

# GAAP Compliance on Checkpoint®

By Allan B. Afterman



## The most comprehensive online GAAP reference available

### The answers you need, when you need them

- Concise analysis and useful examples for every GAAP requirement from the FASB, AICPA, and other sources
- Special coverage on accounting for insurance, banking, oil/gas, real estate, media, utilities, and other industries
- Detailed, practical guidance – more than 1,400 prescriptive disclosure examples and more than 400 computational guidelines to demonstrate proper financial statement calculation and presentation
- Intelligent Checkpoint® search features help you find GAAP analysis quickly
- Exclusive balance sheet and income statement interactive checklists to help you review your financial statements for correctness
- Constant updates – stay informed of every FASB or AICPA pronouncement that applies to your company with analytical updates several times a month

### Get the latest information

- *Accounting and Auditing Update* provides more than just news. It gives you the analysis you need to respond to changing GAAP requirements.

As needed, we add newly released materials to the FASB and AICPA libraries on Checkpoint, with extensive links to the analysis featured in **GAAP Compliance on Checkpoint**.

### Exclusive interactive disclosure checklists

More than 25 electronic checklists like these help track reporting requirements:

#### Balance Sheet

- Cash and equivalents
- Marketplace securities and financial instruments
- Notes and accounts receivable
- Inventories & other current assets
- Investments in unconsolidated subsidiaries and less-than-majority-owned companies

#### Income Statement

- Sales, revenue and other income
- Costs and expenses
- Interest cost capitalization
- R&D costs
- Income taxes

### Tap into the Authoritative Guidance of Allan B. Afterman

Allan B. Afterman, CPA, Ph.D., was a member of the Executive Office Research Department and Assistant to the National Directors of Accounting, Auditing, and SEC Practice at major international public accounting firms. He is the author of numerous WG&L publications and has written a number of articles for professional journals. Dr. Afterman lectures extensively on securities regulation, financial reporting, and disclosure matters and is a former Adjunct Associate Professor in the Graduate School of Business at the University of Chicago.

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### Accounting and Auditing Update

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### **FASB Add-on Subscription (available separately):**

- Original Pronouncements
- Original Pronouncements, as amended, including Implementation Guides and FASB Staff Positions
- Original Pronouncements Appendices
- Current Text
- Emerging Issues Task Force
- Derivative Instruments and Hedging Activities
- Exposure Drafts
- Business Reporting Research Project

### GAAP Interactive Checklists

#### Balance Sheet

- Cash and Equivalents
- Marketable Securities
- Notes and Accounts Receivable
- Inventories
- Other Current Assets
- Investments in Less than Majority Owned Companies
- Property, Plant, and Equipment, and Depreciation
- Intangible Assets
- Impairment or Disposal of Long-Lived Assets
- Current Liabilities
- Notes Payable, Bonds, and Other Debt
- Asset Retirement Obligations
- Deferred Credits and Other Noncurrent Liabilities
- Capital Stock
- Additional Paid-In Capital
- Retained Earnings
- Dividends
- Treasury Stock

#### Income Statement

- Sales, Revenue, and Other Income
- Costs and Expenses
- Interest Cost Capitalization
- Research and Development Costs
- Income Taxes
- Investment Credit
- Extraordinary Items
- Discontinued Operations
- Earnings per Share
- Comprehensive Income

- FASB Reports
- Action Alerts
- Proposed Documents
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### **AICPA Add-on Subscription (available separately):**

- Professional Standards
- Technical Practice Aids
- Audit and Accounting Guides
- Other Alerts