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and Practice Bulletins are cross referenced on applicable status pages Separate appendixes identify amended paragraphs effective dates for all pronouncements and topics discussed by the FASB Emerging Issues Takes Force EITF Volume III contains the appendixes and a topical index to material in the Original Pronouncements and Current Text volumes EITF Issues and the FASB s question and answer Special Reports and FASB Staff Positions CURRENT TEXT The 2005 Current Text is an integration of financial accounting and reporting standards arranged by topic for General and Industry Standards and includes all currently effective as of June 1 2005 FASB Statements Interpretations and Technical Bulletins and AICPA APB Opinions Interpretations and Accounting Research Bulletins in two volumes Current Text Volume I General Standards Sections A06 to N35 0 471 73789 5 Current Text Volume II General Standards Sections P16 to V18 and Industry Standards 0 471 73789 5 Features Arranged alphabetically by topics for easy reference EITF Issues are listed by topic and where applicable linked to specific paragraphs AICPA AcSEC Statements of Position and Practice Bulletins are listed by topic where applicable FASB s questions and answer Special Reports and FASB Staff Positions are included by topic Links current Text paragraphs to the Original Pronouncements in a Volume II appendix Contains the appendixes and topical index as described above for Volume III of Original Pronouncements

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