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Index to accounting and auditing technical pronouncements, as of March 31, 1977

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Index to Accounting and Auditing Technical Pronouncements

As of March 31, 1977
Index to Accounting and Auditing Technical Pronouncements

As of March 31, 1977
FOREWORD

This 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 Indexing Task Force of the Information Retrieval Committee.

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.

The accounting profession has not previously had a cumulative index of authoritative and semiauthoritative accounting and auditing pronouncements based on such a wide variety of sources. This index should be a valuable research tool for accountants and auditors.

George R. Dick
Research Administrator
Technical Information Department

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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 as of March 31, 1977. A list of these pronouncements is included in Appendix A. Superseded pronouncements are not covered by this index, but amendments to pronouncements have been included.

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

**MAIN TERM**

Cross-references

Index string

Citation

A typical index entry illustrating the format follows:

**AUDIT PLANNING AND SUPERVISION**

- BT Auditing Standards
- BT Field Work Standards
- BT GAAS (standards)
- RT Audit Scope

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

[Audit string]  

AUG-SLG 041

Quality control by Independent accountants
Accounting firms Accountant independence
Personnel management Personnel training...

[Index string]

SAS 04/160.01

There are certain exceptions to the general format indicated above. Proper names, such as names of companies, are not followed by cross-references but have 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 index terms, or keywords, 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 cross-references are part of the thesaurus and indicate the relationships between index terms.

The main terms are indicated by boldface type and are arranged alphabetically.

**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" 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. A related term under "Business Combinations" is "Poolings of Interest" and the reciprocal relationship to "Business Combinations" consequently is indicated under "Poolings of Interest."
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 not followed by a “U” are called postable terms. An index string consists of a series of postable terms, all of which refer to the document represented by its citation. Each one of the postable terms in an index string also appears as a main term in its own alphabetical order in the index. Within an index string a capital letter indicates the beginning of a postable term.

The second index string described above, which appears under the main term “Audit Planning and Supervision,” includes the following postable terms:

- Quality control
- Independent accountants
- Accounting firms
- Accountant independence
- Personnel management
- Personnel training

The identical index string is repeated under each one of the postable terms. For example, under the main term “Quality control” the following index string appears:

...by Independent accountants Accounting firms
   Accountant independence Personnel management
   Personnel training Audit planning and supervision   SAS 04/160.01

The ellipsis (…) refers to the main term “Quality control.” Each of the index strings includes an ellipsis in lieu of repeating the main term.

Citations

Appendix B provides an alphabetical list of abbreviations used in the citations. A citation to Financial Accounting Standards Board
Statement No. 8, paragraph 161, for example, is indicated to the index as follows:

**FAS 08/1083.161**

Reference is made first to the original pronouncement and to the number, if any, assigned thereto, followed by the section and paragraph number, if any, in AICPA Professional Standards. Page numbers are used for accounting and audit Guides, and other documents are designated by their own systems. Only the first paragraph of a series of paragraphs dealing with a subject is indicated in citations.

Where there are a series of index strings under one main term, the strings are arranged alphabetically according to their citations.

The abbreviations used in the index citations have been chosen to correlate closely to the titles of the pronouncements. With this mnemonic device users should quickly become familiar with the abbreviations and reference to Appendix B should become unnecessary.
ABNORMAL ITEMS
U Unusual items

ABNORMAL OBsolescence
U Obsolescence

ACCELERATED DEPRECIATION METHODS
BT Accounting policies
BT Depreciation methods
NT Declining balance method
NT Sum of digits depreciation method
RT Deprecation costs

Depreciation costs Declining balance method Sum of digits depreciation method Accounting changes Interperiod tax allocation Regulated industries Disclosure

ACCOUNT BALANCE AGING
UF Aging of account balances
RT Accounts receivable
RT Bad debt expenses

Finance companies types & description of Loans receivable Sales finance companies Consumer loan companies

ACCOUNTANT INDEPENDENCE
UF Independence of accountants
UF Objectivity of accountants
BT Auditing standards
BT GAAS (standards)
BT General auditing standards
RT Client relations
RT Comfort letters
RT Conflicts of interest
RT Disclaimers of opinion
RT Family relationships
RT independent accountants
RT SEC filings
RT Write-up work

Employee benefit funds GAAS (standards) Auditing procedures Revenue
Employer contributions premium deposits & refunds Claims

Unaudited financial statements, Disclaimers of opinion Date example, Variations from usual disclaimer for GAAP departures, examples, use for Internal reports. Financial position change statements.

of independent accountants AICPA Code of Professional Ethics Association tests

Directors (individually) of Nonprofit organizations
impeachment by retired Partners
impeachment by Write-up work & Data processing
impeachment by Family relationships
Loans receivable, Loans between clients and their CPA

acceptance of Gifts
CPA as member in Associations
cosigner of Checks (documents)
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 having Cash account with Brokers
CPA as Bondholders
Employees of CPA as Shareholders of client
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
ACCOUNTANT INDEPENDENCE (continued)

- CPA as Shareholders in Open end investment companies, Investment club ET-RLLG 191.069
- Retired employees, Partners Co-Trustee ET-RLLG 191.073
- CPA as Co-Fiduciaries ET-RLLG 191.075
- CPA as Transfer agents, Registrars of securities ET-RLLG 191.077
- Comptrollers now CPA ET-RLLG 191.079
- CPA as Auditors of Mutual companies ET-RLLG 191.081
- CPA as Life insurance policy holder of Stock life insurance companies ET-RLLG 191.083
- Employees of CPA as Treasurers of client ET-RLLG 191.085
- Past due Billings, Client in Bankruptcy ET-RLLG 191.089
- CPA as Auditors of Open end investment companies and Shareholders of Investment Advisors ET-RLLG 191.093
- Faculty member as Auditors of a Student Fund ET-RLLG 191.095
- Investors, Investees ET-RLLG 191.097
- Family relationships, Brother-in-law as Officers (executives) ET-RLLG 191.099
- CPA as Attorneys ET-RLLG 191.101
- Past due Billings, Accountants fees ET-RLLG 191.103
- CPA as Auditors of Employee benefit funds and Sponsoring company ET-RLLG 191.105
- CPA as Actuaries ET-RLLG 191.107
- Management advisory services, Systems analysis ET-RLLG 191.109
- Management advisory services, Executive recruitment services ET-RLLG 191.111
- Management advisory services, Computer service bureaus ET-RLLG 191.113
- description ET-RULE 101.01
- General auditing standards description AICPA Code of Professional Ethics SAS 01/220.01
- Disclosures of opinion for non-guaranteed & example disclosure SAS 01/517.01
- Other independent accountants Auditor administration techniques review of reputation Audit programs Auditors working papers Auditing procedures Qualified opinions Disclosures of opinion informative disclosure SAS 01/543.10
- Comfort letters introduction & statements examples SAS 01/630.11
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- Quality control by Independent accountants Accounting firms Personnel management Personnel training Audit planning and supervision SAS 04/160.01
- Officers (executives) Directors (individually) Shareholders SEC-ASR 002
- Independent accountants lacking under indemnity agreements SEC-ASR 022
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- SEC filings SEC-ASR 047
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- Disciplinary proceedings Audit scope Auditing procedures Nicholas J Rattery Independent accountants SEC-ASR 108
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- of Independent accountants examples & guidelines SEC-ASR 126
- Disciplinary proceedings Laventhol Kreesten Horwath & Horwath Independent accountants Quality control review Misleading information SEC-ASR 144
- Disciplinary proceedings Sedman & Sedman, Wolfson Weiner Ratoff Equity Funding Corporation of America, Omn-Ph Health Systems, SaCom, CenCo Incorporated, Fraud, GAAS noncompliance, False information, Misleading information SEC-ASR 196
- Disciplinary proceedings Richard Sommer SEC-ASR 200
- Disciplinary proceedings, E. Yeon Scott, Assured Funds, Inc, Challenge Homes, Inc False information, Misleading information SEC-ASR 204
- qualifications of Independent accountants Accountants reports SECSX210.2-01

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

Accounting description APBS 04/1023.01
Partnerships Associations of not partners Firm letterhead ET-RLLG 591.267

ACCOUNTANTS (INDEPENDENT)
- Independent accountants

ACCOUNTANTS FEES
- BT Costs
- BT Revenue
- RT Client relations
- RT Contingent fees

Referrals to Other independent accountants ET-INT 503.02
Accountant independence, Past due Billings, ET-RLLG 191.103
Collection of Loans receivable for payment
Management advisory services Nonpractitioners
Commissions revenue
Purchases percentage of the fees
Commissions revenue Referrals
paid with Credit cards
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 Addresssee
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

Banks Fraud detection
Medicare Adjusting entries
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)
Long form reports Supplementary information contents Accountants reports
SEC filings Effective date Expertization language
Earnings summaries Accountants reports
reliance on Other independent accountants

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 opinions
NT Disclaimers of opinion
NT Double-dated opinions
NT Emphasis of a matter
NT Internal control reports
NT Long form reports
NT Management reports
NT Piecemeal opinions
NT Qualified opinions
NT Special reports
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NT Unqualified opinions
RT Addresssee
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

Poolings of interests as Subsequent events Disclosure Disclaimers of opinion under APB No 16 Supplementary information Accounting terminology, Auditing, GAAP (principles), SEC33 Security broker-dealers Independent accountants, Internal control reports & examples Banks

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ACCOUNTING
RT Accounting policies RT Accounting procedures RT Economic activity
ACCOUNTING (continued)

Termiology
Economic activity
& Financial statements objectives
& Financial statements characteristics & limitations
& Financial statements uses
Accountants description
uses
Economic activity description in society & business enterprises
& Financial statements general objectives description
& Financial statements qualitative objectives
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- NT Accounting principle changes
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- RT Accounting consistency
- RT Circumstance changes
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Disclosure Fund accounting procedures AUG-HWB 07
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reporting in Interim financial statements LIFO (last in first out)
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Reporting standards Accounting consistency description Reporting comparability of
Financial statements SAS 01/420.01
affecting Accounting consistency Accounting principle changes Reporting entity changes Error correction

affecting Accounting consistency Accounting principle changes inseparable from Accounting estimate changes

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

Financial position change statements Accounting consistency Accounting principle changes Qualified opinions Restatement Disclosure

not affecting Accounting consistency Circumstance changes changes with future effects Materiality Disclosure

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Audited financial statements example Qualified opinions Three paragraph opinions Audit evidence lacking Audit scope limitations GAAP departures Contingencies

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Disclosure LifeF (last in first out) correspondence with IRS

SECASR 177 Preferability letter filed with Form 10-K, Form 10-Q & Restatement Financial statements Disclosure

ACCOUNTING CONCEPTS

U Accounting policies

ACCOUNTING CONSISTENCY

UF Consistency in accounting

BT Auditing standards

BT GAAS (standards)

BT Reporting standards

RT Accounting changes

RT Accounting policies

RT Financial statements

RT GAAP (principles)

RT Prior years

RT Qualified opinions

RT Reporting comparability

RT Restatement

Investment tax credits Accounting policies Accounting changes reporting to Government agencies GAAP (principles) Carryback Carryforward Deferral method Flow through method Qualified opinions for Disclosure Materiality Interperiod tax allocation Deferred tax credits (balance sheet) Deferred tax debits (balance sheet) Amortization Gross change method Net change method Qualified opinions for example

Stock life insurance companies Qualified opinions GAAP departures

Extraordinary items, under APB No 30 Qualified opinions examples

Interim financial statements Reporting comparability APB no 28

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Cost accounting Defense contracts in Cost allocation

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SAS 01/546.04

SAS 01/546.12

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SAS 01/546.17

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AUJW02-74/9420

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CASB 402

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ACCOUNTING CONTROLS (INTERNAL)

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- Changes in accounting estimate
- Accounting changes
- Accounting changes affecting Accounting consistency
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- Error correction
- Classification of accounts
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ACCOUNTING FIRMS
- RT Accountants
- Quality control by Independent accountants
- Accountant independence
- Personnel management
- Personnel training
- Audit planning and supervision
- Quality control by Independent accountants
- Technical training and proficiency
- Continuing education
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- AU AICPA Accounting Interpretations
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- RT Accounting policies
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- RT AICPA
- RT GAAP departures
- RT Substantial authoritative support

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- U Accounting policies

ACCOUNTING METHODS (RECORDKEEPING)
- U Accounting procedures

ACCOUNTING POLICIES
- UF Accounting concepts
- UF Accounting methods (prin & practices)
- UF Accounting principles
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- NT Accrual basis accounting
- NT All inclusive concept
- NT Alternative accounting principles
- NT Average cost method
- NT Averaging methods
- NT Billing method
- NT Capital contribution method
- NT Cash basis accounting
- NT Classification of accounts
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- NT Completed transaction method
- NT Composite life depreciation method
- NT Comprehensive tax allocation
- NT Contract method
- 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 Delivery method
- NT Depreciation methods
- NT Entity concept
- NT Equity method of accounting
- NT Estimated value basis
- NT FIFO (first in first out)
- NT Flow through method
- NT Going concern assumption
- NT Gross change method
- NT Group of similar items method
- NT If converted method
- NT Individual item method
- NT Instalment revenue recognition method
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NT Interperiod tax allocation
NT Inventory costing methods
NT Liability method of tax allocation
NT LIFO (last in first out)
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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 Part purchase part pooling
NT Partial tax allocation
NT Pension cost spreading methods
NT Percentage depletion methods (IRC)
NT Percentage of completion method
NT Poolings of interests
NT Principles of consolidation
NT Purchase accounting (acquisitions)
NT Ratable charge method
NT Retail inventory method
NT Revenue recognition
NT Standard cost accounting
NT Statutory accounting principles
NT Straight-line method
NT Sum of digits depreciation method
NT Three month test
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Cost accounting, Defense contracts, Cost of capital of Fixed assets & Intangible assets subject to examples
Leases, Lessees, Capital leases, Present value, extension or Renewal options, Operating leases, Disclosure
Purchase accounting (acquisitions) Savings and loan associations, Intangible assets
Financial statements Disclosure of installment sales Depreciation costs Depreciation costs Accumulated depreciation Accumulated depletion Obsolescence Maintenance costs Assets Stock options Income taxes Warrants (securities) Rights (securities)

AMORTIZATION ALLOWANCES
U Accumulated amortization

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

ANNUAL REPORTS TO SHAREHOLDERS
UF Reports to shareholders (annual)
UF Shareholders annual reports
UF Stockholders annual reports
RT Financial statements
RT Form 10-K
RT Other information (SAS 8)

Cost accounting Defense contracts, Cost accounting periods vs Fiscal years for Income tax returns, Vacation costs Fringe benefit plans
SECASR 147 Leases Capitalized leases Discontinued operations, Financing leases Foreign leases
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SEC-SOP 75-05
APB 12/5361.01
APB 17/5141.27
APB 21/4111.05
APB 21/4111.10
ATB 1 46
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SECSX210.3-16L
ANNUITIES
    BT Contracts
    RT Life income funds
    RT Present value

    Stock life insurance companies Insurance description underwriting procedures
        Reinsurance Life insurance  Medical insurance

ANNUITY FUNDS
    BT Funds (entities)
    RT Fund accounting procedures

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

ANTI-DILUTION
    RT Fully diluted earnings per share

    Earnings per share Accounting changes Disclosure under APB No 20
        Common stock equivalents under APB No 15

    Earnings per share Restatement under APB No 20 Accounting changes under
        APB No 15

    Earnings per share Primary earnings per share Common stock equivalents Stock
        options & Warrants (securities)  Treasury stock method Twenty percent
        rule example

    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

APB
    U Accounting Principles Board

APB DEPARTURES
    U GAAP departures

APPLICATION OF PROCEEDS
    U Use of proceeds

APPOINTMENT OF INDEPENDENT ACCOUNTANTS
    U Independent accountant appointment

APPORTIONMENT METHOD
    U Deferral method

APPRaisal
    BT Valuation
    RT Fixed assets
    RT Replacement cost

    Fixed assets  Foreign exchange translation Translated financial statements
        Consolidated financial statements

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

    recognition disallowed for Development stage enterprises

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

Accounting terminology, Reserves, Asset valuation allowances, Contingency reserves, Accrued liabilities, UK Companies Act

Banks Investments Balance sheets Classification of accounts Disclosure Valuation

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

AREA FRANCHISE AGREEMENTS
BT Contracts
BT Franchise agreements
RT Franchise operations

Franchise fee revenue Revenue recognition Initial franchise fees

ARMS LENGTH TRANSACTIONS
RT Related party transactions

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

ASSET CHANGE STATEMENTS
UF Changes in asset statements
BT Financial statements
RT Net assets change statements

Personal financial statements
Personal financial statements Assets and liabilities statements Financial statement notes example

ASSET EXCHANGES (NONMONETARY)
U Nonmonetary transactions

ASSET SECURITY
UF Control of assets
UF Physical controls over assets
UF Piferage control
UF Protection of assets
UF Security of assets
UF Shoplifting control
UF Shrinkage control
UF Theft control
RT Fraud
RT Internal control

Field work standards Internal control description
effects of electronic Data processing on Internal control evaluation & Auditing procedures

ASSET VALUATION ALLOWANCES
UF Allowances for asset valuation
UF Impairment of assets
UF Reserves for asset valuation
UF Valuation reserves for assets
BT Reserves
NT Accumulated amortization
NT Accumulated depletion
NT Accumulated depreciation
NT Allowances for real estate losses
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 & Disclosure Accumulated depreciation Accumulated depletion Doubtful account allowances other
Balance sheets Classification of accounts & Disclosure Accumulated depreciation Accumulated depletion Doubtful account allowances other
Accounting terminology, Reserves, Contingency reserves, Appropriated Retained earnings, Accrued liabilities, UK Companies Act
Savings and loan associations General reserves Doubtful account allowances Retained earnings

SEC schedules Reserves
Balance sheets Classification of accounts offsets
Write-downs of assets

ASSETS
- NT Accounts receivable
- NT Admitted assets
- NT Capitalized interest
- NT Cash
- NT Cash in transit
- NT Cash surrender value
- NT Commodity futures contracts
- NT Compensating balances
- NT Condominiums
- NT Construction in progress
- NT Copyrights
- 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 Emergency facilities (IRC)
- NT Equipment
- NT Exploration & development advances
- NT Federal funds sold
- NT Fixed assets
- NT Fully depreciated fixed assets
- NT Goodwill
- NT Idle property
- NT Installment 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 resource assets
- NT Mortgage loans receivable
- NT Motion picture films
- NT Nonadmitted assets
- NT Pledges receivable
- NT Prepaid expenses
- NT Property improvement loans receivable
- NT Qualified assets on deposit
- NT Raw materials
- NT Real estate
- NT Real estate owned by savings & loans
- NT Receivables
- NT Restricted cash balances
- NT Savings account loans receivable
- NT Scrap
- NT Stock subscriptions receivable
- NT Supplies inventory
- NT Timberlands
- NT Time deposits
- NT Time loans receivable
- NT Unbilled receivables
- NT Work in process
- NT Debt discounts

Poolings of interests Divestiture Realized gains & losses under APB No 16

Poolings of interests Accounting policies Accounting changes Prior years
- Restatement Business combination costs Divestiture Recording date
- Financial statements Disclosure Consummation date

Purchase accounting (acquisitions) Accounting policies Business combination costs & Contingent shares other Contingencies Goodwill Negative goodwill
- Valuation of Liabilities Recording date Financial statements Disclosure
- Pro forma financial statements Effective date Limited guarantees Unlimited guarantees

Accounting terminology, Balance sheets, Liabilities, Assets and Liabilities Statements

Governmental accounting Auditing procedures Liabilities

Security broker-dealers Auditing procedures Revenue Taxes

Lines of business reporting, Disclosure, Revenue, Operating income, Operating losses, identifiable and other related disclosure

Lines of business reporting, Multinational operations, determination and selection of geographic areas, Disclosure, export sales, Revenue, Operating income, Operating losses & identifiable

Poolings of interests Divestiture Realized gains & losses under APB No 16

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Security broker-dealers Auditing procedures Revenue Taxes

Lines of business reporting, Disclosure, Revenue, Operating income, Operating losses, identifiable and other related disclosure

Lines of business reporting, Multinational operations, determination and selection of geographic areas, Disclosure, export sales, Revenue, Operating income, Operating losses & identifiable
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

Nonmonetary transactions Valuation of Loan swaps Asset swaps

SECASR 190 Replacement cost data Disclosure Terminology, Plant capacity, under Operating leases, Intangible assets

SECASR 190 Replacement cost, limited use Inventory, Motion picture films

SECASR 190 Replacement cost, Plant capacity minor, Fully depreciated fixed assets, Financing leases Capitalized leases

Financial statements Disclosure of Instalment sales Depreciation costs Depletion costs Accumulated depreciation Accumulated depletion Obsolescence Amortization Maintenance costs Sales Stock options Income taxes Warrants (securities) Rights (securities)

ASSETS AND LIABILITIES STATEMENTS

BT Financial statements
RT Balance sheets
RT Certificates of deposit (securities)

Accounting terminology Balance sheets, Assets Liabilities, Investment companies Income statements Net assets change statements

Supplementary information interfinancial statements examples

Personal financial statements forms & contents Accrual basis accounting GAAP (principles) Classification of accounts Disclosure Valuation Cost principle Estimated value basis

Personal financial statements Asset change statements Financial statement notes example

committees issuing Certificates of deposit (securities) example

ASSETS PLEDGED AS COLLATERAL

U Security interests

ASSISTANTS TRAINING

U Personnel training

ASSOCIATED COMPANIES

U Affiliates

ASSOCIATION TESTS

RT Financial statements
RT Independent accountants
RT Unaudited financial statements

Unaudited financial statements, description, for CPA, Write-up work, determination if Financial statements are unaudited, Purpose of engagement example

Unaudited financial statements, computer-prepared Financial statements, use of CPA name, Listing applications

Independent accountants, with Condensed financial statements

Listing applications Unaudited financial statements Business combinations

Accountant independence of Independent accountants AICPA Code of Professional Ethics

Independent accountants with Forecasting Disclosure requirements

Interim financial statements Unaudited financial statements

Independent accountants with Forecasting

Unaudited financial statements description Disclaimers of opinion example

Informative disclosure Financial position change statements

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 Nonprofit organizations
NT Cooperative apartment associations

Real estate investment trusts Accounting policies established by trade GAAP (principles)

Accountant independence, CPA as member in
Client relations Distribution of clients information to
Encroachment Tax Committee Chairman of
Solicitation of clients CPA as Employees of
Solicitation of clients as agent for CPA
ASSOCIATIONS (continued)

Solicitation of clients Speeches for
Incompatible occupations analysis & services of   Distribution Advertising
Advertising Data processing in publications
Advertising Directories in Elevator, or in Alphabetical, or in Chamber of Commerce Buyers’ Guide, or in
Advertising directories
Advertising Press releases on
Partnerships of Accountants not partners Firm letterhead
Partnerships Firm name of firms not partners
Advertising  review of firm publication

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

ATTESTATION
BT Auditing standards
BT GAAS (standards)
BT Reporting standards

Audited financial statements

ATTOGENEES
UF Barnsters (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
Limited review of interim financial statements, SEC33, Legal letters from  ,
Litigation, Claims, Audit evidence
Accountant independence, CPA as
Solicitation of clients CPA employed by  Tax returns
Advertising directories listing,  CPA Tax attorney
Advertising Firm Letterhead established in year 19XX, Academic degrees,
CPA Tax specialization
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

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

Banks Audit scope Proposals for new engagements Initial examination
Confirmation
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
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 COMMITTEES
RT Boards of directors
RT Independent accountant appointment

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

AUDIT EVIDENCE
BT Auditing standards
BT Field work standards
BT GAAS (standards)
RT Auditors working papers
RT Statistical sampling

Computer service bureaus: Computer audit software

Interim financial statements: Field work standards APB no 28

Interim financial statements: Inventory Cost of sales APB no 28

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

Limited review of interim financial statements, SEC33, Legal letters from Attorneys, Litigation, Claims,

Field work standards: Internal control evaluation

Field work standards: for nature & description

Field work standards: competency & sufficiency of cost & time limitations

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

Related party transactions: Form vs substance Auditing procedures Disclosure

Using work of a specialist: Actuaries, Appraisal, Attorneys, Valuation,

AUDIT PLANNING AND SUPERVISION

BT Auditing standards

BT Field work standards

BT GAAS (standards)

RT Audit scope

Governmental accounting: Auditing procedures Internal control evaluation Audit programs

Quality control by independent accountants: Accounting firms: Accountant independence Personnel management Personnel training

AUDIT PROGRAMS

UF Checklists of auditing procedures

UF Programs of auditing procedures

NT Internal control questionnaires

RT Audit administration techniques

RT Auditing

RT Auditing procedures

RT Auditors working papers

Construction contracts: Field work

Finance companies: Auditing procedures & description

Medicare: Medicare intermediaries: examinations: Independent accountants objectives

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

Unaudited financial statements, Due professional care, Conformity with GAAP (principles), Fraud detection, example

Governmental accounting Auditing procedures

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

AUDIT REQUIREMENTS (STATUTORY)

U Statutory audit requirements

AUDIT RISKS

RT Auditing

RT GAAS (standards)

GAAS (standards): impact of Materiality &

GAAS (standards): Statistical sampling applicability to Field work standards Materiality

AUDIT SCOPE

UF Examination (audit) scope

UF Extended scope of examination

UF Scope of examination

RT Audit planning and supervision

RT Audit scope limitations

RT Auditing

RT Initial examination

RT Internal auditors

RT Negative assurance

RT Piecemeal opinions

Banks: GAAP (principles)

Banks: Proposals for new engagements Internal examination Audit administration techniques: Confirmation

Finance companies: Auditing procedures: Internal control evaluation

Government contracts: Internal control evaluation: Retainages: Contract termination

Audit opinions

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Medicare Auditing procedures for Balance sheets
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Special reports Internal control internal control reports SAS 1 Econmic Opportunity Act of 1964 Government agencies Disclaimers of opinion examples
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Disciplinary proceedings Auditing procedures Security broker-dealers Independent accountants
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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
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Disciplinary proceedings Other independent accountants Levison and Company Cornucopia Gold Mines Eastern Investment & Development Co
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Disciplinary proceedings Touche Ross & Co US Financial Inc
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AUDIT SCOPE LIMITATIONS
UF Limited scope
UF Scope limitations
RT Alternative auditing procedures
RT Audit scope
RT Auditing
RT Disclaimers of opinion
RT Limited review
RT Materiality
RT Qualified opinions

Medicare Disclaimers of opinion example
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Pension Reform Act of 1974, Accountants reports example for GAAP departures, Disclaimers of opinion
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AUDITING

AUDIT TRAILS
RT Accounting records
RT Auditing
RT Computer audit software

Computer service bureaus Internal control evaluation Internal control types

AUDITED FINANCIAL STATEMENTS
UF Certified financial statements
BT Financial statements
RT Other information (SAS 8)
RT Unaudited financial statements

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client imposed Audit scope limitations Qualified opinions Disclaimers of opinion
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Accountants reports GAAP departures AICPA Code of Professional Ethics
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Unqualified opinions Contingencies Qualified opinions Adverse opinions
Disclaimers of opinion
Disclosure in Unqualified opinions
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Incorporation by reference

AUDITING
NT Directors examinations
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 Kiting
RT Lapping (fraud)
RT Misleading information
RT Other independent accountants
RT Permanent audit files
RT SEC filings
RT Special audit engagements
RT Statistical sampling

Accounting terminology, GAAP (principles), Accountants reports, SEC33

AUDITING PROCEDURES
UF Interim auditing procedures
NT Alternative auditing procedures
NT Confirmation
NT Internal control evaluation
NT Inventory observation
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UF Professional standards of auditing
UF Standards of auditing
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
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NT General auditing standards
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U Client relations

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U Statements of Position (AudSEC)

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U Organization plans

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U Data processing

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BT Accounting policies
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RT Inventory
RT Marketable securities investments

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BT Accounting policies

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Pension costs Actuarial gains & losses Pension cost spreading methods

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BAD DEBT ALLOWANCES
U Doubtful account allowances

BAD DEBT EXPENSES
UF Collectibility of receivables
UF Doubtful accounts expense
UF Provision for bad debts
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BOND DISCOUNT
U Debt discounts

BOND PREMIUM
U Debt premiums

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BT Investors

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U Fire and casualty companies

BONDS PAYABLE
U Long term debt

BONDS RECEIVABLE
U Loans receivable
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BONUS ISSUES (UK)
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BT Compensation plans
BT Fringe benefit plans

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BT Valuation
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U Contract breaching

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BT Intangible assets

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BT Regulated industries

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UF Cost estimation
UF Profit planning
RT Cost allocation
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U Associations

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U Put and call options

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SEC-ASR 130
CAPITAL CORPORATION OF AMERICA

Disciplinary proceedings Rudolph Palitz & Co, Harvey B Spiegel, , GAAP departures, Misleading information

SEC-ASR 191

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

AUG-INV 049

CAPITAL EXPENDITURES
U Fixed assets

CAPITAL IN EXCESS OF PAR VALUE
UF Amount paid in excess of par value
UF Capital in excess of stated value
UF Capital reserves (UK)
UF Capital stock premiums
UF Capital surplus
UF Contributed surplus
UF Donated capital
UF Donated surplus
UF Paid in surplus
UF Premium on capital stock
UF Share premium (UK)
BT Equity
BT Shareholders equity
RT Appraisal surplus
RT Capital stock discounts

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SEC-ASR 056

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UF Capital surplus statements
BT Financial statements
RT Capital changes
RT Shareholders equity changes statements

SEC filings of Retained earnings statements
Retained earnings statements
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SECX210.6-07

CAPITAL IN EXCESS OF STATED VALUE
U Capital in excess of par value

CAPITAL LEASES
BT Contracts
BT Leases
RT Capitalized leases
RT Direct financing leases
RT Lessees
RT Operating leases
RT Sales-type leases

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CAPITAL OF PARTNERSHIPS

U Partnership capital

CAPITAL RESERVES (UK)

U Capital in excess of par value

CAPITAL STOCK

UF 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 Treasury stock
NT Two class common stock
RT Dividends
RT Par value

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CAPITAL STOCK DISCOUNTS

UF Discount on capital stock
BT Equity
BT Shareholders equity
RT Capital in excess of par value

Classification of accounts

CAPITAL STOCK PREMIUMS

U Capital in excess of par value

CAPITAL STRUCTURE

UF Capitalization (financial)
UF Leverage (financial)
RT Equity
RT Long term debt
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Advertising Firm Letterhead established in year 19XX, Academic degrees, Attorneys Tax specialization
Advertising Professorship named after
Advertising as Management advisory services for Clients customers
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Incompatible occupations as a Finance companies, Insurance salesmen, Investment advisors, Loan broker & Open end investment companies
Salesmen
Incompatible occupations as a Private investor, Real estate broker, State controller, State Secretary of Revenue, Travel agency, Collection agent
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CPA DESIGNATION
RT CPA
RT CPA title
Advertising in speaker’s qualifications, of speaker in tax forum ad
Advertising Nonprofit organizations, Public official’s match folders, research reports
Advertising directones listings , Multiple, classified, Partners names
Advertising newsletter.
Advertising Announcement card
Partnerships without all Partners CPA Firm name
Advertising on Professional organization or Firm letterhead

CPA TITLE
RT CPA
RT CPA designation

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NT Actuarial valuation date
NT Consummation date
NT Effective date
NT Examination date
NT Filing date
NT Financial statement date
NT initiation date
NT Issuance date
NT Measurement date
NT Opinion date
NT Recording date
NT Retained earnings dating

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DATE
NT Actuarial valuation date
NT Consummation date
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INVENTORY
UF Stock in trade
UF Stores (inventory)
BT Assets
NT Inventory stored with outsiders
NT Obsolete inventory
NT Raw materials
NT Scrap
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U Unit investment trusts

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U Attorneys

LEASE COSTS

U Rent expense

LEASE REVENUE

U Rental revenue

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U Sale and leaseback

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BT Contracts
NT Capital leases
NT Capitalized leases
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NT Subleases
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UF Professional leasing companies
RT Direct financing leases
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LETTER STOCK
  U Restricted securities

LETTERS (CORRESPONDENCE)
  U Correspondence

LETTERS FOR UNDERWRITERS
  U Comfort letters

LEVERAGE (FINANCIAL)
  U Capital structure

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  BT Contracts
  BT Leases
Leases, Lessees, Lesors, Investment tax credits, Residual value
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LIABILITIES
  UF Debt
  UF Indebtedness
  UF Obligations (liabilities)
  UF Payables
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  NT Accrued liabilities
  NT Capital notes
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  NT Convertible debt
  NT Current liabilities
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BT Accounting policies
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LIABILITY RESERVES
U Accrued liabilities

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BT Intangible assets

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U Motion picture licensing

LICENSES TO EXPORT MOTION PICTURES
U Motion picture licensing

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U Security interests

LIFE EXPECTANCY OF FIXED ASSETS
U Useful life

LIFE INCOME FUNDS
BT Funds (entities)
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LIFE INSURANCE
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LIFE INSURANCE LOAN VALUE
U Cash surrender value

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UF Last-in-first-out
BT Accounting policies
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UF Licenses to export motion pictures
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RT Deferral method
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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
RT Business combinations
RT Goodwill

Purchase accounting (acquisitions) Accounting policies Business combination costs & Contingent shares other Contingencies Goodwill Valuation of Assets & Liabilities Recording date Financial statements Disclosure Pro forma financial statements Effective date Limited guarantees Unlimited guarantees

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NEGligence liabiliTies of accouNtants

U Accountants legal liabilities

NET ATSET VALUE

BT Valuation
RT Investment companies

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NET ATSETS

U Equity

NET ATSETS CHANGE STATEMENTS

UF Changes in net assets statements
BT Financial statements
RT Asset change statements
RT Management investment companies

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Management investment companies requirements

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NET ATSETS SOURCE STATEMENTS

BT Financial statements
RT Management investment companies

Management investment companies requirements

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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 Deferred tax credits (balance sheet) Deferred tax debits (balance sheet) Timing differences Gross change method

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**NET INCOME**
- UF Corporate earnings
- UF Earnings (net)
- UF Income (net)
- UF Profits (net)
- RT Earnings per share
- RT Earnings trend
- RT Extraordinary items
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- RT Prior period adjustments

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**NET REALIZABLE VALUE**
- UF Realizable value
- BT Valuation
- RT Inventory costing methods
- RT Lower of cost or market principle

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- U Equity

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- U Personal financial statements

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- BT Accounting policies
- BT Interperiod tax allocation

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- U Proposals for new engagements

**NEW ENGAGEMENTS**
- U Initial examination

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- U Office locations

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- UF First time SEC registrants
- UF Going public
- UF Initial SEC registrants
- RT Closely held corporations
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- RT Registration statements
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Accounting changes Accounting principle changes Income statements Disclosure Restatement exemption for Distribution cheap Common stock APB 20/1051.18 SEC-SAB01 4E
NIMBLE DIVIDENDS

U Dividends

NINETY PERCENT RULE
BT Accounting policies
BT Materiality
RT Poolings of interests

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NOMINAL VALUE OF SECURITIES
U Par value

NONADMITTED ASSETS
BT Assets
RT Admitted assets
RT Insurance companies

Fire and casualty companies Admitted assets description AUG-FCI 57
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BT Leases
RT Financing leases

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NONCASH TRANSACTIONS
U Nonmonetary transactions

NONCOMPENSATORY STOCK OPTIONS
U Stock options

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U GAAP departures

NONCOMPLIANCE WITH GAAS
U GAAS noncompliance

NONFORFEITURE VALUE
U Cash surrender value

NONMONETARY ITEMS
RT Foreign exchange translation
RT Monetary items
RT Price level financial statements

Price level financial statements Price level changes gains & losses Monetary items example APBS 03/1071.17
Price level financial statements Monetary items & Classification of accounts & example APBS 03/1071B

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
RT Tax free exchanges

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NONRECURRING ITEMS
U Infrequently occurring items

NORMAL OBSOLESCENCE
U Obsolescence

NOTES PAYABLE (LONG-TERM)
U Long term debt

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U Short term debt

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U Accountant independence

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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

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BT Inventory

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BT Costs
NT Rent expense

Banks Rental revenue offsets income statements Classification of accounts Fixed assets Leases Sale and leaseback AUG-BNK 060

OFFICE LOCATIONS
UF New office locations

Finance companies Preoperating costs New Operating losses AUG-FIN 053

OFFICE SUPPLIES INVENTORY
U Supplies inventory

OFFICERS (EXECUTIVES)
UF Corporate officers
BT Employees
NT Comptrollers
NT Treasurers
RT Directors (individually)

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U Key man life insurance

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U Contra accounts

OHIO FRANCHISE/INCOME TAXES
BT Costs
BT Franchise taxes
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OIL & GAS INDUSTRY
U Petroleum industry

OIL AND GAS RESERVES
BT Reserves
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UF Mutual funds
BT Investment companies
RT Regulated investment companies (IRC)

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BT Costs
RT Commissions expense
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RT Operating income
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OPERATING CYCLES
UF Production cycles
RT Classification of accounts
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RT Lessor
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Leases, Lessor, Capital leases, Present value, Amortization, extension or Renewal options, Disclosure
Leases, Lessor, Sales-type leases, Present value, Residual value, extension or Renewal options, Direct financing leases, third party transactions, Disclosure
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U Stock options

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U Organization plans

ORGANIZATION PLANS
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U Organization plans

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U Cost principle

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BT Costs RT Mortgage banks

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U Alternative auditing procedures

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U Other independent accountants

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UF Other auditors
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U Multinational operations

OWNERS EQUITY

U Equity

PAID IN SURPLUS

U Capital in excess of par value

PAR VALUE

U Face value
UF Nominal value of securities  
UF Principal amount of long term debt  
RT Capital stock  
RT Long term debt  
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UF Registrant financial statements  
BT Financial statements

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Interperiod tax allocation vs Comprehensive tax allocation

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BT Equity
BT Preferred stock
BT Securities
BT Senior securities
BT Shareholders equity
RT Earnings per share
RT Shares outstanding

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Earnings per share Two class method computations
Two class common stock
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Earnings per share Two class method computation Convertible debt Convertible preferred stock
Two class common stock
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Earnings per share Two class common stock & Two class method
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PARTICIPATION LOAN AGREEMENTS
UF Syndication loan agreements
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BT Loan agreements

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PARTNERS
NT General partners

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UF Capital of partnerships
BT Equity
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**RT** Interstate Commerce Commission

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**U** Interest rate

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**U** Regulated industries

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**U** Financial ratios

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**U** Exchange ratios

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**UF** Material costs

**BT** Costs

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**UF** Materials

**BT** Assets

**BT** Inventory

**RT** Cost accounting

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**UF** Real property

**BT** Assets

**BT** Fixed assets

**NT** Condominiums

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