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Update 2020-08, Codification

Improvements to Subtopic 310-20,
Receivables—Nonrefundable Fees and
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FASB issued a new standard Thursday

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Quick Reference Guide that is designed to provide incremental improvements to its Accounting Standards Codification. Accounting Standards Update No. 2020-10, Codification Improvements, describes the changes. The standard is part of a standing FASB project designed to address minor improvements to GAAP that are deemed

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necessary by the board.

~~FASB issues minor codification changes—
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The FASB has issued Accounting Standards Update (ASU) No. 2020-10, Codification Improvements. The ASU (1) removes references to various FASB

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

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Reporting. The standard was issued to address accounting challenges resulting from the sunset of the ...

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Clear, user-friendly guidance on every pronouncement including FASB Technical Bulletins, AcSEC Practice Bulletins, FASB Implementation Guides, AICPA Statements of Position, and AICPA Accounting Interpretations. Offers insight into the application of complex financial reporting rules Contains detailed

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Includes a comprehensive cross-reference of accounting topics to the FASB codification system Other titles by Bragg: Wiley Practitioner's Guide to GAAS 2012 With easy-to-access information, this practicable and reliable resource offers complete coverage of the entire GAAP hierarchy.

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