

MASTER INDEX

Securities Law Series

Boldface acronym references are to book titles.

The references that follow them are to chapter and section or to appendix.

AAA

Accumulated adjustments account (AAA). See **S Corporations** (this index)

A/B EXCHANGES

Generally, **GPPC**: § 12:159-12:161

Exempt financing, **GPPC**: § 4:38

Exempt offerings, Rule 155 safe harbors, **SLHK**: § 9:42

Exxon capital holdings no-action letter, **GPPC**: § 12:160

Introduction, **GPPC**: § 12:159

Letter to SEC, **GPPC**: App 12.2

Limited offering exemptions, Regulation D, **ETUS**: § 7:259

Qualifications, **GPPC**: § 12:161

Sample plan of distribution language from prospectus, **GPPC**: App 12.1

Securities Act (1933) (this index)

ABA

See **American Bar Association** (this index)

ABA TASK FORCE GUIDELINES

Integration, Rule 502(a), **LOX**: § 3:12

Limited offering exemptions, Regulation D, **ETUS**: § 7:113

ABANDONED OFFERINGS

Investment limited partnerships, **TAS**: § 6:70

Private placement, Rule 155, **SECL**: § 5:54

Restructured transactions, nonpublic offerings, **LOX**: § 9:7

Rule 155, abandoned private and/or public offerings, **SPPO**: § 6:7

S series of registered offerings, **SPPO**: § 7:4

Tax-advantaged securities, investment limited partnerships, **TAS**: § 6:70

ABANDONMENT

Bail-outs of burned-out shelters

entity level bail-outs, **TASH**: § 15:2

partner level workouts, **TASH**: § 15:3

property or interest, abandonment, **TAS**: § 27:51

Escheat, **MST**: § 17:5

Exempt financing, abandoned private offerings, **GPPC**: § 4:43

Losses, oil and gas, **TAS**: § 16:53

Mergers and acquisitions, **MCF**: § 1:2

Mini-registration under Section 3(b), Regulation A, **ETUS**: § 6:90

Offerings. See **Abandoned Offerings** (this index)

Oil and gas investments, **TASH**: § 5:4

Passive loss activity, **SCHB**: § 3:143; **TASH**: § 1:12

Property or interest, bail-outs of burned-out tax shelters, **TAS**: § 27:76

Regulation A

abandoned filings, **GPPC**: § 12:117

mini-registration under Section 3(b), Regulation A, **ETUS**: § 6:90

Reorganization with court or agency approval under Section 3(a)(10), **ETUS**: § 3:9; 3:40; 3:41

Rule 10b-5, loss causation, **SLID**: § 11:9

Safe harbor, Rule 155(b), abandoned private offering followed by registered offering, **SFCL**: § 3:141

Tax Reform Act of 1987, passive activity loss, **SCHB**: § 3:142
Tax-Advantaged Securities (this index)

ABATEMENT

On defendant's death, **DRSL**: § 19:39

ABBREVIATED REGISTRATION STATEMENT

Generally, **SFCL**: § 9:6

Additional shares, **GPPC**: § 12:5

ABBREVIATIONS AND NOTATIONS

Generally, **BROM**: § 1:2

Registration of securities, abbreviation useful in, **MST**: App C

ABETTING

See **Aiding and Abetting** (this index)

ABILITY TO REPAY LOAN

Small business administration, financing from, **VCSB**: § 4:1

ABORTED PURCHASES AND SALES

Birnbaum Doctrine (this index)

Defined, **DRSL**: § 9:28

ABORTED SHAREHOLDER PROPOSALS

Generally, **SFCL**: § 24:108

Proxy, proposals of shareholders, **GPPC**: § 18:87

ABORTED TRANSACTIONS

Integration, Rule 502(a), **LOX**: § 3:10

Limited Offering Exemptions, Regulation D (this index)

Rule 503, **LOX**: § 4:7

ABS (ASSET-BACKED SECURITIES)

See also **Asset-Backed Securities (ABS)** (this index)

ABSENCE OR PRESENCE

Attorney professional responsibility, **SOAP**: § 5:16

Foreign broker-dealers, absence of solicitation, **BDR**: § 1:37

Insider Trading (this index)

Liens and Encumbrances (this index)

Limited Offering Exemptions, Regulation D (this index)

Passive activity losses under 1986 Tax Reform Act, **SCHB**: § 3:119

Recapitalizations (this index)

Registration statements, absence of stop orders, **OLET**: § 48:15
et seq.

Scienter (this index)

Series A convertible preferred stock purchase agreement (annotated), absence of changes or liabilities, **VCSB**: § 6:27; 6:30; 6:34; 6:37

Term loan agreements, absence of default, **VCSB**: § 7:42; 7:47; 7:54; 7:59

Working materials, present prospectus, **SPPO**: § 19:17

ABSOLUTE LIABILITY

See **Liability** (this index)

ABSOLUTE RETURN FUNDS

Hedge funds, definitions, **HFPF**: § 1:1

ABSOLUTE RETURNS

Hedge funds, definitions, **HFPF**: § 1:1

Limited liability company interests, hedge funds, **BSL**: § 3:96

ABSOLUTE UNWORTHINESS

Mini-registration under Section 3(b), Regulation A, **ETUS: § 6:9**

ABSTAIN DUTY OR RULE

Abstention, generally, **SLID: § 23:3**

Insider Trading (this index)

Private Actions (this index)

ABSTAIN OR DISCLOSE THEORY

Generally, **ITRE: § 1:8**

Chiarella v. United States, **ITRE: § 1:8**

Corporate Insiders (this index)

Dirks v. SEC, **ITRE: § 1:8**

Private Right of Action (this index)

Securities Exchange Commission Rule 10b5, **ITRE: § 1:8**

Tender Offers (this index)

ABU DHABI SECURITIES EXCHANGE

United Arab Emirates, **ICMS: § 62:5**

ABUSES

Anti-abuse. See **Partners and Partnership** (this index)

European Union directive on insider trading and market abuse,

ITRE: App U

Finland, abuse of inside information, **ICMS: § 52A:24-52A:27**

France, abuse of market, **ICMS: § 38:62-38:64**

Fraud on shareholders, abuse of inside information, **SFCL: § 22:36**

Insider trading and Section 16(b), **SFCL: § 21:4**

Limited partners and partnerships, limitation on deductibility of interest, **TAS: § 11:48; 11:145**

Market Abuse and Sanctions (this index)

Original issue discount and timing of interest deductions under Tax Reform Act of 1984, **TAS: § 11:38**

Private Securities Litigation Reform Act (PSLRA) (this index)

Regulation A offerings, mini-registration under Section 3(b), **ETUS: § 6:15**

Tax Shelters (this index)

Tax-Advantaged Securities (this index)

ABUSIVE SALES PRACTICES

Broker-dealers, sales to senior investors, (RN 07-43), **ROFP: § 3:270**

NASAA Top Ten Traps for Investors for 2009, **ROFP: § 4:45**

Necessity of regulating financial planners, **ROFP: § 1:6**

ABUSIVE SHELTERS

See also **Passive Loss Rules; Tax-Advantaged Securities** (this index)

Definition, **TASH: § 11:3**

Private and limited offerings, IRS standards, **SPPO: § 6:5**

Regular and abusive shelters distinguished, **TASH: § 1:1**

ACACIA

Limitation of actions under Securities Acts, **SFCL: § 17:28**

ACCELERATED COST RECOVERY SYSTEM (ACRS)

See also **Depreciation** (this index)

Definition of ACRS, **TASH: § 2:7**

Enactment, **TASH: § 2:7**

Equipment leasing

see also **Equipment Leasing** (this index)

generally, **TASH: § 6:3**

Livestock programs, **TAS: § 17:62**

MACRS. See **Modified Accelerated Cost Recovery System (MACRS)** (this index)

Real estate, **TAS: § 9:42; 9:53; 9:57; 9:58; TASH: § 2:7**

Tax-Advantaged Securities (this index)

ACCELERATED FILING

Constitutional challenges to PCAOB, **SOAP: § 2:24**

Deadlines, **SECL: § 6:113; 6:117**

ACCELERATED FILING—Cont'd

Form S-3 registration statement, shelf registration, **SRF: § 7:16 Form**

Section 16(a) reports, **SOAP: § 6:14-6:20**

ACCELERATED OR CURSORY REVIEW LETTER

Securities and Exchange Commission, **SPPO: § 8:7**

ACCELERATED STOCK REPURCHASE**AGREEMENT OR PLAN**

Regulation M, accelerated stock repurchase programs, **SFCL: § 8:115.1**

Sample accelerated shares repurchase agreement, **SFCL: App S5**

ACCELERATION

Amendments to Form 8-K, acceleration of direct financial obligation, **SRF: § 14:11.09**

Compliance after effectiveness, **REIH: § 2:162**

Continuous Disclosure (this index)

Cost recovery system. See **Accelerated Cost Recovery System (ACRS)** (this index)

Disclosure, **REIH: § 2:69**

Insider trading, acceleration of disclosure, **SPPO: § 10:16**

Proxy statements, **SRF: § 14:61.60**

Real Estate Investment Trusts (REITs) (this index)

Real Estate (this index)

Registration, **SFCL: § 9:7**

Sarbanes-Oxley Act (SOX) (this index)

Securities Exchange Act (1934), acceleration of direct financial obligation or off-balance sheet arrangement, **SFCL: § 7:36.50**

Stock repurchase. See **Accelerated Stock Repurchase Agreement or Plan** (this index)

Tax-Advantaged Securities (this index)

ACCEPTANCE OR REJECTION

See also **Consent and Approval** (this index)

Adjustment, master limited partnerships, **TAS: § 10:605**

Bankers, broker-dealers, **TAS: § 15:53**

Delivery/transfer, **MST: § 9:20**

EDGAR, **GPPC: § 8:10; 8:52; SFCL: § 10:30**

Fraud, rejection, **GPPC: § 16:139**

Gift acceptance, transfer, **MST: § 6:17**

Insider trading, rejection of misappropriation by Fourth and Eighth Circuits, **SFCL: § 19:12**

Patents (this index)

Secondary liability, rejection of statutory reenactment by acquiescence, **SFCL: § 14:5**

Tax-Advantaged Securities (this index)

ACCESS

Disclosure and remedies under securities laws, access test,

DRSL: § 12:118

Distribution, **SFCL: § 8:41**

Dodd-Frank Act

proxy access, **SCFL: § 24:35.14**

special study on access to registration information, **ROFP: § 3B:5**

Exempt financing, **GPPC: § 4:4**

Financial Reform Act, proxy access, **SFCL: § 24:35.14**

Financial regulatory reform, **MFSP: § 17:4**

Inside information and equal access, **DRSL: § 6:6; 12:80-12:100; 12:141**

Insider trading, **GPPC: § 20:56**

Internet, **SPPO: § 16:6**

Limitation of actions under Securities Acts, **SFCL: § 17:31**

Madoff feeder funds, globalization and international access, **BROM: § 19:21**

Market Access Rule, consequences of providing market access to customer traders, **BDR: § 1:3.51**

NASD, denial of access, **SFCL: § 23:124.70**

Notice and access model. See **Proxies** (this index)

MASTER INDEX

ACCESS—Cont'd

Proxy materials
public access, **SFCL**: § 1:419; 24:6
regulation. **Proxies** (this index)
shareholder proposals under Rule 14a-8. See **Proxy Rules**
(this index)
Stockholders and Shareholders (this index)
Real estate investment trusts, State blue sky provisions, **REIH**:
§ 4:33
Real Estate (this index)
Registration information access study, **MFSP**: § 17:4; **ROFP**:
§ 3B:5
Regulation 14A, security holders' access to list of security hold-
ers—Rule 14a-7, **PRUH**: § 2:16
Regulation D, **SFCL**: § 3:44
S corporations, access to information, **SCHB**: § 5:23
Sarbanes-Oxley Act of 2002, **SECL**: § 6:115
SEC amendment of Rule 14a-8, proxy access, **SFCL**: § 24:72.40
Securities Act of 1933, access equals delivery, **BDR**: § 3:46.5
Securities Acts Amendments of 1975, restrictions on access of
exchange members to other markets, **SFCL**: § 1:96
Securities laws, access to information, **SCHB**: § 5:31
Securities offering reform proposal, **GPPC**: § 1:55
Shareholder lists. See **Proxy Rules** (this index)
Shareholder proposals on proxy access, **SFCL**: § 24:72.40

ACCESS CODES

Obtaining codes. See **Electronic Data Gathering Analysis and
Retrieval (EDGAR)** (this index)

ACCESS EQUALS DELIVERY

Prospectus, **SLHK**: § 5:30
Public offerings of equity by foreign issuer into U.S., **SECL**:
§ 2:92
Securities regulation, **REIT**: § 12:50

ACCESS INSIDERS (QUASI-INSIDERS)

Defined, **DRSL**: § 12:118

ACCESS OFFEREES

Nonpublic offerings, Section 4(a)(2), **ETUS**: § 11:79; 11:80

ACCESS PERSON

Investment Advisers Act of 1940, **APF**: § 9:56

ACCESSING THE PUBLIC MARKETS

Small business administration, financing from, **VCSB**: § 4:16;
4:26

ACCOMMODATION

Free-writing, **GPPC**: § 12:69
Sarbanes-Oxley Act of 2002, **SECL**: § 3:87
Tender and exchange offers
generally, **SECL**: § 11:162-11:164
equal treatment of target securityholders, **SECL**: § 11:163
exemptive and no-action relief from U.S. requirements,
SECL: § 11:163; 11:164
extension of offer after significant change, **SECL**: § 11:164
minimum duration of offer, **SECL**: § 11:164
notice of extensions, **SECL**: § 11:164
prompt payment or return of tendered securities, **SECL**:
§ 11:164
subsequent offering periods, **SECL**: § 11:163
withdrawal rights, **SECL**: § 11:163

ACCOMMODATION TRADES

Prohibited trades, fraud manipulation. See **Trades and Trading**
(this index)

ACCOUNT

See **Accounts and Accounting** (this index)

ACCOUNTANT-CLIENT PRIVILEGE

Corporate client. See **Attorney Client Privilege and the Work
Product Doctrine** (this index)

ACCOUNTANTS

Generally, **BROM**: § 7:365 et seq.; **GPPC**: § 23:1 et seq.;
ROFP: § 8:2 et seq.; **SFCL**: § 1:201; **SOAP**: § 1:12; **SPPO**:
§ 11:16 et seq.
ABA policy statement, **OLET**: § 59:5
Accountant-corporate client privilege. See **Attorney Client
Privilege and the Work Product Doctrine** (this index)
Accountant-lawyer interface, **SLHK**: § 39:51
Accounting Series Release No. 103, Investment Advisers Act
Release No. 201, 1966 WL 84079 (May 26, 1966) (Account-
nant's Examination), **ROIA**: App B2
Actions and proceedings, **TAS**: § 8:87
Actions in concert, **BROM**: § 7:265
Administrative regulation, **BROM**: § 12:59
Affiliated entity, registration as, **ROFP**: § 8:9
AICPA Standards 12, **OLET**: § 59:3
Aiding and Abetting (this index)
Amendments to SEA § 10A of Exchange Act, **GPPC**: § 23:25
American Institute of Certified Public Accountants (AICPA),
conflicts mineral reporting, **SPPO**: § 1:6
Appeal and review, **GPPC**: § 23:17
Appointment clause, PCAOB, **GPPC**: § 23:7.70
Arthur Andersen LLP, prosecution for obstruction of justice,
GPPC: § 23:2
Attack on constitutionality of PCAOB, **GPPC**: § 23:7.35
Attestation standards, **GPPC**: § 23:10; 23:11
Attorneys' and Accountants' Liability (this index)
Audit Committee (this index)
Audit requirement, **SPPO**: § 11:25
Auditing, accountant's report, **SECL**: § 7:14; 7:43
Auditor independence requirements, **SPPO**: § 11:17-11:20
Auditor's duty to detect and report illegal activities
amendments to Section 10A of Exchange Act, **SLHK**:
§ 39:15
Section 10A of Exchange Act, **SLHK**: § 39:14
Backdating of stock options, accounting violations, **BROM**:
§ 17:4; 17:7
Briefs, appeal to Circuit Court, **GPPC**: § 23:7.50; 23:7.55
Broker-dealers
financial planner regulation, **ROFP**: § 8:14
recordkeeping and financial reporting, standards and
qualifications, **BDOP**: § 6:8
regulation, **ROFP**: § 8:14
underwriters, reliance by underwriters on accountants,
BDR: § 3:66.50
Business relationship, **SPPO**: § 11:19
Buyers' Section 12(a)(2) Fraud Actions (this index)
Bylaws and code of ethics, PCAOB, **GPPC**: § 23:7.30
Capital markets, foreign accountants, Sarbanes-Oxley and,
SFCL: § 27:233
Case law, criminal prosecution under Securities Exchange Act
basic requirements, **SCRI**: § 7:38
criminal liability, generally, **SCRI**: § 7:37
elements, **SCRI**: § 7:39
Certificates
contracts of corporations, **OLET**: § 44:14
corporate powers, **OLET**: § 43:21
forms S-2 and S-3 compliance, **OLET**: § 51:16; 51:43
notes of corporations, **OLET**: § 45:21
registration statements
generally, **OLET**: § 48:13
accuracy of descriptions, **OLET**: § 49:14
Checkosky saga, SEC disciplinary measures and proceedings,
SFCL: § 30:26-30:28
Chinese walls
generally, **BROM**: § 6:272 et seq.
evolution of rule, **BROM**: § 6:273

ACCOUNTANTS—Cont'd

Chinese walls—Cont'd
 operation, **BROM:** § 6:274

Circuit Court of Appeals, appeal to, **GPPC:** § 23:7.50 et seq.

Claims inquiries, **OLET:** § 59:3

Closing comfort letter, **SRF:** § 5:31 Form

Code of ethics, PCAOB, **GPPC:** § 23:7.30

Cold comfort letter, form of, **SPPO:** § 11:22

Comfort letters
 generally, **SPPO:** § 11:21-11:23
 closing comfort letter, **SRF:** § 5:31 Form
 initial comfort letter, **SRF:** § 5:8 Form
 public and private offerings, **SPPO:** § 11:14-11:16
 real estate investment trusts (REITs), **REIH:** § 3:20

Commodities regulation, fraud manipulation, disciplinary proceedings by CFTC, **COMR:** § 23:26

Common law
 liability. See **Attorneys' and Accountants' Liability** (this index)
 negligence claims. Disclosure, below

Competitive business, **SPPO:** § 11:20

Complaints, **DRSL:** § 21:17.03
 factual matters courts view to determine if a plaintiff pleaded a "strong inference" of scienter, **DRSL:** § 21:17.67-21:17.72

Conflicts mineral reporting, AICPA Q&A, **SPPO:** § 1:6

Conspiracies, **BROM:** § 7:275 et seq.

Constitutionality of PCAOB, **GPPC:** § 23:7.35

Contingencies, accounting for, **OLET:** § 59:4

Continuous disclosure, **GPPC:** § 9:52

Control person liability, **BROM:** § 7:333 et seq.

Criminal prosecution, improperly prepared financial statements, **SPPO:** § 5:65

Debate over appointment clause, PCAOB, **GPPC:** § 23:7.70

Direct interest, **SPPO:** § 11:18

Disagreements with accountants, integrated disclosure system, **SFCL:** § 5:25

Disciplinary proceedings of PCAOB, **GPPC:** § 23:15

Disciplinary sanctions, **GPPC:** § 23:16; 23:17

Disclosure
 generally, **DUED:** § 6:18
 accountant-client privilege, above
 common-law liability of, **DRSL:** § 2:8; 6:48
 complaints, **DRSL:** § 21:17.03; 21:17.67-21:17.72
 disagreements with accountants, **ICMS:** § 6:17
 duty to disclose material facts, **TAS:** § 8:45.50
 integrated disclosure system, disagreements with accountants, **SFCL:** § 5:25
 material facts, duty to disclose, **TAS:** § 8:44.50
 Rule 10b-5 liability, below

Disqualification for improper professional conduct, **SLHK:** § 39:5

District Court issues, PCAOB, **GPPC:** § 23:7.40

Documents, **SRF:** § 5:8 Form

Due diligence
 generally, **GPPC:** § 14:21
Attorneys' and Accountants' Liability (this index)
Due Diligence and Civil Liability (this index)
 inadequate or materially misleading disclosure, **TAS:** § 8:31-8:102; 8:135

Duty of
 to correct, **DRSL:** § 12:116; 13:7
 to disclose, **DRSL:** § 12:2; 13:6

Effect of being registered as financial planner, generally, **ROFP:** § 8:10

Enron
 generally, **GPPC:** § 23:1-23:3
 demise. See **Enron Demise and Regulation of Accountants** (this index)

Establishing accounting standards, generally, **GPPC:** § 23:21

Ethics code, PCAOB, **GPPC:** § 23:7.30

ACCOUNTANTS—Cont'd

Ethics standards, **GPPC:** § 23:7.30; 23:10; 23:11

Exception (Section 202(a)(11)(B) of Investment Advisers Act)
 affiliated entity registration, **ROFP:** § 8:9
 applicability of Act, **ROFP:** § 8:4 et seq.
 "holding out," **ROFP:** § 8:5
 nature of fee charged, **ROFP:** § 8:7
 practical examples, applying exception, **ROFP:** § 8:8
 reasonably related to accounting services, **ROFP:** § 8:6

Exchange Act. Securities Exchange Act (1934), below

Federal. United States, SEC, below

Federation of European Accountants, **SFCL:** § 27:115

Fee, nature under Investment Advisers Act of 1940, **ROFP:** § 8:7

Financial fraud, **GPPC:** § 23:1-23:3

Financial planning regulation
 generally, **ROFP:** § 8:2 et seq.
 affiliated entity, registration as, **ROFP:** § 8:9
 broker-dealer activities, **ROFP:** § 8:14
 effect of being registered, generally, **ROFP:** § 8:10
 exception (Section 202(a)(11)(B))
 affiliated entity registration, **ROFP:** § 8:9
 applicability of Act, **ROFP:** § 8:4 et seq.
 "holding out," **ROFP:** § 8:5
 nature of fee charged, **ROFP:** § 8:7
 practical examples, applying exception, **ROFP:** § 8:8
 reasonably related to accounting services, **ROFP:** § 8:6
 fee, nature under Investment Advisers Act of 1940, **ROFP:** § 8:7
 "holding out," **ROFP:** § 8:5
 impact of financial regulation, generally, **ROFP:** § 8:2 et seq.
 insurance activities, **ROFP:** § 8:13
 Investment Advisers Act of 1940, applicability of Act, generally, **ROFP:** § 8:3
 nature of fee charged, **ROFP:** § 8:7
 reasonably related to accounting services, **ROFP:** § 8:6
 registration exclusions from definition of investment adviser, **ROIA:** § 1:18
 registration exemption, Advisers Act, **ROFP:** § 3:14
 solicitor activities, **ROFP:** § 8:12
 state adviser regulation, **ROFP:** § 8:15

Financial Reporting and Auditing Standards (this index)

Financial statement and obligations of, **DRSL:** § 12:23

Foreign Accounting Firms (this index)

Foreign Corrupt Practices Act (FCPA), **BROM:** § 18:5; 18:9

Foreseeability rule, **SPPO:** § 11:24

Form of cold comfort letter, **SPPO:** § 11:22

Fraud. See **Accounting Fraud** (this index)

Functions of PCAOB, **GPPC:** § 23:5-23:7.30

Funding of PCAOB, **GPPC:** § 23:7

Generally accepted auditing standards (GAAS), **DUED:** § 6:21

Hedge funds, fund accountant, **HFPF:** § 2:4

Illegal company activity, **SPPO:** § 11:25

Impact of financial regulation, generally, **ROFP:** § 8:2 et seq.

Improper professional conduct
 disqualification under Sarbanes-Oxley Act, **SLHK:** § 39:5
 Rule 102(e) standard of "improper professional conduct" for accountants, below

Inadequate or materially misleading disclosure, **DUED:** § 8:7; 8:12; 8:16; 8:23
 "Red flags," **DUED:** § 8:17.50

Independence, **SPPO:** § 11:16-11:20

Information requests of, **OLET:** § 59:5

Initial comfort letter, **SRF:** § 5:8 Form

Injunctions, fraudulent accounting, **BROM:** § 12:80.40

Insider trading, liability, **SLID:** § 15:23

Insiders, accountants as, **DRSL:** § 12:118

Inspections of PCAOB
 foreign accounting firms, **GPPC:** § 23:13.10

MASTER INDEX

ACCOUNTANTS—Cont'd

Inspections of PCAOB—Cont'd
public accounting firms, **GPPC**: § 23:12; 23:13
registered public accounting firms, **GPPC**: § 23:12
report of inspection, **GPPC**: § 23:13
scope, **GPPC**: § 23:12

Insurance activities, **ROFP**: § 8:13

Integrated disclosure system
basic information package, **GPPC**: § 7:42; 7:43
changes in accounting, standardized financial statements,
changes in accounting, **SFCL**: § 5:6.3
critical accounting policies, **SFCL**: § 5:13
disagreements, **SFCL**: § 5:18
Regulation S-K, expanded role, **GPPC**: § 7:34
standardized financial statements, **GPPC**: § 7:18-7:20

International accounting standards committee (IASC). Harmonizing standards of, and regulation of securities, above

International Dimensions of U.S. Securities Law (this index)

Investigations of PCAOB, **GPPC**: § 23:14

Investment advisers
Accounting Series Release No. 103, Investment Advisers Act Release No. 201, 1966 WL 84079 (May 26, 1966) (Accountant's Examination), **ROIA**: App B2
applicability of Investment Advisers Act of 1940, generally, **ROFP**: § 8:3
exclusion from definition, **APF**: § 6:9
"holding out," **ROFP**: § 8:5
registration exclusions from definition of investment adviser, **ROIA**: § 1:18

Investment Advisers Act of 1940, exclusion, **APF**: § 6:9

Letters
claims inquiries, **OLET**: § 59:3
comfort letter, above
contingencies, accounting for, **OLET**: § 59:4
lawyers, memoranda to, **OLET**: § 59:1
legal proceedings pending, **OLET**: § 47:18 et seq.
responses to accountant's letters, **OLET**: § 59:2
third party reliance limitations, **OLET**: § 1:11

Liability. See **Attorneys' and Accountants' Liability** (this index)

Limited liability companies, **TASH**: § 13:8

Madoff Ponzi scheme, **BROM**: § 19:9

Materiality, **SPPO**: § 11:27

Misleading registration statements, accountants' liabilities for see also **Attorneys' and Accountants' Liability** (this index)
generally, **CIVE**: § 4:28 et seq.

Misrepresentation by, **BROM**: § 7:366; 12:80.40; **DRSL**: § 12:113; 12:116

Nature of fee charged, **ROFP**: § 8:7

No defaults certificate, **OLET**: § 51:109

Obligations of, in a closing when misleading statements were made to the public, **DRSL**: § 12:160

Obstruction of justice, **GPPC**: § 23:2; 23:24

Office of Chief Accountant, Securities and Exchange Commission, **SCRI**: § 1:20

Offshore Distributions (this index)

Omissions, generally, **BROM**: § 7:368

Opinions of D.C. Circuit, PCAOB, **GPPC**: § 23:7.65

Oral argument before Circuit Court of Appeals, PCAOB, **GPPC**: § 23:7.60

Organized and functional PCAOB
appointment clause, **GPPC**: § 23:7.70
bylaws and code of ethics, **GPPC**: § 23:7.30
Circuit Court of Appeals, **GPPC**: § 23:7.50
constitutionality attack, **GPPC**: § 23:7.35
debate, **GPPC**: § 23:7.70
District Court issues, **GPPC**: § 23:7.40
Judge Robertson, **GPPC**: § 23:7.45
opinions of D.C. Circuit, **GPPC**: § 23:7.65

ACCOUNTANTS—Cont'd

Organized and functional PCAOB—Cont'd
oral argument before Circuit Court of Appeals, **GPPC**: § 23:7.60
plaintiff's brief, appeal to Circuit Court, **GPPC**: § 23:7.50
SEC declaration as being organized and functional, **GPPC**: § 23:7.20
SEC's power to persuade, **GPPC**: § 23:7.75
Section 404, **GPPC**: § 23:7.75
steps prerequisite to, **GPPC**: § 23:7.10
summary judgment motion, **GPPC**: § 23:7.45
U.S. brief, appeal to Circuit Court, **GPPC**: § 23:7.55

Participation in misrepresentation by others, **BROM**: § 7:367

Parties and privity
see also **Private Actions** (this index)
generally, **BROM**: § 7:364 et seq.

Periodic filings by reporting companies, accounting issues for auditor-audit committee communications, **DUED**: § 3:17

Pleading, Rule 10b-5 liability, below

Preparer penalties, **TASH**: § 11:7

"Present fairly" requirement as additional to (GAAP) compliance, **DUED**: § 6:39

Preservation of audit work papers, **GPPC**: § 23:24

Primary securities fraud liability, **SPPO**: § 11:25

Principled-based accounting standards, **GPPC**: § 23:21.20; **GPPC**: App D26

Privacy Act, office of chief accountant working files, **SPRAC**: § 8:49

Private actions, materiality and GAAP, **BROM**: § 7:29.30; 7:29.50

Private Securities Litigation (this index)

Privilege. Accountant-client privilege, above

Professional Standards (this index)

Professionals, generally, **DUED**: § 4:1; 4:5; 6:21 et seq.

Proposal to create public accounting board, **GPPC**: § 23:3

Proxy, **GPPC**: § 18:23

Public accountants, SEC, below

Public accounting firms
inspections by PCAOB, **GPPC**: § 23:12; 23:13
registration of public accounting firms with PCAOB, below

Public Company Accounting Oversight Board (this index)

Publicly registered real estate syndications, impact of Sarbanes-Oxley Act, **TAS**: § 26:137

Quality control standards, **GPPC**: § 23:10; 23:11

Reasonably related to accounting services, **ROFP**: § 8:6

Records and recording
see lines throughout this index topic

Red flag accounting areas, **SPPO**: § 11:26

Registration exclusions from definition of investment adviser, **ROIA**: § 1:18

Registration exemption, Investment Advisers Act, **ROFP**: § 3:14

Registration of independent accountants, **SFCL**: § 9:22

Registration of public accounting firms with PCAOB
application, **GPPC**: App 23.1
broker-dealer auditors and voluntary registrants, **GPPC**: § 23:8.10
Form 1 Registration application, **GPPC**: § 23:9.20; **GPPC**: App 23.1
frequently asked questions relating to registration, **GPPC**: § 23:9.30
inspections of registered firms, **GPPC**: § 23:12; 23:13
online registration, **GPPC**: § 23:9.10
process of registration and ramifications, **GPPC**: § 23:9
which firms have to register, **GPPC**: § 23:8

Registration statements, certificates
generally, **OLET**: § 48:13
accuracy of descriptions, **OLET**: § 49:14

Registration-distribution process, responsibility and liability, **SFCL**: § 12:48; 12:90; 12:91

Reports
auditing, **SECL**: § 7:14

ACCOUNTANTS—Cont'd

Reports—Cont'd
 Form 8-K, **SRF: § 14:10.08**
 inspection, **GPPC: § 23:13**
 material weaknesses, **GPPC: § 9:46.65**
 Sarbanes-Oxley Act, illustrative reports, **GPPC: App 23.4**
 Responses to accountant's letters, **OLET: § 59:2**
 Role of professional, generally, **SPPO: § 11:16 et seq.**
 Rule 10b-5 liability
 generally, **BROM: § 7:364 et seq.**
 actions in concert, **BROM: § 7:265**
 aider-abettor liability, **BROM: § 7:298 et seq.**
 concerted action, **BROM: § 7:265**
 conspiracies, **BROM: § 7:275 et seq.**
 control person liability, **BROM: § 7:333 et seq.**
 inducement, **BROM: § 7:266**
 injunction suits, **BROM: § 7:274**
 insiders, inducement by, **BROM: § 7:270**
 issuers, inducement by, **BROM: § 7:268**
 participants generally, **BROM: § 7:263**
 participants in violations generally, **BROM: § 7:265**
 pleading
 generally, **BROM: § 7:290 et seq.**
 affirmative conduct, **BROM: § 7:292**
 aiding-abetting, **BROM: § 7:295**
 choice of parties, **BROM: § 7:291**
 conspiracy, **BROM: § 7:296**
 no affirmative conduct, **BROM: § 7:293**
 participation, **BROM: § 7:294**
 special elements, **BROM: § 7:297**
 Rule 102(e) standard of "improper professional conduct" for accountants
 generally, **SLHK: § 39:6**
 amendment of Rule 102(e) in response to Checkosky, **SLHK: § 39:10**
 Checkosky case, **SLHK: § 39:7-39:11**
 Commission amends Rule 102(e) in response to Checkosky, **SLHK: § 39:10**
 focus on miscreant accountants, **SLHK: § 39:12**
 "good faith" defense, **SLHK: § 39:13**
 ill-fated audits, Checkosky Saga, **SLHK: § 39:7**
 miscreant accountants, focus on, **SLHK: § 39:12**
 revisit of Checkosky decision, **SLHK: § 39:11**
 round one of Checkosky case, **SLHK: § 39:8**
 round two of Checkosky case, **SLHK: § 39:9**
 Rule-making authority and procedures of PCAOB, **GPPC: § 23:6**
 Rules of PCAOB, **GPPC: § 23:5-23:7.30**
 Sanctions, **GPPC: § 23:16; 23:17**
 Sarbanes-Oxley Act (SOX)
 see also **Sarbanes-Oxley Act (SOX)** (this index)
 generally, **BROM: § 2:156 et seq.; GPPC: § 1:27; 1:28; 23:4; SLHK: § 39:4; 39:5**
 frequently asked questions regarding accounting support fees, **GPPC: App 23.2**
 illustrative reports, **GPPC: App 23.4**
 Offshore Distributions (this index)
 principles-based accounting system, study on adoption by United States Financial Reporting System, **GPPC: App D26**
 proscription of non-audit services, **GPPC: § 23:20**
 review of interim financial information, illustrative auditor's report, **GPPC: App 23.4**
 SEC Auditor Rules thereunder, **DUED: § 6:16**
 Section 404, **GPPC: § 23:7.75**

SEC
 see also **Sarbanes-Oxley Act (SOX)** (this index)
 generally, **SOAP: § 8:1 et seq.; SPPO: § 11:17-11:20; 11:32**
 accounting rules, **SPPO: § 11:52**

ACCOUNTANTS—Cont'd

SEC—Cont'd
 attorneys and accountants, comparison of standards of professional conduct, **SFCL: § 20:65**
 audits and auditors
 generally, **SOAP: § 8:9-8:18**
 administration of engagement, **SOAP: § 8:13**
 auditor's report to audit committee, **SOAP: § 8:14**
 disclosure of fees, **SOAP: § 8:15**
 ex-auditors as financial employees, **SOAP: § 8:17**
 Levitt reforms, **SOAP: § 8:9**
 non-audit services, **SOAP: § 8:10**
 Commission definition, **SOAP: § 8:11**
 partners on audit engagement, rotation of, **SOAP: § 8:16**
 Rule 13b2-2(b), improper influence on conduct of audits, **SOAP: § 8:18**
 wavering on tax services, **SOAP: § 8:12**
 Checkosky, **SFCL: § 30:26-30:28; SOAP: § 8:3; 8:5**
 disqualification of accountants for improper professional conduct, **SOAP: § 8:2**
 enforcement
 discipline of professionals, **GPPC: § 17:30**
 disgorgement, **GPPC: § 17:44; 17:55**
 irregularities in accounting, **GPPC: § 17:65; 17:66; 17:72**
 persuasion power, **GPPC: § 23:7.75**
 suit against accountants, **DRSL: § 20:145**
 improper professional conduct standard for accountants, **SOAP: § 8:4**
 new directions, **SLHK: § 39:1-39:5**
 Office of Chief Accountant, **SFCL: § 1:113**
 oversight role of SEC, generally, **SOAP: § 8:1-8:18**
 PCAOB
 overlap with, **GPPC: § 23:18.10; SOAP: § 8:1**
 oversight of, **GPPC: § 23:22; SFCL: § 30:22**
 persuasion power, **GPPC: § 23:7.75**
 preservation of audit workpapers, shredding documents and obstruction of justice, dealing with, **SOAP: § 8:8**
 proposal to create public accounting board, **GPPC: § 23:3**
 review of disciplinary sanctions of PCAOB, **GPPC: § 23:17**
 Rule 2(e), **SPPO: § 11:32**
 rulemaking authority as to, **BROM: § 2:5**
 Rules of Practice. Rule 102(e) standard of "improper professional conduct" for accountants, above
Sarbanes-Oxley Act (SOX) (this index)
 SEC Auditor Rules and Sarbanes-Oxley Act (SOX), **DUED: § 6:16**
 Securities Exchange Act, § 10A, **SFCL: § 30:23; SOAP: § 8:7**
 specific auditor independence requirements, **SPPO: § 11:17-11:20**
 standards of improper professional conduct. Rule 102(e)
 standard of "improper professional conduct" for accountants, above
 standards of professional conduct, **SFCL: § 20:52; 20:56 et seq.; 20:60**
 views, **DUED: § 4:1; 4:5**
 Section 10A of Securities Exchange Act of 1934, **DUED: § 6:40**
 Section 12(a)(2) of Securities Act of 1933. Securities Act (1933), below
 Securities Act (1933)
 SA § 11, **SFCL: § 12:48**
 SA § 12(a)(2)
 generally, **CIVE: § 6:88**
 fraud actions. See **Buyers' Section 12(a)(2) Fraud Actions** (this index)
 Securities and Exchange Commission. SEC, above
 Securities Exchange Act (1934)
 amendments to SEA § 10A, **GPPC: § 23:25**

MASTER INDEX

ACCOUNTANTS—Cont'd

Securities Exchange Act (1934)—Cont'd
filings, amendments to Form 8-K, **SRF**: § 14:11.16 et seq.
SEA § 10A, **SFCL**: § 30:23
Shredding documents, **GPPC**: § 23:24
Solicitor activities, **ROFP**: § 8:12
SOX proscription of non-audit services, **GPPC**: § 23:20
Standard setting board and principled-based accounting standards, **GPPC**: § 23:21-23:21.20
Standard setting body of PCAOB, **GPPC**: § 23:7
Standards of reasonableness for due diligence defense, **DRSL**: § 3:60
State adviser regulation, **ROFP**: § 8:15
Stealth Board, **GPPC**: § 23:18
Structure of PCAOB, **GPPC**: § 23:5-23:7.30
Summary judgment motion by PCAOB, **GPPC**: § 23:7.45
Tax-Advantaged Securities (this index)
Testing auditing, attestation, quality control and ethics standards, **GPPC**: § 23:11
Third parties, liability for, **SPPO**: § 11:24
Typical letter, **SPPO**: § 11:23
Underwriters, reliance by underwriters on accountants, **BDR**: § 3:66.50
Unethical behavior, **DRSL**: § 12:116
Valuation of fund accountant, **HFPF**: § 5:20
WorldCom, **GPPC**: § 23:1-23:3; **SLHK**: § 39:3

ACCOUNTING BULLETINS

Accounts and Accounting (this index)

ACCOUNTING DISCLOSURES

Non-GAAP Financial Measures (NGFMs) (this index)

ACCOUNTING FRAUD

Generally, **GPPC**: § 23:1-23:3
Backdating of stock options, accounting violations, **BROM**: § 17:4; 17:7
Counsel representation materials, sentencing, **SCRI**: App 71-App 73
Department of Justice, indictment (US v. Flood and Strohm), **SCRI**: App 20
Financial fraud, **GPPC**: § 23:21.20
Injunctions, misrepresentation, **BROM**: § 12:80.40
Internal accounting controls, fraud on shareholders, **SFCL**: § 22:53
Particularity requirements, **GPPC**: § 16:80
SEC materials, complaint (SEC v. ClearOne Communications, Flood and Strohm), **SCRI**: App 12
SEC sample complaint against Chinese based U.S. public company for accounting fraud, **SPPO**: § 14:41
Securities fraud and commodities fraud, **BROM**: § 7:395.20; 12:80.40
Sentencing, counsel representation materials, **SCRI**: App 71-App 73
Statement of Auditing Standards 100, interim financial information, **REIH**: § 3:64
Stay of discovery, **GPPC**: § 16:114-16:116

ACCOUNTING OVERSIGHT BOARD

Public Company Accounting Oversight Board (PCAOB) (this index)

ACCOUNTING PRINCIPLES

Non-GAAP Financial Measures (NGFMs) (this index)

ACCOUNTS AND ACCOUNTING

See also **Securities Professionals** (this index)
Generally, **BROM**: § 7:365 et seq.; **ICMS**: § 1:44 et seq.; **MBS**: § 9:1 et seq.; **REIH**: § 3:1 et seq.; **SECL**: § 7:1 et seq.; **SFCL**: § 1:201
See **Accounts and Accounting** (this index)
Absence of effective control, **MBS**: § 9:6

ACCOUNTS AND ACCOUNTING—Cont'd

Accommodation
amortization period of goodwill and negative goodwill, **SECL**: § 7:169
amortization period of goodwill under U.K. GAAP, **SECL**: § 7:177
financial statement requirements after a reverse acquisition, **SECL**: § 7:178
foreign targets in cross-border business combinations, **SECL**: § 7:179
method of accounting for business combinations, **SECL**: § 7:168
related matters, **SECL**: § 7:170
Account agreements. **Customer Account Agreements** (this index)
Account executives, recovery of up front compensation from, **BDOP**: § 15:8
Accountant's report, **SECL**: § 7:43
Accounting firms, institutional liability, **ITRE**: § 12:9
Accounting method for business combinations, **SECL**: § 7:163; 7:168
Accounting oversight board. **Public Company Accounting Oversight Board** (PCAOB) (this index)
Accounting standards. **International Accounting Standard** (IAS) (this index)
Account-opening disclosure statement, FINRA proposal, **MFSP**: § 17:9
Accounts receivable
commercial paper exemption, accounts receivable financing, **BSL**: § 6:51
intrastate offering exemption, **VCSB**: § 11:46
limited partnerships, assets requirement under Rule 147, **TAS**: § 6:78
tax-advantaged securities, assets requirement under Rule 147, **TAS**: § 6:80
Accrual Accounting (this index)
Accumulated adjustments account (AAA), **SCHB**: § 3:70; 3:74; 3:75; 4:73
Achieving common fair value measurement and disclosure requirements in GAAP and IFRSs, **REIH**: § 3:92
Acquired properties
real estate investment trusts, **REIH**: § 3:7
tax advantages, financial statement form, **TAS**: § 29:4
Acquisitions. Mergers and acquisitions, below
AcSEC Statement of Position 07-1, **REIH**: § 3:100
Actions in concert, **BROM**: § 7:265
Administrative regulation, **BROM**: § 12:59
Advisor, **REIH**: § 3:51
AFFO, **REIH**: § 3:37
Age of financial statements, **SECL**: § 7:120
Aggregating misstatements, **REIH**: § 3:59
Aging requirements, uniform financial statement, **ICMS**: § 5:8
Agreements
Broker-Dealers (this index)
Customer Account Agreements (this index)
Aiding and Abetting (this index)
Amendment of FIN 46R, FASB Statement ASC Topic No. 810, **REIH**: § 3:71
American Institute of Certified Public Accountants (AICPA)
Statement Position 97-1 re. mortgage loan borrowers, now FASB ASC Topic No. 310, Receivables, **REIH**: § 3:16
Amortization, **REIH**: § 3:24
Ancillary relief, **CIVE**: § 2:48
Annual accounting. Netherlands, annual accounting, below
Annual reports, disclosure in, **SECL**: § 7:110
APB No. 18, **REIH**: § 3:52
Application for Change in Accounting Method (Form 3115), **SCHB**: App 4W; **SCHB**: App 4X
Appointment clause, PCAOB, **GPPC**: § 23:7.70
Approved enterprise zones, Israel, **SECL**: § 7:311
Arthur Andersen LLP (this index)

ACCOUNTS AND ACCOUNTING—Cont'd

Article 11 of Regulation S-X, pro forma information that departs from, **SECL: § 7:181**

Asia, generally, **SECL: § 7:316-7:319**

Assessments, **REIH: § 3:62**

Assets. Transfers of financial assets as sales, below

ASU No. 2011-04, Fair Value Measurement (Topic 820), **REIH: § 3:92**

Attack on constitutionality of PCAOB, **GPPC: § 23:7.35**

Attestation reports on management's assessment of internal control over financing reporting, **SECL: § 7:43**

Attorneys

- accounting fraud, SEC actions against attorneys, **BROM: § 7:395.20**
- interface with, **ICMS: § 31:2**

Audit and accounting guide investment companies, **REIH: § 3:100**

Audit Committee (this index)

Auditing

- accountant's report, **SECL: § 7:43**
- audit and accounting guide investment companies, **REIH: § 3:100**
- Audit Committee** (this index)
- audit report, **SECL: § 7:267**
- background, **SECL: § 7:4**
- contribution-in-kind reports, **SECL: § 7:41**
- derivatives, fair values and FAS 133, **SECL: § 7:280**
- disclosure of illegal acts, **SECL: § 7:45**
- fairness opinions, **SECL: § 7:41**
- Foreign Corrupt Practices Act, **SECL: § 7:106**
- general standards, **SECL: § 7:36**
- illegal acts, disclosure of, **SECL: § 7:45**
- indemnification, **SECL: § 7:40**
- independence, **SECL: § 7:38**
- intentional misstatements, auditor's response to, **REIH: § 3:61**
- International Accounting Standards Committee,
 - convergence in principle, **ICMS: § 1:46.50**
- international capital markets, **SFCL: § 27:40**
- other issues, **SECL: § 7:105 et seq.**
- panel on audit effectiveness, Report and Recommendation, **SECL: § 7:111**
- partnerships, **SCHB: § 4:10**
- real estate investment trusts, standard for auditing internal control over financial reporting
 - generally, **REIH: § 3:91 et seq.**
 - see also **Real Estate Investment Trusts (REITs)** (this index)
- receivables, confirmation of, **SECL: § 7:42**
- report, accountant's report, **SECL: § 7:43**
- Sarbanes-Oxley Act (SOX)** (this index)
- SEC requirements, **SECL: § 7:10**
- standards, generally, **SECL: § 7:1 et seq.**
- Statement of Auditing Standards 99, consideration of fraud in financial statement audit, **REIH: § 3:63**
- Statement of Auditing Standards 100, interim financial information, **REIH: § 3:64**
- technical training and proficiency, **SECL: § 7:37**

Auditing internal control over financial reporting, standard for achieving common fair value measurement and disclosure requirements IFRSs, **REIH: § 3:92**

FASB ASC Topic No. 250, Accounting Changes and Error Corrections (previously FASB No. 154), **REIH: § 3:97**

FASB No. 154, accounting changes and error corrections, **REIH: § 3:97**

Available-for-sale securities, **MBS: § 9:14**

Backdating of stock options, accounting violations, **BROM: § 17:4; 17:7**

Balance sheets, Hong Kong, **ICMS: § 56:35; 56:39**

Banking and insurance companies, disclosure, **SECL: § 7:283**

ACCOUNTS AND ACCOUNTING—Cont'd

Bankruptcy and insolvency, escrow and custodial accounts, **MBS: § 13:8**

Belgium, **ICMS: § 41:13; 41:40**

Best financial practices, **REIH: § 3:56**

Best practices

- best financial practices, **REIH: § 3:53**
- disclosure models, **REIH: § 3:34; 3:35**

Brazil (this index)

Briefs, appeal to Circuit Court, **GPPC: § 23:7.50; 23:7.55**

Broker-Dealers (this index)

Bulletin

- NAREIT national policy bulletin, **REIH: § 3:32; 3:33; 3:35**
- Staff Accounting Bulletin 101, **REIH: § 3:47**

Business combinations, **REIH: § 3:77; 3:78; SECL: § 7:162-7:179**

C corporations, **SCHB: § 4:44; 4:58; 4:73**

CAD, **REIH: § 3:37**

Calculation of return, method, **TAS: § 2:9**

Canada (this index)

Capital expenditures, **REIH: § 3:29**

Cash Account (this index)

Cash Basis Accounting (this index)

Cash flow, net, **REIH: § 3:15**

Cash flow data

- see also **Real Estate Investment Trusts (REITs)** (this index)
- generally, **REIH: § 3:21 et seq.**
- EPS, methodology for calculating, **REIH: § 3:43**
- FASB ASC No. 280 (previously FASB Statement No. 131) and FFO, **REIH: § 3:41**
- funds from operations (FFO), generally, **REIH: § 3:21 et seq.**
- NAREIT white paper on FFO
 - generally, **REIH: § 3:23 et seq.**
 - entities addressed in FFO definition, **REIH: § 3:26**
 - operating earnings per share, **REIH: § 3:42**
 - operating EPS, **REIH: § 3:44**

Cash on conversion, **REIH: § 3:99**

Cease and desist orders, required accounting, **CIVE: § 2:91.50**

Changed circumstances, **MBS: § 9:12**

Changes in accounting statements, disclosure regulation, **ICMS: § 5:16**

Changes in reporting currency, presentation of comparative periods in Euros, **SECL: § 7:139**

Chile (this index)

Chinese walls

- generally, **BROM: § 6:272 et seq.**
- evolution of rule, **BROM: § 6:273**
- operation, **BROM: § 6:274**

Circuit Court of Appeals, appeal to, **GPPC: § 23:7.50 et seq.**

Collective investment accounts

- definition of security, **SFCL: § 2:57**
- Glass-Steagall, **SFCL: § 1:169**

Columbia, price level adjusting, **SECL: § 7:306**

Comfort letters. **Accountants** (this index)

Commercial paper exemption, accounts receivable financing, **BSL: § 6:51**

Commitment, **REIH: § 3:14**

Compensation, **REIH: § 3:79**

- Stock Compensation, FASB ASC Topic No. 718, **REIH: § 3:81**

Comprehensive income, **REIH: § 3:105**

Comprehensive income: FAS 130, **SECL: § 7:125**

Concept Release, International Accounting Standards, **ICMS: App GEN-12**

Consistency with other public statements, **SECL: § 7:262**

Consolidation and proportionate consolidation

- generally, **SECL: § 7:152-7:161**

ACCOUNTS AND ACCOUNTING—Cont'd

Consolidation and proportionate consolidation—Cont'd
accommodation in item 17 and 18 for proportionate consolidation of investments in joint ventures, **SECL: § 7:154**
accounting, consolidation of German special funds, **SECL: § 7:160**
consolidated financial statements, **REIH: § 3:91**
deconsolidation of subsidiary that is in-substance real estate, **REIH: § 3:95**
disclosure of securities, **MBS: § 9:16**
equity method, potential voting rights and allocation of interests: SIC-33, **SECL: § 7:161**
equity method in U.S. GAAP, consolidated businesses that would be accounted for under, **SECL: § 7:156**
FASB ASC Topic No. 810, Consolidation (previously FASB Statement No. 160), **REIH: § 3:94**
foreign subsidiaries, Mexico, **SECL: § 7:298**
German special funds, **SECL: § 7:158-7:160**
partnerships, consolidation guidance for general partners' interests in limited partnerships, **REIH: § 3:96**
policies: SPEs, **SECL: § 7:157**
policy disclosures, **SECL: § 7:153**
proportionate consolidation in U.S. GAAP financial statements, **SECL: § 7:155**
real estate investment trusts (REITs), **REIH: § 3:67; 3:68; 3:91; 3:92**
Consolidation of variable interest entities, **REIH: § 3:69**
Conspiracies, **BROM: § 7:275 et seq.**
Constitutionality of PCAOB, **GPPC: § 23:7.35**
Constraints, **MBS: § 9:5**
Contingent rent, **REIH: § 3:48-3:50**
Continuous Disclosure (this index)
Contracts and agreements. Agreements, above
Contractual obligations and commercial commitments, **SECL: § 7:202**
Contribution-in-kind reports, **SECL: § 7:41**
Control person liability, **BROM: § 7:333 et seq.**
Convertible debt instruments, **REIH: § 3:99**
Corporations (this index)
Cost capitalization
see also **Real Estate Investment Trusts (REITs)** (this index)
generally, **REIH: § 3:61 et seq.**
Costs and expenses
FFO (funds from operations), capital expenditures, **REIH: § 3:29**
“out-of-pocket expenses,” **REIH: § 3:83**
Country specific issues
generally, **SECL: § 7:293-7:319**
approved enterprise zones, Israel, **SECL: § 7:311**
Asia, generally, **SECL: § 7:316-7:319**
balance sheets, Hong Kong, **ICMS: § 56:35; 56:39**
Belgium, **ICMS: § 41:13; 41:40**
Brazil (this index)
Canada (this index)
Chile (this index)
Columbia: price level adjusting, **SECL: § 7:306**
consolidation of foreign subsidiaries, Mexico, **SECL: § 7:298**
deferred profit sharing, Mexico, **SECL: § 7:297**
devaluation method, Israel, **SECL: § 7:314**
fixed assets of non-Mexican origin, **SECL: § 7:299**
government grants, Israel, **SECL: § 7:313**
group accounts, Hong Kong, **ICMS: § 56:36; 56:40**
Hong Kong, **ICMS: § 56:34; 56:37; 56:43**
inflationary status, Mexico, **SECL: § 7:300**
Israel, **SECL: § 7:310-7:315**
Japan, **ICMS: § 54:8; 54:65**
Latin America (this index)
Luxemburg, **ICMS: § 42:34; 42:38**

ACCOUNTS AND ACCOUNTING—Cont'd

Country specific issues—Cont'd
Mexico, **SECL: § 7:295-7:300**
pension plans, Israel, **SECL: § 7:312**
pensions, Mexico, **SECL: § 7:296**
PRC: consolidation of joint ventures, **SECL: § 7:317**
PRC: fixed asset revaluation under IAS 16, **SECL: § 7:318**
price indexed tax systems, Israel, **SECL: § 7:315**
profit and loss accounts, Hong Kong, **ICMS: § 56:35; 56:39**
Russian Federation, **ICMS: § 47:41**
Singapore, **ICMS: § 58:25**
South America, generally, **SECL: § 7:301-7:306**
Taiwan, stock bonuses, **SECL: § 7:319**
United Kingdom (this index)
Creation of securities account, entitlement, **MST: § 11a:2**
Criminal enforcement of securities laws, Hong Kong, **ICMS: § 56:77**
Critical accounting policies, MD&A, **REIH: § 3:88**
Cross border business combination, age of pro forma information in, **SECL: § 7:182**
Crowdfunding
financial projections, accounting profession, **COAC: § 28:7**
industry oversight organizations, **COAC: § 27:4**
intermediary requirements, opening, **ETUS: § 15:15**
Currency. Financial statements, below
Custody, periodic account statements, **HFPF: § 3:65**
Custody or possession of clients assets, periodic account statements, **ROIA: § 2:52**
Customer Account Agreements (this index)
Debate over appointment clause, PCAOB, **GPPC: § 23:7.70**
Debt, extinguishment of, **REIH: § 3:67**
Debt impairments, **REIH: § 3:91**
Debt investments, FASB ASC Topic 320, **MBS: § 9:2**
Deconsolidation of subsidiary that is in-substance real estate, **REIH: § 3:95**
Deferred profit sharing, Mexico, **SECL: § 7:297**
Definitions
FFO, **REIH: § 3:26; 3:32; 3:33**
FIN 46R definitions and requirements, **REIH: § 3:70**
funds from operations (FFO), **REIH: § 3:26; 3:32; 3:33**
Delivery/transfer, **MST: § 9:7 et seq.**
Depreciation and amortization, **REIH: § 3:24**
Derivatives
generally, **COMR: § 27:8.50; SECL: § 7:270-7:280**
accounting for derivative instruments and hedging activities: FAS 133, **SECL: § 7:273**
auditing fair values and FAS 133, **SECL: § 7:280**
documentation under FAS 133, **SECL: § 7:276-7:279**
FASB ASC Topic 815, **MBS: § 9:2**
financial statement presentation and disclosure, **SECL: § 7:279**
hedge effectiveness, assessing, **SECL: § 7:278**
hedged forecasted transaction, **SECL: § 7:277**
hedging activities, FAS 133, **SECL: § 7:124; 7:273**
real estate investment trusts (REITs), **REIH: § 3:74; 3:75**
SEC disclosure requirements, **SECL: § 7:271; 7:272**
summary, **SECL: § 7:273**
U.K. GAAP and market risk disclosures, **SECL: § 7:272**
Description of real estate investments, financial statements for mortgage loans, FASB ASC Topic No. 310, Receivables, formerly AICPA Statement of Position 97-1, **REIH: § 3:16**
Devaluation method, Israel, **SECL: § 7:314**
Disagreements with accountants
disclosure regulation, **ICMS: § 5:16**
small businesses, **ICMS: § 6:17**
Disclosure
generally, **MBS: § 9:9-9:16**
accounting developments, generally, **REIH: § 3:45 et seq.**
accounting policies, **SFCL: § 2:99**

ACCOUNTS AND ACCOUNTING—Cont'd

Disclosure—Cont'd

- account-opening disclosure statement, FINRA proposal, **MFSP: § 17:9**
- achieving common disclosure requirements in GAAP and IFRSs, **REIH: § 3:92**
- audit committees, **SECL: § 7:108-7:110**
- auditing, **SECL: § 7:45**
- available-for-sale securities, **MBS: § 9:14**
- banking and insurance companies: Guides 3 and 6, **SECL: § 7:283**
- cash flow data, NAREIT white paper on FFO, **REIH: § 3:27**
- changed circumstances, **MBS: § 9:12**
- consolidation, **MBS: § 9:16**
- continuous disclosure regulation, Germany, **ICMS: § 43:66**
- Continuous Disclosure** (this index)
- derivatives, **SECL: § 7:279**
- duties, **ICMS: § 1:107; 31:9**
- EITF Issue No. 04-5, joint ventures, **REIH: § 3:55**
- Euro, Staff Legal Bulletin No. 6, **SECL: § 7:140**
- expanded securitization disclosure requirements, FASB statement no. 140, **MBS: § 8:14**
- FASB ASC 320 (previously SOP 78-9), joint ventures, **REIH: § 3:55**
- FASB ASC Topic No. 323 (previously APB No. 18), joint ventures, **REIH: § 3:55**
- FASB interpretation No. 46, **MBS: § 8:16**
- FASB Statement No. 157, **REIH: § 3:88-3:90**
- federal corporate law, **SFCL: § 2:99**
- financial disclosure, below
- financial statements, **SECL: § 7:121 et seq.**
- FINRA proposal for account-opening disclosure statement, **MFSP: § 17:9**
- full disclosure, **TAS: § 7:16**
- general applicability, requirements of, **MBS: § 9:15**
- held-to-maturity securities, **MBS: § 9:11; 9:12**
- illegal acts, **SECL: § 7:45**
- income taxes: FAS 109, **SECL: § 7:129**
- integrated disclosure system, below
- investments, debt and equity, **MBS: § 9:10-9:15**
- joint ventures
 - FASB ASC 320, EITF Issue No. 04-5 and FASB ASC Topic No. 323, **REIH: § 3:55**
 - SOP 78-9, **REIH: § 3:52**
- loss contingency disclosure, **REIH: § 3:104**
- management fees based on formula, SEC Staff announcement, Topic D-96, **REIH: § 3:50**
- MD&A. Management's discussion and analysis (MD&A), below
- mining reserves and depletion, **SECL: § 7:285**
- mortgage-backed securities
 - see also **Mortgage-Backed Securities** (this index)
 - generally, **MBS: § 8:9-8:16**
- new accounting rules, **SECL: § 7:186**
- 1934 Securities Exchange Act continuous reporting requirements, **REIH: § 3:10**
- oil and gas full cost ceiling test, **SECL: § 7:284**
- operating and financial review prospects (MD&A), **SECL: § 7:190; 7:241**
- proposed disclosure requirement, **SFCL: App 5-00**
- real estate investment trusts, accounting developments, **REIH: § 3:40 et seq.**
- recognition/derecognition, **MBS: § 9:7**
- recordkeeping, accounting disclosures, **SOAP: § 6:8**
- revenue recognition, **SECL: § 7:130**
- SEC disclosure requirements, **SECL: § 7:271; 7:272**
- significant accounting developments, generally, **REIH: § 3:45 et seq.**
- specialized industries, **SECL: § 7:282-7:285**
- stock compensation disclosures: FAS 123, **SECL: § 7:128**

ACCOUNTS AND ACCOUNTING—Cont'd

Disclosure—Cont'd

- trading securities, **MBS: § 9:13**
- U.K. GAAP and market risk disclosures, **SECL: § 7:272**
- United Kingdom, Item 18 disclosures, **SECL: § 7:309**
- Discovery** (this index)
- Discrete contributions to results, discussion of, **SECL: § 7:263**
- Discretionary accounts in commodities and securities, **SFCL: § 2:74; 2:75**
- Disposal activities, accounting for costs associated with, **REIH: § 3:80**
- Disposal of assets, **REIH: § 3:62**
- Dispositions of investment properties, generally, **REIH: § 3:66**
- Disqualification from practice before SEC, **ICMS: § 29:24**
- Distribution, **REIH: § 3:37**
- District Court issues, PCAOB, **GPPC: § 23:7.40**
- Dividend distribution policies, **SECL: § 7:281**
- Documentation under FAS 133, **SECL: § 7:276-7:279**
- Documents, model subscription documents for units of limited partnership interest, **TAS: § 29:6**
- Due Diligence and Civil Liability** (this index)
- Duties of securities practitioners, **ICMS: § 31:3**
- Earnings, **REIH: § 3:42**
- Effective control, absence of, **MBS: § 9:6**
- EITF 01-14, Income Statement Characterization of Reimbursements Received for "Out-of-Pocket" Expenses, **REIH: § 3:83**
- EITF 05-6, Determining Amortization for Leasehold Improvements Purchased after Lease Inception or Acquired in Business Combination, **REIH: § 3:84**
- EITF 07-6, Accounting for Buy-Sell Clauses, **REIH: § 3:85**
- EITF 08-3, non-refundable deposits, accounting by lessees, **REIH: § 3:86**
- EITF Issue No. 04-5, joint ventures, **REIH: § 3:55**
- Emerging growth companies, **SFCL: § 1:512**
- Environmental disclosures, **SECL: § 7:249**
- EPS (earnings per share), **REIH: § 3:43; 3:44**
- Equity, **REIH: § 3:11; 3:82**
- Equity investments, FASB ASC Topic 320, **MBS: § 9:2**
- Equity method investors, **REIH: § 3:100**
- Equity securities, **REIH: § 3:91**
- Escrow** (this index)
- Euros, reporting issues concerning, **SECL: § 7:138; 7:139; 7:140**
- Exchange Act (1934), revision to periodic and current reporting under, **SFCL: § 1:189**
- Exit or disposal activities, accounting for costs associated with, **REIH: § 3:80**
- Expanded securitization disclosure requirements, FASB statement No. 140, **MBS: § 8:14**
- Expert, financial. See **Sarbanes-Oxley Act (SOX)** (this index)
- Export sales, **SECL: § 7:281**
- eXtensible business reporting language (XBRL), **REIH: § 3:102**
- Extinguishment of debt, **REIH: § 3:63; 3:67**
- FAD, **REIH: § 3:37**
- Fairness opinions, **SECL: § 7:41**
- Farmland and agriculture, cash basis accounting, **TAS: § 18:14**
- FAS 141 and 142 on pro forma financial statements, **SECL: § 7:183**
- FASB, **MBS: § 9:2**
- FASB and IASB
 - revenue recognition, proposed joint standard, **REIH: § 3:106**
 - single statement of comprehensive income proposals, **REIH: § 3:105**
- FASB and IASB exposure draft, financial statement presentation, **REIH: § 3:107**
- FASB ASC 320 (previously SOP 78-9), joint ventures, **REIH: § 3:55**
- FASB ASC 860 (previously FASB Statement No. 140), mortgage REIT securitizations, **REIH: § 3:17**

MASTER INDEX

ACCOUNTS AND ACCOUNTING—Cont'd

FASB ASC No. 280 (previously FASB Statement No. 131) and FFO, **REIH:** § 3:41

FASB ASC Topic 320, accounting for debt and equity investments, **MBS:** § 9:2

FASB ASC Topic 810, consolidation, **MBS:** § 9:2

FASB ASC Topic 815, derivatives and hedge accounting, **MBS:** § 9:2

FASB ASC Topic 860, financial asset transfers and servicing, **MBS:** § 9:2

FASB ASC Topic No. 105, Generally Accepted Accounting Principles (previously known as FASB Statement No. 168), **REIH:** § 3:46

FASB ASC Topic No. 205, Presentation of Financial Statements (previously FASB Statement No. 144), **REIH:** § 3:65

FASB ASC Topic No. 206, Presentation of Financial Statements (previously FASB Statement No. 144), **REIH:** § 3:66

FASB ASC Topic No. 250, Accounting Changes and Error Corrections (previously FASB No. 154), **REIH:** § 3:97

FASB ASC Topic No. 323 (previously APB No. 18), joint ventures, **REIH:** § 3:55

FASB ASC Topic No. 350, Intangibles, **REIH:** § 3:77; 3:78

FASB ASC Topic No. 360 (previously FASB Statement No. 66), **REIH:** § 3:85

FASB ASC Topic No. 360, Property, Plant and Equipment, **REIH:** § 3:65; 3:66

FASB ASC Topic No. 410, Asset Retirement and Environmental Obligation (previously FASB Interpretation No. 47), **REIH:** § 3:72

FASB ASC Topic No. 420, Exit or Disposal Cost of Obligations (previously FASB Statement No. 146), **REIH:** § 3:80

FASB ASC Topic No. 460, Consolidation, **REIH:** § 3:68

FASB ASC Topic No. 470, Convertible debt instruments (previously FSP APB 14-1), **REIH:** § 3:99

FASB ASC Topic No. 480, Distinguishing Liabilities from Equity (previously FASB Statement No. 150), **REIH:** § 3:82

FASB ASC Topic No. 718, Compensation, Stock Compensation, **REIH:** § 3:81

FASB ASC Topic No. 740, Income Taxes (previously FASB Interpretation No. 48), **REIH:** § 3:73

FASB ASC Topic No. 810

- Consolidation (previously FASB Interpretation No. 46) generally, **REIH:** § 3:69
- amendment of FIN 46R, **REIH:** § 3:71
- certain requirements of FIN 46R defined, **REIH:** § 3:70
- Consolidation (previously FASB Statement No. 160), **REIH:** § 3:94

FASB ASC Topic No. 820, Fair Value Measurements and Disclosures (previously FASB Statement No. 157), **REIH:** § 3:88

FASB ASC Topic No. 825, Financial Instruments (previously FASB Statement No. 159), **REIH:** § 3:93

FASB ASC Topic No. 845, Nonmonetary Exchanges (previously FASB Statement No. 153), **REIH:** § 3:87

FASB ASC Topic No. 855, Subsequent Events (previously FASB Statement No. 165), **REIH:** § 3:98

FASB ASC Topic No. 860, Transfers and Servicing (previously FASB Statement No. 155), **REIH:** § 3:75

FASB exposure draft, **REIH:** § 3:104

- business combinations, **REIH:** § 3:101

FASB Interpretation No. 46

- consolidation of variable interest entities, **REIH:** § 3:67
- mortgage-backed securities, **MBS:** § 8:16

FASB Interpretation No. 47, **REIH:** § 3:72

FASB Interpretation No. 48, **REIH:** § 3:73

FASB Interpretation No. 109, interpretation, **REIH:** § 3:68

FASB No. 154, accounting changes and error corrections, **REIH:** § 3:92

FASB No. 165, subsequent events, **REIH:** § 3:93

FASB proposals, financial assets and liabilities, **MBS:** § 9:18

FASB Statement No. 13, **REIH:** § 3:90

ACCOUNTS AND ACCOUNTING—Cont'd

FASB Statement No. 115

- mortgage-backed securities, **MBS:** § 8:10-8:16
- 2005 proposals, **MBS:** § 8:18

FASB Statement No. 131

- publicly registered real estate syndications, accounting, **TAS:** § 26:71
- real estate investment trusts, **REIH:** § 3:39

FASB Statement No. 133, **MBS:** § 8:10-8:16; **REIH:** § 3:75

FASB Statement No. 140

- expanded securitization disclosure requirements, **MBS:** § 8:8; 8:14
- mortgage REIT securitizations, **REIH:** § 3:17
- real estate investment trusts, **REIH:** § 3:75
- 2005 proposals, **MBS:** § 8:18

FASB Statement No. 141, **REIH:** § 3:77

FASB Statement No. 141(R), **REIH:** § 3:79

FASB Statement No. 142, **REIH:** § 3:77

FASB Statement No. 144, **REIH:** § 3:62

FASB Statement No. 146, **REIH:** § 3:80

FASB Statement No. 148, **REIH:** § 3:81

FASB Statement No. 150, **REIH:** § 3:82

FASB Statement No. 153, **REIH:** § 3:87

FASB Statement No. 154, **REIH:** § 3:97

FASB Statement No. 155, **REIH:** § 3:75

FASB Statement No. 156, **REIH:** § 3:76

FASB Statement No. 157, **REIH:** § 3:88-3:90

FASB Statement No. 159, **REIH:** § 3:93

FASB Statement No. 160, **REIH:** § 3:94

FASB Statement No. 165, **REIH:** § 3:98

FASB Statement No. 166, transfers of financial assets, **REIH:** § 3:18

FASB Statements Nos. 141 and 142, **REIH:** § 3:77; 3:78

Federal regulation of transfer agents, **MST:** § 3:25

Federal securities laws, **VCSB:** § 11:46

Federation of European Accountants, **ICMS:** § 1:87

Fees, **REIH:** § 3:49; 3:50

FIN 46R, definitions and requirements, **REIH:** § 3:66; 3:71

Financial Accounting Standards Board (FASB), generally, **MBS:** § 9:2

Financial asset transfers and servicing, FASB ASC Topic 860, **MBS:** § 9:2

Financial data, selected, **SECL:** § 7:189

Financial information

- generally, **SECL:** § 7:112 et seq.
- disclosure. Financial disclosure, above
- Financial Statements** (this index)
- investment advisers, antifraud provisions of regulation, **SECL:** § 14:38
- management's discussion and analysis of financial condition and results of operations (MD&A), below
- reports. Financial reports and reporting, below

Financial Regulation Reform, U.S. Administration proposals, **SFCL:** § 1:281

Financial statements

- see also **Financial Statements** (this index)
- generally, **REIH:** § 3:2 et seq.; **SECL:** § 7:113 et seq.
- disclosure, accounting principles, **DRSL:** § 12:23
- FASB and IASB draft exposure draft on presentation, **REIH:** § 3:107
- presentation, FASB and IASB draft exposure, **REIH:** § 3:107
- sovereigns, **SECL:** § 4:14

Financings, **SECL:** § 9:14-9:18

FINRA proposal for account-opening disclosure statement, **MFSP:** § 17:9

FINRA Rule 3050, securities accounts at other firms, **MFSP:** App W

Fixed asset valuations, **SECL:** § 7:289

Fixed assets of non-Mexican origin, **SECL:** § 7:299

Foreign Corrupt Practices Act, **BROM:** § 18:5; **SECL:** § 7:106

ACCOUNTS AND ACCOUNTING—Cont'd

Foreign firms. **Foreign Accounting Firms** (this index)
 Form 20-F, Item 9, **SECL**: § 7:191-7:258
 Form F-10 reconciliations, **ICMS**: § 35:8
 Forms
 accounting projections, **TAS**: § 29:1
 acquired property, financial statement, **TAS**: § 29:4
 corporate general partner, financial statement, **TAS**: § 29:3
 disclosures, Form 8-K item 12 and earnings release including NGFM, **SOAP**: § 6:7
 financial statements, **TAS**: § 29:2-29:5
 Form F-10 reconciliations, **ICMS**: § 35:8
 individuals, financial statements, **TAS**: § 29:5
 limited partnership interest, model subscription documents for units of, **TAS**: § 29:6
 model subscription documents for units of limited partnership interest, **TAS**: § 29:6
Partners and Partnership (this index)
 projections, **TAS**: § 29:1
 publicly registered real estate syndications. See **Publicly Registered Real Estate Syndications** (this index)
 subscription documents for units of limited partnership interest, model, **TAS**: § 29:6
 Fraud. See **Accounting Fraud** (this index)
 FSP 14-1, **REIH**: § 3:88
 FSP APB 14-1, **REIH**: § 3:99
 Full disclosure, **TAS**: § 7:16
 Funds available for distribution (FAD), **REIH**: § 3:37
 GAAP rules
 accountants, **LIAT**: § 6:49; 6:55
 cash flow data, effect of non-GAAP financial information rules on REITs, **REIH**: § 3:36
 FASB ASC Topic No. 105, Generally Accepted Accounting Principles (previously known as FASB Statement No. 168), **REIH**: § 3:46
 reconciliation with International Financial Reporting Standards (IFRS) for foreign reporting companies, **SPPO**: § 11:50
 GAAS (generally accepted auditing standards)
 generally, **SECL**: § 7:34-7:45
 accountant's reports and attestation reports on management's assessment of internal control over financing reporting, **SECL**: § 7:43
 audit requirements, generally, **SECL**: § 7:34-7:45
 disclosure of illegal acts by auditor, **SECL**: § 7:45
 inventory observation, **SECL**: § 7:42
 problems and solutions, **SECL**: § 7:44
 receivables, confirmation of, **SECL**: § 7:42
 Sarbanes-Oxley Act, **SECL**: § 7:39
 SEC auditor independent requirements, **SECL**: § 7:38-7:41
 technical training proficiency, **SECL**: § 7:37
 Gains and losses on property sales, **REIH**: § 3:28
 General applicability, requirements of, **MBS**: § 9:15
 Generally accepted accounting principles. GAAP rules, above
 Generally accepted auditing standards (GAAS). GAAS, above
 Glass-Steagall, collective investment accounts and IRAs, **SFCL**: § 1:169
Good Faith Account (this index)
 Goodwill
 generally, **SECL**: § 7:174
 impairment of, **SECL**: § 7:176
 intangible assets under U.S. GAAP, accounting for: FAS 142, **SECL**: § 7:164
 negative goodwill, accounting for, **SECL**: § 7:175
 real estate investment trusts, **REIH**: § 3:77
 Government grants, Israel, **SECL**: § 7:313
 Group accounts, Hong Kong, **ICMS**: § 56:36; 56:40
 Guarantee, **REIH**: § 3:12; 3:68
 Guidelines, international, **ICMS**: § 1:51
 Harmonizing, **ICMS**: § 1:44
Hedge Funds (this index)

ACCOUNTS AND ACCOUNTING—Cont'd

Hedgers and Hedging (this index)
 Held-to-maturity securities, **MBS**: § 9:11; 9:12
 Hong Kong, **ICMS**: § 56:34; 56:37; 56:43; 56:77
 IASB, **MBS**: § 9:2
 Illegal acts, disclosure of, **SECL**: § 7:45
 Immaterial misstatements, **REIH**: § 3:60
 Impact, accounting principles, **SOAP**: § 1:12
 Impairment charges, **SECL**: § 7:245
 Impairment of debt, **REIH**: § 3:91
 Impairment of long-lived assets, **REIH**: § 3:62
 Income producing property, **REIH**: § 3:35
 Income statement, **REIH**: § 3:83
 Indemnification, **SECL**: § 7:40
Individual Retirement Accounts (IRAs) (this index)
 Individuals, financial statement form, **TAS**: § 29:5
 Inflationary status, Mexico, **SECL**: § 7:300
 Information statement, disclosure in, **SECL**: § 7:109
 Information systems, Sarbanes-Oxley Act of 2002, **SECL**: § 7:73
 Injunctions, fraudulent accounting, **BROM**: § 12:80.40
 Inspections of registered public accounting firms by PCAOB, **GPPC**: § 23:12
 Institutional liability of accounting firms, **ITRE**: § 12:9
 Intangible assets, **REIH**: § 3:77
 Integrated disclosure system
 auditor's attestation, **SFCL**: § 5:19
 basic information package, **GPPC**: § 7:42; 7:43
 changes in accounting, standardized financial statements, changes in accounting, **SFCL**: § 5:6.3
 critical accounting policies, **SFCL**: § 5:14
 focus on irregularities, **SFCL**: § 5:56
 newly adopted accounting policies, **SFCL**: § 5:14
 oil and gas companies and SAS No. 69, **SFCL**: § 5:50
 Regulation S-K, expanded role, **GPPC**: § 7:34
 standardized financial statements, **GPPC**: § 7:18-7:20; **SFCL**: § 5:7; 5:8
 tabular presentation of basic information package, **SFCL**: § 5:20
 Intent, **REIH**: § 3:22; 3:60; 3:61
 Inter-Governmental Working Group of Experts on International Standards of Accounting and Reporting, **ICMS**: § 1:88; **SFCL**: § 27:116
 Interim financial information, Statement of Auditing Standards 100, **REIH**: § 3:64
 Interim MD&A, **SECL**: § 7:269
 Interim period reporting, **SECL**: § 7:234
International Accounting Practices Committee (this index)
 International accounting standards, **REIH**: § 3:101; **SPPO**: § 1A:11.51
International Accounting Standards Committee (this index)
International Dimensions of U.S. Securities Law (this index)
 International Financial Reporting Standards, **MBS**: § 9:2
 International Organization of Securities Commissions, **SFCL**: § 27:104
 Inventory, observation of, **SECL**: § 7:42
 Investment Advisers Act of 1940, periodic account statements, **HFPP**: § 3:65
 Investment security, **MST**: § 1:10; 1:15
 Investments in investment companies, **REIH**: § 3:100
 Irregularities, Wall Street Journal Table of Companies with Accounting Irregularities, **SOAP**: App D
 Isolation of financial assets, **MBS**: § 9:4
 Israel, **SECL**: § 7:310-7:315
 Issuances of government-owned shares to employees, **SECL**: § 7:291
 Japan, **ICMS**: § 54:8; 54:65
 Joint ventures, **REIH**: § 3:54-3:56
Latin America (this index)
 Leases
 cash flow data, **REIH**: § 3:30