

# Index

---

## A

Accounting Estimates ..... 2-2, 3-2,  
3-3, 3-4, 3-5, 3-8, 3-9, 3-17, 3-18, 4-2, 4-3, 4-4,  
4-6, 4-11, 6-29  
Audit Committees ..... 2-2, 2-3,  
2-4, 2-8, 2-12, 3-14, 3-20, 3-21, 4-3, 4-4, 4-7,  
4-8, 4-9  
Audit Report ..... 6-25

---

## B

Brokers and Dealers ..... 3-7, 4-1,  
4-3, 4-4, 4-17  
Business Combinations ..... 2-10,  
4-7, 5-2

---

## C

Compensation ..... 5-22, 6-7,  
6-29, 6-30, 6-31  
Controls ..... 1-18, 1-19,  
1-20, 2-4, 2-7, 2-8, 2-9, 2-10, 3-9, 3-13, 4-2, 4-6,  
4-8, 4-9, 4-10, 4-11, 4-14, 4-16, 5-25, 5-26

---

## D

Disclosure Interpretations ..... 1-3, 1-19,  
6-3, 6-4, 6-13  
Disclosure Requirements ..... 1-2, 1-4,  
1-7, 1-8, 1-10, 1-12, 1-14, 1-17, 1-18, 1-19,  
2-10, 2-12, 5-19, 5-22, 6-2, 6-5, 6-8, 6-13, 6-14,  
6-17, 6-23  
Disclosures ..... 1-2, 1-5, 1-6,  
1-7, 1-8, 1-9, 1-10, 1-11, 1-12, 1-13, 1-18, 1-19,  
1-20, 1-22, 2-2, 2-4, 2-5, 2-7, 2-8, 2-9, 2-10, 2-11,  
2-12, 3-2, 3-3, 3-8, 3-9, 3-10, 3-11, 3-12, 3-17,  
4-3, 4-8, 4-9, 4-11, 4-16, 5-1, 5-2, 5-19, 5-21,  
5-22, 5-23, 5-25, 5-26, 5-27, 6-3, 6-5, 6-13, 6-14,  
6-15, 6-23, 6-29, 6-30, 6-31

---

## E

Emerging Growth Company ..... 2-11, 6-6  
Equity Method ..... 2-8, 6-13,  
6-14, 6-20

---

## F

Fair Value Hierarchy ..... 5-13, 5-20,  
5-21, 5-24, 5-25  
Fair Value Measurements ..... 3-2, 3-3, 3-4,  
3-5, 3-17, 3-18, 4-2, 4-3, 4-4, 4-7, 4-11, 5-1, 5-2,  
5-3, 5-4, 5-5, 5-7, 5-8, 5-9, 5-13, 5-15, 5-17, 5-19,  
5-20, 5-21, 5-23, 5-25, 5-26, 5-27  
Financial Institutions ..... 5-21, 5-23  
Financial Reporting Manual ..... 1-3, 1-19,  
2-11, 6-7, 6-9, 6-13  
Form S-1 ..... 6-1, 6-5, 6-7,  
6-8, 6-10, 6-11, 6-12, 6-21, 6-23  
Fraud ..... 2-7, 4-2, 4-6,  
4-9, 4-11, 4-13, 4-14, 6-2

---

## G

Global Quality Control Standards ..... 3-18  
Going Concern ..... 3-12, 3-18,  
4-11, 6-25  
Goodwill ..... 4-2  
Guarantor ..... 1-11, 1-12

---

## H

Highest and Best Use ..... 5-8, 5-20

---

## I

IASB ..... 1-9, 1-15, 1-20  
IFRS ..... 1-7, 1-9,  
1-15, 1-21, 2-6, 2-8  
In-Exchange ..... 5-8  
Interim Financial Information ..... 6-6

Internal Control .....	1-2, 1-4, 1-5, 1-6, 1-16, 2-6, 2-9, 3-2, 3-13, 4-2, 4-3, 4-4, 5-25, 5-26
Internal Control Over Financial Reporting .....	1-4, 1-5, 1-16, 2-6, 3-2, 3-21, 4-2, 4-4
In-Use .....	5-8

---

## J

Jumpstart Our Business Startups Act .....	6-3, 6-8, 6-9
--	---------------

---

## M

MD&A.....	5-23, 6-7, 6-15, 6-31
-----------	-----------------------

---

## N

Noncontrolling Interests .....	6-17, 6-21
Non-GAAP.....	1-19, 2-8, 2-9, 2-10, 2-12, 3-19
Nonperformance Risk .....	5-9, 5-10

---

## O

Oil and Gas .....	1-9, 1-14
Orderly Transaction .....	5-3, 5-4, 5-15, 5-17, 5-27

---

## P

PCAOB.....	3-15
PCAOB Auditing Standards.....	1-22, 3-2, 3-3, 3-17, 6-25
Principal Auditor .....	3-17
Principal Market .....	5-4, 5-5, 5-6, 5-26
Proposed Auditing Standards.....	3-1

---

## R

Related Parties .....	1-13, 1-15, 4-11, 5-7, 5-12, 6-14, 6-16
Remediation.....	3-21
Revenue Recognition .....	2-3
Risk Assessment .....	2-9, 3-2, 3-3, 3-4, 4-2, 4-3, 4-5, 4-6, 4-8, 4-10, 4-11, 4-14

---

## S

Segments .....	1-7, 1-22, 6-5, 6-7
Smaller Reporting Companies .....	1-15, 1-16, 1-20, 2-12, 6-5, 6-9, 6-12
Standalone .....	5-2, 5-3, 5-8
Supplemental Information .....	3-7, 4-10, 4-13, 6-5