

EITF abstracts - a summary of proceedings of the FASB Emerging Issues Task Force.

Financial Accounting Standards Board - Emerging Issues Task Force of the Financial Accounting Standards by Doris A. Granatowski

Financial Accounting Standards Board

Types of Pronouncements

- Standards, Interpretations, and Staff Positions.
- Financial Accounting Concepts
- Emerging Issues Task Force Statements

Slide 1-13

LO 8 Identify the major policy-setting bodies and their role in the standard-setting process.

Description: -

- Accounting -- Standards -- United States -- Congresses.
Accounting -- United States -- Congresses. EITF abstracts - a summary of proceedings of the FASB Emerging Issues Task Force.
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Tags: #Corporate #compliance #with #FASB #and #EITF: #the #continuing #effects #of #trade #promotion #allowance #income.

Cash

Published Trade Allowance Programs 1984 1,625 1985 2,005 1986 2,100 1987 2,385 1988 2,623 1989 2,860 1990 3,098 1991 2,880 1992 2,950 1993 3,200 1994 3,500 1995 3,930 1996 4,378 1997 4,375 1998 4,400 1999 4,495 2000 4,500 2001 4,350 2002 4,340 2003 4,237 2004 4,325 2005 4,547 Note: Table made from bar graph. Such SPEs enabled banks to take advantage of the provisions of FASB Statement Nos.

About the Emerging Issues Task Force (EITF)

Importantly, the SEC Observer stated that, although the EITF consensus on this Issue did not include non-leasing transactions in its scope, the SEC staff considers Topic D-14 to apply to more SPE transactions than those addressed by Issue No. Retailers naturally have sought these allowances, especially after a 1984 IRS ruling let them be recorded as income. .

The evolving accounting standards for special purpose entities and consolidations. (Commentary).

For this reason FASB instated its codification clarification database in 2009 with the intention.

The new GAAP hierarchy: important changes affecting audits, reviews, and compilations. (generally accepted accounting principles) (includes related articles)

Impact on SPEs Throughout the consolidation project, the FASB dealt with the general case of what constitutes control of one company by another. . Under full consolidation, the investee's assets, liabilities, revenues, and expenses are combined with those of the parent company, and the minority interest's equity in net assets and net income are disclosed in the consolidated financial statements.

Cash

The IASB has 14 board members 12 are full-time and two are part-time and was established in 2001 as the successor to the International Accounting Standards Committee answer, 2013.

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