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The FASB Accounting Standards

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Codification simplifies user access to all authoritative U.S. generally accepted accounting principles (GAAP) by providing all the authoritative literature related to a particular Topic in one place. The term authoritative includes all level AD GAAP that has been issued by a standard setter.

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Business Combinations Business Combinations — SEC Reporting Considerations Carve-Out Transactions Comparing IFRS Standards and U.S. GAAP Consolidation — Identifying a Controlling Financial Interest Contingencies and Loss Recoveries Contracts on an Entity's Own Equity Convertible Debt Current Expected Credit Losses Disposals of Long-Lived Assets and Discontinued Operations

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Visit the FASB website and read About the FASB to learn more about its history. One of the FASB ' s major contributions to the accounting profession is the FASB Codification. Codification content is organized by subject matter in a hierarchy. Think of it as an outline structure that you can drill into to get information regarding your specific topic of interest. The codification ' s hierarchy begins with the following four highest levels: Area.

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The FASB Accounting Standards Codification (ASC) reorganizes accounting literature. In addition to General

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Principles (Topic 105), offering an explanation of Generally Accepted Accounting Principles (GAAP), the Seven financial accounting and reporting categories, which are numbered, are: Presentation (Topics 205 through 280)

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~~FASB Literature | DART — Deloitte Accounting Research Tool~~

The FASB Accounting Standards Codification is the source of authoritative generally accepted accounting principles (GAAP) recognized by the FASB to be applied to nongovernmental entities. The Codification is effective for interim and annual periods ending after September 15, 2009.

~~Codification | DART — Deloitte Accounting Research Tool~~
FASB Issues Accounting Standards

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Update 2020-08, Codification Guide

Improvements to Subtopic 310-20,
Receivables—Nonrefundable Fees and
Other Costs [10/15/20] ASU 2020-08
Private Company Council [10/13/20]

FASB Home

The FASB Accounting Standards Codification (ASC or the "Codification") organizes nongovernmental US GAAP using a topic-based model consisting of individual Topics. Each Topic contains at least one Subtopic. Subtopics contain Sections, which include the actual accounting guidance.

FASB Accounting Standards Codification Quick Reference ...

Proposed Accounting Standards Update—Codification Improvements By clicking on the ACCEPT button, you confirm that you have read and

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~~What is the Codification? - ACC 4100 and 9805: FASB and ...~~

FASB issued a new standard Thursday that is designed to provide incremental improvements to its Accounting Standards Codification. Accounting Standards Update No. 2020-10, Codification

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Improvements, describes the changes. The standard is part of a standing FASB project designed to address minor improvements to GAAP that are deemed necessary by the board.

~~FASB issues minor codification changes—
Journal of ...~~

The FASB has issued Accounting Standards Update (ASU) No. 2020-10, Codification Improvements. The ASU (1) removes references to various FASB Concepts Statements, (2) situates all disclosure guidance in the appropriate disclosure section of the Codification, and (3) makes other improvements and technical corrections to the Codification

~~FASB Issues Codification Improvements |
DART — Deloitte ...~~

FASB issued a proposal Thursday that is intended to clarify the scope of the

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board's guidance on reference rate reform.. In March, FASB issued Accounting Standards Update No. 2020-04, Reference Rate Reform (Topic 848): Facilitation of the Effects of Reference Rate Reform on Financial Reporting. The standard was issued to address accounting challenges resulting from the sunseting of the ...

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