

ASC 740 FUNDAMENTALS SERIES

A Step-by-Step Guide to Complying with Accounting for
Income Tax Standards

Allen Gregory, CPA

As the tax environment grows more complex, so too does accounting for income taxes.

Material weaknesses related to ASC 740 are a leading cause of financial restatements and management disclosures. Mistakes in this area can be costly and include:

- loss of investor confidence;
- drop in shareholder value;
- significant expense related to financial restatements; and
- a distraction for the company.

Income tax restatements are the second leading cause of financial restatements.

Tax-related material weaknesses are primarily due to lack of tax accounting expertise and inadequate review procedures.

Having the in-depth knowledge, tax technical understanding and experience to manage estimates and assumptions related to tax provisions is critical to getting ASC 740 calculations and disclosures right.

Read on for a step-by-step practical guide to complying with accounting for income tax standards.

Guide Asc 740 Fin 48 Kpmg

G Thomas

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the author's name.

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In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Guide Asc 740 Fin 48 Kpmg**," compiled by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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