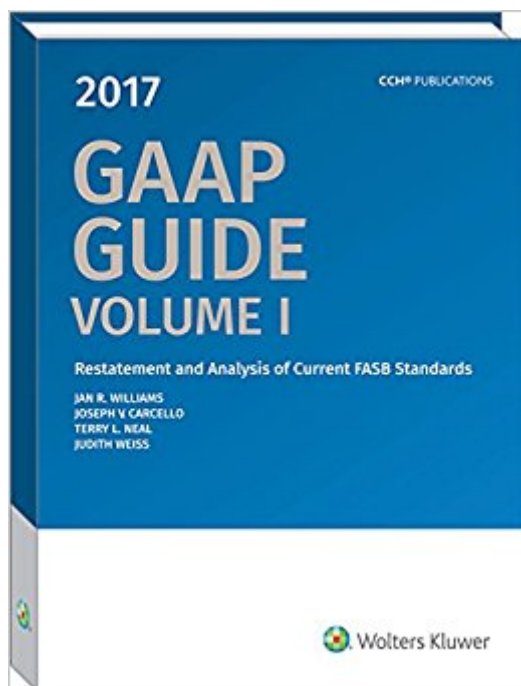


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GAAP Guide (2017)



Synopsis

CCH's GAAP Guide provides the most comprehensive resource for understanding and applying authoritative GAAP literature in clear language. Each FASB Accounting Standards Codification pronouncement/topic is discussed in a comprehensive format that makes it easy to understand and implement in day-to-day practice. Practical illustrations and examples demonstrate and clarify specific accounting principles. The Guide is organized by ASC Topic, and each chapter contains guidance for both major standards and more narrow transactions to help you quickly locate the information you need as easily as possible. The chapters' tables of contents list all ASC topics covered, including select industry coverage, and the page on which they begin, and the Index provides a quick page references to the content you need. Content is current and authoritative--written by leaders in the field, with analysis, practice pointers, and illustrations to filter the complexities. The Practice Pointers throughout this edition explicate, in plain English, how to apply the standards just discussed. Observations enrich the discussion by presenting interesting aspects of GAAP, such as conflicts within the authoritative literature. The GAAP Guide satisfies all AICPA peer review standards and requirements.

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Customer Reviews

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taught continuing professional education courses for two of the Big 4 accounting firms, the AICPA, the Institute of Internal Auditors, the Institute of Management Accountants, and the Tennessee and Florida Societies of CPAs. He has provided consulting services to public companies on revenue recognition and on Section 404 of the Sarbanes-Oxley Act. Dr. Carcello has served the Securities and Exchange Commission as an expert witness. Dr. Carcello is the co-author of CCH's GAAS Guide. He is also the co-author of funded research studies by the Committee of Sponsoring Organizations (COSO) of the Treadway Commission that examines fraudulent financial reporting between 1987 and 2007. Dr. Carcello also is the co-author of a monograph published by the AICPA entitled, *Fraud-Related SEC Enforcement Actions Against Auditors: 1987-1997*. Dr. Carcello serves a member of the Public Company Accounting Oversight Board's (PCAOB) Investor Advisory Group and Standing Advisory Group. He formerly served on COSO's Small Business Controls Guidance Task Force . Terry L. Neal, Ph.D., CPA, is the Dennis Hendrix Professor in Accounting in the Department of Accounting and Information Management at the University of Tennessee. He also is a Research Fellow at the University of Tennessee's Corporate Governance Center. Dr. Neal currently teaches a graduate course in advanced financial accounting topics, an undergraduate intermediate accounting course, and has also taught undergraduate auditing. He has also taught continuing professional education courses for one of the Big 4 accounting firms for several years. Dr. Neal serves as the director of the Ph.D. program in Accounting and teaches a doctoral seminar in empirical/archival research, with an emphasis on auditing and corporate governance issues. Dr. Neal also serves as a research fellow of the ERM Initiative at North Carolina State University. Dr. Neal received a B.S. in accounting from Tennessee Technological University (1988) and a Ph.D. from the University of Tennessee (1998). Prior to joining the faculty at the University of Tennessee, Dr. Neal was on the faculty of the Douglas J. Von Allmen School of Accountancy at the University of Kentucky. --Additional Bio Content Judith Weiss, CPA, has an M.S. in Accounting from Long Island University, Greenvale, New York, and an M.S. in Education from Queens College, Flushing, New York. After several years in public accounting and private industry, she worked as a technical manager in the AICPA's Accounting Standards Division, where she helped industry committees to develop Audit and Accounting Guides and Statements of Position. As a senior manager in the national offices of Deloitte & Touche LLP and Grant Thornton LLP, she was involved in projects related to standard-setting by the FASB and the AICPA. Ms. Weiss has followed the work of the EITF since its inception and has attended its meetings in person or through the internet regularly since 1991. Since 1993, Ms. Weiss has combined her extensive experience in the development and implementation of accounting and auditing standards with her technical writing background in writing

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Jan R. Williams, Ph.D., CPA, is Dean and Professor Emeritus of the College of Business Administration at the University of Tennessee, Knoxville, where he was on the faculty from 1977 through 2013. Formerly, he was on the faculties of the University of Georgia and Texas Tech University. He received a Ph.D. in business administration from the University of Arkansas and is a CPA licensed in Arkansas (inactive) and Tennessee (license to practice). Dr. Williams has, for many years, been actively involved in the American Institute of Certified Public Accountants, the Tennessee Society of Certified Public Accountants, and several other professional accounting organizations. Throughout his career, he has taught continuing professional education for CPAs. In 1994, Dr. Williams received the Outstanding Accounting Educator Award from both the Tennessee Society of CPAs and the AICPA. He authored or co-authored six books and over 100 articles, monographs, and other publications on issues related to financial reporting and accounting and business education. Dr. Williams served as National President of Beta Alpha Psi, President of the American Accounting Association, and Chair of the Board of Directors of the AACSB (Association to Advance Collegiate Schools of Business) International, the largest accreditation organization for business schools in the world. He retired from the University of Tennessee in 2013 and continues his involvement in several academic and professional organizations.

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