Quick Reference Guide to the FASB Codification

The FASB Accounting Standards Codification ("Codification") was launched on July 1, 2009 becoming the single source of authoritative nongovernmental U.S. GAAP, other than guidance issued by the Securities and Exchange Commission. Although the Codification is not intended to change GAAP, it will represent a significant change in the way accounting issues are researched and U.S. GAAP is referenced. The Codification was effective in the third quarter for calendar year-end companies (for financial statements ending after September 15, 2009).

The Codification is available via the FASB’s website using their online research system, accessible through the free Basic View or a paid subscription to the Professional View, as well as through various vendors.

The following document, The Codification at a Glance, is intended to be a quick reference tool to assist users in navigating the Codification by providing a comprehensive listing of Codification Topics and Sections, and cross-referencing some commonly used accounting standards.
### The Codification at a Glance

#### General Principles
- 105 - Generally Accepted Accounting Principles
- 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
- 290 - Segment Reporting

#### Assets
- 305 - Cash and Cash Equivalents
- 310 - Receivables
- 320 - Investments—Debt and Equity Securities
- 325 - Investments—Equity Method and Joint Ventures
- 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
- 605 - Revenue Recognition
- 615 - Compensation—Retirement Benefits
- 715 - Compensation—Nonretirement Postemployment Benefits

#### Real Estate
- 974 - Real Estate—Reorganizations
- 976 - Real Estate—Retail Land
- 978 - Real Estate—Time-Sharing Activities

#### Software
- 980 - Regulated Operations
- 985 - U.S. Steamship Entities

#### Financial Instruments
- 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
- 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—Depositary and Lending
- 944 - Financial Services—Insurance
- 946 - Financial Services—Investment Companies
- 948 - Financial Services—Mortgage Banking
- 950 - Financial Services—Title Plant
- 952 - Franchises
- 954 - Health Care Entities
- 958 - Not-for-Profit Entities

#### Other
- 995 - Software
- 999 - SEC Materials

### Referencing the Codification

Basic format: FASB ASC2 XXX-YY-ZZ-PP or ASC XXX-YY-ZZ-PP (XXX = Topic, YY = Subtopic, ZZ = Section, and PP = Paragraph)

### Quick Cross Reference

<table>
<thead>
<tr>
<th>Standard</th>
<th>Codification</th>
</tr>
</thead>
<tbody>
<tr>
<td>FAS 5</td>
<td>ASC 450, Contingencies</td>
</tr>
<tr>
<td>FAS 13</td>
<td>ASC 840, Leases</td>
</tr>
<tr>
<td>FAS 57</td>
<td>ASC 850, Related Party Disclosures</td>
</tr>
<tr>
<td>FAS 87-88, 106 and 132R</td>
<td>ASC 715, Compensation—Retirement Benefits</td>
</tr>
<tr>
<td>FAS 95</td>
<td>ASC 230, Statement of Cash Flows</td>
</tr>
<tr>
<td>FAS 109/FIN-48</td>
<td>ASC 740, Income Taxes</td>
</tr>
<tr>
<td>FAS 107</td>
<td>ASC 825, Financial Instruments</td>
</tr>
<tr>
<td>FAS 115</td>
<td>ASC 320, Investments—Debt and Equity Securities</td>
</tr>
</tbody>
</table>

1. SEC content is denoted by an “S” preceding the Section number
2. ASC is the abbreviation for Accounting Standards Codification