



# Titles of Topics and Subtopics in the *FASB Accounting Standards Codification*

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  - 430 — Deferred Revenue
  - 440 — Commitments
  - 450 — Contingencies
  - 460 — Guarantees
  - 470 — Debt
  - 605 — Revenue Recognition
  - 720 — Other Expenses
  - 740 — Income Taxes
  - 805 — Business Combinations
  - 810 — Consolidation
  - 815 — Derivatives and Hedging
  - 825 — Financial Instruments
- 958 — Not-for-Profit Entities
  - 10 — Overall
  - 20 — Financially Interrelated Entities
  - 30 — Split-Interest Agreements
  - 205 — Presentation of Financial Statements
  - 210 — Balance Sheet
  - 225 — Income Statement
  - 230 — Statement of Cash Flows
  - 310 — Receivables
  - 320 — Investments—Debt and Equity Securities
  - 325 — Investments—Other
  - 360 — Property, Plant, and Equipment
  - 405 — Liabilities

- 450 — Contingencies
- 470 — Debt
- 605 — Revenue Recognition
- 715 — Compensation—Retirement Benefits
- 720 — Other Expenses
- 805 — Business Combinations
- 810 — Consolidation
- 815 — Derivatives and Hedging
- 840 — Leases
- 960 — Plan Accounting—Defined Benefit Pension Plans
  - 10 — Overall
  - 20 — Accumulated Plan Benefits
  - 30 — Net Assets Available for Plan Benefits
  - 40 — Terminating Plans
  - 205 — Presentation of Financial Statements
  - 310 — Receivables
  - 325 — Investments—Other
  - 360 — Property, Plant, and Equipment
- 962 — Plan Accounting—Defined Contribution Pension Plans
  - 10 — Overall
  - 40 — Terminating Plans
  - 205 — Presentation of Financial Statements
  - 235 — Notes to Financial Statements
  - 310 — Receivables
  - 325 — Investments—Other
- 965 — Plan Accounting—Health and Welfare Benefit Plans
  - 10 — Overall
  - 20 — Net Assets Available for Plan Benefits
  - 30 — Benefit Plan Obligations
  - 40 — Terminating Plans
  - 205 — Presentation of Financial Statements
  - 310 — Receivables
  - 320 — Investments—Debt and Equity Securities
  - 325 — Investments—Other
  - 360 — Property, Plant, and Equipment
- 970 — Real Estate—General
  - 10 — Overall
  - 230 — Statement of Cash Flows
  - 323 — Investments—Equity Method and Joint Ventures
  - 340 — Other Assets and Deferred Costs
  - 360 — Property, Plant, and Equipment
  - 470 — Debt
  - 605 — Revenue Recognition
  - 720 — Other Expenses
  - 810 — Consolidation
  - 835 — Interest
- 972 — Real Estate—Common Interest Realty Associations
  - 10 — Overall
  - 205 — Presentation of Financial Statements
  - 235 — Notes to Financial Statements
  - 360 — Property, Plant, and Equipment
  - 430 — Deferred Revenue
  - 605 — Revenue Recognition
  - 720 — Other Expenses
  - 740 — Income Taxes
  - 850 — Related Party Disclosures
- 974 — Real Estate—Real Estate Investment Trusts
  - 10 — Overall
  - 323 — Investments—Equity Method and Joint Ventures
  - 605 — Revenue Recognition
  - 810 — Consolidation
  - 835 — Interest
  - 840 — Leases

- 976 — Real Estate—Retail Land
  - 10 — Overall
  - 310 — Receivables
  - 330 — Inventory
  - 605 — Revenue Recognition
  - 705 — Cost of Sales and Services
- 978 — Real Estate—Time-Sharing Activities
  - 10 — Overall
  - 230 — Statement of Cash Flows
  - 250 — Accounting Changes and Error Corrections
  - 310 — Receivables
  - 330 — Inventory
  - 340 — Other Assets and Deferred Costs
  - 605 — Revenue Recognition
  - 720 — Other Expenses
  - 810 — Consolidation
  - 840 — Leases
- 980 — Regulated Operations
  - 10 — Overall
  - 20 — Discontinuation of Rate-Regulated Accounting
  - 250 — Accounting Changes and Error Corrections
  - 340 — Other Assets and Deferred Costs
  - 350 — Intangibles—Goodwill and Other
  - 360 — Property, Plant, and Equipment
  - 405 — Liabilities
  - 410 — Asset Retirement and Environmental Obligations
  - 450 — Contingencies
  - 470 — Debt
  - 605 — Revenue Recognition
  - 710 — Compensation—General
  - 715 — Compensation—Retirement Benefits
  - 740 — Income Taxes
  - 810 — Consolidation
  - 815 — Derivatives and Hedging
  - 835 — Interest
  - 840 — Leases
  - 842 — Leases
- 985 — Software
  - 10 — Overall
  - 20 — Costs of Software to Be Sold, Leased, or Marketed
  - 330 — Inventory
  - 350 — Intangibles—Goodwill and Other
  - 605 — Revenue Recognition
  - 705 — Cost of Sales and Services
  - 730 — Research and Development
  - 845 — Nonmonetary Transactions
- 995 — U.S. Steamship Entities
  - 740 — Income Taxes