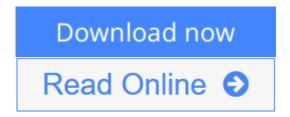


U.S. Master GAAP Guide (2016)

By Richard H. Gesseck, CPA, Lawrence Gramling, Ph.D.



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CCHs U.S. Master GAAP Guide helps accountants solve many complex accounting and disclosure problems. Superior technical analysis and practical explanations of accounting principles are provided in this insightful volume. The Guide uses a helpful three-step approach for each topic covered. First, flowcharts illustrate the decision process and accounting procedures. Then, general discussion of the major provisions provides a context for understanding; and, finally, detailed examples show the specific computations and accounting requirements. This one comprehensive volume provides you with new insights into, and practical understanding of, the standards that constitute U.S. GAAP. To reflect the structure of the FASBs Accounting Standards Codification (ASC), the U.S. Master GAAP Guide is organized into nine chapters that correspond to the areas of the ASC. With its summaries, explanations, and applications of generally accepted accounting principles for nongovernmental entities in the United States of America, this book is the most powerful working guide available to accounting practitioners today. FEATURES AND BENEFITS: - Topically arranged to follow the FASB's Accounting Standards Codification (ASC). -Three-level approach to explanation and analysis, including flowcharts, general discussion, and detailed examples, makes the official pronouncements easy to understand. - Serves as a working guide so practitioners can find solutions to complex practice problems quickly. - Helps prepare CPA Exam candidates for the GAAP pronouncements portion of the Exam. - Enables clear understanding of the accounting requirements of the pronouncements.





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Sales Rank: #1591049 in Books
Published on: 2015-11-10
Original language: English

• Number of items: 1

• Dimensions: 2.00" h x 6.00" w x 9.00" l, .0 pounds

• Binding: Perfect Paperback

• 1112 pages

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Editorial Review

About the Author

RICHARD H. GESSECK, CPA, in an audit partner at J.H. Cohn LLP, one of the leading audit, tax, and business consulting firms in the United States, and is based in the firms Glastonbury, Conn., office. He has more than 40 years of public accounting experience, including 20 years as an audit partner with Ernst & Young. Dick serves middle-market, public and privately held manufacturing, distribution, and hi-tech entities, including those in the developmental stages, and providers that have alternative energy solutions. Dicks background also includes serving as the lead audit partner to numerous publicly held companies, including two Fortune 500 companies. He had key roles in several significant M&A transactions. He also has significant experience with registration statements, comfort letters, communications with the SEC, going private transactions, and solving numerous technical audit and accounting (A&A) and SEC issues. LAWRENCE GRAMLING, Ph.D., CPA, is the Assistant Professor of Accounting and Assistant Department Head at the School of Business of the University of Connecticut, in Storrs, Conn. Dr. Gramling has published articles in various professional journals, including the CPA Journal and the Connecticut CPA Quarterly. He has developed and taught professional education courses and has been a consultant to CPA firms concerning their quality of practice. Dr. Gramling was formerly the president of the Connecticut Society of Certified Public Accountants (CSCPA), has chaired the CSCPAs Peer Review and Strategic Planning Committees, and has served on the CSCPAs Board of Governors. His research interests include CPE methods and CPA firm regulation, fraud and forensic accounting, CPA firm peer review results, disclosures of estimates in public corporation financial statements, and communications in footnotes to financial statements.

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