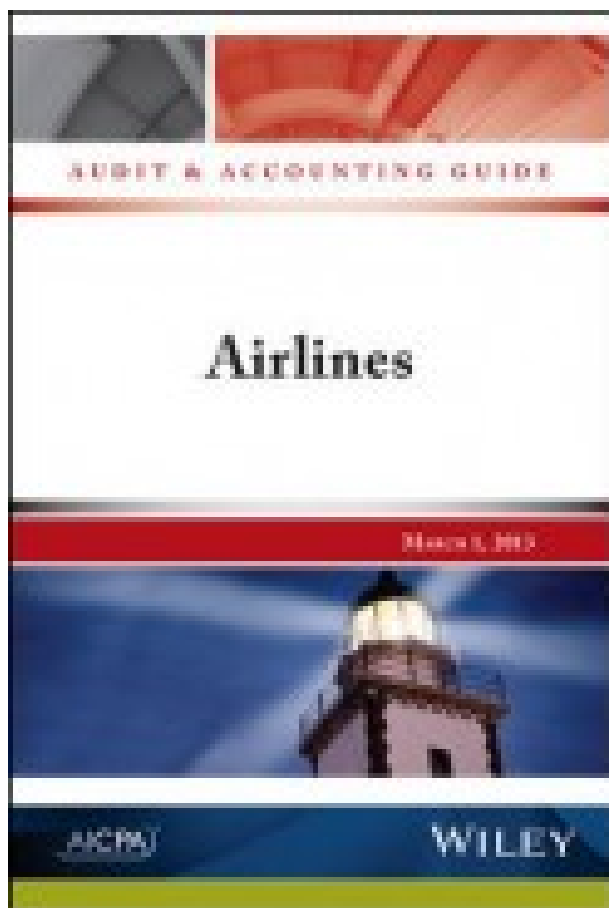


Audit and Accounting Guide



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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.

Informasjon om direktoratet, regelverk, ressursforvaltning, prosjekter, pressemeldinger, publikasjoner og faktasider.