

FASB Accounting Standards Codification

Multiple sources comprise the body of literature referred to as Generally Accepted Accounting Principles (GAAP), including pronouncements and interpretations of the SEC, CAP, APB, and FASB, as well as AICPA industry guides, bulletins, and interpretations. Determining the appropriate accounting treatment for a particular event or transaction might require an accountant to research several of these sources. To simplify the task of researching an accounting topic, in 2007 the FASB launched its *FASB Accounting Standards Codification* project. The objective of the project was to integrate and topically organize all relevant accounting pronouncements comprising GAAP in a searchable online database.

The codification becomes effective on July 1, 2009 and will represent the single source of authoritative nongovernmental U.S. generally accepted accounting principles, except for rules and interpretive releases of the SEC which will remain as sources of authoritative GAAP. All other literature will be nonauthoritative. The codification is organized into eight main topics and approximately 90 subtopics. The main topics and related numbering system are displayed below.

FASB Accounting Standards Codification Topics	
Topic	Numbered
Presentation	200-299
Assets	300-399
Liabilities	400-499
Equity	500-599
Revenues	600-699
Expenses	700-799
Broad Transactions	800-899
Industry	900-999

In the tables that follow, we provide the new accounting standards codification system (ASC) reference for all footnotes appearing in the Fifth Edition of *Intermediate Accounting* that reference accounting pronouncements. References that were applicable prior to the ASC also are included in the tables for ease of transition.

CHAPTER 1

Footnote	Page	Codification Ref.	Previously...
17	13	FASB ASC 805 – Business Combinations	“Business Combinations,” <i>Statement of Financial Accounting Standards No. 141 (revised)</i> (Norwalk, Conn.: FASB, 2007).
17	13	FASB ASC 350 – Intangibles-Goodwill and Other	“Goodwill and Other Intangible Assets,” <i>Statement of Financial Accounting Standards No. 142</i> (Norwalk, Conn.: FASB, 2001).
33	25	FASB ASC 280 – Segment Reporting	“Disclosures about Segments of an Enterprise and Related Information,” <i>Statement of Financial Accounting Standards No. 131</i> (Norwalk, Conn.: FASB, 1997).
41	33	FASB ASC 820 – Fair Value Measurements and Disclosures	“Fair Value Measurements,” <i>Statement of Financial Accounting Standards No. 157</i> (Norwalk, Conn.: FASB, 2006).
42	33	FASB ASC 825-10-25 – Fair Value Option	“The Fair Value Option for Financial Assets and Financial Liabilities,” <i>Statement of Financial Accounting Standards No. 159</i> (Norwalk, Conn.: FASB, 2007).

CHAPTER 3

Footnote	Page	Codification Ref.	Previously...
6	122	FASB ASC 235-10-50 - Notes to Financial Statements-Overall-Disclosure	“Disclosure of Accounting Policies,” <i>Accounting Principles Board Opinion No. 22</i> (New York: AICPA, 1972).
7	124	FASB ASC 850-10-50 - Related Party Disclosures-Overall-Disclosure	“Related Party Disclosures,” <i>Statement of Financial Accounting Standards No. 57</i> (Stamford, Conn.: FASB, 1982).
10	124	FASB ASC 250-10-S99-1, SAB Topic 1.M - Assessing Materiality	“Materiality,” <i>Staff Accounting Bulletin No. 99</i> (Washington, D.C.: SEC, August 1999).
17	137	FASB ASC 280-10-50-1 - Segment Reporting-Overall-Disclosure	“Disclosures about Segments of an Enterprise and Related Information,” <i>Statement of Financial Accounting Standards No. 131</i> (Norwalk, Conn.: FASB, 1997), par. 10.
18	138	FASB ASC 280-10-50-20 through 26 and 280-10-50-32 - Segment Reporting-Overall-Disclosure	“Disclosures about Segments of an Enterprise and Related Information,” <i>Statement of Financial Accounting Standards No. 131</i> (Norwalk, Conn.: FASB, 1997), par. 25.
19	139	FASB ASC 280-10-50-41 - Segment Reporting-Overall-Disclosure	“Disclosures about Segments of an Enterprise and Related Information,” <i>Statement of Financial Accounting Standards No. 131</i> (Norwalk, Conn.: FASB, 1997), par. 38.

CHAPTER 4

Footnote	Page	Codification Ref.	Previously...
12	174	FASB ASC 420 – Exit or Disposal Cost Obligations	“Accounting for Costs Associated with Exit or Disposal Activities,” <i>Statement of Financial Accounting Standards No. 146</i> (Norwalk, Conn.: FASB, 2002).
18	176	FASB ASC 225-20-45 – Income Statement – Extraordinary Items – Other Presentation Matters, and FASB ASC 205-20-45 – Presentation of Financial Statements – Discontinued Operations – Other Presentation Matters	“Reporting Results of Operations,” <i>Accounting Principles Board Opinion No. 30</i> (New York: AICPA, 1973).
23	179	FASB ASC 360-10-20 – Property, Plant, and Equipment – Overall – Glossary-Component of an Entity	“Accounting for the Impairment or Disposal of Long-Lived Assets,” <i>Statement of Financial Accounting Standards No. 144</i> (Norwalk, Conn.: FASB, 2001), par. 41.
24	179	“Reporting Results of Operations,” <i>Accounting Principles Board Opinion No. 30</i> (New York: AICPA, 1973) regarding discontinued operations was superseded in 2001 and therefore is not codified in the FASB Research System.	“Reporting Results of Operations,” <i>Accounting Principles Board Opinion No. 30</i> (New York: AICPA, 1973).
25	179	FASB ASC 205-20-45-1 – Presentation of Financial Statements – Discontinued Operations – Other Presentation Matters	“Accounting for the Impairment or Disposal of Long-Lived Assets,” <i>Statement of Financial Accounting Standards No. 144</i> (Norwalk, Conn.: FASB, 2001), par. 42.
27	182	FASB ASC 360-10-45-9 – Property, Plant, and Equipment – Overall – Other Presentation Matters – Long-Lived Assets Classified as Held for Sale	“Accounting for the Impairment or Disposal of Long-Lived Assets,” <i>Statement of Financial Accounting Standards No. 144</i> (Norwalk, Conn.: FASB, 2001), par. 30.

29	183	FASB ASC 225-20-45-2 – Income Statement – Extraordinary and Unusual Items – Other Presentation Matters	“Reporting Results of Operations,” <i>Accounting Principles Board Opinion No. 30</i> (New York: AICPA, 1973), par. 20).
30	183	Ibid., par. 4	Ibid., par. 23.
35	185	FASB ASC 250 – Accounting Changes and Error Corrections	Accounting Changes and Error Corrections – a replacement of APB Opinion No. 20 and FASB Statement No.3,” <i>Statement of Financial Accounting Standard No. 154</i> , (Norwalk, Conn.: FASB, 2005).
39	188	FASB ASC 810 and 840	<i>SFAS No. 94</i> , “Consolidation of All Majority-Owned Subsidiaries.”
40	189	FASB ASC 250 – Accounting Changes and Error Corrections	“Prior Period Adjustments,” <i>Statement of Financial Accounting Standards No. 16</i> (Norwalk, Conn.: FASB, 1977).
41	191	FASB ASC 220 – Comprehensive Income	“Reporting Comprehensive Income,” <i>Statement of Financial Accounting Standards No. 130</i> (Norwalk, Conn.: FASB, 1997).
44	195	FASB ASC 230 – Statement of Cash Flows	“Statement of Cash Flows,” <i>Statement of Financial Accounting Standards No. 95</i> (Norwalk, Conn.: FASB, 1987).

CHAPTER 5

Footnote	Page	Codification Ref.	Previously...
5	229	FASB ASC 605-10-S99 – Revenue Recognition – Overall – SEC Materials	“Revenue Recognition in Financial Statements,” <i>Staff Accounting Bulletin No. 101</i> (Washington, D.C.: SEC, December 1999). For additional guidance see <i>Staff Accounting Bulletin No. 104</i> (Washington, D.C.: SEC, December 2003).
11	233	FASB ASC 360-20 – Property, Plant, and Equipment – Real Estate Sales	“Accounting for Sales of Real Estate,” <i>Statement of Financial Accounting Standards No. 66</i> (Stamford, Conn.: FASB, 1982).
13	237	FASB ASC 605-15-25 – Revenue Recognition – Products – Recognition	“Revenue Recognition When Right of Return Exists,” <i>Statement of Financial Accounting Standards No. 48</i> (Stamford, Conn.: FASB, 1981).
15	240	FASB ASC 605-35-25 – Revenue Recognition – Construction-Type and Production-Type Contracts – Recognition	“Accounting for Performance of Construction-Type and Certain Production-Type Contracts,” <i>Statement of Position 81-1</i> (New York: AICPA, 1981).
17	243	FASB ASC 605-35-25-71 - Revenue Recognition – Construction-Type and Production-Type Contracts – Recognition – Input and Output Measures	“Accounting for Performance of Construction-Type and Certain Production-Type Contracts,” <i>Statement of Position No. 81-1</i> (New York: AICPA, 1981).
23	252	FASB ASC 985-605-25 – Software – Revenue Recognition – Recognition	“Software Revenue Recognition,” <i>Statement of Position 97-2</i> (New York: AICPA, 1997), p. 14).
24	252	FASB ASC 605-25-25 – Revenue Recognition – Multiple-Element Arrangements – Recognition	<i>EITF 00-21: Revenue Arrangements with Multiple Deliverables</i> (Stamford, Conn.: FASB, 5/15/2003).

25	253	FASB ASC 952-605-25 – Franchisors – Revenue Recognition – Recognition	“Accounting for Franchise Fee Revenue,” <i>Statement of Financial Accounting Standards No. 45</i> (Stamford, Conn.: FASB, 1981).
27	255	FASB ASC 944 – Financial Services-Insurance	“Accounting and Reporting by Insurance Enterprises,” <i>Statement of Financial Accounting Standards No. 60</i> (Stamford, Conn.: FASB, 1982).
27	255	FASB ASC 928 – Entertainment-Music	“Financial Reporting in the Record and Music Industry,” <i>Statement of Financial Accounting Standards No. 50</i> (Stamford, Conn.: FASB, 1981).
27	255	FASB ASC 922 – Entertainment-Cable Television	“Financial Reporting by Cable Television Companies,” <i>Statement of Financial Accounting Standards No. 51</i> (Stamford, Conn.: FASB, 1981)
27	255	FASB ASC 928 – Entertainment-Films	“Accounting by Producers or Distributors of Films,” <i>Statement of Position 00-2</i> (New York: AICPA, 2000).
28	255	FASB ASC 330-10-35-16 – Inventory – Overall – Subsequent Measurement – Stating Inventories Above Cost	“Restatement and Revision of Accounting Research Bulletins,” <i>Accounting Research Bulletin No. 43</i> (New York: AICPA, 1953), Chapter 4, par. 16).
34	264	FASB ASC 270-10-50 – Interim Reporting – Overall – Disclosure	“Interim Financial Reporting,” <i>Accounting Principles Board Opinion No 28</i> (New York: AICPA, 1973).

CHAPTER 6

Footnote	Page	Codification Ref.	Previously...
4	296	FASB ASC 835-30 - Interest-Imputation of Interest	“Interest on Receivables and Payables,” <i>Accounting Principles Board Opinion No. 21</i> (New York: AICPA, 1971).

CHAPTER 7

Footnote	Page	Codification Ref.	Previously...
1	330	FASB ASC 210-10-S99-2, SAB Topic 6.H - Balance Sheet-Overall-SEC Materials, Accounting Series Release 148	“Amendments to Regulations S-X and Related Interpretations and Guidelines Regarding the Disclosure of Compensating Balances and Short-Term Borrowing Arrangements,” <i>Accounting Series Release No. 148</i> , Securities and Exchange Commission (November 13, 1973).
5	332	FASB ASC 835-30-15-3 - Interest-Imputation of Interest-Scope and Scope Exceptions	“Interest on Receivables and Payables,” <i>Accounting Principles Board Opinion No. 21</i> (New York: AICPA, 1971).
9	340	FASB ASC 450-20-25-2 - Contingencies-Loss Contingencies-Recognition	“Accounting for Contingencies,” <i>Statement of Financial Accounting Standards No. 5</i> (Stamford, Conn.: FASB, 1975), par. 8.
12	345	FASB ASC 860 - Transfers and Servicing	“Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities,” <i>Statement of Financial Accounting Standards No. 140</i> (Norwalk, Conn.: FASB, 2000). This standard is amended by <i>SFAS No. 156</i> .

CHAPTER 8

Footnote	Page	Codification Ref.	Previously...
3	381	FASB ASC 330-10-30 - Inventory-Overall-Initial Measurement	“Inventory Costs—An Amendment of <i>ARB No. 43</i> , Chapter 4,” <i>Statement of Financial Accounting Standards No. 151</i> (Norwalk, Conn.: FASB, 2004).

CHAPTER 9

Footnote	Page	Codification Ref.	Previously...
2	429	FASB ASC 330-10-35-9 and 10 - Inventory-Overall-Subsequent Measurement	“Restatement and Revision of Accounting Research Bulletins,” <i>Accounting Research Bulletin No. 43</i> (New York: AICPA, 1953), Ch. 4, par. 11.
4	431	FASB ASC 330-10-35-16 - Inventory-Overall-Subsequent Measurement	“Restatement and Revision of Accounting Research Bulletins,” <i>Accounting Research Bulletin No. 43</i> (New York: AICPA, 1953), Ch. 4, par. 16.

CHAPTER 10

Footnote	Page	Codification Ref.	Previously...
4	483	FASB ACS 410-20 – Asset Retirement Obligations	“Accounting for Asset Retirement Obligations,” <i>Statement of Financial Accounting Standards No. 143</i> (Norwalk, Conn.: FASB, 2001).
7	485	FASB ACS 350 – Intangibles-Goodwill and Other.	“Goodwill and Other Intangible Assets,” <i>Statement of Financial Accounting Standards No. 142</i> (Norwalk, Conn.: FASB, 2001).
8	488	FASB ACS 805 – Business Combinations	“Business Combinations,” <i>Statement of Financial Accounting Standards No. 141 (revised)</i> (Norwalk, Conn.: FASB, 2007).
9	488	Ibid.	Business Combinations,” <i>Statement of Financial Accounting Standards No. 141(revised)</i> (Norwalk, Conn.: FASB, 2007). <i>SFAS No. 141 (R)</i> replaced <i>SFAS No. 141</i> issued in 2001.
12	492	FASB ACS 958-605-15-2 and FASB ACS 958-605-15-4 – Revenue Recognition-Contributions Received	“Accounting for Contributions Received and Contributions Made,” <i>Statement of Financial Accounting Standards No. 116</i> (Norwalk, Conn.: FASB, 1993).

14	494	FASB ACS 360-10-35-15 – Impairment or Disposal of Long-Lived Assets	“Accounting for the Impairment or Disposal of Long-lived Assets,” <i>Statement of Financial Accounting Standards No. 144</i> (Norwalk, Conn.: FASB, 2001).
16	495	FASB ACS 845 – Nonmonetary Transactions	“Exchanges of Nonmonetary Assets an amendment of APB Opinion No. 29,” <i>Statement of Financial Accounting Standards No. 153</i> (Norwalk, Conn.: FASB, 2004).
18	499	FASB ACS 835-20 – Capitalization of Interest	“Capitalization of Interest Costs,” <i>Statement of Financial Accounting Standards No. 34</i> (Stamford, Conn.: FASB, 1979).
20	503	FASB ACS 730 – Research and Development	“Accounting for Research and Development Costs,” <i>Statement of Financial Accounting Standards No. 2</i> (Stamford, Conn.: FASB, 1974), par. 12).
21	504	Ibid., section 730-10-20	Par. 8 of <i>SFAS No. 2</i> .
22	504	Ibid, section 730-10-55	Par. 9 of <i>SFAS No. 2</i> .
23	506	FASB ACS 720-15 – Start-Up Costs	“Reporting on the Costs of Start-Up Activities,” <i>Statement of Position 98-5</i> (New York: AICPA, 1998).
24	506	FASB ACS 915 – Development Stage Entities	“Accounting and Reporting by Development Stage Enterprises,” <i>Statement of Financial Accounting Standards No. 7</i> (Stamford, Conn.: FASB, 1975).
25	506	FASB ACS 985-20 – Costs of Software to be Sold, Leased, or Marketed	“Accounting for the Costs of Computer Software to be Sold, Leased, or Otherwise Marketed,” <i>Statement of Financial Accounting Standards No. 86</i> (Stamford, Conn.: FASB, 1985).
26	507	FASB ACS 350-40 – Internal-Use Software	“Accounting for the Costs of Computer Software Developed or Obtained for Internal Use,” <i>Statement of Position 98-1</i> (New York: AICPA, 1998).
27	507	FASB ACS 985-20-25-2 – Costs of Software to be Sold, Leased, or Marketed	“Accounting for the Costs of Computer Software to be Sold, Leased, or Otherwise Marketed,” <i>Statement of Financial Accounting Standards No. 86</i> (Stamford, Conn.: FASB, 1985), par. 4).

28	509	FASB ACS 805 – Business Combinations	“Business Combinations,” <i>Statement of Financial Accounting Standards No. 141 (revised)</i> (Norwalk, Conn.: FASB, 2007).
29	511	Authoritative guidance on this topic can now be found at FASB ACS 932 – Extractive Activities-Oil and Gas.	The rescinded standard was “Financial Accounting and Reporting by Oil and Gas Producing Companies,” <i>Statement of Financial Accounting Standards No. 19</i> (Stamford, Conn.: FASB, 1977).

CHAPTER 11

Footnote	Page	Codification Ref.	Previously...
1	536	FASB ASC 360-10-35-4 – Property, Plant, and Equipment – Overall – Subsequent Measurement	“Restatement and Revision of Accounting Research Bulletins,” <i>Accounting Research Bulletin No. 43</i> (New York: AICPA, 1953), Ch. 9.
5	546	FASB ASC 350-30-35-4 – Intangibles – Goodwill and Other – General Intangibles Other than Goodwill – Subsequent Measurement	”Goodwill and Other Intangible Assets,” <i>Statement of Financial Accounting Standards No. 142</i> (Norwalk, Conn.: FASB, 2001), par. B45.
8	554	FASB ASC 360-10-15 – Property, Plant, and Equipment – Overall – Scope and Scope Exceptions – Impairment or Disposal of Long-Lived Assets	”Accounting for the Impairment of Long-Loved Assets and for Long-Lived Assets to Be Disposed Of,” <i>Statement of Financial Accounting Standards No. 144</i> (Norwalk, Conn.: FASB, 2001).
9	554	Ibid., par. 21	Ibid., par.8.
10	556	FASB ASC 350-20-35 – Intangibles – Goodwill and Other – Goodwill – Subsequent Measurement	“Goodwill and Other Intangible Assets,” <i>Statement of Financial Accounting Standards No. 142</i> (Norwalk, Conn.: FASB, 2001).

CHAPTER 12

Footnote	Page	Codification Ref.	Previously...
1	590	FASB ASC 320-10-25-1	“Accounting for Certain Investments in Debt and Equity Securities,” <i>Statement of Financial Accounting Standards No. 115</i> (Norwalk, Conn.: FASB, 1993), par. 46.
4	592	GAAP [FASB ASC 320-10-25-6]	<i>SFAS No. 115</i> .
9	596	FASB ASC 320 – Investments	“Accounting for Certain Investments in Debt and Equity Securities,” <i>Statement of Financial Accounting Standards No. 115</i> (Norwalk, Conn.: FASB, 1993, par. 51 specified this GAAP. These specific paragraphs are not codified in the FASB Research System as they contain bases for conclusions and are therefore what codifiers consider “nonessential” material.
17	603	FASB ASC 320-10-20 – Investments – Overall - Glossary–Readily Determinable Fair Value	“Accounting for Certain Investments in Debt and Equity Securities (as amended),” <i>Statement of Financial Accounting standards No. 115</i> (Norwalk, Conn.: FASB 2008), par. 3a.
8	605	FASB ASC 825-10-25 – Financial Instruments – Overall – Recognition	“The Fair Value Option for Financial Assets and Financial Liabilities,” <i>Statement of Financial Accounting Standards No. 159</i> (Norwalk, Conn.: FASB, 2007, par. 29 specifies this GAAP, but this specific paragraph was not codified.
19	608	FASB ASC 320-10-45-13 – Investments-Debt and Equity Securities – Overall – Other Presentation Matters	<i>Statement of Financial Accounting Standards No. 115</i> , “Accounting for Certain Investments in Debt and Equity Securities,” (Norwalk, Conn.: FASB, 1993), par. 18.

23	610	FASB ASC 323-10-15-10 – Investments-Equity Method and Joint Ventures – Overall – Scope and Scope Exceptions	“Criteria for Applying the Equity Method of Accounting for Investments in Common Stock,” <i>FASB Interpretation No. 35</i> (Stamford, Conn.: FASB, 1981).
24	613	FASB ASC 350-20-35 – Intangibles – Goodwill and Other – Goodwill – Subsequent Measurement	“Goodwill and Other Intangible Assets,” <i>Statement of Financial Accounting Standards No. 142</i> (Norwalk, Conn.: FASB, 2001).
27	618	FASB ASC 825-10-50-28 – Financial Instruments - Overall – Disclosure – Fair Value Option	“The Fair Value Option for Financial Assets and Financial Liabilities,” <i>Statement of Financial Accounting Standards No. 159</i> (Norwalk, Conn.: FASB, 2007), paragraph 18.f.
34	621	FASB ASC Master Glossary – Financial Instrument	“Disclosure of Information about Financial Instruments with Off-Balance-Sheet Risk and Financial Instruments with Concentrations of Credit Risk,” <i>Statement of Financial Accounting Standards No. 105</i> , (Stamford, Conn.: FASB, 1990), par. 6.

CHAPTER 13

Footnote	Page	Codification Ref.	Previously...
3	653	FASB ASC Master Glossary	Committee on Accounting Procedure, American Institute of CPAs, <i>Accounting Research and Terminology Bulletin, Final Edition</i> (New York: AICPA, August 1961), p. 21.
5	653	FASB ASC 835-30-15-3 – Interest – Imputation of Interest – Scope and Scope Exceptions	“Interest on Receivables and Payables,” <i>Accounting Principles Board Opinion No. 21</i> (New York: AICPA, August 1971), par. 3.
11	658	FASB ASC 710-10-25 – Compensation-General – Overall – Recognition	<i>SFAS 43</i> .

15	662	FASB ASC 470-10-45 – Debt – Overall – Other Presentation Matters	“Classification of Obligations That Are Callable by the Creditor,” <i>Statement of Financial Accounting Standards No. 78</i> (Stamford, Conn.: FASB, 1983).
16	663	FASB ASC 470-10-45-14 – Debt Overall – Other Presentation Matters	“Classification of Obligations Expected to Be Refinanced,” <i>Statement of Financial Accounting Standards No. 6</i> (Stamford, Conn.: FASB, 1975).
17	666	FASB ASC 740-10-25 – Income Taxes – Overall – Recognition	“Accounting for Uncertainty in Income Taxes,” <i>FASB Interpretation No. 48</i> (Norwalk, Conn.: FASB, 2006).
18	666	FASB ASC 450-20-30 – Contingencies – Loss Contingencies – Initial Measurement	“Reasonable Estimation of the Amount of the Loss,” <i>FASB Interpretation No. 14</i> (Stamford, Conn.: FASB, 1976).
20	669	FASB ASC 605-20-25 – Revenue Recognition – Services – Recognition	“Accounting for Separately Priced Extended Warranty and Product Maintenance Contracts,” <i>FASB Technical Bulletin 90-1</i> , 1990).
21	672	FASB ASC 450-20-50-9 – Contingencies – Loss Contingencies – Disclosure	“Accounting for Contingencies,” <i>Statement of Financial Accounting Standards No. 5</i> (Stamford, Conn.: FASB, 1975), par. 11.
23	674	FASB ASC 450-30-50 – Contingencies – Gain Contingencies – Disclosure	“Accounting For Contingencies,” <i>Statement of Financial Accounting Standards No. 5</i> (Stamford, Conn.: FASB, 1975), par. 17.

CHAPTER 14

Footnote	Page	Codification Ref.	Previously...
5	709	FASB ASC 835-30-35 – Interest – Imputation of Interest – Subsequent Measurement	“Interest on Receivables and Payables,” <i>APB Opinion No. 21</i> (New York: AICPA, 1971).
9	720	FASB ASC 835-30-25 – Interest – Imputation of Interest – Recognition	<i>APB 21</i> .
12	723	FASB ASC 825-10-50-10 – Financial Instruments – Overall – Disclosure	“Disclosures About Fair Values of Financial Instruments,” <i>Statement of Financial Accounting Standards No. 107</i> (Norwalk, Conn.: FASB, 1991).
13	723	FASB ASC 470-10-50-1 – Debt – Overall – Disclosure	“Disclosure of Long-Term Obligations,” <i>Statement of Financial Accounting Standards No. 47</i> (Stamford, Conn.: FASB, 1981), par. 10b.
14	728	FASB ASC 470-50-45 – Debt – Modifications and Extinguishments – Other Presentation Matters	<i>Statement of Financial Accounting Standards No. 145</i> , “Rescission of FASB Statements No. 4, 44, and 64, Amendment of FASB Statement No. 13, and Technical Corrections” (Norwalk, Conn.: FASB, 2002).
7	729	FASB ASC 470-20-25 – Debt – Debt with Conversion Options – Recognition	“Accounting for Convertible Debt and Debt Issued with Stock Purchase Warrants,” <i>Accounting Principles Board Opinion No. 14</i> (New York: APB, 1969).
8	730	FASB ASC 470-20-40 – Debt – Debt with Conversion Options – Derecognition	“Induced Conversions of Convertible Debt,” <i>Statement of Financial Accounting Standards No. 84</i> (Stamford, Conn.: FASB, 1985).
20	738	n/a	“Accounting by Creditors for Impairment of a Loan,” <i>Statement of Financial Accounting Standards No. 114</i> (Norwalk, Conn.: FASB, 1993), par. 63. This material has not been included in the FASB Codification.

CHAPTER 15

Footnote	Page	Codification Ref.	Previously...
3	763	FASB ASC 840-10-15 – Leases – Overall – Recognition	“Accounting for Leases,” <i>Statement of Financial Accounting Standards No. 13</i> (Stamford, Conn.: FASB, 1980), par. 7.
5	763	FASB ASC Master Glossary - Noncancelable Lease Term	Accounting for Leases: Sale and Leaseback Transactions Involving Real Estate, Sales-Type Leases of Real Estate, Definition of the Lease Term, Initial Direct Costs of Direct Financing Leases,” <i>Statement of Financial Accounting Standards No. 98</i> (Stamford, Conn.: FASB, 1988), par. 22.
6	763	FASB ASC Master Glossary – Lease Term	“Accounting for Leases: Sale and Leaseback Transactions Involving Real Estate, Sales-Type Leases of Real Estate, Definition of the Lease Term, Initial Direct Costs of Direct Financing Leases,” <i>Statement of Financial Accounting Standards No. 98</i> (Stamford, Conn.: FASB, 1988), par. 22.
7	765	FASB ASC 840-10-25-42 - Leases - Overall - Recognition	“Accounting for Leases,” <i>Statement of Financial Accounting Standards No. 13</i> (Stamford, Conn.: FASB, 1980).
10	765	FASB ASC 840-20-25 - Leases - Operating Leases - Recognition	“Accounting for Operating Leases With Scheduled Rent Increases,” <i>FASB Technical Bulletin 85-3</i> (Stamford, Conn.: FASB, 1985), par. 1.
13	768	FASB ASC 840-10 - Leases – Overall	“Accounting for Leases,” <i>Statement of Financial Accounting Standards No. 13</i> (Stamford, Conn.: FASB, 1980).

CHAPTER 16

Footnote	Page	Codification Ref.	Previously...
1	822	n/a	“Accounting for Income Taxes,” <i>Accounting Principles Board Opinion No. 11</i> (New York: AICPA, 1967). This pronouncement was superseded and is no longer GAAP.
3	822	n/a	“Accounting for Income Taxes,” <i>Statement of Financial Accounting Standards No. 96</i> (Stamford, Conn.: FASB, 1987). This pronouncement was superseded and is no longer GAAP.
5	822	FASB ASC 740 – Income Taxes	“Accounting for Income Taxes,” <i>Statement of Financial Accounting Standards No. 109</i> (Norwalk, Conn.: FASB, 1992)
9	833	FASB ASC 740 – Income Taxes	<i>FIN 48</i> .
10	833	FASB ASC 740-10-30 – Income Taxes – Overall – Initial Measurement	“Accounting for Income Taxes,” <i>Statement of Financial Accounting Standards No. 109</i> (Norwalk, Conn.: FASB, 1992), par. 17.
11	835	FASB ASC 740 – Income Taxes	<i>SFAS 109</i> .
16	839	FASB ASC 740-10-35 – Income Taxes – Overall – Subsequent Measurement	“Accounting for Income Taxes,” <i>Statement of Financial Accounting Standards No. 109</i> (Norwalk, Conn.: FASB, 1992)
17	848	FASB ASC 740-10 - Income Taxes – Overall	“Accounting for Uncertainty in Income Taxes, an Interpretation of FASB Statement No. 109,” <i>FASB Interpretation No. 48</i> (Norwalk, Conn.: FASB, June 2006)

CHAPTER 17

Footnote	Page	Codification Ref.	Previously...
4	886	FASB ASC 715 – Compensation-Retirement Benefits	“Employers’ Accounting for Pensions,” <i>Statement of Financial Accounting Standards No. 87</i> (Stamford, Conn.: FASB, 1985).
10	895	FASB 715-30-25 – Compensation-Retirement Benefits – Defined Benefit Plans-Pension – Recognition	“Employers’ Accounting for Defined Benefit Pension and Other Postretirement Plans—an amendment of FASB Statements No. 87, 88, 106, and 132(R),” <i>Statement of Financial Accounting Standards No. 158</i> (Stamford, Conn.: FASB, 2006).
14	899	FASB ASC 715 – Compensation-Retirement Benefits	“Employers’ Accounting for Defined Benefit Pension and Other Postretirement Plans—an amendment of FASB Statements No. 87, 88, 106, and 132(R),” <i>Statement of Financial Accounting Standards No. 158</i> (Stamford, Conn.: FASB, 2006), par. B16). This specific paragraph is not codified in the FASB Research System as it is reasoning and is therefore what codifiers consider “nonessential” material.
16	899	FASB ASC 715-30-35-25 – Compensation-Retirement Benefits – Defined Benefit Plans-Pension – Subsequent Measurement – Gains and Losses	<i>SFAS 87</i> , par. 33.
2	906	FASB ASC 715-20-50 – Compensation-Retirement Benefits – Defined Benefit Plans-General – Disclosure	“Employers’ Disclosures about Pensions and Other Postretirement Benefits,” <i>Statement of Financial Accounting Standards No. 132</i> (revised 2003), (Stamford, Conn.: FASB, 2003).

22	907	FASB ASC 715-30-35 - Compensation-Retirement Benefits – Defined Benefit Plans-Pension – Subsequent Measurement	“Employers’ Accounting for Settlements and Curtailments of Defined Benefit Pension Plans and for Termination Benefits,” <i>Statement of Financial Accounting Standards No. 88</i> (Stamford, Conn.: FASB, 1985).
23	908	FASB ASC 715-60 – Compensation-Retirement Benefits – Defined Benefit Plans-Postretirement	“Employers’ Accounting for Postretirement Benefits Other Than Pensions,” <i>Statement of Financial Accounting Standards No. 106</i> (Norwalk, Conn.: FASB, 1990). The Standard became effective (with some exceptions) in 1993.
29	911	FASB ASC 715-60 – Compensation-Retirement Benefits – Defined Benefit Plans-Other Postretirement	“Employers’ Accounting for Postretirement Benefits Other Than Pensions,” <i>Statement of Financial Accounting Standards No. 106</i> (Norwalk, Conn.: FASB, 1990), par. 219–239). These specific paragraphs are not codified in the FASB Research System as they contain bases for conclusions and are therefore what codifiers consider “nonessential” material.
31	914	FASB ASC 715-60-50 – Compensation-Retirement Benefits – Defined Benefit Plans-Other Postretirement – Disclosure	“Employers’ Disclosures about Pensions and Other Postretirement Benefits,” <i>Statement of Financial Accounting Standards No. 132</i> (Stamford, Conn.: FASB, 1998).
32	918	FASB ASC 715-30-35-13 – Compensation-Retirement Benefits – Defined Benefit Plans-Pension –Subsequent Measurement – Prior Service Costs	“Employers’ Accounting for Pensions,” <i>Statement of Financial Accounting Standards No. 87</i> (Stamford, Conn.: FASB, 1985), par. 26.

CHAPTER 18

Footnote	Page	Codification Ref.	Previously...
2	950	FASB ASC 505-10-50 – Equity – Overall – Disclosure	“Disclosure of Information about Capital Structure,” <i>Statement of Financial Accounting Standards No. 129</i> (Norwalk, Conn.: FASB, 1997).
3	950	FASB ASC 505-10-50-2 – Equity – Overall – Disclosure	“Omnibus Opinion,” <i>APB Opinion No. 12</i> (New York: AICPA, 1967).
5	956	FASB ASC 480-10-25-4 - Distinguishing Liabilities from Equity – Overall – Recognition	“Accounting for Certain Financial Instruments with Characteristics of Both Liabilities and Equity,” <i>Statement of Financial Accounting Standards No. 150</i> (Norwalk, Conn.: FASB, 2003).
7	957	FASB ASC 845-10-30 – Nonmonetary Transactions – Overall – Initial Measurement	<i>APB Opinion No. 29</i> .
17	968	FASB ASC 505-20 – Equity – Stock Dividends and Stock Splits	“Restatement and Revision of Accounting Research Bulletins,” <i>Accounting Research Bulletin No. 43</i> (New York: AICPA, 1961), Chap. 7, sec. B, pars. 10–14.
18	969	FASB ASC 505-20-30-3 – Equity – Stock Dividends and Stock Splits – Initial Measurement	“Restatement and Revision of Accounting Research Bulletins,” <i>Accounting Research Bulletin No. 43</i> (New York: AICPA, 1961), chap. 7.
21	970	FASB ASC 505-20-25-2 – Equity – Stock Dividends and Stock Splits – Recognition	“Restatement and Revision of Accounting Research Bulletins,” <i>Accounting Research Bulletin No. 43</i> (New York: AICPA, 1961), Chap. 7, sec. B, par. 11.

CHAPTER 19

Footnote	Page	Codification Ref.	Previously...
3	1004	n/a	“Accounting for Stock Issued to Employees,” <i>Opinions of the Accounting Principles Board No. 25</i> (New York: AICPA, 1972). This pronouncement is superseded and therefore is not codified in the FASB Research System.
6	1005	FASB ASC 718 – Compensation-Stock Compensation	“Share-Based Payment,” <i>Statement of Financial Accounting Standards No. 123 (revised 2004)</i> , (Norwalk, Conn.: FASB 2004)
8	1006	FASB ASC 718-10-55-30to32 – Compensation-Stock Compensation – Overall – Implementation and Guidance Illustrations – Selecting or Estimating the Expected Term	“Share-Based Payment,” <i>Statement of Financial Accounting Standards No. 123 (revised 2004)</i> , (Norwalk, Conn.: FASB 2004), par. A27-A29.
9	1006	FASB ASC 718-10-55 – Compensation-Stock Compensation – Overall – Implementation and Guidance Illustrations	<i>SFAS No. 123 (revised 2004)</i> .
10	1006	FASB ASC 718-10-35-3 – Compensation-Stock Compensation – Overall – Subsequent Measurement	“Share-Based Payment,” <i>Statement of Financial Accounting Standards No. 123 (revised 2004)</i> , (Norwalk, Conn.: FASB 2004), par. 43.
13	1010	FASB ASC 718-50-25-1to2 – Compensation-Stock Compensation – Employee Share Purchase Plans - Recognition	“Share-Based Payment,” <i>Statement of Financial Accounting Standards No. 123 (revised 2004)</i> , (Norwalk, Conn.: FASB 2004), par. 12–13.
15	1012	FASB ASC 260 – Earnings per Share	“Earnings per Share,” <i>Statement of Financial Accounting Standards No. 128</i> (Norwalk, Conn.: FASB, 1977)

CHAPTER 20

Footnote	Page	Codification Ref.	Previously...
1	1062	FASB ASC 250 – Accounting Changes and Error Corrections	“Accounting Changes and Error Corrections—A Replacement of APB Opinion No. 20 and FASB Statement No. 3”, <i>Statement of Financial Accounting Standards No. 154</i> , (Norwalk, Conn: FASB, 2005).
7	1064	FASB ASC 250-10-45 – Accounting Changes and Error Corrections – Overall – Other Presentation Matters	“Accounting Changes and Error Corrections—A Replacement of APB Opinion No. 20 and FASB Statement No. 3,” <i>Statement of Financial Accounting Standards No. 154</i> , (Norwalk, Conn: FASB, 2005).
8	1069	FASB ASC 325-20-35 – Investments-Equity Method and Joint Ventures – Overall – Subsequent Measurement	“The Equity Method of Accounting for Investments in Common Stock,” <i>Accounting Principles Board Opinion No. 18</i> (New York: AICPA, 1971).
9	1072	FASB ASC 810 – Consolidation and 840 - Leases	“Consolidation of All Majority-Owned Subsidiaries,” <i>Statement of Financial Accounting Standards No. 94</i> (Stamford, Conn.: FASB, 1987)
10	1073	FASB ASC 810 – Consolidation and 840 – Leases	<i>SFAS No. 94</i> , Consolidation of All Majority-Owned Subsidiaries.
12	1073	FASB ASC 250-10-45 – Accounting Changes and Error Corrections – Overall – Other Presentation Matters	“Prior Period Adjustments,” <i>Statement of Financial Accounting Standards No. 16</i> (Stamford, CT: FASB, 1977).

CHAPTER 21

Footnote	Page	Codification Ref.	Previously...
10	1116	FASB ASC 230-10-50-6 – Statement of Cash Flows – Overall – Disclosure – Noncash Investing and Financing Activities	“Statement of Cash Flows,” <i>Statement of Financial Accounting Standards No. 95</i> (Stamford, Conn.: FASB, 1987), par. 74.

APPENDIX A

Footnote	Page	Codification Ref.	Previously...
6	1188	FASB ASC 815-10 – Derivatives and Hedging – Overall	“Accounting for Derivative Instruments and Hedging Activities,” <i>Statement of Financial Accounting Standards No. 133</i> (Norwalk, Conn.: FASB, 1998).
12	1193	FASB ASC 220-10-55-2 – Comprehensive Income – Overall – Implementation Guidance and Illustrations	“Reporting Comprehensive Income,” <i>Statement of Financial Accounting Standards No. 130</i> (Norwalk, Conn.: FASB, 1997).
15	1194	FASB ASC 815 – Derivatives and Hedging	“Disclosures about Derivative Instruments and Hedging Activities – an amendment of FASB Statement No. 133,” <i>Statement of Financial Accounting Standards No. 161</i> (Norwalk, Conn.: FASB, 2008).

16	1195	FASB ASC 825-10-50-1 – Financial Instruments – Overall – Disclosure	“Disclosures About Fair Values of Financial Instruments,” <i>Statement of Financial Accounting Standards No. 107</i> (Norwalk, Conn.: FASB, 1991) as amended by <i>Statement of Financial Accounting Standards No. 133</i> , “Accounting for Derivative Instruments and Hedging Activities” (Norwalk, Conn.: FASB, 1998).
17	1195	FASB ASC 815-20-25-104 – Derivatives and Hedging – Hedging-General – Recognition – Shortcut Method	<i>SFAS No. 133</i> (par. 68).