

## ***Aicpa Audit Guide Oil And Gas***

*Recent catastrophic business failures have caused some to rethink the value of the audit, with many demanding that auditors take more responsibility for fraud detection. This book provides forensic accounting specialists?experts in uncovering fraud?with new coverage on the latest PCAOB Auditing Standards, the Foreign Corrupt Practices Act, options fraud, as well as fraud in China and its implications. Auditors are equipped with the necessary practical aids, case examples, and skills for identifying situations that call for extended fraud detection procedures.*

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*First update in 2 years! This publication includes over 200 pages of invaluable guidance to help you improve your industry knowledge, fine-tune your strategies, and provide high-quality services to your clients. This 2014 edition provides important technical guidance, summarizes new standards and practices, and delivers "how-to" advice for handling audit and accounting issues that will be critical to your success. As fluctuating oil prices, off-shore drilling, and other energy-related issues impact the way your clients conduct business, it's essential to have a keen understanding of the domestic and international topics and trends facing the oil and gas industry today.*

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*The 2014 edition of this popular product will help audit committees of public companies achieve best practices for managing and incorporating their role in the organization. Now with downloadable MS Word tools and checklists, this Toolkit offers a broad sampling of matrices, reports, questionnaires and other pertinent materials specifically tailored to public companies, and designed to make audit committee best practices actionable. The toolkit, and accompanying download, will take the guesswork out of effectively establishing and managing an audit committee by furnishing you with dozens of useful tools and the most common forms for effective audit*

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*committee operation. The editable forms and checklists will help you efficiently create, file, and track your documentation. New to this edition of the toolkit: Updated with new COSO Framework (May 2013) Improved forms and checklists are more user-friendly Updated with regulatory changes IFRS guidance has been added*

*Oil and Gas Producers Industry Developments, 1992*

*The Accounting Profession*

*Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal*

*Control Over Financial Reporting (SOC 1)*

*Accounting and Valuation Guide*

*Audit and Accounting Guide Depository and Lending Institutions*

*Financial Reporting & Analysis*

**Get the industry-specific knowledge you need to successfully perform every aspect of your engagement. From revenue recognition challenges associated with frequent flyer programs to guidance for Fresh-Start Accounting, this Guide has you covered. Airlines - Audit & Accounting Guide provides best practices for accounting and auditing specific to major, regional and cargo airlines, including relevant guidance contained in standards issued through March 1, 2013. Guidance is supplemented with specific “how-to” recommendations**

**for applying the standards to the airline industry. This Guide covers best practices related to revenue recognition, equipment purchase and maintenance issues, auditing risks, and much more. Covered topics include: Passenger Facility Charges—Save time and avoid errors with the Sample PFC Report—fully updated to comply with the Clarity Standards. Fresh-start Accounting—Step-by-step guidance through the complexities of executing a successful emergence. ASU 2012-02: Impairment Testing for indefinite-lived intangible assets—Guidance on determining when a qualitative assessment is indicated for your client. Audit risk factors—Be prepared to spot red-flags within your audit engagement related to management structure,**

**industry developments, operating characteristics, and more. Revenue recognition—Industry standards and strategies are provided for trouble-spots such as frequent flyer programs, gross vs. net, capacity purchase agreements, manufacturer incentives and multiple element arrangements Clarified Auditing Standards—All auditing content has been fully conformed to reflect changes resulting from the Clarity Project. Be prepared for change by ensuring that you are current in accounting and auditing developments affecting government. Learn the latest accounting and auditing developments affecting governments by covering these hot topics: Risk assessment Documentation Leases Yellow Book Major program determination New GASB**

### **pronouncements**

**The clearest, easiest-to-use guide to understanding all the clarified standards, including the new attestation standards—fully updated! This comprehensive guide to understanding Generally Accepted Auditing Standards (GAAS) is not just about auditing. It addresses the toughest part of an accountant's job—identifying, interpreting, and applying the many audit, attest, review, compilation, and preparation standards relevant to a particular engagement. Wiley Practitioner's Guide to GAAS 2018 offers a clear and accessible distillation of the official language of GAAS, Statements on Standards for Attestation Engagements (SSAEs), and Statements on Standards for Accounting and Review Services**

**(SSARSs)—as well as advice on exactly how to remain fully compliant with each. Wiley Practitioner's Guide to GAAS 2018 is organized according to the logical arrangement of the clarified standards, presenting each section individually, and explaining how it is related to the engagement process. Guidance is offered on the entire process, in the form of practice notes, checklists, questionnaires, and real-world examples, illustrating how the fundamental requirements of each section are applied. Other key features include: A brief identification of each auditing, SSAE, and SSARS section, with effective dates and tips on how to apply it Highlights of new requirements in the clarified attestation standards Concise listing and descriptions of each section's**

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**specific mandates, including definitions Easy-to-read capsule summary of interpretations, plus selected technical alerts Helpful techniques for remaining compliant with each standard**

**A Guide to Forensic Accounting Investigation**

**Update to AICPA Audit and Accounting Guide Audits of Entities with Oil and Gas Producing Activities : Includes Audit Risk Alert 1990**

**Advanced SOC for Service Organizations Certificate Exam**

**Entities with Oil and Gas Producing Activities, with Conforming Changes as of May 1 2008**

**AICPA Audit and Accounting Guide**

**Audits of Property and Liability Insurance Companies**

**Considered the industry-standard resource and updated as of March 1, 2014, the Audit Sampling Guide summarizes applicable requirements and practices, and delivers “how-to” advice to help auditors apply nonstatistical and statistical sampling. The guide includes case studies illustrating the use of different sampling methods, including classical variables sampling and monetary unit sampling, in real world situations. New in 2014, a detailed case study of the application of classical variables sampling with the use of software has been included as an appendix. The appendices also include sampling tables and similar tools, as well as other sampling considerations. Packed with information on sampling requirements and sampling**

**methods, this Guide is an indispensable resource. This updated and improved guide is designed to help accountants effectively perform SOC 1® engagements under AT-C section 320, Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting, of Statement on Standards for Attestation Engagements (SSAE) No. 18, Attestation Standards: Clarification and Recodification. With the growth in business specialization, outsourcing tasks and functions to service organizations has become increasingly popular, increasing the demand for SOC 1 engagements. This guide will help: Gain a deeper understanding of the requirements and guidance in AT-C section 320 for**

**performing SOC 1 engagements. Obtain guidance from top CPAs on how to implement AT-C section 320 and address common and practice issues. Provide best in class services related to planning, performing, and reporting on a SOC 1 engagement. Successfully implement changes in AT-C section 320 arising from the issuance of SSAE 18, which is effective for reports dated on or after May 1, 2017. Determine how to describe the matter giving rise to a modified opinion by providing over 20 illustrative paragraphs for different situations. Understand the kinds of information auditors of the financial statements of user entities need from a service auditor's report. Implement the requirement in SSAE No. 18 to obtain a written assertion from management of the**

**service organization. Organize and draft relevant sections of a type 2 report by providing complete illustrative type 2 reports that include the service auditor's report, management's assertion, the description of the service organization's system, and the service auditor's description of tests of controls and results. Develop management representation letters for SOC 1 engagements.**

**Want to ensure effective and efficient execution of the Risk Assessment Standards? AICPA has the resources you need: Audit Risk Assessment Tool (available online only) Assessing and Responding to Audit Risk in a Financial Statement Audit - AICPA Audit Guide The Audit Risk Assessment Tool walks an experienced auditor**

through the risk assessment procedures and documents those decisions necessary to prepare an effective and efficient audit program. Designed to be used in lieu of cumbersome checklists, it provides a top down risk-based approach to the identification of high risk areas to allow for appropriate tailoring of audit programs which will result in audit efficiencies. The tool is available in the Online Subscription format and includes access to the full Risk Assessment Guide. The AICPA Audit Guide Assessing and Responding to Audit Risk in a Financial Statement Audit is the definitive source for guidance on applying the core principles of the risk-based audit methodology that must be used on all financial statement audits. This guide is written in an easy-to-understand

**style that enables auditors of all experience levels to find answers to the issues they encounter in the field. Unique insights, examples and a comprehensive case study clarify critical concepts and requirements. Disclaimer This Audit Risk Assessment Tool is designed to provide illustrative information with respect to the subject matter covered and is recommended for use on audit engagements that are generally smaller in size and have less complex auditing and accounting issues. It is designed to help identify risks, including significant risks, and document the planned response to those risks. The Audit Risk Assessment Tool should be used as a supplement to a firm's existing planning module whether in a firm-based or commercially provided methodology.**

**The Audit Risk Assessment Tool is not a complete planning module. The AICPA recommends the Audit Risk Assessment Tool be completed by audit professionals with substantial accounting, auditing and specific industry experience and knowledge. For a firm to be successful in improving audit quality and efficiencies, it is recommended that a 5+ years experienced auditor completes the Audit Risk Assessment Tool or the engagement team member with the most knowledge of the industry and client (often Partner in small/medium firms) provides insight to whomever is completing the ARA Tool. The AICPA recommends this should not be delegated to lower-level staff and just reviewed – it should be completed under the direction of the**

**experienced auditor (if you delegate to inexperienced auditor you will be at risk for less effectiveness and efficiencies because the tool is intended to be completed by an experienced auditor). The Audit Risk Assessment Tool does not establish standards or preferred practices and is not a substitute for the original authoritative auditing guidance. In applying the auditing guidance included in this Audit Risk Assessment Tool, the auditor should, using professional judgment, assess the relevance and appropriateness of such guidance to the circumstances of the audit. This document has not been approved, disapproved, or otherwise acted on by a senior committee of the AICPA. It is provided with the understanding that the staff and publisher are not**

**engaged in rendering legal, accounting, or other professional service. All such information is provided without warranty of any kind.**

**Valuation of Portfolio Company Investments of Venture Capital and Private Equity Funds and Other Investment Companies**

**Assessing & Responding To Audit Risk In a Financial Statement Audit**

**Statement of Cash Flows: Preparation, Presentation, and Use**

**Government Auditing Standards and Single Audits 2018 Public Companies**

**Update to AICPA Audit and Accounting Guide, Audits of Entities with Oil and Gas Producing Activities**

***Updated for new accounting and auditing guidance issued, this valuable tool provides hundreds of high quality disclosure examples from carefully selected U.S. companies of different sizes, across industries such as banking, credit and insurance, communication services, and healthcare from such organizations as Scotts Miracle-Gro, Coca-Cola, Caterpillar, and BB&T. Illustrations of the most important, immediate, and challenging disclosures, such as derivatives and hedging, consolidations, and fair value***

***measurement are provided. Hot topics include statement of cash flows, going concern, and business combinations and intangibles. This edition also provides clear, direct guidance to help you understand and comply with all significant reporting requirements and detailed indexes to help you quickly find exactly what you need. This Seventh Edition is filled with authoritative advice on the financial reporting, accounting, and control situations unique to not-for-profit organizations. It***

***contains discussions of the accounting and reporting guidelines for different types of organizations, complete guidance on tax and compliance reporting requirements, illustrated explanations of various types of acceptable financial statements, and much more!***

***Disposed to numerous challenges and shortcomings, a cash flow statement is one of the most important financial statements for business. This book introduces the accountant to, and helps to boil down, the***

***intricacies of the overall cash flow statement and its three major sections. Readers will review options for statement of cash flows preparation and presentation and methods to improve cash flow analysis. They will also explore the requirements of the statement of cash flows guidance and related standards, and learn how to make appropriate classifications of transactions and events. This book includes new changes resulting from FASB ASU No. 2016-15, Statement of Cash Flows (Topic 230), Classification of***

***Certain Cash Receipts and Cash Payments (a consensus of the Emerging Issues Task Force), and FASB ASU No. 2016-18, Statement of Cash Flows (Topic 230): Restricted Cash (a consensus of the FASB Emerging Issues Task Force). This book will help accountants to: Recall the fundamental cash flow reporting requirements. Recall how to prepare a statement of cash flows using both the direct and indirect method of presenting operating information. Identify when investing and financing cash flows can***

***be reported net. Identify cash flow transactions as operating, investing, or financing. Indicate how to present and disclose significant transactions that have no direct cash flow effect. Recall how to report selected operating items such as interest, taxes, and receivables.***

***The AICPA Audit and Accounting Guide  
Entities with Oil and Gas Producing Activities  
New Edition as of August 1 2010  
Guide for Prospective Financial Information,  
with Conforming Changes as of ...***

**Attestation Engagements on Sustainability Information (Including Greenhouse Gas Emissions Information)**

**With Conforming Changes as of ...**

**Banks and Savings Institutions, Credit Unions, Finance Companies, and Mortgage Companies 2019**

*First update in 4 years! As fluctuating oil prices, off-shore drilling, and other energy-related issues impact the way your clients conduct business, it is essential to have a keen understanding of the domestic and international topics and trends facing the oil and gas industry today.*

*This 2018 edition includes over 200 pages of invaluable guidance to help accountants improve their industry knowledge, fine-tune their strategies, and provide high-quality services to their clients. This publication provides important technical guidance, summarizes new standards and practices, and delivers "how-to" advice for handling audit and accounting issues that will be critical to your success. Key Features of this title are: An updated illustrative representation letter that contains industry-specific representations. Discussion and interpretive guidance associated with FASB ASC 606, Revenue from Contracts with Customers*

*Ease the transition to the new COSO framework with practical strategy Internal Control Audit and Compliance provides complete guidance toward the latest framework established by the Committee of Sponsoring Organizations (COSO). With clear explanations and expert advice on implementation, this helpful guide shows auditors and accounting managers how to document and test internal controls over financial reporting with detailed sections covering each element of the framework. Each section highlights the latest changes and new points of emphasis, with explicit definitions of internal controls and how they should be*

*assessed and tested. Coverage includes easing the transition from older guidelines, with step-by-step instructions for implementing the new changes. The new framework identifies seventeen new principles, each of which are explained in detail to help readers understand the new and emerging best practices for efficiency and effectiveness. The revised COSO framework includes financial and non-financial reporting, as well as both internal and external reporting objectives. It is essential for auditors and controllers to understand the new framework and how to document and test under the new guidance. This book clarifies complex codification and*

*provides an effective strategy for a more rapid transition. Understand the new COSO internal controls framework Document and test internal controls to strengthen business processes Learn how requirements differ for public and non-public companies Incorporate improved risk management into the new framework The new framework is COSO's first complete revision since the release of the initial framework in 1992. Companies have become accustomed to the old guidelines, and the necessary procedures have become routine – making the transition to align with the new framework akin to steering an ocean liner. Internal Control Audit and*

*Compliance helps ease that transition, with clear explanation and practical implementation guidance. Plain-English interpretations and applications of the latest GAAS Wiley Practitioner's Guide to GAAS 2016 provides full guidance toward the latest guidelines and applications of Generally Accepted Auditing Standards. With detailed coverage of the newest releases, this helpful reference explains each standard in clear, accessible language and highlights the ways in which the standards are related. Organized for easy navigation, each statement is presented individually along with explanation, practice notes, practical illustrations,*

*checklists and questionnaires to guide you through the auditing process. The book is written to align with the Statements on Auditing Standards, and includes updates and interpretations of all new Statements for Accounting and Review Services Compilation and Review statements to help you ensure a complete and fully compliant audit. Accounting standards are critical to the auditing process, but frequent revisions and new releases add a layer of complexity to compliance. This book provides interpretation and application notes for all GAAS standards, including all SASs, SSAEs, SSARSs and PCAOB. Get up to speed on the latest GAAS standards*

*Walk through each statement step-by-step Utilize helpful tools to ensure full compliance Gain a deeper understanding of each standard's applications Identifying, interpreting, and applying the many standards relevant to a particular engagement can be the most difficult part of the auditor's job. This guide simplifies the process by combining the standards, explanations, tools, and expert advice into a single, easily navigated volume. For the auditor who needs to be up to date, Wiley Practitioner's Guide to GAAS 2016 presents clear, plain-language guidance toward the most recent GAAS standards, to help you find —and understand —*

*the answers you need quickly.*

*Entities with Oil and Gas Producing Activities*

*Governmental Accounting and Auditing Update*

*Common Interest Realty Associations*

*Audit Sampling*

*Audit Guide*

*Audit and Accounting Guide: Entities with Oil and Gas  
Producing Activities*

*This annual edition provides accountants and other  
financial professionals with assistance in understanding  
and applying the special considerations required in a  
single audit. It is an indispensable resource for auditors*

*performing Yellow Book audits. This new edition provides up-to-date information and expert guidance on single audits and Uniform Guidance compliance audit requirements, including example auditor reports for both the reporting required under Government Auditing Standards and the Uniform Guidance compliance audit. The Accounting and Review Services Committee (ARSC) has issued Statement on Standards for Accounting and Review Services No. 21, Statements on Standards for Accounting and Review Services: Clarification and Recodification. The issuance of SSARS No. 21 represents a major milestone in the ARSC's project to clarify and revise the standards for reviews, compilations,*

*and engagements to prepare financial statements. To assist readers to easily locate information, a detailed table of contents is provided at the beginning of the SSARS. This statement recodifies and supersedes all outstanding SSARSs through No. 20, except SSARS No. 14, Compilation of Pro Forma Financial Information. SSARS No. 21 is effective for reviews, compilations, and engagements to prepare financial statements for periods ending on or after December 15, 2015 but early implementation is permitted. This statement is a standalone SSARS and is not a codification of all clarified SSARSs. This statement has been codified in AICPA Professional Standards, which contains a complete*

*codification of Statements on Standards for Accounting and Review Services. Practitioners are advised to use the codified version of this SSARS as they prepare to evaluate and update their methodologies, and prepare for changes precipitated by the clarity project.*

*The emergence of new evaluation paradigms raises serious questions about how merit can be established and judged. Linking Auditing and Metaevaluation addresses this concern, introducing a strategy by which the quality of inquiry procedures and products can be assured and retrospectively assessed. Based upon the model of fiscal auditing, the technique is applicable to a variety of social scientific investigations and specifically*

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*includes non - conventional paradigms such as naturalistic evaluation. Effective regardless of the nature of the inquiry, auditing is also an excellent means of organizing data, thus promoting theorizing and identification of relationships in that data. Each section includes exercises designed both to encoura*

*Enhancing Quality in Applied Research*

*Financial Accounting for Local and State School Systems*

*Wiley Practitioner's Guide to GAAS 2016*

*Accounting Trends and Techniques: U.S. GAAP*

*Financial Statements--Best Practices in Presentation and Disclosure*

*Guide to Audit Data Analytics*

*Covering all SASs, SSAEs, SSARs, PCAOB Auditing Standards, and Interpretations*

***Concerns the status of recommendations made to the accounting profession over the past two decades by major study groups. Identifies (1) recommendations made from 1972-95 to improve accounting & auditing standards & the performance of independent audits under the federal securities laws & the actions taken on those recommendations, & (2) any unresolved issues to determine their***

***impact on the performance of independent audits, effective accounting & auditing standards setting, & efforts to expand the scope of business reporting & audit services.***

***Using real-world examples to thoroughly involves readers with financial statements, Financial Reporting and Analysis, 9e builds skills in analyzing real financial reports through statements, exhibits, and cases of actual companies. Emphasis is placed on the analysis and***

***interpretation of the end result of financial reporting – financial statements.***

***ASC 606, Revenue from Contracts with Customers, replaces almost all previously existing revenue recognition guidance, including industry-specific guidance. That means unprecedented changes, affecting virtually all industries and all size organizations. For preparers, this guide provides the comprehensive, reliable accounting implementation***

***guidance you need to unravel the complexities of this new standard. For practitioners, it provides in-depth coverage of audit considerations, including controls, fraud, risk assessment, and planning and execution of the audit. Recent audit challenges are spotlighted to allow for planning in avoiding these new areas of concern. This guide includes 16 industry-specific chapters for the following industries: Aerospace and Defense, Airlines, Asset***

***Management, Broker-Dealers,  
Construction Contractors, Depository  
Institutions, Gaming, Health Care,  
Hospitality, Insurance, Not-for-Profits,  
Oil and Gas, Power and Utility, Software,  
Telecommunications, and Timeshare.  
Major Issues: Progress and Concerns  
With Conforming Changes as of May 1,  
1998  
Audit and Accounting Guide - Entities  
with Oil and Gas Producing Activities -  
September 1 2012***

***Audits of Entities with Oil and Gas  
Producing Activities  
Linking Auditing and Meta-Evaluation  
Internal Control Audit and Compliance***

New Authoritative Guide for SSAE No. 18 and Sustainability Organizations are increasingly seeking to add credibility to sustainability information: According to the CFA Institute, 73 percent of portfolio managers and research analysts surveyed take sustainability matters into account when making investment decisions and 69 percent believe it is important that such information be subject to independent assurance. This new guide will

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assist CPAs with interpreting and applying the clarified attestation standards (SSAE No. 18) when performing examination or review engagements on sustainability information. Note: This guide supersedes AICPA Statement of Position (SOP) 13-1, Attest Engagements on Greenhouse Gas Emissions Information. The content of that SOP has been updated for the clarified attestations standards and included in the guide.

The AICPA Audit and Accounting Guide Entities with Oil and Gas Producing Activities Oil and Gas Producers Industry Developments ...Update to AICPA Audit and Accounting Guide, Audits of Entities with Oil and Gas Producing Activities Audit and Accounting Guide: Entities

## Acces PDF Aicpa Audit Guide Oil And Gas

with Oil and Gas Producing Activities John Wiley & Sons  
Developed for preparers of financial statements,  
independent auditors, and valuation specialists, this  
guide provides nonauthoritative guidance and  
illustrations regarding the accounting for and valuation of  
portfolio company investments held by investment  
companies within the scope of FASB ASC 946, Financial  
Services —Investment Companies, (including private  
equity funds, venture capital funds, hedge funds, and  
business development companies). It features 16 case  
studies that can be used to reason through real  
situations faced by investment fund managers, valuation  
specialists and auditors, this guide addresses many

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accounting and valuation issues that have emerged over time to assist investment companies in addressing the challenges in estimating fair value of these investments, such as: Unit of account Transaction costs Calibration The impact of control and marketability Backtesting Documentation and Testing Under the New COSO Framework

Oil and Gas Producers Industry Developments ...  
Wiley Practitioner's Guide to GAAS 2018  
Audit and Accounting Guide  
Clarification and Recodification  
The financial services industry is undergoing

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significant change. This has added challenges for institutions assessing their operations and internal controls for regulatory considerations. Updated for 2019, this industry standard resource offers comprehensive, reliable accounting implementation guidance for preparers. It offers clear and practical guidance of audit and accounting issues, and in-depth coverage of audit considerations, including controls, fraud, risk assessment, and planning and execution of the audit. Topics covered include: Transfers and servicing; Troubled debt restructurings; Financing receivables and the allowance for loan losses; and,

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Fair value accounting This guide also provides direction for institutions assessing their operations and internal controls for regulatory considerations as well as discussions on existing regulatory reporting matters. The financial services industry is undergoing significant change. This has added challenges for institutions assessing their operations and internal controls for regulatory considerations. Updated for 2019, this industry standard resource offers comprehensive, reliable accounting implementation guidance for preparers. It offers clear and practical guidance of audit and accounting issues, and in-depth

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coverage of audit considerations, including controls, fraud, risk assessment, and planning and execution of the audit. Topics covered include: Transfers and servicing; Troubled debt restructurings; Financing receivables and the allowance for loan losses; and, Fair value accounting This guide also provides direction for institutions assessing their operations and internal controls for regulatory considerations as well as discussions on existing regulatory reporting matters.

Designed to facilitate the use of audit data analytics (ADAs) in the financial statement audit, this title was

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developed by leading experts across the profession and academia. The guide defines audit data analytics as “the science and art of discovering and analyzing patterns, identifying anomalies, and extracting other useful information in data underlying or related to the subject matter of an audit through analysis, modeling, and visualization for planning or performing the audit.” Simply put, ADAs can be used to perform a variety of procedures to gather audit evidence. Each chapter focuses on an audit area and includes step-by-step guidance illustrating how ADAs can be used throughout the financial statement audit. Suggested

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considerations for assessing the reliability of data are also included in a separate appendix.

Oil and Gas Producers Industry Developments

Revenue Recognition 2019

Financial and Accounting Guide for Not-for-Profit Organizations

The AICPA Audit Committee Toolkit

Audit and Accounting Guide: Airlines

Oil and Gas Producers Industry Developments, 1990