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### EITF Issue No. 04-8 FASB Emerging Issues Task Force

SEC Staff Accounting Bulletin No. 74, Disclosure Of The Impact That Recently Issued Accounting Standards Will Have On The Financial Statements Of The Registrant When Adopted In A Future Period (SAB 74) International Accounting Standard 33, Earnings Per Share (IAS 33) EITF I 4th, 2024

### FASB Emerging Issues Task Force Draft Abstract EITF Issue ...

The Task Force Reached A Consensus On Issue 06-4 That For An Endorsement Split-dollar Life Insurance Arrangement, An Employer Should Recognize A Liability For Future Benefits In Accordance With Statement 106 (if, In Substance, A Postretirement Benefit Plan Exists) Or Opinion 12 (if The 3th, 2024)

#### **EITF ABSTRACTS Title - FASB**

SAB 74 Disclosures For The Financial Statements Filed Prior To The Period In Which This Change Is Adopted. The Task Force Requested That The FASB Staff Views On Issue 93-6, Distributed To The Task Force As Supplement No. 1 (Revised) To The Issue 2th, 2024

#### **EITF ABSTRACTS Dates Discussed - FASB**

An MLP May Be Created In A Variety Of Ways, Including The Following: 1. Roll-up—two Or More Legally Separate Limited Partnerships Are Combined Into One MLP 2. Drop-down—certain Assets Of A Sponsor (usually A Corporate Entity) Are Placed Into 4th, 2024

# FASB — Proposed Guidance FASB Proposes Nonpublic Entity ...

Aug 20, 2020 · Many Companies Already Obtain One Valuation For Both Section 409A And US GAAP Reporting , And The Proposal Would Codify That Practice. Under Section 409A, A Company Can Use A Valuation Determined By An Independent Appraisal 5th, 2024

#### Sta Ff IASB/FASB Educ FASB Paper

Ate Board P Ing G 18 July Ation Ses G 11 July Res – Sho F Of The IFRS Fo Staff Preparing E IASB. S. GAAP Or IFR SB At Public M Or The IASB Ar Nsultation And F Discuss The Meeting, Th Not Recogn Prort For Re Ent Period A To Be Repre That The St See Short-te Vide The Pra Short-term To Make 3th, 2024

EITF Issue No. 04-5 Comment Letter No. 11, P. 1
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203 834 2200 Www.deloitte.com February 18, 2005
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Accounting Standards Board 401 Merritt 7 P. O. Box 5116 Norwalk, CT 06856-5116 File Reference No. EITF0405 1th, 2024

#### **EITF-16B Comment Letter No. 8**

Verisight Group Quorum Consulting Group Illinois CPA Society . APPENDIX A ACCOUNTING PRINCIPLES COMMITTEE ORGANIZATION AND OPERATING PROCEDURES 2016-2017 The Accounting Principles Committee Of The Illinois CPA Society (Committee) Is Composed Of The Fol 2th, 2024

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| 2024                                       |

## In This Issue FASB Makes Targeted Changes To Guidance On ...

By Jen Kehrer And Magnus Orrell, Deloitte & Touche LLP. Introduction. On July 13, 2017, The FASB Issued. ASU 2017-11, 1. Which Makes Limited Changes To The Board's Guidance On Classifying Certain Financial Instruments As Either Liabilities Or Equity. The ASU's 5th. 2024

## In This Issue FASB Simplifies Accounting For Intra-Entity ...

FASB Simplifies Accounting For Intra-Entity Asset

Transfers By Nick Tricarichi And Karen Wiltsie, Deloitte & Touche LLP Introduction On October 24, 2016, The FASB Issued ASU 2016-16,1 Which Removes The Prohibition In ASC 7402 Against The Immediate Recognition Of The Current And Deferred Income Tax Effects 2th, 2024

# **Defining Issues - Issue 24, 2015/06 - FASB Proposes ...**

Bookkeeping For An Equity Method Investment, Elimination Of The Accounting For The Basis Difference May Raise Other Concerns. For Example: The Proposed ASU May Result In Less Comparability Of The Investors 'Financial Performance Depending On How They Account For Their Investments. For Example, An I 4th, 2024

## FASB's New Qualitative Goodwill Impairment Assessment ...

Impairment Test May Be Performed Any Time During The fi Scal Year Provided The Test Is Performed At The Same Time Every Year."1 This Requirement Applies To All Entities, Both Public And Nonpublic, That Have Goodwill Recorded On Their Balance Sheet. The Annual Goodwill Impairment Testing Requirement Is A Twostep Process Involving A Thorough 5th, 2024

# **FASB Simplifies The Test For Goodwill Impairment**

Impairment Test, Because It Eliminates The Need To Determine The Fair Value Of Individual Assets And Liabilities. But Measuring Goodwill Impairment Based On The Reporting Unit As A Whole Rather Than On The Fair Value Of Specific Assets And Liabilities Could Result In An 3th, 2024

## FASB Issues New Guidance On Impairment Testing For ...

Quantitative Impairment Test. It May Prove More Cost Effective For A Company To Skip The Qualitative Assessment When It Believes It's Highly Likely That The Indefinite-lived Intangible Asset Is Impaired. Companies That Do So Can Still Conduct The Qualitative Assessment In Any Future Period. 2th, 2024

### **Accounting Standards Update 2017-04 - FASB**

To Test Goodwill For Impairment By Eliminating Step 2 From The Goodwill Impairment Test. Step 2 Measures A Goodwill Impairment Loss By Comparing The Implied Fair Value Of A Reporting Unit's Goodwill With The Carrying Amount Of That Goodwill. The Board Will Evaluate The Effectiveness Of The Guidance In This Update And 4th, 2024

### No. 2017-01 January 2017 - FASB Accounting Standards ...

Accounting Standards Update No. 2014-09, Revenue From Contracts With Customers (Topic 606)), Raised

Questions About The Interaction Of The Definition Of A Business And The Term In Substance Nonfinancial Asset As It Is Used In Subtopic 610-20. 2th, 2024

#### Le Devenir Du Fasb - JSTOR

\* Coauteurs Du « Mémento Comptable » (Editions Francis Lefebvre). Associés Befec-Price Waterhouse. REVUE D'ÉCONOMIE FINANCIÈRE Vantage Dans Le Processus D'élaboration Des Normes. En Conséquence, La Responsabilité De L'établissement Des Principes Comptables Est Passée 5th, 2024

### **Business Combinations (Topic 805) - FASB**

The Accounting Standards Codification Is Amended As Described In Paragraphs 2–11. In Some Cases, To Put The Change Into Context, Not Only Are The ... Added Text Is Underlined, And Deleted Text Is Struck Out. Amendments To Master Glossary 2. Add The Following Master Glossary Terms To Subtopic 805-50 As Follows: 2th, 2024

## Statement Of Financial Accounting Standards No. 116 - FASB

Adopt A Policy Of Implying Time Restrictions Also Shall Imply A Time Restriction On Long-lived Assets Acquired With Gifts Of Cash Or Other Assets Restricted For Those Acquisitions. In The Absence ... Stipulated Time Has Elapsed, When The Stipulated Purpose For Which The Resource Was Restricted ... 1th, 2024

### FASB/GASB Recognition And Reporting Differences: A ...

AICPA Standard. The AICPA Issued Statement Of Position 81-1 Which Allows Non-governmental Entities To Capitalize A Percentage Of Completion For Construction Projects (AICPA 1981 ¶23). PHILOSOPHY OF THE BOARDS To Understand The Various Differences In Standards Issued By The Two Accounting Boards, One Needs To 3th, 2024

#### No. 2015-17 November 2015 - FASB

Deferred Tax Accounts And Disclosures. The Guidance And Illustrations That Follow, Unless Stated Otherwise, Assume That The Ta X Law Requires Offsetting Net Deductions In A Particular Year Against Net Taxable Amounts In The 3 Preceding Years And Then In The 15 Succeeding Years. These Assumpti Ons About The Tax Law Are For Illustrative Purposes ... 3th, 2024

#### The New Rules: FASB Vs. IASB

Was Achieved. This Article Will Identify Key Differences (FASB ASC Topic 842 Vs. IASB IFRS 16) That Impact Lessors And Their Structuring Of Leases To Meet Customer Objectives And Comment On The Implications Of The Differences. Lessee Accounting Model 1th, 2024

### Leases (Topic 840) - FASB

Operating Leases. Lessees Would Be Most Affected If They Have A Significant Portfolio Of Assets Held Under Operating Leases, Especially Those With Leases Of Property. At Present, US GAAP And IFRSs Account For The Lease Payments Arising From Operating Leases By Recognizing Them In The Period In Which They Occur. 2th, 2024

## Joint Update Note From The IASB And FASB On Accounting ...

Global Accounting Standards, Within The Context Of An Independent Standard-setting Process. 7. The MoU Identified The Short-term And Longer-term Projects That The Boards Agreed Would Bring The Most Significant Improvements To IFRSs And US GAAP. 8. In 2010, With The Support Of The International Community, The Boards Set Priorities 2th, 2024

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