

## **Topics**

### **General Principles**

105 - Generally Accepted Accounting Principles

### **Presentation**

205 - Presentation of Financial Statements

210 - Balance Sheet

215 - Statement of Shareholder Equity

220 - Comprehensive Income

225 - Income Statement

230 - Statement of Cash Flows

235 - Notes to Financial Statements

250 - Accounting Changes and Error Corrections

255 - Changing Prices

260 - Earnings Per Share

270 - Interim Reporting

272 - Limited Liability Entities

274 - Personal Financial Statements

275 - Risks and Uncertainties

280 - Segment Reporting

### **Assets**

305 - Cash and Cash Equivalents

310 - Receivables

320 - Investments—Debt and Equity Securities

323 - Investments—Equity Method and Joint Ventures

325 - Investments—Other

330 - Inventory

340 - Other Assets and Deferred Costs

350 - Intangibles—Goodwill and Other

360 - Property, Plant, and Equipment

### **Liabilities**

405 - Liabilities

410 - Asset Retirement and Environmental Obligations

420 - Exit or Disposal Cost Obligations

430 - Deferred Revenue

440 - Commitments

450 - Contingencies

460 - Guarantees

470 - Debt

480 - Distinguishing Liabilities from Equity

### **Equity**

505 - Equity

### **Revenue**

605 - Revenue Recognition

### **Expenses**

705 - Cost of Sales and Services

710 - Compensation—General

712 - Compensation—Nonretirement Postemployment Benefits

715 - Compensation—Retirement Benefits

718 - Compensation—Stock Compensation

720 - Other Expenses

730 - Research and Development

740 - Income Taxes

### **Broad Transactions**

805 - Business Combinations

808 - Collaborative Arrangements

810 - Consolidation

815 - Derivatives and Hedging

820 - Fair Value Measurements and Disclosures

825 - Financial Instruments

830 - Foreign Currency Matters

835 - Interest

840 - Leases

845 - Nonmonetary Transactions

850 - Related Party Disclosures

852 - Reorganizations

855 - Subsequent Events

---

860 - Transfers and Servicing

**Industry**

905 - Agriculture

908 - Airlines

910 - Contractors—Construction

912 - Contractors—Federal Government

915 - Development Stage Entities

920 - Entertainment—Broadcasters

922 - Entertainment—Cable Television

924 - Entertainment—Casinos

926 - Entertainment—Films

928 - Entertainment—Music

930 - Extractive Activities—Mining

932 - Extractive Activities—Oil and Gas

940 - Financial Services—Broker and Dealers

942 - Financial Services—Depository and Lending

944 - Financial Services—Insurance

946 - Financial Services—Investment Companies

948 - Financial Services—Mortgage Banking

950 - Financial Services—Title Plant

952 - Franchisors

954 - Health Care Entities

958 - Not-for-Profit Entities

960 - Plan Accounting—Defined Benefit Pension Plans

962 - Plan Accounting—Defined Contribution Pension Plans

965 - Plan Accounting—Health and Welfare Benefit Plans

970 - Real Estate—General

972 - Real Estate—Common Interest Realty Associations

974 - Real Estate—Real Estate Investment Trusts

976 - Real Estate—Retail Land

978 - Real Estate—Time-Sharing Activities

980 - Regulated Operations

985 - Software

---

995 - U.S. Steamship Entities Exclude Intersection Subtopics  
Include Intersection

## **Subtopics**

00 - Status

05 - Overview and Background

10 - Objectives

15 - Scope and Scope Exceptions

20 - Glossary

25 - Recognition

30 - Initial Measurement

35 - Subsequent Measurement

40 - Derecognition

45 - Other Presentation Matters

50 - Disclosure

55 - Implementation Guidance and Illustrations

60 - Relationships

65 - Transition and Open Effective Date Information

70 - Grandfathered Guidance

75 - XBRL Definitions