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## Issues Papers of the Accounting Standards Division

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Issues Papers of the AICPA's Accounting Standards Division are developed primarily to identify financial accounting and reporting issues the division believes need to be addressed or clarified by the Financial Accounting Standards Board. Issues Papers present neutral discussions of the issues identified, including reviews of pertinent existing literature, current practice, and relevant research, as well as arguments on alternative solutions. Issues Papers normally include advisory conclusions that represent the views of at least a majority of the Institute's Accounting Standards Executive Committee.

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<b>Title</b>	<b>Date Issued</b>
Accounting for Termination Indemnities (superseded by FASB Statement No. 88, <i>Employers' Accounting for Settlements and Curtailments of Defined Benefit Pension Plans and for Termination Benefits</i> )	12/12/78
Accounting for Changes in Estimates	12/15/78
Accounting for Involuntary Conversions (superseded by FASB Interpretation No. 30, <i>Accounting for Involuntary Conversions of Nonmonetary Assets to Monetary Assets</i> )	12/20/78
Accounting for Time Paid But Not Worked (superseded by FASB Statement No. 43, <i>Accounting for Compensated Absences</i> )	1/11/79
The Meaning of "In Substance a Repossession or Foreclosure" and Accounting for Partial Refinancing of Troubled Real Estate Loans Under FASB Statement No. 15 (superseded by AICPA Practice Bulletin No. 7, <i>Criteria for Determining Whether Collateral for a Loan Has Been In-Substance Foreclosed</i> )	1/15/79
Personal Financial Statements (superseded by AICPA <i>Personal Financial Statements Guide</i> )	2/26/79
Project Financing Arrangements (superseded by FASB Statement No. 47, <i>Disclosure of Long-Term Obligations</i> )	2/26/79
Real Estate ADC Costs (superseded by FASB Statement No. 66, <i>Accounting for Sales of Real Estate</i> )	4/27/79
Accounting for Allowances for Losses on Certain Real Estate and Loans and Receivables Collateralized by Real Estate	6/21/79

<b>Title</b>	<b>Date Issued</b>
Joint Venture Accounting	7/17/79
Accounting for Repurchase, Reverse Repurchase, Dollar Repurchase, and Dollar Reverse Repurchase Agreements for Savings and Loans (incorporated into the AICPA Audit and Accounting Guide <i>Audits of Savings Institutions</i> )	8/7/79
Accounting by Investors for Distributions Received in Excess of Their Investment in a Joint Venture (An Addendum to the July 17, 1979 Issues Paper on Joint Venture Accounting)	10/8/79
Accounting for Grants Received From Governments (superseded by IASC International Accounting Standard No. 20, <i>Accounting for Government Grants and Disclosure of Government Assistance</i> )	10/16/79
"Push Down" Accounting	10/30/79
Mortgage Guaranty Insurance (superseded by FASB Statement No. 60, <i>Accounting and Reporting by Insurance Enterprises</i> )	1/8/80
Accounting for Vested Pension Benefits Existing or Arising When a Plant is Closed or a Business Segment is Discontinued (superseded by FASB Statement No. 87, <i>Employers' Accounting for Pensions</i> )	2/5/80
Transfers of Receivables With Recourse (superseded by FASB Statement No. 77, <i>Reporting by Transferors for Transfers of Receivables with Recourse</i> )	3/20/80
Accounting by Lease Brokers (superseded by FASB Technical Bulletin No. 86-2, <i>Accounting for an Interest in the Residual Value of a Leased Asset</i> )	6/20/80
Accounting in Consolidation for Issuances of a Subsidiary Stock	6/30/80
Accounting for the Inability to Fully Recover the Carrying Amounts of Long Lived Assets (superseded by FASB Statement No. 121, <i>Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to Be Disposed Of</i> )	7/15/80
Intangibles in the Motor Carrier Industry (superseded by FASB Statement No. 44, <i>Accounting for Intangible Assets of Motor Carriers</i> )	8/13/80
Related Party Transactions (superseded by FASB Statement No. 57, <i>Related Party Disclosures</i> )	12/10/80
Accounting for Forward Placement and Standby Commitments and Interest Rate Futures Contracts (superseded by FASB Statement No. 80, <i>Accounting for Futures Contracts</i> )	12/16/80
Certain Issues That Affect Accounting for Minority Interest in Consolidated Financial Statements	3/17/81
Sales of Timesharing Interests in Real Estate (superseded by FASB Statement No. 67, <i>Accounting for Costs and Initial Rental Operations of Real Estate Projects</i> )	4/10/81
Accounting for Installment Lending Activities of Finance Companies (incorporated into the AICPA Audit and Accounting Guide <i>Audits of Finance Companies</i> (including Independent and Captive Financing Activities of Other Companies))	6/25/81
Accounting for Agricultural Producers and Agricultural Cooperatives (superseded by SOP 85-3, <i>Accounting by Agricultural Producers and Agricultural Cooperatives</i> )	7/13/81

<b>Title</b>	<b>Date Issued</b>
Accounting for Joint Costs of Multipurpose Informational Materials and Activities of Nonprofit Organizations (superseded by AICPA SOP No. 87-2, <i>Accounting for Joint Costs of Informational Materials and Activities of Not-for-Profit Organizations That Include a Fund-Raising Appeal</i> )	7/16/81
Bulk Purchases of Mortgages (superseded by FASB Statement No. 65, <i>Accounting for Certain Mortgage Banking Activities</i> )	8/3/81
Depreciation of Income Producing Real Estate	11/16/81
Accounting for Medical Malpractice Loss Contingencies (Asserted and Unasserted Claims) and Related Issues of Health Care Providers (superseded by SOP 87-1, <i>Accounting for Asserted and Unasserted Medical Malpractice Claims of Health Care Providers and Related Issues</i> [SOP 87-1 was subsequently superseded by the AICPA Audit and Accounting Guide <i>Audits of Providers of Health Care Services</i> ])	8/13/82
The Acceptability of "Simplified LIFO" for Financial Reporting Purposes	10/14/82
Financial Reporting by Health Care Entities of the Proceeds of Tax Exempt Bonds and Funds Limited as to Use (incorporated into the AICPA Audit and Accounting Guide <i>Audits of Providers of Health Care Services</i> )	11/1/82
Accounting for Employee Capital Accumulation Plans	11/4/82
Accounting for Nonrefundable Fees of Originating or Acquiring Loans and Acquisition Costs of Loan and Insurance Activities (superseded by FASB Statement No. 91, <i>Accounting for Nonrefundable Fees and Costs Associated with Originating or Acquiring Loans and Initial Direct Costs of Leases</i> )	9/20/83
Accounting for Costs of Software for Sale or Lease (superseded by FASB Statement No. 86, <i>Accounting for Costs of Computer Software to be Sold, Leased, or Otherwise Marketed</i> )	2/17/84
Computation of Premium Deficiencies in Insurance Enterprises	3/26/84
Accounting for Income Taxes of Stock Life Insurance Companies (superseded by FASB Technical Bulletin No. 84-3, <i>Accounting for the Effects of the Tax Reform Act on Deferred Income Taxes of Stock Life Insurance Enterprises</i> )	7/12/84
Accounting for Key Person Life Insurance (superseded by FASB Technical Bulletin No. 85-4, <i>Accounting for Purchases of Life Insurance</i> )	10/31/84
Accounting by Stock Life Insurance Companies for Annuities, Universal Life, and Related Products and Accounting for Nonguaranteed-Premium Products	11/5/84
Identification and Discussion of Certain Financial Accounting and Reporting Issues Concerning LIFO Inventories	11/30/84
Accounting for Loss Portfolio Transfers-Letter	1/16/85
Accounting by Health and Maintenance Organizations and Associated Entities (superseded by AICPA SOP 89-5, <i>Financial Accounting and Reporting by Providers of Prepaid Health Care Services</i> )	6/28/85
Accounting for Estimated Credit Losses on Loan Portfolios (incorporated into the AICPA Audit and Accounting Guide <i>Audits of Finance Companies</i> (including Independent and Captive Financing Activities of Other Companies))	2/14/86
Accounting for Options	3/6/86

<b>Title</b>	<b>Date Issued</b>
Software Revenue Recognition (superseded by AICPA SOP 91-1, <i>Software Revenue Recognition</i> [AICPA SOP 91-1 was subsequently superseded by AICPA SOP 97-2, <i>Software Revenue Recognition</i> ).	4/21/87
The Use of Discounting in Financial Reporting for Monetary Items With Uncertain Terms Other Than Those Covered by Existing Authoritative Literature (see the FASB Discussion Memorandum on interest rates discounting)	9/9/87
Quasi Reorganizations	10/28/88

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