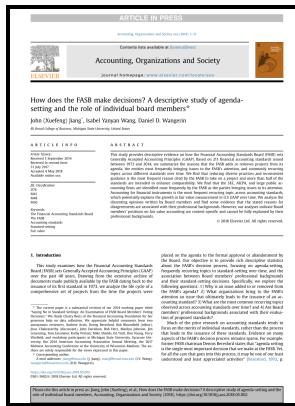


Amendment to FASB Statement No.66 - rescission of FASB Statement No.75, and technical corrections.

FASB - Securities: Operating segments; financial reporting requirements,



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: 28.610 MB

Tags: #Superseded #Standards

Amendment to FASB Statement No.66 (1998 edition)

Similarly, the Commission expects that the discussion of a segment whose profitability is determined on a basis that differs from consolidated operating profit as defined by GAAP or that excludes the effects of items attributable to the segment also will address the applicable reconciling items in Management's Discussion and Analysis.

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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. The accounting for those activities would be subject to the guidance in the proposed SOP. Thus, for the first time, issuers must disclose in their interim financial statements, including those filed with the Commission, condensed financial information about the segments they have chosen as reportable segments for purposes of their annual reports.

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It also required disclosure of the amount of export sales in the aggregate or by appropriate geographic area to which the issuer makes sales. 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. Responsibility: Financial Accounting Standards Board of the Financial Accounting Foundation.

Amendment to FASB Statement No.66 (1998 edition)

Computation and Reporting of Earnings per Shares.

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