

FASB Accounting Standards Codification Update

Advanced Accounting

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The tables below provide the FASB accounting standards codification reference for text references to specific FASB standards. There is a separate table for each chapter, indicating the page, topic, referenced FASB standard, and Codification reference for the topic.

In many cases, the Codification reference is more specific than the original text reference; for example, for goodwill impairment testing, the text refers to *SFAS 142* in general, but the Codification reference is to the specific guidance for goodwill impairment testing.

The Codification referencing follows the format suggested in the FASB Accounting Standards Codification, Notice to Constituents, About the Codification. This document can be found at <http://asc.fasb.org/imageRoot/45/6805245.pdf>.

Chapter 1 Intercorporate Investments: An Overview

Page	Topic	FASB Standard	Codification Reference
6	Equity method investments	<i>APBO 18</i>	FASB ASC Topic 323, Investments—Equity Method and Joint Ventures
6	Investments in debt and equity securities	<i>SFAS 115</i>	FASB ASC Topic 320, Investments—Debt and Equity Securities
6	Derivatives and hedging	<i>SFAS 133</i>	FASB ASC Topic 815, Derivatives and Hedging
6	Business combinations	<i>SFAS 141(R)</i>	FASB ASC Topic 805, Business Combinations
6	Goodwill and other intangible assets	<i>SFAS 142</i>	FASB ASC Topic 350, Intangibles—Goodwill and Other
6	Fair value option for financial assets and liabilities	<i>SFAS 159</i>	FASB ASC Section 825-10-25, Financial Instruments—Overall—Recognition
6	Noncontrolling interests in consolidated financial statements	<i>SFAS 160</i>	FASB ASC Topic 805, Business Combinations
6	Consolidation of variable interest entities	<i>FIN 46(R), SFAS 167</i>	FASB ASC Section 810-10-05, Consolidation—Overall—Overview and Background FASB ASC Paragraph 810-10-65-2
7	Investments in debt and equity securities	<i>SFAS 115</i>	FASB ASC Section 320-10-35, Investments—Debt and Equity Securities—Overall—Subsequent Measurement
9	Impairment of investments in debt and equity securities	<i>SFAS 115, para 16</i>	FASB ASC Paragraph 320-10-35-31
10	Fair value option for financial assets and liabilities	<i>SFAS 159</i>	FASB ASC Section 825-10-25, Financial Instruments—Overall—Recognition
10	Determination of significant influence for equity method	<i>APBO 18</i>	FASB ASC Section 323-10-15, Investments—Equity Method and Joint Ventures—Overall—Scope and Scope Exceptions
10	Determination of significant influence for equity method	<i>FASB Interpretation 35</i>	FASB ASC Section 323-10-15, Investments—Equity Method and Joint Ventures—Overall—Scope and Scope Exceptions

12	Goodwill and other intangible assets subsequent to acquisition	<i>SFAS 142</i>	FASB ASC Section 350-20-35, Intangibles—Goodwill and Other—Goodwill—Subsequent Measurement
12	Intangible assets impairment	<i>SFAS 144</i>	FASB ASC Section 350-30-35, Intangibles—Goodwill and Other—General Intangibles Other Than Goodwill—Subsequent Measurement
14	Equity method for investments	<i>APBO 18</i>	FASB ASC Section 323-10-35, Investments—Equity Method and Joint Ventures—Overall—Subsequent Measurement
15	Impairment of equity method investments	<i>APBO 18</i>	FASB ASC Section 323-10-35, Investments—Equity Method and Joint Ventures—Overall—Subsequent Measurement
17	Consolidation of variable interest entities	<i>FIN 46(R), SFAS 167</i>	FASB ASC Section 810-10-05, Consolidation—Overall—Overview and Background FASB ASC Paragraph 810-10-65-2
24	P1.2: classification of securities as held-to-maturity	<i>SFAS 115</i>	FASB ASC Section 320-10-35, Investments—Debt and Equity Securities—Overall—Subsequent Measurement

Chapter 2 Mergers and Acquisitions

Page	Topic	FASB Standard	Codification Reference
40	Business combinations	<i>SFAS 141(R)</i>	FASB ASC Topic 805, Business Combinations
40	Goodwill and other intangible assets	<i>SFAS 142</i>	FASB ASC Topic 350, Intangibles—Goodwill and Other
40	Noncontrolling interests in consolidated financial statements	<i>SFAS 160</i>	FASB ASC Topic 805, Business Combinations
40	Definition of a business	<i>SFAS 141(R), para A4</i>	FASB ASC Section 805-10-55, Business Combinations—Overall—Implementation Guidance
41	Acquisition date defined	<i>SFAS 141(R), para 10, 11</i>	FASB ASC Paragraphs 805-10-25-6 and 7
41	Identification of acquiring company	<i>SFAS 141(R), para 8, 9</i>	FASB ASC Paragraphs 805-10-25-4 and 5
42	Framework for determining fair value	<i>SFAS 157</i>	FASB ASC Subtopic 820-10, Fair Value Measurements and Disclosures—Overall
43	Reporting previously unrecognized acquired intangibles	<i>SFAS 141(R), para 3(k)</i>	FASB ASC Paragraph 805-20-25-10
43	Examples of contractual or legal rights that are not separable	<i>SFAS 141(R), para A20</i>	FASB ASC Paragraph 805-20-55-2
43	Categories of identifiable intangible assets	<i>SFAS 141(R), para A31 through A56</i>	FASB ASC Paragraphs 805-20-55-14, 16 through 25, 27, 29 through 31, 33 through 38, 40 through 44, 52, 54 through 57
44	Intangibles included in goodwill	<i>SFAS 141(R), para A25, A26</i>	FASB ASC Paragraphs 805-20-55-6 and 7
44	Fair value hierarchy	<i>SFAS 157, para 22 through 31</i>	FASB ASC Paragraphs 820-10-35-37 through 57
44	Valuation techniques	<i>SFAS 157, para 18</i>	FASB ASC Paragraphs 820-10-35-28 through 35
48	Measurement of acquisition cost	<i>SFAS 141(R), para 39, 40</i>	FASB ASC Paragraphs 805-30-30-7 and 8
48	Contingent consideration	<i>SFAS 141(R), para 41, 42</i>	FASB ASC Paragraphs 805-30-25-5 through 7
50	Out of pocket acquisition costs	<i>SFAS 141(R), para 59</i>	FASB ASC Paragraph 805-10-25-23
50	Out of pocket restructuring costs	<i>SFAS 141(R), para 13</i>	FASB ASC Paragraph 805-10-25-2
51-52	Measurement period and subsequent changes in values	<i>SFAS 141(R), para 51 through 56, 65</i>	FASB ASC Section 805-10-25, Business Combinations—Overall—Recognition

			FASB ASC Section 805-30-35, Business Combinations— Goodwill or Gain from Bargain Purchase, Including Consideration Transferred— Subsequent Measurement
53-54	Bargain purchases	<i>SFAS 141(R), para 36 through 38</i>	FASB ASC Paragraphs 805-30-25-2 through 4
55	In-process research and development	<i>SFAS 141(R), para 66</i>	FASB ASC Paragraph 805-20-35-5
55-56	Preacquisition contingencies	<i>FASB Staff Position 141R-1, SFAS 5</i>	FASB ASC Paragraphs 805-20-25-18 through 20
60	E2.8: Reporting previously unrecognized acquired intangibles	<i>SFAS 141(R), para 3(k)</i>	FASB ASC Paragraph 805-20-25-10
61	E2.10: Contingent consideration	<i>SFAS 141(R), para 41, 42</i>	FASB ASC Paragraphs 805-30-25-5 through 7
64	P2.3: Merger costs	<i>SFAS 141(R), para 59</i>	FASB ASC Paragraph 805-10-25-23
68	P2.9: Acquisition entry	<i>SFAS 141(R)</i>	FASB ASC Topic 805, Business Combinations

Chapter 3 Consolidated Financial Statements: Date of Acquisition

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74	Purpose of consolidated financial statements	<i>ARB 51, SFAS 160</i>	FASB ASC Paragraph 810-10-10-1
75	Definitions of control	<i>ARB 51, SFAS 94, FIN 46(R)</i>	FASB ASC Paragraphs 810-10-15-8 through 10
79	Definition of variable interest entity	<i>FIN 46(R), para 5</i>	FASB ASC Paragraph 810-10-15-14
80	Consolidation of variable interest entity	<i>FIN 46(R), para 14</i>	FASB ASC Paragraph 810-10-25-38
81	Consolidation of qualified SPEs	<i>FIN 46(R), para 4, SFAS 166</i>	FASB ASC Section 810-10-15, Consolidation—Overall—Scope and Scope Exceptions FASB ASC Paragraph 860-10-65-3
83	Consolidation of subsidiaries with different accounting years	<i>ARB 51, para 4</i>	FASB ASC Paragraph 810-10-45-12
87	Criteria for separate capitalization of identifiable intangibles	<i>SFAS 141(R), para 3(k)</i>	FASB ASC Paragraph 805-20-25-10
91	Consolidation of variable interest entity	<i>FIN 46(R), para 14</i>	FASB ASC Paragraph 810-10-25-38
94	E3.4: criteria for recognition of identifiable intangibles	<i>SFAS 141(R), para 3(k)</i>	FASB ASC Paragraph 805-20-25-10
95	E3.8: identification and consolidation of variable interest entities	<i>FIN 46(R), para 5, FIN 46(R), para 14</i>	FASB ASC Paragraph 810-10-15-14 FASB ASC Paragraph 810-10-25-38
96	E3.10: identification and consolidation of variable interest entities	<i>FIN 46(R), para 5, FIN 46(R), para 14</i>	FASB ASC Paragraph 810-10-15-14 FASB ASC Paragraph 810-10-25-38
98	P3.2: criteria for recognition of identifiable intangibles	<i>SFAS 141(R), para 3(k)</i>	FASB ASC Paragraph 805-20-25-10
98	P3.3: acquisition entry	<i>SFAS 141(R)</i>	FASB ASC Topic 805, Business Combinations
100	P3.6: criteria for recognition of identifiable intangibles	<i>SFAS 141(R), para 3(k)</i>	FASB ASC Paragraph 805-20-25-10
100	P3.7: consolidation at date of acquisition	<i>SFAS 141(R)</i>	FASB ASC Topic 805, Business Combinations
101	P3.9: consolidation at date of acquisition	<i>SFAS 141(R)</i>	FASB ASC Topic 805, Business Combinations
102	Consolidation of variable interest entities	<i>FIN 46(R)</i>	FASB ASC Paragraph 810-10-25-38

Chapter 4 Consolidated Financial Statements Subsequent to Acquisition

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114	Criteria for recognition of identifiable intangibles	<i>SFAS 141(R), para 3(k)</i>	FASB ASC Paragraph 805-20-25-10
114	Subsequent measurement of identifiable intangibles	<i>SFAS 142</i>	FASB ASC Section 350-30-35, Intangibles—Goodwill and Other—General Intangibles Other than Goodwill—Subsequent Measurement
114	Subsequent measurement of in-process research and development	<i>SFAS 142, para 16</i>	FASB ASC Paragraph 350-30-35-17A
114-115	Impairment testing for intangibles other than goodwill	<i>SFAS 142, para 15</i>	FASB ASC Paragraph 350-30-35-14
115	Goodwill impairment testing	<i>SFAS 142, paras 19 through 22</i>	FASB ASC Paragraphs 350-20-35-4 through 13
116	Definition of reporting units for goodwill impairment testing	<i>SFAS 131, para 10</i>	FASB ASC Paragraph 280-10-50-1
120	Intangibles impairment testing	<i>SFAS 144, para 7</i>	FASB ASC Paragraph 360-10-35-17
120	Goodwill impairment testing	<i>SFAS 142, paras 19 through 22</i>	FASB ASC Paragraphs 350-20-35-4 through 13
122	Subsequent measurement of identifiable intangibles and goodwill	<i>SFAS 142</i> <i>SFAS 144</i>	FASB ASC Topic 350, Intangibles—Goodwill and Other
129	Intangibles impairment testing	<i>SFAS 144, para 7</i>	FASB ASC Paragraph 360-10-35-17
130	Definition of reporting units for goodwill impairment testing	<i>SFAS 131, para 10</i>	FASB ASC Paragraph 280-10-50-1
132	Intangibles impairment testing	<i>SFAS 144, para 7</i>	FASB ASC Paragraph 360-10-35-17
133	Goodwill impairment testing	<i>SFAS 142, paras 19 through 22</i>	FASB ASC Paragraphs 350-20-35-4 through 13
144	P4.10: Acquisition entry	<i>SFAS 141(R)</i>	FASB ASC Topic 805, Business Combinations

Chapter 5 Consolidated Financial Statements: Outside Interests

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151	Valuation of noncontrolling interest at date of acquisition	<i>SFAS 141(R), para 20</i>	FASB ASC Paragraph 805-20-30-1
151	Valuation of noncontrolling interest at date of acquisition	<i>SFAS 141(R), paras A60, A61</i>	FASB ASC Paragraphs 805-20-30-7 and 8
152	Disclosure of initial valuation of noncontrolling interest	<i>SFAS 141(R), para 68p</i>	FASB ASC Section 805-20-50, Business Combinations—Identifiable Assets and Liabilities, and Any Noncontrolling Interest—Disclosure
153	Financial statement presentation of noncontrolling interest	<i>SFAS 160</i>	FASB ASC Sections 810-10-45 and 55, Consolidation—Overall—Other Presentation Matters, and —Implementation Guidance and Illustrations
154	Initial consolidation of variable interest entity	<i>FIN 46(R), paras 18 through 21</i>	FASB ASC Section 810-10-30, Consolidation—Overall—Initial Measurement
154	Subsequent measurement of consolidated variable interest entity	<i>FIN 46(R), para 22</i>	FASB ASC Paragraph 810-10-35-3
157	Financial statement presentation of noncontrolling interest	<i>SFAS 160</i>	FASB ASC Sections 810-10-45 and 55, Consolidation—Overall—Other Presentation Matters, and —Implementation Guidance and Illustrations
160-161	Valuation and financial statement presentation of noncontrolling interest	<i>SFAS 141(R), SFAS 160</i>	FASB ASC Paragraphs 805-20-30-7 and 8 FASB ASC Sections 810-10-45 and 55, Consolidation—Overall—Other Presentation Matters, and —Implementation Guidance and Illustrations
161	Initial goodwill measurement with noncontrolling interest	<i>SFAS 141(R), para 34</i>	FASB ASC Paragraph 805-30-30-1
162	Financial statement presentation of noncontrolling interest	<i>SFAS 160</i>	FASB ASC Sections 810-10-45 and 55, Consolidation—Overall—Other Presentation Matters, and —Implementation Guidance and Illustrations

163	Attribution of bargain gain to controlling interest	<i>SFAS 141(R), para 36</i>	FASB ASC Paragraph 805-30-25-2
167	Valuation of noncontrolling interest at date of acquisition	<i>SFAS 141(R), para 20</i>	FASB ASC Paragraph 805-20-30-1
168	Goodwill measurement	<i>SFAS 141(R), para 34</i>	FASB ASC Paragraph 805-30-30-1
171	Consolidated statement of cash flows	<i>SFAS 95</i>	FASB ASC Section 230-10-45, Statement of Cash Flows—Overall—Other Presentation Matters

Chapter 6 Consolidated Financial Statements: Intercompany Transactions			
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all	Intercompany eliminations in consolidation	<i>ARB 51</i>	FASB ASC Section 810-10-45, Consolidation—Overall—Other Presentation Matters
196	Elimination of unconfirmed profits on intercompany transactions	<i>ARB 51, para 14</i>	FASB ASC Paragraph 810-10-45-6

Chapter 7 Foreign Currency Transactions and Hedging

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231, 240, 241	Derivatives investments reporting and disclosure	<i>SFAS 133, SFAS 161</i>	FASB ASC Topic 815, Derivatives and Hedging
233, 235	Import and export transactions denominated in a foreign currency	<i>SFAS 52, paras 15, 16</i>	FASB ASC Sections 830-20-30 and 35, Foreign Currency Matters—Foreign Currency Transactions—Initial Measurement, and —Subsequent Measurement
243	Qualified hedges	<i>SFAS 133, paras 20, 28, 29</i>	FASB ASC Section 815-20-25, Derivatives and Hedging—Hedging-General—Recognition
243	Fair value hedges	<i>SFAS 133, paras 20 through 27</i>	FASB ASC Subtopic 815-25, Derivatives and Hedging—Fair Value Hedges
247	Hedges of firm commitments	<i>SFAS 133, para 18</i>	FASB ASC Section 815-20-35, Derivatives and Hedging—Hedging-General—Subsequent Measurement
251, 253	Hedges of forecasted transactions	<i>SFAS 133, paras 18, 28</i>	FASB ASC Section 815-20-35, Derivatives and Hedging—Hedging-General—Subsequent Measurement FASB ASC Section 815-20-25, Derivatives and Hedging—Hedging-General—Recognition
253	Cash flow/fair value hedges	<i>SFAS 133</i>	FASB ASC Section 815-30-35, Derivatives and Hedging—Cash Flow Hedges—Subsequent Measurement
254	Derivatives investments reporting and disclosure	<i>SFAS 133, SFAS 161</i>	FASB ASC Topic 815, Derivatives and Hedging
256	Disclosure of information about derivative investments	<i>SFAS 161, para 3</i>	FASB ASC Paragraph 815-10-50-1
260	Derivatives reporting	<i>SFAS 133</i>	FASB ASC Topic 815, Derivatives and Hedging

Chapter 8 Translating Foreign Currency Financial Statements

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276	Remeasurement and translation of foreign currency financial statements	<i>SFAS 52</i>	FASB ASC Subtopic 830-10, Foreign Currency Matters—Overall FASB ASC Subtopic 830-30, Foreign Currency Matters—Translation of Financial Statements
283	Objectives of foreign currency translation	<i>SFAS 52, para 4</i>	FASB ASC Paragraph 830-10-10-2
283	Definition of functional currency	<i>SFAS 52, para 5</i>	FASB ASC Section 830-10-45, Foreign Currency Matters—Overall—Other Presentation Matters
283-284	Indicators of functional currency	<i>SFAS 52, para 42</i>	FASB ASC Paragraphs 830-10-55-3 through 5
284	Remeasurement and translation of foreign currency financial statements	<i>SFAS 52</i>	FASB ASC Subtopic 830-10, Foreign Currency Matters—Overall FASB ASC Subtopic 830-30, Foreign Currency Matters—Translation of Financial Statements
285	Preservation of functional currency relationships	<i>SFAS 52, para 98</i>	FASB ASC Subtopic 830-30, Foreign Currency Matters—Translation of Financial Statements
285-286	Highly inflationary economy		FASB ASC Paragraph 830-10-45-11
286	Choice of functional currency	<i>SFAS 52</i>	FASB ASC Paragraphs 830-10-45-2 and 3
286	Change in accounting principles	<i>SFAS 154</i>	FASB ASC Section 250-10-05, Accounting Changes and Error Corrections—Overall—Overview and Background
287	Remeasurement and translation of foreign currency financial statements	<i>SFAS 52</i>	FASB ASC Subtopic 830-10, Foreign Currency Matters—Overall FASB ASC Subtopic 830-30, Foreign Currency Matters—Translation of Financial Statements

290	Translation of statement of cash flows	<i>SFAS 95, para 25</i>	FASB ASC Section 830-230-45, Foreign Currency Matters—Statement of Cash Flows—Other Presentation Matters
290	Foreign currency disclosures	<i>SFAS 52, paras 30, 31</i>	FASB ASC Sections 830-20-45 and 50, Foreign Currency Matters—Foreign Currency Transactions—Other Presentation Matters and — Disclosure FASB ASC Sections 830-30-45 and 50, Foreign Currency Matters—Translation of Financial Statements—Other Presentation Matters and — Disclosure
294	Preservation of functional currency relationships	<i>SFAS 52, para 98</i>	FASB ASC Subtopic 830-30, Foreign Currency Matters—Translation of Financial Statements
295-296	Reporting perspective on SFAS 52	<i>SFAS 52</i>	FASB ASC Topic 830, Foreign Currency Matters
296	Hedge of net investment in a foreign entity	<i>SFAS 52, para 42</i>	FASB ASC Paragraph 815-20-25-66 FASB ASC Section 815-35-35, Derivatives and Hedging—Net Investment Hedges—Subsequent Measurement
297	Remeasurement and translation of foreign currency financial statements	<i>SFAS 52</i>	FASB ASC Subtopic 830-10, Foreign Currency Matters—Overall FASB ASC Subtopic 830-30, Foreign Currency Matters—Translation of Financial Statements
298	Reporting previously unrecognized acquired intangibles	<i>SFAS 141(R), para 3(k)</i>	FASB ASC Paragraph 805-20-25-10
315	P8.7: translated statement of cash flows	<i>SFAS 52</i>	FASB ASC Section 830-230-45, Foreign Currency Matters—Statement of Cash Flows—Other Presentation Matters

Chapter 12 Private Not-For-Profit Organizations

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454	Accounting for contributions Financial statements Investments Transfers	<i>SFAS 116</i> <i>SFAS 117</i> <i>SFAS 124</i> <i>SFAS 136</i>	FASB ASC Topic 958, Not-For-Profit Entities
456	Accounting for contributions and presentation of financial statements	<i>SFAS 116</i> <i>SFAS 117</i>	FASB ASC Topic 958, Not-For-Profit Entities
456-457	Required financial statements	<i>SFAS 117</i>	FASB ASC Subtopic 958-205, Not-For-Profit Entities—Presentation of Financial Statements
457	Investments in debt and equity securities	<i>SFAS 124</i>	FASB ASC Subtopic 958-320, Not-For-Profit Entities—Investments—Debt and Equity Securities
459	Statement of cash flows	<i>SFAS 117</i>	FASB ASC Subtopic 958-230, Not-For-Profit Entities—Statement of Cash Flows
459	Accounting for contributions received	<i>SFAS 116, paras 8-16</i>	FASB ASC Section 958-605-25, Not-For-Profit Entities—Revenue Recognition—Recognition
459	Definition of contributions	<i>SFAS 116, para 5</i>	FASB ASC Paragraph 958-605-25-2
462	Interest on unconditional promises	<i>SFAS 116, para 20</i>	FASB ASC Paragraph 958-310-45-2
465	Contributions of long-term assets	<i>SFAS 116, para 16</i>	FASB ASC Paragraph 958-605-45-6
465	Contributions of works of art/historical value	<i>SFAS 116, para 11</i>	FASB ASC Paragraph 958-605-25-19
467	Contributions on behalf of others	<i>SFAS 136</i>	FASB ASC Section 958-605-25, Not-For-Profit Entities—Revenue Recognition—Recognition
468	Investments in debt and equity securities	<i>SFAS 124</i> <i>SFAS 115</i>	FASB ASC Subtopic 958-320, Not-For-Profit Entities—Investments—Debt and Equity Securities FASB ASC Topic 320, Investments—Debt and Equity Securities
468-469	Reporting gains and losses on derivative investments	<i>SFAS 133</i>	FASB ASC Paragraph 815-25-35-19

474-476	Reporting issues for specific not-for-profit organizations	<i>SFAS 116, SFAS 117</i>	FASB ASC Topic 958, Not-For-Profit Entities FASB ASC Topic 954, Health Care Entities
477	Contributions of goods	<i>SFAS 116, para 8</i>	FASB ASC Section 958-605-25, Not-For-Profit Entities—Revenue Recognition—Recognition

Chapter 13 Futures, Options and Interest Rate Swap Contracts			
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494	Fair value hierarchy	<i>SFAS 157</i>	FASB ASC Paragraph 820-10-35-37
495	Definition of financial instrument	<i>SFAS 107, para 3</i>	Glossary—“financial instrument”
496	Characteristics of derivatives	<i>SFAS 133</i>	FASB ASC Paragraph 815-10-15-83
496-497	Reporting comprehensive income	<i>SFAS 130</i>	FASB ASC Section 220-10-45, Comprehensive Income—Overall—Other Presentation Matters
497	Goals of derivatives reporting	<i>SFAS 133, para 3</i>	FASB ASC Paragraph 815-10-10-1
497	Hedges of firm commitments	<i>SFAS 133</i>	FASB ASC Paragraph 815-20-35-1
498	Cash flow hedges	<i>SFAS 133</i>	FASB ASC Paragraph 815-30-35-3
499-500	Gains and losses on AFS securities, hedges of AFS securities	<i>SFAS 115</i> <i>SFAS 133</i>	FASB ASC Paragraph 320-10-35-1 FASB ASC Paragraphs 815-25-35-1 through 4
500	Current rate translation Hedge of net investment in foreign operation	<i>SFAS 52</i> <i>SFAS 133</i>	FASB ASC Subtopic 830-10, Foreign Currency Matters—Overall FASB ASC Subtopic 830-30, Foreign Currency Matters—Translation of Financial Statements

			FASB ASC Section 815-35-35, Derivatives and Hedging—Net Investment Hedges—Subsequent Measurement
500	Assessing hedge effectiveness	<i>SFAS 133, para 20</i>	FASB ASC Section 815-20-25, Derivatives and Hedging—Hedging-General—Recognition
509	Reporting perspective: accounting for stock-based compensation	<i>SFAS 123(R)</i>	FASB ASC Section 718-10-25, Compensation—Stock Compensation—Overall—Recognition
514-515	Interest rate swaps as hedges	<i>SFAS 133</i>	FASB ASC Section 815-25-35, Derivatives and Hedging—Fair Value Hedges—Subsequent Measurement FASB ASC Section 815-30-35, Derivatives and Hedging—Cash Flow Hedges—Subsequent Measurement
517	Short-cut method for assessing hedge effectiveness of interest rate swaps	<i>SFAS 133, paras 68-70</i>	FASB ASC Paragraph 815-20-25-104
521-522	Derivatives disclosures	<i>SFAS 133, SFAS 161</i>	FASB ASC Section 815-10-50, Derivatives and Hedging—Overall—Disclosure
522-523	Tabular disclosures	<i>SFAS 161</i>	FASB ASC Paragraph 815-10-50-4E
523	Disclosure for financial instruments and concentrations of credit risk	<i>SFAS 107, SFAS 133</i>	FASB ASC Section 825-10-50, Financial Instruments—Overall—Disclosure

Chapter 14 Partnership Accounting and Reporting			
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Chapter 15 Bankruptcy and Reorganization

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601	Gains and losses from disposals of a business segment	<i>ABPO 30</i>	FASB ASC Paragraph 205-20-45-3
604	Subsequent reporting for reorganization value in excess of amounts allocated to identifiable net assets	<i>SFAS 142</i>	FASB ASC Section 350-20-35, Intangibles—Goodwill and Other—Goodwill—Subsequent Measurement
604	Deferred taxes in fresh start reporting	<i>SFAS 109</i>	FASB ASC Topic 740, Income Taxes
608	Quasi-reorganizations		FASB ASC Subtopic 852-20, Reorganizations—Quasi-Reorganizations
609	Troubled debt restructurings by debtors	<i>SFAS 15</i>	FASB ASC Subtopic 470-60, Debt—Troubled Debt Restructurings by Debtors

Chapter 16 The SEC and Financial Reporting

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all	References to FASB Statements, Interpretations, etc.		Replace with: FASB Accounting Standards Codification
627	Fair value measurement	<i>SFAS 157</i>	FASB ASC Topic 820, Fair Value Measurements and Disclosures
639	Related party disclosures	<i>SFAS 57</i>	FASB ASC Topic 850, Related Party Disclosures
639	Interim reporting	<i>APBO 28, SFAS 154, FIN 18</i>	FASB ASC Topic 270, Interim Reporting FASB ASC Section 250-10-45, Accounting Changes and Error Corrections—Overall—Other Presentation Matters FASB ASC Subtopic 740-270, Income Taxes—Interim Reporting
644-645	Accounting for costs of unsuccessful wells	<i>SFAS 19</i>	FASB ASC Topic 932, Extractive Activities—Oil and Gas
645	Restructuring costs	<i>SFAS 146</i>	FASB ASC Topic 420, Exit or Disposal Cost Obligations
645	Capitalization of interest	<i>SFAS 34</i>	FASB ASC Subtopic 835-20, Interest—Capitalization of Interest
645	Mark to market accounting	<i>SFAS 157</i>	FASB ASC Topic 820, Fair Value Measurements and Disclosures