

Accounting Principles and Standards in Cooper Library

Revised, mf 4/04

Public Company Accounting Oversight Board (PCAOB) 2003-

- (1) PCAOB
<http://www.pcaobus.org>
The PCAOB is a private-sector, nonprofit corporation, created by the Sarbanes-Oxley Act of 2002, to oversee the auditors of public companies.
- (2) *PCAOB Online*
<http://www.pcaob.com>
This site provides public company accounting oversight information including PCAOB rules, Sarbanes-Oxley Securities and Exchange Commission (SEC) Rules & Regulations, and Sarbanes-Oxley Disclosure/Internal Controls

Financial Accounting Standards Board (FASB) 1973-

- (3) *Statements of Financial Accounting Standards (SFAS)* HF5616 .U5S74
Referred to as FASBs, these statements constitute GAAP.
Full text of all FASBs can be found at <http://www.fasb.org/st>
Current **comment letters** can be found at <http://www.fasb.org/ocl/fasb-selectproject.php>
Current **exposure drafts** can be found at <http://www.fasb.org/draft/>
- (4) *Original Pronouncements. Accounting Standards*
HF5616 .U5F537 Annual - latest vols. **Reference**
Material issued by the AICPA through June 1973 and by the FASB to June 1, 20__.
Vols. 1 & 2:
Statements of Financial Accounting Standards (FASBs)
Issued 1973 through June 1, 20__.
Vol. 3:
Accounting Research Bulletins (ARB)
Continue in effect until amended or superseded by FASBs. Nos. 43-51 were published between 1953 and 1959. No. 43 is a revision and restatement of Nos. 1-42.
Accounting Principles Board Opinions (APB)
Continue in effect until amended or superseded by FASBs and refer to pronouncements contained in both volumes. Nos. 1-31 were published between 1962 and 1973.
Interpretations of ARB's and APB Opinions
FASB Interpretations (FIN)
Statements of Financial Accounting Concepts (CON)
Technical Bulletins (FTB)
Interpretations of authoritative pronouncements
Appendixes and Topical Index
- (5) *Statements & Interpretations* HF5616 .U5S742 vol. 1-6
Exposure Drafts, Technical Bulletins, Interpretations

- (6) *Current Text. Accounting Standards as of June 1, 20__*
HF 5616 .U5A362 annual – latest vol. **Reference**

An integration of financial accounting and reporting standards arranged by topic, which includes all currently effective AICPA Accounting Research Bulletins, APB Opinions, FASB Statements, FASB Interpretations, FASB Technical Bulletins and AICPA Accounting Interpretations. (For FASB Statements of Financial Accounting Concepts see Original Pronouncements, item 4 above.)

Vol. 1 General Standards

Standards applicable to any business.

Vol. 2 Industry Standards; Topical Index/Appendixes

Standards applicable to business in specific industries. Topical Index covers both volumes. Appendixes include: Cross-references from the Original Pronouncements to Current Text paragraphs, Schedule of Amended and Superseded Accounting Pronouncements, Schedule of AICPA & FASB Original Pronouncements, and Current Text that are superseded by Pronouncements with delayed effective dates.

- (7) EITF Abstracts HF5616 .U5F36a Latest edition in **Reference**
A summary of Proceedings of the FASB Emerging Issues Task Force (EITF).

- (8) *Discussion Memorandums* HF5616 .U5F536

- (9) *Invitation to Comment* HF5616 .U5F538

- (10) *Research Reports*

These reports are cataloged individually and can be found in the online catalog by author or title. Typing "research report/financial accounting standards" will retrieve a listing of the reports.

- (11) Wiley *GAAP: Interpretation and Application of Generally Accepted Accounting Principles*
HF5616 .U5G33 Annual - Library has 1990-

American Institute of Certified Public Accountants (AICPA)

- (12) *Index to Accounting and Auditing Technical Pronouncements: as of [date]*
HF5635 .I285, 1995 in Ref. (discontinued 1995)

A subject index to pronouncements that were in effect up to 1995, from eight professional and regulatory bodies, including the AICPA, FASB, GASB, and SEC.

- (13) *Codification of Statements on Auditing Standards: Including Statements on Standards for Attestation Engagements (SSAE)*
HF5667 .A552 (annual)

Includes the currently effective Statements on Auditing Standards (SAS), 1 through current with superseded portions deleted and amendments included, that constitute GAAS (Generally Accepted Auditing Standards).

(14) *Statement of Position (SOP)*

Separately cataloged, SOPs can be found in the online catalog by title or keyword search. For a title search, enter the title of a statement or the phrase "Statement of Position". For a keyword search, enter "statement and position and [#]", e.g. statement and position and 85 3 (**do not type a dash**).

(15) *Audit and Accounting Guides*

Separately cataloged, these Guides can be found in the online catalog by title or keyword. For a title search, enter the title of the guide. For a keyword search, enter "audit and accounting guide".

(16) *AICPA Professional Standards* HF5667 .A43 Latest edition in **Reference**

Vol. 1

U. S. Auditing Standards (SAS)

Statements on Standards for Attestation Engagements/Attestations Standards (SSAE)

Vol. 2

Statements on Standards for Accounting and Review Services (SSARS)

Code of Professional Conduct and Bylaws

Consulting Services (SSCS)

Quality Control Standards (SQCS)

Peer Review

Tax Services

Personal Financial Planning

Continuing Professional Education (CPE)

International Vol.

International Accounting

International Auditing

(17) *AICPA Technical Practice Aids* HF5616 .U5A574b Latest edition in **Reference**

Vol. 1

Technical Questions and Answers (Nonauthoritative)

Statements of Position (Accounting)

Practice Bulletins

Issues Papers Listing

Vol. 2

Statements of Position (Auditing and Attestation)

Practice Alerts

Suitable Trust Services Criteria and Illustrations

(18) *Financial Report Survey Series (discontinued 1995)*

Separately cataloged, the Surveys can be found in the online catalog by title or by keyword. For a title search, enter the title of the survey. For a keyword search, type "financial report survey" or "financial report survey and [#]", e.g. financial report survey and 37.

Committee on Accounting Procedures (1938-1958)
Accounting Principles Board (APB) (1959-1973)

(19) *Accounting Research and Terminology Bulletins* HF5601 .A5i (1961)

The 1953 revisions and restatements of earlier bulletins, with all subsequent bulletins issued by the Committee on Accounting Procedures and Accounting Terminology.

- (20) *Accounting Research Bulletins (ARB) and Accounting Principles Board Opinions (APB)*
see *Accounting Standards: Original Pronouncements*, v. 3 (item #4 above)

Governmental Accounting Standards Board (GASB)

(Created in 1984, incorporating the pronouncements of the National Council on Governmental Accounting (NCGA), to provide accounting and reporting standards for state and local governments)

- (21) *Codification of Governmental Accounting and Financial Reporting Standards*
HJ9816 .C628 latest vol. in Reference.

A codification of GASB pronouncements, including GASB Statement No. 1, Authoritative Status of NCGA Pronouncements and AICPA Industry Audit Guide, which incorporated the pronouncements of the NCGA and the AICPA, to the date of the volume.

Miller Accounting Publications

- (22) *Miller GAAP Guide* HF5616 .U5M5 Annual - Latest vol. **Reference**

Restates and analyzes promulgated GAAP (Generally Accepted Accounting Principles) and non-promulgated principles, organized by topic, and principles and practices for specialized industries. Other features are a cross-reference to later pronouncements of all that have been superseded and a checklist of all required disclosures.

- (23) *Miller GAAP Update Service and CPE Program* Formerly *Miller Accounting Updates*
REF HF5616 U5M52 (through 1999)

The GAAP Guide Update Service provides analysis of FASB pronouncements as they are promulgated. Included are FASB Statements, Commentary on Exposure Drafts, FASB Interpretations, Technical Bulletins, and EITF (Emerging Issues Task Force) Reports.

- (24) *Miller GAAS Guide* HF5667 .M54 latest vol. in **Reference**

A restatement of auditing standards, practices, and procedures, including GAAS, SAS and Interpretations, SSARS and Interpretations, SEC Auditing Releases, Specialized Industry Audit Guides, Statements on Quality Control Standards, and the Code of Professional Ethics. A cross-reference section provides the latest status of the original pronouncements.

- (25) *Miller Governmental GAAP Guide for State and Local Governments*
HJ9801 .A3M55 annual - latest vol. **Reference**

Interpretation and restatement of GASB Statements, GASB Interpretations, GASB Technical Bulletins, NCGA Statements, NCGA Interpretations, and certain AICPA SOP's and Audit and Accounting Guides.

- (26) *Journal of Accountancy* HF5601 .J8 current issues on **level 4** in the periodicals area

At the end of each issue: "Exposure Drafts Outstanding" and "Official Releases." Exposure drafts from the FASB, GASB, AICPA, etc. are listed until the official documents are issued or dropped. Official Releases are the texts of documents issued.