



Software Industry Accounting

By Joseph Morris

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The software industry is being inundated with important accounting and valuation questions. The rules and regulations governing accounting of the software industry are very different from other industries. The software industry has unique accounting concerns, such as capitalization of development costs and software revenue recognition. This book emphasizes accounting and financial reporting, and discusses taxation, law, and general industry subjects.

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Software Industry Accounting By Joseph Morris Bibliography

- Rank: #2671153 in eBooks
- Published on: 2001-04-25
- Released on: 1992-12-31
- Format: Kindle eBook



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Editorial Review

From the Publisher

Contains hands-on, practical guidance on implementing the recently approved AICPA Statement of Position 91-1 and FASB Statement 86 which apply specifically to software companies. Written by those directly involved in drafting these pronouncements, it explains them in plain English and provides pertinent information on contractual arrangements and their affect on accounting, financial reporting and auditing. Actual examples, numerous tables and sample calculations facilitate understanding. Annual supplements will update changes in practices, accounting and auditing rules affecting the software industry.

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