIOD ADJUSTMENTS
BT Restatement
RT Accounting changes
RT Adjusting entries
RT All inclusive concept
RT Contingencies
RT Current operating concept
RT Extraordinary items

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Prior Period Adjustments (continued)

- RT Materiality
- RT Net income
- RT Prior years
- RT Subsequent events

Interperiod tax allocation of income taxes among income before extraordinary items, Extraordinary items, ... and direct entries to other Shareholders equity

... in Comparative financial statements including Disclosure, Restatement and Financial summaries

Earnings per share, single presentation for simple Capital structure and dual presentation of Primary earnings per share and Fully diluted earnings per share for complex capital structure including periods presented and Restatement of ...

Earnings per share, single presentation for simple Capital structure and dual presentation of Primary earnings per share and Fully diluted earnings per share for complex capital structure including periods presented and Restatement of ..., Three percent rule application

Presentation of Discontinued operations in income statements including Divestiture, Measurement date, Loss recognition, Realized gains & losses, ... Disclosure, Earnings per share and Accounting terminology, Income from continuing operations

effect on Accountants reports of Financial statements issued before Effective date of FASB Statements requiring Restatement by ... example related to Research and development costs

... including Error correction in Prior years Financial statements, realized tax benefits of Carryforward from purchased Subsidiaries and Retained earnings statements

... related to Interim financial statements including criteria for determination of Net income in Income statements and Disclosure

... related to Litigation, Claims, Income taxes and Contract price renegotiation including Disclosure in Interim financial statements

Accounting terminology, Unusual items and ...

Disclosure in Income statements of Unusual items and ..., Net income under All inclusive concept or Current operating concept, Accounting principle changes and Accounting estimate changes

Prior Service Costs Unfunded

- U Unfunded prior service costs

Prior Years

- RT Accounting consistency
- RT Fiscal years
- RT Other independent accountants
- RT Prior period adjustments
- RT Reclassification entries
- RT Reporting comparability
- RT Restatement

Accounting policies applicable to Poolings of interests method including reporting combined Operating income and Operating losses, Intercompany transactions, Business Combination costs, Divestiture, Recording date, Consumption date, Disclosure and Restatement of ...

Disclosure of Accounting principle changes in income statements including Restatement of ..., illustration of a change in Depreciation costs, Amortization

Accounting principle changes and Reporting entity changes including Restatement of all ... Financial statements presented and Disclosure requirements

Earnings per share Securities Classification of accounts election new issue of Common stock equivalents Stock options & Warrants (securities) ... Restatement

Prior period adjustments including Error correction in ... Financial statements, realized tax benefits of Carryforward from purchased Subsidiaries and Retained earnings statements

Accountants reports on Comparative financial statements for Review of financial statements or Compilation of financial statements with ... Financial statements audited, reviewed or compiled, use of Independent accountants name and Terminology

Comparative financial statements of Nonpublic enterprises, procedures for Predecessor independent accountants before reissuing reports on Compilation of financial statements or Review of financial statements of ... including Subsequent events and Restatement

Comparative financial statements of Nonpublic enterprises, Accountants reports for Audited financial statements for current period or ... with Compilation of financial statements or Review of financial statements, example

Comparative financial statements, change in status between Publicly traded companies and Nonpublic enterprises in ... or current period
Accountants reports on Compilation of financial statements omitting substantially all Disclosure in current period in Comparative financial statements with...
Audited financial statements or Review of financial statements or
compilation with disclosure

Other independent accountants Restatement of..., Financial statements for
Pooling of interests Compilation opinions Three paragraph opinions example

Disclosure of variations in presentation of Financial position change statements
and Restatement of..., presented not affecting Accountants reports
regarding Accounting consistency

Accounting changes not requiring Restatement of..., due to immateriality,
cumulative effect of the change to be included in income statements

Disclosure of financial information about Lines of business reporting on Revenue
from Sales to unaffiliated Customers, Intercompany transactions, Operating
income, Operating losses and identifiable Assets in Conformity with GAAP
(principles) including Restatement of... and Comparative financial statements

Disclosure of financial information about Multinational operations and export
Sales including Revenue, Operating income, Operating losses, Customers,
Intercompany transactions in Conformity with GAAP (principles) and
Restatement of..., illustrative presentation of segment information

PRIVATE CORPORATIONS
U Closely held corporations

PRIVATE FOUNDATIONS
BT Industries
BT Nonprofit organizations

Nonprofit organizations, Financial statements illustrations for Schools
(independent), Cemetery organizations, Associations, Libraries, Museums,
Performing arts organizations, ..., Public broadcasting stations, Religious
organizations and Research organizations

PRIVILEGED COMMUNICATION
RT Attorneys
RT Confidential relationships
RT Independent accountants
RT Legal letters

Legal letters from Attorneys, Litigation, Claims & Unasserted claims, FAS 5,
Auditing procedures, Effective date of response from lawyer, Audit scope
limitations, ..., Audit evidence

problems of CPA as Directors (individually) of Banks include Client relations, ..., Confidential relationships, Accountant independence and Conflicts of interest

basic principles of Auditing including Accountant independence, Technical training
and proficiency, ..., work of Other independent accountants and Specialists.
Documentation, Audit planning and supervision, Audit evidence, Internal
control evaluation and Accountants reports

PRO FORMA FINANCIAL STATEMENTS
BT Financial statements
RT Earnings per share
RT Subsequent events
RT Use of proceeds

Investment companies ..., example

Contingencies, Contingency reserves, ..., Contingent liabilities, Appropriated
retained earnings & Disclosure

Subsequent events description examples Disclosure Adjusting entries ...
reissuance Financial statements

... in SEC filings and Financial statements of business acquired or to be acquired
including Forecasting, Form 8-K and Business combinations

Disclosure in... of change in Personnel costs following Business combinations
accounted for by Poolings of interests involving Closely held corporations
and substantial change in owner-managers Executive compensation under
new Employment contracts

Poolings of interests or Purchase accounting (acquisitions) as basis of accounting
for Financial statements of Oil and gas producing companies Exchange
offers including Reorganization accounting, Form 10-K, Limited partnerships,
Full cost method (petroleum) & ...

Disclosure in SEC filings of... of Significant subsidiaries acquired by Poolings of
interests or Purchase accounting (acquisitions) in Business combinations

PRO RATA EQUAL AMOUNTS PER UNIT OF TIME
U Straight-line method
PRO RATA PER UNIT EXTRACTED OR USED

PRO RATA PER UNIT EXTRACTED OR USED
U Unit of production dep method

PROCEDURAL AUDITING
U Internal control evaluation

PROCUREMENT
U Purchasing (procurement)

PRODUCT DEVELOPMENT COSTS
U Research and development costs

PRODUCT FINANCING ARRANGEMENTS
BT Contracts
RT Financing considerations
RT Inventory
RT Liabilities
RT Sales

loans received under ... accounted for as Liabilities rather than Sales, examples

PRODUCT GUARANTEES
U Product warranties

PRODUCT LINE REPORTING
U Lines of business reporting

PRODUCT PROFITABILITY REPORTING
U Lines of business reporting

PRODUCT WARRANTIES
UF Guarantees of products
UF Product guarantees
UF Warranties of products
BT Contracts

text

examples of Contingencies application, Bad debt expenses, ... Asset valuation allowances, Write-downs of assets, Expropriation, Litigation, Claims, Loss reserves of Fire and casualty companies and Reinsurance enterprises and standby Letters of credit

Accounting policies for Revenue recognition and Loss recognition for Construction contracts including Fixed price contracts and Cost-plus fixed fee contracts under Completed contract method or Percentage of completion method with reliable Estimated cost to complete including ... and Cost allocation

PRODUCT COST ALLOCATION
U Cost allocation

PRODUCT COSTS
UF Factory costs
UF Manufacturing costs
BT Costs
RT Cost accounting
RT Inventory
RT Scrap

Oil and gas producing companies, Intangible drilling & development costs, Costs of drilling development wells, ... including Depreciation costs, Depletion costs, Amortization and Property taxes

Motion picture films, Revenue recognition on Motion picture licensing Sales, film Costs and Inventory Valuation, Amortization of ..., Classification of accounts and Terminology

Terminology for Oil and gas producing companies including proved Oil and gas reserves, Costs of Land and Leases, Exploration costs, Geological & geophysical costs, Dry hole costs, Intangible drilling & development costs and ... Costs to be charged to expense for Oil and gas producing companies using Successful efforts method including Geological & Geophysical costs, Dry hole costs, Intangible drilling & development costs and ...

Full cost method (petroleum) for Oil and gas producing companies with Cost centers on country by country basis, Costs to be capitalized, Amortization on Unit of production dep method, Mineral properties conveyance, ... and Disclosure requirements

Disclosure requirements for Oil and gas producing companies in SEC filings related to Accounting policies, capitalized Costs, Exploration costs, ..., Revenue and Supplementary information on proved Oil and gas reserves based on Reserve recognition accounting

FAS 49.03/D18
FAS 05.01/C59
IAS 11/9011
FAS 19.021/O15
FAS 53.03/Mo6
SECSX210.4-10A
SECSX210.4-10F
SECSX210.4-10I
SECSX210.4-10K
PRODUCTION CYCLES

PRODUCTION CYCLES
U Operating cycles

PRODUCTION FACILITIES
U Fixed assets

PRODUCTION METHOD OF DEPRECIATION
U Unit of production deprec method

PRODUCTION PAYMENTS
UF Mineral production payments
RT Extractive industries

Oil and gas producing companies. Mineral properties Sales or conveyances
Exploration & development advances and ... Joint operating agreements.
Nonmonetary transactions in Petroleum industry and Corporate joint ventures
Mineral properties conveyances of Oil and gas producing companies using
Successful efforts method including Joint operating agreements, Exploration
& development advances, ..., Sales and Gains or Loss recognition

FAS 19.042/Oil
SECSX210.4-10H

PRODUCTION TYPE CONTRACTS
BT Contracts
RT Completed contract method
RT Construction contracts
RT Contractors
RT Percentage of completion method

Auditing procedures to be applied under GAAS (standards) in Auditing Financial
statements of Contractors with Construction contracts and ... including
Internal control evaluation and Audit evidence
Contractors Management responsibility for internal accounting control and
Internal administrative control over Bidding and Estimated cost to complete
Construction contracts and ..., Asset security, Billings, Revenue and Costs
of Contracts, Equipment, Claims and use of Internal auditors
Audit planning and supervision, Internal control evaluation and Compliance testing
for Construction contracts and ... by Independent Accountants
Glossaries for Contractors with Construction contracts and ...
Construction contracts and ..., Accounting policies and Disclosure for Contracts
under Percentage of completion method and Completed contract method
including Revenue recognition and Pricing, Estimated cost to complete,
Claims, Loss recognition, Gross profits and Accounting changes
Construction contracts and ..., background information including Revenue
recognition under Percentage of completion method or Completed contract
method, types of Contracts based on Pricing, definitions of Contractors and
Cost centers

AAG-CON 057
AAG-CON 059
AAG-CON 070
AAG-CON 206
ACC-SOP 81-01

PROFESSIONAL ASSOCIATIONS (NONPROFIT)
U Associations

PROFESSIONAL DEVELOPMENT
BT Personnel training
RT Continuing education
RT Employees
RT Personnel management

Quality control systems and procedures including Accountant independence,
Technical training and proficiency, Planning and supervision, Personnel
recruiting, Personnel management, ..., Personnel evaluation and Client
relations

QC 01/10.03

PROFESSIONAL EDUCATION AND TRAINING
U Technical training and proficiency

PROFESSIONAL ETHICS CODE (AICPA)
U AICPA Code of Professional Ethics

PROFESSIONAL LEASING COMPANIES
U Lessors

PROFESSIONAL NEGLIGENCE OF ACCOUNTANTS
U Accountants legal liabilities

PROFESSIONAL SERVICES
BT Industries
NT Accounting firms
NT Actuaries
NT Extended care facilities
application of AICPA Code of Professional Ethics to CPA rendering ... in separate business CPA Accounting firms practicing under name of Associations or groups to provide ... interpretation relating to Accountant independence involving Write-up work and ... for clients domestic and Multinational operations

PROFESSIONAL SOCIETIES
U Associations

PROFESSIONAL STANDARDS OF AUDITING
U Auditing standards

PROFICIENCY AS AN AUDITOR
U Technical training and proficiency

PROFIT & LOSS STATEMENTS
U Income statements

PROFIT CENTERS
U Cost centers

PROFIT CONTRIBUTION LINE REPORTING
U Lines of business reporting

PROFIT INSURANCE
U Business interruption insurance

PROFIT PLANNING
U Budgets

PROFIT SHARING PLANS
BT Compensation plans
BT Fringe benefit plans
RT Pension plans
RT Vested benefits

Actuarial assumptions involved in Pension costs including Deferred compensation plans ... Foreign subsidiaries, Employees, Actuarial cost methods, Averaging methods, Actuarial gains & losses, Vested benefits, Actuarial study, Actuaries, Annuities and Pension plans Pension funds Accountant independence, CPA as Directors (individually) of ... and Pension plans Special reports, incomplete financial presentations, Reports expressing opinion on one or more specified accounts, GAAS (standards), examples for Sales, Royalty agreements, ... adequacy of income taxes payable Disclosure of Management remuneration related to Executive compensation of Officers (executives) & Directors (individually) including Bonuses, Deferred compensation plans, ..., Stock options, Warrants (securities), Stock appreciation rights, Pension plans, Liabilities and Related party transactions

PROFITABILITY ANALYSIS
U Cost price volume analysis

PROFITS (NET)
U Net income

PROGRAM COSTS (NONPROFIT ORG)
BT Costs
RT Fund raising costs
RT Nonprofit organizations

... Cost centers for General and administrative expenses, Management Costs and Fund raising costs, Cost allocation, Grants and Interfund transactions, Depreciation costs for Fixed assets, Glossaries and Illustrative Financial statements for Nonprofit organizations Voluntary health & welfare organizations General and administrative expenses Fund raising costs Statement of functional expenses ... Cost allocation Affiliates

PROGRAMS (COMPUTER)
U Software
PROGRAMS OF AUDITING PROCEDURES

PROGRESS BILLINGS
- BT Billings
- RT Construction in progress
- RT Contracts
- RT Retainages

Auditing procedures for audits of financial statements of contractors including job site visits, receivables with sample confirmation letter, retentions from claims and change orders and doubtful account allowances.

Disclosure in financial statements of accounting policies, receivables, inventory, advance billing and ... related to government contracts.

Construction contracts, disclosure of construction in progress, accounting changes, advance billing and ...

PROJECTIONS (FORECASTING)
- U Forecasting

PROMISSORY NOTES (LONG-TERM)
- U Long term debt

PROMISSORY NOTES (SHORT-TERM)
- U Short term debt

PROMOTERS OF SECURITIES
- UF Security promoters
- RT Investment bankers
- RT SEC33

Disciplinary proceedings: Accountant independence ... Auditing procedures.
- Nonmonetary transactions with shareholders valuation at par value of common stock independent accountants.

Disciplinary proceedings: Accountant independence ... Bolt & Shapiro.
- Nonmonetary items transferred by ... or shareholders recorded at historical cost prior to or at the time of initial public offering.

Disclosure of related party transactions including management, directors (individually), family relationships and ...

SEC schedules for receivables from related party transactions, investment bankers, ... and employees other than related parties.

PROMOTIONAL STAGE COMPANIES
- U Development stage enterprises

PROPERTY & LIABILITY INSURANCE COS
- U Fire and casualty companies

PROPERTY IMPROVEMENT LOANS RECEIVABLE
- UF Home improvement loans receivable
- BT Assets
- BT Loans receivable
- BT Receivables

Savings and loan associations, loans receivable including mortgage loans receivable, construction loan agreements, land development loans, ..., savings account loans receivable.

PROPERTY OBsolescence
- U Obsolescence

PROPERTY PLANT & EQUIPMENT
- U Fixed assets

PROPERTY RETIREMENT
- UF Abnormal retirements
- UF Retirements of property
- RT Fixed assets

Airline accounting procedures and auditing procedures for aircraft maintenance costs, insurance costs, personnel costs, fixed assets and depreciation costs, leases, ..., Preoperating costs and deferred costs.

Accounting policies for fixed assets including historical cost, recoverable amount, nonmonetary transactions, ..., abandoned property and disclosure.

SEC schedules for accumulated depreciation, accumulated depletion, accumulated amortization and ...
PROVISIONS

Disclosure

Valuation

PROTECTIVE DISCLOSURE

Disclosure

Disclosure

Disclosure

PROSPECTUSES

McKesson

Governmental accounting, Revenue recognition of ... under Modified accrual basis

PROPERTY TAXES

PROPRIETORS

UF Solo proprioryships

RT Affiliates

RT Estate planning

RT Partnerships

RT Personal financial statements

BUSINESS COMBINATIONS involving Affiliates including Partnerships, ... and Closely held corporations

Partnerships Partners with more than one ...

... Solo proprietor & two members who formed a Partnerships Firm name

SEC filings requirements for Personal financial statements including Assets and liabilities statements and income statements, also, if applicable, related Financial statements for .... Partnerships, Trusts, Associations and for Principal shareholders of Corporations

PROSPECTIVE CLIENTS

RT Practice development

Mckesson & Robbins Inc, Price Waterhouse & Co Continuing education

Investigation of ... Internal control review Auditing procedures for Cash Receivables Intercompany accounting procedures Inventory Inventory observation other Assets & Liabilities Revenue Costs Audit administration techniques

PROSPECTUSES

BT SEC filings

RT Form S-1

RT Public offering

RT SEC33 registration statements

Independent accountants responsibilities regarding Subsequent events procedures after Effective date of shelf Registration statements including supplemental...

Valuation and Disclosure of Restricted securities of Open end investment companies and Closed end investment companies including determination of Fair market value by Boards of directors and ... of Investment companies inclusion of Unaudited financial statements for Fiscal years in SEC34 registration statements and...

Disclosure requirements for forepart of Registration statements and outside front cover pages of ... including name of registrant, title and amount of Securities and Date of prospectus

Disclosure on inside front and outside back cover pages of ... including reporting requirements under SEC34 prior to SEC filings of Registration statements, Security exchanges (places) and Incorporation by reference

Disclosure of summary of ... risk factors and Fixed charge ratio computation

Disclosure of interests of CPA or Specialists named in connection with Registration statements, or Attorneys, Investment bankers named in ...

Disclosure in ... of SEC position on indemnification relating to Directors (individually). Officers (executives) and controlling persons against Liabilities arising under SEC33

PROTECTION OF ASSETS

U Asset security

PROVISION FOR BAD DEBTS

U Bad debt expenses

PROVISION FOR DEPRECIATION

U Depreciation costs
PROVISION FOR DOUBTFUL ACCOUNTS

BAD DEBT EXPENSES

PROXY STATEMENTS

BT SEC filings
RT Shareholder meetings
Disciplinary proceedings, Joseph Scansaroli, National Student Marketing Corp., SECASR 173. False information, Misleading information in...
Disciplinary proceedings, Marvin F Rosenbaum, Airways Enterprises Inc, failure to disclose material facts in... and SEC filings, GAAS noncompliance, Accountant independence
Disclosure of Independent accountants Client relations in... including Significant auditor disagreement on Form B-K and Principal independent accountants attendance at Shareholder meetings
Disclosure in... and reports on Form B-K of Change in auditors approved by Audit committees or Boards of directors
Disclosure about relation of Independent accountants nonaudit services to Accountant independence in... including percentage relationship of Fees for nonaudit services to Auditors fees, review of Management advisory services by Audit committees and Rescission of ASR 250 and 264
Application of SECSK to SEC filings for non-financial statement portions of SEC33 registration statements, SEC34 registration statements, ...
Disclosure of Management Forecasting and Securities ratings
Financial statement date requirements related to Effective date of Registration statements or mailing date of...

PUBLIC AUTHORITY BONDS

Municipal bonds

PUBLIC BROADCASTING STATIONS

Broadcasting industry
Nonprofit organizations, Financial statements illustrations for Schools (independent), Cemetery organizations, Associations, Libraries, Museums, Performing arts organizations, Private foundations, Religious organizations and Research organizations

PUBLIC OFFERING

Sales of securities (public)
Security offering (public)
Financing considerations
Investment bankers
Misleading information
Prospectuses
Publicly traded companies
SEC filings
Securities
Securities underwriting agreements
Security broker-dealers
Use of proceeds
Disciplinary proceedings Bill D Steele Seaboard Corporation...
Common stock issued in... at less than public offering price considered outstanding for Earnings per share calculation
Stock issue costs of... as Deferred costs
Liabilities of Partnerships trading in Commodity futures contracts selling Limited partnership interests in... for Organization costs, Commissions expense and Selling expenses paid by Commodity brokers and related Interest income on margin accounts
Nonmonetary items transferred by Promoters of securities or Shareholders recorded at Historical cost prior to or at the time of initial...
accounting for Sales of Subsidiaries Common stock in...
Disclosure of purposes for Use of proceeds from Securities to be in... and determination of Exercise price or Conversion rate for Warrants (securities), Rights (securities) and convertible securities
Disclosure of determination of... Prices for common Equity, Exercise price and Conversion rate for Warrants (securities), Rights (securities), Convertible debt and Convertible preferred stock
Disclosure of dilution of purchasers Equity interest including net tangible Book value and amount of dilution from... Prices
Disclosure of selling Shareholders relationship with registrant and amount of Securities to be in...
Disclosure of... through Investment bankers including relationship with registrant, nature of obligation, plan of Distribution of Securities, Exchange offers, Fees of underwriters and Security broker-dealers

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PUBLIC OFFERING (continued)

Disclosure of Distribution and issuance Costs in connection with ... and Sales of Securities  
Disclosure for ... including Rule 415 offering under SEC33, Incorporation by 
reference any SEC34 document subsequent to Effective date, competitive 
Bidding, Employees plans on Form S- 8, Equity offering of nonreporting 
registrants, Registration statements on Form S-14 or Form S-15  

PUBLIC UTILITIES  
BT Industries  
BT Regulated industries  
RT Operating costs  
RT Operating income  
RT Rate bases  
RT Return on investment  

... financing through construction intermediaries, Disclosure of Construction in 
progress, Financing costs and Capitalized interest  
... with Nuclear power plants, Disclosure in Financial statement notes of 
estimated future Costs of spent nuclear fuel and decommissioning nuclear 
electric generating plants  
... jointly-owned with Joint operating agreements, Disclosure in Financial 
statement notes of Fixed assets, Construction in progress and Joint costs  
... with long-term Contracts for Purchases of electric power, Disclosure in 
Financial statement notes of Costs of power, Liabilities and Interest costs 
SEC schedules for changes in Fixed assets including ... Classification of accounts 
Income statements requirements for SEC filings of ... and Public utility holding 
companies including Unaudited financial statements for interim periods and 
Disclosure related to Lines of business reporting  

PUBLIC UTILITY HOLDING ACT OF 1935  
U SEC35  

PUBLIC UTILITY HOLDING COMPANIES  
BT Affiliates  
BT Components of a business enterprise  
BT Holding companies  
BT Industries  
BT Parent companies  
BT Regulated industries  

... and Regulated industries general purpose Financial statements, accounting for 
effects of regulation related to Prices, Pricing and Rate bases including 
Costs, Sales returns, Income taxes, Capitalized interest, Interest during 
construction, Intercompany profit and Disclosure  
Income statements requirements for SEC filings of Public utilities and ... including 
Unaudited financial statements for interim periods and Disclosure related to 
Lines of business reporting  
Disclosure of differences between Investments included in Consolidated financial 
statements of ... and Book value of Equity in net Assets of Subsidiaries at 
Consummation date  

PUBLIC WAREHOUSING  
UF Bailments with warehousemen  
UF Custodians (public warehousing)  
BT Industries  
NT Field warehousing  
NT Terminal warehousing  
RT Inventory stored with outsiders  
RT Uniform Warehouse Receipts Act  
RT Warehouse receipts (documents)  

... Terminal warehousing vs Field warehousing description  
... Warehouse receipts (documents) Uniform Warehouse Receipts Act Statutes & 
regulations  
... Internal control by warehouser description  
... Auditing procedures  
Auditing procedures for inventory stored with outsiders in ... including 
Accountants reports on system of internal accounting control and 
Confirmation of Warehouse receipts (documents) as Security interests  
Internal control of ... and Auditing procedures for inventory stored with outsiders  

PUBLICLY TRADED COMPANIES  
RT Public offering  
RT SEC filings  
RT Security exchanges (places)  

Disclosure of unaudited fourth quarter Interim financial statements in annual 
Audited financial statements of ...  

AUIJ11-79/9504
PUBLICLY TRADED COMPANIES (continued)

Price level changes, Disclosure requirements for Supplementary information applicable to ... Annual reports to shareholders
FAS 33.023/C27

Oil and gas producing companies of ... Disclosure as Supplementary information of proved Oil and gas reserves quantities, certain capitalized Costs, Fixed assets acquisition, Exploration costs, Intangible drilling & development costs, Operating income Cash flow Minority interests
FAS 69.007/C51

Lines of business reporting by ... including Disclosure of Revenue from Customers, Intercompany transactions and Pricing, Operating income and Assets employed by segments
IAS 14/9014

Comparative financial statements, change in status between ... and Nonpublic enterprises in Prior years or current period status of Nonpublic enterprises changed to ... when Unaudited financial statements included in SEC filings
SAR 02/200.31
SARI12-79/9100

Independent accountants Association with financial statements under Reporting standards for Audited financial statements or Unaudited financial statements of ... or Nonpublic enterprises. Terminology
SAS 26/504.01

Independent accountants Association with financial statements, Disclaimers of opinion on Unaudited financial statements of ... including Financial statements on comprehensive basis of accounting other than GAAP (principles), examples
SAS 26/504.05

Accountants reports in client-prepared documents on Condensed financial statements of ... and Financial summaries of public or Nonpublic enterprises SEC33 and SEC34 integrated Disclosure system including Form 10-K, Annual reports to shareholders, signature of Directors (individually) and Officers (executives) of ... in SEC filings voluntary reports on Form 8-K and Disclosure obligations of ... role of Accountant independence in Auditing process by Independent accountants including background information. Disclosure of Change in auditors and Significant auditor disagreement on Form 8-K and Independent accountant appointment by Audit committees of ...
SAS 42/552
SEC-FRR 102.01
SEC-FRR 305
SEC-FRR 601

PUNCHED CARD TABULATING SYSTEMS

UF Tabulating systems
UF Unit record systems
BT Data processing

Computer assisted audit techniques, coding and testing of Systems analysis and ... using generalized Computer audit software, editing and testing on clients Computers with data files or test data, example of Account balance aging of Accounts receivable
AAG-CAA 28

PURCHASE ACCOUNTING (ACQUISITIONS)

UF Purchases of businesses
BT Accounting policies
RT Business combination costs
RT Business combinations
RT Goodwill
RT Part purchase part pooling
RT Plan of combination
RT Poolings of interests
RT Step acquisitions

Savings and loan associations, Accounting for Business combinations as Poolings of interests or ... AAG-SLA 075

Poolings of interests vs ... including force sale of Closely held corporations Shareholders voting Common stock
ACIJ01-72/B50

..., Business combination costs with issuance of unregistered securities and Restricted securities
ACIJ01-72/B50

Poolings of interests vs ... including Affiliates and Thirty percent rule
ACIJ03-72/B50

Poolings of interests vs ..., accounting for transfers of Assets and Liabilities and exchanges of Shares outstanding between Affiliates including Entity concept Business combinations accounted for by Poolings of interests or ... involving exchange of stock and Warrants (securities) for Common stock including Ninety percent rule
ACIJ04-71/B50

Business combinations involving Contingent shares based on earnings, market prices etc. accounted for by ... ACIJ04-71/B50

Business combinations, applicability of ... to Ninety percent rule and Minority interests
ACIJ04-71/B50

Business combinations accounted for by Poolings of interests, ... or Part purchase part pooling including Minority interests under APB 16
ACIJ04-71/B50

Poolings of interests vs ..., in Business combinations including Part purchase part pooling and Minority interests
ACIJ04-71/B50

Poolings of interests vs ..., Wholly owned subsidiaries and Two year rule ... vs Poolings of interests including reacquisition of Treasury stock and Two year rule
ACIJ05-71/B50

Poolings of interests vs ..., Contingencies on Bailouts
ACIJ06-71/B50

Accounting policies for acquisition of Minority interests by Parent companies or Subsidiaries including ...
ACIJ12-71/B50
PURCHASE ACCOUNTING (ACQUISITIONS) (continued)

Business combination costs incurred for Poolings of interests vs ... including professional Fees and Finders fees

Poolings of interests vs ... including Contingencies and Contingent shares

Poolings of interests vs ... Subsidiaries of Personal holding companies

Poolings of interests vs ... granting of Employment contracts and Deferred compensation plans to former Shareholders

Poolings of interests vs ... including Stock options and Contingent shares

Income taxes, recognition of Operating losses Carryforward benefit including Amortization of Deferred tax credits (balance sheet) and Deferred tax debits (balance sheet), adjustment of Goodwill from ...

Income taxes, tax effects of Operating losses Carryback and Carryforward including Tax rates, Deferred tax credits (balance sheet), ... and Quasi reorganization

Earnings per share computation involving Business combinations accounted for by Poolings of interests or ... and Reorganization

Business combinations applicability of Poolings of interests vs ... including Part purchase part pooling

Accounting policies for ... including Historical cost. Cost allocation, Business combination costs, Contingent shares, other Contingencies, Goodwill, Negative goodwill, Valuation of Assets & Liabilities and Recording date. Consumption date

Retained earnings of Subsidiaries acquired under ... at Consummation date not included in Consolidated financial statements

Retained earnings of Subsidiaries acquired under ... at Consummation date not included in Consolidated financial statements

Financial statements example for Business combinations Investment companies treated as ... for GAAP (principles) but as Tax free exchanges Tax returns preacquisition Contingencies of purchased enterprises acquired in Business combinations accounted for by ...

Banks and Savings and loan associations Business combinations accounted for by ... including Intangible assets, Fair market value, Amortization and regulatory-assisted combinations

Banks and Savings and loan associations Business combinations accounted for by ... including Intangible assets. Fair market value, Amortization and regulatory-assisted combinations

Banks and Savings and loan associations Business combinations accounted for by ... including Intangible assets, Fair market value and Amortization accounting for Research and development costs acquired in ... of Savings and loan associations, Amortization of Intangible assets and Goodwill ...

... of Savings and loan associations including Intangible assets and Amortization changes of interest in Leases in connection with Business combinations accounted for by Poolings of interests or ...

Leveraged leases, example of accounting in a business combination under ...

Investment tax credits, Carryback or Carryforward. Accounting for reduction in income taxes in Interperiod tax allocation with offset against Deferred tax credits (balance sheet) and in ... effect on Goodwill

unused Investment tax credits acquired under ... including Amortization of Goodwill, Negative goodwill, Noncurrent assets and Deferred tax credits (balance sheet)

Cost allocation for unused Investment tax credits acquired in Business combinations under ...

Cost allocation for unused Investment tax credits acquired in Business combinations under ...

Financial position change statements included as integral part of Financial statements, Disclosure required for Funds provided from operations, Unusual items, other sources and uses, Consolidated financial statements, Investments under Equity method of accounting, ... & Divestiture risk-sharing in Business combinations accounted for as Poolings of interests under APB Opinion 16 including Contingent shares, Form-vs-substance and ... and Bailouts...

... required for Business combinations of more than two companies involving cash Contingencies

identification of acquiring corporation in Business combinations involving exchange of Common stock and Preferred stock under ...

... involving Finance companies, Cost allocation of tangible and Intangible assets, Amortization and deposit Liabilities

Poolings of interests or ... as basis of accounting for Financial statements of Oil and gas producing companies Exchange offers including Reorganization accounting, Form 10-K, Limited partnerships, Full cost method (petroleum) & Pro forma financial statements

Disclosure in SEC filings of Pro forma financial statements of Significant subsidiaries acquired by Poolings of interests or ... in Business combinations

PURCHASE COMMITMENTS

BT Commitments

RT Commodity futures contracts

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PURCHASE COMMITMENTS (continued)

RT Contingencies
RT Inventory

Inventory costing methods including Cost principle, Lower of cost or market principle and stating inventory above cost, Revenue recognition and Disclosure requirements, Loss recognition on ...

ARB 43 04/178

Disclosure of Long term debt and ... associated with supplier Financing considerations including Take-or-pay contracts and throughout Contracts, also requirements for Sinking funds and Stock redemptions, examples and Terminology

FAS 47/C32

PURCHASES
UF Costs of goods purchased
RT Conflicts of interest
RT inventory

Accountants fees ... percentage of the fees
Lease termination from ... by Leases of Assets under Capital leases
Disclosure of Sales or ... of tax benefits through tax Leases including Alternative accounting principles, Timing differences, Unusual items, Infrequently occurring items and Contingencies
Public utilities with long-term Contracts for ... of electric power, Disclosure in Financial statement notes of Costs of power, Liabilities and Interest costs

ET-RLNG 591.221
FASI 26.05/L10
FAST82-01/128
SEC-SAB40 10D

PURCHASES OF BUSINESSES
U Purchase accounting (acquisitions)

PURCHASING (PROCUREMENT)
UF Procurement
RT Bidding

types of Government contracts including Cost-plus fixed fee contracts and Fixed price contracts, ... methods, Financing considerations and Statutes & regulations

AUG-GCN 01

PURCHASING POWER
RT Constant dollar accounting
RT Deflation (economics)
RT Inflation (economics)
RT Nominal dollar accounting

Price level changes, Disclosure requirements for Supplementary information including ... Gains or losses on net Monetary items on Balance sheets measured by Constant dollar accounting, general description of Nonmonetary items

FAS 33.047/C27

Disclosure of effects of Price level changes as Supplementary information or in primary Financial statements under general ... or Current cost accounting approach including Fixed assets, Depreciation costs, Monetary items, Inventory and Cost of sales

IAS 15/9015

PUT AND CALL OPTIONS
UF Call options
RT Securities trading
RT Security broker-dealers

Investment companies, proposed amendment to industry audit guide, Money-market funds, Net assets change statements, Supplementary information, ... Development stage enterprises, Amortization of Deferred costs, Valuation of Investments ...

ACC-SOP 77-01

Glossaries
Security broker-dealers ... Auditing procedures Accounting procedures

SEC schedules of Management investment companies for investments in ...

AUG-BRO 115

contracts written

SECSX210.12-12B

QUALIFIED OPINIONS
UF Exceptions in opinions
UF Opinion exceptions
UF Subject to opinions
BT Accountants reports
RT Accounting consistency
RT Audit scope limitations
RT Contingencies
RT Disclosure
RT Fairness of presentation
RT Regulated industries

Savings and loan associations, Accountants reports, GAAP departures and ...

AAG-SLA 077

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QUALIFIED OPINIONS (continued)

Fire and casualty companies GAAP departures in Regulated industries, ...
Adverse opinions Supplementary information, Disclaimers of opinion, issued July 1974
Hospitals Accountants reports ... examples Terminology
Investment companies Unqualified opinions SEC40 ... Form N-1R Special reports
Medicare Reimburseable costs statements Unqualified opinions ... Disclaimers of opinion, Adverse opinions example
Stock life insurance companies ... GAAP departures Accounting consistency
Contingencies, Contingent liabilities, FAS 5 effect on Accountants reports ...
Inventory observation Alternative auditing procedures ...
... for Accounting consistency for Accounting principle changes and changes in
Classification of accounts affecting Reporting comparability, example
related to Extraordinary items
Audit scope limitations Inventory observation Alternative auditing procedures ...
Disclaimers of opinion Three paragraph opinions example on Balance sheets only
Audit scope limitations on long term Investments examples ... Disclaimers of opinion
Other independent accountants Audit administration techniques review of
Accountant independence reputation Audit programs Auditors working
papers Auditing procedures ... Disclaimers of opinion Informative disclosure
Other independent accountants Materiality of ...
GAAP departures GAAP (principles) in Regulated industries ... Adverse opinions
Fairness of presentation of Financial statements, GAAP departures because of
Inadequate disclosure, Three paragraph opinions, ... example
Financial position change statements omission causing Inadequate disclosure ...
Three paragraph opinions example
Accounting consistency Accounting principle changes from GAAP (principles) to
GAAP departures Management justification for change ... Adverse opinions
These paragraph opinions examples
Accounting consistency Pooling of interests Disclosure ... for non Restatement
Single year financial statements GAAP departures
Accounting consistency Initial examination Audit scope limitations Accountants
reports ... Three paragraph opinions examples
Audited financial statements client imposed Audit scope limitations ... Disclaimers of opinion
Unqualified opinions Audited financial statements GAAP (principles) GAAP
departures ... Adverse opinions Inadequate disclosure
Audited financial statements, Accounting consistency Accounting changes
Unqualified opinions Audited financial statements Contingencies ... Adverse
opinions Disclaimers of opinion
Audited financial statements example ... Three paragraph opinions Audit evidence
lacking Audit scope limitations GAAP departures Accounting changes
Contingencies
Lines of business reporting, Accountants reports, GAAP departures because of
Inadequate disclosure, examples of ...
Lines of business reporting, Accounting consistency, Accounting changes,
Restatement, examples of ...
Lines of business reporting, Audit scope limitations, examples of ...
Accountants reports and Auditing procedures related to Supplementary
information in documents submitted by Auditors outside the basic Financial
statements, including Financial summaries, reporting on Misleading
information with examples of Unqualified opinions, ... or Disclaimers of opinion
form of Internal control reports and examples of Unqualified opinions, ... related
to weaknesses in Internal accounting control, Disclaimers of opinion related
to Audit scope limitations, reference to reports of Other independent
accountants and Subsequent discovery of facts
effect on Letters for underwriters of ... included in Registration statements
Accountants reports on Audited financial statements with ... due to Contingencies
Accountants reports included in SEC33 registration statements with respect to
Inventory observation including conformity with GAAS (standards),
Alternative auditing procedures, Fairness of presentation and ...
Accountants reports with ... for Contingencies of Going concern assumption
included in SEC33 registration statements
requirements in SEC filings for Audited financial statements not met by
Accountants reports with ... due to Audit scope limitations, GAAP
departures or Inadequate disclosure

QUALITATIVE CHARACTERISTICS
BT Conceptual framework of accounting
NT Accounting consistency
NT Materiality
NT Relevance
NT Reliability
NT Reporting comparability
NT Timeliness of reporting
Objectives of financial reporting, including Relevance, Reliability, Timeliness of reporting, Reporting comparability and Accounting consistency usefullness of information for Users of financial statements based on primary ... of Accounting Relevance and Reliability, secondary qualities Reporting comparability including Accounting consistency, subject to Materiality and Benefit cost ratio constraints FASB Statements of Concepts not under Rule 203 or Rule 204 AICPA Code of Professional Ethics, ... of Accounting information issued by Financial Accounting Standards Board as part of Conceptual framework of accounting

QUALITY CONTROL
RT Accounting firms
RT Internal administrative control
RT Scrap
procedures applied by Principal independent accountants concerning Other independent accountants examination including knowledge of other auditors ... policies and procedures ... policies and Procedures for Accounting firms related to Auditing including Accountant independence, Technical training and proficiency, Audit planning and supervision, review of Auditing procedures and Client relations, examples ... standards for CPA Accounting firms, applicable to Auditing and Accounting and review services, relating to General standards ... systems and procedures including Accountant independence, Technical training and proficiency, Planning and supervision, Personnel recruiting, Personnel management, Personnel development, Personnel evaluation and Client relations Documentation of Accounting firms compliance with a system of ... implementation of inspection of ... Systems and procedures in CPA Accounting firms relationship between inspection and monitoring of ... Systems and procedures in CPA Accounting firms Independent accountants responsibilities for compliance with GAAS (standards) under AICPA Code of Professional Ethics and relationship of standards to ... standards for Accounting firms Disciplinary proceedings Laventhol Krekstein Horwath & Horwath Independent accountants ... review Misleading information Accountant independence Disciplinary proceedings against S D Leidesdorf & Co related to ... terminated

QUARTERLY FINANCIAL STATEMENTS
U Interim financial statements

QUASI REORGANIZATION
RT Reorganization
RT Retained earnings
RT Retained earnings dating
RT Shareholders equity
RT Write-downs of assets
exclusion of Capital stock transactions from: Income statements including Treasury stock, Contingency reserves and ... Income taxes, tax effects of Operating losses Carryback and Carryforward including Tax rates, Deferred tax credits (balance sheet). Purchase accounting (acquisitions) and ... or Reorganization, readjustments charged against Retained earnings and then Capital in excess of par value including Retained earnings dating and Disclosure requirements..., Retained earnings dating Accounting terminology, Equity, Capital stock, Capital in excess of par value, Retained earnings restrictions, Retained earnings,... ... including Retained earnings requirements, procedures and Effective date

QUOTED MARKET PRICE
U Price quotations

QUOTED SECURITIES INVESTMENTS
U Marketable securities investments

RACE DISCRIMINATION IN EMPLOYMENT
U Employment discrimination

RAILROADS
BT Industries
BT Regulated industries
RAILROADS (continued)

losses from Receivables caused by ... Bankruptcy not constitute Extraordinary items
applicability of indefinite reversal criteria to Timing differences and ...
Amortization & Depreciation costs for gradings and tunnel bores

RATABLE CHARGE METHOD
BT Accounting policies
RT Life insurance

... to account for Insurance costs of Key man life insurance unacceptable,
accounting for Cash surrender value from Life insurance under GAAP (principles)

RATE BASES
RT Public utilities

Public utility holding companies and Regulated industries general purpose
Financial statements, accounting for effects of regulation related to Prices,
Pricing and ... including Costs, Sales returns, Income taxes, Capitalized interest, Interest during construction, Intercompany profit and Disclosure

RATE OF INTEREST
U Interest rate

RATE OF RETURN
U Return on investment

RATE REGULATED INDUSTRIES
U Regulated industries

RATIOS OF EXCHANGE
U Exchange ratios

RAW MATERIAL COSTS
UF Material costs
BT Costs

Cost accounting Defense contracts ... Inventory costing methods

REAQUIRED STOCK
U Treasury stock

REAL ESTATE
UF Real property
BT Assets
BT Fixed assets
NT Buildings
NT Land
NT Timberlands
RT Title insurance companies
RT Title plant

Savings and loan associations, Accounting for ..., Loan loss allowances based on Net realizable value or Fair market value, GAAP (principles) and Federal Home Loan Bank Board requirements, Revenue recognition and Loss recognition on Sales
Savings and loan associations, Auditing procedures for ..., Loan loss allowances, Appraisal, Contracts for Sales and Investments in Real estate companies
Real estate companies including Corporate joint ventures and Partnerships, Accounting policies related to investments in ..., application of Equity method of accounting, Cost method of carrying investments, Disclosure of Costs, Investment impairment allowances and capital contributions
Personal financial statements, Assets at Estimated value basis on Current cost accounting including Receivables, Marketable securities investments, Investments in Life insurance, Closely held corporations and ..., Intangible assets and future interests
... and personal Property taxes, Classification of accounts of Accrued liabilities in Balance sheets and Income statements and Recording date
Banks other Assets including Customers acceptance Liabilities, ... acquired through Foreclosure, Write-downs of assets
Accounting policies for Leases by Lessees and Lessor, classification criteria for Capital leases, Operating leases, Sales-type leases, Direct financing leases, Leveraged leases including classification of extension, Renewal options and lease involving ... and Revenue recognition
Leases involving ... including Ground leases, Lessees and Lessor
Leases of ... classified as Sales-type leases or Operating leases including Revenue recognition and Sales under AICPA Industry Accounting Guide
REAL ESTATE (continued)

Price level changes, Disclosure as Supplementary information using Current cost accounting, Constant dollar accounting or lower Recoverable amount for income producing...

Insurance companies Liabilities for unpaid Claims including Costs, Loss recognition, Loss adjustment expenses, ... and Loss reserves
Insurane companies Valuation of investments in Securities & ... including Cost method of carrying investments for Long term debt and Mortgage loans receivable, Market method of carrying investments for Common stock, also Commitment fees Realized gains & losses and Unrealized gains & losses
Insurance companies, accounting for ... used in business and separate account for Assets and Liabilities
...

... projects Costs of acquisition, development and Construction in progress including Property taxes, Insurance, Cost allocation, Joint costs, Overhead costs, Accounting estimate changes and Abandoned property ... projects Costs and Initial rental operations, applicability and scope criteria for capitalization of Costs incurred to sell and rent ... projects including Initial rental operations, Selling expenses, Rent expense and Net realizable value

Costs and Initial rental operations of ... projects, Glossaries information in SEC schedules for Investments in ... of Mortgage loans receivable to be included in Annual reports to shareholders

SEC33 Industries guides including Oil and gas producing companies, Bank holding companies and ... Limited partnerships
SEC schedules of Face amount certificate investment cos for Mortgage loans receivable on ... and related interest income
SEC schedules of Face amount certificate investment cos for ... owned and Rental revenue
SEC schedules for certain Real estate companies for ... Investments and related Accumulated depreciation
SEC schedules for certain Real estate companies for Mortgage loans receivable on

Disclosure requirements in SEC filings for registrants acquiring ... operations

REAL ESTATE COMPANIES
UF Real estate ventures
BT Industries
NT Cooperative apartment associations
NT Land development companies
NT Real estate investment trusts
RT Initial rental operations

Savings and loan associations, Auditing procedures for Real estate, Loan loss allowances, Appraisal, Contracts for Sales and Investments in ...

... including Corporate joint ventures and Partnerships, Accounting policies related to Investments in Real estate, application of Equity method of accounting, Cost method of carrying investments, Disclosure of Costs, Investment impairment allowances and capital contributions

Accounting policies and Reporting standards in AICPA Audit and accounting guides and Statements of position (AcSEC) considered preferable for justifying Accounting principle changes by ...

Financial position change statements format for ... in Form 10-Q and Form 10-K income statements format for ...

SEC schedules for certain ... for Real estate Investments and related Accumulated depreciation
SEC schedules for certain ... for Mortgage loans receivable on Real estate

REAL ESTATE INVESTMENT TRUSTS
UF Investment trusts (real estate)
UF Mortgage investment trusts
BT Funds (entities)
BT Industries
BT Investment companies
BT Real estate companies
BT Trusts
RT Form S-11

..., description, Loans receivable, Foreclosure and Loan loss allowances, estimate of interest rate, Assets affected by troubled Debt restructuring, Interest income non-recognition and Commitment fees, amended by ACC-SOP 75-02 ...

... amendment of ACC-SOP 75-02 for Assets affected by troubled Debt restructuring to conform to FAS 15/5303, Valuation at Fair market value, Foreclosure and Loan loss allowances

Financial position change statements for investment companies and ...

Disclosure requirements for Financial statements of ... in SEC filings

REAL ESTATE SALES
BT Revenue
BT Sales

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ACCOUNTING PRESENTATION

BANKS

EXTRAORDINARY REALIZED REALIZATION

REAL EARNINGS

DIVIDENDS

HOSPITALS, REALIZED REALIZABLE CRITERIA

REALIZATION OF LOSSES

REALIZATION OF REVENUE

REALIZED GAINS & LOSSES

REAL ESTATE SALES

REAL ESTATE TITLE INSURANCE

REAL ESTATE VENTURES

REAL PROPERTY

REALIZABLE VALUE

REALIZATION OF INCOME

REALIZED GAINS & LOSSES

HOSPITALS, ACCOUNTING FOR MARKETABLE SECURITIES

Investments by Lower of cost or market principle, Investment impairment allowances, Unrealized gains & losses, and nonoperating Revenue from Investments, Disclosure requirements, amendment of AUG-HOS

EXTRAORDINARY ITEMS

Including..., from disposal of Assets or Divestiture after Poolings of interests method under business combination

Dividends in kind considered Nonmonetary transactions with Shareholders, recognition of..., Disclosure required of issuer of a dividend-in-kind in Financial statements

Presentation of Discontinued operations in income statements including Divestiture, Measurement date, Loss recognition, Prior period adjustments, Disclosure, Earnings per share and Accounting terminology, Income from continuing operations

Earnings per share presented for Income from continuing operations and per share data for Discontinued operations and... from Divestiture in income statements

BANKS

Accounting policies and Classification of accounts for Investments in Securities, Debt discounts, Debt premiums, Amortization, by Completed transaction method including Auditing procedures

Banks income statements with Revenue and Costs maintained on functional basis including classification of..., on investment Securities

Fire and casualty companies GAAP departures in Financial statements. Matching concept Investments Valuation... Nonadmitted assets Statutory appropriated retained earnings Unrealized gains & losses Admitted assets Statutory accounting principles

Stock life insurance companies Interperiod tax allocation Investments Valuation... Unrealized gains & losses

Accounting policies for Marketable securities investments including Lower of cost or market principle, Investment impairment allowances, Unrealized gains & losses, Classification of accounts as Current assets or Noncurrent assets in classified Balance sheets
REALIZED GAINS & LOSSES (continued)

Insurance companies Valuation of Investments in Securities & Real estate including Cost method of carrying investments for Long term debt and Mortgages loans receivable, Market method of carrying investments for Common stock, also Commitment fees, ... and Unrealized gains & losses Marketable securities investments in Consolidated financial statements including Disclosure of significant net, ... Unrealized gains & losses, Fiscal year differences and Financial statement date.

Investment companies Disclosure of Investments including ... and Unrealized gains & losses in Financial statement notes.

Disclosure requirements for Income statements filed by registered investment companies including Revenue, Costs, Net income, ... and Unrealized gains & losses on Investments

Disclosure requirements for Income statements filed by Face amount certificate investment cos including Revenue, Costs, Net income, ...

SEC filings requirements for income statements of Employee stock purchase plans and Employer savings plans to include Interest income, Dividends, ..., Unrealized gains & losses, Costs, deposits of Employees, Employer contributions and changes in plan Equity.

Disclosure requirements in SEC filings for insurance companies income statements to include Revenue from Insurance premiums and Investments, Costs including Loss adjustment expenses, Policy acquisition costs, ..., Unrealized gains & losses and Discontinued operations

RECEIVABLES
- UF Trade receivables
- UF Uncollected billings
- BT Assets
- NT Accounts receivable
- NT Demand loans receivable
- NT Exploration & development advances
- NT Installment receivables
- NT Loans receivable
- NT Long term receivables
- NT Mortgage loans receivable
- NT Pledges receivable
- NT Property improvement loans receivable
- NT Savings account loans receivable
- NT Stock subscriptions receivable
- NT Time loans receivable
- NT Unbilled receivables
- RT Bad debt expenses
- RT Billings
- RT Confirmation
- RT Contingent assets
- RT Credit sales (US)
- RT Customers
- RT Doubtful account allowances
- RT Imputed interest

Disclosure in Financial statements of Contractors of Accounting policies, Accounting estimate changes, Backlogs on Contracts and ...

Auditing procedures for audits of Financial statements of Contractors including Job site visits, ... with sample Confirmation letter, retentions from Progress billings, Claims and change orders and Doubtful account allowances

Defined benefit plans Financial statements on Accrual basis accounting, presentation of net Assets available for plan benefits including Investments at Fair market value, Contracts with insurance companies, Common trust funds, ... from Employer contributions and Commitments, Accrued liabilities

Defined contribution plans Financial statements on Accrual basis accounting in accordance with GAAP (principles), reporting requirements under Pension Reform Act of 1974, net Assets available for plan benefits including Investments at Fair market value, ... from Employer contributions and Commitments

Health and welfare benefit plans Financial statements on Accrual basis accounting, statement of net Assets including Investments at Fair market value, Contracts with insurance companies, ... from Employer contributions and Commitments, Insurance costs, Experience premium refunds and Claims

Auditing procedures for Employer contributions received and related ... of Fringe benefit plans applicable to Defined benefit plans, Defined contribution plans and Health and welfare benefit plans

Auditing procedures related to Assets of certain Nonprofit organizations including Restricted funds, Fixed assets, Investment pools, ... in the form of Grants and Third party reimbursement, Pledges receivable and collectibles

Revenue recognition for Sales of ... with recourse, delayed recognition method preferred to immediate recognition method, Accounting policies. Disclosure in Financial statements of Contingencies and Dealers reserves, examples

FAS 60.45/ln6
FAS 13.05/189
SEC-FRR 403.03
SECSX210.0-7
SECSX210.6-08
SECSX210.6A-04
SECSX210.7-04
AAG-CON 051
AAG-CON 074
AAG-EBP 009
AAG-EBP 016
AAG-EBP 024
AAG-EBP 055
AAG-NPR 29
ACC-SOP 74-06
RECEIVABLES (continued)

Personal financial statements, Assets at Estimated value basis on Current cost accounting including ... Marketable securities investments. Investments in Life insurance, Closely held corporations and Real estate, Intangible assets and future interests. Unearned interest & finance charges included in ... shown as deduction from related receivables.

Disclosure in Balance sheets of ... separately from Officers (executives), Employees or Subsidiaries.

Airlines Accounting policies related to Revenue recognition including Statistical sampling for ticket Sales, Sales returns, Billings, ... Liabilities, Deferred income and Intercompany transactions.

Airlines Auditing procedures including Compliance testing of Internal accounting control, Bank reconciliation, Sales Cutoff tests, Confirmation of ... and Analytical review procedures.

Disclosure in Financial statements of Accounting policies, ..., Inventory, Advance billing and Progress billings related to Government contracts.

Accounting policies for Defined benefit plans including Disclosure in Financial statements of net Assets available for benefits, Employer contributions ..., plan Investments, operating assets, actuarial Present value of accumulated Pension plans benefits and changes in Actuarial assumptions.

Doubtful account allowances for ... following troubled Debt restructuring excess future Cash receipts from ... after Write-downs of assets following troubled Debt restructuring accounted for as Interest income.

Accounting policies for Disclosure of government Grants and Government agencies assistance including Matching concept, Deferred income and ...

Auditing procedures for Confirmation of ... & Inventory observation.

Confirmation of ... procedures Positive confirmation Negative confirmation.

Alternative auditing procedures.

McKesson & Robbins Inc, Price Waterhouse & Co Continuing education investigation of Prospective clients Internal control review Auditing procedures for Cash ... Intercompany accounting procedures Inventory observation other Assets & Liabilities Revenue Costs Audit administration techniques.

Disclosure related to Defense contracts and Construction contracts under SECSX including ... Cost of sales, Retainages, Claims, Inventory and example.

Disclosure of amounts under Deferred compensation plans and ... from sales of Common stock to Officers (executives) and Employees.

Disclosure in Registration statements of corporate General partners Balance sheets of Loans receivable from ... from Affiliates as Stock subscriptions receivable to reduce Shareholders equity.

SEC schedules for ... from Related party transactions, investment bankers, Promoters of securities and Employees other than related parties.

RECEIVABLES CERTIFICATES

U  Representation letters.

RECEIVERSHIP

RT Bankruptcy.

Disclosure in SEC filings of Litigation, Claims, Bankruptcy and ... involving Directors (individually) and Officers (executives), Administrative proceedings related to Ecological damages.

RECIPROCAL INSURANCE EXCHANGES

RT Fire and casualty companies.

Fire and casualty companies types Stock fire and casualty companies Mutual fire and casualty companies ... description.

RECLASSIFICATION ENTRIES

RT Adjusting entries.

RT Discontinued operations.

RT Financial statements.

RT Prior years.

RT Restatement.

Accounting changes not affecting Accounting consistency Accounting estimate changes Error correction Classification of accounts ...

RECOMMENDED ACCOUNTING PRINCIPLES

U  GAAP (principles).

RECONCILIATION OF BANK ACCOUNTS

U  Bank reconciliation.
RECORD MASTER COSTS

RECORD MASTER COSTS
BT Costs
RT Recording industry

Recording industry and Music publishing, Revenue recognition on Sales from Licenses (assets), accounting for Royalty costs, ... and minimum guarantees, terminology FAS 50.07/Re4

RECORDING DATE
BT Date

Accounting policies applicable to Poolings of interests method including reporting combined Operating income and Operating losses, Intercompany transactions, Business Combination costs, Diversiture, ..., Consumption date, Disclosure and Restatement of Prior years APB 16.50/B50

Accounting policies for Purchase accounting (acquisitions) including Historical cost, Cost allocation, Business combination costs, Contingent shares, other Contingencies, Goodwill, Negative goodwill, Valuation of Assets & Liabilities and ..., Consumption date APB 16.66/B50

Real estate and personal Property taxes, Classification of accounts of Accrued liabilities in Balance sheets and Income statements and ...

Stock options and Employee stock purchase plans including Personnel costs measurement, ... and Disclosure in Financial statements ARB 43 10A/T10

RECORDING INDUSTRY
BT Industries
RT Record master costs

... and Music publishing, Revenue recognition on Sales from Licenses (assets), accounting for Royalty costs, Record master costs and minimum guarantees, terminology FAS 50.07/Re4

RECORDS RETENTION
UF Destruction of records
RT Accounting records
RT Auditors working papers

Computer assisted audit techniques, application processing using generalized Computer audit software, Auditing procedures including Confirmation, Application review (EDP), Audit/EDP control reviews, updating Auditors working papers, File maintenance (computers) and ...

Client relations ...

Auditors working papers, Documentation including Audit planning and supervision, Audit evidence, Audit programs, Contracts, Minutes of meetings, internal control evaluation, Representation letters and Accounting records, also Confidential relationships and ...

Auditors working papers including Documentation, ownership subject to AICPA Code of Professional Ethics relating to Confidential relationships and ...

RECOVERABLE AMOUNT
RT Current cost accounting
RT Net realizable value

Price level changes, Depreciation costs and ... of Assets measured by net realizable value or net Present value of future Cash flow, applicability of Statement to Regulated industries FAS 33.061/C27

Price level changes, Disclosure as Supplementary Information using Current cost accounting, Constant dollar accounting or lower ... for growing Timber and Timberlands FAS 40.04/C27

Price level changes, Disclosure as Supplementary information using Current cost accounting, Constant dollar accounting or lower ... for income producing Real estate FAS 41.04/C27

Price level changes, Disclosure as Supplementary Information using Current cost accounting, Constant dollar accounting or lower ... for Motion picture films FAS 46.07/C27

Oil and gas producing companies Disclosure as Supplementary Information including Historical cost, Constant dollar accounting, Mineral resource assets, Current cost accounting, lower ..., Depreciation costs, Depletion costs and Amortization FAS 69.035/015

Accounting policies for Fixed assets including Historical cost, ..., Nonmonetary transactions, Property retirement, Abandoned property and Disclosure IAS 16/9016

RECRUITING
U Personnel recruiting

REDEEMABLE PREFERRED STOCK
BT Capital stock
BT Preferred stock
REDEEMABLE PREFERRED STOCK (continued)

BT Securities
BT Senior securities
RT Financing considerations
RT Stock redemptions

Preferred stock, Disclosure of Liquidation preferences in Shareholders equity section and ... through Sinking funds operations in Financial statements or
Financial statement notes

Early extinguishment of debt through exchange before scheduled Maturity date for Common stock or Preferred stock including fixed-maturity and ... presentation in Balance sheets or Disclosure in Financial statement notes of ... to highlight future Cash obligations including Terminology, exemption, Debt to equity ratio and Materiality tests
Disclosure in Shareholders equity section of Balance sheets of ... at Fair market value at date of issue

APB 10.10/C16
FAST80-01/D14
SEC-FRR 211
SEC-SAB40 03C

REDEMPTION OF DEBT PRIOR TO MATURITY
  U Early extinguishment of debt

REDEMPTION PREMIUM ON LONG TERM DEBT
  U Debt redemption premiums

REDEMPTIONS OF STOCK
  U Stock redemptions

REDEMPTIONS OF STOCK (BAILOUTS)
  U Bailouts

REDUCED-PROFIT METHOD
  BT Revenue recognition
  RT Present value
  RT Real estate sales

Revenue recognition on Real estate sales by Deposit method, Installment revenue recognition method, Cost recovery method or ... according to nature and extent of sellers continuing involvement including Sales Contracts Contract breaking Loans receivable Return on investment Sale and leaseback ... of Revenue recognition on Real estate sales with illustration

FAS 66.019/Re1
FAS 66.058/Re1

REDUCING BALANCE METHOD
  U Declining balance method

REFERENCE SOURCES
NT Bibliographies

Computer assisted audit techniques, Audit/EDP control reviews for Error correction, Bibliographies and ...
Audit sampling Bibliographies and ...

AAG-CAA 98
AAG-SAM 131

REFERRALS
  RT Finders fees

... to Other independent accountants Accountants fees
Fees paid to Management Specialists for ... to obtain clients
Discreditable acts ... to Family relationships
Accountants fees Commissions revenue ...
Accountants fees splitting of commissions ...

ET-INT 503.02
ET-RLNG 591.223
ET-RLNG 591.225
ET-RLNG 591.333
ET-RULE 503.01

REFRESHER COURSES
  U Continuing education

REFUNDING LONG TERM DEBT
  U Early extinguishment of debt

REGISTRANT FINANCIAL STATEMENTS
  U Parent company financial statements

REGISTRARS OF SECURITIES
UF Stock registrar
RT Securities
RT Transfer agents

Accountant independence, CPA as Transfer agents, ...

ET-RLNG 191.077

REGISTRATION STATEMENTS
BT SEC filings
NT Form S-8
NT Form S-11
REGISTRATION STATEMENTS (continued)

NT Form S-14
NT Form S-15
NT Form 10
NT Form 20-F
NT SEC33 registration statements
NT SEC34 registration statements
RT Accountants legal liabilities
RT Incorporation by reference
RT New SEC registrants

Audited financial statements, Supplementary information and ...
Special reports on special-purpose financial statements in Conformity with GAAP
(principles), examples of Accountants reports including ...

Independent accountants responsibilities regarding Subsequent events
procedures after Effective date of shelf ... including supplemental
Prospectuses

Negative assurance in Letters for underwriters in SEC filings with ... and in
Special reports on Elements of financial statements

effect on Letters for underwriters of Qualified opinions included in ...

general revision of SECSX for uniform Disclosure in Financial statements
included in ... in SEC filings

Appraisal surplus in Balance sheets of Development stage enterprises disallowed
in connection with ... in SEC filings

Interim financial statements in ... including age of Financial statements. Filing
date, Effective date of filing, Form and content of Disclosure under SEC33
and SEC34

Supplementary information concerning target companies including Closely held
corporations to be included in ... covering Exchange offers

Supplementary information on Earnings per share in ... covering Convertible debt
Restatement for change in Capital structure after Date of Balance sheets or
Effective date of ... for Stock dividends or Stock splits

Disclosure in ... of corporate General partners Balance sheets of Loans
receivable or other Receivables from Affiliates as Stock subscriptions
receivable to reduce Shareholders equity

Disclosure requirements for forepart of ... and outside front cover page of
Prospectuses including name of registrant, title and amount of Securities
and Date of prospectus

Disclosure on inside front and outside back cover pages of Prospectuses
including reporting requirements under SEC34 prior to SEC filings of ....

Security exchanges (places) and Incorporation by reference

Disclosure of interests of CPA or Specialists named in connection with ... or
Attorneys, Investment bankers named in Prospectuses

Disclosure for Public offering including Rule 415 offering under SEC33,
Incorporation by reference any SEC34 document subsequent to Effective
date, competitive Bidding, Employees plans on Form S- 8, Equity offering of
nonreporting registrants, ... on Form S-14 or Form S-15

Disclosure in ... for SEC filings under SEC33 and SEC14 regarding incorporation
by reference, exhibit table including Form S- 1 Form S- 2 Form S- 3 Form
S- 8 Form S-11 Form S-14 Form S-15 Form 10 Form 8-K Form 10-Q Form
10-K

Disclosure of recent Sales of unregistered Securities in ... Including Date,
Investment bankers, consideration and exemption from registration claimed

SECSX application, form and content of Financial statements in SEC filings for ... 
filed under SEC33, SEC34, SEC35, SEC40 and for reporting under Energy
Policy and Conservation Act

Financial statement date requirements related to Effective date of ... or mailing
date of Proxy statements

Development stage enterprises, Financial statements in ... and SEC filings
Development stage enterprises, Supplementary information required in ... and
SEC filings

REGULATED INDUSTRIES

UF Rate regulated industries
BT Industries
NT Airlines
NT Banks
NT Broadcasting industry
NT Fire and casualty companies
NT Insurance companies
NT Life insurance companies
NT Mortgage banks
NT Mutual fire and casualty companies
NT Mutual life insurance companies
NT Oil pipeline companies
NT Public utilities
NT Public utility holding companies
NT Railroads

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REGULATED INDUSTRIES (continued)

NT Stock fire and casualty companies
NT Stock life insurance companies
NT Title insurance companies
RT Qualified opinions
RT State regulation

Pension costs, applicability of APB Opinion No.8 to ...
Fire and casualty companies GAAP departures in ..., Qualified opinions Adverse opinions Supplementary information, Disclaimers of opinion, issued July 1974
Oil and gas producing companies, Accounting policies and capitalization of Costs of certain Assets, applicability to ...
Price level changes. Depreciation costs and Recoverable amount of Assets measured by net realizable value or net Present value of future Cash flow, applicability of Statement to ...
Public utility holding companies and ... general purpose Financial statements, accounting for effects of regulation related to Prices, Pricing and Rate bases including Costs, Sales returns, Income taxes, Capitalized interest, Interest during construction, Intercompany profit and Disclosure
GAAP departures GAAP (principles) in ..., Qualified opinions Adverse opinions Special reports description, Financial statements Prepared with comprehensive basis of accounting other than GAAP (principles), GAAP departures, examples for ..., Tax basis, Cash basis accounting
Oil and gas producing companies, definition of proved Oil and gas reserves including Accounting policies applicable to ... and Comprehensive tax allocation by Deferral method for Income taxes
Disclosure in Financial statement notes of Leases and lease Commitments including ... subject to rate-making process not recording Capital leases

REGULATED INVESTMENT COMPANIES (IRC)
BT Industries
BT Investment companies
RT Open end investment companies

..., Income taxes on Interest income and exempt-interest Dividends to Shareholders of Municipal bonds funds, Cost allocation and Disclosure requirements
Investment companies ... requirements Income taxes

REGULATION S-K OF SEC
U SECSK

REGULATION S-X OF SEC
U SECSX

REGULATIONS
U Statutes & regulations

REIMBURSABLE COSTS STATEMENTS
UF Cost reimbursement
BT Financial statements
RT Blue Cross
RT Medicare

Medicare ... Cost allocation options due date
Medicare ... Unqualified opinions Qualified opinions Disclaimers of opinion Adverse opinions example

REIMBURSABLE OVERHEAD COSTS
U Overhead costs

REIMBURSEMENT BY THIRD PARTIES
U Third party reimbursement

REINSURANCE
BT Contracts
BT Insurance

Auditing procedures for Fire and casualty companies ..., reinsurance intermediaries, Underwriting pools, associations and syndicates including Internal control evaluation
Fire and casualty companies ... pro rata & excess reinsurance description
Fire and casualty companies Accounting procedures Insurance premiums description Premium balance accounting procedures ... Accounting records
Fire and casualty companies Insurance underwriting losses & Loss adjustment expenses Accounting procedures Statutory accounting principles ...

Accounting policies
REINSURANCE (continued)

Stock life insurance companies insurance description underwriting procedures ...
Life insurance Annuities Medical insurance
Stock life insurance companies ... Commitment fees Shareholders equity
Stock life insurance companies Interperiod tax allocation Subsidiaries ...
examples of Contingencies application, Bad debt expenses, Product warranties,
Asset valuation allowances, Write-downs of assets, Expropriation, Litigation,
Claims, Loss reserves of Fire and casualty companies and ... enterprises
and standby Letters of credit
Fire and casualty companies and ... enterprises, Accounting policies for
Contingencies of catastrophe losses including Accrued liabilities, Loss
reserves and Deferred income of Insurance premiums
Accounting policies for Insurance costs under Insurance or ... Contracts with mutual companies
accounting for Insurance companies Costs including Policy acquisition costs,
premium deficiency, ... Policyholder dividends & Commissions expense
Insurance companies Disclosure including Liabilities for Claims Loss adjustment
expenses & Loss reserves, Policy acquisition costs Present value ...
Policyholder dividends Shareholders equity Statutory accounting principles
and Policyholders surplus of Life insurance companies

REJECTS
U Scrap

RELATED ENTERPRISES
U Affiliates

RELATED PARTY TRANSACTIONS
UF Transactions with affiliates
RT Arms length transactions
Consolidated financial statements, Combined financial statements, or separate
Financial statements of Contractors and Affiliates with ...
Auditing procedures for audits of Financial statements of Contractors with
Affiliates and ...
Auditing procedures for Nonprofit organizations and Affiliates including ...
Illegal acts, Fraud, Representation letters, use of work of Internal auditors, Audit
committees, Supplementary information and Condensed financial statements
Nonprofit organizations with intercompany transactions with Affiliates. Combined
financial statements requirements and ...
Banks internal accounting control and Internal control evaluation over Cash, Time
deposits, Demand deposits, Time Loans receivable, Securities owned, ...
and Data processing operations
..., adequacy of Disclosure in Subsidiaries separate Financial statements, Parent
companies ...
..., immediate Family relationships, Terminology
..., Disclosure of commonly controlled parties, Affiliates
Exchange of information between Principal independent accountants and Other
independent accountants on ... in Components of a business enterprise
Exchange of information between Principal independent accountants and Other
independent accountants on ...
inquiries by Other independent accountants examining Financial statements of
Components of a business enterprise to Principal independent accountants
regarding ..., Audit scope limitations and other matters
Leases, Lessor's and Lessee's ...
consolidation required of Subsidiaries with major business being leasing property
or facilities to Parent companies or Affiliates including ..., and Leases
Disclosure of ... in Financial statements including nature of Management control
relationships ...
..., Glossaries
Accounting policies for Mortgage banks, Sales of Mortgage loans receivable at
Lower of cost or market principle including Asset valuation allowances and ...
with Affiliates
Governmental accounting for Leases including Capital leases. Accounting
consistency, Form-vs-substance ..., Disclosure and Restatement
..., Form-vs-substance Auditing procedures Audit evidence Disclosure
Disciplinary proceedings, Laventhol & Horwath, Cosmopolitan Investors Funding
Co, Western Properties Limited Partnership, Co-Build Companies Inc. False
information, Misleading information, ..., Audit evidence and Due professional care
...
Disciplinary proceedings against Smith, Verett & Parker and Victor L. Verett in
relation to Audited financial statements of International Royalty & Oil
Company and Black Giant Oil Company for GAAP departures involving
False information Misleading information & Inadequate disclosure of ...
Disciplinary proceedings against Garrie Walker, & Associates and John A.
Fulena, Jr. in relation to Audited financial statements of Golden Triangle
Royalty & Oil, Inc. for GAAP departures involving Misleading information
False information and Inadequate disclosure of ...

SEC-AAER AS227
SEC-AAER 007
SEC-AAER 008

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Disclosure of ... material to Financial statements  
requirements relating to Accountant independence including Disclosure of ... and  
Client relations  
SEC schedules for Long term receivables and Long term debt arising from ... to include Subsidiaries  
Disclosure of Management remuneration related to Executive compensation of  
Officers (executives) & Directors (individually) including Bonuses, Deferred  
compensation plans, Profit sharing plans, Stock options, Warrants (securities), Stock appreciation rights, Pension plans, Liabilities and ...  
Disclosure of ... including Management, Directors (individually), Family  
relationships and Promoters of securities  
SEC schedules for Receivables from ..., Investment bankers, Promoters of  
securities and Employees other than related parties  
SEC schedules for Long term receivables and Long term debt arising from ...  
elimination of Intercompany transactions included in Consolidated financial  
statements and Intercompany profit in ...  
Disclosure of ... involving intercompany transactions, Intercompany profit or loss  
and Classification of accounts  
Bank holding companies and Banks Disclosure requirements in SEC schedules  
related to ... and Guarantees of securities  

RELEVANCE  
- BT Qualitative characteristics  
- RT Accounting consistency  
- RT Reliability  
- RT Reporting comparability  
- RT Timeliness of reporting  

Objectives of financial reporting, Qualitative characteristics including ...,  
Reliability, Timeliness of reporting, Reporting comparability and Accounting  
consistency  
usefulness of information for Users of financial statements based on primary  
Qualitative characteristics of Accounting ... and Reliability, secondary  
qualities Reporting comparability including Accounting consistency, subject  
to Materiality and Benefit cost ratio constraints  
Audit evidence related to ... measure, Reliability and Benefit cost ratio, methods  
of obtaining through Compliance testing and substantive procedures  
including Internal control evaluation, inspection of Accounting records,  
Inventory observation, Confirmation, Analytical review procedures and inquiry  
Reliability, ... and Benefit cost ratio of Audit evidence for Accountants reports,  
each of audit objectives and substantive tests for Inventory  
Cash flow presentation in SEC filings including Financial position change  
statements, Net income measurement, Liquidity, Working capital and ...  

RELIABILITY  
- BT Qualitative characteristics  
- RT Accounting consistency  
- RT Reliability  
- RT Reporting comparability  

application of Audit sampling to test account balances or classes of transactions  
including combined Auditing procedures, development of sampling, ... or  
Confidence levels, Audit risks and precision  
Objectives of financial reporting, Qualitative characteristics including Relevance,  
..., Timeliness of reporting, Reporting comparability and Accounting  
consistency  
usefulness of information for Users of financial statements based on primary  
Qualitative characteristics of Accounting Relevance and ..., secondary  
qualities Reporting comparability including Accounting consistency, subject  
to Materiality and Benefit cost ratio constraints  
Audit evidence related to Relevance, measure, ... and Benefit cost ratio, methods  
of obtaining through Compliance testing and substantive procedures  
including Internal control evaluation, inspection of Accounting records,  
Inventory observation, Confirmation, Analytical review procedures and inquiry  
Analytical review procedures related to Audit evidence and Audit planning and  
supervision including extent of ... and Auditing procedures for Unusual items  
Subsequent discovery of facts after Issuance date of Accountants reports on  
Compilation of financial statements or Review of financial statements  
including ... of information and notification of Users of financial statements,  
Client relations and Accountants legal liabilities  
Management responsibility for Internal administrative control, revised Terminology for Internal  
administrative control including Organization plans and Accounting  
procedures and Internal accounting control including Asset security and ...  
of Accounting records  

SEC-FRR 212  
SEC-FRR 602.01  
SEC-SAB40 06F  
SECSK229.402  
SECSK229.404  
SECSX210.12-03  
SECSX210.12-05  
SECSX210.3A-04  
SECSX210.4-08L  
SECSX210.9-07  
APBS 04.073  
FAC 02  
IAG 08/8006  
SAS 31/326.18  
SEC-FRR 202  
AAG-SAM 001  
APBS 04.073  
FAC 02  
IAG 08/8006  
IAG 12/8012  
SARI11-80/9100  
SAS 01/320.13
Internal control reports by independent accountants on internal accounting control, objectives including Asset security, ... of Accounting records, Conformity with GAAP (principles) and Management authorization, relation to Auditing procedures, Audit scope and Foreign Corrupt Practices Act of 1977

Reliability and Benefit cost ratio of Audit evidence for Accountants reports, examples of audit objectives and substantive tests for Inventory

Reliance on Other Accountants

Religious Organizations

BT Industries

BT Nonprofit organizations

Nonprofit organizations, Financial statements illustrations for Schools (independent), Cemetery organizations, Associations, Libraries, Museums, Performing arts organizations, Private foundations, Public broadcasting stations, ... and Research organizations

Remuneration Costs

U Personnel costs

Renegotiation of Contract Price

U Contract price renegotiation

Renewal Options

RT Amortization

RT Contracts

RT Leases

Accounting policies for Leases by Lessees and Lessors, classification criteria for Capital leases, Operating leases, Sales-type leases, Direct financing leases, Leveraged leases including classification of extension, ... and lease involving Real estate and Revenue recognition

Leases, Lessors Capital leases including Present value, Amortization, extension or ... Operating leases, Disclosure classification of extension or ... of Leases as Sales-type leases or Direct financing leases

Leases, Lessors Sales-type leases including Present value, Residual value, extension or ... Direct financing leases, Operating leases, third party transactions and Disclosure classification of extension or ... of Leases as Sales-type leases or Direct financing leases

Effect of penalty on term of Leases for Lessees failure to exercise ...

Rent Expense

UF Lease costs

BT Costs

RT Contingent rentals

criteria for capitalization of Costs incurred to sell and rent Real estate projects including Initial rental operations, Selling expenses, ... and Net realizable value

FAS 67.17/Re2

Rental Revenue

UF Lease revenue

BT Revenue

Auditing procedures and Internal accounting control related to Revenue including Fees, Sales of publications and other items, Dividends, Interest income, ... Royalty income, Gains and losses from Investments and Investment pools and Third party reimbursement for Nonprofit organizations

SEC schedules of Face amount certificate investment cos for Real estate owned and ...

Reorganization

RT Appraisal surplus

RT Bankruptcy

RT Capital structure

RT Divestiture

RT Dividends

RT Goodwill

RT Operating losses

RT Quasi reorganization

RT Retained earnings dating

RT Shareholders equity

RT Tax basis

SAS 30/642.01

SAS 31/326.18

ACC-SOP 78-10

FAS 13.006/L10

FAS 13.010/L10

FAS 13.017/L10

FAS 13.017/L10

FAS 27.06/L10

FAST79-11/L10

FAS 78-10

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REORGANIZATION (continued)

RT Write-downs of assets

Earnings per share computation involving Business combinations accounted for by Poolings of interests or Purchase accounting (acquisitions) and ...
Accounting policies for Capital in excess of par value including exception for ...
Quasi reorganization or ..., readjustments charged against Retained earnings and then Capital in excess of par value including Retained earnings dating and Disclosure requirements
Poolings of interests or Purchase accounting (acquisitions) as basis of accounting for Financial statements of Oil and gas producing companies Exchange offers including ... accounting, Form 10-K, Limited partnerships, Full cost method (petroleum) & Pro forma financial statements
Disclosure requirements in SEC filings for ... of registrants

REPAIRS & MAINTENANCE
U Maintenance costs

REPLACEMENT COST
RT Appraisal
RT Current cost accounting
RT Fixed assets
RT Inventory
classification by Lessors and Lessees of Leases involving parts of Buildings, Fair market value estimate based on Appraisal or ...

REPORTING COMPARABILITY
UF Comparability of reporting
UF Financial statement comparability
BT Qualitative characteristics
RT Accounting changes
RT Accounting consistency
RT Accounting policies
RT Circumstance changes
RT Financial statements
RT Prior years
RT Relevance
RT Reliability

Objectives of financial reporting, Qualitative characteristics including Relevance, Reliability, Timeliness of reporting, ... and Accounting consistency
presentation of Comparative financial statements for two or more periods including ... and Disclosure
interim financial statements Accounting consistency ... APB no. 28
effect of Accounting principle changes by Investees on Accounting consistency and ... in Accountants reports of Principal independent accountants of Investors using Equity method of accounting
Qualified opinions for Accounting consistency for Accounting principle changes and changes in Classification of accounts affecting ..., example related to Extraordinary items
usefulness of information for Users of financial statements based on primary Qualitative characteristics of Accounting Relevance and Reliability, secondary qualities ... including Accounting consistency, subject to Materiality and Benefit cost ratio constraints
Governmental accounting, entity definition criteria of Government agencies for ...
Reporting standards Accounting consistency description ... of Financial statements Accounting changes
Bank holding companies, tax equivalent adjustment in Financial statements for ... between Return on Investment from Tax exempt securities and taxable Securities

REPORTING ENTITY CHANGES
UF Changes in reporting entity
BT Accounting changes
RT Entity concept
type and reporting of Accounting changes including Accounting principle changes, Accounting estimate changes and ...
Accounting principle changes and ... including Restatement of all Prior years Financial statements presented and Disclosure requirements
Accounting changes affecting Accounting consistency Accounting principle changes ... Error correction
Disclosure in SEC filings of Principles of consolidation or combination for Consolidated financial statements or Combined financial statements including ... and changes in Fiscal years

REPORTING LAG
U Fiscal year differences

374
REPORTING STANDARDS

Accounting policies and ... in AICPA Audit and accounting guides considered preferable for justifying Accounting principle changes by Banks and Savings and loan associations

Accounting policies and ... in AICPA Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting changes

Accounting policies and ... in AICPA Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Contractors on Construction contracts

Accounting policies and ... in AICPA Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Colleges and universities

Accounting policies and ... in AICPA Audit and accounting guides considered preferable for justifying Accounting principle changes in Health and welfare benefit plans

Accounting policies and ... in AICPA Audit and accounting guides considered preferable for justifying Accounting principle changes by Finance companies

Accounting policies and ... in AICPA Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Hospitals

Accounting policies and ... in AICPA Audit and accounting guides and Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Investment companies

Accounting policies and ... in AICPA Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Mortgage banks

Accounting policies and ... in AICPA Audit and accounting guides, Statements of Position (AcSEC) considered preferable for justifying Accounting principle changes by Nonprofit organizations

Accounting policies and ... in AICPA Audit and accounting guides and Statements of position (AcSEC) considered preferable for justifying Accounting principle changes by Real estate companies

Accounting policies and ... in AICPA Audit and accounting guides, considered preferable for justifying Accounting principle changes by Security broker-dealers

GAAS (standards) General auditing standards Field work standards ...

GAS (principles) description Conformity with GAAP (principles)

... Accounting consistency description Reporting comparability of Financial statements Accounting changes

dependent accountants Association with financial statements under ... for Audited financial statements or Unaudited financial statements of Publicly traded companies or Nonpublic enterprises, Terminology

Informative disclosure in Conformity with GAAP (principles) required under ... including effects of Inadequate disclosure on Accountants reports and Confidential relationships

SEC policy statement on Accounting policies and ... for Financial statements in SEC filings including role of Financial Accounting Standards Board Substantial authoritative support and GAAP (principles)

REPORTS OF INDEPENDENT ACCOUNTANTS

U Accountants reports

REPORTS ON INTERNAL CONTROL

U Internal control reports

REPORTS TO SHAREHOLDERS (ANNUAL)

U Annual reports to shareholders

REPOSSESSIONS

RT Foreclosure

Finance companies ...
Debt restructuring, accounting by Debtors, transfers of Assets or Equity interest at Fair market value, modification of terms, Interest method of calculation of interest costs, ... Foreclosure, Gains on restructuring, Disclosure

Debt restructuring, accounting by Creditors, receipt of Assets or Equity interest at Fair market value, modification of terms, Interest method of calculation of Interest income, Loss recognition, ... Foreclosure, Disclosure

Revenue recognition for Franchise fee revenue under Franchise agreements including ... Business combinations, Disclosure of Franchise operations and Terminology

FAS 15.12/D22

REPRESENTATION LETTERS

UF Clients written representations
UF Inventory certificates
UF Liability certificates
UF Receivables certificates
BT Correspondence
NT Legal letters
RT Auditing procedures
RT Contingent liabilities
RT Subsequent events
RT Successor independent accountants
RT Unasserted claims

Auditing procedures for audits of Financial statements of Contractors related to Backlogs and ... Auditing procedures for Fringe benefit plans relating to Cash, Commitments, Contingencies, tax status of Trusts, Contract breaching transactions, General and administrative expenses, Subsequent events, ... from plan Trustee or administrator Auditing procedures for Nonprofit organizations and Affiliates including Related party transactions, Illegal acts, Fraud, ... use of work of Internal auditors, Audit committees, Supplementary information and Condensed financial statements

review by Independent accountants of Forecasting in format of Financial statements by Management including Documentation, ... and assumptions with examples of Accountants reports and illustrative financial forecast Hospitals, Auditing procedures relating to Claims, Litigation, loss Contingencies, Insurance coverage, Loss reserves, Audit evidence, ... Legal letters and Unasserted claims, examples of Disclosure in Financial statements and Accountants reports Banks Audit planning and supervision and Auditing procedures including Interest rate, Liquidity risk, Confirmation, Audit sampling, Data processing systems and Security broker-dealers ... example

Investment companies ... Governmental accounting Auditing procedures ... Statutes & regulations Minutes of meetings Analytical review procedures applied in acceptance of Management ... as Audit evidence for Unusual items Management ... in reference to Illegal acts and violations of Statutes & regulations and need for Disclosure ... regarding Litigation, Claims & Unasserted claims when clients not consulted Attorneys including Audit scope limitations guide Legal and/or review of Personal financial statements including Independent accountant appointment, Client relations, Assets and Liabilities at Estimated value basis on Current cost accounting, Accounting records, use of Specialists and ... Personal financial statements, illustrative Engagement letters, ... and inquiries Auditors working papers, Documentation including Audit planning and supervision, Audit evidence, Audit programs, Contracts, Minutes of meetings, Internal control evaluation, ... and Accounting records, also Confidential relationships and Records retention

Predecessor independent accountants Successor independent accountants ... Audit evidence, Management responsibilities, Audit scope limitations, ... example Auditors working papers and Management ... in reference to internal accounting control nature of Audit evidence including Accounting records, Documentation, Contracts, Checks (documents), Invoices, Minutes of meetings, Confirmation, ... Inventory observation and inspection Disciplinary proceedings, Gerald J Flannelly of SCA Services Inc. False information and Misleading information in ... and in Financial statements

FAS 15.27/D22

FAS 45.05/Fr3

AAG-CON 094

AUG-BNK 007

AUG-BRD 162

AUG-INV 134

AUG-SLG 045

AUG-SOP-HOS

AUIJ03-79/9318

AUIJ03-79/9333

AUIJ06-83/9337

AUG-PFS 01

GUD-PFS 31

IAI 09/8009

SAS 07/315

SAS 19/333

SAS 19/333A

SAS 30/642.35

SAS 31/326.13

SEC-AAER AS255

SEC-AAER AS173

REPUBLIC NATIONAL LIFE INSURANCE COMPANY

Disciplinary proceedings Peat Marwick Mitchell & Co National Student Marketing Corp Talley Industries Inc. Penn Central Company ... Stirling Hornex Corp GAA noncompliance Initial examination Revenue recognition
REPURCHASED STOCK

U Treasury stock

RESCission

BT Contracts
RT Business combinations

Disclosure about relation of Independent accountants nonaudit services to Accountant independence in proxy statements including percentage relationship of Fees for nonaudit services to Auditors fees, review of Management advisory services by Audit committees and ... of ASR 250 and 264 SEC-FRR 604

RESEARCH AND DEVELOPMENT COSTS

UF Development and research costs
UF Product development costs
UF Scientific research costs
BT Costs
RT Amortization
RT Exploration costs
RT Intangible drilling & development costs
RT Software

effect on Accountants reports of Financial statements issued before Effective date of FASB Statements requiring Restatement by Prior period adjustments, example related to ...

Cost accounting. Defense contracts, Cost allocation of independent ..., Bidding and proposal Costs by projects to Cost centers in current Accounting periods, Terminology and examples, Effective date 3/15/80

... Terminology and Current writeoff method including Disclosure accounting for ... under Service contracts including Liabilities and Disclosure requirements

accounting for ... acquired in Purchase accounting (acquisitions) related to Software

some Costs to develop Software for Computers considered ...

..., Terminology, Cost allocation and Costs included, Current writeoff method or Deferred costs with Amortization, Disclosure requirements

Disclosure of general development of business including Bankruptcy, Business combinations, SEC33 registration statements on Form S- 1, SEC34 registration statements on Form 10, Supplementary information on ..., Fixed assets and Employees

Disclosure of Business planning including Revenue, Working capital, Customers, Contract termination, ... and Employees

RESEARCH ORGANIZATIONS

BT Industries
BT Nonprofit organizations

Nonprofit organizations, Financial statements illustrations for Schools (independent), Cemetery organizations, Associations, Libraries, Museums, Performing arts organizations, Private foundations, Public broadcasting stations, Religious organizations and ...

RESERVE FOR DEPRECIATION

U Accumulated depreciation

RESERVE RECOGNITION ACCOUNTING

UF RRA

BT Accounting policies
RT Oil and gas producing companies
RT Oil and gas reserves

Disclosure of Oil and gas reserves of Oil and gas producing companies as Supplementary information required by Financial Accounting Standards Board and by SEC under ... in SEC filings, estimate by Specialists in Petroleum industry, Auditing procedures and Accountants reports example SAS 33/555

Oil and gas producing companies, illustration of computation for Income taxes by Liability method of tax allocation for proved Oil and gas reserves as Supplementary information under ...

Disclosure requirements for Oil and gas producing companies in SEC filings related to Accounting policies, capitalized Costs, Exploration costs, Production costs, Revenue and Supplementary information on proved Oil and gas reserves based on ...

RESERVES

NT Accrued liabilities
NT Accumulated amortization
NT Accumulated depletion
RESERVES (continued)

NT Accumulated depreciation
NT Appropriated retained earnings
NT Asset valuation allowances
NT Certificate reserves
NT Contingency reserves
NT Dealers reserves
NT Doubtful account allowances
NT General reserves
NT Investment impairment allowances
NT Loan loss allowances
NT Loss reserves
NT Mandatory security valuation reserves
NT Mineral reserves
NT Oil and gas reserves
NT Pension liabilities
NT Policy reserves
NT Returned goods allowances
NT Statutory appropriated retained earnings
NT Unearned premium reserves
RT Self insurance

Accounting terminology, ... Asset valuation allowances, Contingency reserves, Appropriated retained earnings, Accrued liabilities, United Kingdom Companies Act

Introduction to operating system of Banks including Federal Deposit Insurance Corporation coverage, ... balance within Federal Reserve System, supervision by Bank examiners and Disclosure of Lines of business reporting

Stock life insurance companies Insurance premiums ... Liabilities Mandatory security valuation reserves

SEC schedules for Asset valuation allowances and ...

RESERVES FOR ASSET VALUATION

U Asset valuation allowances

RESIDUAL SECURITIES

U Common stock equivalents

RESIDUAL VALUE

UF Salvage value
UF Scrap value
BT Valuation
RT Depreciation costs
RT Fixed assets
RT Leases
RT Scrap

Depreciation methods, Depreciation costs, Fixed assets Useful life and ...

Leases, Lessors Sales-type leases including Present value, ..., extension or Renewal options, Direct financing leases, Operating leases, third party transactions and Disclosure

Leveraged leases accounted for by Lessors and Lessees including Investment tax credits and ...

Leveraged leases, examples of accounting and Disclosure requirements including Cash flow analysis, ... estimate and Financial statement notes

Oil and gas producing companies, Abandoned property, Abandoned lease costs, ... affect Amortization and Depreciation rate, Joint costs of oil and gas under Unit of production dep method

Leases, Inception Date defined for assets to be constructed or Construction in progress, effect of Escalator clauses on Fair market value and ...

Leases, Lessees guarantee of ... included in minimum lease payments

upward adjustment for guaranteed portion of ... of Sales-type leases, Direct financing leases and Leveraged leases prohibited

RESPONSIBILITY FOR NEGLIGENCE

U Accountants legal liabilities

RESTATEMENT

UF Retroactive restatement
NT Prior period adjustments
RT Accounting changes
RT Accounting consistency
RT Financial statements
RT Poolings of interests
RT Prior years
RT Reclassification entries
RT Subsequent discovery of facts
Earnings per share, ... Accounting changes, Anti-dilution
Prior period adjustments in Comparative financial statements including Disclosure, ... and Financial summaries

Earnings per share, single presentation for simple Capital structure and dual presentation of Primary earnings per share and Fully diluted earnings per share for complex capital structure including periods presented and ... of Prior period adjustments

Earnings per share, single presentation for simple Capital structure and dual presentation of Primary earnings per share and Fully diluted earnings per share for complex capital structure including periods presented and ... of Prior period adjustments, Three percent rule application

Earnings per share computation relating to Contingent shares including Shares outstanding, Fair market value and ... 

Disclosure of Accounting principle changes in Income statements including ... of Prior years, illustration of a change in Depreciation costs. Amortization

Accounting principle changes and Reporting entity changes including ... of all Prior years Financial statements presented and Disclosure requirements illustrations of reporting Accounting principle changes including ... of prior period Financial statements

Accounting consistency effect on Accountants reports for Accounting principle changes and ... for Leases to conform with FAS 13/4053

Accountants reports on ... of Comparative financial statements of Nonpublic enterprises omitting Earnings per share and Lines of business reporting effect on reports of Financial statements issued before Effective date of FASB Statements requiring ... by Prior period adjustments, example related to Research and development costs

Earnings per share Treasury stock method applicability of ...

Earnings per share Securities Classification of accounts election new issue of Common stock equivalents Stock options & Warrants (securities) Prior years ...

Foreign exchange translation Forward exchange contracts Hedging Average free exchange rates Exchange rates Disclosure ...

Lines of business reporting, ... for Accounting principle changes or Business Combinations accounted for by Poolings of interests

Price level changes, Disclosure requirements for Supplementary information including Income from Continuing operations on Historical cost and Constant dollar accounting basis using Consumer price index, ... required for Inventory, Fixed assets, Cost of sales, Depreciation costs, Depletion costs Amortization

Price level changes, Disclosure requirements for Supplementary information including Income from continuing operations based on Current cost accounting, ... required for Inventory, Fixed assets, Cost of sales, Depreciation costs, Depletion costs and amortization

Price level changes, ... and Current cost accounting, ... for Inventory and Fixed assets, Disclosure as Supplementary information of total increase or decrease net of Inflation (economics) or Deflation (economics)

Price level changes, illustrations of ... of Historical cost and Nominal dollar accounting to Constant dollar accounting basis and Current cost accounting basis

applicability of Current Text section D22 to troubled Debt restructurings of Debtors in Bankruptcy situations including ... of Liabilities

Governmental accounting, ... of GAAP, Accounting policies, Objectives of financial reporting, Conformity with GAAP (principles) and Terminology

Governmental accounting for Leases including Capital leases, Accounting consistency, Form-of-substance, Related party transactions, Disclosure and ...

Comparative financial statements of Nonpublic enterprises, procedures for Predecessor independent accountants before reissuing reports on Compilation of financial statements or Review of financial statements of Prior years including Subsequent events and ...

Other independent accountants ... of Prior years Financial statements for Poolings of interests Compilation opinions Three paragraph opinions example

Accounting consistency Accounting principle changes expression of approval in Accountants reports examples

Accounting consistency Poolings of interests Disclosure Qualified opinions for non ... Single year financial statements GAAP departures

Lines of business reporting, Accounting consistency, Accounting changes, ..., examples of Qualified opinions

Disclosure of variations in presentation of Financial position change statements and ... of Prior years presented not affecting Accountants reports regarding Accounting consistency

... for change in Capital structure after Date of Balance sheets or Effective date of Registration statements for Stock dividends or Stock splits
Accounting changes not requiring ... of Prior years due to immateriality, cumulative effect of the change to be included in income statements

Disclosure of financial information about Lines of business reporting on Revenue from Sales to unaffiliated Customers, Intercompany transactions, Operating income, Operating losses and identifiable Assets in Conformity with GAAP (principles) including ... of Prior years and Comparative financial statements

Disclosure of financial information about Multinational operations and export Sales including Revenue, Operating income, Operating losses, Customers, Intercompany Transactions in Conformity with GAAP (principles) and ... of Prior years, illustrative presentation of segment information

RESTRICTED CASH BALANCES
BT Assets
BT Cash
RT Security interests

Disciplinary proceedings, Haskins & Sells, Audited financial statements of Falstaff Brewing Corporation, Inadequate disclosure of Security interests, ... and Loan agreements. Misleading information, GAAS noncompliance amendment to SECSX related to Disclosure of Compensating balances, ... and Short term debt

RESTRICTED CURRENT FUNDS
UF Current restricted funds
BT Funds (entities)
BT Restricted funds

Colleges and universities, proposed amendment to Industry Audit Guide, Classification of accounts, Fund accounting procedures for Revenue and costs in Unrestricted current funds, ... Plant funds and Endowment funds, financial statements, Accounting policy statements, Charts of accounts Colleges and universities ... description Internal control Auditing procedures Colleges and universities ... Unrestricted current funds type & description of Revenue Internal control Auditing procedures Colleges and universities ... Unrestricted current funds description of Costs interfund transactions Auditing procedures internal control Voluntary health & welfare organizations Funds (entities) Fund accounting procedures ... Unrestricted current funds Plant funds Endowment funds Financial statements

RESTRICTED FUNDS
BT Funds (entities)
NT Endowment funds
NT Restricted current funds
RT Board-designated funds
RT Escrow agreements
RT Fund accounting procedures
RT Nonprofit organizations
RT Unrestricted funds

Auditing procedures related to Assets of certain Nonprofit organizations including ... Fixed assets, Investment pools, Receivables in the form of Grants and third party revenue, Pledges receivable and collectibles Accounting policies for Nonprofit organizations, Financial statements presented on Accrual basis accounting under GAAP (principles), Fund accounting procedures for Unrestricted funds and Nonprofit organizations, capital additions including Gifts, Grants and Bequests to Plant funds, Endowment funds or Loan funds, Revenue recognition in ... and Unrestricted funds, Pledges receivable and Donated materials & services Hospitals accounting and reporting nonoperating Revenue including Charitable contributions, Grants and Bequests for Unrestricted funds, Board-designated funds, ... and Fund accounting procedures Hospitals Liabilities Deferred income ... Unrestricted funds Changes in fund balances statements Interfund transactions

RESTRICTED SECURITIES
UF Letter stock
UF Unregistered securities
BT Securities

Purchase accounting (acquisitions), Business combination costs with issuance of unregistered securities and ... Business combinations accounted for by Poolings of interests including issuance of ... Business combinations accounted for by Poolings of interests including registered Common stock exchanged for ... Marketable securities investments, Terminology and example of definition of ...
RESTRICTED SECURITIES (continued)

Valuation and Disclosure of ... of Open end investment companies and Closed end investment companies including determination of Fair market value by Boards of directors and Prospectuses of Investment companies SEC-FRR 404.04

RESTRICION ON DIVIDEND DECLARATION
  U Retained earnings restrictions

RESTRICION ON RETAINED EARNINGS
  U Retained earnings restrictions

RESTRICTIVE PROVISIONS OF LOAN AGREEMENT
  U Loan agreements

RETAIL LAND SALES
  BT Real estate sales
  BT Revenue
  BT Sales
  RT Full accrual method
  RT Percentage of completion method

criteria for Revenue recognition on ... by Full accrual method, Percentage of completion method or Instalment revenue recognition method including Disclosure in Financial statements FAS 66.044/Re1

Full accrual method of Revenue recognition on ...
FAS 66.070/Re1

Percentage of completion method of Revenue recognition on ...
FAS 66.073/Re1

illustrations of calculations for Revenue recognition on ... including Instalment revenue recognition method, Percentage of completion method, Present value and Income taxes payable FAS 66.091/Re1

criteria for Revenue recognition on Real estate sales and ... provided with Flowcharting FAS 66.123/Re1

RETAIL STORES
  UF Concessionaires (retail stores)
  BT Industries

Disclosure of Revenue in income statements of ... to include leased or licensed departments SEC-SAB40 08A

Disclosure of Interest income from finance charges on Credit sales (US) of ... SEC-SAB40 08B

RETAINAGES
  RT Contracts
  RT Progress billings

Government contracts Audit scope Internal control evaluation ... Contract termination AUG-GCN 43

Disclosure related to Defense contracts and Construction contracts under SECSX including Receivables, Cost of sales, ...., Claims, Inventory and example SEC-FRR 206

RETAINED EARNINGS
  UF Earned surplus
  UF Undistributed net income
  BT Equity
  BT Shareholders equity
  NT Appropriated retained earnings
  NT Contingency reserves
  NT Statutory appropriated retained earnings
  RT Dividends
  RT Quasi reorganization
  RT Retained earnings capitalization
  RT Retained earnings restrictions
  RT Retained earnings statements
  RT Undistributed earnings of affiliates

Stock savings and loan associations, Capital stock, ... and Retained earnings restrictions, General reserves as Appropriated retained earnings, Doubtful account allowances AAG-SLA 064

Treasury stock, allocation of Gains or losses to Capital in excess of par value and ... including Disclosure APB 06.12/C23

No Dividends declared out of Subsidiaries ... credited to Parent companies income ARB 43.01A/R70

Quasi reorganization or Reorganization, readjustments charged against ... and then Capital in excess of par value including Retained earnings dating and Disclosure requirements ARB 43.07A/Q15

... of Subsidiaries acquired under Purchase accounting (acquisitions) at Consumption date not included in Consolidated financial statements ARB 51.09/B50

... of Subsidiaries acquired under Purchase accounting (acquisitions) at Consumption date not included in Consolidated financial statements ARB 51.09/R70

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RETIRED EMPLOYEES

Accountant independence, ... Partners as Directors (individually)  ET-RLNG 191.029

RETRIEVE STATEMENTS

BT Financial statements
RT Retained earnings
RT Shareholders equity changes statements

Prior period adjustments including Error correction in Prior years Financial statements, realized tax benefits of Carryforward from purchased Subsidiaries and ... FAS 16.10/A35

Disclosure in SEC filings of ... including Net income and Dividends SECS2X10.11-02
RETIREDMENT PLAN COSTS

RETIREDMENT PLAN COSTS
U Pension costs

RETIREDMENT PLANS
U Pension plans

RETIREDMENTS OF PROPERTY
U Property retirement

RETRORACTIVE RESTATEMENT
U Restatement

RETURN OF CAPITAL DISTRIBUTIONS (IRC)
U Capital distributions

RETURN ON INVESTMENT
UF Investment yield
UF Rate of return
UF Yield (return)
NT Cash yield
RT Benefit cost ratio
RT Investments
RT Public utilities

Disclosure for Defined benefit plans including actuarial Present value of Vested benefits and nonvested benefits, net Assets of Pension plans, assumed ...
NT and Actuarial valuation date
FAS 36.07/P15
Revenue recognition on Real estate sales by Deposit method, Instalment revenue recognition method, Cost recovery method or Reduced-profit method according to nature and extent of sellers continuing involvement including Sales Contracts Contract breaching Loans receivable ... Sale and leaseback
FAS 66.019/Re1
Bank holding companies, tax equivalent adjustment in Financial statements for Reporting comparability between ... from Tax exempt securities and taxable Securities
SEC-SAB40 11G

RETURNED GOODS ALLOWANCES
BT Asset valuation allowances
BT Reserves

Revenue recognition from Sales when right of Sales returns exists with estimation of ...
FAS 48.03/R75

RETURNED SALES
U Sales returns

REVALUATION SURPLUS
U Appraisal surplus

REVENUE
UF Gross revenue
UF Income (revenue)
UF Turnover (revenue)
NT Accountants fees
NT Auditors fees
NT Charitable contributions
NT Commissions revenue
NT Commitment fees
NT Contingent fees
NT Employer contributions
NT Entitlements
NT Finders fees
NT Foreign exchange gains
NT Franchise fee revenue
NT Insurance premiums
NT Interest income
NT Investment advisory fees
NT Marine transportation subsidies
NT Patient revenue
NT Real estate sales
NT Rental revenue
NT Retail land sales
NT Royalty income
NT Sales
NT Shared revenue
NT Tax exempt income
NT Trustees fee revenue
RT Backlogs

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Contractors Management responsibility for Internal accounting control and internal administrative control over Bidding and Estimated cost to complete Construction contracts and Production type contracts, Asset security, Billings, ... and Costs of Contracts, Equipment, Claims and use of internal auditors

Auditing procedures and Internal accounting control related to ... including Fees, Sales of publications and other items, Dividends, Interest income, Rental revenue, Royalty income, Gains and losses from Investments and Investment pools and Third party reimbursement for Nonprofit organizations

Colleges and universities, proposed amendment to Industry Audit Guide. Classification of accounts, Fund accounting procedures for ... and costs in Unrestricted current funds, Restricted current funds, Plant funds and Endowment funds, financial statements, Accounting policy statements, Charts of accounts

Fund accounting procedures for Governmental accounting in proposed amendment to industry Audit Guide, including ... on Accrual basis accounting and Modified accrual basis, expenditures related to Personnel costs, Vacation costs, Sick leave, Interest income and interest costs

Hospitals, accounting for Marketable securities investments by Lower of cost or market principle, Investment impairment allowances, Realized gains & losses, Unrealized gains & losses, and nonoperating ... from Investments, Disclosure requirements, amendment of AUG-HOS

basic Elements of financial statements and Accounting including Assets, Liabilities and Equity in Balance sheets and ..., Costs and Net income in Income statements

Accounting terminology, Proceeds, ..., Net income

Banks income statements with ... and Costs maintained on functional basis including classification of Realized gains & losses on investment Securities

Colleges and universities Restricted current funds Unrestricted current funds types & description of ... Internal control & Auditing procedures

Hospitals accounting & reporting GAAP (principles) Fixed assets Depreciation costs Third party reimbursement ... donated services & supplies Charitable contributions

Hospitals accounting and reporting nonoperating ... including Charitable contributions, Grants and Bequests for Unrestricted funds, Board-designated funds, Restricted funds and Fund accounting procedures

Hospitals Auditing procedures ... Costs Classification of accounts revenue allowances nonoperating revenue Patient revenue

Medicare Auditing procedures other ... Governmental accounting Auditing procedures ... Taxes Assets

Lines of business reporting on ... Operating income, Operating losses, identifiable Assets and Disclosure

Lines of business reporting on Multinational operations and export Sales ... including determination and selection of geographic areas, Disclosure, Operating income, Operating losses and identifiable Assets

Lines of business reporting on information about major Customers including Government agencies, Disclosure of Sales when amount is ten percent or more of total ...

Price level changes, Financial summaries of net Sales and operating ..., Income from continuing operations, Earnings per share and net Assets on Historical cost and Constant dollar accounting basis and Current cost accounting basis, Dividends per share and Market price quotations

Lines of business reporting by Publicly traded companies including Disclosure of ... from Customers, Intercompany transactions and Pricing, Operating income and Assets employed by segments

Mckesson & Robbins Inc, Price Waterhouse & Co Continuing education investigation of Prospective clients Internal control review Auditing procedures for Cash Receivables Intercompany accounting procedures Inventory inventory observation other Assets & Liabilities ... Costs Audit administration techniques

Oil and gas producing companies, Disclosure requirements of Supplementary information in SEC filings including undiscounted future net ..., discounted Present value of Oil and gas reserves and Limited partnerships

Lines of business reporting including ... contributed by classes of products, Sales to major Customers, information related to Multinational operations and export sales

Disclosure of ... in Income statements of Retail stores to include leased or licensed departments

Oil and gas producing companies, estimates of proved Oil and gas reserves, future net ..., Pricing, Disclosure of income taxes and unproved properties, Form 10-K of Limited partnerships and Canadian registrants
Disclosure of financial information about Lines of business reporting on ... from
Sales to unaffiliated Customers, Intercompany transactions, Operating
income, Operating losses and identifiable Assets in Conformity with GAAP
(principles) including Restatement of Prior years and Comparative financial
statements

Disclosure of Business planning including ..., Working capital, Customers,
Contract termination, Research and development costs and Employees
Sales including ..., Operating income, Operating losses, Customers,
Intercompany transactions in Conformity with GAAP (principles) and
Restatement of Prior years, illustrative presentation of segment information

Disclosure requirements for Oil and gas producing companies in SEC filings
related to Accounting policies, capitalized Costs, Exploration costs,
Production costs, ... and Supplementary information on proved Oil and gas
reserves based on Reserve recognition accounting

Disclosure requirements for Income statements filed by registered Investment
companies including ..., Costs, Net income, Realized gains & losses and
Unrealized gains & losses on Investments

Disclosure requirements for Income statements filed by Face amount certificate
investment cos including ..., Costs, Net income, Realized gains & losses

Disclosure requirements in SEC filings for Insurance companies Income
statements to include ... from Insurance premiums and Investments, Costs
including Loss adjustment expenses, Policy acquisition costs, Realized gains &
losses, Unrealized gains & losses and Discontinued operations

REVENUE AND EXPENSE MATCHING

U Matching concept

REVENUE RECOGNITION

UF Current revenue recognition
UF Income recognition
UF Realization of revenue
BT Accounting policies
NT Completed contract method
NT Completed transaction method
NT Cost method of carrying investments
NT Cost recovery method
NT Deposit method
NT Equity method of accounting
NT Full accrual method
NT Installment revenue recognition method
NT Interest method
NT Market method of carrying investments
NT Percentage of completion method
NT Reduced-profit method
NT Straight-line method
RT Accrual basis accounting
RT Cash basis accounting
RT Deferred income
RT Loss recognition
RT Revenue

Accounting policies for Construction contracts involving selection of Percentage
of completion method or Completed contract method, determining Cost
centers, ... and Loss recognition, Estimated cost to complete and Costs of
Equipment and small tools

Auditing procedures for audits of Financial statements of Contractors including ...
and Loss recognition under Percentage of completion method and
Completed contract method, analysis of Gross profits on Contracts and
illustration of Fixed price contracts

Illustrations applying criteria for segmenting Construction contracts for ...
purposes

Savings and loan associations, Accounting procedures for ... and Loss
recognition on Sales of Loans receivable, undisbursed Mortgage loans
receivable, Commitments, troubled Debt restructuring and Loan loss
allowances

Savings and loan associations, Accounting for Real estate, Loan loss allowances
based on Net realizable value or Fair market value, GAAP (principles) and
Federal Home Loan Bank Board requirements, ... and Loss recognition on
Sales

Savings and loan associations, ... Commitment fees, Origination costs, Interest
costs and other Costs

... for Sales of Receivables with recourse, delayed recognition method preferred
to immediate recognition method, Accounting policies, Disclosure in
Financial statements of Contingencies and Dealers reserves, examples

REVENUE (continued)
Fire and casualty companies, Accounting policies for GAAP (principles) and Statistical accounting principles. Alternative accounting principles related to insurance premiums and ..., Policy acquisition costs, Amortization, Loss recognition and Loss reserves, Unrealized gains & losses

Nonprofit organizations, capital additions including Gifts, Grants and Bequests to Plant funds, Endowment funds or Loan funds, ... in Restricted funds and Reinvested yields receivable and Donated materials & services

Construction contracts and Production type contracts, background information including ... under Percentage of completion method or Completed contract method, types of Contracts based on Pricing, definitions of Contractors and Cost centers

Construction contracts and Production type contracts, Accounting policies and Disclosure for Contracts under Percentage of completion method and Completed contract method including ... and Pricing. Estimated cost to complete, Claims. Loss recognition, Gross profits and Accounting changes ... with provisions for Doubtful account allowances including installment revenue recognition method

Accounting policies for Interim financial statements including ... Cost allocation and Seasonal business fluctuation

GAAP (principles) classified as pervasive principles of measurement in recording Assets and Liabilities, Costs and ... and Matching concept under Nominal dollar accounting

GAAP (principles) classified as Broad operating principles of selection and measurement of Assets and Liabilities, Costs, ... and Investments ... Net realizable value, Unrealized gains & losses

Inventory costing methods including Cost principle. Lower of cost or market principle and stating inventory above cost, ... and Disclosure requirements, Loss recognition on Purchase commitments

Government contracts, ... by Contractors from Fees under Cost-plus fixed fee contracts including Classification of accounts of Unbilled receivables and Contra accounts on Balance sheets

Government contracts, accounting applicable to Defense contracts involved with Contract termination including Effective date of termination, ... Classification of accounts of Claims by Contractors and subcontractors, Disclosure, disposal credits and net-cost settlements

Accounting for Construction contracts under Percentage of completion method and Completed contract method including ..., Estimated cost to complete, Loss recognition, Commitments & Disclosure

Airlines, Accounting environment including ..., Inventory, Fixed assets, Personnel costs and Centralization of Management

Airlines Accounting policies related to ... including Statistical sampling for ticket Sales, Sales returns, Billings, Receivables, Liabilities, Deferred income and Intercompany transactions

Finance companies Accounting policies for Deferred income interest income & ... Sum of digits depreciation method Straight-line method fixed percentage method

Accounting policies for Government contracts, ... and Loss recognition under GAAP (principles), Percentage of completion method, Completed contract method, and unit of delivery method

Stock life insurance companies Insurance premiums ...

Accounting policies for Leases by Lessors and Lessor's, classification criteria for Capital leases, Operating leases, Sales-type leases, Direct financing leases. Leveraged leases including classification of extension, Renewal options and lease involving Real estate and ...

Leases of Real estate classified as Sales-type leases or Operating leases including ... and Sales under AICPA Industry Accounting Guide

Accounting for Leases by Lesses including Deferred income, Deferred costs, ... or Loss recognition on Sale and leaseback transactions

... for Franchise fee revenue under Franchise agreements including Repossessions, Business combinations. Disclosure of Franchise operations and Terminology ...

... from Sales when right of Sales exists with estimation of Returned goods allowances

Recording industry and Music publishing, ... on Sales from Licensees (assets), accounting for Royalty costs, Record master costs and minimum guarantees, terminology

Cable television companies, ... and Accounting policies for Costs during prematurity period, Depreciation costs, Amortization, Capitalized interest, Franchise operations and Franchise agreements, Terminology

Motion picture films, ... on Motion picture licensing Sales, film Costs and Inventory Valuation, Amortization of Production costs, Classification of accounts and Terminology

Insurance companies ... from Insurance premiums including Cost recovery method, Deposit method and Title insurance

Mortgage banks ... on servicing Fees, loan and Commitment fees, Origination costs including Interest method, Straight-line method, Classification of accounts and Disclosure requirements
REVENUE RECOGNITION (continued)

criteria for ... on Real estate sales by Full accrual method including Sales 
Consumption date, buyers investments, Down payments, Lines of credit, 
Loan agreements and Loans receivable 
FAS 66.001/Re1

... on Real estate sales by Deposit method, Installment revenue recognition 
method. Cost recovery method or Reduced-profit method according to 
nature and extent of sellers continuing involvement including Sales 
Contracts Contract breach Loan Receivable Return on investment Sale 
FAS 66.019/Re1

criteria for ... on Retail land sales by Full accrual method, Percentage of 
completion method or Installment revenue recognition method including 
Disclosure in Financial statements 
FAS 66.044/Re1

Installment revenue recognition method of ... on Real estate sales 
FAS 66.055/Re1

Cost recovery method of ... on Real estate sales 
FAS 66.062/Re1

Deposit method of ... on Real estate sales 
FAS 66.065/Re1

Reduced-profit method of ... on Real estate sales with illustration 
FAS 66.068/Re1

Full accrual method of ... on Retail land sales 
FAS 66.070/Re1

Percentage of completion method of ... on Retail land sales 
FAS 66.073/Re1

illustrations of calculations for ... on Real estate sales including Ground leases 
and Installment revenue recognition method 
FAS 66.077/Re1

illustrations of calculations for ... on Retail land sales including Installment 
revenue recognition method, Percentage of completion method, Present 
value and income taxes payable 
FAS 66.091/Re1

criteria for ... on Real estate sales and Retail land sales provided with 
Flowcharting 
FAS 66.123/Re1

Nonmonetary transactions including Involuntary conversion of Nonmonetary items 
to Monetary items, ... or Loss recognition for Casualty losses, 
Contingencies, Unusual items, Infrrequency occurring items and 
Extraordinary items, Interperiod tax allocation for Timing differences 
FASI 30/N35

Contingencies involving Loss recognition, ... of Contingent assets, adjustment of 
Assets and Liabilities for Subsequent events after Date of Balance sheets, 
Dividends payable and Disclosure requirements 
IAS 10/9010

Accounting policies for ... and Loss recognition for Construction contracts 
including Fixed price contracts and Cost-plus fixed fee contracts under 
Completed contract method or Percentage of completion method with 
reliable Estimated cost to complete including Product warranties and Cost 
allocation 
IAS 11/9011

criteria for ... from Sales, Service contracts or use of others of enterprise 
resources yielding interest income, Royalty income or Dividends including 
Contingencies and Disclosure 
IAS 18/9018

Governmental accounting, ... for Grants, Entitlements and Shared revenue on 
Modified accrual basis or Accrual basis accounting, examples of Financial 
statements 
NCGA 02 02

Governmental accounting, ... of Property taxes under Modified accrual basis 
NCGAI 03

Disciplinary proceedings Benjamin Botwinick & Co, Allegheny Beverage Corp ... 
SEC-AAER AS168

Disciplinary proceedings Peal Marwick Mitchell & Co National Student Marketing 
Corp Talley Industries Inc. Penn Central Company Republic National Life 
Insurance Company Stirling Homex Corp GAAS noncompliance Initial 
examination ...

Disciplinary proceedings Harris Kerr Forster & Co Stirling Homex Corp GAAS 
noncompliance ... 
SEC-AAER AS173

Disciplinary proceedings, Litigation involving Price Waterhouse & Co, National 
Telephone Company Inc, False information, Misleading information related to ... 
and Deferred costs, GAAS noncompliance, insufficient Audit evidence, 
inadequate disclosure 
SEC-AAER AS238

... and Loss recognition based on Form-vs-substance for Sales of Subsidiaries as 
Divestiture when rewards but not risks of ownership transferred 
SEC-SAB40 05E

... of Interest income from nonrefundable points by Finance companies 
SEC-SAB40 09A

REVERSE STOCK SPLITS

RT Stock splits 

Earnings per share computation based on Weighted average number of Common 
stock and Common stock equivalents with effects of changes in Shares 
outstanding due to stock dividends, Stock splits or ... 
APB 15.47/E09

Dividends per share based on equivalent of Shares outstanding at time of Stock 
dividends, Stock splits or ... including Disclosure requirements following 
Poolings of interests accounting 
APB 15.70/E09

REVIEW OF FINANCIAL STATEMENTS

RT Accountants reports 

RT Compilation of financial statements 

RT Negative assurance 

RT Reporting standards 

RT Special reports 

RT Unaudited financial statements 

Personal financial statements, Accountants reports on ... including inquiries, 
Analytical review procedures and Contingencies 
GUD-PFS 08

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Compilation of financial statements and ... of Nonpublic enterprises Unaudited financial statements under Rule 201, General standards, AICPA Code of Professional Ethics, Terminology, Accountants reports and Client relations ...

... of Nonpublic enterprises Unaudited financial statements, Technical training and property, unreported and analytical procedures, examples of Accountants reports, Disclosure of GAAP departures and Accountant independence

Compilation of financial statements and ... of Nonpublic enterprises Unaudited financial statements, examples of Accountants reports, Disclosure of GAAP departures, Subsequent discovery of facts, Supplementary information and change in Independent accountant appointment

Accountants reports on Comparative financial statements for ... or Compilation of financial statements with Prior years Financial statements audited, reviewed or compiled, use of Independent accountant name and Terminology

Comparative financial statements of Nonpublic enterprises, examples of Accountants reports for continuing Independent accountants on Compilation of financial statements or ... including changed reference to GAAP departures

Comparative financial statements of Nonpublic enterprises, examples of Accountants reports for Successor independent accountants when Predecessor independent accountants Compilation of financial statements or ... reports not presented

Comparative financial statements of Nonpublic enterprises, procedures for Predecessor independent accountants before reissuing reports on Compilation of financial statements or ... of Prior years including Subsequent events and Restatement

Comparative financial statements of Nonpublic enterprises, Accountants reports for Audited financial statements for current period or Prior years with Compilation of financial statements or ... example communications between Predecessor independent accountants and Successor independent accountants regarding Compilation of financial statements or ... including changed reference to GAAP departures

Auditing procedures performed in connection with Compilation of financial statements or ...

Modification of Accountants reports for GAAP departures in relation to ... or Compilation of financial statements or withdrawal by Independent accountants

Applicability of GAAS (standards) in Planning and supervision of ... or Compilation of financial statements

Reference to GAAP departures or Emphasis of a matter in Accountants reports on ... or Compilation of financial statements

Reference to Accountants reports on ... while reporting on Compilation of financial statements with omission of Disclosure included in certain prescribed forms

Subsequent discovery of facts after Issuance date of Accountants reports on Compilation of financial statements or ... including Reliability of information and notification of Users of financial statements, Client relations and Accountants legal liabilities

Accountants reports on Compilation of financial statements omitting substantially all Disclosure in current period in Comparative financial statements with Prior years Audited financial statements or ... or compilation with disclosure

Compilation of financial statements or ... Accountants reports on financial information contained in Tax returns

Accountants reports for ... when Disclosure in Financial statements omitted independent accountants decision to issue Accountants reports on Compilation of financial statements, ... or audit of Financial statements

Audited financial statements, Defasers of opinion, for Nonpublic enterprises change from audit engagement to Compilation of financial statements or ...
Accountants legal liabilities for Accountants reports under SEC33 on ... including
interim financial statements

REVOLVE OF INTERNAL CONTROL
U Internal control evaluation

REVOLVING CREDIT AGREEMENTS
BT Contracts
BT Loan agreements
Banks Classification of accounts of Loans receivable including Time loans
receivable, Demand loans receivable, Lines of credit, ..., Mortgage loans
receivable, credit card Installment receivables, Leveraged leases and Direct
financing leases
Classification of accounts of Short term debt expected to be refinanced including
... and examples

RIGHTS (CLAIMS)
U Claims

RIGHTS (SECURITIES)
UF Stock purchase rights
BT Securities
Business combinations accounted for by Poolings of interests including issuance
of Two class common stock with identical ...
Disclosure of description of registrants Securities including Security exchanges
(places) Capital stock, Senior securities, Long term debt, Warrants
(securities), ... and Foreign corporations
Disclosure of purposes for Use of proceeds from Securities to be in Public
offering and determination of Exercise price or Conversion rate for
Warrants (securities), ... and convertible securities
Disclosure of determination of Public offering Prices for common Equity, Exercise
price and Conversion rate for Warrants (securities), ..., Convertible debt and
Convertible preferred stock
Disclosure of Warrants (securities) and ... outstanding at Date of related Balance
sheets

RIGHTS IN LIQUIDATION OF PREFERRED STOCK
U Liquidation preferences

RIGHTS OF FIRST REFUSAL
RT Business combinations
RT Contracts
Business combinations involving option granted by Shareholders of Closely held
... corporations including Initiation date and
conditions for Poolings of interests method including Ninety percent rule, ...
Initiation date, Consummation date, Divestiture, Liquidation, Independence
(poolings) and Plan of combination

RIGHTS OF OFFSET
UF Offset rights
UF Setoff rights
RT Contrab accounts
... of government Securities against income taxes payable including
Form-vs-substance
Disclosure of Income taxes in Income statements including estimated tax
Liabilities, tax effects of Timing differences between Pretax income and
Taxable income, Operating losses, Carryforward, Net-of-tax method, ... of
Securities against tax payable
... of Assets by Liabilities in Balance sheets

ROUNDING OFF TO DOLLAR AMOUNTS
U Cents elimination

ROYALTY AGREEMENTS
BT Contracts
RT Mineral properties
RT Oil and gas reserves
RT Personal holding companies

Special reports, incomplete financial presentations, Reports expressing opinion
on one or more specified accounts, GAAS (standards), examples for Sales,
..., Profit sharing plans, adequacy of Income taxes payable

REVIEW OF INTERIM FINANCIAL INFORMATION (continued)

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ROYALTY COSTS

ST Costs

Recording industry and Music publishing, Revenue recognition on Sales from Licenses (assets), accounting for ..., Record master costs and minimum guarantees, terminology

FAS 50.07/Re4

ROYALTY INCOME

BT Revenue

Auditing procedures and internal accounting control related to Revenue including Fees, Sales of publications and other items, Dividends, Interest income, Rental revenue, ..., Gains and losses from investments and Investment pools and Third party reimbursement for Nonprofit organizations

AAG-NPR 11

criteria for Revenue recognition from Sales, Service contracts or use by others of enterprise resources yielding Interest income, ... or Dividends including Contingencies and Disclosure

IAS 18/9018

RRA

U Reserve recognition accounting

RULES OF CONDUCT

U AICPA Code of Professional Ethics

SACOM

Disciplinary proceedings Wolfson Weiner Ratoff Equity Funding Corporation of America, Seidman & Seidman, Omni-Rx Health Systems, ..., Cenco Incorporated, Fraud, Accountant independence, GAAS noncompliance, False information, Misleading information

SEC-AAER AS196

Disciplinary proceedings, Phillip J Wolfson, ..., Misleading information False information in SEC filings, Accountant independence

SEC-AAER AS215

SALE AND LEASEBACK

UF Buy-build-sell-lease transactions

UF Leasebacks

RT Leases

Leases, Lessors Direct financing leases or Operating leases in ... transactions accounting for Leases by Lessees including Deferred income, Deferred costs, Revenue recognition or Loss recognition on ... transactions

FAS 13.034/L10

Revenue recognition on Real estate sales by Deposit method, Instalment revenue recognition method, Cost recovery method or Reduced-profit method according to nature and extent of sellers continuing involvement including Sales Contracts Contract breaching Loans receivable Return on investment ...

FAS 28.02/L10

Accounting policies for Leases by Lessees and Lessors including Terminology, Capital leases, Operating leases, ... transactions and Disclosure requirements

FAS 66.019/Re1

IAS 17/9017

SALES

UF Gross sales

BT Revenue

NT Credit sales (US)

NT Down payments

NT Real estate sales

NT Retail land sales

RT Accounts receivable

RT Cost of sales

RT Customers

RT Cutoff tests

RT Gross profits

RT Product financing arrangements

RT Sales returns

Auditing procedures and Internal accounting control related to Revenue including Fees, ... of publications and other items, Dividends, Interest income, Rental revenue, Royalty income, Gains and losses from Investments and investment pools and Third party reimbursement for Nonprofit organizations

AAG-NPR 11

Savings and loan associations, Accounting procedures for Revenue recognition and Loss recognition on ... of Loans receivable, undisbursed Mortgage loans receivable, Commitments, troubled Debt restructuring and Loan loss allowances

AAG-SLA 034

Savings and loan associations, Accounting for Real estate, Loan loss allowances based on Net realizable value or Fair market value, GAAP (principles) and Federal Home Loan Bank Board requirements, Revenue recognition and Loss recognition on ...
SALES (continued)

Savings and loan associations, Auditing procedures for Real estate, Loan loss allowances, Appraisal, Contracts for ... and Investments in Real estate companies

Revenue recognition for ... of Receivables with recourse, delayed recognition method preferred to immediate recognition method. Accounting policies, Disclosure in Financial statements of Comangencies and Dealers reserves, examples

Business combinations accounted for by Poolings of interests including Bailouts and subsequent Shareholders ... of shares received in business combination

Gains or losses on ... of a portion of a line of business reported as components of Income from continuing operations in Income statements

Earnings per share, Supplementary earnings per share including If converted method and Use of proceeds from ... of Common stock or Common stock equivalents. Weighted average

Airlines Accounting policies related to Revenue recognition including Statistical sampling for ticket ... Sales returns, Billings, Receivables, Liabilities, Deferred income and Intercompany transactions

Airlines Auditing procedures including Compliance testing of Internal accounting control, Bank reconciliation, ... Cutoff tests, Confirmation of receivables and Analytical review procedures

Auditing procedures for Banks other banking activities under Service contracts including Contingent liabilities, servicing Fees, ... of Loans receivable

Fire and casualty companies ... methods

Accountants reports on Financial statements prepared by Savings and loan associations using Deferral method to account for Gains or losses from ... of Mortgage loans receivable permitted by Federal Home Loan Bank Board, examples of reports modified for GAAP departures and Contingencies

Lines of business reporting on Multinational operations and export ... Revenue including determination and selection of geographic areas, Disclosure, Operating income, Operating losses and identifiable Assets

Oil and gas producing companies, Mineral properties ... or conveyances Exploration & development advances and Production payments, Joint operating agreements, Nonmonetary transactions in Petroleum industry and Corporate joint ventures

Leases of Real estate classified as Sales-type leases or Operating leases including Revenue recognition and ... under AICPA Industry Accounting Guide

Lines of business reporting on information about major Customers including Government agencies, Disclosure of ... when amount is ten percent or more of total Revenue

Price level changes, Financial summaries of net ... and operating Revenue, Income from continuing operations, Earnings per share and net Assets on Historical cost and Constant dollar accounting basis and Current cost accounting basis, Dividends per share and Market price quotations

Revenue recognition from ... when right of Sales returns exists with estimation of Returned goods allowances

loans received under Product financing arrangements accounted for as Liabilities rather than ... examples

Recording industry and Music publishing, Revenue recognition on ... from Licenses [assets], accounting for Royalty costs, Record master costs and minimum guarantees, terminology

Foreign exchange translation using current Exchange rates, translation adjustments excluded from Net income but included in consolidated Equity until ... or Liquidation of net investments in foreign entities

Motion picture films, Revenue recognition on Motion picture licensing ... film Costs and Inventory Valuation, Amortization of Production costs, Classification of accounts and Terminology

Title insurance companies Accounting policies for Title plant including Asset valuation allowances, capitalization of Costs, Maintenance costs, storage and retrieval costs and reporting ... of title plant

Accounting policies for Mortgage banks, ... of Mortgage loans receivable at ... Loan cost or market principle including Asset valuation allowances and Related party transactions with Affiliates

criteria for Revenue recognition on Real estate sales by Full accrual method including ... Consumption date, buyers investments, Down payments, Lines of credit, Loan agreements and Loans receivable

Revenue recognition on Real estate sales by Deposit method, Installment revenue recognition method, Cost recovery method or Reduced-profit method according to nature and extent of sellers continuing involvement including ... Contracts for sale breach Loan receivable Return in investment Sale and leaseback

Disclosure of ... or Purchases of tax benefits through tax Leases including ... Accounting principles, Timing differences, Unusual items, Infrequently occurring items and Contingencies

criteria for Revenue recognition from ... Service contracts or use by others of enterprise resources yielding Interest income, Royalty income or Dividends including Contingencies and Disclosure

IAS 18/9018
SALES (continued)

Special reports, incomplete financial presentations, Reports expressing opinion
on one or more specified accounts, GAAS (standards), examples for ..., Royalty agreements, Profit sharing plans, adequacy of Income taxes payable

Disciplinary proceedings against Arthur Andersen & Co for GAAS noncompliance
in relation to Audited financial statements of Mattel Inc and GAAP
departures involving Obsolete inventory, Fraud in overstating ..., Deferred
costs and Business interruption insurance

Disciplinary proceedings against Joseph S. Amundsen for GAAS noncompliance
and GAAP departures in connection with Audited financial statements of
Olympic Gas & Oil, Inc. involving Inadequate disclosure and Audit evidence of...
or Cost of sales

Lines of business reporting including Revenue contributed by classes of products,
... to major Customers, information related to Multinational operations and
export sales

Revenue recognition and Loss recognition based on Form-vs-substance for ... of
Subsidiaries as Divestiture when rewards but not risks of ownership
transferred

accounting for ... of Subsidiaries Common stock in Public offering

Disclosure of financial information about Lines of business reporting on Revenue
from ... to unaffiliated Customers, Intercompany transactions, Operating
income, Operating losses and Identifiable Assets in Conformity with GAAP
(principles) including Restatement of Prior years and Comparative financial
statements

Disclosure of financial information about Multinational operations and export ...
including Revenue, Operating income, Operating losses, Customers,
Intercompany transactions in Conformity with GAAP (principles) and
Restatement of Prior years, Illustrative presentation of segment information

Disclosure of Distribution and issuance Costs in connection with Public offering

Disclosure of recent ... of unregistered Securities in Registration statements
including Date, Investment bankers, consideration and exemption from
registration claimed

Mineral properties conveyances of Oil and gas producing companies using
Successful efforts method including Joint operating agreements, Exploration
& development advances, Production payments, ..., and Gains or Loss
recognition

SALES COMMISSIONS EXPENSE
U Commissions expense

SALES COMMISSIONS REVENUE
U Commissions revenue

SALES FINANCE COMPANIES
BT Finance companies
BT Industries

Finance companies types & description of Loans receivable ... Consumer loan
companies Account balance aging

SALES FORECASTING
U Forecasting

SALES OF BUSINESSES
U Divestiture

SALES OF SECURITIES (PUBLIC)
U Public offering

SALES RETURNS
UF Returned sales
RT Sales

Airline Accounting policies related to Revenue recognition including Statistical
sampling for ticket Sales, ..., Billings, Receivables, Liabilities, Deferred
income and Intercompany transactions

Revenue recognition from Sales when right of ... exists with estimation of
Returned goods allowances

Public utility holding companies and Regulated industries general purpose
Financial statements, accounting for effects of regulation related to Prices,
Pricing and Rate bases including Costs, ..., Income taxes, Capitalized
interest, Interest during construction, Intercompany profit and Disclosure

SALES-TYPE LEASES
BT Contracts
BT Leases
RT Capital leases
SALES-TYPE LEASES (continued)

- RT Direct financing leases
- RT Lessor
- RT Operating leases

Accounting policies for Leases by Lessor and Lessor, classification criteria for
Capital leases, Operating leases, Direct financing leases, Leased
leases including classification of extension, Renewal options and lease
involving Real estate and Revenue recognition

- FAS 13.006/L10
- FAS 13.017/L10
- FAS 13.017/L10
- FAS 26.07/L10
- FAS 27.06/L10
- FAST79-14/L10

SAVINGS

SAVINGS ACCOUNT LOANS RECEIVABLE

- UF Passbook loans receivable
- BT Assets
- BT Loans receivable
- BT Receivables

- AAG-SLA 025

SAVINGS ACCOUNTS

- UF Time deposits

SAVINGS AND LOAN ASSOCIATIONS

- UF Building and loan associations
- BT Industries
- NT Stock savings and loan associations
- RT Banks
- RT Federal Savings & Loan Insurance Corp

- AAG-SLA 001
- AAG-SLA 003
- AAG-SLA 006
- AAG-SLA 009
- AAG-SLA 014
SAVINGS AND LOAN ASSOCIATIONS (continued)

... Accounting policies and Auditing procedures for Cash, Investments in Securities, investment impairment allowances, Loans receivable, repurchase agreements and Short positions in Securities trading

... Accounting policies and Auditing procedures for Securities issued by Federal National Mortgage Association and authorized by Government National Mortgage Association, futures Contracts

... Loans receivable including Mortgage loans receivable, construction Loan agreements, Land development loans, Property improvement loans receivable, Savings account loans receivable

... Accounting policies and Auditing procedures for Loans receivable including Audit evidence, Loan loss allowances, Bad debt expenses, Confirmation of loans, Property taxes, accrued Interest income

... Accounting procedures for Revenue recognition and Loss recognition on Sales of Loans receivable, undistributed Mortgage loans receivable, Commitments, Troubled Debt restructuring and Loan loss allowances

... Accounting for Real estate, Loan loss allowances based on Net realizable value or Fair market value, GAAP (principles) and Federal Home Loan Bank Board requirements, Revenue recognition and Loss recognition on Sales

... Auditing procedures for Real estate, Loan loss allowances, Appraisal, Contracts for Sales and Investments in Real estate companies

... Fixed assets and Depreciation costs, Leases, Conformity with GAAP (principles), Compliance testing with Statutes & regulations, safe deposit box operations, Deferred costs and Prepaid expenses with Federal Savings & Loan Insurance Corp, and other Assets

... Auditing procedures Internal control evaluation, Confirmation procedures for Time deposits, Interest costs and Security deposits

... Liabilities for advances from Federal Home Loan Bank Board, Escrow agreements for Taxes and Insurance, Franchise taxes, Income taxes, Book/tax differences and Interperiod tax allocation, Bad debt expenses and Permanent book/tax differences, General reserves and examples

... Mortgage bonds, Long term debt, Accrued liabilities and Deferred income, GAAP departures

... Revenue recognition, Commitment fees, Origination costs, Interest costs and other Costs

... Accounting for Business combinations as Poolings of interests or Purchase accounting (acquisitions)

... Accountants reports, GAAP departures and Qualified opinions

... examples of Financial statements and Accountants reports

... Glossaries of terms

General reserves for Bad debt expenses of ... including Income taxes, Permanent book/tax differences, Taxable income, Pretax income and Disclosure[Income taxes for ... including Bad debt expenses, Permanent book/tax differences and Disclosure]

Computer service bureaus Payroll records ... case study

Accountants reports on Financial statements prepared by ... using Deferral method to account for Gains or losses from Sales of Mortgage loans receivable permitted by Federal Home Loan Bank Board, examples of reports modified for GAAP departures and Contingencies

Accounting policies and Auditing procedures for structural amendments to Financial statement preparation

Accounting policies and Reporting standards in AICPA Audit and accounting guides considered preferable for justifying Accounting principle changes by Banks and...

Banks and ... Business combinations accounted for by Purchase accounting (acquisitions) including Intangible assets, Fair market value, Amortization and regulatory-assisted combinations

Banks and ... Business combinations accounted for by Purchase accounting (acquisitions) including Intangible assets, Fair market value, Amortization and regulatory-assisted combinations

Banks and ... Business combinations accounted for by Purchase accounting (acquisitions) including Intangible assets, Fair market value and Amortization

Purchase accounting (acquisitions) of ... Amortization of Intangible assets and Goodwill

Purchase accounting (acquisitions) of ... including Intangible assets and Amortization

Amortization of Goodwill arising from business combination treated as purchase of ... including Accelerated depreciation methods and Straight-line method

SAVINGS PLANS FOR EMPLOYEES

U Employee savings plans

SBIC

U Small business investment companies

SCHOOLS (INDEPENDENT)

BT Industries

BT Nonprofit organizations

RT Colleges and universities

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SCHOOLS (INDEPENDENT) (continued)

Nonprofit organizations, Financial statements illustrations for ..., Cemetery organizations, Associations, Libraries, Museums, Performing arts organizations, Private foundations, Public broadcasting stations, Religious organizations and Research organizations

SCIENTIFIC ORGANIZATIONS
BT Industries
BT Nonprofit organizations

Nonprofit organizations, Financial statements illustrations for ..., Labor unions, Zoological societies and Botanical societies

SCIENTIFIC RESEARCH COSTS
U Research and development costs

SCOPE LIMITATIONS
U Audit scope limitations

SCOPE OF EXAMINATION
U Audit scope

SCRAP
UF Rejects
UF Spoiled goods
UF Waste material
BT Assets
BT Costs
BT Inventory
RT Production costs
RT Quality control
RT Residual value

Cost accounting, Defense contracts, Accounting consistency in estimate of ..., Direct material costs Application of percentage factors

SCRAP VALUE
U Residual value

SCRIP EVIDENCING FRACTIONAL SHARES
U Fractional shares

SCRIP ISSUES (UK)
U Stock splits

SEABOARD CORPORATION
Disciplinary proceedings Bill D Steele ..., Public offering

SEABOARD COMMERCIAL CORPORATION
Disciplinary proceedings Finance companies Factoring companies Audit scope Investment impairment allowances Loan loss allowances ... Touch Niven Bailey Smart independent accountants

SEASONAL BUSINESS FLUCTUATION
UF Off-season
UF Stack season
UF Slow season
RT Operating cycles

Accounting policies for Interim financial statements including Revenue recognition, Cost allocation and ...

SEC
UF Securities & Exchange Commission
BT Government agencies
RT Administrative proceedings
RT Disciplinary proceedings
RT SEC SAB
RT Securities
RT Security broker-dealers
RT Security exchanges (places)
RT SEC33
RT SEC34
RT SEC35
RT SEC40

GAAP (principles) classified as Detailed accounting principles in Accounting Principles Board Opinions, Accounting Research Bulletins ... pronouncements, Audit and accounting guides and others
Subsequent discovery of facts after Opinion date Accountants reports & Accounting exchanges (places) Accountants legal liabilities &
Disclosure of Oil and gas reserves of Oil and gas producing companies as Supplementary information required by Financial Accounting Standards Board and by ... under Reserve recognition accounting in SEC filings, estimate by Specialists in Petroleum industry, Auditing procedures and Accountants reports example
Date and Address of Lettlers for underwriters, introduction and statement of Accountant independence, compliance with ... requirements and Accountants reports.
Disciplinary proceedings, Thomas R Mathews reinstatement to practice before ... reference to SEC-ASR 129A
Disciplinary proceedings, Bruce Flammi reinstatement to practice before ..., reference to SEC-AAER AS230
Disciplinary proceedings, Gerald Greenspan disqualified from ... practice for SEC34 violations
Disciplinary proceedings against Darrel L Nelson disqualified from ... practice for Fraud violation under SEC33 and SEC34, dissent to order filed by Commissioner
... policy statement on Accounting policies and Reporting standards for Financial statements in SEC filings including role of Financial Accounting Standards Board Substantial authoritative support and GAAP (principles)
SEC SAB issued by ... staff to interpret accounting practices related to Disclosure requirements of SEC33 and SEC34
Disclosure in Prospectuses of ... position on indemnification relating to Directors (individually), Officers (executives) and controlling persons against Liabilities arising under SEC33 qualifications of CPA or Independent accountants to practice before ... and requirements for Accountant independence
request to ... for permission to omit or substitute Financial statements in SEC filings

SEC FILINGS
NT Form F- 1
NT Form F- 2
NT Form F- 3
NT Form N-FR
NT Form S- 8
NT Form S-11
NT Form S-14
NT Form S-15
NT Form X-17A-5
NT Form B-K
NT Form 10
NT Form 10-K
NT Form 10-Q
NT Form 20-F
NT Prospectuses
NT Proxy statements
NT Registration statements
NT SEC33 registration statements
NT SEC34 registration statements
RT Accountant independence
RT Accountants legal liabilities
RT Auditing
RT Filing date
RT Financing considerations
RT Incorporation by reference
RT Management’s discussion and analysis
RT Misleading information
RT Public offering
RT Publicly traded companies
RT Securities underwriting agreements
RT Statutory audit requirements
RT Summary of operations

Investment companies description Closed end investment companies Open end investment companies Statutes & regulations ... SEC40 Compliance auditing procedures
Stock life insurance companies description State regulation ... Accounting procedures
Audit evidence from Attorneys on Litigation, Claims and assessments for Review of interim financial information including ...
closely held Security broker-dealers with Financial statements in ... considered Nonpublic enterprises
closely held Security broker-dealers with Financial statements in ... considered Nonpublic enterprises
closely held Security broker-dealers with Financial statements in ... considered Nonpublic enterprises
status of Nonpublic enterprises changed to Publicly traded companies when
Unaudited financial statements included in ... SARI12-79/9100
Auditors responsibilities for Supplementary information in Annual reports to
shareholders and ... under SEC34 or other documents, Accountants reports
related to Misleading information or inconsistencies with Audited financial
statements.
Accountants reports on Comparative financial statements including Unaudited
financial statements in ..., examples SAS 08/550
Negative assurance in Letters for underwriters in ... with Registration statements
and in Special reports on Elements of financial statements SAS 26/504.14
Disclosure of Oil and gas reserves of Oil and gas producing companies as
Supplementary information required by Financial Accounting Standards
Board Substantial authoritative support and GAAP (principles).
Accountants legal liabilities and responsibilities of Independent accountants as
Specialists for Accountants reports and Review of interim financial
information included in SEC33 registration statements for ... under SEC33
including Subsequent events and Subsequent discovery of facts
Disciplinary proceedings, Marvin F Rosenbaum, Airways Enterprises Inc. failure
to disclose material facts in Proxy statements and ..., GAAS noncompliance,
Accountant independence SEC-AAER AS214
Disciplinary proceedings, Phillip J Wolfson, SaCom, Misleading information False
information in ..., Accountant independence SEC-AAER AS215
Disclosure proceedings, Martin E Davis, ISC Financial Corporation, poor Internal
accounting control, violation of SEC33 and SEC34, False information,
Misleading information, GAAP departures. Inadequate disclosure in ...
Disciplinary proceedings against Saul Glazer in relation to Misleading information
included in Audited financial statements of SNG & Oil Energy Company for
GAAS noncompliance and GAAP departures in ...
Disciplinary proceedings against Lester Witte & Co and John P Shea in reference
to Audited financial statements of Lippincott Co for False information and
Misleading information, GAAP departures and GAAS noncompliance in ...
SEC policy statement on Accounting policies and Reporting standards for
Financial statements in ... including role of Financial Accounting Standards
Board Substantial authoritative support and GAAP (principles).
 SEC33 and SEC34 integrated Disclosure system including Form 10-K. Annual
reports to shareholders, signature of Directors (individually) and Officers
(executives) of Publicly traded companies in ...
SEC33 and SEC34 integrated Disclosure system including Form 10-K. Annual
reports to shareholders, signature of Directors (individually) and Officers
(executives) of Publicly traded companies in ...
general revision of SECSX for uniform Disclosure in Financial statements
included in Registration statements in ...
Disclosure requirements for ... relating to periods covered in Financial statements
Disclosure requirements for ... by private Foreign corporations under SEC33 and
SEC34 including Form F- 1, Form F- 2, Form F- 3, age of Financial
statements and Foreign currency SEC-FRR 101
Cash flow presentation in ... including Financial position change statements, Net
income measurement, Liquidity, Working capital and Relevance
Disclosure in Parent company financial statements for Financial statements of Fifty
percent owned corporations or Corporations accounted for by Equity
method of accounting. Unconsolidated subsidiaries, Significant subsidiaries,
certain Consolidated subsidiaries & Subsidiaries under SECSX in ...
Appraisal surplus in Balance sheets of Development stage enterprises disallowed
in connection with Registration statements in ...
Disclosure in Interim financial statements for ... and Annual reports to
shareholders under SECSK including Unusual items, Infrequently occurring
items and adjustments material to each quarter presented
SEC-FRR 102.01
SEC-FRR 102.02
SEC-FRR 102.03
SEC-FRR 102.04
SEC-FRR 202
SEC-FRR 213
SEC-FRR 215
SEC-FRR 303
SEC-FRR 304.02
SEC-FRR 403.02
SEC-FRR 406.02
SEC-FRR 506
SEC-FRR 603.05
SEC-SAB40 01D2
SEC-SAB40 01E
SEC-SAB44 06K2
... of Parent company financial statements, Disclosure in Financial statement notes of consolidated Retained earnings representing Undistributed earnings of affiliates

Bank holding companies. Disclosure requirements for Financial statements in ... involving formation of one-bank holding company including Form 10-K and Form S-14

Financial statements required in ... involving Guarantees of securities by Parent companies

Financial statements required in ... involving Guarantees of securities by Consolidated subsidiaries or Unconsolidated subsidiaries

application of SECSK to ... for non-financial statement portions of SEC33 registration statements, SEC34 registration statements, Proxy statements, Disclosure of Management Forecasting and Securities ratings

Disclosure of Litigation, Claims, Bankruptcy and Receivables including involved Directors (individually) and Officers (executives). Administrative proceedings related to Ecological damages

Disclosure required in ... Directors (individually), Officers (executives) and significant Employees including names, ages, terms of office, Family relationships, business experience, involvement in Litigation and Bankruptcy

Disclosure on inside front and outside back cover pages of Prospectuses including reporting requirements under SEC34 prior to ... Registration statements, Security exchanges (places) and Incorporation by reference

Disclosure in Registration statements for ... under SEC33 and SEC34 regarding Incorporation by reference, exhibit table including Form S- 1 Form S- 2 Form S- 3 Form S- 4 Form S-14 Form S-15 Form 10 Form B-K Form 10-Q Form 10-K

SECSX application, form and content of Financial statements in ... for Registration statements filed under SEC33, SEC34, SEC35, SEC40 and for reporting under Energy Policy and Conservation Act

Disclosure requirements for unaudited Interim financial statements in ... Disclosure in ... of other Shareholders equity

Disclosure in ... of Retained earnings statements including Net income and Dividends

Financial position change statements requirements in ... under SEC33 and SEC34

general instructions for ... of Balance sheets in Consolidated financial statements for two most recent Fiscal years

general instructions for ... of income statements and Financial position change statements in Consolidated financial statements for three most recent Fiscal years

Income statements requirements for ... of Public utilities and Public utility holding companies including Unaudited financial statements for interim periods and Disclosure related to Lines of business reporting

Disclosure in ... of Pro forma financial statements of Significant subsidiaries acquired by Poolings of interests or Purchase accounting (acquisitions) in Business combinations ... for Financial statements of companies acquired or to be acquired in Business combinations or for Investments acquired or to be acquired under Equity method of accounting

Disclosure requirements in ... for separate Financial statements of Unconsolidated subsidiaries, Fifty percent owned corporations and Investees

Disclosure requirements in ... for separate Financial statements of Affiliates or guarantors issuing Guarantees of securities of registrant

Unaudited financial statements permitted in ... under SEC34 for inactive Corporations as defined

request to SEC for permission to omit or substitute Financial statements in ...

Disclosure requirements in ... for registrants acquiring Real estate operations

Disclosure requirements for Financial statements of Real estate investment trusts in ...

Disclosure requirements in ... for Reorganization of registrants ...

requirements for Personal financial statements including Assets and liabilities statements and Income statements, also, if applicable, related Financial statements for Proprietorships, Partnerships, Trusts. Associations and for Included shareholders of Corporations

Financial statements to be included in ... by Management investment companies special provisions as to Financial statements for private Foreign corporations in ... including audited Balance sheets, Income statements and Financial position change statements

currency to measure Financial statements of private Foreign corporations in ...

Disclosure requirements in ... for Consolidated financial statements and Combined financial statements

Disclosure in ... of Principles of consolidation or combination for Consolidated financial statements or Combined financial statements including Reporting entity changes and changes in Fiscal years
Financial statements in ... to be in conformity with GAAP (principles) using generally accepted Terminology and Cents elimination. Accounting policies for Foreign corporations using other than Form 20-F Disclosure in ... not required for items not meeting Materiality test Disclosure of omission of financial statements in ... Disclosure requirements for Oil and gas producing companies in ... related to Accounting policies, capitalized Costs, Exploration costs, Production costs, Revenue and Supplementary information on proved Oil and gas reserves based on Reserve recognition accounting ... of Financial statements for Commercial and industrial companies with stated exceptions Disclosure requirements for Balance sheets of Commercial and industrial companies in ... including Assets, Liabilities including Long term debt, Shareholders equity including Minority interests, Preferred stock and Common stock Disclosure requirements for Income statements of Commercial and industrial companies in ... SEC schedules for Commercial and industrial companies in ... Development stage enterprises, Financial statements in Registration statements and ... Development stage enterprises, Supplementary information required in Registration statements and ... of Financial statements for registered investment companies including Management investment companies, Unit investment trusts and Face amount certificate investment cos special rules applicable to ... of Financial statements for registered investment companies including Consolidated financial statements, Combined financial statements, Valuation of Assets, restricted Securities and Certificate reserves Disclosure in statements of Equity in ... of registered Investment companies ... of Financial statements of Employee stock purchase plans and Employee savings plans ... requirements for Income statements of Employee stock purchase plans and Employee savings plans to include Interest income, Dividends, Realized gains & losses, Unrealized gains & losses, Costs, deposits of Employees, Employer contributions and changes in plan Equity ... of Financial statements of Insurance companies ... of Financial statements of Mutual life insurance companies may be prepared in accordance with Statutory accounting principles Disclosure requirements in ... of Insurance companies Balance sheets and Financial statement notes to include Assets, Liabilities, Preferred stock, Common stock and other Shareholders equity Disclosure requirements in ... for insurance companies income statements to include Revenue from Insurance premiums and Investments, Costs including Loss adjustment expenses, Policy acquisition costs, Realized gains & losses, Unrealized gains & losses and Discontinued operations ... of Financial statements for committees issuing Certificates of deposit (securities) applicability Bank holding companies Consolidated financial statements and Banks Financial statements in ... Bank holding companies and Banks Disclosure requirements in ... SEC REGULATION S-K U SEC5K SEC REGULATION S-X U SECSX SEC SAB UF Staff Accounting Bulletins (SEC) RT Administrative proceedings RT SEC ... issued by SEC staff to interpret accounting practices related to Disclosure requirements of SEC33 and SEC34 SEC-FRR 103 SEC SCHEDULES UF Financial schedules in SEC filings Accountants reports to Boards of directors on compliance of Financial statements and ... in Form 10-K to Statutory accounting principles under SEC34 amendment of Disclosure requirements for Fixed assets, Accumulated depreciation, Accumulated amortization and Accumulated depletion in ... for Long term receivables and Long term debt arising from Related party transactions to include Subsidiaries information in ... for Investments in Real estate or Mortgage loans receivable to be included in Annual reports to shareholders SEC-SAB40 06F SEC-SAB40 07C
SEC SCHEDULES (continued)

... form and content
... for Marketable securities investments and other investments
... for Receivables from Related party transactions, Investment bankers,
  Promoters of securities and Employees other than related parties
... for Condensed financial statements
... for Long term receivables and Long term debt arising from Related party
  transactions
... for changes in Fixed assets including Public utilities Classification of accounts
... for Accumulated depreciation, Accumulated deflection, Accumulated
  amortization and Property retirement
... for Guarantees of securities of other issuers
... for Asset valuation allowances and Reserves
... for Short term debt
... for Supplementary information in Income statements
... of Management investment companies for Investments in Securities of
  unaffiliated issuers
... of Management investment companies for Investments in Securities of Short
  positions
... of Management investment companies for Investments in Put and call options
  contracts written
... of Management investment companies for Investments other than Securities
... of Management investment companies for Investments in Affiliates
... of Insurance companies for Investments in unaffiliated issuers
... of Insurance companies other than Life insurance companies and Title
  insurance companies but including Fire and casualty companies for
  Insurance premiums, Insurance underwriting losses, Claims, Loss
  adjustment expenses and Policy acquisition costs
... of Insurance companies for deferred Policy acquisition costs
... of Face amount certificate investment cos for Investments in Securities of
  unaffiliated issuers
... of Face amount certificate investment cos for Investments and advances to
  Affiliates including Interest income and Dividends
... of Face amount certificate investment cos for Mortgage loans receivable on
  Real estate and related Interest income
... of Face amount certificate investment cos for Real estate owned and Rental
  revenue
... for Face amount certificate investment cos for Supplementary information in
  Income statements
... for Face amount certificate investment cos for Certificate reserves
... for Face amount certificate investment cos for qualified Assets on deposit
... for certain Real estate companies for Real estate Investments and related
  Accumulated depreciation
... for certain Real estate companies for Mortgage loans receivable on Real
  estate
... for Commercial and industrial companies in SEC filings
... for Management investment companies, Unit investment trusts, Face amount
  certificate investment cos
... for Employee stock purchase plans and Employee savings plans
Bank holding companies and Banks, Disclosure in ... description and
requirements
Bank holding companies and Banks Disclosure requirements in ... related to
Related party transactions and Guarantees of securities

SEC33
UF Securities Act of 1933
BT Statutes & regulations
RT Promoters of securities
RT SEC

Accounting terminology, Auditing, GAAP (principles), Accountants reports, ...
Accountants legal liabilities and responsibilities of Independent accountants as
Specialists for Accountants reports and Review of interim financial information included in SEC33 registration statements for SEC filings under...
Including Subsequent events and Subsequent discovery of facts
Disciplinary proceedings, resignation of Lawrence J Stern for violations of ... and
SEC34
Disciplinary proceedings, Martin E Davis, ISC Financial Corporation, poor Internal
accounting control, violation of ... and SEC34, False information, Misleading
information, GAAP departures, Inadequate disclosure in SEC filings
Disciplinary proceedings against Darrel L. Nielsen disqualified from SEC practice
for Fraud violation under ... and SEC34, dissent to order filed by
Commissioner
... and SEC34 integrated Disclosure system including Form 10-K, Annual reports
to shareholders, signature of Directors (individually) and Officers (executives) of Publicly traded companies in SEC filings

SEC-FRR 102.01

ATB 1 38

SAS 37/711

SEC-AAER AS265
SEC-AAER AS267
SEC-AAER AS275
Disclosure requirements for SEC filings by private Foreign corporations under ... and SEC34 including Form F-1, Form F-2, Form F-3, age of Financial statements and Foreign currency...

SEC SAB issued by SEC staff to interpret accounting practices related to Disclosure requirements of ... and SEC34

Interim financial statements in Registration statements including age of Financial statements, Filing date, Effective date of filing, Form and content of Disclosure under ... and SEC34

Accountants legal liabilities for Accountants reports under ... on Review of interim financial information including Interim financial statements

Disclosure in Prospectuses of SEC position on indemnification relating to Directors (individually), Officers (executives) and controlling persons against Liabilities arising under ...

Disclosure for Public offering including Rule 415 offering under ... Incorporation by reference any SEC34 document subsequent to Effective date, competitive Bidding, Employees plans on Form S-8, Equity offering of nonreporting registrants, Registration statements on Form S-14 or Form S-15

Disclosure in Registration statements for SEC filings under ... and SEC34 regarding Incorporation by reference, exhibit table including Form S-1 Form S-2 Form S-3 Form S-8 Form S-11 Form S-14 Form S-15 Form 10 Form 8-K Form 10-Q Form 10-K

... Industries guides including Oil and gas producing companies. Bank holding companies and Real estate Limited partnerships

SEC34 application, form and content of Financial statements in SEC filings for Registration statements filed under ... SEC34, SEC35, SEC40 and for reporting under Energy Policy and Conservation Act

Financial position change statements requirements in SEC filings under ... and SEC34

**SEC33 REGISTRATION STATEMENTS**

BT Registration statements

BT SEC filings

NT Form F-1

NT Form F-2

NT Form F-3

NT Form S-1

NT Form S-2

NT Form S-3

NT Form S-8

NT Form S-11

NT Form S-14

NT Form S-15

RT Effective date

RT Letters for underwriters

RT New SEC registrants

RT Prospectuses

RT Use of proceeds

Accountants legal liabilities and responsibilities of Independent accountants as Specialists for Accountants reports and Review of interim financial information included in ... for SEC filings under SEC33 including Subsequent events and Subsequent discovery of facts

Letters for underwriters issued by Independent accountants for Investment bankers related to Financial statements included in ... under Securities underwriting agreements

Accountants reports included in ... with respect to inventory observation including conformity with GAAS (standards). Alternative auditing procedures, Fairness of presentation and Qualified opinions

Accountants reports with Qualified opinions for Contingencies of Going concern assumption included in ...

application of SECSK to SEC filings for non-financial statement portions of ..., SEC34 registration statements, Proxy statements, Disclosure of Management Forecasting and Securities ratings

Disclosure of general development of business including Bankruptcy, Business combinations, ... on Form S-1, SEC34 registration statements on Form 10, Supplementary information on Research and development costs, Fixed assets and Employees

Disclosure of Equity of certain beneficial owners and Management with reference to SEC34, Rule 13d-2, changes in control and Information for ...

**SEC34**

UF Exchange Act of 1934

UF Securities Exchange Act of 1934

BT Statutes & regulations

RT Foreign Corrupt Practices Act of 1977

RT SEC
Accountants reports to Boards of directors on compliance of Financial statements and SEC schedules in Form 10-K to Statutory accounting principles under...

Effect of Foreign Corrupt Practices Act of 1977 amendment of ... on Internal control evaluation and Audit scope

Auditors responsibilities for Supplementary information in Annual reports to shareholders and SEC filings under ... or other documents, Accountants reports related to Misleading information or inconsistencies with Audited financial statements

Disciplinary proceedings, Gerald Greenspan disqualified from SEC practice for ...

Violations

Disciplinary proceedings, resignation of Lawrence J Stern for violations of SEC33 and ...

Disciplinary proceedings, Martin E Davis, ISC Financial Corporation, poor internal accounting control, violation of SEC33 and ... False information, Misleading information, GAAP departures, Inadequate disclosure in SEC filings

Disciplinary proceedings against Darrel L Nielsen disqualified from SEC practice for Fraud violation under SEC33 and ..., dissent to order filed by Commissioner

SEC33 and ... integrated Disclosure system including Form 10-K, Annual reports to shareholders, signature of Directors (individually) and Officers (executives) of Publicly traded companies in SEC filings

Disclosure requirements for SEC filings by private Foreign corporations under SEC33 and ... including Form F-1, Form F-2, Form F-3, age of Financial statements and Foreign currency

SEC SAB issued by SEC staff to interpret accounting practices related to Disclosure requirements of SEC33 and ...

Interim financial statements in Registration statements including age of Financial statements, Filing date, Effective date of filing, Form and content of Disclosure under SEC33 and ...

Disclosure of Equity of certain beneficial owners and Management with reference to ..., Rule 13d-3, changes in control and information for SEC33 registration statements

Disclosure on inside front and outside back cover pages of Prospectuses including reporting requirements under ... prior to SEC filings of Registration statements, Security exchanges (places) and Incorporation by reference

Disclosure for Public offering including Rule 415 offering under SEC33, Incorporation by reference any ... document subsequent to Effective date, competitive Bidding, Employees plans on Form S-8, Equity offering of nonreporting registrants, Registration statements on Form S-14 or Form S-15

Disclosure in Registration statements for SEC filings under SEC33 and ... regarding Incorporation by reference, exhibit table including Form S-1 Form S-2 Form S-3 Form S-8 Form S-11 Form S-14 Form S-15 Form 10 Form 8-K Form 10-Q Form 10-K

... Industries guides including Oil and gas producing companies and Bank holding companies

SEC35 REGISTRATION STATEMENTS

BT Registration statements
BT SEC filings
NT Form S-8
NT Form 10
NT Form 20-F

Inclusion of Unaudited financial statements for Fiscal years in ... and Prospectuses

Application of SEC35 to SEC filings for non-financial statement portions of SEC33 registration statements, ... Proxy statements, Disclosure of Management Forecasting and Securities ratings

Disclosure of general development of business including Bankruptcy, Business combinations, SEC33 registration statements on Form S-1, ... on Form 10, Supplementary information on Research and development costs, Fixed assets and Employees

SEC35
UF Holding Company Act-35 (public util)
UF Public Utility Holding Co Act of 1935
UF Utility Holding Company Act of 1935
BT Statistics & regulations
RT SEC
SEC35 (continued)

SECSX application, form and content of Financial statements in SEC filings for Registration statements filed under SEC33, SEC34, SEC35, ... and for reporting under Energy Policy and Conservation Act

SEC40
UF Investment Company Act of 1940
BT Statutes & regulations
RT Management investment companies
RT SEC

Investment companies description Closed end investment companies Open end investment companies Statutes & regulations SEC filings ... Compliance auditing

Investment companies Unqualified opinions ... Qualified opinions Form N-1R
Special reports
Investment companies IRC work sheets Management investment companies ...
work sheets
Price level changes, FASB Statement 33 not applicable to Investment companies defined under ...

Accountants reports on examination of clients Securities held by Management investment companies required by ... including Security counts, Confirmation and Audit scope

SECSX application, form and content of Financial statements in SEC filings for Registration statements filed under SEC33, SEC34, SEC35, ... and for reporting under Energy Policy and Conservation Act
registered investment companies, Terminology of Affiliates, Balance sheets and qualified Assets under ...

SECSK
UF Regulation S-K of SEC
UF SEC regulation S-K
BT Statutes & regulations

Review of interim financial information as Supplementary information with Audited financial statements required by ... modifications of Accountants reports, Engagement letters and Subsequent discovery of facts
Disclosure in interim financial statements for SEC filings and Annual reports to shareholders under ... including Unusual items, Infrequently occurring items and adjustments material to each quarter presented
Financial summaries of Earnings trend required under Item 301 of ...
Supplementary information on effects of Price level changes required under ...
including investment companies amendments to Form 10-Q and ... regarding Interim financial statements and Condensed financial statements
application of ... to SEC filings for non-financial statement portions of SEC33 registration statements, SEC34 registration statements, Proxy statements, Disclosure of Management Forecasting and Securities ratings

SECSX
UF Regulation S-X of SEC
UF SEC regulation S-X
BT Statutes & regulations

general revision of ... for uniform Disclosure in Financial statements included in Registration statements in SEC filings
Disclosure of Compensating balances and information about Short term debt and unused Lines of credit under Article 5 of ... including Interest rate, Cash in transit and Commercial paper
Disclosure related to Defense contracts and Construction contracts under ... including Receivables, Cost of sales, Retainages, Claims, Inventory and example
Disclosure for Marketable securities investments and other Securities including clarification for Government agencies under Rule 12-02 of ...
Disclosure in Financial statement notes required under Article 4 of ...
Disclosure in Parent company financial statements, Financial statements of Fifty percent owned corporations or Corporations accounted for by Equity method of accounting, Unconsolidated subsidiaries, Significant subsidiaries, certain Consolidated subsidiaries & Subsidiaries under ... in SEC filings specified under Article 6 of ... applicable to registered investment companies related to Subsidiaries, income taxes and Gains designated as Distribution to Shareholders
introduction to interpretation relating to Accountant independence under Rule 2(e) of Commission's Rules of Practice and Rule 2-01 of ...
amendment to ... related to Disclosure of Compensating balances, Restricted cash balances and Short term debt ...
amendments to ... related to Disclosure of income taxes, reconciliation of Effective income tax rates with statutory Tax rates including Investees and Foreign corporations

...
SECSX (continued)

separate Financial statements required under ... application of Significant SEC-SAB44 06K4
subsidiaries test for investees and Unconsolidated subsidiaries ... application, form and content of Financial statements in SEC filings for SEC33, SEC34, SEC35, SEC40 and for Registration statements filed under SEC33, SEC34, SEC35, SEC40 and for reporting under Energy Policy and Conservation Act ... Terminology SECX210.1-01 SECX210.1-02

SECURED LONG TERM DEBT
U Long term debt

SECURED TRANSACTIONS
U Security interests

SECURITIES
NT Capital notes
NT Capital stock
NT Certificates of deposit (securities)
NT Commercial paper
NT Common stock
NT Common stock equivalents
NT Convertible debt
NT Convertible preferred stock
NT Donated stock
NT Limited partnership interests
NT Long term debt
NT Mortgage bonds
NT Municipal bonds
NT Participating preferred stock
NT Preferred stock
NT Redeemable preferred stock
NT Restricted securities
NT Rights (securities)
NT Senior securities
NT Short term debt
NT Stock options
NT Tax exempt securities
NT Treasury stock
NT Two class common stock
NT Warrants (securities)
RT Commodity futures contracts
RT Completed transaction method
RT Contracts
RT Guarantees of securities
RT Investment bankers
RT Investments
RT Par value
RT Public offering
RT Registrars of securities
RT SEC
RT Transfer agents

Savings and loan associations, Accounting policies and Auditing procedures for Cash, Investments in ... Impairment allowances, Loans receivable, repurchase agreements and Short positions in Securities trading SECX15 018
Savings and loan associations, Accounting policies and Auditing procedures for ... issued by Federal National Mortgage Association and authorized by SECX15 022
Management investment companies and Unit investment trusts with Investments in Short term debt and Long term debt of Municipalities. Valuation of Tax exempt securities at Market price quotations or Fair market value by Security broker-dealers or Management, when issued ... and Guarantees of securities SECX15 079-01
Business combinations accounted for by Poolings of interests. Exchange ratios of equity and debt ... issued for Common stock SECX15 022
Rights of offset of government ... against Income taxes payable including Form-vs-substance SECX15 10.07/128
Disclosure of Income taxes in income statements including estimated tax SECX15 11.66/128
Liabilities, tax effects of Timing differences between Pretax income and Taxable income, Operating losses, Carryforward, Net-of-tax method, Rights of offset of ... against tax payable SECX15 15.65/E09
Earnings per share computation relating to ... of Subsidiaries considered SECX15 016
Common stock equivalents in Consolidated financial statements and Parent company financial statements including Stock options and Warrants (securities) SECX15 016
Banks internal accounting control and Internal control evaluation over Cash, Time deposits, Demand deposits, Time Loans receivable, ... owned, Related party transactions and Data processing operations
Banks Accounting policies and Classification of accounts for Investments in ..., Debt discounts, Debt premiums, Amortization, Realized gains & losses by Completed transaction method including Auditing procedures
Banks Federal funds purchased and Federal funds sold, ... repurchase/reverse repurchase Contracts
Banks include statements with Revenue and Costs maintained on functional basis including classification of Realized gains & losses on investment...
Security broker-dealers Auditing procedures Data processing ... Security counts
Security broker-dealers Auditing procedures for segregated ... Valuation
Security broker-dealers Auditing procedures for sundry ... Margin rules
Security broker-dealers Auditing procedures Margin rules
Investment companies Accounting policies Valuation ... Financial statements
Investment companies Dividends Interest income Valuation ... Auditing procedures classification of ... as Common stock equivalents or other potentially dilutive securities for Earnings per share computation
... with effect of Anti-dilution excluded from Earnings per share computations including exceptions
Earnings per share ... description
Earnings per share other potentially dilutive ... description
Earnings per share Fully diluted earnings per share dilutive ... description
Earnings per share Anti-dilution anti-dilutive ... description
Earnings per share Convertible debt Convertible preferred stock convertible into other convertible securities or nonconvertible...
Earnings per share Two class method nonconvertible ... application example
Earnings per share ... Classification of accounts election new issue of Common stock equivalents Stock options & Warrants (securities) Prior years Restatement
Insurance companies Valuation of Investments in ... & Real estate including Cost method of carrying investments for Long term debt and Mortgage loans receivable, Market method of carrying investments for Common stock, also Commitment fees Realized gains & losses and Unrealized gains & losses
Governmental accounting for Defined benefit plans Financial statements including Financial statement notes, Multiemployer pension plans, Employer contributions, Amortization and Deferred method for Gains or losses from exchanges of fixed-income ..., illustrations and Terminology
Disciplinary proceedings, Allen M Lindenberg, Computab Inc, violation of ... Statutes & regulations, False information, Misleading information
Disclosure for Marketable securities Investments and other ... including ... clarification for Government agencies under Rule 12-02 of SECSX
Banks and Bank holding companies Disclosure of Fair market value of Investments ... on Balance sheets
Accountants reports on examination of clients ... held by Management investment companies required by SEC40 including Security counts, Confirmation and Audit scope
Accountants reports on examination of clients funds and ... held by Investment advisors required by Advisers Act including Security counts, Confirmation and Audit scope
Accounting, Valuation and Disclosure of investment ... of registered investment companies including Market price quotations, Fair market value, Audit residence Investments in Subsidiaries
Valuation of debt ... by Money-market funds and Open end investment companies at Fair market value
Bank holding companies, tax equivalent adjustment in Financial statements for Reporting comparability between Return on investment from Tax exempt securities and taxable ...
application of SECSK to SEC filings for non-financial statement portions of SEC33 registration statements, SEC34 registration statements, Proxy statements, Disclosure of Management Forecasting and ... ratings
Disclosure of description of registrants ... including Security exchanges (places) Capital stock, Senior securities, Long term debt, Warrants (securities), Rights (securities) and Foreign corporations
Disclosure requirements for forepart of Registration statements and outside front cover page of Prospectuses including name of registrant, title and amount of ... and Date of prospectus
Disclosure of purposes for Use of proceeds from ... to be in Public offering and determination of Exercise price or Conversion rate for Warrants (securities), Rights (securities) and convertible securities
Disclosure of selling Shareholders relationship with registrant and amount of ... to be in Public offering
Disclosure of Public offering through Investment bankers including relationship with registrant, nature of obligation, plan of Distribution of ... Exchange offers, Fees of underwriters and Security broker-dealers
Disclosure of Distribution and issuance Costs in connection with Public offering and Sales of ...
Disclosure of recent Sales of unregistered ... in Registration statements including Date, Investment bankers, consideration and exemption from registration claimed

SEC SAB 40 11G
SEC FRR 402 01b
SEC FRR 404 03
SEC FRR 404 05
SEC SAB 40 11G
SECK 229 10
SECK 229 202
SECK 229 501
SECK 229 504
SECK 229 507
SECK 229 508
SECK 229 511
SECK 229 701
SECSX210.12-12
SEC schedules of Management investment companies for investments in ... of unaffiliated issuers

SECSX210.12-12A
SEC schedules of Management investment companies for investments in ... of Short positions

SECSX210.12-13
SEC schedules of Management investment companies for Investments in ... of unaffiliated issuers

SECSX210.12-21
Accounting and reporting by Oil and gas producing companies under ... Statutes & regulations and Energy Policy and Conservation Act

SECSX210.4-10
special rules applicable to SEC filings of Financial statements for registered Investment companies including Consolidated financial statements, Combined financial statements, Valuation of Assets, restricted ... and Certificate reserves

SECSX210.6-03

SECSX210.12-12
SECURITIES ACT OF 1933

U  SEC33

SECSX210.12-12
SECURITIES EXCHANGE ACT OF 1934

U  SEC34

SECSX210.12-12
SECURITIES FLOTATION CONSIDERATIONS

U  Financing considerations

SECSX210.12-12
SECURITIES GUARANTEES

U  Guarantees of securities

SECSX210.12-12
SECURITIES INVESTOR PROTECTION ASSMT

U  SIPC assessments

SECSX210.12-12
SECURITIES TRADING

RT Margin rules
RT Put and call options
RT Short positions

SECSX210.12-12
Savings and loan associations, Accounting policies and Auditing procedures for Cash, Investments in Securities, Investment impairment allowances, Loans receivable, repurchase agreements and Short positions in ...

AAG-SLA 018
SECSX210.12-12
Banks Classification of accounts of ... and Short positions including Market method of carrying investments

AUG-BNK 040
SECSX210.12-12
Security broker-dealers introduction brokerage transactions ... description

AUG-BRD 001

SECSX210.12-12
SECURITIES TRANSFER AGENTS

U  Transfer agents

SECSX210.12-12
SECURITIES UNDERWRITING AGREEMENTS

UF Underwriting agreements (securities)
BT Contracts
RT Financing considerations
RT Investment bankers
RT Public offering
RT SEC filings

SECSX210.12-12
Letters for underwriters issued by Independent accountants for investment bankers related to Financial statements included in SEC33 registration statements under ...

SAS 38/631.01

SECSX210.12-12
SECURITY BROKER-DEALERS

UF Security brokers
UF Stock brokers
BT Brokers
BT Industries
BT Specialists
RT Commodity futures contracts
RT Customer reserve bank accounts
RT Form X-17A-5
RT Margin rules
RT Public offering
RT Put and call options
RT SEC
RT Security dealer net capital
RT SIPC assessments
RT Transfer agents

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Management investment companies and Unit investment trusts with Investments in Short term debt and Long term debt of Municipalities, Valuation of Tax exempt securities at Market price quotations or Fair market value by ... or Management, when issued Securities and Guarantees of securities

... independent accountants, Internal control reports & Accountants reports, examples

... new reporting system adopted by SEC, Guidance prior to issuance of revised audit guide, Internal control reports

... introduction brokerage transactions Securities trading description

... Accounting records & Accounting procedures description Charts of accounts examples

... Financial questionnaire (brokers) description of contents Form X-17A-5

... Financial condition statements to NYSE Income statements Financial position change statements Subordinated liabilities change stmts description applicability

... Internal accounting control Auditing procedures internal control reports SAS 1

... Auditing procedures Data processing Securities Security counts

... Auditing procedures Assets Liabilities

... Auditing procedures for segregated Securities Valuation

... Auditing procedures for sundry Securities Margin rules

... Auditing procedures Margin rules Securities

... Security dealer net capital Debt to equity ratio Customer reserve bank accounts

... SIPC assessments Financial questionnaire (brokers) Accountants reports

... Commodity futures contracts description Auditing procedures Margin rules

... Put and call options Auditing procedures Accounting procedures

... Form X-17A-5 example

... Financial questionnaire (brokers) Accountants reports examples

... Financial questionnaire (brokers) examples

... Internal control reports SAS 1 example

... Accountants reports examples

... Financial statements examples

... Accountants reports Financial condition statements to NYSE

... Representation letters example

... Security dealer net capital example

... Financial statements of Subsidiaries example

... Statutory audit requirements Form X-17A-5

... Terminology

Accounting policies and Reporting standards in AICPA Audit and accounting guidelines, considered preferable for justifying Accounting principle changes by

... closely held ... with Financial statements in SEC filings considered Nonpublic enterprises

... closely held ... with Financial statements in SEC filings considered Nonpublic enterprises

... closely held ... with Financial statements in SEC filings considered Nonpublic enterprises

Disciplinary proceedings Audit scope Auditing procedures for ... Independent accountants

Disciplinary proceedings, Williams & Kingsolver, Auditing procedures omitted, GAAS noncompliance in audit of ...

Disciplinary proceedings Audit scope Auditing procedures ... Independent accountants

Disciplinary proceedings Auditing procedures ... Harmon R Stone Keller Brothers Securities Co Inc Independent accountants

Disciplinary proceedings Audit scope Auditing procedures ... Accountant

Disciplinary proceedings Robert Lynn Burroughs Independent accountants Internal control evaluation ...

Disciplinary proceedings Loux Gose & Co GAAS noncompliance ...

Disciplinary proceedings, Norman A Weiner, Aberdeen Securities Co. Inc, ..., False information filed on Form X-17A-5, GAAS noncompliance

Disciplinary proceedings, Haskins & Sells, Audited financial statements of Ampeco Securities Inc, ..., omission of Financial position change statements and GAAS noncompliance

Disciplinary proceedings against Norlin G Boyum in relation to Audited financial statements of Shaughnessy & Co Inc, ..., for Security dealer net capital examples and GAAS noncompliance and GAAP departures

... responsibilities for Accounting records including Confirmation and Computer service bureaus

Disclosure of Public offering through Investment bankers including relationship with registra, nature of obligation, plan of Distribution of Securities, Exchange offers, Fees of underwriters and ...

SECURITY BROKERS

U Security broker-dealers
**SECURITY COUNTS**

<table>
<thead>
<tr>
<th>UF</th>
<th>BT</th>
<th>RT</th>
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<tbody>
<tr>
<td>Assets against security</td>
<td></td>
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<tr>
<td>Collateral security for loans</td>
<td></td>
<td></td>
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<tr>
<td>Hypothecated assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liens</td>
<td></td>
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<tr>
<td>Notes receivable pledged</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pledged assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Secured transactions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creditors</td>
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<tr>
<td>Fixed assets</td>
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<tr>
<td>Foreclosure</td>
<td></td>
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<tr>
<td>Liabilities</td>
<td></td>
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<tr>
<td>Long term debt</td>
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<td></td>
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<tr>
<td>Mortgage loans receivable</td>
<td></td>
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<tr>
<td>Restricted cash balances</td>
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<tr>
<td>Short term debt</td>
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<tr>
<td><strong>Total</strong></td>
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</table>

**SECURITY DEPOSITS**

<table>
<thead>
<tr>
<th>UF</th>
<th>BT</th>
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<tr>
<td>Bid deposits</td>
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<tr>
<td>Customer deposits</td>
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<tr>
<td>Deposits as security</td>
<td></td>
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<tr>
<td>Escrow agreements</td>
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<tr>
<td>Leases</td>
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</table>

**SECURITY EXCHANGE OFFERS**

**SECURITY EXCHANGES (PLACES)**

<table>
<thead>
<tr>
<th>UF</th>
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<tbody>
<tr>
<td>Exchange offers</td>
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**SECURITY INTERESTS**

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<thead>
<tr>
<th>UF</th>
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<tr>
<td>Assets pledged as collateral</td>
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<tr>
<td>Collateral security for loans</td>
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<tr>
<td>Hypothecated assets</td>
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<tr>
<td>Notes receivable pledged</td>
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<tr>
<td>Pledged assets</td>
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<td>Secured transactions</td>
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<td>Creditors</td>
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<td>Fixed assets</td>
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<td>Foreclosure</td>
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<td>Long term debt</td>
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<tr>
<td>Mortgage loans receivable</td>
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<tr>
<td>Restricted cash balances</td>
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<tr>
<td>Short term debt</td>
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**Construction contracts, background information including types of Contracts, Contractors, Performance bonds, and Claims, Financing considerations and Financial management, Investments in Corporate joint ventures or Joint ventures (unincorporated)**

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**Auditing procedures for audits of Financial statements of Contractors including Liabilities related to Contracts, sample Confirmation to subcontractors, under Uniform Commercial Code, Costs and Estimated cost to complete**

<table>
<thead>
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<th>UF</th>
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</table>
Banks internal accounting control and Auditing procedures for Loans receivable with ..., Mortgage loans receivable, credit card loans, Direct financing leases, Leveraged leases and Participation loan agreements

Finance companies Interest rate Compensating balances ... Participation loan agreements

Investments long term Auditing procedures Valuation & Disclosure ...

Auditing procedures for Inventory stored with outsiders in Public warehousing including Accountants reports on system of Internal accounting control and Confirmation of Warehouse receipts (documents) as ...

Disciplinary proceedings, Litigation involving Price Waterhouse & Co, Continental Mortgage Investors, False information, Misleading information, inadequate ... for Loans receivable, GAAS noncompliance

Disciplinary proceedings, Haskins & Sells, Audited financial statements of Faistaff Brewing Corporation, Inadequate disclosure of ..., Restricted cash balances and Loan agreements, Misleading information, GAAS noncompliance

Disclosure of Assets subject to lien and ... related to Liabilities in Financial statement notes

SECURITY ISSUE COSTS
  U  Financing costs

SECURITY OF ASSETS
  U  Asset security

SECURITY OFFERING (PUBLIC)
  U  Public offering

SECURITY PROMOTERS
  U  Promoters of securities

SECURITY UNDERWRITERS
  U  Investment bankers

SEGMENT REPORTING
  U  Lines of business reporting

SEGREGATION OF DUTIES
  U  Division of duties

SELF INSURANCE
  RT Casualty losses
  RT Insurance
  RT Reserves

Cost accounting, Defense contracts, Insurance, measurement of Insurance costs including Administration expenses for Cost allocation to Accounting periods based on Insurance premiums or ..., Terminology, examples

SELLING EXPENSES
  UF Marketing costs
  BT Costs
  RT Commissions expense

criteria for capitalization of Costs incurred to sell and rent Real estate projects including Initial rental operations, ..., Rent expense and Net realizable value

Liabilities of Partnerships trading in Commodity futures contracts selling Limited partnership interests in Public offering for Organization costs, Commissions expense and ... paid by Commodity brokers and related Interest income on margin accounts

SECURITY INTERESTS (continued)

EARNINGS

Earnings per share Primary earnings per share Common stock equivalents ... Convertible debt convertible preferred stock Stock options & Warrants (securities) Employee stock purchase plans Participating preferred stock Two class common stock Contingent shares

Earnings per share computation involving Claims of ... including Dividend arrearages and Disclosure

SEC-01/332.01
SEC-AAER AS238
SEC-AAER AS241
SECSX210.4-08B
AUG-BNK 055
AUG-FIN 074
SAS 43/1010.03
SAS 01/332.01
CASB 416
FAS 67.17/Re2
SEC-SABA40 05D
APB 15.25/E09
APB 15.50/E09
409
Disclosure of description of registrants Securities including Security exchanges (places) Capital stock, ... Long term debt, Warrants (securities), Rights (securities) and Foreign corporations

SEPARATION OF DUTIES
- Division of duties

SERIAL BONDS PAYABLE
- Long term debt

SERVICE BUREAUS (COMPUTERS)
- Computer service bureaus

SERVICE CONTRACTS
- BT Contracts

Auditing procedures for Banks other banking activities under ... including Contingent liabilities, servicing Fees, Sales of Loans receivable accounting for Research and development costs under ... including Liabilities and Disclosure requirements criteria for Revenue recognition from Sales, ... or use by others of enterprise resources yielding Interest income, Royalty income or Dividends including Contingencies and Disclosure

SERVICE LIFE
- Useful life

SERVICE ORGANIZATIONS
- BT Industries
- NT Computer service bureaus
- NT Trusts

Special reports on internal accounting control at ... including internal control evaluation by Independent accountants, Internal control reports by Other independent accountants

SERVICE RATES OF UTILITIES
- Prices

SERVICE YIELD DEPRECIATION METHOD
- Unit of production dep method

SETOFF RIGHTS
- Rights of offset

SHADOW STOCK COMPENSATION PLANS
- Phantom stock compensation plans

SHARE CAPITAL (UK)
- Capital stock

SHARE CAPITAL & RESERVES (UK)
- Shareholders equity

SHARE PREMIUM (UK)
- Capital in excess of par value

SHARED REVENUE
- BT Revenue
- RT Entitlements
- RT Governmental accounting

Governmental accounting, application of GAAP (principles) to Grants, Entitlements and ... under Statutes & regulations by various Funds (entities) Governmental accounting, Revenue recognition for Grants, Entitlements and ... on Modified accrual basis or Accrual basis accounting, examples of Financial statements

SHAREHOLDER MEETINGS
- RT Proxy statements

Disciplinary proceedings, Price Waterhouse & Co McKesson & Robbins Inc Independent accountant appointment Audit committees Accountants reports Addressee ... reports to Shareholders Disclosure of Independent accountants Client relations in Proxy statements including Significant auditor disagreement on Form 8-K and Principal independent accountants attendance at ...

SECSK229.202
AUG-BNK 109
FAS 68.02/R55
IAS 18/9018
SAS 44/340
NCGA 02 01
NCGA 02 02
SEC-AAER AS019
SEC-FRR 503.03
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SHAREHOLDERS

SHAREHOLDERS
UF Stockholders
BT Investors
NT Desenting shareholders
NT Principal shareholders
RT Independent accountant appointment
RT Users of financial statements

Regulated investment companies (IRC), Income taxes on Interest income and
exempt-interest Dividends to ... of Municipal bonds funds. Cost allocation
and Disclosure requirements

Poolings of interests vs Purchase accounting (acquisitions) including force sale of
Closely held corporations ... voting Common stock

Business combinations accounted for by Poolings of interests including Bailouts
and subsequent ... Sales of shares received in business combination

Business combinations and notification to ... including Exchange offers and
Initiation date

Business combinations involving option granted by ... of Closely held corporations
including initiation date and Rights of first refusal

Poolings of interests vs Purchase accounting (acquisitions), granting of
Employment contracts and Deferred compensation plans to former ...

Nonmonetary transactions with ... and others including Terminology, Appraisal
Valuation and Tax free exchanges

Dividends in kind considered Nonmonetary transactions with .... recognition of
Realized gains & losses, Disclosure required of issuer of a dividend-in-kind
in Financial statements

accounting for Stock dividends and Stock splits by ... and the issuers including
Cost allocation and Retained earnings capitalization. Accounting terminology
effect on Accountant independence, Accountants reports and Client relations of
Litigation involving Fraud and deceit, Claims, ... Management or Insurance
companies

Accountant Independence, Terminology, he and his firm defined as Partners, ...
and Employees participating in engagements

Accountant independence, CPA as Banks ...

Accountant independence, CPA as ... in Country Club

Accountant independence, CPA Family relationships Brother, uncle by marriage,
father & son. Client relations, ...

Accountant independence, CPA as ... in Open end investment companies,
Investment club

Accountant independence, CPA as Auditors of Open end investment companies
and ... of Investment Advisors

Disciplinary proceedings. Price Waterhouse & Co Mckesson & Robbins inc
Independent accountant appointment Audit committees Accountants reports
Addresses Shareholder meetings reports to ...

Disciplinary proceedings Accountant independence Promoters of securities
Auditing procedures Nonmonetary transactions with ... Valuation at Par
value of Common stock Independent accountants

Disciplinary proceedings Thomascolor Inc Haskins & Sells Nonmonetary
transactions with ... Valuation at Par value of Common stock Two class
common stock Donated stock Shares issued for promoting costs
Independent accountants

Misleading information related to pro rata distributions to ... including Stock
dividends. Stock splits and Retained earnings capitalization.
special rules under Article 6 of SECSX applicable to registered Investment
companies related to Subsidiaries, income taxes and Gains designated as
Distribution to ...

Nonmonetary items transferred by Promoters of securities or ... recorded at
Historical cost prior to or at the time of initial Public offering

Disclosure requirements for Market price quotations presented on Form S- 1 and
Form 10, Dividends and number of ... of Common stock Foreign
corporations

Disclosure of selling ... relationship with registrant and amount of Securities to be
in Public offering

SHAREHOLDERS ANNUAL REPORTS
U Annual reports to shareholders

SHAREHOLDERS EQUITY
UF Share capital & reserves (UK)
BT Equity
NT Appraisal surplus
NT Appropriated retained earnings
NT Capital in excess of par value
NT Capital stock
NT Capital stock discounts
NT Common stock
NT Contingency reserves
NT Convertible preferred stock

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SHAREHOLDERS EQUITY (continued)

NT Donated stock
NT Participating preferred stock
NT Preferred stock
NT Retained earnings
NT Statutory appropriated retained earnings
NT Stock subscriptions receivable
NT Treasury stock
NT Two class common stock
NT Warrants (securities)
RT Book value
RT Capital notes
RT Debt to equity ratio
RT Minority interests
RT Quasi reorganization
RT Reorganization
RT Shares outstanding

Employee stock ownership plans Financial statements recording obligations ....
Personnel costs Dividends Earnings per share Investment tax credits
Interperiod tax allocation of income taxes among income before extraordinary
items, Extraordinary items, Prior period adjustments and direct entries to
other ...
Preferred stock, Disclosure of Liquidation preferences in ... section and
Redeemable preferred stock through Sinking funds operations in Financial
statements or Financial statement notes
Disclosure of change in ... and Shares outstanding
Fire and casualty companies Appropriated retained earnings ... description
Fire and casualty companies Auditing procedures Appropriated retained earnings
Stock life insurance companies Reinsurance Commitment fees ...
Stock life insurance companies Commitment fees ... Nonadmitted assets
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expenses & Loss reserves, Policy acquisition costs Present value
Reinsurance Policyholder dividends ... Statutory accounting principles and
Policyholders surplus of Life insurance companies
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market value at date of issue
Disclosure of subordinated Long term debt in ... section of Balance sheets
Disclosure in Registration statements of corporate General partners Balance
sheets of Loans receivable or other Receivables from Affiliates as Stock
subscriptions receivable to reduce ...
Disclosure in SEC filings of other ...
Disclosure of Capital stock discounts as deduction in ... section
Disclosure requirements for Balance sheets of Commercial and industrial
companies in SEC filings including Assets, Liabilities including Long term
debt, ... including Minority interests, Preferred stock and Common stock
rules applicable to Balance sheets filed by Face amount certificate investment
cos including Assets, Liabilities and ...
Disclosure requirements in SEC filings of insurance companies Balance sheets
and Financial statement notes to include Assets, Liabilities, Preferred stock, Common stock and other ...

SHAREHOLDERS EQUITY CHANGES STATEMENTS
BT Financial statements
RT Retained earnings statements

Development stage enterprises Financial statements in accordance with GAAP
(principles), Disclosure requirements including ...

SHARES ISSUED FOR PROMOTING COSTS
BT Nonmonetary transactions

Disciplinary proceedings Thomascolor Inc Haskins & Sells Nonmonetary
transactions with Shareholders Valuation at Par value of Common stock
Two class common stock Donated stock ... Independent accountants

SHARES OUTSTANDING
UF Outstanding shares
UF Stock shares outstanding
NT Directors qualifying shares
RT Common stock
RT Contingent shares
RT Convertible preferred stock
RT Earnings per share
RT Equities
RT Fractional shares
RT Participating preferred stock
SHAR ES OUTSTANDING (continued)

RT Preferred stock
RT Shareholders equity

Poolings of interests and Purchase accounting (acquisitions), accounting for transfers of Assets and Liabilities and exchanges of ... between Affiliates including Entity concept

Disclosure of change in Shareholders equity and ...

Earnings per share, Disclosure related to Capital structure including Voting rights, other rights and privileges of ..., basis of computation of Primary earnings per share and Fully diluted earnings per share including identification of Common stock equivalents

Earnings per share computation based on Weighted average number of Common stock and Common stock equivalents with effect of changes in ... due to stock dividends. Stock splits or Reverse stock splits

Earnings per share computation relating to Contingent shares including ..., Fair market value and Restatement

Dividends per share based on equivalent of ... at time of Stock dividends, Stock splits or Reverse stock splits including Disclosure requirements following Poolings of interests accounting

Disclosure requirements for Net assets change statements filed by registered Investment companies including Net income, change in ... and Capital Distributions

SHIPPING SUBSIDIES
U Marine transportation subsidies

SHOPLIFTING CONTROL
U Asset security

SHORT FORM OPINIONS
U Accountants reports

SHORT FORM REPORTS
U Accountants reports

SHORT POSITIONS
RT Securities trading

Savings and loan associations, Accounting policies and Auditing procedures for Cash, Investments in Securities, Investment impairment allowances, Loans receivable, repurchase agreements and ... in Securities trading

Banks Classification of accounts of Securities trading and ... including Market method of carrying investments

SEC schedules of Management investment companies for Investments in Securities of ...

SHORT TERM DEBT
UF Loans payable (short-term)
UF Notes payable (short-term)
UF Promissory notes (Short-term)
BT Liabilities
BT Securities
BT Senior securities
NT Commercial paper
RT Creditors
RT Financing considerations
RT Interest rate
RT Long term debt
RT Par value
RT Security interests

Management investment companies and Unit investment trusts with Investments in ... and Long term debt of Municipalities, Valuation of Tax exempt securities at Market price quotations or Fair market value by Security broker-dealers or Management, when issued Securities and Guarantees of securities

Banks ... and Long term debt including accounts with Federal Reserve banks or Federal Home Loan Bank, Capital notes, Mortgage bonds, Classification of accounts

Classification of accounts of ... expected to be refinanced including Revolving credit agreements and examples

Classification of accounts of ... replaced by Long term debt including example

Disclosure of Compensating balances and information about ..., and unused Lines of credit under: Article 5 of SECSX including Interest rate, Cash in transit and Commercial paper

amendment to SECSX related to Disclosure of Compensating balances, Restricted cash balances and ...

SEC schedules for ...

SEC-SAB40 06H
SECSX210.12-10

ACIJ03-73/B50
APB 12.10/C08
APB 15.19/E09
APB 15.47/E09
APB 15.61/E09
APB 15.70/E09
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**SHORTAGE (FRAUD)**
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**SHRINKAGE CONTROL**
U Asset security

**SICK LEAVE**
RT Personnel management

Fund accounting procedures for Governmental accounting in proposed amendment to Industry Audit Guide, including Revenue on Accrual basis accounting and Modified accrual basis, expenditures related to Personnel costs, Vacation costs, ... Interest income and Interest costs
ACC-SOP 75-03

Accrued liabilities of employers for Compensation plans for Absentees Employees under Accrual basis accounting for Personnel costs including ..., Vacation costs, Holiday premium pay and other Fringe benefit plans FAS 43/C44

**SIGNIFICANCE**
U Materiality

**SIGNIFICANT AUDITOR DISAGREEMENT**
UF Disagreement (auditor-client)
RT Change in auditors
RT Form 8-K

advice requested by client of Other independent accountants on Technical standards or ...
ET-INT 201.04

role of Accountant independence in Auditing process by Independent accountants including background information. Disclosure of Change in auditors and ...
on Form 8-K and Independent accountant appointment by Audit committees of Publicly traded companies
SEC-FRR 601

Disclosure of independent accountants Client relations in Proxy statements including ... on Form 8-K and Principal independent accountants attendance at Shareholder meetings
SEC-FRR 603.03

Disclosure about ... required in SEC filings that contain Audited financial statements
SEC-FRR 603.05

Disclosure of Supplementary information on ... and Change in auditors
SECSK229.304

**SIGNIFICANT INFLUENCE TEST**
U Influence test

**SIGNIFICANT SUBSIDIARIES**
BT Affiliates
BT Components of a business enterprise
BT Corporations
BT Subsidiaries

Disclosure in Parent company financial statements, Financial statements of Fifty percent owned corporations or Corporations accounted for by Equity method of accounting, Unconsolidated subsidiaries, ..., certain Consolidated subsidiaries & Subsidiaries under SECSX in SEC filings
SEC-FRR 213

separate Financial statements required under SECSX, application of ... test for Investees and Unconsolidated subsidiaries
SEC-SAB44 06K4

Disclosure in SEC filings of Pro forma financial statements of ... acquired by Poolings of interests or Purchase accounting (acquisitions) in Business combinations
SECSX210.3-07

Disclosure requirements in Financial statement notes of Condensed financial statements for ..., Unconsolidated subsidiaries and Investees
SECSX210.4-08G

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U Models

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RT Comparative financial statements

Accounting consistency Poolings of interests Disclosure Qualified opinions for non Restatement ... GAAP departures SAS 01/546.12

Accounting consistency Accounting principle changes in ... Disclosure SAS 01/546.17

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UF Funds (sinking)
UF Treasury bonds (corporate)
RT Debt calling (sinking funds)
RT Debt service funds
RT Long term debt
Preferred stock, Disclosure of Liquidation preferences in Shareholders equity section and Redeemable preferred stock through ... operations in Financial statements or Financial statement notes.

Disclosure of Long term debt and Purchase commitments associated with supplier Financing considerations including Take-or-pay contracts and throughout Contracts, also requirements for ... and Stock redemptions, examples and Terminology.

Gains or losses from Early extinguishment of debt made to satisfy ... requirements not classified as Extraordinary items.

Preferred stock. Disclosure of Liquidation preferences in Shareholders equity section and Redeemable preferred stock through ... operations in Financial statements or Financial statement notes.

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UF Securities investor protection assmt
BT Costs
RT Security broker-dealers

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SLACK SEASON
U Seasonal business fluctuation

SLOW SEASON
U Seasonal business fluctuation

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UF SBIC
BT Industries
BT Investment companies
BT Venture capital companies

Investment companies, ..., Personal holding companies, income taxes, proposed amendment by ACC-SOP 77-01.

Venture capital companies ... Financial statements.

SOCIAL INVESTMENT COMPANIES
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BT Investment companies
BT Venture capital companies

Investment companies, ..., Personal holding companies, income taxes, proposed amendment by ACC-SOP 77-01.

Venture capital companies ... Financial statements.

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BT Venture capital companies

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BT Venture capital companies

Investment companies, ..., Personal holding companies, income taxes, proposed amendment by ACC-SOP 77-01.

Venture capital companies ... Financial statements.

SOCIAL INVESTMENT COMPANIES
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BT Industries
BT Investment companies
BT Venture capital companies

Investment companies, ..., Personal holding companies, income taxes, proposed amendment by ACC-SOP 77-01.

Venture capital companies ... Financial statements.
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RT Financial management
RT Going concern assumption
RT Liquidity

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Independent accountants considerations regarding Going concern assumption including contrary information about ... or Management problems and mitigating factors, need for Disclosure and effects on Accountants reports

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SOURCE & APPLICATION OF WORKING CAPITAL
U Financial position change statements

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U Organization plans

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RT Fund accounting procedures

Governmental accounting, description of Funds (entities) including General funds, Special revenue funds, Debt service funds, Capital projects funds, ..., general Fixed assets and Long term debt account groups

Governmental accounting, description of Funds (entities) including General funds, Special revenue funds, Capital projects funds, Debt service funds, ..., Enterprise funds, Internal service funds and Agency funds

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U Unusual items

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UF Limited purpose reports
BT Accountants reports
NT Internal control reports
RT Addresssee
RT Cash basis accounting
RT Compilation of financial statements
RT GAAS (standards)
RT Government agencies
RT Negative assurance
RT Nonprofit assurance
RT Review of financial statements

Auditing considerations for Contractors including Capital structure, Cash flow, Solvency, types of Accountants reports, ... to Government agencies and Statutes & regulations

Nonprofit organizations, examples of Accountants reports and ... Banks, guidelines for CPA participation with Bank examiners including illustrative Engagement letters and ... Colleges and universities Accountants reports ... compliance reports on NDSL & College work-study programs examples

Finance companies Supplementary information credit questionnaire & ... example Investment companies Unqualified opinions SEC40 Qualified opinions Form N-1R ... Medicare Audit scope ... Auditors working papers ownership

Computer service bureaus Internal control evaluation by Other independent accountants ... example

Disclosure of GAAP departures in ... on Financial statements prepared according to Accounting policies specified in an agreement, examples of Accountants reports

... on special-purpose Financial statements in Conformity with GAAP (principles), examples of Accountants reports including Registration statements

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... on elements, accounts, or items of Financial statements prepared in Conformity with GAAP (principles)

... on Compilation of financial statements included in certain prescribed forms, example

... on specified accounts, items or Elements of financial statements

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AAG-CON 099
AAG-CON 099
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SAS 14/621.01
..., incomplete financial presentations. Reports expressing opinion on one or more specified accounts. GAAS (standards), examples for Sales, Royalty agreements, Profit sharing plans, adequacy of income taxes payable

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Internal control reports based on criteria established by Government agencies in compliance with Grants, Statutes & regulations, form of report and other ...

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Governmental accounting. Hospitals operated by Government agencies to conform to AUG-HOS in Enterprise funds rather than ..., amendment by ACC-SOP 78-07

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NT Attorneys
NT Investment advisors
NT Investment bankers
NT Security broker-dealers
RT Industries
RT Professional services

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Special reports by independent accountants as ... on Fire and casualty companies Loss reserves and Loss adjustment expenses under Statutory accounting principles including illustrative Accountants reports and modifications due to Accounting changes

use of ... work as Audit evidence in accordance with GAAS (standards) excluding those on Audit staff

Management advisory services, Systems analysis, supervision of ..., Technical training and proficiency

Fees paid to Management ... for Referrals to obtain clients
guide to audit, review or compile Personal financial statements including Independent accountant appointment. Client relations, Assets and Liabilities at Estimated value basis on Current cost accounting, Accounting records, use of ... and Representation letters

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Disclosure of Oil and gas reserves of Oil and gas producing companies as Supplementary information required by financial Accounting Standards Board and to be Under Reserve recognition accounting in SEC filings, estimate by ... in Petroleum industry, Auditing procedures and Accountants reports example

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SEC33 229.102

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Disciplinary proceedings, George E. Weaver, ... First National Holding Corporation, Misleading information, False information

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examples

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BT Government agencies

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RT Capsule information
RT Regulated industries

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BT Statements of activity

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Fund raising costs ... Program costs (nonprofit org) Cost allocation Affiliates

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NT Statement of functional expenses
RT Changes in fund balances statements
RT Income statements

Financial statements of Nonprofit organizations, including Balance sheets, ..., Changes in fund balances statements, Financial statement notes and Financial position change statements, Classification of accounts and Disclosure including Comparative financial statements
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Auditors responsibility to consider AICPA Audit and accounting guides, ... and Statements of Position (AudSEC) in expressing Unqualified opinions on Financial statements in Conformity with GAAP (principles) under Rule 203 of AICPA Code of Professional Ethics

Accounting policies and Reporting standards in AICPA Audit and accounting guides and ... considered preferable for justifying Accounting changes by Contractors on Construction contracts

Accounting policies and Reporting standards in AICPA ... and Audit and accounting guides considered preferable for justifying Accounting principle changes by Colleges and universities

Accounting policies and Reporting standards in AICPA Audit and accounting guides and ... considered preferable for justifying Accounting principle changes by Hospitals

Accounting policies and Reporting standards in AICPA Audit and accounting guides and ... considered preferable for justifying Accounting principle changes by Investment companies

Accounting policies and Reporting standards in AICPA ... considered preferable for justifying Accounting principle changes by Mortgage banks

Accounting policies and Reporting standards in AICPA Audit and accounting guides, ... considered preferable for justifying Accounting principle changes by Nonprofit organizations

Accounting policies and Reporting standards in AICPA Audit and accounting guides and ... considered preferable for justifying Accounting principle changes by Real estate companies

Construction contracts, selection of Percentage of completion method and Completed contract method including designation of AICPA Audit and accounting guides and ... as preferable for justifying Accounting changes designation of AICPA Audit and accounting guides and ... on Construction contracts and Hospital related organizations as preferable for justifying Accounting changes

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designation of AICPA Audit and accounting guides and ... on Hospital related organizations as preferable for justifying Accounting changes

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STATEMENTS OF POSITION (AUDSEC)

Fire and casualty companies Accountants reports Supplementary information Schedules example, superseded by July 1974 ...

Auditors responsibility to consider AICPA Audit and accounting guides, Statements of Position (AcSEC) and ... in expressing Unqualified opinions on Financial statements in Conformity with GAAP (principles) under Rule 203 of AICPA Code of Professional Ethics

STRICTAL SAMPLING

Audit sampling procedures for Compliance testing, substantive tests and dual-purpose tests, choice of ... and Nonstatistical sampling by Benefit cost ratio including Attributes sampling, Variables sampling, Documentation and use of Specialists

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Audit sampling, ... tables for Compliance testing
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- Audit sampling, Computer assisted audit techniques for ... including Batching and Time-sharing programs
- Savings and loan associations, Internal accounting control, Audit scope,
  Confirmation procedures and ... Auditing procedures and Data processing
- Airlines Accounting policies related to Revenue recognition including ... for ticket Sales, Sales returns, Billings, Receivables, Liabilities, Deferred income and intercompany transactions
- Inventory observation procedures Perpetual inventory records ... by client Initial examination Alternative auditing procedures
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**STATISTICAL SUMMARIES (FINANCIAL)**

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Auditing considerations for Contractors including Capital structure, Cash flow,
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Employees Fringe benefit plans operating and administrative characteristics including Pension Reform Act of 1974, US Department of Labor ..., Fiduciaries and Accounting records

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BT Retained earnings
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STOCK BAILOUTS
U Bailouts

STOCK BROKERS
U Security broker-dealers

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RT Retained earnings capitalization
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Stock splits or Reverse stock splits including Disclosure requirements
following Readings of interests accounting accounting for ... and Stock splits by Shareholders and the issuers including Cost
allocation and Retained earnings capitalization, Accounting terminology
Consolidated financial statements of Parent companies and Consolidated
subsidiaries including Principles of consolidation, Step acquisitions, Fiscal
year differences, Divestiture, Minority interests, Retained earnings
capitalization by ... of Subsidiaries Unconsolidated subsidiaries Cost method of
carrying investments
Retained earnings capitalization by ... of Subsidiaries
Banks Classification of accounts of Equity section including accounting for ... and
Capital in excess of par value
Misleading information related to pro rata distributions to Shareholders including ...
Stock splits and Retained earnings capitalization
Disclosure in SEC filings of ... issued by Japanese Foreign corporations
Restatement for change in Capital structure after Date of Balance sheets or
Effective date of Registration statements for ... or Stock splits
STOCK DONATED TO THE ISSUER BY AN OWNER

U. Donated stock

STOCK EXCHANGES
U. Security exchanges (places)

STOCK FIRE AND CASUALTY COMPANIES
BT. Fire and casualty companies
BT. Industries
BT. Insurance companies
BT. Regulated industries

Fire and casualty companies types ... Mutual fire and casualty companies
Reciprocal insurance exchanges description

STOCK IN TRADE
U. Inventory

STOCK ISSUE COSTS
BT. Costs
BT. Financing costs
RT. Organization costs

... of Public offering as Deferred costs

STOCK LIFE INSURANCE COMPANIES
BT. Industries
BT. Insurance companies
BT. Life insurance companies
BT. Regulated industries

... and Mutual life insurance companies, Confirmation of Insurance in force with policyholders required as Audit evidence by GAAS (standards), amendment of AUG-SLI

... description State regulation SEC filings Accounting procedures

... Insurance description underwriting procedures Reinsurance Life insurance

... Annuities Medical insurance

... Insurance premiums Commisions expense Benefits paid Costs

... Auditing procedures

... Investments description & Auditing procedures

... Admitted assets Nonadmitted assets Auditing procedures

... Policy reserves Claims Policyholder dividends

... Insurance premiums Reserve Liabilities Mandatory security valuation reserves

... & Mutual life insurance companies Equity description & Auditing procedures

... Accounting policies GAAP (principles) applicability

... Insurance premiums Revenue recognition

... Benefits paid Costs Policy acquisition costs

... Loss recognition on Policy reserves description

... Interperiod tax allocation investments Valuation Realized gains & losses

... Unrealized gains & losses

... amended by ACC-SOP 79-03

... Investments in Subsidiaries description

... Reinsurance Commitment fees Shareholders equity

... Mandatory security valuation reserves Nonadmitted assets

... Auditing procedures Policy reserves reliance on Actuaries new & established companies

... Interperiod tax allocation Subsidiaries Reinsurance

... Commitment fees Shareholders equity Nonadmitted assets

... Disclosure requirements examples

... Qualified opinions GAAP departures Accounting consistency

... reference reliance on Actuaries in Accountants reports

... Financial statements Supplementary information examples

... Life insurance acquisition Costs Amortization methods examples

... Interperiod tax allocation Income taxes description & example

... Internal control questionnaire examples

... Terminology

Accountant independence, CPA as Life insurance policy holder of ...

Accounting policies for Insurance companies including .... Fire and casualty companies and Title insurance companies, classification of Insurance Contracts as short-duration or long-duration

Income taxes of ... including Timing differences, Pretax income, Policyholder dividends, Loss reserves, Policy acquisition costs, Policyholders surplus, Taxable income and Permanent book/tax differences

Disclosure of ... or Parent companies including Accounting policies for Policyholders surplus, Income taxes payable and Retained earnings

Foreign exchange translation Exchange rates Policy acquisition costs of ...

Deferred costs Policy reserves Loss recognition

FAS 60.01/In6

FAS 60.55/142

FAS 60.60/142

FASI 15.04/F59
STOCK OPTIONS

STOCK OPTIONS
- UF Alternative stock options
- UF Employee stock options
- UF Noncompensatory stock options
- UF Options (stock)
- UF Tandem stock options
- BT Common stock equivalents
- BT Securities
- RT Compensation plans
- RT Earnings per share
- RT Executive compensation
- RT Fringe benefit plans
- RT Measurement date
- RT Stock appreciation rights
- RT Three month test
- RT Variable plan awards
- RT Warrants (securities)

... and Employee stock purchase plans established by Principal shareholders
including Donated stock and Personnel costs...

Pooling of interests vs Purchase accounting (acquisitions) including... and Contingent shares
Interperiod tax allocation of income taxes. Permanent book/tax differences between Taxable income and Pretax income, examples including nonqualified...

Earnings per share
Primary earnings per share Common stock equivalents
Senior securities Convertible debt Convertible preferred stock... & Warrants (securities) Employee stock purchase plans Participating preferred stock Two class common stock Contingent shares
Earnings per share, Primary earnings per share related to Common stock equivalents test for... and Warrants (securities) including Treasury stock method. Use of proceeds, Twenty percent rule, if converted method and Conversion rate, examples
Earnings per share computation relating to Securities of Subsidiaries considered Common stock equivalents in Consolidated financial statements and Parent company financial statements including... and Warrants (securities)...
... and Employee stock purchase plans noncompensatory plans requirements... compensatory plans including measurement of Personnel costs, Price quotations. Treasury stock and Measurement date...
Accrued liabilities Personnel costs Matching concept...
... and Employee stock purchase plans, accounting for Income taxes including Interperiod tax allocation, Timing differences and Capital in excess of par value...
... and Employee stock purchase plans, accounting policies for Personnel costs including Measurement date and Phantom stock compensation plans
... and Employee stock purchase plans including Personnel costs measurement. Recording date and Disclosure in Financial statements
Earnings per share computations involving... and Warrants (securities) including Use of proceeds, Treasury stock method, If converted method and Twenty percent rule
Earnings per share computations involving... and Warrants (securities) including Use of proceeds, Treasury stock method, If converted method and Twenty percent rule
Earnings per share... & Warrants (securities) Common stock equivalents exceptions
Earnings per share Anti-dilution... & Warrants (securities) under Treasury stock method
Earnings per share... & Warrants (securities) equivalents computation methods earnings per share... & Warrants (securities) Treasury stock method applicability Valuation of Common stock example
Earnings per share... & Warrants (securities) Weighted average & applicability period description example
Earnings per share... & Warrants (securities) Market price quotations computations for Primary earnings per share Fully diluted earnings per share Treasury stock method example
Earnings per share... & Warrants (securities) Treasury stock method application at exercise example
Earnings per share... & Warrants (securities) Treasury stock method application with Anti-dilution example
Earnings per share... & Warrants (securities) Treasury stock method application Three month test
Earnings per share... & Warrants (securities) Anti-dilution applicability Treasury stock method
Earnings per share... & Warrants (securities) Treasury stock method eligible investments for assumed purchase time period considerations
Earnings per share... & Warrants (securities) Treasury stock method independent application to Primary earnings per share & Fully diluted earnings per share
STOCK OPTIONS (continued)

Earnings per share ... & Warrants (securities) Convertible debt Convertible preferred stock example  EPS 084/E09
Earnings per share ... & Warrants (securities) Subsidiaries effect on computations Common stock equivalents example EPS 093/E09
Earnings per share Securities Classification of accounts election new issue of Common stock equivalents ... & Warrants (securities) Prior years Restatement EPS 095/E09
Earnings per share, examples of computing average Market price quotations under Treasury stock method for ... and Warrants (securities) ... under repricing requirements of Economic Recovery Tax Act of 1981 including benefits of income taxes, adjustments of Personnel costs and Employees Variable plan awards & Stock appreciation rights EPS 101/E09
Disclosure of Management remuneration related to Executive compensation of Officers (executives) & Directors (individually) including Bonuses, Deferred compensation plans, Profit sharing plans, ..., Warrants (securities), Stock appreciation rights, Pension plans, Liabilities and Related party transactions FAST82-02/C47 SEC8229.402

STOCK PRICE QUOTATIONS
U Price quotations

STOCK PURCHASE PLANS FOR EMPLOYEES
U Employee stock purchase plans

STOCK PURCHASE RIGHTS
U Rights (securities)

STOCK PURCHASE WARRANTS
U Warrants (securities)

STOCK REDEMPTIONS
UF Redemptions of stock RT Dividends RT Redeemable preferred stock
Disclosure of Long term debt and Purchase commitments associated with supplier Financing considerations including Take-or-pay contracts and throughout Contracts, also requirements for Sinking funds and ... examples and Terminology FAS 47/C32

STOCK REDEMPTIONS (BAILOUTS)
U Bailouts

STOCK REGISTRAR
U Registrars of securities

STOCK RELIEF
RT Deferred tax credits (balance sheet) RT Income taxes RT Inventory RT United Kingdom
Accountants reports on Accounting consistency related to Tax deductions for increased inventory under United Kingdom Tax regulations concerning ... AUI03-80/9420
Accounting for tax benefits, Tax deductions for increased inventory related to United Kingdom Tax regulations concerning ... Writing off Deferred tax credits (balance sheet) for income taxes FAS 31/142

STOCK SAVINGS AND LOAN ASSOCIATIONS
BT Industries BT Savings and loan associations
Savings and loan associations, Mutual companies with Organization plans under State regulation or Federal Home Loan Bank Board and Federal Savings & Loan Insurance Corp, Holding companies for ...
... Capital stock, Retained earnings and Retained earnings restrictions, General reserves as Appropriated retained earnings, Doubtful account allowances ...
... examples of Financial statements and Accountants reports AAG-SLA 001 AAG-SLA 004 AAG-SLA 007

STOCK SHARES OUTSTANDING
U Shares outstanding

STOCK SPLITS
UF Bonus issues (UK) UF Scrip issues (UK) UF Split-ups of stock RT Dividends RT Earnings per share RT Reverse stock splits
STOCK SPLITS (continued)

RT Stock dividends

Earnings per share computation based on Weighted average number of Common stock and Common stock equivalents with effect of changes in Shares outstanding due to stock dividends, ... or Reverse stock splits APB 15.47/E09

Dividends per share based on equivalent of Shares outstanding at time of Stock dividends, ... or Reverse stock splits including Disclosure requirements following Poolings of interests accounting APB 15.70/E09

accounting for Stock dividends and ... by Shareholders and the issuers including Cost allocation and Retained earnings capitalization, Accounting terminology ARB 43 07B/C20

Misleading information related to pro rata distributions to Shareholders including Stock dividends, ... and Retained earnings capitalization SEC-FRR 214

Restatement for change in Capital structure after Date of Balance sheets or Effective date of Registration statements for Stock dividends or ... SEC-SAB40 04C

STOCK SUBSCRIPTIONS RECEIVABLE

UF Calls (UK)
UF Subscriptions receivable for stock
UF Unpaid stock subscriptions
BT Assets
BT Equity
BT Receivables
BT Shareholders equity

Earnings per share ... Common stock equivalents EPS 083/E09

Disclosure in Registration statements of corporate General partners Balance sheets of Loans receivable or other Receivables from Affiliates as ... to reduce Shareholders equity SEC-SAB40 04G

STOCK TRANSFER AGENTS

U Transfer agents

STOCKHOLDERS

U Shareholders

STOCKHOLDERS ANNUAL REPORTS

U Annual reports to shareholders

STORES (INVENTORY)

U Inventory

STRAIGHT-LINE METHOD

UF Pro rata equal amounts per unit of time
BT Accounting policies
BT Depreciation methods
BT Revenue recognition
RT Amortization
RT Depreciation costs

Finance companies Accounting policies for Deferred income Interest income & Revenue recognition Sum of digits depreciation method ... fixed percentage method AUG-FIN 019

Mortgage banks Revenue recognition on servicing Fees, Loan and Commitment fees, Origination costs including Interest method, ... Classification of accounts and Disclosure requirements FAS 65.20/Mo4

Amortization of Goodwill arising from business combination treated as purchase of Savings and loan associations including Accelerated depreciation methods and ... FAS 09.09/160

SUBCHAPTER S CORPORATIONS

UF Tax option corporations
BT Closely held corporations
BT Corporations
BT Nonpublic enterprises

Earnings per share applicability to ... undistributed Net income of terminated ... included in Capital in excess of par value EPS 013/E09

SUBJECT TO OPINIONS

U Qualified opinions

SUBLEASES

BT Contracts
BT Leases

... accounted for by original Lessors, original Lessees and new lessees FAS 13.035/L10
SUBLEASES (continued)

original Lessees Loss recognition on ... related to Discontinued operations or Divestiture
Loss recognition on ... not involving Divestiture of a segment of a business

SUBORDINATED LIABILITIES CHANGE STMTS

BT Financial statements

Security broker-dealers Financial condition statements to NYSE income statements Financial position change statements ... description applicability

SUBORDINATED LONG TERM DEBT

U Long term debt

SUBSCRIPTIONS RECEIVABLE FOR STOCK

U Stock subscriptions receivable

SUBSEQUENT DISCOVERY OF FACTS

UF Facts discovered after report issued
RT Disclosure
RT Restatement
RT Subsequent events

Auditing procedures of Principal independent accountants in response to inquiries of Other independent accountants examining Financial statements of Components of a business enterprise including ...

Compilation of financial statements and Review of financial statements of Nonpublic enterprises Unaudited financial statements, examples of Accountants reports, Disclosure of GAAP departures, ..., Supplementary information and change in independent accountant appointment ...

... after Issuance date of Accountants reports on Compilation of financial statements or Review of financial statements including Reliability of information and notification of Users of financial statements, Client relations and Accountants legal liabilities ...

... after Opinion date Accountants reports SEC & Security exchanges (places) Accountants legal liabilities

Comparative financial statements. Two year opinions. Report with differing opinions, examples, ..., Predecessor independent accountants, Double-dated opinions

form of Internal control reports and examples of Unqualified opinions, Qualified opinions related to weaknesses in Internal accounting control, Disclaimers of opinion related to Audit scope limitations, reference to reports of Other independent accountants and ...

Review of interim financial information as Supplementary information with Audited financial statements required by SECSK, modifications of Accountants reports, Engagement letters and ...

Accountants legal liabilities and responsibilities of independent accountants as Specialists for Accountants reports and Review of interim financial information included in SEC33 registration statements for SEC filings under SEC33 including Subsequent events and ...

SUBSEQUENT EVENTS

UF Facts discovered prior to report
UF Post balance sheet events
RT Disclosure
RT Double-dated opinions
RT Emphasis of a matter
RT Financial statements
RT Issuance date
RT Opinion date
RT Prior period adjustments
RT Pro forma financial statements
RT Representation letters
RT Subsequent discovery of facts

Auditing procedures for Fringe benefit plans relating to Cash, Commitments, Contingencies, tax status of Trusts, Contract breaching transactions, General and administrative expenses, ..., Representation letters from plan Trustee or administrator

Independent accountants responsibilities regarding ... procedures after Effective date of shelf Registration statements including supplemental Prospectuses

Disclosure of ... in Financial statement notes as unaudited information

Oil and gas producing companies, ..., Asset valuation allowances, Loss recognition on Abandoned property and Abandoned lease costs

Accounting terminology, Contingencies and Contingencies involving Loss recognition, Revenue recognition of Contingent assets, adjustment of Assets and Liabilities for ... after Date of Balance sheets, Dividends payable and Disclosure requirements
SUBSEQUENT EVENTS (continued)

Comparative financial statements of Nonpublic enterprises, procedures for
Predecessor independent accountants before reissuing reports on
Compilation of financial statements or Review of financial statements of
Prior years including ... and Restatement
Investments long term ... Intercompany transactions
Opinion date for ... description Double-dated opinions Disclosure
... reissuance of Accountants reports Opinion date Disclosure
... description examples Disclosure Adjusting entries Pro forma financial
statements reissuance Financial statements
... Auditing procedures description
Accountants legal liabilities and responsibilities of Independent accountants as
Specialists for Accountants reports and Review of interim financial
information included in SEC33 registration statements for SEC filings under
SEC33 including ... and Subsequent discovery of facts
Disciplinary proceedings, Haskins & Sells, Audited financial statements of
Oceanography Mariculture Industries Inc, Inadequate disclosure of
Intercompany transactions, Management Contracts and ...
SUBSIDIARIES
BT Affiliates
BT Components of a business enterprise
BT Corporations
NT Consolidated subsidiaries
NT Domestic subsidiaries
NT Foreign subsidiaries
NT Majority-owned subsidiaries
NT Significant subsidiaries
NT Unconsolidated subsidiaries
NT Wholly owned subsidiaries
RT Branches
RT Consolidated financial statements
RT Divisions
RT Intercompany transactions
RT Lines of business reporting
RT Parent companies
RT Principles of consolidation
RT Undistributed earnings of affiliates
accounting for investment tax credits by Parent companies and ... in
Consolidated financial statements
Business combinations accounted for by Poolings of interests including ... with
significant Minority interests and Twenty percent rule
Accounting policies for acquisition of Minority interests by Parent companies or ... Including Purchase accounting (acquisitions)
Poolings of interests vs Purchase accounting (acquisitions), ... of Personal holding
companies
Earnings per share computation relating to Securities of ... considered Common
stock equivalents in Consolidated financial statements and Parent company
financial statements including Stock options and Warrants (securities)
definitions of ... and Investees
Dividends declared by ... prior to Business combinations not included in
Consolided financial statements
Disclosure in Balance sheets of Receivables separately from Officers (executives), Employees or ...
No Dividends declared out of ... Retained earnings credited to Parent companies
income
Consolidated financial statements of Parent companies and Consolidated
subsidiaries including Principles of consolidation, Step acquisitions, Fiscal
year differences, Divestiture, Minority interests, Retained earnings
capitalization by Stock dividends of ... Unconsolidated subsidiaries Cost
method of carrying investments
Retained earnings of ... acquired under Purchase accounting (acquisitions) at
Consummation date not included in Consolidated financial statements
Retained earnings of ... acquired under Purchase accounting (acquisitions) at
Consummation date not included in Consolidated financial statements
Retained earnings capitalization by Stock dividends of ...
Security broker-dealers Financial statements of ... example
Stock life insurance companies Investments in ... description
Stock life insurance companies Interperiod tax allocation ... Reinsurance
Related party transactions, adequacy of Disclosure in ... separate Financial
statements, Parent companies
Earnings per share Stock options & Warrants (securities) ... effect on
computations Common stock equivalents example
Accountants reports on Financial statements of ... by CPA as Comptrollers
consolidation required of ... with major business being leasing property or
facilities to Parent companies or Affiliates including Related party
transactions and Leases

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SUBSIDIARIES (continued)

Accounting policies used in preparing Lines of business reporting including disaggregation of Consolidated financial statements, Intercompany transactions, Equity method of accounting, ...

Lines of business reporting for complete set of Parent company financial statements, Financial statements of ..., Corporate joint ventures or investees issued separately or in Consolidated financial statements or Combined financial statements of primary reporting enterprises

Prior period adjustments including Error correction in Prior years Financial statements, realized tax benefits of Carryforward from purchased ... and Retained earnings statements

Lines of business reporting for complete set of Parent company financial statements, Financial statements of ..., Corporate joint ventures or investees issued separately or in Consolidated financial statements or Combined financial statements of primary reporting enterprises and Terminology

Investors income taxes benefits from Divestiture of Investments in ... including Disclosure of Book/tax differences

Disclosure in Parent company financial statements, Financial statements of Fifty percent owned corporations or Corporations accounted for by Equity method of accounting, Unconsolidated subsidiaries, Significant subsidiaries, certain Consolidated subsidiaries & ... under SECSX in SEC filings

Accounting, Valuation and Disclosure of Investment Securities of registered Investment companies including Market price quotations, Fair market value, Audit evidence investments in ...

special rules under Article 6 of SECSX applicable to registered Investment companies related to 10 ..., income taxes and Gains designated as Distribution to Shareholders

Revenue recognition and Loss recognition based on Form-vs-substance for Sales of ... as Divestiture when rewards but not risks of ownership transferred

SEC schedules for Long term receivables and Long term debt arising from Related party transactions to include ...

early adoption of ASR no 302 related to Disclosure requirements for Parent company financial statements and other ... Financial statements by Parent companies

Oil and gas producing companies, same method of accounting required for Consolidated financial statements by Parent companies and ...

accounting for Sales of ... Common stock in Public offering

Disclosure of differences between investments included in Consolidated financial statements of Public utility holding companies and Book value of Equity in net Assets of ... at Consummation date

SUBSIDIARY FISCAL YEAR DIFFERENCES

U Fiscal year differences

SUBSTANCE-VS-FORM

U Form-vs-substance

SUBSTANTIAL AUTHORITYATIVE SUPPORT

RT Accountants reports
RT Accounting Interpretations
RT Accounting Principles Board
RT FASB Statements
RT GAAP (principles)
RT GAAP departures

Fairness of presentation GAAP (principles) Form-vs-substance Financial statements ...

GAAP (principles) and ..., order of authority of sources of established Accounting policies

SEC policy statement on Accounting policies and Reporting standards for Financial statements in SEC filings including role of Financial Accounting Standards Board ... and GAAP (principles)

SUBVENTIONS

U Grants

SUCCESSFUL EFFORTS METHOD

BT Accounting policies
RT Full cost method (petroleum)
RT Petroleum industry

Oil and gas producing companies, application of ... and Full cost method (petroleum) including Amortization of capitalized Costs, Cost centers, Present value of proved Oil and gas reserves, Mineral properties and Accounting changes

Oil and gas producing companies, Preferability letter not required for New SEC registrants Accounting principle changes related to Full cost method (petroleum) or ...

SEC-FRR 406.01
SEC-SAB47 12C
SUCCESSFUL EFFORTS METHOD (continued)

Costs to be capitalized by Oil and gas producing companies under ... including interest in Mineral properties and Fixed assets SECSX210.4-10B
Asset valuation allowances related to improved Mineral properties of Oil and gas producing companies using ... SECSX210.4-10C
Loss recognition on Abandoned lease costs and Abandoned property of Oil and gas producing companies using ... SECSX210.4-10D
Amortization of capitalized Costs of Oil and gas producing companies using Unit of production dep method based on proved Oil and gas reserves under ... SECSX210.4-10E
Costs to be charged to expense for Oil and gas producing companies using ... including Geological & Geophysical costs, Intangible drilling & development costs and Production costs SECSX210.4-10F
Costs to be capitalized by Oil and gas producing companies using ... including Exploration costs and Intangible drilling & development costs SECSX210.4-10G
Mineral properties conveyances of Oil and gas producing companies using ... including Joint operating agreements, Exploration & development advances, Production payments, Sales and Gains or Loss recognition SECSX210.4-10H

SUCCESSOR INDEPENDENT ACCOUNTANTS

BT Accountants
BT Auditors
BT Independent accountants
BT Other independent accountants
RT Predecessor independent accountants
RT Representation letters

Client relations ... Supplying information about Tax returns irregularities ET-RNG 391.005
Comparative financial statements of Nonpublic enterprises, examples of Accountants reports for ... when Predecessor independent accountants Compilation of financial statements or Review of financial statements reports not presented SAR 02/200.16
communications between Predecessor independent accountants and ... regarding Compilation of financial statements or Review of financial statements including Client relations and Auditors working papers SAR 04/400
Predecessor independent accountants ... Communications Auditors working papers Representation letters SAS 07/315

SUM OF DIGITS DEPRECIATION METHOD

BT Accelerated depreciation methods
BT Accounting policies
BT Depreciation methods

Depreciation methods Declining balance method ... ARB 44R.02/D40
Finance companies Accounting policies for Deferred income Interest income & Revenue recognition ... Straight-line method fixed percentage method AUG-FIN 019

SUMMARY FINANCIAL STATEMENTS

U Condensed financial statements

SUMMARY OF OPERATIONS

RT Financial summaries
RT Income statements
RT SEC filings

Management’s discussion and analysis related to Financial management including ... Liquidity, Cash flow, Working capital, Unusual items, Infrequently occurring items, Contingencies, Disclosure of Price level changes and Inflation (economics) SEC-FRR 501
Management’s discussion and analysis related to Financial management including ... Liquidity, Cash flow, Commitments for Fixed assets, Unusual items, Infrequently occurring items, Contingencies and ... SECSK229.303

SUPERANNUATION SCHEME COSTS

U Pension costs

SUPPLEMENTARY EARNINGS PER SHARE

BT Earnings per share

Earnings per share, ... including II converted method and Use of proceeds from Sales of Common stock or Common stock equivalents, Weighted average Earnings per share ... requirements APB 15.22/E09 EPS 101/E09

SUPPLEMENTARY INFORMATION

UF Other information
RT Accountants reports
RT Disclosure
RT Financial summaries
RT Price level changes
SUPPLEMENTARY INFORMATION (continued)

Accountants reports on Financial statements of Fingro benefit plans including Defined benefit plans, Defined contribution plans, Health and welfare benefit plans, ..., Pension Reform Act of 1974, US Department of Labor, Other independent accountants 

Auditing procedures for Nonprofit organizations and Affiliates including Related party transactions, Illegal acts, Fraud, Representation letters, use of work of Internal auditors, Audit committees, ... and Commissions, ... and Audited financial statements Investment companies, proposed amendment to industry audit guide, Money-market funds, Net assets change statements, ..., Put and call options, Development stage enterprises, Amortization of Deferred costs, Valuation of Investments retroactive Disclosure as ... of Business combinations accounted for as Poolings of interests Interim financial statements Accounting changes and Disclosure of ... Fire and casualty companies GAAP departures in Regulated Industries, Qualified opinions Adverse opinions ..., Disclaimers of opinion, issued July 1974 Bank holding companies characteristics, Bank Holding Company Act of 1956, Audited financial statements, ... and Registration statements Banks illustrative Common trust funds Financial statements and ... Fire and casualty companies Accountants reports ... Schedules example, superseded by July 1974 Statements of Position (AudSEC) Finance companies ... credit questionnaire & Special reports example Investment companies Assets and liabilities statements Income statements Net assets change statements ... Interim financial statements examples Stock life insurance companies Financial statements ... examples Disclosure of ... outside basic Financial statements not covered by Rule 209, AICPA Code of Professional Ethics Price level changes, Disclosure requirements for ... applicable to Publicly traded companies Annual reports to shareholders Price level changes, Disclosure requirements for ... including Income from Continuing operations on historical cost and Constant dollar accounting basis using Consumer price index, Restatement required for Inventory, Fixed assets, Cost of sales, Depreciation costs, Depletion costs Amortization Price level changes, Disclosure requirements for ... including Purchasing power Gains or losses on net Monetary items on Balance sheets measured by Constant dollar accounting, general description of Nonmonetary items Price level changes, Disclosure requirements for ... including Income from continuing operations based on Current cost accounting, Restatement required for Inventory, Fixed assets, Cost of sales, Depreciation costs, Depletion costs and amortization Price level changes and Current cost accounting, Restatement for Inventory and Fixed assets, Disclosure as ... of total increase or decrease net of Inflation (economics) or Deflation (economics) Price level changes, Disclosure of ... on Income statements and Financial summaries Disclosure as ... for Current cost accounting for Mineral resource assets of Oil and gas producing companies and Extractive industries including Prices Disclosure requirements for Current cost accounting for Mineral resource assets of Oil and gas producing companies and Extractive industries as ... including Prices Price level changes, Illustration of ... for Mineral resource assets and Financial summaries Price level changes, Disclosure as ... using Current cost accounting, Constant dollar accounting or lower Recoverable amount for growing Timber and Timberlands Disclosure requirements as ... for growing Timber and Timberlands using Current cost accounting or Constant dollar accounting and related Costs Price level changes, Disclosure as ... using Current cost accounting, Constant dollar accounting or lower Recoverable amount for income producing Real estate Price level changes, Disclosure as ... using Current cost accounting, Constant dollar accounting or lower Recoverable amount for Motion picture films Oil and gas producing companies Disclosure as ... of proved Oil and gas reserves quantities, certain capitalized Costs, Fixed assets acquisition, Exploration costs, Intangible drilling & development costs, Operating income and Cash flow Oil and gas producing companies of Publicly traded companies Disclosure as ... of proved Oil and gas reserves quantities, certain capitalized Costs, Fixed assets acquisition, Exploration costs, Intangible drilling & development costs, Operating income Cash flow Minority interests Oil and gas producing companies Disclosure as ... of certain capitalized Costs including Equity method of accounting and Oil and gas reserves Oil and gas producing companies Disclosure as ... on Current cost accounting including Mineral resource assets and related Costs
SUPPLEMENTARY INFORMATION (continued)

Oil and gas producing companies Disclosure as including Historical cost, Current cost accounting, lower Recoverable amount, Depreciation costs, Depletion costs and Amortization. FAS 69.035/OI5
Price level changes. Disclosure of ... using Current cost accounting for Foreign exchange translation with operation measured in functional currencies other than U.S. dollar including basis of Inflation (economics), Terminology and illustrations. FAS 70/C27
Disclosure of effects of Price level changes as ... or in primary Financial statements under general Purchasing power or Current cost accounting approach including Fixed assets, Depreciation costs, Monetary items, Inventory and Cost of sales. IAS 15/9015
Governmental accounting. Accountants reports. Audited financial statements in accordance with GAAS (standards), Financial summaries and ... NCGA 01 19
Governmental accounting for Defined benefit plans Financial statements including Disclosure of actuarial Present value of credited projected benefits, Valuation of Investments and Pension liabilities, ... on Pension funds, Actuarial cost methods and Financial summaries. NCGA 06 01
Compilation of financial statements and Review of financial statements of Nonpublic enterprises Unaudited financial statements, examples of Accountants reports, Disclosure of GAAP departures, Subsequent discovery of facts, ... and change in Independent accountant appointment. SAR 01/100.39
Auditors responsibilities for ... in Annual reports to shareholders and SEC filings under SEC34 or other documents. Accountants reports related to Misleading information or inconsistencies with Audited financial statements. SAS 08/550
Auditors responsibilities, procedures and Accountants reports for Inadequate disclosure of GAAP departures for ... required by Financial Accounting Standards Board included with Audited financial statements, examples. SAS 27/553
Auditors responsibilities, procedures and Accountants reports for ... prepared by Management on Price level changes under FAS 33 included with Audited financial statements. SAS 28/554
Accountants reports and Auditing procedures related to ... in documents submitted by Auditors outside the basic Financial statements including Financial summaries, reporting on Misleading information with examples of Unqualified opinions, Qualified opinions or Disclaimers of opinion. SAS 29/551.01
Disclaimers of opinion on ... required by Financial Accounting Standards Board with example. SAS 29/551.15
Accountants reports on ... including consolidating information accompanying Consolidated financial statements and Consolidating financial statements, example. SAS 29/551.16
Disclosure of Oil and gas reserves of Oil and gas producing companies as ... required by Financial Accounting Standards Board and by SEC under Reserve recognition accounting in SEC filings, estimate by Specialists in Petroleum industry, Auditing procedures and Accountants reports example. SAS 33/555
Review of interim financial information as ... with Audited financial statements required by SEC3K, modifications of Accountants reports, Engagement letters and Subsequent discovery of facts. SAS 36/722.24
comments in Letters for underwriters on Financial summaries and ... concluding paragraph and illustrative letters. SAS 38/631.38
Oil and gas producing companies, Disclosure of Mineral reserves as ... including Auditing procedures such as inquiry of Management. SAS 40/556
Misleading information from LIFO liquidations using Dollar value LIFO Inventory costing methods, non-LIFO LIFO as ... with LIFO (last in first out) method. SEC-FRR 205
Oil and gas producing companies, Disclosure requirements of ... in SEC filings including undiscounted future net Revenue, discounted Present value of Oil and gas reserves and Limited partnerships. SEC-FRR 406.02
... on effects of Price level changes required under SECK including Investment companies. SEC-FRR 505
... concerning target companies including Closely held corporations to be included in Registration statements covering Exchange offers. SEC-SAB40 01A
... on Earnings per share in Registration statements covering Convertible debt. SEC-SAB40 03A
Oil and gas producing companies, Illustration of computation for Income taxes by Liability method of tax allocation for proved Oil and gas reserves as ... under Reserve recognition accounting. SEC-SAB47 12B
Disclosure of general development of business including Bankruptcy, Business combinations, SEC33 registration statements on Form S-1, SEC34 registration statements on Form 10, ... on Research and development costs, Fixed assets and Employees. SECK229.101a
Disclosure requirements for description of Fixed assets and Mineral properties in Extractive industries including ... on Oil and gas reserves estimated by independent Specialists. SECK229.102
Disclosure of ... including interim financial statements and effects of Price level changes. SECK229.302
Disclosure of ... on Significant auditor disagreement and Change in auditors SEC schedules for ... in Income statements. SECK229.304
SEC schedules for Face amount certificate investment cos for ... in Income statements. SECSX210.12-11
SECSX210.12-25
Disclosure requirements for Oil and gas producing companies in SEC filings related to Accounting policies, capitalized Costs, Exploration costs, Production costs, Revenue and ... on proved Oil and gas reserves based on Reserve recognition accounting

Development stage enterprises, ... required in Registration statements and SEC filings

SURETY COMPANIES
U Fire and casualty companies

SURPLUS RESERVES
U Appropriated retained earnings

SURPLUS RESTRICTIONS
U Retained earnings restrictions

SURRENDER VALUE OF LIFE INSURANCE
U Cash surrender value

SYNDICATION LOAN AGREEMENTS
U Participation loan agreements

SYSTEMS ANALYSIS
RT Data processing
RT Feasibility studies

Computer assisted audit techniques, examples of application design using 
generalized Computer audit software including Flowcharting, ..., reports,
Audit/EDP control reviews, Batchig, test plans and technical review

Computer assisted audit techniques, coding and testing of ... and Punched card 
tabulating systems using generalized Computer audit software, editing and 
testing on clients Computers with data files or test data, example of
Account balance aging of Accounts receivable

Accountant independence, Management advisory services, ...
Management advisory services, ..., subcontractor selection, Technical training and 
proficiency
Management advisory services, ..., supervision of Specialists, Technical training and 
proficiency

SYSTEMS AND PROCEDURES
UF Methods and procedures
NT Flowcharting

Internal control evaluation in electronic Data processing systems, review of 
general controls Organization plans, Compliance testing, Documentation 
controls, ..., hardware and Software controls

Internal control evaluation in electronic Data processing systems, Documentation of ...

Quality control ... including Accountant independence, Technical training and 
proficiency, Planning and supervision, Personnel recruiting, Personnel 
management, Professional development, Personnel evaluation and Client 
relationships

Implementation of inspection of Quality control ... in CPA Accounting firms 
relationship between inspection and monitoring of Quality control ... in CPA 
Accounting firms

TABULATING SYSTEMS
U Punched card tabulating systems

TAKE-OR-PAY CONTRACTS
BT Contracts

Disclosure of Long term debt and Purchase commitments associated with 
supplier Financing considerations including ... and throughout Contracts, 
also requirements for sinking funds and Stock redemptions, examples and 
Terminology

TALLEY INDUSTRIES INC.
Disciplinary proceedings Peat Marwick Mitchell & Co National Student Marketing 
Corp ... Penn Central Company Republic National Life Insurance Company 
Stirling Homex Corp GAAS noncompliance Initial examination Revenue 
recognition

TANDEM STOCK OPTIONS
U Stock options

TAX BASIS
UF Adjusted basis
TAX BASIS (continued)

RT Accounting records
RT Business combinations
RT Depreciation costs
RT Reorganization
RT Valuation

Personal financial statements. Liabilities presented at Present value including
noncancelable Commitments, income taxes payable, estimated Income
taxes... and financial statement Disclosure

Banks Auditing procedures for Loan loss allowances including annual... addition
to allowance for Loan losses and Writing off of uncollectible loans

Personal financial statements. Accountants reports on Audited financial
statements presented at Estimated value basis on Current cost accounting,
Auditing procedures for Assets & Liabilities, estimated Income taxes,...,
Investments in Closely held corporations and Disclosure requirements

Special reports description. Financial statements Prepared with comprehensive
basis of accounting other than GAAP (principles). GAAP departures,
examples for Regulated industries,..., Cash basis accounting

Limited partnerships Audited financial statements presented in Conformity with
GAAP (principles) including Disclosure of... financial data

TAX CARRYBACK
U Carryback

TAX CARRYFORWARD
U Carryforward

TAX DEDUCTIONS
Accountants reports on Accounting consistency related to... for increased
inventory under United Kingdom Tax regulations concerning Stock relief

Accounting for tax benefits,... for increased inventory related to United Kingdom
Tax regulations concerning Stock relief. Writing off Deferred tax credits
(balance sheet) for Income taxes

TAX EQUALISATION (UK)
U Interperiod tax allocation

TAX EXEMPT INCOME
BT Revenue
RT Tax exempt securities

Disclosure of... of Corporations in foreign jurisdictions

TAX EXEMPT SECURITIES
BT Securities
NT Municipal bonds
RT Tax exempt income

Advance refunding of... Gains and Loss recognition as Early extinguishment of
debt, Investments of Cash proceeds, and Disclosure in Financial statements
of Government agencies and others

Management investment companies and Unit investment trusts with Investments
in Short term debt and Long term debt of Municipalities. Valuation of... at
Market price quotations or Fair market value by Security broker-dealers or
Management, when issued Securities and Guarantees of securities

changes in Leases by Lessors caused by Early extinguishment of debt and
Advance refunding of...

Bank holding companies, tax equivalent adjustment in Financial statements for
Reporting comparability between Return on investment from... and taxable
Securities

TAX FREE DIVIDENDS
U Capital distributions

TAX FREE EXCHANGES
RT Business combinations
RT Nonmonetary transactions

Nonmonetary transactions with Shareholders and others including Terminology,
Appraisal Valuation and...

Financial statements example for Business combinations investment companies
treated as Purchase accounting (acquisitions) for GAAP (principles) but as...
Tax returns

TAX FREE LIQUIDATIONS
BT Liquidation
TAXABLE INCOME

RT Pretax income

Interperiod tax allocation of Income taxes, Timing differences between Pretax income and... Classification of accounts in Balance sheets as Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet), examples of Amortization of deferred taxes... AFIT 07/124

Interperiod tax allocation of Income taxes, Permanent book/tax differences between... and Pretax income, examples including nonqualified Stock options... AFIT 10/124

TAX OPTION CORPORATIONS

U Subchapter S corporations

TAX PRACTICE

RT Tax returns

CPA representative of Data processing service for... practitioners for... Commissions revenue, Conflicts of interest and incompatible occupations... INCOME tax effects of Operating losses Carryback and Carryforward including... Deferred tax credits (balance sheet), Purchase accounting (acquisitions) and Quasi reorganization... Change in... for Corporations on Fiscal years resulting in revised Effective income tax rates applied to Interim financial statements... Gain or losses on Investments in Leveraged leases due to change in... for Corporations... Disclosure regarding Income taxes including Book/tax differences, Deferred tax credits (balance sheet), Deferred tax debits (balance sheet), Effective income tax rates, statutory federal income... domestic and foreign Pretax income, example of computing income tax expense future Cash outlay amendments to SECSX related to Disclosure of Income taxes, reconciliation of Effective income tax rates... SEC-SAB40 061

TAX REGULATIONS

BT Statutes & regulations

Accountants reports on Accounting consistency related to Tax deductions for increased Inventory under United Kingdom... concerning Stock relief... Accounting for tax benefits, Tax deductions for increased Inventory related to United Kingdom... concerning Stock relief, Writing off Deferred tax credits (balance sheet) for Income taxes... Interim financial statements, computation of Income taxes including Effective income tax rates, Carryforward, effect of... and Effective date of tax legislation... FAS 18.05/173

TAX RETURNS

NT Income tax returns

RT Financial statements

RT Knowledge of error

RT Tax practice

Financial statements example for Business combinations Investment companies treated as Purchase accounting (acquisitions) for GAAP (principles) but as Tax free exchanges... AUG-INV 131

Client relations Computer service bureaus... ET-RLNG 391.001

Client relations Successor independent accountants Supplying information about... Irregularities... ET-RLNG 391.005

Accounting for Income taxes in Financial statements including Accounting terminology and explanations of differences between Pretax income and Taxable income in... Timing differences and Permanent book/tax differences, Disclosure requirements... IAS 12/9012

Compilation of financial statements or Review of financial statements, Accountants reports on financial information contained in... SARI11-82/9100

TAX/BOOK DIFFERENCES

U Book/tax differences

TAX FREE LIQUIDATIONS (continued)

Income taxes for Undistributed earnings of affiliates including Timing differences,... indefinite reversal criteria, Changes of Interest and Disclosure APB 23.09/142
TAXABLE INCOME (continued)

interperiod tax allocation of Income taxes, computation of Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet) for Timing differences between Pretax income and ..., examples AFIT 12/124

Disclosure of income taxes in income statements including estimated tax Liabilities, tax effects of Timing differences between Pretax income and ..., Operating losses, Carryforward, Net-of-tax method, Rights of offset of Securities against tax payable APB 11.60/128

General reserves for Bad debt expenses of Savings and loan associations including Income taxes, Permanent book/tax differences, ..., Pretax income and Disclosure APB 23.19/B17

Income taxes of Life insurance companies including Timing differences, Pretax income, Policyholder dividends, Loss reserves, Policy acquisition costs, Policyholders surplus, ... and Permanent book/tax differences FAS 60.55/In6

Income taxes of Stock life insurance companies including Timing differences, Pretax income, Policyholder dividends, Loss reserves, Policy acquisition costs, Policyholders surplus, ... and Permanent book/tax differences FAS 60.55/142

Accounting for income taxes in Financial statements including Accounting terminology and explanations of differences between Pretax income and ..., in Tax returns, Timing differences and Permanent book/tax differences, Disclosure requirements IAS 12/9012

TAXES
BT Costs
NT Foreign taxes
NT Franchise taxes
NT Income taxes
NT Ohio franchise/income taxes
NT Property taxes

Auditing procedures and Internal accounting control related to Costs, Cost centers and Cost allocation, Classification of accounts, Grants and ... for certain Nonprofit organizations AAG-NPR 07

Savings and loan associations, Liabilities for advances from Federal Home Loan Bank Board, Escrow agreements for ... and Insurance, Franchise taxes, Income taxes, Book/tax differences and interperiod tax allocation, Bad debt expenses and Permanent book/tax differences, General reserves and examples AAG-SLA 052

Governmental accounting Auditing procedures Revenue ... Assets AUG-SLG 050

Client relations Fee estimates as a percentage of ... saved, Contingent fees to Fire adjuster, on Mortgage commitment ET-RLNG 391.021

TECHNICAL SOCIETIES
U Associations

TECHNICAL STANDARDS
BT AICPA Code of Professional Ethics
NT Auditing standards
NT GAAP (principles)
NT GAAS (standards)

advice requested by client of Other independent accountants on ... or Significant auditor disagreement ET-INT 201.04

AICPA Code of Professional Ethics, other ... ET-RULE 204.01

TECHNICAL TRAINING AND PROFICIENCY
UF Competence as an auditor
UF Professional education and training
UF Proficiency as an auditor
BT Auditing standards
BT GAAS (standards)
BT General auditing standards
BT General standards
RT Accountants legal liabilities
RT Continuing education

Computer assisted audit techniques, Feasibility studies in using generalized Computer audit software or Alternative auditing procedures considering Audit scope, Audit evidence, Client relations and Employees, ... of Auditors, control of Costs and Benefit cost ratio AAG-CAA 09

... applicability & description ET-INT 201.02

Management advisory services, Systems analysis, subcontractor selection, ... ET-RLNG 291.015

Management advisory services, Systems analysis, supervision of Specialists, ... ET-RLNG 291.017

AICPA Code of Professional Ethics, General standards including ... Due professional care, Planning and supervision, sufficient Evidence and Forecasting ET-RULE 201.01
basic principles of Auditing including Accountant independence, .... Privileged communication, work of Other independent accountants and Specialists, Documentation, Audit planning and supervision, Audit evidence, Internal control evaluation and Accountants reports
Auditing procedures for Principal independent accountants using the work of Other independent accountants including .... Accountant independence, Documentation, Accountants reports and division of responsibilities
Quality control policies and Procedures for Accounting firms related to Auditing including Accountant independence, .... Audit planning and supervision, review of Auditing procedures and Client relations, examples
Quality control systems and procedures including Accountant independence, .... Planning and supervision, Personnel recruiting, Personnel management, Professional development, Personnel evaluation and Client relations
Compilation of financial statements of Nonpublic enterprises Unaudited financial statements, .... examples of Accountants reports, Disclosure of GAAP departures and Accountant independence
Review of financial statements of Nonpublic enterprises Unaudited financial statements, .... inquiries and analytical procedures, examples of Accountants reports, Disclosure of GAAP departures and Accountant independence

TEMPORARY INVESTMENTS
U Marketable securities investments

TEN YEAR SUMMARIES
U Financial summaries

TENANTS
U Lessees

TERMINAL WAREHOUSING
BT industries
BT Public warehousing
Public warehousing ... vs Field warehousing description

TERMINATION OF CONTRACTS
U Contract termination

TERMINOLOGY
UF Definitions
NT Accounting terminology
RT Glossaries

Forecasting presentation and Disclosure in format of Financial statements based on GAAP (principles) including assumptions, ... and examples
Pension costs ... of some key terms
Pension costs, accounting for income taxes and interperiod tax allocation including Accounting changes, example of Disclosure and ...
Equity method of accounting, applicability and ...
Early extinguishment of debt and Convertible debt, Gains or losses from Debt redemption premiums included in determination of Net income and ...
Nonmonetary transactions with Shareholders and others including .... Appraisal Valuation and Tax free exchanges
Airlines Glossaries of industry ...
Banks Glossaries and ...
Security broker-dealers ...
Fire and casualty companies ...
Finance companies ...
Stock life insurance companies ...
Related party transactions, immediate Family relationships, ...
Cost accounting Defense contracts ...
Cost accounting, Defense contracts, Insurance, measurement of insurance costs including Administration expenses for Cost allocation to Accounting periods based on Insurance premiums or Self insurance, ... examples
Cost accounting, Defense contracts, Cost allocation to Cost centers of Direct labor costs, Direct material costs, indirect labor costs, Direct material costs and other Overhead costs, criteria for application, ... and examples
Cost accounting, Defense contracts, Cost allocation of independent Research and development costs, Bidding and proposal Costs by projects to Cost centers in current Accounting periods, ... and examples, Effective date 3/15/80
TERMINOLOGY (continued)

Accountant independence, ... he and his firm defined as Partners, Shareholders and Employees participating in engagements
... of certain Accountant independence and effect of Family relationships on Professional level and influence test
Research and development costs ... and Current writeoff method including Disclosure
Lines of business reporting, ...
Accounting and reporting by Debtors and Creditors for troubled Debt restructuring based on transfers of Assets or Equity interest and modification of terms under Loan agreements including...
Lines of business reporting for complete set of Parent company financial statements, Financial statements of Subsidiaries, Corporate joint ventures or Investees issued separately or in Consolidated financial statements or Combined financial statements of primary reporting enterprises and...
Defined benefit plans, Glossaries and...

preacquisition Contingencies of purchased enterprises acquired in Business combinations, Cost allocation of Contingent assets, Contingent liabilities or contingent impairment of Assets based on Fair market value or estimation including...

Revenue recognition for Franchise fee revenue under Franchise agreements including Repossessions, Business combinations, Disclosure of Franchise operations and...
Disclosure of Long term debt and Purchase commitments associated with supplier Financing considerations including Take-or-pay contracts and throughout Contracts, also requirements for Sinking funds and Stock redemptions, examples and...

Recording industry and Music publishing, Revenue recognition on Sales from Licenses (assets), accounting for Royalty costs, Record master costs and Minimum guarantees, ...
Cable television companies, Revenue recognition and Accounting policies for Costs during prematurity period, Depreciation costs, Amortization, Capitalized interest, Franchise operations and Franchise agreements, ...
Foreign exchange translation and Translated financial statements, remeasurement of books of records into functional currency, listings of Nonmonetary items using historical Exchange rates, application of Lower of cost or market principle, examples and...

Motion picture films, Revenue recognition on Motion picture licensing Sales, film Costs and Inventory Valuation, Amortization of Production costs, Classification of accounts and...

Broadcasting industry
Price level changes, Disclosure of Supplementary information using Current cost accounting for Foreign exchange translation with operation measured in functional currencies other than U.S dollar including basis of Inflation (economics), ... and illustrations

Marketable securities investments, ... and example of definition of Restricted securities
Governmental accounting, ...
Governmental accounting, GAAP (principles) and legal compliance, Fund accounting procedures, Budgets, ... and Classification of accounts
Research and development costs, ... Cost allocation and Costs included, Current writeoff method or Deferred costs with Amortization, Disclosure requirements
Accounting policies for Leases by Lessees and Lessors including, Capital leases, Operating leases, Sale and leaseback transactions and Disclosure requirements
Governmental accounting, Restatement of GAAPR, Accounting policies, Objectives of financial reporting, Conformity with GAAP (principles) and...

Governmental accounting, Classification of accounts and ..., Interfund transactions and Interim financial statements
Governmental accounting for Defined benefit plans Financial statements including financial statement notes, Multiemployer pension plans, Employer contributions, Amortization and Deferral method for Gains or losses from exchanges of fixed-income Securities, illustrations and...

Compilation of financial statements and Review of financial statements of Nonpublic enterprises Unaudited financial statements under Rule 201, General standards, AICPA Code of Professional Ethics, ..., Accountants reports and Client relations
Accountants reports on Comparative financial statements for Review of financial statements or Compilation of financial statements with Prior years Financial statements audited, reviewed or compiled, use of Independent accountants name and...
Internal control evaluation under Field work standards, relation to Audit planning and supervision and Audit scope, ... of Internal accounting control and Internal administrative control
Management responsibility in Internal control, revised ... for Internal administrative control including Organization plans and Accounting procedures and Internal Accounting control including Asset security and Reliability of Accounting records

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ET-INT 101.08
ET-INT 101.10
FAS 02/R50
FAS 14.010/S20
FAS 15.01/D22
FAS 24.05/S20
FAS 35.280/P5
FAS 38.04/B50
FAS 45.05/F3
FAS 47/C32
FAS 50.07/Re4
FAS 51.04/C4
FAS 52.047/F60
FAS 53.03/Mo6
FAS 63.14/Br5
FAS 70/C27
GAAFR 08
IAS 09/9009
IAS 17/9017
IASC 01 01
IASC 01 15
NCGA 06 08
NCGA 01 01
NCGA 01 15
NCGA 01 15
SAR 01/100.01
SAR 02/290.01
SAS 01/320.01
SAS 01/320.13
Accounting consistency in Accountants reports applicability Initial examination ... Independent accountants Association with financial statements under Reporting standards for Audited financial statements or Unaudited financial statements of Publicly traded companies or Nonpublic enterprises, ... presentation in Balance sheets or Disclosure in Financial statement notes of Redeemable preferred stock to highlight future Cash obligations including ... exemption, Debt to equity ratio and Materiality tests SEC-FRR 211

Financial statements in SEC filings to be in conformity with GAAP (principles) using generally accepted ... and Cents elimination, Accounting policies for Foreign corporations using other than Form 20-F ... for Oil and gas producing companies including proved Oil and gas reserves, Costs of Land and Leases, Exploration costs, Geological & geophysical costs, Dry hole costs, intangible drilling & development costs and Production costs registered Investment companies, ... of Affiliates, Balance sheets and qualified Assets under SEC40 SECSX210.6-02

TERMS OF ENGAGEMENT
U Independent accountant appointment

TEST CHECKING METHODS
U Sample selection methods

TESTIMONY BY EXPERTS
U Expert witness testimony

TESTS OF TRANSACTIONS
U Compliance testing

TEX-A-CHIEF INC
Disciplinary proceedings, Archie S Barnhill, ... GAAS noncompliance SEC-AAER AS192
Disciplinary proceedings Phillip Shelby Merkatz, .... Misleading information False information SEC-AAER AS202

THEFT CONTROL
U Asset security

THERMAL POLLUTION
U Ecological damages

THIRD PARTY REIMBURSEMENT
UF Reimbursement by third parties

Auditing procedures and internal accounting control related to Revenue including Fees, Sales of publications and other items, Dividends, Interest income, Rental revenue, Royalty income, Gains and losses from Investments and Investment pools and ... for Nonprofit organizations AAG-NPR 11
Auditing procedures related to Assets of certain Nonprofit organizations including Restricted funds, Fixed assets, Investment pools, Receivables in the form of Grants and ..., Pledges receivable and collectibles AAG-NPR 29 Hospitals description ... AUG-HOS 01
Hospitals accounting & reporting GAAP (principles) Fixed assets Depreciation costs ... Revenue donated services & supplies Charitable contributions AUG-HOS 03 Hospitals Auditing procedures Audit scope Permanent audit files cost-basis formulas ... Management reports AUG-HOS 13 Hospitals Auditing procedures Cash pooling of investments Accounts receivable ... Inventory Fixed assets AUG-HOS 17

THOMASCOLOR INC
Disciplinary proceedings ... Haskins & Sells Nonmonetary transactions with Shareholders Valuation at Par value of Common stock Two class common stock Donated stock Shares issued for promoting costs Independent accountants SEC-AAER AS073

THREE MONTH TEST
BT Accounting policies
RT Earnings per share
RT Stock options
RT Warrants (securities)

Earnings per share Stock options & Warrants (securities) Treasury stock method application ... EPS 063/E09

THREE PARAGRAPHS OPINIONS
BT Accountants reports
THREE PARAGRAPH OPINIONS (continued)

Audit scope limitations Inventory observation Alternative auditing procedures 
Qualified opinions Disclaimers of opinion ... example on Balance sheets only SAS 01/542.05
Other independent accountants Restatement of Prior years Financial statements 
for Poolings of interests Compilation opinions ... example SAS 01/543.16
Fairness of presentation of Financial statements, GAAP departures because of 
Inadequate disclosure, ..., Qualified opinions, example SAS 01/545.01
Financial position change statements omission causing Inadequate disclosure 
Qualified opinions ... example SAS 01/545.04
Accounting consistency Accounting principle changes from GAAP (principles) to 
GAAP departures Management justification for change Qualified opinions 
Adverse opinions ... examples SAS 01/546.04
Accounting consistency initial examination Audit scope limitations Accountants 
reports Qualified opinions ... examples SAS 01/546.14
Audited financial statements example Qualified opinions ... Audit evidence lacking 
Audit scope limitations GAAP departures Accounting changes Contingencies SAS 02/509.29
Audited financial statements Adverse opinions ... example Accounting consistency SAS 02/509.41
Disclaimers of opinion due to insufficient Audit evidence, example of ... SAS 02/509.47

THREE PERCENT RULE
BT Accounting policies 
BT Materiality 
RT Earnings per share 

Earnings per share, single presentation for simple Capital structure and dual 
presentation of Primary earnings per share and Fully diluted earnings per 
share for complex capital structure including periods presented and 
Restatement of Prior period adjustments, ... application APB 15.14/E09 
Earnings per share ... example EPS 011/E09

THRIFT PLANS FOR EMPLOYEES
U Employee savings plans 

TIDAL MARINE INTERNATIONAL CORPORATION 
Disciplinary proceedings, S D Leidesdorf & Co. ..., Fraud, Kenneth Larsen, 
Joseph Grendi SEC-AAER AS209

TIMBER
BT Assets 
BT Industries 
RT Timberlands 

Price level changes, Disclosure as Supplementary information using Current cost 
accounting, Constant dollar accounting or lower Recoverable amount for 
growing ... and Timberlands FAS 40.04/C27
Disclosure requirements as Supplementary information for growing ... and 
Timberlands using Current cost accounting or Constant dollar accounting 
and related Costs FAS 40.06/F06

TIMBERLANDS
BT Assets 
BT Fixed assets 
BT Real estate 
RT Timber 

Price level changes, Disclosure as Supplementary information using Current cost 
accounting, Constant dollar accounting or lower Recoverable amount for 
growing Timber and ... FAS 40.04/C27
Disclosure requirements as Supplementary information for growing Timber and ... 
using Current cost accounting or Constant dollar accounting and related Costs FAS 40.06/F06

TIME DEPOSITS
UF Savings accounts 
BT Assets 
BT Cash 
BT Liabilities 

Savings and loan associations Insurance for ... under Federal Savings & Loan 
Insurance Corp, Accrual basis accounting, Bank examiners and 
requirements for Audited financial statements AAG-SLA 003
Savings and loan associations, Auditing procedures Internal control evaluation, 
Confirmation procedures for ..., Interest costs and Security deposits AAG-SLA 048
Banks Internal accounting control and Internal control evaluation over Cash, ..., 
Demand deposits, Time Loans receivable, Securities owned, Related party 
transactions and Data processing operations AUG-BNK 016
Banks Accounting policies, Internal accounting control and Auditing procedures 
for Demand deposits and ... AUG-BNK 076

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TIME DEPOSITS (continued)

Banks and Bank holding companies Disclosure of Certificates of deposit (securities) and ...

SEC-FRR 401.05

TIME LOANS RECEIVABLE

BT Assets
BT Loans receivable
BT Receivables

Banks Internal accounting control and internal control evaluation over Cash, Time deposits, Demand deposits, ..., Securities owned, Related party transactions and Data processing operations

AUG-BNK 016

Banks Classification of accounts of Loans receivable including ... Demand loans receivable, Lines of credit, Revolving credit agreements, Mortgage loans receivable, credit card installment receivables, Leveraged leases and Direct financing leases

AUG-BNK 044

TIME OF ISSUANCE

U Issuance date

TIME-SHARING PROGRAMS

BT Software
RT Computer audit software

Computer assisted audit techniques, other techniques including test data, review of program logic, program comparison, utility Software, specialized Audit programs, ... and parallel simulation Models

AAG-CAA 37

Audit sampling in Compliance testing of internal accounting control involving objectives of test, deviation conditions, sample size population, Sample selection methods, Audit risks, Maximum tolerable error rate, sample plan and results, Documentation of sampling procedure and ...

AAG-SAM 021

Audit sampling, Computer assisted audit techniques for Statistical sampling including Batching and ...

AAG-SAM 119

TIMELINESS OF REPORTING

BT Qualitative characteristics
RT Accounting policies
RT Financial statements
RT Relevance

Objectives of financial reporting, Qualitative characteristics including Relevance, Reliability, ..., Reporting comparability and Accounting consistency

APBS 04.073

TIMES INTEREST EARNED

U Fixed charge ratio

TIMING DIFFERENCES

BT Book/tax differences
RT Indefinite reversal criteria
RT Interperiod tax allocation
RT Permanent book/tax differences

Book/tax differences for Contractors using Cash basis accounting or Accrual basis accounting for Income taxes including Interperiod tax allocation and ...

AAG-CON 041

Interperiod tax allocation of Income taxes, ... between Pretax income and Taxable income. Classification of accounts in Balance sheets as Deferred Tax credits (balance sheet) or Deferred tax debits (balance sheet), examples of Amortization of deferred taxes

AFIT 07/124

AFIT 12/124

Interperiod tax allocation of income taxes, computation of Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet) for ... between Pretax income and Taxable income, examples

AFIT 15/124

Depreciation methods Depreciation costs Fixed assets Useful life ...

APB 01.04/D40

APB 11.13/124

Disclosure of income taxes in Income statements including estimated tax liabilities, tax effects of ... between Pretax income and Taxable income, Operating losses, Carryforward, Net-of-tax method, Rights of offset of Securities against tax payable

APB 11.60/128

APB 23.05/142

Income taxes for Undistributed earnings of affiliates including ..., Tax free liquidations, Indefinite reversal criteria, Changes of interest and Disclosure investments in Common stock under Equity method of accounting including, Undistributed earnings of affiliates, ..., Operating losses and Changes of interest

APB 23.09/142

APB 24.05/142
TIMING DIFFERENCES (continued)

Stock options and Employee stock purchase plans, accounting for income taxes including interperiod tax allocation, ... and Capital in excess of par value accounting for income taxes by Banks based on items reported in income statements including Intraperiod tax allocation, interperiod tax allocation of ... Direct financing leases, net Operating losses, Carryback, Carryforward and Disclosure

Income taxes, examples of Classification of accounts of Deferred tax credits (balance sheet) or Deferred tax debits (balance sheet) for ... including installment receivables, accounting principle changes Depreciation costs, construction contracts, Foreign subsidiaries & Capital leases

Income taxes of Life insurance companies including ... Premium income, Policyholder dividends, Loss reserves, Policy acquisition costs, Policyholders surplus, Taxable income and Permanent book/tax differences

Income taxes of Stock life insurance companies including ... Pre-tax income, Policyholder dividends, Loss reserves, Policy acquisition costs, Policyholders surplus, Taxable income and Permanent book/tax differences applicability of indefinite reversal criteria to ... and Railroads, Amortization & Depreciation costs for gradings and tunnel bores

Nonmonetary transactions including involuntary conversion of Nonmonetary items to Monetary items, Revenue recognition or Loss recognition for Casualty losses, Contingencies, Unusual items, Infrequently occurring items and Extraordinary items, Interperiod tax allocation for ...

Disclosure of Sales or Purchases of tax benefits through Leases including Alternative accounting principles, ... Unusual items, Infrequently occurring items and Contingencies

Accounting for Income taxes in Financial statements including Accounting terminology and explanations of differences between Pre-tax income and Taxable income in Tax returns, ... and Permanent book/tax differences, Disclosure requirements

Disclosure of income tax expense and Income taxes payable and tax effects of ... for Foreign taxes and Domestic income taxes

Interperiod tax allocation for Intangible drilling & development costs and other Costs of Oil and gas producing companies for ... and Permanent book/tax differences including excess of statutory Depreciation costs

TITLE INSURANCE

UF Real estate title insurance
BT Contracts
BT Insurance
RT Title insurance companies

Insurance companies Revenue recognition from Insurance premiums including Cost recovery method, Deposit method and ...

FAS 60.13/In6

TITLE INSURANCE COMPANIES

BT Insurance companies
BT Regulated industries
RT Real estate
RT Title insurance
RT Title plant

Accounting policies for Insurance companies including Stock life insurance companies, Fire and casualty companies and ... classification of Insurance Contracts as short-duration or long-duration

... Accounting policies for Title plant including Asset valuation allowances, capitalization of Costs, Maintenance costs, storage and retrieve costs and reporting Sales of title plant

SEC schedules of Insurance companies other than Life insurance companies and ... but including Fire and casualty companies for insurance premiums, Insurance underwriting losses, Claims, Loss adjustment expenses and Policy acquisition costs

FAS 61/Ti7

SECSX210.12-16

TITLE PLANT

BT Assets
RT Real estate
RT Title insurance companies

Title insurance companies Accounting policies for ... including Asset valuation allowances, capitalization of Costs, Maintenance costs, storage and retrieve costs and reporting Sales of title plant

FAS 61/Ti7

TOWNS

U Municipalities

TOWNSHIPS

U Municipalities
TRADE ACCOUNTS PAYABLE
U Accounts payable

TRADE ACCOUNTS RECEIVABLE
U Accounts receivable

TRADE ASSOCIATIONS
U Associations

TRADE RECEIVABLES
U Receivables

TRADE UNIONS
U Labor unions

TRAINING OF PERSONNEL
U Personnel training

TRANSACTION CLOSING DATE
U Consummation date

TRANSACTIONS WITH AFFILIATES
U Related party transactions

TRANSFER AGENTS
UF Securities transfer agents
UF Stock transfer agents
RT Banks
RT Investment companies
RT Registrars of securities
RT Securities
RT Security broker-dealers

Investment companies Capital stock ... Capital distributions Auditing procedures
Accountant independence, CPA as ..., Registrars of securities

TRANSLATED FINANCIAL STATEMENTS
BT Financial statements
RT Foreign exchange translation

Foreign exchange translation and ..., Elements of financial statements measured in functional currency identified by dollars or Foreign currency, for Multinational operations in highly inflationary environments using Parent companies currency instead, also impact on Cash flow

Foreign exchange translation and ..., Foreign exchange gains or Foreign exchange losses from changes in Exchange rates including Forward exchange contracts, Hedging Foreign currency Commitments, Interperiod tax allocation, Average free exchange rates and Disclosure

Foreign exchange translation and ..., remeasurement of books of records into functional currency, listings of Nonmonetary items using historical Exchange rates, application of Lower of cost or market principle, examples and Terminology

Foreign exchange translation, Lower of cost or market principle on ... effects of Price level changes in Exchange rates on Foreign exchange translation including Multinational operations ..., Foreign exchange gains, Foreign exchange losses, Forward exchange contracts and Disclosure

TRANSLATION OF FOREIGN CURRENCY AMOUNTS
U Foreign exchange translation

TREASURERS
BT Employees
BT Officers (executives)

Accountant independence Employees of CPA as ... of client CPA as ... of private club Disclaimers of opinion

TREASURY BONDS (CORPORATE)
U Sinking funds

TREASURY STOCK
UF Reacquired stock
UF Repurchased stock
BT Capital stock
BT Equity
BT Securities
BT Shareholders equity
NT Donated stock

AUG-INV 049
ET-RLNG 191.077

ET-RLNG 191.085
ET-RLNG 281.011

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TREASURY STOCK (continued)

Business combinations accounted for by Poolings of interests related to intercorporate investments including Minority interests, Ninety percent rule and ... Change of interest

Purchase accounting (acquisitions) vs Poolings of interests including reacquisition of ... and Two year rule
... allocation of Gains or losses to Capital in excess of par value and Retained earnings including Disclosure

exclusion of Capital stock transactions from Income statements including ....
Contingency reserves and Quasi reorganization

Stock options compensatory plans including measurement of Personnel costs, Price quotations, ... and Measurement date

exclusion of Dividends on ... from Income statements
... excess of purchase price over stated or Par value credited to Capital in excess of par value including treatment of Costs of acquired stock

Earnings per share Convertible debt Convertible preferred stock ... classification in computation Early extinguishment of debt

effects of ... acquisition on Business combinations accounted for by Poolings of interests under Two year rule including Plan of combination, Initiation date, Consummation date, Boards of directors and Materiality

TREASURY STOCK METHOD

BT Accounting policies
RT Earnings per share

Earnings per share, Primary earnings per share related to Common stock equivalents test for Stock options and Warrants (securities) including ....
Use of proceeds, Anti-dilution, Twenty percent rule, If converted method and Conversion rate, examples

Convertible debt and Convertible preferred stock considered equivalent of Warrants (securities) for purposes of Earnings per share including ... and If converted method

Earnings per share computations involving Stock options and Warrants (securities) including Use of proceeds, ...., If converted method and Twenty percent rule

Earnings per share computations involving Stock options and Warrants (securities) including Use of proceeds, ...., If converted method and Twenty percent rule

Earnings per share Anti-dilution Stock options & Warrants (securities) under ...
Earnings per share Stock options & Warrants (securities) ... applicability Valuation of Common stock example

Earnings per share Stock options & Warrants (securities) Market price quotations computations for Primary earnings per share Fully diluted earnings per share ... example

Earnings per share Stock options & Warrants (securities) ... application at exercise example

Earnings per share Stock options & Warrants (securities) ... application with Anti-dilution example

Earnings per share Stock options & Warrants (securities) ... application Three month test

Earnings per share ... applicability of Restatement

Earnings per share ... applicability to Convertible debt & Convertible preferred stock with Cash payment at conversion

Earnings per share Stock options & Warrants (securities) Anti-dilution applicability ...

Earnings per share Stock options & Warrants (securities) ... eligible investments for assumed purchase time period considerations

Earnings per share Stock options & Warrants (securities) ... independent application to Primary earnings per share & Fully diluted earnings per share
Earnings per share, examples of computing average Market price quotations under ... for Stock options and Warrants (securities)
application of ... for stock Compensation plans including Stock appreciation rights and other Variable plan awards in computation of Earnings per share

TRENDS IN EARNINGS

U Earnings trend

TRIALS

U Litigation

TRUST COMPANY REVENUE

U Trustees fee revenue

TRUST DEPARTMENT REVENUE

U Trustees fee revenue

TRUSTEE

RT Pension plans
RT Trusts

444
TRUSTEE (continued)

Auditing procedures for Fringe benefit plans relating to Cash, Commitments, Contingencies, tax status of Trusts, Contract breaching transactions, General and administrative expenses, Subsequent events, Representation letters from plan ... or administrator

Accountant independence, CPA as ... and Estate administrators

Accountant independence, CPA Family relationships Spouse as ...

TRUSTEES FEE REVENUE

UF Trust company revenue
UF Trust department revenue
BT Revenue
RT Banks

Banks Trusts department, Common trust funds, Pension funds, Accounting records, ... Internal accounting control and Auditing procedures

TRUSTS

BT Funds (entities)
BT Service organizations
NT Common trust funds
NT Real estate investment trusts
NT Unit investment trusts
RT Administration expenses
RT Affiliates
RT Estate planning
RT Fiduciaries
RT Management investment companies
RT Trustee

Auditing procedures for Investments of Fringe benefit plans including .... commingled or Common trust funds, Contracts with Insurance companies, deposit administration contracts and immediate participation guarantee contracts

Auditing procedures for Fringe benefit plans relating to Cash, Commitments, Contingencies, tax status of .... Contract breaching transactions, General and administrative expenses, Subsequent events, Representation letters from plan Trustee or administrator

Banks ... department, Common trust funds, Pension funds, Accounting records, Trustees fee revenue, Internal accounting control and Auditing procedures

Hospitals, Disclosure of Pledges receivable, funds held in ..., reporting Accounting changes, Marketable securities investments as amended by ACC-SOP 78-01

Internal control evaluation of ... departments of Banks by Independent accountants with example of internal control reports

Governmental accounting, description of Funds (entities) including Enterprise funds, Internal service funds, ... and Agency funds

Oil and gas producing companies, Financial statements of royalty ...

SEC filings requirements for Personal financial statements including Assets and liabilities statements and Income statements, also, if applicable, related Financial statements for Proprietorships, Partnerships, ..., Associations and for Principal shareholders of Corporations

TURNOVER (REVENUE)

U Revenue

TWENTY PERCENT RULE

BT Accounting policies
BT Maturity
RT Earnings per share

Business combinations accounted for by Poolings of interests including Subsidiaries with significant Minority interests and ... Earnings per share, Primary earnings per share related to Common stock equivalents test for Stock options and Warrants (securities) including Treasury stock method, Use of proceed, Anti-dilution, ..., if converted method and Conversion rate, examples

Earnings per share computations involving Stock options and Warrants (securities) including Use of proceed, Treasury stock method, If converted method and ...

Earnings per share computations involving Stock options and Warrants (securities) including Use of proceed, Treasury stock method, If converted method and ...

Earnings per share ... description & application

TWO CLASS COMMON STOCK

UF Multiclass common stock
BT Capital stock
BT Common stock
TWO CLASS COMMON STOCK (continued)

- BT Equity
- BT Securities
- BT Shareholders equity
- RT Earnings per share

Business combinations accounted for by Poolings of interests including issuance of...
with identical Rights (securities)

Earnings per share Primary earnings per share Common stock equivalents
Senior securities Convertible debt Convertible preferred stock Stock options & Warrants (securities) Employee stock purchase plans Participating preferred stock ... Contingent shares

Earnings per share computation using Two class method involving Participating preferred stock and ...

Earnings per share computation relating to Participating preferred stock and ...
including Two class method

Earnings per share ... & Participating preferred stock Two class method

Disciplinary proceedings Thomascolor Inc Haskins & Sells Nonmonetary transactions with Shareholders Valuation at Par value of Common stock ...
Donated stock Shares issued for promoting costs Independent accountants

TWO CLASS METHOD

- BT Accounting policies
- RT Earnings per share

Earnings per share computation using ... involving Participating preferred stock
and Two class common stock

Earnings per share computation relating to Participating preferred stock and Two class common stock including ...

Earnings per share Two class common stock & Participating preferred stock ...

Earnings per share ... nonconvertible Securities application example

Earnings per share ... Convertible debt & Convertible preferred stock application example

TWO PARAGRAPH OPINIONS

- BT Accountants reports

Unqualified opinions Audited financial statements ... example

TWO YEAR FINANCIAL STATEMENTS

- U Comparative financial statements

TWO YEAR OPINIONS

- BT Accountants reports

Comparative financial statements, ..., Report with differing opinions, examples, 
Subsequent discovery of facts, Predecessor independent accountants, 
Double-dated opinions

TWO YEAR RULE

- BT Accounting policies
- RT Poolings of interests

Poolings of interests vs Purchase accounting (acquisitions), Wholly owned subsidiaries and

Purchase accounting (acquisitions) vs Poolings of interests including reacquisition of Treasury stock and ...
effects of Treasury stock acquisition on Business combinations accounted for by Poolings of interests under ... including Plan of combination, Initiation date, Consumption date, Boards of directors and Materiality

UCC
- U Uniform Commercial Code

UK
- U United Kingdom

UNACCEPTABLE ENGAGEMENTS
- U Independent accountant appointment

UNALLOWABLE COSTS

- BT Costs

Cost accounting Defense contracts ...

UNAMORTIZED DEBT DISCOUNT
- U Debt discounts
UNASSERTED CLAIMS

UNASSERTED CLAIMS
RT Contingencies
RT Representation letters

Hospitals, Auditing procedures relating to Claims, Litigation, loss Contingencies, Insurance coverage, Loss reserves, Audit evidence, Representation letters, Legal letters and ... examples of Disclosure in Financial statements and Accountants reports

Legal letters from Attorneys, Litigation, Claims & ..., FAS 5, Auditing procedures, Effective date of response from lawyer, Audit scope limitations, Privileged communication, Audit evidence alternative wording of illustrative audit inquiry letters regarding timing of Attorneys response concerning Litigation, Claims & ...

Representation letters regarding Litigation, Claims & ... when clients not consulted Attorneys including Audit scope limitations use of Legal letters from clients inside Attorneys in evaluation of Litigation, Claims & ...

Legal letters from Attorneys, Litigation, Claims & ..., FAS 5, Auditing procedures, Audit scope limitations, example

UNAUDITED FINANCIAL STATEMENTS

RT Financial statements
RT Audited financial statements
RT Capsule information
RT Compilation of financial statements
RT Disclaimers of opinion
RT Fairness of presentation
RT Financial position change statements
RT Independent accountants
RT Interim financial statements
RT Letters for underwriters
RT Negative assurance
RT Review of financial statements
RT Review of interim financial information

Earnings per share applicability to 
GAAS (standards), applicability to Accountants reports, ...
CPA lacking Accountant independence in Association with financial statements required to issue Disclaimers of opinion on ...
Unqualified opinions in Accountants reports on Comparative financial statements with prior year ...
Compilation of financial statements and Review of financial statements of Nonpublic enterprises ..., under Rule 201, General standards, AICPA Code of Professional Ethics, Terminology, Accountants reports and Client relations
Compilation of financial statements of Nonpublic enterprises ..., Technical training and proficiency, examples of Accountants reports, Disclosure of GAAP departures and Accountant independence
Review of financial statements of Nonpublic enterprises ..., Technical training and proficiency, inquiries and analytical procedures, examples of Accountants reports, Disclosure of GAAP departures and Accountant independence
Compilation of financial statements and Review of financial statements of Nonpublic enterprises ..., examples of Accountants reports, Disclosure of GAAP departures, Subsequent discovery of facts, Supplementary information and change in independent accountant appointment
status of Nonpublic enterprises changed to Publicly traded companies when ...

Included in SEC filings
Independent accountants Association with financial statements under Reporting standards for Audited financial statements or ... of Publicly traded companies or Nonpublic enterprises, Terminology
Independent accountants Association with financial statements, Disclaimers of opinion on ... of Publicly traded companies including Financial statements on comprehensive basis of accounting other than GAAP (principles), examples
Disclaimers of opinion on ... with GAAP departures including inadequate disclosure

Accountants reports on Comparative financial statements including ... in SEC filings, examples
Negative assurance in Letters for underwriters on ..., Condensed financial statements, Capsule information and subsequent changes
inclusion of ... for Fiscal years in SEC34 registration statements and Prospectuses
Income statements requirements for SEC filings of Public utilities and Public utility holding companies including ... for interim periods and Disclosure related to Lines of business reporting...
... permitted in SEC filings under SEC34 for inactive Corporations as defined

UNBILLDED RECEIVABLES

BT Assets
UNBILLED RECEIVABLES (continued)

BT Receivables

Government contracts, Revenue recognition by Contractors from Fees under Cost-plus fixed fee contracts including Classification of accounts of ... and Contra accounts on Balance sheets

ARB 43 11A/Co5

UNCERTAINTIES
U Contingencies

UNCOLLECTED BILLINGS
U Receivables

UNCOLLECTIBLE ACCOUNTS
U Bad debt expenses

UNCONSOLIDATED SUBSIDIARIES
BT Affiliates
BT Components of a business enterprise
BT Corporations
BT Subsidiaries
RT Equity method of accounting

criteria for Investors applying Equity method of accounting for Common stock of ... Joint ventures (unincorporated), Corporate joint ventures and other Investees including Influence test

Investors Equity method of accounting for Common stock of ... Joint ventures (unincorporated), Corporate joint ventures and other Investees including Loss reserves, Investment impairment allowances and Disclosure

ARB 51.01/C51

Consolidated financial statements of Parent companies and Consolidated subsidiaries including Principles of consolidation, Step acquisitions, Fiscal year differences, Divestiture, Minority interests, Retained earnings capitalization by Stock dividends of Subsidiaries ... Cost method of carrying investments

ARB 51.22/C51

Combined financial statements for ... or Affiliates including intercompany transactions, Intercompany profit or losses, Parent company financial statements and Consolidating financial statements

ARB 51.22/C51

Consolidated financial statements, Equity method of accounting for Investments, Minority interests, ... Disclosure in Parent company financial statements, Financial statements of Fifty percent owned corporations or Corporations accounted for by Equity method of accounting, ... Significant subsidiaries, certain Consolidated subsidiaries & Subsidiaries under SECSX in SEC filings

SEC-FRR 213

SEC-SAB44 06K2

Financial statements required in SEC filings involving Guarantees of securities by Consolidated subsidiaries or ... Disclosure requirements in SEC filings for separate Financial statements of ..., Fifty percent owned corporations and Investees

SECSX21.4-08G

Disclosure of Retained earnings restrictions on Dividends, and on Cash flow from Consolidated subsidiaries and ... and amount of Undistributed earnings of affiliates under Equity method of accounting

SECSX210.4-08E

Disclosure requirements in Financial statement notes of Condensed financial statements for Significant subsidiaries, ... and Investees

SECSX210.4-08G

UNDERWRITERS OF SECURITIES
U Investment bankers

UNDERWRITING AGREEMENTS (SECURITIES)
U Securities underwriting agreements

UNDERWRITING EXPENSES (INSURANCE)
U Policy acquisition costs

UNDERWRITING LOSSES (INSURANCE)
U Insurance underwriting losses

UNDERWRITING POOLS
UF Underwriting syndicates (insurance)
RT Fire and casualty companies
RT Insurance companies

Auditing procedures for Fire and casualty companies Reinsurance, reinsurance intermediaries, ..., associations and syndicates including Internal control evaluation

AUD-SOP-PLR
UNDERWRITING POOLS (continued)

Fire and casualty companies ... poolings associations syndicates description

UNDERWRITING PREMIUMS (INSURANCE)
  U  insurance premiums

UNDERWRITING SYNDICATES (INSURANCE)
  U  Underwriting pools

UNDISTRIBUTED EARNINGS OF AFFILIATES
  BT Equity
  RT Affiliates
  RT Consolidated financial statements
  RT Retained earnings
  RT Subsidiaries

Disclosure of ... subject to income taxes
Incorporate taxes for ... including Timing differences, Tax free liquidations, Indefinite reversal criteria, Changes of interest and Disclosure
Investments in Common stock under Equity method of accounting including, ..., Timing differences, Operating losses and Changes of interest
Accounting for income taxes in Financial statements including Interperiod tax allocation under Deferred method or Liability method of tax allocation, tax loss Carryback or Carryforward, Appraisal of Assets and ...
SEC filings of Parent company financial statements, Disclosure in Financial statement notes of consolidated Retained earnings representing ...
Disclosure of Retained earnings restrictions on Dividends, and on Cash flow from Consolidated subsidiaries and Unconsolidated subsidiaries and amount of ... under Equity method of accounting

UNDISTRIBUTED NET INCOME
  U  Retained earnings

UNEARNED DISCOUNT
  U  Unearned interest

UNEARNED INTEREST
  UF  Unearned discount
  BT  Deferred income
  BT  Liabilities
  RT  Interest income

... & finance charges included in Receivables shown as deduction from related receivables

UNEARNED PREMIUM RESERVES
  BT  Deferred income
  BT  Liabilities
  BT  Reserves
  RT  Insurance premiums

Fire and casualty companies Insurance premiums ... Accounting policies

UNEARNED REVENUE
  U  Deferred income

UNFUNDED INSURED VESTED BENEFITS
  BT  Vested benefits

Pension costs of Pension plans subject to Pension Reform Act of 1974 including Pension plan funding, unfunded Vested benefits, ... and Disclosure

UNFUNDED PAST SERVICE COSTS
  U  Unfunded prior service costs

UNFUNDED PENSION PLANS
  BT  Compensation plans
  BT  Fringe benefit plans
  BT  Pension plans

Pension costs and Pension plans, Actuarial cost methods for Defined benefit plans and Defined contribution plans including Actuarial gains & losses, Insured pension plans, Funded pension plans, Overfunded pension plans, ..., Pension funds and Pension plan funding

UNFUNDED PRIOR SERVICE COSTS
  UF  Past service costs unfunded
  UF  Prior service costs unfunded
  UF  Unfunded past service costs
UNFUNDED PRIOR SERVICE COSTS (continued)

RT Costs
RT Pension costs
RT Personnel costs

Accrual basis accounting for Pension costs including Amortization of ...
provision for Pension costs based on Actuarial cost methods including ..., defined
minimum and maximum methods

Pension costs and Actuarial gains & losses from changes in Actuarial
assumptions including Average methods, Amortization of...
Classification of accounts of Pension costs in Balance sheets as Accrued
liabilities or Prepaid expenses including ...

Pension costs and Pension plans including Actuarial study, Actuarial assumptions,
Benefit cost ratio of excluding some Employees, Actuarial cost methods,
Pension funds, Amortization of ..., Actuarial gains & losses, Unrealized gains
& losses and Vested benefits

UNIFORM COMMERCIAL CODE

UF UCC
BT Statutes & regulations

Auditing procedures for audits of Financial statements of Contractors including
Liabilities related to Contracts, sample Confirmation to subcontractors,
Security interests under ..., Costs and Estimated cost to complete

UNIFORM SYSTEMS OF ACCOUNTS

BT Statutes & regulations
RT Accounting procedures
RT Charts of accounts

Airlines background information, regulation and Auditing by Civil aeronautics
Board, Investments in Aircraft, Maintenance costs, Classification of accounts
and ...

UNIFORM WAREHOUSE RECEIPTS ACT

BT Statutes & regulations
RT Public warehousing
RT Warehouse receipts (documents)

Public warehousing Warehouse receipts (documents) ... Statutes & regulations

UNINCORPORATED JOINT VENTURES

U Joint ventures (unincorporated)

UNIONS (LABOR)

U Labor unions

UNIT INVESTMENT TRUSTS

UF Investment trusts (unit)
BT Funds (entities)
BT Industries
BT Investment companies
BT Trusts

Management investment companies and ... with investments in Short term debt
and Long term debt of Municipalities, Valuation of Tax exempt securities at
Market price quotations or Fair market value by Security broker-dealers or
Management, when issued Securities and Guarantees of securities

... Financial statements
SEC filings of Financial statements for registered Investment companies including
Management investment companies, ... and Face amount certificate
Investment cos
SEC schedules for Management investment companies, ..., Face amount
certificate investment cos

UNIT OF PRODUCTION DEP METHOD

UF Pro rata per unit extracted or used
UF Production method of depreciation
UF Service yield depreciation method
UF Working hours depreciation method
BT Accounting policies
BT Depreciation methods
RT Depletion costs
RT Depreciation costs

Oil and gas producing companies, Fixed assets, Depletable assets, Mineral
properties, Amortization by ..., Accounting estimate changes
UNIT OF PRODUCTION DEP METHOD (continued)

Oil and gas producing companies. Costs of drilling exploratory wells for oil and
gas reserves, Deferred costs, Amortization by ... Depreciation costs of
Fixed assets
Oil and gas producing companies. Abandoned property. Abandoned lease costs,
Residual value affect Amortization and Depreciation rate, Joint costs of oil
and gas under ...
Amortization of capitalized Costs of Oil and gas producing companies using ...
based on proved Oil and gas reserves under Successful efforts method
Full cost method (petroleum) for Oil and gas producing companies with Cost
centers on country-by-country basis. Costs to be capitalized. Amortization
on ... Mineral properties conveyance, Production costs and Disclosure
requirements

UNIT RECORD SYSTEMS
U Punched card tabulating systems

UNITED KINGDOM
UF Britain
UF England
UF Great Britain
UF UK
RT Stock relief

Accounting terminology, Reserves, Asset valuation allowances, Contingency
reserves, Appropriated retained earnings, Accrued liabilities, ... Companies
Act
Accountants reports on Accounting consistency related to Tax deductions for
increased Inventory under ... Tax regulations concerning Stock relief
Accounting for tax benefits. Tax deductions for increased inventory related to ...
Tax regulations concerning Stock relief. Writing off Deferred tax credits
(balance sheet) for Income taxes

UNIVERSITIES
U Colleges and universities

UNMINED RAW MATERIALS
U Mineral reserves

UNPAID STOCK SUBSCRIPTIONS
U Stock subscriptions receivable

UNQUALIFIED OPINIONS
UF Clean opinions
BT Accountants reports
RT Informative disclosure

Investment companies ... SEC40 Qualified opinions Form N-1R Special reports
Medicare Reimbursable costs statements ... Qualified opinions Disclaimers of
opinion Adverse opinions example
Auditors responsibility to consider AICPA Audit and accounting guides.
Statements of Position (AcSEC) and Statements of Position (AudSEC) in
expressing ... on Financial statements in Conformity with GAAP (principles)
under Rule 203 of AICPA Code of Professional Ethics
... in Accountants reports on Comparative financial statements with prior year
Unaudited financial statements
... Audited financial statements Two paragraph opinions example
... Audited financial statements GAAP (principles) GAAP departures Qualified
opinions Adverse opinions Inadequate disclosure
... Audited financial statements Contingencies Qualified opinions Adverse opinions
Disclaimers of opinion
Audited financial statements Disclosure in ...
Audited financial statements Audit scope for ...
Special reports, Audited financial statements, Negative assurance, examples for
Loan agreements, ...
Accountants reports and Auditing procedures related to Supplementary
information in documents submitted by Auditors outside the basic Financial
statements including Financial summaries, reporting on Misleading
information with examples of ... Qualified opinions or Disclaimers of opinion
form of Internal control reports and examples of ... Qualified opinions related to
weaknesses in Internal accounting control. Disclaimers of opinion related to
Audit scope limitations, reference to reports of Other independent
accountants and Subsequent discovery of facts

UNREALIZED GAINS & LOSSES
RT Realized gains & losses

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Hospitals, accounting for Marketable securities investments by Lower of cost or market principle, Investment impairment allowances, Realized gains & losses, ..., and nonoperating Revenue from Investments, Disclosure requirements, amendment of AUG-HOS

Fire and casualty companies, Accounting policies for GAAP (principles) and Statutory accounting principles, Alternative accounting principles related to insurance premiums and Revenue recognition, Policy acquisition costs, Amortization, Loss recognition and Loss reserves, ...

recognition of ... of Pension funds Assets in estimating Pension costs by spreading or Averaging methods including Fair market value of pension-fund investments

Pension costs and Pension plans including Actuarial study, Actuarial assumptions, Benefit cost ratio of excluding some Employees, Actuarial cost methods, Pension funds, Amortization of Unfunded prior service costs, Actuarial gains & losses, ... and Vested benefits

Revenue recognition, Net realizable value, ...

Fire and casualty companies GAAP departures in Financial statements Matching concept Investments Valuation Realized gains & losses Nonadmitted assets Statutory appropriated retained earnings ... Admitted assets Statutory accounting principles

Stock life insurance companies Interperiod tax allocation Investments Valuation Realized gains & losses ...

Voluntary health & welfare organizations Valuation Disclosure ... Investment pools Investments

Accounting policies for Marketable securities investments including Lower of cost or market principle, Investment impairment allowances, Realized gains & losses, ..., Classification of accounts as Current assets or Noncurrent assets in classified Balance sheets

Insurance companies Valuation of Investments in Securities & Real estate including Cost method of carrying investments for Long term debt and Mortgage loans receivable, Market method of carrying investments in Common stock, also Commitment fees Realized gains & losses and ...

Marketable securities investments in Consolidated financial statements including Disclosure of significant net Realized gains & losses, ..., Fiscal year differences and Financial statement dates

Disclosure requirements for income statements filed by registered Investment companies including Revenue, Costs, Net income, Realized gains & losses and ... on Investments

SEC filings requirements for Income statements of Employee stock purchase plans and Employee savings plans to include Interest income, Dividends, Realized gains & losses, ..., Costs, deposits of Employees, Employer contributions and changes in plan Equity

Disclosure requirements in SEC filings for Insurance companies Income statements to include Revenue from Insurance premiums and Investments, Costs including Loss adjustment expenses, Policy acquisition costs, Realized gains & losses, ..., and Discontinued operations

UNREGISTERED SECURITIES
U Restricted securities

UNRESTRICTED CASH BALANCES
U Cash

UNRESTRICTED CURRENT FUNDS
UF Current unrestricted funds
BT Funds (entities)
BT Unrestricted funds
RT Fund accounting procedures

Colleges and universities, proposed amendment to Industry Audit Guide, Classification of accounts, Fund accounting procedures for Revenue and costs in ... Restricted current funds, Plant funds and Endowment funds, financial statements, Accounting policy statements, Charts of accounts

Colleges and universities Accredited current funds ... types & description of Revenue Internal control Auditing procedures

Colleges and universities Restricted current funds ... description of Costs Interfund transactions Auditing procedures Internal control

Voluntary health & welfare organizations Funds (entities) Fund accounting procedures Restricted current funds ... Plant funds Endowment funds Financial statements

UNRESTRICTED FUNDS
BT Funds (entities)
NT Unrestricted current funds
RT Board-designated funds
UNRESTRICTED FUNDS (continued)

RT Endowment funds
RT Fund accounting procedures
RT Nonprofit organizations
RT Restricted funds

Accounting policies for Nonprofit organizations, Financial statements presented on Accrual basis accounting under GAAP (principles), Fund accounting procedures for ... Restricted funds

Nonprofit organizations; capital additions including Gifts, Grants and Bequests to Plant funds, Endowment funds or Loan funds, Revenue recognition in Restricted funds and ..., Pledges receivable and Donated materials & services

Hospitals accounting and reporting nonoperating Revenue including Charitable contributions, Grants and Bequests for ..., Board-designated funds, Restricted funds and Fund accounting procedures

Hospitals Liabilities Deferred income Restricted funds ..., Changes in fund balances statements Interfund transactions

UNUSUAL ITEMS

U Imputed interest

UNUSUAL ITEMS

UF Abnormal items
UF Exceptional items
UF Special items
RT Emphasis of a matter
RT Extraordinary items
RT Income statements
RT Infrequently occurring items

criteria for Extraordinary items in Income statements including ..., Infrequently occurring items and examples

classification of ... or Infrequently occurring items as separate component of income from continuing operations in income statements

Analytical review procedures applied in acceptance of Management Representation letters as Audit evidence for ...

Nonmonetary transactions including Involuntary conversion of Nonmonetary items to Monetary items, Revenue recognition or Loss recognition for Casualty losses, Contingencies, ..., Infrequently occurring items and Extraordinary items, Interperiod tax allocation for Timing differences

Disclosure of Sales or Purchases of tax benefits through tax Leases including Alternative accounting principles, Timing differences, ..., Infrequently occurring items and Contingencies

Analytical review procedures related to Audit evidence and Audit planning and supervision including extent of Reliability and Auditing procedures for ...

Financial position change statements, integral part of Financial statements, Disclosure of Net income, Cash flow, ... Financial position change statements included as integral part of Financial statements, Disclosure required for Funds provided from operations, ..., other sources and uses, Consolidated financial statements, Investments under Equity method of accounting, Purchase accounting (acquisitions) & Divestiture

Accounting terminology, ... and Prior period adjustments

Disclosure in Income statements of ... and Prior period adjustments, Net income under All inclusive concept or Current operating concept, Accounting principle changes and Accounting estimate changes

Analytical review procedures applicable under Field work standards relating to Audit evidence and Audit planning and supervision, description and examples, effect on Audit scope of ...

Disclosure in Interim financial statements for SEC filings and Annual reports to shareholders under SECSK including ..., Infrequently occurring items and adjustments material to each quarter presented

Management's discussion and analysis related to Financial management including Summary of operations, Liquidity, Cash flow, Working capital, Infrequently occurring items, Contingencies, Disclosure of Price level changes and Inflation (economics)

Management's discussion and analysis related to Financial management including Liquidity, Cash flow, Commitments for Fixed assets, ..., Infrequently occurring items, Contingencies and Summary of operations

UPWARD REVALUATION SURPLUS

U Appraisal surplus

US DEPARTMENT OF LABOR

UF Department of Labor of the US
UF Labor Department of the US
BT Government agencies
US DEPARTMENT OF LABOR (continued)

Employees Fringe benefit plans operating and administrative characteristics including Pension Reform Act of 1974, ... Statutes & regulations, Fiduciaries and Accounting records

Accountants reports on Financial statements of Fringe benefit plans including Defined benefit plans, Defined contribution plans, Health and welfare benefit plans, Supplementary information, Pension Reform Act of 1974, ..., Other independent accountants

Price level changes, ... Consumer price index from 1913 to 1981

US FINANCIAL INC
Disciplinary proceedings, Touche Ross & Co, GAAS noncompliance, lack of Audit evidence, False information and Mislacing information in Audited financial statements of...

US GENERAL ACCOUNTING OFFICE
UF GAO
BT Government agencies

internal control reports on Internal accounting control required by ... including Internal control evaluation and study, Classification of accounts and transaction cycles, illustrative report

US GOVERNMENT AGENCIES
U Government agencies

USE AND OCCUPANCY INSURANCE
U Business interruption insurance

USE OF PROCEEDS
RT Pro forma financial statements
RT Public offering
RT SEC33 registration statements

Earnings per share, Supplementary earnings per share including If converted method and ... from Sales of Common stock or Common stock equivalents, Weighted average

Earnings per share, Primary earnings per share related to Common stock equivalents less for Stock options and Warrants (securities) including Treasury stock method, ..., Anti-dilution, Twenty percent rule, If converted method and Conversion rate, examples

Earnings per share computations involving Stock options and Warrants (securities) including ..., Treasury stock method, If converted method and Twenty percent rule

Earnings per share computations involving Stock options and Warrants (securities) including ..., Treasury stock method, If converted method and Twenty percent rule

Disclosure of purposes for ... from Securities to be in Public offering and determination of Exercise price or Conversion rate for Warrants (securities), Rights (securities) and convertible securities

USEFUL LIFE
UF Economic life
UF Estimated life
UF Expected life
UF Life expectancy of fixed assets
UF Physical life of depreciable property
UF Service life
RT Depreciation rate
RT Fixed assets
RT Obsolescence

Depreciation methods Depreciation costs Fixed assets ... Timing differences
Depreciation methods, Depreciation costs, Fixed assets ... and Residual value
Depreciation costs, Depreciation methods, ..., Depreciation rate

USERS OF FINANCIAL STATEMENTS
RT Creditors
RT Financial statements
RT Investors
RT Shareholders

summary of Accounting Principles Board Statement 4 on financial Accounting including Financial statements, Objectives of financial reporting, Elements of financial statements and ...

environment of financial Accounting including ... and measurement of Economic activity by Exchange price
usefulness of information for ... based on primary Qualitative characteristics of
Accounting Relevance and Reliability, secondary qualities Reporting
comparability including Accounting consistency, subject to Materiality and
Benefit cost ratio constraints
Subsequent discovery of facts after issuance date of Accountants reports on
Compilation of financial statements or Review of financial statements
including Reliability of information and notification of ..., Client relations and
Accountants legal liabilities

UTILITY HOLDING COMPANY ACT OF 1935
U SEC35

VACATION COSTS
BT Costs
BT Personnel costs

Fund accounting procedures for Governmental accounting in proposed
amendment to Industry Audit Guide, including Revenue on Accrual basis
accounting and Modified Accrual basis, expenditures related to Personnel
costs, ..., Sick leave, Interest income and Interest costs

Cost accounting Defense contracts, Cost accounting periods vs Fiscal years for
Annual reports to shareholders income tax returns, ... Fringe benefit plans
Accrued liabilities of employers for Compensation plans for Absentees
Employees under Accrual basis accounting for Personnel costs including
Sick leave, ... Holiday premium pay and other Fringe benefit plans

VALUATION
NT Appraisal
NT Book value
NT Fair market value
NT Net asset value
NT Net realizable value
NT Residual value
RT Abandoned property
RT Accounting policies
RT Appraisal surplus
RT Business combinations
RT Charitable contributions
RT Closely held corporations
RT Cost principle
RT Estimated value basis
RT Intangible assets
RT Lower of cost or market principle
RT Obsolescence
RT Present value
RT Price quotations
RT Tax basis

Investment companies, proposed amendment to industry audit guide,
Money-market funds, Net assets change statements, Supplementary
information, Put and call options, Development stage enterprises,
Amortization of Deferred costs, ... of Investments

Real estate investment trusts, amendment of ACC-SOP 75-02 for Assets
affected by troubled Debt restructuring to conform to FAS 15/3863, ... at
Fair market value, Foreclosure and Loan loss allowances

Management investment companies and Unit investment trusts with Investments
in Short term debt and Long term debt of Municipalities, ... of Tax exempt
securities at Market price quotations or Fair market value by Security
broker-dealers or Management, when issued Securities and Guarantees of
Securities

Pension costs and actuarial ... including Actuarial valuation date, Actuarial cost
methods

Accounting policies for Purchase accounting (acquisitions) including Historical
cost, Cost allocation, Business combination costs, Contingent shares, other
Contingencies, Goodwill, Negative goodwill, ... of Assets & Liabilities and
Recording date, Consummation date

Accounting policies for Intangible assets including ..., Amortization and Writing off
of Goodwill

Nonmonetary transactions with Shareholders and others including Terminology,
Appraisal ... and Tax free exchanges

Intangible assets classification, ..., Amortization and Writing off including Cost
allocation and Goodwill

Accounting terminology, ..., Equity

Accounting terminology, Book value, ..., Equity

Banks Classification of accounts of Fixed assets including Buildings, Equipment,
Leasehold improvements, Accumulated depreciation, Amortization and basis
of ...

Security broker-dealers Auditing procedures for segregated Securities ...
Fire and casualty companies Investments ... description
Fire and casualty companies GAAP departures in Financial statements Matching concept Investments ... Realized gains & losses Nonadmitted assets
Statutory appropriated retained earnings Unrealized gains & losses
Admitted assets Statutory accounting principles
Finance companies Business combinations ...
Investment companies Accounting policies ... Securities Financial statements
Investment companies Dividends Interest income ... Securities Auditing procedures
Stock life insurance companies Interperiod tax allocation Investments ... Realized gains & losses Unrealized gains & losses
Voluntary health & welfare organizations ... Disclosure Unrealized gains & losses Investment pools Investments
Voluntary health & welfare organizations Donated materials & services
Charitable contributions ... Disclosure
Earnings per share Stock options & Warrants (securities) Treasury stock method applicability ... of Common stock example
Motion picture films, Revenue recognition on Motion picture licensing Sales, film Costs and Inventory ... Amortization of Production costs, Classification of accounts and Terminology
Insurance companies ... of Investments in Securities & Real estate including Cost method of carrying investments for Long term debt and Mortgage loans receivable. Market method of carrying investments for Common stock, also
Commitment fees Realized gains & losses Unrealized gains & losses
... of Inventory at Lower of cost or market principle, Overhead costs, Inventory costing methods, Not realizable value, Classification of accounts
Governmental accounting for Fixed assets and Long term debt. Fund accounting procedures and account groups, ... based on Cost principle and Depreciation costs
Governmental accounting for Defined benefit plans Financial statements including Disclosure of actuarial Present value of credited projected benefits, ... of Investments and Pension liabilities. Supplementary information on Pension funds, Actuarial cost methods and Financial summaries
Investments long term Auditing procedures ... & Disclosure Security interests
Using work of a specialist, Actuaries, Appraisal, Attorneys, ... Audit evidence
Disciplinary proceedings Accountant independence Promoters of securities Auditing procedures Nonmonetary transactions with Shareholders ... at Par value of Common stock Independent accountants
Disciplinary proceedings Thomascolor Inc Haskins & Sells Nonmonetary transactions with Shareholders ... at Par value of Common stock Two class common stock Donated stock Shares issued for promoting costs Independent accountants
Disciplinary proceedings against Clarip Corporation in connection with Financial statements included in Form 10-Q for GAAP departures relating to ... of Marketable securities investments by Lower of cost or market principle Accounting, ... and Disclosure of investment Securities of registered Investment companies including Market price quotations, Fair market value, Audit evidence Investments in Subsidiaries
... and Disclosure of Restricted securities of Open end investment companies and Closed end investment companies including determination of Fair market value by Boards of directors and Prospectuses of Investment companies
... of debt Securities by Money-market funds and Open end investment companies at Fair market value
special rules applicable to SEC filings of Financial statements for registered Investment companies including Consolidated financial statements, Combined financial statements, ... of Assets, restricted Securities and Certificate reserves
special rules applicable to Financial statements of Employee stock purchase plans and Employee savings plans including Investments program, Net asset value, Income taxes and ... of Assets

VALUATION OF INVENTORY
U  Inventory costing methods

VALUATION RESERVES FOR ASSETS
U  Asset valuation allowances

VARIABLE PLAN AWARDS
BT Compensation plans
BT Fringes benefit plans
NT Stock appreciation rights
RT Employee stock purchase plans
RT Stock options
Personnel costs for Stock appreciation rights and other ... including examples application of Treasury stock method for stock Compensation plans including Stock appreciation rights and other ... in computation of Earnings per share

FASI 28.02/C47
FASI 31.02/E09
VOTING

VARIABLE PLAN AWARDS (continued)

Stock options under repricing requirements of Economic Recovery Tax Act of 1981 including benefits of income taxes, adjustments of Personnel costs and Employees ... & Stock appreciation rights FAST82-02/C47

VARIABLES SAMPLING
- BT Statistical sampling
- RT Attributes sampling

Audit sampling procedures for Compliance testing, substantive tests and dual-purpose tests, choice of Statistical sampling and Nonstatistical sampling by Benefit cost ratio including Attributes sampling, ...

Documentation and use of Specialists AAG-SAM 009

Audit sampling in substantive tests of details applicable to Statistical sampling and Nonstatistical sampling regarding probability- proportional-to-size statistical sampling and classical ... including Audit risks, Maximum tolerable error rate, Sample selection methods and Documentation AAG-SAM 041

VENTURE CAPITAL COMPANIES
- BT Industries
- BT Investment companies
- NT Small business investment companies

... Small business investment companies Financial statements AUG-INV 129

VESTED BENEFITS
- NT Unfunded insured vested benefits
- RT Actuarial valuation date
- RT Pension costs
- RT Pension funds
- RT Pension plans
- RT Profit sharing plans

Defined benefit plans Financial statements, presentation of Net assets change statements, Present value of accumulated plan benefits, Interest rate, Actuarial assumptions, ..., Benefits paid and Disclosure requirements AAG-EBP 012

accounting for Pension costs under defined minimum method including ... Pension funds and illustration ACPP 13/P15

Pension costs and ... provided by Pension plans accounting for Pension costs under Insured pension plans including Policyholder Dividends, Materiality, Employees and ... ACPP 24/P15

Pension costs and Pension plans including Actuarial study, Actuarial assumptions, Benefit cost ratio of excluding some Employees, Actuarial cost methods, Pension funds, Amortization of Unfunded prior service costs, Actuarial gains & losses, Unrealized gains & losses and ... ACPP 33/P15

Actuarial assumptions involved in Pension costs including Deferred compensation plans Profit sharing plans, Foreign subsidiaries, Employees, Actuarial cost methods, Averaging methods, Actuarial gains & losses, ..., Actuarial study, Actuaries, Annuities and Pension plans Pension funds ACPP 46

Disclosure for Defined benefit plans including actuarial Present value of ... and nonvested benefits, net Assets of Pension plans, assumed Return on investment and Actuarial valuation date ACPP 71/P15

Pension costs of Pension plans subject to Pension Reform Act of 1974 including Pension plan funding, unfunded ..., Unfunded insured vested benefits and Disclosure FAS 36.07/P15

VOLUNTARY HEALTH & WELFARE ORGANIZATIONS
- UF Health organizations (voluntary)
- UF Welfare organizations (voluntary)
- BT Industries
- BT Nonprofit organizations

... Funds (entities) Fund accounting procedures Restricted current funds ... Unrestricted current funds Plant funds Endowment funds Financial statements AUG-VHW 01

... Valuation Disclosure Unrealized gains & losses Investment pools Investments AUG-VHW 05

... Fixed assets Plant funds Depreciation costs AUG-VHW 10

... Charitable contributions Cash fund raising techniques Accounting procedures Pledges receivable Internal control AUG-VHW 14

... Donated materials & services Charitable contributions Valuation Disclosure AUG-VHW 20

... General and administrative expenses Fund raising costs Statement of functional expenses Program costs (nonprofit org) Cost allocation Affiliates AUG-VHW 24

... Accrual basis accounting Cash basis accounting Affiliates Accountants reports examples Financial statements AUG-VHW 32

... Financial statements examples AUG-VHW 42

VOTING RIGHTS
- RT Common stock
- RT Preferred stock
VOTING RIGHTS (continued)

Earnings per share, Disclosure related to Capital structure including ..., other rights and privileges of Shares outstanding, basis of computation of Primary earnings per share and Fully diluted earnings per share including identification of Common stock equivalents

WAREHOUSE RECEIPTS (DOCUMENTS)

RT Contracts
RT Public warehousing
RT Uniform Warehouse Receipts Act

Public warehousing ... Uniform Warehouse Receipts Act Statutes & regulations

Auditing procedures for Inventory stored with outsiders in Public warehousing including Accountants reports on system of internal accounting control and Confirmation of ... as Security interests

WAREFARE RECEIPTS (DOCUMENTS)

RT Contracts
RT Public warehousing
RT Uniform Warehouse Receipts Act

Public warehousing ... Uniform Warehouse Receipts Act Statutes & regulations

Auditing procedures for Inventory stored with outsiders in Public warehousing including Accountants reports on system of internal accounting control and Confirmation of ... as Security interests

WARRANTIES OF PRODUCTS

U Product warranties

WARRANTS (SECURITIES)

UL Stock purchase warrants
BT Common stock equivalents
BT Equity
BT Securities
BT Shareholders equity
RT Earnings per share
RT Stock options
RT Three month test

Early extinguishment of debt discussed in Current Text section D14 not applicable to Long term debt tendered to exercise ... issued with debt

Business combinations accounted for by Poolings of interests or Purchase accounting (acquisitions) involving exchange of stock and ... for Common stock including Ninety percent rule

Convertible debt and Long term debt with detachable ... including Fair market value, Debt discounts, Debt premiums, Capital in excess of par value and Form-vs-substance

detachable stock purchase ... issued in connection with Long term debt or Convertible debt including Capital in excess of par value

Earnings per share Primary earnings per share Common stock equivalents
Senior securities Convertible debt Convertible preferred stock Stock options & ... Employee stock purchase plans Participating preferred stock Two class common stock Contingent shares

Earnings per share, Primary earnings per share related to Common stock equivalents listed for Stock options and ... including Treasury stock method, Use of proceeds, Anti-dilution, Twenty percent rule, If converted method and Conversion rate, examples

Earnings per share computation relating to Securities of Subsidiaries considered Common stock equivalents in Consolidated financial statements and Parent company financial statements including Stock options and ... Convertible debt and Convertible preferred stock considered equivalent of ... for purposes of Earnings per share including Treasury stock method and If converted method

Earnings per share computations involving Stock options and ... including Use of proceeds, Treasury stock method, If converted method and Twenty percent rule

Earnings per share computations involving Stock options and ... including Use of proceeds, Treasury stock method, If converted method and Twenty percent rule

Earnings per share Stock options & ... Common stock equivalents exceptions
Earnings per share Anti-dilution Stock options & ... under Treasury stock method
Earnings per share Stock options & ... equivalents computation methods
Earnings per share Stock options & ... Treasury stock method applicability
Valuation of Common stock example
Earnings per share Stock options & ... Weighted average & applicability period description example
Earnings per share Stock options & ... Market price quotations computations for Primary earnings per share Fully diluted earnings per share Treasury stock method example
Earnings per share Stock options & ... Treasury stock method application at exercise example
Earnings per share Stock options & ... Treasury stock method application with Anti-dilution example
Earnings per share Stock options & ... Treasury stock method application Three month test
Earnings per share & Common stock equivalents dilution & Anti-dilution tests example
Earnings per share ... proceeds for Early extinguishment of debt
Earnings per share Stock options & ... Anti-dilution applicability Treasury stock method
Earnings per share Stock options & ... Treasury stock method eligible
investments for assumed purchase time period considerations
Earnings per share Stock options & ... Treasury stock method independent
application to Primary earnings per share & Fully diluted earnings per share
Earnings per share Stock options & ... Convertible debt Convertible preferred
stock example
Earnings per share Stock options & ... Subsidiaries effect on computations
Common stock equivalents example
Earnings per share Securities Classification of accounts election new issue of
Common stock equivalents Stock options & ... Prior years Restatement
Earnings per share, examples of computing average Market price quotations
under Treasury stock method for Stock options and ...
Disclosure of description of registrants Securities including Security exchanges
(places) Capital stock, Senior securities, Long term debt, ..., Rights
(securities) and Foreign corporations
Disclosure of Management remuneration related to Executive compensation of
Officers (executives) & Directors (individually) including Bonuses, Deferred
compensation plans, Profit sharing plans, Stock options, ..., Stock
appreciation rights, Pension plans, Liabilities and Related party transactions
Disclosure of purposes for Use of proceeds from Securities to be in Public
offering and determination of Exercise price or Conversion rate for ..., Rights
(securities) and convertible securities
Disclosure of determination of Public offering Prices for common Equity, Exercise
price and Conversion rate for ..., Rights (securities), Convertible debt and
Convertible preferred stock
Disclosure of ... and Rights (securities) outstanding at Date of related Balance
sheets

WASTE MATERIAL
U Scrap

WASTING ASSET COMPANIES
U Extractive industries

WASTING ASSETS
U Depletable assets

WATER POLLUTION
U Ecological damages

WEIGHTED AVERAGE
RT Accounting policies
RT Earnings per share
Earnings per share, Supplementary earnings per share including if converted
method and Use of proceeds from Sales of Common stock or Common
stock equivalents, ...
Earnings per share computation based on ... number of Common stock and
Common stock equivalents with effect of changes in Shares outstanding
due to stock dividends, Stock splits or Reverse stock splits
Earnings per share, example of Disclosure in Financial statement notes for a
simple Capital structure and a complex capital structure including Cash
yield tests and ... number of shares of Common stock and Common stock
equivalents, also Fully diluted earnings per share computation
Earnings per share ... computations example
Earnings per share Stock options & Warrants (securities) ... & applicability period
description example

WELFARE ORGANIZATIONS (VOLUNTARY)
U Voluntary health & welfare organizations

WESTERN EQUITIES INC
Disciplinary proceedings, Ernst & Ernst, Clarence T Isensee and John F Maurer,
Audited financial statements of ... or Westec, involving GAAP departures,
GAAS noncompliance, Misleading information, False information and lack of
Accountant independence

WHITTAKER CORPORATION
Disciplinary proceedings Arthur Andersen & Co ... GAAS noncompliance
Inventory observation

WHOLE DOLLAR ACCOUNTING
U Cents elimination

WHOLLY OWNED SUBSIDIARIES
BT Affiliates
WHOLLY OWNED SUBSIDIARIES (continued)

BT Components of a business enterprise
BT Corporations
BT Subsidiaries

Poolings of interests vs Purchase accounting (acquisitions), ... and Two year rule
Business combinations accounted for by Poolings of interests including definition of ..., Directors qualifying shares and Ninety percent rule

WITHDRAWAL OF PARTNERS
RT Partnerships
Partnerships ... Retention of Firm name

WORK IN PROCESS
UF Goods in process
BT Assets
BT Inventory
RT Billings
RT Cost accounting

Disciplinary proceedings Audit scope Auditing procedures Inventory observation of ... on Initial examination Barrow Wade Guthrie & Co Independent accountants

Disciplinary proceedings Audit scope Auditing procedures Inventory observation of ... on Initial examination Barrow Wade Guthrie & Co Independent accountants

WORK IN PROGRESS (CONSTRUCTION)
U Construction in progress

WORKING ASSETS
U Current assets

WORKING CAPITAL
UF Net working capital
RT Current assets
RT Current liabilities
RT Financial position change statements

Financial statements, format and content of Financial position change statements. Disclosure requirements including ..., Cash flow and Extraordinary items
Classification of accounts in Balance sheets of Current assets and Current liabilities under GAAP (principles) based on one year period or Operating cycles, definition of ... under Going concern assumption, Accounting terminology

Disclosure of Current assets and Current liabilities in Financial statements, Classification of accounts based on one year period or Operating cycles, identification of ...

Cash flow presentation in SEC filings including Financial position change statements, Net income measurement, Liquidity, ... and Relevance
Management’s discussion and analysis related to Financial management including Summary of operations, Liquidity, Cash flow, ..., Unusual items, Infrequently occurring items, Contingencies, Disclosure of Price level changes and Inflation (economics)

Disclosure of Business planning including Revenue, ..., Customers, Contract termination, Research and development costs and Employees
Disclosure requirements in Financial position change statements including changes in ... or net funds

WORKING CAPITAL CHANGES STATEMENTS
U Financial position change statements

WORKING HOURS DEPRECIATION METHOD
U Unit of production dep method

WORKING PAPERS
U Auditors working papers

WRITE-DOWNS OF ASSETS
UF Asset write-downs
UF Downward revaluation of assets
BT Costs
RT Asset valuation allowances
RT Loss reserves
RT Lower of cost or market principle
RT Quasi reorganization
RT Reorganization

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WRITE-DOWNS OF ASSETS (continued)

Intangible assets Amortization and ...
Banks other Assets including Customers acceptance Liabilities. Real estate acquired through Foreclosure, ...
excess future Cash receipts from Receivables after ..., following troubled Debt restructuring accounted for as interest income
Disclosure of unusual charges and credits to Income statements including ..., Extraordinary items and Loss recognition

WRITE-UP WORK
UF Bookkeeping service
RT Accountant independence
RT Independent accountant appointment
Accountant independence impairment by ... & Data processing
Investments in commercial accounting corporation Computer service bureaus ...
Accountant Independence, CPA or spouse as bookkeeper of client, ...
Disciplinary proceedings Thomas R Mathews Harmony Loan Company Fraud ...
amended order
interpretation relating to Accountant independence involving ... and Professional services for clients domestic and Multinational operations

WRITEUP OF ASSETS SURPLUS
U Appraisal surplus

WRITING OFF
UF Charging off
Accounting policies for Intangible assets including Valuation, Amortization and ... of Goodwill
Intangible assets classification, Valuation, Amortization and ... including Cost allocation and Goodwill
Banks Auditing procedures for Loan loss allowances including annual Tax basis addition to allowance for Loan losses and ... of uncollectible loans
Accounting for tax benefits. Tax deductions for increased Inventory related to United Kingdom Tax regulations concerning Stock relief. ... Deferred tax credits (balance sheet) for Income taxes
Extraordinary items including ... of Intangible assets of Motor carriers ...
of Costs of interstate operating rights included in Intangible assets of Motor carriers to be reported as Extraordinary items in Income statements
Oil and gas producing companies, ... Dry hole costs in progress at end of period when proved Oil and gas reserves not found

YEARS (FISCAL)
U Fiscal years

YIELD (RETURN)
U Return on investment

ZOOLOGICAL SOCIETIES
BT Industries
BT Nonprofit organizations
Nonprofit organizations, Financial statements illustrations for Scientific organizations, Labor unions, ... and Botanical societies

APB 09.17/160
AUG-BNK 073
FAS 05.01/C59
FAST79-07/D22
SEC-FRR 216
ET-INT 101.04
ET-INT 505.02
ET-RLNG 191.009
SEC-AAER AS179A
SEC-FRR 602.02c
APB 17/160
ARB 43 05/160
AUG-BNK 061
FAS 31/142
FAS 44.06/117
FAS 44/160
FASI 36.02/Oi5
ACC-SOP 78-10