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the gaap financial statement disclosures manual provides a complete quick and valuable reference source for financial statement disclosures and key presentation requirements specifically the manual provides over 750 examples of realistic sample footnote disclosures to assist in the preparation of financial statements for an audit a review or a compilation engagement facilitates compliance with u s gaap by integrating in each chapter the specific disclosure and key presentation requirements with the sample footnotes provides sample disclosures that are technically sound understandable and comprehensive and that cover a variety of scenarios from the most common to the most unusual incorporates all currently effective accounting standards including those that cover areas of unusual difficulty such as financial instruments fair value business combinations consolidation income taxes pensions accounting changes and variable interest entities all of the sample disclosures in the gaap financial statement disclosures manual are included on the accompanying cd rom therefore once youve identified the disclosure suited to your specific needs you can simply select it from the cd rom place it into your financial statements then modify it as necessary also included is a financial statement disclosures checklist

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