

TABLE OF CONTENTS

Section		Pages
1000	Financial Statement Presentation	3
1100	Statement of Financial Position	
1200	Income Statement	
1300	Statement of Cash Flows	
1400	Consolidated Financial Statements	
1500	Financial Statements Prepared in Accordance With a Special Purpose Framework	
1600	Personal Financial Statements	
1700	Prospective Financial Statements	
1800	Notes to Financial Statements	
1900	Interim Financial Information	
2000	Assets	45
2110	Cash	
2120	Temporary Investments	
2130	Receivables	
2140	Inventories	
2210	Fixed Assets	
2220	Long-Term Investments	
2230	Noncurrent Receivables	
2240	Cash Surrender Value of Life Insurance	
2250	Intangible Assets	
2260	Other Assets	
3000	Liabilities and Deferred Credits	113
3100	Current Liabilities	
3200	Long-Term Debt	
3400	Contingent Liabilities	
3500	Commitments	
3600	Deferred Credits	
3700	Pension Obligations	
4000	Capital	135
4110	Issuance of Capital Stock	
4120	Reacquisition of Capital Stock	
4130	Warrants	
4150	Stock Dividends and Stock Splits	
4160	Contributed Capital	
4200	Retained Earnings	
4210	Dividends	
4230	Capital Transactions	

Section		Pages
5000	Revenue and Expense	153
	5100 Revenue Recognition	
	5210 Depreciation and Depletion	
	5220 Interest Expense	
	5230 Employee Benefit Plans	
	5240 Cost Allocation	
	5250 Tax Allocation	
	5260 Estimated Losses	
	5290 Other Expenses	
	5400 [Deleted]	
	5500 Earnings per Share	
	5600 Leases	
	5700 Contributions Made	
6000	Specialized Industry Problems	201
	6130 Finance Companies	
	6140 Not-For-Profit Entities	
	6300 Insurance Companies	
	6400 Health Care Entities	
	6500 Extractive Industries	
	6600 Real Estate	
	6700 Construction Contractors	
	6910 Investment Companies	
	6930 Employee Benefit Plans	
	6931 Financial Statement Reporting and Disclosure—Employee Benefit Plans	
	6932 ERISA Reporting and Disclosures	
	6933 Auditing Employee Benefit Plans	
	6934 Limited-Scope Audits—Employee Benefit Plans	
	6935 Multiemployer Plans	
	6936 Auditing Defined Contribution Plans	
	6937 Auditing Defined Benefit Plans	
	6938 Auditing Health and Welfare Plans	
	6939 Auditor's Reports—Employee Benefit Plans	
	6940 Franchisors	
	6950 State and Local Governments	
	6960 Colleges and Universities	
	6970 Entertainment Industry	
	6980 Brokers and Dealers	
	6985 U.S. Department of Housing and Urban Development (HUD) Programs	

Section		Pages
6000	Specialized Industry Problems—continued	
	6990 Common Interest Realty Associations	
	6995 Credit Unions	
7000	Specialized Organizational Problems	439
	7100 Definition of a Public Business Entity	
	7200 Partnerships	
	7400 Related Parties	
	7500 Estates and Trusts	
	7600 Business Combinations—General	
	7610 Purchase Method	
	7620 Applicability of Pooling of Interests Method	
	7630 Application of Pooling of Interests Method	
8000	Audit Field Work	477
	8100 Generally Accepted Auditing Standards	
	8200 Internal Control	
	8220 Sampling	
	8310 Audit Evidence: Securities	
	8320 Audit Evidence: Inventories	
	8330 Audit Evidence: Fixed Assets	
	8340 Audit Evidence: Confirmation Procedures	
	8345 Audit Evidence: Destruction of Documents	
	8350 Audit Evidence: Audit Documentation	
	8700 Subsequent Events	
	8800 Audits of Group Financial Statements and Work of Others	
	8900 Predecessor Auditors	
9000	Auditors' Reports	547
	9030 Accounting Changes	
	9060 Uncertainties	
	9070 Subsequent Events	
	9080 Audited Financial Statements	
	9100 Signing and Dating Reports	
	9110 Special Reports	
	9120 Reliance on Others	
	9130 Limited Scope Engagements	
	9150 Preparation, Compilation and Review Engagements	
	9160 Other Reporting Issues	
	9170 Supplementary Information	
	9180 Required Supplementary Information	

