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SPECIALIZED INDUSTRY GAAP



Delta Publishing Company

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PREFACE

Specialized Industry GAAP discusses all of the important authoritative pronouncements on GAAP for specialized industries. The GAAP pronouncements include Financial Accounting Standards Board (FASB) statements, interpretations, technical bulletins, and concepts as well as the unsuperceded GAAP of the American Institute of CPAs (AICPA). The GAAP pronouncements include statements of Financial Accounting Standards Board (FASB), referred to as SFAS throughout the course, interpretations, technical bulletins, and statements of financial accounting concepts (SFAC) as well as the unsuperceded GAAP of the American Institute of CPAs (AICPA).

This course discusses all of the important authoritative pronouncements on GAAP for specialized industries. This course addresses accounting principles, financial reporting presentation requirements, required and recommended disclosures for such industries as, banking, cable television, computer software, franchising, insurance, motion picture, record and music, government contracts, oil- and gas-producing, real estate, not-for-profit, finance, and mortgage banking industries.

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