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[Index A-Z](#) | [Directory](#) | [Contact](#)

[Search Tips](#)

[Home](#) | [News](#) | [About the UT System](#) | [UT System Offices](#) | [UT Campuses](#) | [Career Opportunities](#)

Policy Office

Full Text Policy Search



[Advanced Search Tips](#)

[Policy Library](#)

[Contact Us](#)

[Policy Office FAQs](#)

[Policy Development Processes](#)

[Policy Revision and Maintenance](#)

[Resources](#)

[Tools & Tutorials](#)

[Request Assistance from the Policy Office](#)

[Disposition Table](#)



[Office of Administration](#) > [Policy Office](#) > [Policy Library](#) > [UTS142 Policy Overview](#)

Policy Library

[Subject Index](#)

[Office Index](#)

[Policy Number Index](#)

[Alphabetical Index](#)

[Keyword Index](#)

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](#)
- [UTS142.6 Policy on Determining Value of Trust Minerals](#)
- [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](#)

Keywords: accounting

Scope

All institutions and UT System Administration

Policy Information

Sponsoring Office: Office of the Contoller

Effective Date: September 8, 2005

View Full Text of Policy

Select individual policy links above to view full text of individual policies.

[Home](#) | [Email](#) | [Directory](#) | [Open Records](#) | [Privacy Policy](#) | [Accessibility](#) | [Reports to the State](#)
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