

# GAAP 2014

## HANDBOOK OF POLICIES AND PROCEDURES

JOEL G. SEGEL, PH.D., CPA  
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# Gaap 2014 Handbook

**Eric S. Berman**



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*GAAP Handbook of Policies and Procedures (w/CD-ROM) (2014)* Joel G Siegel, CPA, PhD, Joel G. Siegel, Marc H Levine, PhD, Marc H. Levine CPA, Anique A Qureshi, PhD, Anique A. Qureshi CPA, Jae K. Shim, 2013-11-20 The 2014 GAAP Handbook of Policies and Procedures is the most complete and user friendly source of on the job help for applying generally accepted accounting principles in practice It provides guidance in resolving any issues and problems that the accountant may face day to day in applying GAAP The GAAP Handbook provides many rules of thumb Its content includes informative rules policies and procedures applicable to CPAs and may be used as a training medium This practical reference contains all of the important authoritative pronouncements on GAAP with references to ASC codification and the corresponding references to the original literature including APB Opinions Accounting Research Bulletins FASB Statements Staff Positions Interpretations Technical Bulletins and Concepts as well as AICPA Statements of Position as an aid Securities and Exchange Financial Reporting Releases and EITF Issues are also covered when appropriate This volume contains accounting principles financial reporting presentation requirements required and recommended disclosures and specialized accounting topics The book includes examples tables exhibits and practice aids that demonstrate how to apply GAAP in practice In some cases flowcharts are presented to explain in clearer terms the practitioner s decision process in applying a pronouncement Current footnotes from annual reports provide clear examples of reporting The book also comes with a free companion CD ROM that contains an electronic version of the book Subscribers can also earn online CPE credits through the CCH Learning Center see the book s Highlights pages for more information

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