

Miller GAAP Guide Levels B, C, and D (2006) (Miller Gaap Practice Manual)

Judith Weiss



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Miller GAAP Guide Levels B, C, and D (2006) (Miller Gaap Practice Manual) Judith Weiss CCH's Miller GAAP Guide Levels B, C, and D, the companion volume to the Miller GAAP Guide Level A, analyzes authoritative GAAP literature contained in Levels B through D of the GAAP hierarchy, established by Statement on Auditing Standards No. 69, including FASB Technical Bulletins; AICPA Statements of Position; AICPA Industry Audit and Accounting Guides; consensus positions of the EITF, AICPA AcSEC Practice Bulletins, FASB and SEC staff announcements; FASB Implementation Guides, FASB Staff Positions, and more. It is written in clear, comprehensible language. Each pronouncement is discussed in a comprehensive format that makes it easy to understand and apply. Practical illustrations and examples demonstrate and clarify specific accounting principles. Accounting pronouncements are organized alphabetically by topic. Pronouncements covering the same subject are incorporated into a single chapter, so that the authoritative information is easily accessible. 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. Material can be located several ways: the Cross-Reference shows the chapter in which a particular pronouncement is discussed; the Index provides a quick page reference; and chapters' tables of contents list all topics covered and the page on which they begin. This book can be used in conjunction with Miller GAAP Guide Level A and the twicemonthly Miller Update Service. The Miller GAAP Guide Levels B, C, and D meets accounting industry standards overseen by the peer review system and contains a document covering the peer review of this book.

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