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Accounting Standards
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Trick to remember debits and
credits

What You Need to

Know About the FASB

Conceptual Framework FAR

Income Taxes: Overview of

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~~ASC Topic 740 Accounting for
Beginners #1 / Debits and
Credits / Assets =~~

~~Liabilities + Equity~~

Statement of Cash Flows

Explained *CPA Exam Tip:*

Research Task Format

What is GAAP? Revenue

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Recognition Principle FASB
Accounting Standard Update -
Leases: Putting Leases On
the Balance Sheet ~~Revenue~~
~~Recognition Principle in TWO~~
~~MINUTES!~~ GAAP and FASB **GAAP,**
FASB Codification - CPA FAR
Review *Understanding ASC 842*

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Lease Accounting

FASB Codification Part 2

~~Codification Standards~~

~~Setting Bodies: FASB, GAAP,~~

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simplifies user access to
all authoritative U.S.
generally accepted

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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

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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

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Disposals of Long-Lived
Assets and Discontinued
Operations Distinguishing

...

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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

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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

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four highest levels: Area.

Reference Guide

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reorganizes accounting

literature. In addition to

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

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Codification (Topics 205
through 280)

~~What is the FASB Accounting
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ACC ...~~

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GAAP Tool FASB Literature.
SEC. SEC Rules & Regulations
... – A Roadmap to Applying
ASC 985-605 Statement of
Cash Flows Roadmaps
Currently Available Only as
a PDF Q&A to Roadmap Quick
Reference Guide ...

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~~No. 2020-07 | DART~~

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Statement of Cash Flows

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Codification FASB Literature

Tentative Board Decisions

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The FASB Accounting
Standards Codification is
the source of authoritative

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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.

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~~Deloitte Accounting Research~~

~~Tool~~

FASB Issues Accounting
Standards Update 2020-08,
Codification Improvements to
Subtopic 310-20,

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Receivables—Nonrefundable
Fees and Other Costs

[10/15/20] ASU 2020-08

Private Company Council

[10/13/20]

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The FASB Accounting

Page 31/45

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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

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Codification, which include the
actual accounting guidance.

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Codification Quick Reference~~

~~...~~

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literature. In addition to General Principles (Topic 105), offering an explanation of Generally Accepted Accounting Principles (GAAP), the Seven financial accounting and reporting categories, which

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are numbered, are:

Presentation (Topics 205
through 280)

~~What is the Codification?~~

~~ACC 4100 and 9805: FASB and~~

~~...~~

FASB issued a new standard

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Thursday that is designed to
provide incremental
improvements to its
Accounting Standards
Codification. Accounting
Standards Update No.
2020-10, Codification
Improvements, describes the

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Codification. 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~~

Access PDF FASB Accounting Standards Codification changes Journal of Reference Guide

The FASB has issued
Accounting Standards Update
(ASU) No. 2020-10,
Codification
Improvements. The ASU (1)
removes references to

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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

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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

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standard was issued to
address accounting
challenges resulting from
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