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| ▼ Interpretation 805-50-25-3.F: Application of Pushdown Accounting to the Standalone Financial Statements of a Nonpublic Company | Subtopic 805-50 | 28.1 |
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Initial Measurement

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| Paragraphs 805-50-30-1 through 30-4: — Acquisition of Assets Rather than a Business | Subtopic 805-50 | 30 |
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| ▼ Interpretation 805-50-30-4.A: Accounting for Asset Acquisitions | Subtopic 805-50 | 30.2 |

Initial Measurement

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| Paragraphs 805-50-30-5 and 30-6: — Transactions Between Entities Under Common Control | Subtopic 805-50 | 31 |
| Paragraphs 805-50-30-7 through 30-9: — New Basis of Accounting (Pushdown) | Subtopic 805-50 | 32 |
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Subsequent Measurement

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| Paragraph 805-50-35-1: — Acquisition of Assets Rather than a Business | Subtopic 805-50 | 34 |
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Other Presentation Matters

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| ▼ Interpretation 805-50-45-5.A: Capital Contribution of a Sister Subsidiary From a Common Parent After the Balance-Sheet Date but Before Issuance of the Financial Statements | Subtopic 805-50 | 36 |

Disclosure

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| Paragraphs 805-50-50-1 through 50-4: — Transactions Between Entities Under Common Control | Subtopic 805-50 | 37 |
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Business Combinations — Income Taxes (805-740)**Status**

Paragraph 805-740-00-1: — GeneralSubtopic 805-740 1

Overview and Background

Paragraphs 805-740-05-1 and 05-2: — GeneralSubtopic 805-740 2

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Paragraph 805-740-15-1: — GeneralSubtopic 805-740 3

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Section 805-740-20: GlossarySubtopic 805-740 4

Recognition

Paragraphs 805-740-25-1 through 25-14: — GeneralSubtopic 805-740 8

Initial Measurement

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Subsequent Measurement

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Other Presentation Matters

Paragraphs 805-740-45-1 through 45-6: — GeneralSubtopic 805-740 13

Disclosure

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Extractive Activities — Mining — Business Combinations (930-805)**Overview and Background**

Paragraph 930-805-05-1: — General Subtopic 930-805 1

Scope and Scope Exceptions

Paragraph 930-805-15-1: — General Subtopic 930-805 2

Glossary

Section 930-805-20: Glossary Subtopic 930-805 3

Initial Measurement

Paragraphs 930-805-30-1 and 30-2: — General Subtopic 930-805 4

Financial Services — Depository and Lending — Business Combinations (942-805)**Status**

Paragraph 942-805-S00-1: — General Subtopic 942-805 1

Initial Measurement

Paragraph 942-805-S30-1: — General Subtopic 942-805 2

Implementation Guidance and Illustrations

Paragraph 942-805-S55-1: — General Subtopic 942-805 3

SEC Materials

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Financial Services — Insurance — Business Combinations (944-805)**Status**

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| Paragraph 944-805-00-1 — General | Subtopic 944-805 | 1 |
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Overview and Background

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|---|------------------|-----|
| Paragraphs 944-805-05-1 and 05-2: — General | Subtopic 944-805 | 2.1 |
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Scope and Scope Exceptions

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| Paragraph 944-805-15-1: — General | Subtopic 944-805 | 5 |
| Paragraphs 944-805-15-2 through 15-5: — Demutualizations | Subtopic 944-805 | 6 |

Glossary

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| Section 944-805-20: Glossary | Subtopic 944-805 | 7 |
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Recognition

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| Paragraphs 944-805-25-1 through 25-5: — General | Subtopic 944-805 | 10 |
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Initial Measurement

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| Paragraphs 944-805-30-3 and 30-4: — Demutualizations | Subtopic 944-805 | 15 |

Subsequent Measurement

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| Paragraphs 944-805-35-1 through 35-3: — General | Subtopic 944-805 | 16 |
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Other Presentation Matters

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Disclosure

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| Paragraph 944-805-50-1: — General | Subtopic 944-805 | 20 |
| Paragraphs 944-805-50-2 through 50-4: — Demutualizations | Subtopic 944-805 | 21 |

Implementation Guidance and Illustrations

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SEC Materials

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Health Care Entities — Business Combinations (954-805)**Status**

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| Paragraph 954-805-00-1: — General | Subtopic 954-805 | 1 |
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Overview and Background

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| Paragraph 954-805-05-1: — General | Subtopic 954-805 | 2 |
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Objectives

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| Paragraph 954-805-10-1: — General | Subtopic 954-805 | 3 |
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Scope and Scope Exceptions

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| Paragraphs 954-805-15-1 through 15-4: — General | Subtopic 954-805 | 4 |
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Glossary

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| Section 954-805-20: Glossary | Subtopic 954-805 | 6 |
|------------------------------------|------------------|---|

Recognition

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| Paragraph 954-805-25-1: — General | Subtopic 954-805 | 9 |
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Subsequent Measurement

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|---|------------------|----|
| Paragraph 954-805-35-1: — General | Subtopic 954-805 | 10 |
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Other Presentation Matters

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Disclosure

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| Paragraphs 954-805-50-1 through 50-3: — General | Subtopic 954-805 | 12 |
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Not-for-Profit Entities — Business Combinations (958-805)

Status

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|---|------------------|---|
| Paragraph 958-805-00-1: — General | Subtopic 958-805 | 1 |
|---|------------------|---|

Overview and Background

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| Paragraphs 958-805-05-1 through 05-3: — General | Subtopic 958-805 | 3 |
| Paragraph 958-805-05-4: — Merger of Not-for-Profit Entities | Subtopic 958-805 | 4 |
| Paragraph 958-805-05-5: — Acquisition by a Not-for-Profit Entity | Subtopic 958-805 | 5 |
| ▼ Interpretation 958-805-05-5.A: Some Definitions | Subtopic 958-805 | 5 |

Objectives

| | | |
|---|------------------|---|
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Scope and Scope Exceptions

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| Paragraphs 958-805-15-7 and 15-8: — Acquisition by a Not-for-Profit Entity | Subtopic 958-805 | 11 |

Glossary

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| Section 958-805-20: Glossary | Subtopic 958-805 | 12 |
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Recognition

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| Paragraphs 958-805-25-1 and 25-2: — General | Subtopic 958-805 | 18 |
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| ▼ Interpretation 958-805-25-15.A: Identifying the Acquiring Entity | Subtopic 958-805 | 27 |
| ▼ Interpretation 958-805-25-28.A: Goodwill Recognition | Subtopic 958-805 | 29 |
| ▼ Interpretation 958-805-25-31.A: Inherent Contribution | Subtopic 958-805 | 29 |
| ▼ Interpretation 958-805-25-32.A: Consideration Transferred in an Acquisition | Subtopic 958-805 | 31 |

Initial Measurement

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| Paragraphs 958-805-30-1 through 30-4: — Merger of Not-for-Profit Entities | Subtopic 958-805 | 32 |
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Subsequent Measurement

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Other Presentation Matters

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| Paragraphs 958-805-45-1 and 45-2: — Merger of Not-for-Profit Entities | Subtopic 958-805 | 36 |
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Disclosure

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| Paragraphs 958-805-50-1 through 50-6: — Merger of Not-for-Profit Entities | Subtopic 958-805 | 39 |
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| Paragraphs 958-805-55-32 through 55-38: — Merger of Not-for-Profit Entities | Subtopic 958-805 | 54 |
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INTERPRETATIONS OF TOPIC 350, *INTANGIBLES* — *GOODWILL AND OTHER*

Intangibles — Goodwill and Other — Overall (350-10)

Status

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Overview and Background

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Scope and Scope Exceptions

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| ▼ Interpretation 350-10-15-2.B: Transition Guidance for Mutual Entities | Subtopic 350-10 | 5 |
| ▼ Interpretation 350-10-15-2.C: Application to Oil- and Gas-Producing Entities | Subtopic 350-10 | 6 |

Glossary

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Subsequent Measurement

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Other Presentation Matters

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Transition

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Intangibles — Goodwill and Other — Goodwill (350-20)

Status

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Overview and Background

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Scope and Scope Exceptions

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Glossary

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Recognition

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| Paragraphs 350-20-25-1 through 25-3: — General | Subtopic 350-20 | 4 |
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Subsequent Measurement

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|---|-----------------|---|
| Paragraphs 350-20-35-1 through 35-21: — General | Subtopic 350-20 | 5 |
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| ▼ Interpretation 350-20-35-1.A: Components, Operating Segments, Reporting Segments, and Reporting Units | Subtopic 350-20 | 7 |
| ▼ Interpretation 350-20-35-1.B: Determining the Fair Value of a Reporting Unit in Goodwill Impairment Testing | Subtopic 350-20 | 9 |
| ▼ Interpretation 350-20-35-1.C: Electing to Perform the Second Step of the Goodwill Impairment Test | Subtopic 350-20 | 10 |
| ▼ Interpretation 350-20-35-1.D: Overview and Example of Goodwill Impairment Testing | Subtopic 350-20 | 11 |
| ▼ Interpretation 350-20-35-1.E: Considering Income Taxes in the Goodwill Impairment Test | Subtopic 350-20 | 13 |
| ▼ Interpretation 350-20-35-1.F: Goodwill Impairment Testing and Noncontrolling Interest | Subtopic 350-20 | 14.1 |
| ▼ Interpretation 350-20-35-1.G: Impact on Step One of the Goodwill Impairment Test When the Reporting Unit Has a Negative Carrying Amount | Subtopic 350-20 | 14.1 |
| ▼ Interpretation 350-20-35-1.H: Immediate Impairment of Goodwill in an Acquired Business | Subtopic 350-20 | 15 |
| ▼ Interpretation 350-20-35-1.I: Allocating the Fair Value of a Reporting Unit to Unrecognized Intangible Assets in the Second Step of the Goodwill Impairment Test | Subtopic 350-20 | 16 |
| ▼ Interpretation 350-20-35-1.J: Goodwill Impairment Testing in the Presence of a Noncontrolling Interest | Subtopic 350-20 | 16.1 |
| ▼ Interpretation 350-20-35-1.K: Goodwill Impairment Loss and Deferred Income Taxes | Subtopic 350-20 | 16.2 |
| ▼ Interpretation 350-20-35-1.L: Qualitative Factors Used in Assessing Goodwill Impairment..... | Subtopic 350-20 | 16.3 |

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| ▼ Interpretation 350-20-35-22.B: Measuring the Fair Value of a Reporting Unit to Be Sold | Subtopic 350-20 | 19 |
| ▼ Interpretation 350-20-35-22.C: Measuring the Fair Value of a Reporting Unit to Be Partially Sold | Subtopic 350-20 | 19 |
| ▼ Interpretation 350-20-35-22.D: Measuring the Fair Value of a Reporting Unit to Be Disposed of in a Spin-Off to Shareholders | Subtopic 350-20 | 20 |
| ▼ Interpretation 350-20-35-22.E: Quoted Market Price Available for the Entity as a Whole but Not for an Individual Reporting Unit | Subtopic 350-20 | 21 |
| ▼ Interpretation 350-20-35-22.F: Changing Method to Estimate Reporting Unit's Fair Value from Period to Period | Subtopic 350-20 | 22 |
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| ▼ Interpretation 350-20-35-28.B: Discretionary Change in Date of Annual Test | Subtopic 350-20 | 25 |
| ▼ Interpretation 350-20-35-31.A: Considering the Long-Lived Asset Impairment Test When Performing the Goodwill Impairment Test | Subtopic 350-20 | 26 |
| Paragraphs 350-20-35-33 through 35-38: — General | Subtopic 350-20 | 27 |
| ▼ Interpretation 350-20-35-33.A: Identifying Reporting Units | Subtopic 350-20 | 27 |
| ▼ Interpretation 350-20-35-33.B: Aggregation of Reporting Units | Subtopic 350-20 | 28.1 |
| Paragraphs 350-20-35-39 and 35-40: — General | Subtopic 350-20 | 29 |
| ▼ Interpretation 350-20-35-39.A: Assigning Assets and Liabilities to Reporting Units | Subtopic 350-20 | 29 |
| ▼ Interpretation 350-20-35-39.B: Determining the Carrying Amount of a Reporting Unit That Includes Foreign Entities With a Different Functional Currency Than the Parent Entity | Subtopic 350-20 | 30 |
| ▼ Interpretation 350-20-35-39.C: Determining the Carrying Amount of a Reporting Unit When the Reporting Unit Is the Entity as a Whole | Subtopic 350-20 | 31 |

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| Paragraphs 350-20-35-41 through 35-44: — General | Subtopic 350-20 | 32 |
| ▼ Interpretation 350-20-35-42.A: Adjusting Subsidiary Goodwill for Amounts Assigned by a Parent to the Subsidiary Reporting Unit | Subtopic 350-20 | 33 |
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| Other Presentation Matters | | |
| Paragraphs 350-20-45-1 through 45-3: — General | Subtopic 350-20 | 37 |
| Disclosure | | |
| Paragraphs 350-20-50-1 and 50-3: — General | Subtopic 350-20 | 38 |
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| Status | | |
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| Overview and Background | | |
| Paragraph 350-30-05-1: — General | Subtopic 350-30 | 2 |
| Scope and Scope Exceptions | | |
| Paragraphs 350-30-15-1 through 15-5: — General | Subtopic 350-30 | 2.1 |
| Glossary | | |
| Section 350-30-20: Glossary | Subtopic 350-30 | 3 |
| Recognition | | |
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| Initial Measurement | | |
| Paragraphs 350-30-30-1 and 30-2: — General | Subtopic 350-30 | 5 |

Subsequent Measurement

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| Paragraphs 350-30-35-1 through 35-5B: — General | Subtopic 350-30 | 6 |
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| ▼ Interpretation 350-30-35-1.B: Evaluating the Cost of Renewing an Intangible Asset | Subtopic 350-30 | 8 |
| ▼ Interpretation 350-30-35-1.C: Determining the Useful Life of a Customer Relationship Intangible Asset | Subtopic 350-30 | 8 |
| ▼ Interpretation 350-30-35-1.D: SEC Staff Views on Indefinite-Lived Intangible Assets | Subtopic 350-30 | 9 |
| ▼ Interpretation 350-30-35-1.E: Useful Life of Reacquired Rights | Subtopic 350-30 | 9 |
| ▼ Interpretation 350-30-35-1.F: Intangible Assets for Product Lines Being Phased Out | Subtopic 350-30 | 10 |
| ▼ Interpretation 350-30-35-1.G: Long-Term Power Sales Contracts | Subtopic 350-30 | 10 |
| ▼ Interpretation 350-30-35-1.H: Acquisition of Insurance Contracts In Connection With the Acquisition of a Life Insurance Entity | Subtopic 350-30 | 11 |
| ▼ Interpretation 350-30-35-1.I: Write-Offs of Intangible Assets Shortly After the Acquisition Date — SEC Staff Views | Subtopic 350-30 | 12 |
| ▼ Interpretation 350-30-35-5.A: Determining the Useful Life of Defensive Intangible Assets | Subtopic 350-30 | 12 |
| Paragraphs 350-30-35-6 through 35-13: — General | Subtopic 350-30 | 13 |
| ▼ Interpretation 350-30-35-6.A: Amortization of Intangibles — SEC Staff Views | Subtopic 350-30 | 14 |
| ▼ Interpretation 350-30-35-6.B: Amortization Method for Customer Relationship-Related Intangible Assets | Subtopic 350-30 | 15 |
| ▼ Interpretation 350-30-35-6.C: Amortization of Premium Paid for Purchased Credit Card Portfolio | Subtopic 350-30 | 15 |
| Paragraphs 350-30-35-14 through 35-28: — General | Subtopic 350-30 | 16 |
| ▼ Interpretation 350-30-35-18.A: Determining the Unit of Measure for Evaluating Impairment of Intangible Assets That Have Indefinite Lives | Subtopic 350-30 | 18 |

Other Presentation Matters

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|--|-----------------|----|
| Paragraphs 350-30-45-1 through 45-3: — General | Subtopic 350-30 | 20 |
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| Disclosure | |
| Paragraphs 350-30-50-1 through 50-5: — General | Subtopic 350-30 21 |
| Implementation Guidance and Illustrations | |
| Paragraphs 350-30-55-1 through 55-40: — General | Subtopic 350-30 23 |
| Transition and Open Effective Date Information | |
| Paragraph 350-30-65-1 and 65-2: — General | Subtopic 350-30 31 |
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| Overview and Background | |
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| Paragraphs 350-40-15-1 through 15-7: — General | Subtopic 350-40 3 |
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| Recognition | |
| Paragraphs 350-40-25-1 through 25-16: — General | Subtopic 350-40 6 |
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| Paragraphs 350-40-30-1 through 30-4: — General | Subtopic 350-40 8 |
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| Paragraph 350-40-50-1: — General | Subtopic 350-40 11 |
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Intangibles — Goodwill and Other — Website Development Costs (350-50)**Overview and Background**

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Scope and Scope Exceptions

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Recognition

Paragraphs 350-50-25-1 through 25-17: — GeneralSubtopic 350-50 3

Implementation Guidance and Illustrations

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Airlines — Intangibles — Goodwill and Other (908-350)**Overview and Background**

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Scope and Scope Exceptions

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Recognition

Paragraph 908-350-25-1: — GeneralSubtopic 908-350 3

Subsequent Measurement

Paragraphs 908-350-35-1 and 35-2: — GeneralSubtopic 908-350 4

Entertainment — Broadcasters — Intangibles — Goodwill and Other (920-350)**Overview and Background**

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