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- *Accounting Principles Board Opinion No. 6, Status of Accounting Research Bulletins, paragraph 16*
- *Accounting Principles Board Opinion No. 29, Accounting for Nonmonetary Transactions*
- *Accounting Research Bulletin No. 43, Restatement and Revision of Accounting Research Bulletins, Chapter 7, Section B, Stock Dividends and Stock Split-ups*
- *FASB Interpretation No. 30, Accounting for Involuntary Conversions of Nonmonetary Assets to Monetary Assets*
- *FASB Emerging Issues Task Force Issue No. 86-29, Nonmonetary Transactions: Magnitude of Boot and the Exceptions to the Use of Fair Value*
- *FASB Emerging Issues Task Force Issue No. 93-11, Accounting for Barter Transactions Involving Barter Credits*
- *Emerging Issues Task Force No. 96-4, Accounting for Reorganizations Involving a Non-Pro Rata Split-off of Certain Nonmonetary Assets to Owners*

**State Regulations**

- No additional guidance obtained from state statutes or regulations.