

CONTENTS

VOLUME ONE: FINANCIAL ACCOUNTING AND GENERAL TOPICS

- 1 Financial Accounting Regulations and Organizations**
JOSEPH V. CARCELLO, PhD, CPA, CIA, CMA
University of Tennessee
- 2 The Framework of Financial Accounting Concepts and Standards**
REED K. STOREY, PhD, CPA
Financial Accounting Standards Board
- 3 Securities and Exchange Commission Reporting Requirements**
DEBRA J. MACLAUGHLIN, CPA
BDO Seidman LLP
WENDY HAMBLETON, CPA
BDO Seidman LLP
- 4 Introduction to Internal Control Assessment and Reporting**
MICHAEL J. RAMOS
- 5 Public Company Accounting Oversight Board**
DON PALLAIS, CPA
- 6 Earnings Management**
PAUL ROSENFELD, CPA
- 7 Forgetting Our Duties to the Users of Financial Reports: The Lesson of Enron**
PAUL ROSENFELD, CPA
- 8 Management Discussion and Analysis**
SYDNEY GARMONG, CPA
Crowe Chizek and Company LLC
- 9 Global Accounting and Auditing**
RICHARD C. JONES, PhD, CPA
Hofstra University
- 10 Financial Statements: Form and Content**
JAN R. WILLIAMS, PhD, CPA
College of Business Administration University of Tennessee
- 11 Income Statement Presentation and Earnings per Share**
JUAN AGUERREBERE, JR., CPA
Perez Abreu, Aguerreberere, Sueiro LLC

xx CONTENTS

- 12 Accounting for Business Combinations**
PAUL PACTER, PhD, CPA
Director IAS Global Office Deloitte Touche Tohmatsu
- 13 Consolidation, Translation, and the Equity Method**
STEVEN RUBIN, CPA
Deloitte & Touche LLP
- 14 Statement of Cash Flows**
JUDITH WEISS, CPA
- 15 Interim Financial Statements**
ANTHONY J. MOTTOLA, CPA
Mottola & Associates, Inc.
- 16 Analyzing Financial Statements**
GERALD I. WHITE, CFA
Grace & White, Inc.
ASHWINPAUL C. SONDHI, PhD
A. C. Sondhi and Associates, LLC
- 17 Price-Change Reporting**
PAUL ROSENFELD, CPA
- 18 Cash, Transfers of Financial Assets, Loans, and Investments**
LUIS E. CABRERA, CPA
American Institute of Certified Public Accountants
- 19 Revenues and Receivables**
ALAN S. GLAZER, PhD, CPA
Franklin & Marshall College
HENRY R. JAENICKE, PhD, CPA
Drexel University
- 20 Inventory**
RICHARD R. JONES, CPA
Ernst & Young LLP
GARY L. SMITH, CPA
Ernst & Young LLP
- 21 Property, Plant, Equipment, and Depreciation**
RICHARD H. MOSELEY
American Express Tax and Business Services, Inc.
- 22 Goodwill and Other Intangible Assets**
LAILANI MOODY, CPA, MBA
Grant Thornton LLP
- 23 Leases**
JAMES R. ADLER, CPA, CFE, PhD
Adler Consulting, Ltd.
- 24 Accounting for Income Taxes**
E. RAYMOND SIMPSON, CPA
Financial Accounting Standards Board

- 25 Liabilities**
FREDERICK GILL, CPA
*American Institute of Certified Public Accountants Accounting Standards Team Senior
Technical Manager*
- 26 Derivatives and Hedge Accounting**
ROBERT L. ROYALL II, CPA, CFA, MBA
Ernst & Young LLP
FRANCINE MELLORS, CPA
Ernst & Young LLP
- 27 Shareholders' Equity**
MARTIN BENIS, PhD, CPA
*The Stan Ross Department of Accountancy Zicklin School of Business
Bernard M. Baruch College, CUNY*
- 28 Auditing Standards and Audit Reports for Nonpublic Companies**
DAN M. GUY, PhD, CPA
Clemson University
ALAN J. WINTERS, PhD, CPA
Clemson University

VOLUME TWO: SPECIAL INDUSTRIES AND SPECIAL TOPICS

- 29 Oil, Gas, and Other Natural Resources**
RICHARD P. GRAFF, CPA
The Graff Consulting Group
JOSEPH B. FEITEN, CPA
- 30 Real Estate and Construction**
CLIFFORD H. SCHWARTZ, CPA
PricewaterhouseCoopers LLP
SUZANNE McELYEA, CPA
PricewaterhouseCoopers LLP
- 31 Financial Institutions**
LAURA J. PHILLIPS CPA
Ernst & Young LLP
MARK R. ROUCHARD, CPA
Ernst & Young LLP
DALE K. THOMPSON, CPA
Ernst & Young LLP
ALAN M. KALL, CPA
Ernst & Young LLP
KEITH M. HOUSUM, CPA
Ernst & Young LLP
- 32 Producers or Distributors of Films**
PAUL ROSENFELD, CPA
- 33 Regulated Utilities**
BENJAMIN A. MCKNIGHT III, CPA
Arthur Andersen LLP, Retired

34 State and Local Government Accounting

ANDREW J. BLOSSOM, CPA
KPMG Peat Marwick LLP
ANDREW GOTTSCHALK, CPA
KPMG Peat Marwick LLP
JOHN R. MILLER, CPA, CGFM
KPMG Peat Marwick LLP
WARREN RUPPEL, CPA
DiTomasso & Ruppel, CPAs

35 Not-for-Profit Organizations

RONALD F. RIES, CPA
American Express Tax and Business Services, Inc.
IAN J. BENJAMIN, CPA
American Express Tax and Business Services, Inc.

36 Providers of Health Care Services

MARTHA GARNER, CPA
PricewaterhouseCoopers LLP

37 Accounting for Government Contracts

MARGARET M. WORTHINGTON, CPA

38 Pension Plans and Other Postretirement and Postemployment Benefits

VINCENT AMOROSO, FSA
Deloitte Consulting LLP
JASON FLYNN, FSA
Deloitte Consulting LLP
TIMOTHY GEDDES, FSA
Deloitte Consulting LLP

39 Stock-Based Compensation

PETER T. CHINGOS, CPA
Mercer Human Resources Consulting
WALTON T. CONN, JR., CPA
KPMG Peat Marwick LLP
JOHN R. DEMING, CPA
KPMG Peat Marwick LLP

40 Prospective Financial Statements

DON M. PALLAIS, CPA

41 Personal Financial Statements

BOLES METZGER BROSIUS & RITTER PC
WILLIAM B. BOLES, CPA/ABV, ASA, CFP
LISA A. RITTER, CPA, CFE
BRENT W. EMRICK, CPA/ABV, MBA, CFP
MICHAEL W. ZELKO, CPA/ABV

42 Partnerships and Joint Ventures

GERARD L. YARNALL, CPA
Deloitte & Touche, LLP
RONALD J. PATTEN, PhD, CPA
DePaul University

- 43 Estates and Trusts**
PHILIP M. HERR, JD, CPA
Kingsbridge Financial Group, Inc.
- 44 Valuation of Nonpublic Companies**
ALLYN A. JOYCE
Allyn A. Joyce & Co., Inc.
JACOB P. ROOSMA, CPA
Willamette Management Associates
- 45 Bankruptcy**
GRANT W. NEWTON, PhD, CPA, CIRA
Pepperdine University
- 46 Forensic Accounting and Litigation Consulting Services**
DENNIS S. NEIER, CPA
American Express Tax and Business Services, Inc.
MARGARET R. KOLB, CPA
American Express Tax and Business Services, Inc.
- 47 Financial Expert Witness Challenges and Exclusions: Results and Trends in Federal and State Cases Since *Kumho Tire***
LAWRENCE F. RANALLO, CPA
PricewaterhouseCoopers LLP
KEITH R. UGONE, PhD
Analysis Group, Inc
- 48 Introduction to E-Discovery**
JACK MOORMAN
PricewaterhouseCoopers LLP
GREG SCHAFFER
PricewaterhouseCoopers LLP
- 49 Detecting Fraud**
W. STEVE ALBRECHT
Brigham Young University
CONAN C. ALBRECHT
Brigham Young University

Index

