



Wiley GAAP 2005: Interpretation and Application of Generally Accepted Accounting Principles (Wiley GAAP for Governments: Interpretation & Application of GAAP for State & Local Governments)

Patrick R. Delaney, Barry J. Epstein, Ralph Nach, Ervin L. Black

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An essential guide for all accountants, CPA candidates, financial managers, and accounting students. Amidst a national parade of corporate scandals, accounting professionals require a timely, rock-solid resource that will instill clients and investors with the confidence they have come to expect. The most practical, authoritative guide to GAAP, Wiley GAAP 2005 delivers the most recent developments and analysis of all the generally accepted accounting principles (GAAP) for 2005, restating the original, highly technical pronouncements in easy-to-understand terms while providing battle-tested implementation guidance and real-world examples. Each chapter is composed of a discussion of perspectives and issues, sources of GAAP, a definition of terms, concepts, and rules, as well as examples. Patrick R. Delaney was the Arthur Andersen LLP Alumni Professor of Accountancy and Chair of the Department of Accountancy at Northern Illinois University. Barry J. Epstein (Chicago, IL) is a partner in the firm Robert Novak & Company, LLP. Ralph Nach (Chicago, IL) is a Managing Director with American Express Tax Business Services, Inc. Ervin L. Black, PhD (Provo, UT), is an Associate Professor at Brigham Young University, where he specializes in financial and international accounting and accounting research. Dr. Black has authored or coauthored numerous articles in accounting research journals.



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