

XBRL

by
Clinton E. White, Jr.

Assets	2014	2013
Cash and Cash Equivalents	\$4,873	\$4,089
Short-Term Investments	\$2,908	\$8,618
Cash, Cash Equivalents and Short-Term Investments	\$7,781	\$12,707
Receivables, Net - Total	7,188	7,788
Inventory, Net	\$943	\$8,002
Deferred Income Taxes - Current	1,701	3,487
Assets - Current - Total	\$13,513	\$32,984
Property, Plant and Equipment, Net	2,346	2,472
Long-Term Investments	499	480
Other Assets - Noncurrent	1,200	3,285
Assets	\$17,558	\$39,221

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The Accountants Guide To Xbrl

Clinton E. White



The Accountants Guide To Xbrl:

The Accountant's Guide to XBRL (17th) Clinton White, 2023 A guide for students and professionals for understanding and building financial statements in XBRL and iXBRL for SEC reporting *The Accountant's Guide to XBRL* Clinton E. White, 2006-05-01 The Accountant's Guide to XBRL is an introduction to a standardized financial and business operations reporting language XBRL is an emerging technology for tagging data items so that they are readily understandable and reusable for many computerized purposes This Guide is a non technical introduction for accountants and financial professionals Understanding the basics of XBRL is essential for well educated accountants and financial professionals

The Accountant's Guide to XBRL Clinton White, Jr., 2020 An introduction to XBRL for educators students and professionals **The Accountant's Guide to XBRL**, 2009 Audit and Accounting Guide: Investment Companies, 2017 AICPA, 2017-10-09 Whether a financial statement preparer or auditor it is critical to understand the complexities of the specialized accounting and regulatory requirements for investment companies This guide supports practitioners in a constantly changing industry landscape It provides authoritative how to accounting and auditing advice including implementation guidance and illustrative financial statements and disclosures Packed with continuous regulatory developments this guide has been updated to reflect certain changes necessary due to the issuance of authoritative guidance since the guide was originally issued and other revisions as deemed appropriate The updates for this 2017 edition include extensive changes to the illustrated financial statements for registered investment companies that result from SEC's issuance of the release Investment Company Reporting Modernization and related amendments to Regulation S-X Other updates to the 2017 edition include changes to illustrated attestation reports that result from AICPA's issuance of Statement on Standards for Attestation Engagements SSAE No 18 Attestation Standards Clarification and Recodification Further updates include References to appropriate AICPA Technical Questions and Answers that address when to apply the liquidation basis of accounting Appendixes discussing the new standards for financial instruments leases and revenue recognition Appendixes discussing common or collective trusts and business development companies **IFRS and XBRL** Kurt Ramin, Cornelis Reiman, 2013-03-27 International Financial Reporting Standards are increasingly adopted worldwide and it is critical to understand their place within the global business environment as well as the most up to date methods of applying them In IFRS and XBRL Kurt Ramin and Cornelis Reiman world authorities on IFRS have condensed the overwhelming flood of available material to present a comprehensive guide to the key components of IFRS helping to explain why they are a priority for private enterprises and governments alike The book provides valuable commentary on key components of IFRS which are crucial to local national and international business decision making demonstrates the importance of disclosure checklists offers illustrative financial statements arising from IFRS looks at recent developments in IFRS in particular how the standards should be reflected in the narrative report and what implications they have for sustainability reporting explores

how business reporting can be improved for example through the addition of non financial reporting examines the key issue of emerging technology in reporting under IFRS especially the use of XBRL and the obvious push for a new paradigm whereby object definitions tracking and valuation offer considerable benefits to the people who produce and rely upon business reports To complete the picture the authors examines other standards and cover important issues such as US GAAP convergence with IFRS and the important of International Valuation Standards IFRS and XBRL is the complete guide to the background current state and future of International Financial Reporting Standards

The Routledge Companion to Accounting Communication Lisa Jack, Jane Davison, Russell Craig, 2013-05-02 One of the prime purposes of accounting is to communicate and yet to date this fundamental aspect of the discipline has received relatively little attention The Routledge Companion to Accounting Communication represents the first collection of contributions to focus on the power of communication in accounting The chapters have a shared aim of addressing the misconception that accounting is a purely technical number based discipline by highlighting the use of narrative visual and technological methods to communicate accounting information The contents comprise a mixture of reflective overview stinging critique technological exposition clinical analysis and practical advice on topical areas of interest such as The miscommunication that preceded the global financial crisis The failure of sustainability reporting The development of XBRL How to cut clutter With an international coterie of contributors including a communication theorist a Big Four practitioner and accounting academics this volume provides an eclectic array of expert analysis and reflection The contributors reveal how accounting communications represent or misrepresent the financial affairs of entities thus presenting a state of the art assessment on each of the main facets of this important topic As such this book will be of interest to a wide range of readers including postgraduate students in management and accounting established researchers in the fields of both accounting and communications and accounting practitioners

Accounting Guide AICPA, 2019-01-14 An industry specific accounting guide for brokers and dealers The Accounting Guide Brokers and Dealers in Securities 2018 is provided by the American Institute of Certified Public Accountants It details specialized accounting and regulatory requirements for the broker dealer industry Detailed chapters provide comprehensive examinations of timely subjects For example the chapter on the securities industry covers discount brokers investment bankers government securities dealers clearing brokers and other professions Additional chapters cover regulatory consideration internal control accounting standards and financial statement considerations Broker dealers gain guidance in financial statement preparation while following the best practices and accounting principles outlined

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Table of Contents The Accountants Guide To Xbrl

1. Understanding the eBook The Accountants Guide To Xbrl
 - The Rise of Digital Reading The Accountants Guide To Xbrl
 - Advantages of eBooks Over Traditional Books
2. Identifying The Accountants Guide To Xbrl
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an The Accountants Guide To Xbrl
 - User-Friendly Interface
4. Exploring eBook Recommendations from The Accountants Guide To Xbrl
 - Personalized Recommendations
 - The Accountants Guide To Xbrl User Reviews and Ratings
 - The Accountants Guide To Xbrl and Bestseller Lists

5. Accessing The Accountants Guide To Xbrl Free and Paid eBooks
 - The Accountants Guide To Xbrl Public Domain eBooks
 - The Accountants Guide To Xbrl eBook Subscription Services
 - The Accountants Guide To Xbrl Budget-Friendly Options
6. Navigating The Accountants Guide To Xbrl eBook Formats
 - ePub, PDF, MOBI, and More
 - The Accountants Guide To Xbrl Compatibility with Devices
 - The Accountants Guide To Xbrl Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of The Accountants Guide To Xbrl
 - Highlighting and Note-Taking The Accountants Guide To Xbrl
 - Interactive Elements The Accountants Guide To Xbrl
8. Staying Engaged with The Accountants Guide To Xbrl
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers The Accountants Guide To Xbrl
9. Balancing eBooks and Physical Books The Accountants Guide To Xbrl
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection The Accountants Guide To Xbrl
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine The Accountants Guide To Xbrl
 - Setting Reading Goals The Accountants Guide To Xbrl
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of The Accountants Guide To Xbrl
 - Fact-Checking eBook Content of The Accountants Guide To Xbrl
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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