



Accounting for Real Estate Transactions: A Guide For Public Accountants and Corporate Financial Professionals

By Maria K. Davis

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Editorial Review

About the Author

Maria K. Davis is a partner in the Accounting Consultation Group at Deloitte & Touche LLP's National Office in Wilton, Connecticut. In her current position, she provides accounting guidance on technical accounting issues, primarily in the subject matters of Real Estate and Leases and Joint Ventures and Consolidation, both under U.S. GAAP and IFRS. Before joining Deloitte's National Office, she worked directly with Leon Mayshak, who was then Deloitte's Real Estate Industry Professional Practice Director. In that role, Ms. Davis participated actively in the standard-setting process by contributing to the AICPA Statement of Position 04-2, Accounting for Time-Sharing transactions, and the proposed Statement of Position, Accounting for Certain Costs and Activities related to Property, Plant, and Equipment. A native German, Ms. Davis has published on U.S. accounting standards in the pre-eminent German accounting journal *Der Betrieb*. She also contributes to Deloitte's interpretation of accounting standards in Deloitte's Technical Library.

Over the course of her career with Deloitte, Ms. Davis has provided attest and advisory services to Deloitte's clients in a variety of industries in both the United States and Germany.

Ms. Davis received a Master's Degree in Accounting from the University of North Florida, as well as a Degree in Finance from the Hochschule München, Germany. In addition to her CPA qualification, she also holds professional qualifications as a German certified public accountant and a German certified tax advisor. Ms. Davis is a member of several professional organizations, including the American Institute of Certified Public Accountants, the Florida Institute of CPAs, and the German Institute of certified Public Accountants.

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