

TABLE OF CONTENTS

	PAGE
Checklists and Illustrative Financial Statements: Defined Contribution Retirement Plans	1
Part 1—Introduction	1
General	1
Instructions	4
Recognition	6
Description	6
AICPA Employee Benefit Plan Audit Quality Center	6
Financial Accounting and Reporting	6
AICPA <i>Technical Questions and Answers</i>	7
Accounting and Reporting by DC Plans	7
SEC Reporting Requirements	10
Part 2—Financial Statements and Notes Checklist	13
I. General	15
II. Statement of Net Assets Available for Benefits	23
III. Statement of Changes in Net Assets Available for Benefits	34
IV. Summary of Significant Accounting Policies	37
V. Other Financial Statement Disclosures	41
VI. ERISA Reporting Requirements	99
VII. SEC Reporting Requirements	103
Part 3—Auditor’s Report Checklist	107
Part 4—Illustrative Financial Statements and Auditor’s Reports	135
Fair Value Disclosures	135
Comparative Financial Statements and Supplemental Information	136
ERISA Limited Scope Audit—Disclosure of Certification	136
403(b) Plans	137
Other Resources	137
Illustrative Financial Statements and Disclosures of a Defined Contribution Retirement Plan With Participant-Directed and Nonparticipant-Directed Investment Programs	145
Illustrative Financial Statements—Employee Stock Ownership Plan (ESOP)	154

<http://www.pbookshop.com>