

Revenue Recognition – Proposed Agenda

- Effective date and transition
- A single model for revenue
- Scope
- Core principle and five steps
- Presentation and disclosure
- Other issues
- Differences from IAS 18 and U.S. GAAP
- What companies should be doing now
- Summary

Revenue Recognition Proposed Statement May 1992

Didier Musso



Revenue Recognition Proposed Statement May 1992:

Annual Report of the Securities and Exchange Commission United States. Securities and Exchange Commission,1992

UK GAAP Ernst & Young,1992-06-18 Discusses all aspects of GAAP the theoretical background of each topic the development of each SSAP detailed practical analysis and interpretation of the requirements of each SSAP comparison with FASB and IASC requirements discussion of related Companies Act and Stock Exchange requirements **SEC Docket** United States. Securities and Exchange Commission,1997 Accounting Theory , **International Accounting Standards** ,2000 *AICPA Professional Standards* ,2003 **Northeast Corridor Improvement Project, Electrification, New Haven to Boston [CT,MA]** ,1994 *Oklahoma Turnpike System Financial Statements Together with Auditor's Report* Oklahoma Turnpike Authority,1992 **Hearings Before and Special Reports Made by Committee on Armed Services of the House of Representatives on Subjects Affecting the Naval and Military Establishments** ,1993 **Financial Statement Analysis** Martin S. Fridson,Fernando Alvarez,2002-10-01 Praise for Financial Statement Analysis A Practitioner s Guide Third Edition This is an illuminating and insightful tour of financial statements how they can be used to inform how they can be used to mislead and how they can be used to analyze the financial health of a company Professor Jay O Light Harvard Business School Financial Statement Analysis should be required reading for anyone who puts a dime to work in the securities markets or recommends that others do the same Jack L Rivkin Executive Vice President retired Citigroup Investments Fridson and Alvarez provide a valuable practical guide for understanding interpreting and critically assessing financial reports put out by firms Their discussion of profits quality of earnings is particularly insightful given the recent spate of reporting problems encountered by firms I highly recommend their book to anyone interested in getting behind the numbers as a means of predicting future profits and stock prices Paul Brown Chair Department of Accounting Leonard N Stern School of Business NYU Let this book assist in financial awareness and transparency and higher standards of reporting and accountability to all stakeholders Patricia A Small Treasurer Emeritus University of California Partner KCM Investment Advisors This book is a polished gem covering the analysis of financial statements It is thorough skeptical and extremely practical in its review Daniel J Fuss Vice Chairman Loomis Sayles Company LP *Adoption of Anglo-American models of corporate governance and financial reporting in China* Huiying Wu,Christopher Patel,2015-01-16 This monograph examines the adoption of Anglo American models of corporate governance and financial reporting in China It shows how the loose coupling between regulations and actual operations is shaped by the interplay between institutional pressures and organizations conflicts of interest and power dependence within the local context **Comprehensive Annual Financial Report** Oklahoma Turnpike Authority,1993 **Component Unit Financial Report** Oklahoma Turnpike Authority,1993

Accounting History from the Renaissance to the Present T. A. Lee,A. Bishop,R. H. Parker,2014-06-23 First published in 1996 This book summarises the Seminar held in Edinburgh in 1994 in the five hundredth year since the publication of Luca

Pacioli's Summa de Arithmetica Geometria Proportioni et Proportionalita Its purpose is simple but relevant to every accountant It revisits some fundamentals that lay behind Pacioli's decision to write his Summa and examines whether the accounting framework in which we work today has overlooked basic issues because of its continued focus on development of the existing financial accounting model It analyses Pacioli's legacy from several different perspectives deliberately choosing to do so in ways that addressed considerations that his work reflected examining the nature and characteristics of the bridge between academic analysis and insight on the one hand and practical application on the other It also looks at the dominant influences in the evolution of accountancy for managing stewardship and for reporting of that stewardship By doing so it attempts to identify influences that had been less pressing and so had been ignored or overlooked and also considers how changing technology has affected the way we manage the accountancy process

The Board of Directors and Audit Committee Guide to Fiduciary Responsibilities Sheila Moran, Ronald Kral, 2013-07-21 You took the highly coveted position on the board or audit committee now it's time to figure out what you're doing And with SEC scrutiny at an all time high there is little room for growing pains Boards and audit committees can now be held liable for acts of fraud and other corporate malfeasance even if they had no knowledge of wrongdoing in the organization But relax This comprehensive and practical guide greatly simplifies complex corporate governance standards while mitigating the risks involved in the arduous work and increasing dramatically the positive effect over the enterprise that motivated you to take the position you did Inside these essential pages discover 10 crucial steps every governing body should take including Cultivate independence Build a balanced team Address stakeholder concerns Approach risk proactively Spearhead fraud deterrence initiatives And more You should be commended for taking on the duties you have not intimidated With this invaluable resource by your side you can learn how best to satisfy the requirements of board service while also protecting yourself the other board members and the organization you have committed to lead to success

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Federal Securities Law Reporter, 1941 JFMIP News, 1989 *Postgraduate Diploma in Accounting (master's level)* - City of London College of Economics - 12 months - 100% online / self-paced City of London College of Economics, Overview In this diploma course you will deal with all kinds of Financial Accounting and General Topics to become a successful Accountant at master's level Content Financial Accounting Regulations and Organizations The Framework of Financial Accounting Concepts and Standards Securities and Exchange Commission Reporting Requirements Introduction to Internal Control Assessment and Reporting Public Company Accounting Oversight Board Earnings Management Forgetting Our Duties to the Users of Financial Reports The Lesson of Enron Management Discussion and Analysis Global Accounting and Auditing Financial Statements Form and Content Income Statement Presentation and Earnings per Share Accounting for Business Combinations Consolidation Translation and the Equity Method Statement of Cash Flows Interim Financial Statements Analyzing Financial Statements And much more Duration 12 months Assessment The assessment will take place

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Software Industry Accounting Joseph Morris,2001-05-04 The software industry is being inundated with important accounting and valuation questions The rules and regulations governing accounting of the software industry are very different from other industries The software industry has unique accounting concerns such as capitalization of development costs and software revenue recognition This book emphasizes accounting and financial reporting and discusses taxation law and general industry subjects

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