

Accounting Standards



University of New Mexico

Parish Memorial Library

Most accounting items are in the HF 5601-5689 area. Auditing is HF 5667-5668.25 and taxation is at HJ 2240-7390 & KF 6271-6645.

Call numbers are for Parish Library unless otherwise noted.

STANDARDS

These come out at regular or irregular intervals depending on the particular series. This is a good access point:

Index to Accounting and Auditing Technical Pronouncements *Ref HF 5635.155*

Covers AICPA, FASB, GASB, SEC and other bodies.

AICPA's Journal of Accountancy (*Per Disp HF 5601 J7*) has an Official Literature section with accounting organizations, current Exposure Drafts and Official Releases.

AICPA APB Accounting Principles: Current Text/Original Pronouncements

Ref HF 5616 U5 A552 Contains the Accounting Research Bulletin nos.43 to 51.

Number 43 is a restatement of numbers 1 to 42. APB superseded by FASB.

Audit and Accounting Guide AICPA series cataloged separately. Previously:

Industry Audit Guide, Audit Guide, & Industry Accounting Guide. Latest eds. In Ref.

Codification of Statements on Auditing Standards, Numbers 1 to 44 *Ref HF 5667 A55 1983*

Financial Report Surveys Cataloged separately.

Statement of Position *Ref HF 5616 U5 A586* Irreg. Also printed in AICPA Technical Practice Aids.

Statement of Tax Policy *Ref Tax Area HJ 2360.A456*

Statements on Auditing Standards *Ref HF 5667 A452* Irreg.

Statements on Responsibilities in Tax Practices *Ref Tax Area HJ 2360.A45*

Digest of State Accountancy Laws and State Board Regulations

Ref KF 2920 Z95 N3 [1998] National Assn.of State Boards of Accountancy.

(<http://www.nasba.org/>)

FASB. Accounting Standards: Current Text *Ref HF 5616 U5 F552* 2 vols. Annual.

Commentary by subject. Based on AICPA Accounting Research Bulletins, APB Opinions, FASB Statements of Financial Standards, & FASB Interpretations. Indexed with cross-references.

Accounting Standards: Original Pronouncements *Ref HF 5616 U5 F551* 2 vols. Annual.

Compilation of various series: Vol.1: Statements of Financial Accounting Standards; Vol.2:

Accounting Research Bulletins, Accounting Principles Board Opinions, FASB Interpretations, FASB Standards of Financial Accounting Concepts, & FASB Technical Bulletins. Indexed.

Discussion Memorandum Cataloged separately.

Sub-series of Financial Accounting Series since 1990.

EITF Abstracts *Ref HF 5616 U5 F35* Annual. Compilation of active Issues.

Financial Accounting Series:

Exposure Draft *Ref HF 5601 F5* [no.] Irreg.

FASB Interpretation *Ref HF 5601 F557* [no.] Irreg.

FASB Invitation to Comment Ref HF 5661 F5x Irreg.

FASB Technical Bulletin Ref HF 5616 U5 F518 [no.] Irreg.

Statement of Financial Accountancy Concepts Ref HF 5601 S7 Irreg

Statement of Financial Accounting Standards Ref HF 5601 F52 [no.] Irreg.

Codified in the Current Text (Ref HF 5616 U5 F552) and compiled in the Original Pronouncements (Ref HF 5616 U5 F551)

GASB.Governmental Accounting Standard Series Ref HJ 9701 G68 [no.]

Original Pronouncements: Governmental Accounting and Financial Reporting Standards Ref HF 5616 U5 F553

Statement [no.] Cataloged separately.

IASC. International Accounting Standard Ref HF 5601 I58x Irreg.

IIA Standards for the Professional Practice of Internal Auditing. Ref HF 5668.25 I577 1997

Codifies "Statements of Internal Auditing Standards #1-17" and "Statements of Internal Auditing Standards" (SIAS).

Miller GAAP Guide Ref HF 5635 M6333 Annual. Restatement and analysis of current FASB standards arranged by subject.

Miller GAAP Update Service & CPE Program Ref HF 5635 M634 Includes EITF Report no.32-, Commentary no.21-, Analysis & Explanation of FASB Statement no.118-, and Technical Bulletin: Analysis and Explanation of FASB Technical Bulletin 9-1-.

Miller GAAP from the Emerging Issues Task Force Ref HF 5616 U6 M55

Miller GAAS Guide Ref HF 5667 M514 Annual. Interpretation of auditing standards;ethics code.

Miller Governmental GAAP Guide Ref HF 5635 M633 Interpretation.

NAA. Statements on Management Accounting Ref HF 5625 N3 [no.]

SEC Financial Reporting Ref KF 1446 B474 Looseleaf.

US.SEC.Accounting Series Releases & Staff Accounting Bulletins

Ref KF 1446 A6 S44 1981 Compilation of Accounting Series Releases, Nos.1-291 (1937-1982) and codification of Staff Accounting Bulletins, nos.1-41.

SEC Docket ZIM Gov Pubs #SE 1.29: weekly compilation of releases. Rules and opinions.