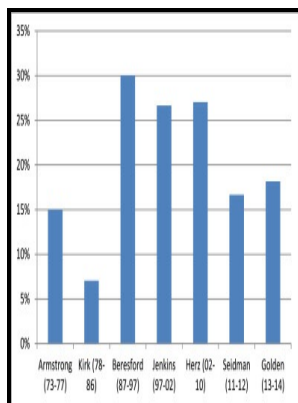


Amendment to FASB Statement No.66 - rescission of FASB Statement No.75, and technical corrections.

FASB - Superseded Standards



Description: -

-Amendment to FASB Statement No.66 - rescission of FASB Statement No.75, and technical corrections.

-

Proposed statement of financial accounting standards

Exposure draft

Financial accounting series -- no.190-AAmendment to FASB Statement No.66 - rescission of FASB Statement No.75, and technical corrections.

Notes: This proposed statement would amend FASB Statement No. 66, Accounting for Sales of Real Estate and rescind FASB Statement No.75, Deferral of the Effective Date of Certain Accounting Requirements for Pension Plans of State and Local Governmental Units.

This edition was published in 1998



Filesize: 68.32 MB

Tags: #US #GAAP

会計用語辞典: US GAAP 米国会計基準

We therefore have retained these Item 101 thresholds.

Amendment to FASB statement no. 66, rescission of FASB statement no. 75, and technical corrections (Book, 1998)
[play.fridaynightfunk.rf.gd]

By amending Form 20-F referenced in Sec. Consequently, we sought public comment as to whether we needed to maintain the quantitative thresholds of Item 101 c 1 i. IMPORTANT NOTICE Standards documents available below are superseded by FASB Accounting Standards Codification Topic 105, Generally Accepted Accounting Principles.

US GAAP

The Board continued its redeliberations of issues raised in connection with the accounting for derivative instruments in the FASB Exposure Draft, Amendment of Statement 133 on Derivative Instruments and Hedging Activities. As we proposed, we are updating our rules to conform with the revised requirements of SFAS No. The technical corrections in Statement 135 included technical corrections in paragraphs 4 p 1, 4 p 7, and 4 r 2 a in order to delete from the definition of the gain or loss component of net periodic benefit cost the difference between the actual return on plan assets and the expected return on plan assets.

Superseded Standards

Accordingly, in Statement 135, FASB revised both Statements 87 and 106 to reflect the amendments made by Statement 132. The Advisory Council will hear reports from the chairman of the FASB on other Board activities and the deputy chief accountant of the SEC on current accounting-related developments. In December 1977, we adopted amendments to our rules to integrate the information to be furnished under SFAS No.

U.S. GAAP Codification of Accounting Standards Guide by play.fridaynightfunk.rf.gd

Amendment to FASB Statement No.66 (1998 edition)

The staff announcement points out that the intent of the technical correction was not to fundamentally change the accounting for net benefit costs. Restatement would be encouraged but not required. No further discussion is planned.

Amendment to FASB Statement No.66 (1998 edition)

A chief operating decision maker frequently might be a company's chief executive officer or chief operating officer, but it also could be a group of decision makers, for example, the company's president, executive vice presidents and others.

Related Books

- [Introduction à la politique](#)
- [Ronald Duncan - collected poems : collected and edited by Miranda Weston-Smith.](#)
- [Dujiang Yan: Liang ge shi ji de ying xiang ji lu.](#)
- [Pushtū shā‘irī.](#)
- [Cosimo I de Medici as collector - antiquities and archaeology in sixteenth-century Florence](#)