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includes: The structure of the Codification, including examples of the citation format How new authoritative guidance will be released and incorporated into the Codification

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The FASB Accounting Standards

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## Codification Quick Reference

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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## **FASB Accounting Standards Codification®**

Accounting Standards Codification. On July 1, 2009, the FASB Accounting Standards Codification™ became the single official source of authoritative, nongovernmental U.S. generally accepted accounting principles (GAAP). Learn about the Codification and how to

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use it here. >> More Private Company Decision-Making Framework

## **Standards - FASB**

FASB Accounting Standards Codification Quick Reference Guide The FASB Accounting Standards Codification (ASC or the "Codification") organizes nongovernmental U.S. GAAP using a



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topic-based model consisting of 90 individual Topics. Each Topic contains at least one Subtopic. Subtopics contain

Sections, which

## **PwC Codification Quick Reference Guide - FASB Accounting ...**

ACCT 3250 Leadership Accounting:  
Accounting Standards Codification

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Overview. FASB: Referencing the Codification. [Source: FASB Accounting Standards Codification Notice to Constituents (v 1.05) January 16, 2009, p. 22] "For purposes of establishing a consistent referencing approach for items such as working papers, articles, textbooks, and other similar items, the FASB suggests the following approach

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## **Accounting Standards Codification Overview - ACCT 3250 ...**

FASB Accounting Standards Codification  
Manual Find the GAAP Tool FASB  
Literature. SEC. SEC Rules & Regulations  
... — A Roadmap to Applying ASC

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985-605 Statement of Cash Flows  
Roadmaps Currently Available Only as a  
PDF Q&A to Roadmap Quick Reference  
Guide ...

## **FASB | DART - Deloitte Accounting Research Tool**

The FASB Accounting Standards  
Codification (FASB Codification) became

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the single official source of authoritative, nongovernmental U.S. generally accepted accounting principles (U.S. GAAP). Now only one level of authoritative U.S. GAAP exists, other than guidance issued by the SEC. All other literature is non-authoritative.

### **Codification Standards - Accounting**

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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

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15, 2009.

## **Codification | DART - Deloitte Accounting Research Tool**

FASB Outlook The FASB Outlook is a quarterly e-newsletter designed to keep stakeholders informed about key FASB projects and activities. It presents current accounting and financial

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reporting issues in a “plain-English” user-friendly format designed to provide quick access to stories of interest to the busy professional.

### **Reference Library - FASB**

Like a funnel, the FASB Codification lets you sift through all the information by starting with large concepts and moving



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to specific details. But how does it work?  
Every ASC number is set up in the same way: TOP-SU-SE-PP. Here's what each acronym means: TOP = Topic; SU = Subtopic; SE = Section; PP = Paragraph;  
How to Use the FASB Codification to Find Information Quickly Step 1: Memorize the Right Information

# Where To Download FASB Accounting Standards Codification Quick Reference **Accounting Resources: Timesaving Tricks for the FASB ...**

On July 1, 2009, the Financial Accounting Standards Board (the FASB), approved the Accounting Standards Codification (ASC) as "the single source of authoritative U.S. accounting and reporting standards, other than guidance issued by the Securities and

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Exchange Commission (the SEC)." The Codification superseded (replaced) all then-existing SEC accounting and reporting standards by reorganizing the existing authoritative literature.

## **What is the FASB Accounting Standards Codification? - ACC ...**

On July 1, 2009, the Financial Accounting

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## Codification Quick Reference Guide

Standards Board (the FASB), approved the Accounting Standards Codification (ASC) as "the single source of authoritative U.S. accounting and reporting standards, other than guidance issued by the Securities and Exchange Commission (the SEC)." The Codification superseded (replaced) all then-existing SEC accounting and

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reporting standards by reorganizing the  
existing authoritative literature.

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

AICPA: FASB Accounting Standards  
Codification This summary includes  
guidance on "Referencing FASB ASC" in  
company documents, policy and

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Codification Quick Reference  
Guides

procedures working papers, and  
financial statements. "FASB Codification  
to Be Sole Reference Source for  
Authoritative Gap." KPMG Defining  
Issues July 2009, No. 09-30

## **How do I cite standards using the new FASB Accounting ...**

Link from FASB Codification to FASC

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Updates . Top Line and Side Line . FASC  
Updates Links. will provide links to  
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Codification. Use . Side Line Link FASC .  
to get back to. FASB Codification section  
740-10-30-4. Provides updated language  
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Regulations > FASB Codification .

Accounting & Financial Statements (US  
GAAP) Titles ...

## **GAAP Compliance with FASB Codification Quick Reference Card**

The Financial Accounting Standards  
Board issued a proposed accounting

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standards update Monday that aims to clarify an issuer's accounting for certain modifications of equity-classified forwards and options (such as warrants) that remain equity classified after their modification.. The proposed update is based on a consensus of FASB's Emerging Issues Task Force.

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### **FASB proposes to clarify accounting for forwards and ...**

At issue is whether the forward-starting options “associated with index-crediting periods beyond the current index-crediting period” should be considered in the application of Accounting Standards Codification (ASC) Topic 815 to these contracts. IASB News Volume

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Three of IFRS Interpretations Committee  
Decisions Published

## **CPAJ News Briefs: FASB, IASB, PCAOB - The CPA Journal**

FASB issued a proposal Tuesday that is designed to improve three targeted areas of its lease accounting guidance. The proposed amendments are designed

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to represent FASB's commitment to take timely action based on what the board learns during its post-implementation review process of major standards, FASB Chair Richard Jones said in a statement.

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