Resources

Standard-Setters and Key Documents on Valuation for Financial Reporting

Financial Accounting Standards Board (FASB)
http://www.fasb.org/

Check this site to find out how the FASB’s structure and current activities and to view or order the following key documents:

- Statement of Financial Accounting Standards No. 13, Accounting for Leases (Issued 1976)
- Statement of Financial Accounting Standards No. 98, Sale-Leaseback Transactions Involving Real Estate; Sales-Type Leases of Real Estate; Definition of the Lease Term; and Initial Direct Costs of Direct Financing Leases (Issued 1988)
- Statement of Financial Accounting Standards No. 141(R), Business Combinations (Revised 2007)
- Statement of Financial Accounting Standards No. 142, Goodwill and Other Intangible Assets (Issued 2001)
- Statement of Financial Accounting Standards No. 144, Accounting for Impairment or Disposal of Long-Lived Assets (Issued 2001))

American Institute of Certified Public Accountants (AICPA)
http://www.aicpa.org/

Find out more about this organization of Certified Public Accountants. Statements on Auditing Standards (SASs) can be viewed at http://www.aicpa.org/Professional+Resources/Accounting+and+Auditing/Authoritative+Standards/

- Statement on Auditing Standards No. 73, Using the Work of A Specialist, AU Section 336
Statement on Auditing Standards No. 101, *Auditing Fair Value Measurements and Disclosure*, Codified Section of AICPA Professional Standards, AU Section 328

International Accounting Standards Board
http://www.iasb.org/Home.htm

Information on obtaining the International Financial Reporting Standards is at http://www.iasb.org/IFRSs/IFRS.htm

**Books on Valuation for Financial Reporting**


**Articles on Valuation for Financial Reporting**

The following articles from Appraisal Institute publications are available to free-of-charge to members at http://www.appraisalinstitute.org/membership/login.aspx?ReturnUrl=%2fmyappraisalinstitute%2fredirect%2flum_library.aspx


The following articles are published by the International Association of Assessing Officers. For more information on obtaining copies, visit http://www.iaao.org/library/index.cfm.

