

Policy Overview

UTS142 - Accounting Policies

Policy Statement

Below are links to the general accounting policies to be used by the UT System Institutions and System Administration:

UTS142.1, Policy on the Annual Financial Report

UTS142.2, Policy for Accounting and Financial Reporting for Nonexchange Transactions

UTS142.3, Policy on Capital Leases vs. Operating Leases for Lessees

UTS142.4, Policy for Construction in Progress

UTS142.5, Policy for Capitalization of Interest Cost

UTS142.7, Accounting for Termination Benefits

UTS142.8, Policy for Accounts Payable and Accrued Expenses

UTS142.9, Policy for Accounting and Financial Reporting for Impairment of Capital Assets and Insurance Recoveries

UTS142.10, Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues

UTS142.11, Land and Other Real Estate Held as Investments by Endowments

UTS142.12, Accounting and Financial Reporting for Pollution Remediation Obligations

UTS142.13, Accounting and Financial Reporting for Intangible Assets

UTS142.14, Accounting and Financial Reporting for Service Concession Arrangements

Keywords: accounting

Scope

All institutions and UT System Administration

Policy Information

Sponsoring Office: Office of the Contoller