

Contents

Preface

vii

About the Authors

xiii

VOLUME I

Generally Accepted Accounting Principles

Chapter 1	ASC 105—Generally Accepted Accounting Principles	1001
Chapter 2	ASC 205—Presentation of Financial Statements	2001
Chapter 3	ASC 210—Balance Sheet	3001
Chapter 4	ASC 215—Statement of Shareholder Equity	4001
Chapter 5	ASC 220—Comprehensive Income	5001
Chapter 6	ASC 225—Income Statement	6001
Chapter 7	ASC 230—Statement of Cash Flows	7001
Chapter 8	ASC 235—Accounting Policies and Standards	8001
Chapter 9	ASC 250—Accounting Changes and Error Corrections	9001
Chapter 10	ASC 255—Changing Prices	10,001
Chapter 11	ASC 260—Earnings Per Share	11,001
Chapter 12	ASC 270—Interim Reporting	12,001
Chapter 13	ASC 272—Limited Liability Entities	13,001
Chapter 14	ASC 274—Personal Financial Statements	14,001
Chapter 15	ASC 275—Risks and Uncertainties	15,001
Chapter 16	ASC 280—Segment Reporting	16,001
Chapter 17	ASC 305—Cash and Cash Equivalents	17,001
Chapter 18	ASC 310—Receivables	18,001
Chapter 19	ASC 320—Investments—Debt Securities	19,001
Chapter 20	ASC 321—Investments—Equity Securities	20,001
Chapter 21	ASC 323—Investments—Equity Method and Joint Ventures	21,001
Chapter 22	ASC 325—Investments—Other	22,001
Chapter 23	ASC 326—Financial Instruments—Credit Losses	23,001
Chapter 24	ASC 330—Inventory	24,001
Chapter 25	ASC 340—Deferred Costs and Other Assets	25,001
Chapter 26	ASC 350—Intangibles—Goodwill and Other	26,001
Chapter 27	ASC 360—Property, Plant, and Equipment	27,001

Chapter 28	ASC 405—Liabilities	28,001
Chapter 29	ASC 410—Asset Retirement and Environmental Obligations	29,001
Chapter 30	ASC 420—Exit or Disposal Cost Obligations	30,001
Chapter 31	ASC 430—Deferred Revenue and Contract Liabilities	31,001
Chapter 32	ASC 440—Commitments	32,001
Chapter 33	ASC 450—Contingencies	33,001
Chapter 34	ASC 460—Guarantees	34,001
Chapter 35	ASC 470—Debt	35,001
Chapter 36	ASC 480—Distinguishing Liabilities From Equity	36,001
Chapter 37	ASC 505—Equity	37,001
Chapter 38	ASC 606/605—Revenue Recognition	38,001
Chapter 39	ASC 705—Cost of Sales and Services	39,001
Chapter 40	ASC 710—Compensation—General	40,001
Chapter 41	ASC 712—Compensation—Nonretirement Postemployment Benefits	41,001
Chapter 42	ASC 715—Compensation—Retirement Benefits	42,001

VOLUME II

Chapter 43	ASC 718—Compensation—Stock Compensation	43,001
Chapter 44	ASC 720—Other Expenses	44,001
Chapter 45	ASC 730—Research and Development	45,001
Chapter 46	ASC 740—Income Taxes	46,001
Chapter 47	ASC 805—Business Combinations	47,001
Chapter 48	ASC 808—Collaborative Arrangements	48,001
Chapter 49	ASC 810—Consolidation	49,001
Chapter 50	ASC 815—Derivatives and Hedging	50,001
Chapter 51	ASC 820—Fair Value Measurement	51,001
Chapter 52	ASC 825—Financial Instruments	52,001
Chapter 53	ASC 830—Foreign Currency Matters	53,001
Chapter 54	ASC 832—Government Assistance	54,001
Chapter 55	ASC 834—Insurance Contracts	55,001
Chapter 56	ASC 835—Interest	56,001
Chapter 57	ASC 842—Leases	57,001
Chapter 58	ASC 845—Nonmonetary Transactions	58,001
Chapter 59	ASC 850—Related Party Disclosures	59,001
Chapter 60	ASC 852—Reorganizations	60,001
Chapter 61	ASC 853—Accounting for Service Concession Arrangements	61,001

Chapter 62	ASC 855—Subsequent Events	62,001
Chapter 63	ASC 860—Transfers and Servicing	63,001

Appendices

Appendix A	ASC 912—Contractors—Federal Government	64,001
Appendix B	ASC 92X—Entertainment	65,001
Appendix C	ASC 93X—Extractive Activities	66,001
Appendix D	ASC 94X—Financial Services	67,001
Appendix E	ASC 954—Health Care Entities	68,001
Appendix F	ASC 958—Not-For-Profit Entities	69,001
Appendix G	ASC 96X—Plan Accounting	70,001
Appendix H	ASC 970—Real Estate—General	71,001
Appendix I	ASC 980—Regulated Operations	72,001
Appendix J	ASC 985—Software	73,001

Accounting Resources on the Web

74,001

Index

75,001