



The FASB Accounting Standards Codification™ Reference Guide (As of January 24, 2011)

Background
The FASB Accounting Standards Codification™ (ASC) is the exclusive authoritative reference for nongovernmental U.S. GAAP for use in financial statements issued for interim and annual periods ending after September 15, 2009, except for SEC rules and interpretive releases, which also are authoritative GAAP for SEC registrants.¹ The change was established by FASB Statement 168, which divides nongovernmental U.S. GAAP into the authoritative Codification and guidance that is nonauthoritative, doing away with the previous four-level hierarchy.²

Statement 168 carries forward Statement 162's grandfathering provisions.³ They permitted an entity that followed a specified industry practices that were recognized as authoritative in category D of the GAAP hierarchy as of March 15, 1992, to continue to follow those practices. In some cases, a new pronouncement allows some or all entities to continue to follow previous guidance for a specific class of transactions, such as APB 25's guidance on accounting for share-based awards issued to employees prior to the effective date of Statement 123R for nonpublic entities that elected to apply that guidance prospectively.⁴ Users of the Codification will have access to grandfathered requirements within an archived section of the FASB's Codification Web site. The archive will also contain all previously issued FASB pronouncements.

Topics, Subtopics, Sections, and Paragraphs
The Codification is currently organized into 90 different Topics. Each Topic contains an Overall Subtopic with guidance either that is self-contained because there are no other Subtopics or that applies to all other Subtopics within the Topic. Subtopics refer to subjects within the scope of a Topic. For example, operating leases and capital leases are two Subtopics of the Leases Topic. The guidance within each Subtopic, other than the Overall Subtopic, is specific to that Subtopic. Sections are devoted to portions of the subject matter covered in a Subtopic, including Recognition, Measurement, and Disclosure. The Section titles and organization are the same for all Subtopics. Sections are further broken down into subsections, paragraphs, and subparagraphs, as needed to cover the content.

Referencing the Codification

The FASB suggests the following approach for referencing Codification content from outside of the Codification:

- (i) Topics - FASB ASC Topic 305 for the Cash and Cash Equivalents Topic
- (ii) Subtopics - FASB ASC Subtopic 305-10 for the Overall Subtopic of Topic 305
- (iii) Sections - FASB ASC Section 305-10-15 for the Scope Section of Subtopic 305-10
- (iv) Paragraph - FASB ASC paragraph 305-10-15-2 for paragraph 2 of Section 305-10-15
- (v) Subparagraph - FASB ASC subparagraph 305-10-15-2(a) for subparagraph (a) of Section 305-10-15

We understand that when references to authoritative GAAP are included in financial reports, the SEC staff expects registrants to cite the relevant parts of the Codification rather than legacy GAAP in their financial statements. Although the SEC staff may not require registrants to amend filings merely to change GAAP references to the Codification, the staff may consider providing a reminder in comment letters not to refer to legacy GAAP in future filings. We also understand that registrants should not use Codification references for the SEC content that is in the Codification and instead should continue to refer to the applicable SEC rule or regulation (e.g., Regulation S-X or a Staff Accounting Bulletin).

Financial statement references to legacy GAAP may be appropriate after the effective date of the Codification in limited situations. For example, references to grandfathered standards that are not included in the Codification may be appropriate. It may be appropriate to refer to legacy standards when disclosing the adoption of a new accounting pronouncement, including a pronouncement to be adopted in future reporting periods, when the guidance in that pronouncement has not yet been codified or is included throughout one or more ASC Topics that also contain guidance that was not affected by the accounting change.

Subsequent New GAAP

New FASB accounting pronouncements are designed to update the Codification. They are referred to as Accounting Standards Updates and are subject to the same due-process procedures previously in place for new accounting pronouncements, including public Board meetings and published exposure documents subject to public comment periods. Accounting Standards Update pronouncements are identified by the year of issuance followed by a number locating the pronouncement within the sequence of updates issued during that year. For example, the designation for the first new accounting pronouncement issued during 2011 would take the form *Accounting Standards Update No. 2011-01*. Each pronouncement will consist of a summary, a basis for conclusions, and Codification update instructions. All authoritative GAAP issued by the FASB after July 1, 2009, will be published in this format, with no additional FASB Statements, FASB Interpretations, FASB Staff Positions, and EITF Abstracts.

Additional Information

Log in or register for KPMG's Accounting Research Online (AROL) at www.dco.kpmg.com to access the FASB Accounting Standards Codification™ Quick Guide to find where, in the ASC Topics, the FASB and AICPA legacy standards are codified.

The information contained herein is of a general nature and is not intended to address the specific circumstances of any individual or entity.

¹ FASB Accounting Standards Codification™, available at asc.fasb.org.

² FASB Statement No. 168, *The FASB Accounting Standards Codification™ and the Hierarchy of Generally Accepted Accounting Principles*, available at www.fasb.org.

³ FASB Statement No. 162, *The Hierarchy of Generally Accepted Accounting Principles*, available at www.fasb.org.

⁴ APB Opinion No. 25, *Accounting for Stock Issued to Employees*, and FASB Statement No. 123 (revised 2006), *Share-Based Payment*, available at www.fasb.org.

*Each Topic contains Subtopic 10. Overall that contains guidance that is either self-contained because there are no other Subtopics or applies to all other Subtopics within the Topic. Subtopic 10 has been shown for those Topics that contain further specific guidance within subsections.

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ASC Topics and Selected Subtopics and Subsections ¹⁰¹	400 Liabilities	718 Compensation—Stock Compensation	830 Foreign Currency Matters
100 General Principles 105 Generally Accepted Accounting Principles	405 Liabilities -20 Extinguishment of Liabilities -30 Insurance-Related Assessments 410 Asset Retirement and Environmental Obligations -20 Asset Retirement Obligations -30 Environmental Obligations 420 Exit or Disposal Cost Obligations 430 Deferred Revenue 440 Commitments -10 Overall - Unconditional Purchase Obligations 450 Contingencies -20 Loss Contingencies -30 Gain Contingencies 460 Guarantees -10 Overall - Product Warranties 470 Debt -20 Debt with Conversion and Other Options - Cash Conversion -30 Participating Mortgage Loans -40 Product Financing Arrangements -50 Modifications and Extinguishments -60 Troubled Debt Restructurings by Debtors 480 Distinguishing Liabilities from Equity	718 Compensation—Stock Compensation -20 Awards Classified as Equity -30 Awards Classified as Liabilities -40 Employee Stock Ownership Plans - Leveraged Employee Stock Ownership Plans - Nonleveraged Employee Stock Ownership Plans -50 Employee Share Purchase Plans -740 Income Taxes 720 Other Expenses -15 Start-Up Costs -20 Insurance Costs - Retractive Contracts - Chams-Made Contracts - Multiple-Year Retrospectively Rated Contracts -25 Contributions Made -30 Real and Personal Property Taxes -35 Advertising Costs -40 Electronic Equipment Waste Obligations -45 Business and Technology Reengineering -50 Fees Paid to the Federal Government by Pharmaceutical Manufacturers 730 Research and Development Arrangements -20 Research and Development Arrangements 740 Income Taxes -20 Intra-Period Tax Allocation -30 Other Considerations or Special Areas -270 Interim Reporting	830 Foreign Currency Matters -20 Foreign Currency Transactions -30 Translation of Financial Statements -230 Statement of Cash Flows -740 Income Taxes 835 Interest -20 Capitalization of Interest -30 Imputation of Interest 840 Leases -10 Overall - Lessees - Lessors -20 Operating Leases - Lessors - Lessees -30 Capital Leases - Lessors - Lessors -40 Sale-Leaseback Transactions - Lessors - Lessees - Real Estate -845 Nonmonetary Transactions -10 Overall - Purchases and Sales of Inventory with the Same Counterparty - Barter Transactions - Exchanges Involving Monetary Consideration - Exchanges of a Nonfinancial Asset for a Noncontrolling Ownership Interest 850 Related Party Disclosures 852 Reorganizations -20 Quasi-Reorganizations -740 Income Taxes 855 Subsequent Events 860 Transfers and Servicing -20 Sales of Financial Assets -30 Secured Borrowing and Collateral -40 Transfers to Qualifying Special Purpose Entities -50 Servicing Assets and Liabilities
200 Presentation 205 Presentation of Financial Statements -20 Discontinued Operations 210 Balance Sheet -20 Offsetting 215 Statement of Shareholder Equity 220 Comprehensive Income 225 Income Statement -20 Extraordinary and Unusual Items -30 Business Interruption Insurance 230 Statement of Cash Flows 235 Notes to Financial Statements 250 Accounting Changes and Error Corrections 255 Changing Prices 260 Earnings Per Share -10 Overall - Master Limited Partnerships 270 Interim Reporting 272 Limited Liability Entities 274 Personal Financial Statements 275 Risks and Uncertainties 280 Segment Reporting 300 Assets 305 Cash and Cash Equivalents 310 Receivables -10 Overall - Acquisition, Development, and Construction Arrangements -20 Nonrefundable Fees and Other Costs -30 Loans and Debt Securities Acquired with Deteriorated Credit Quality -40 Troubled Debt Restructurings by Creditors 320 Investments—Debt and Equity Securities 323 Investments—Equity Method and Joint Ventures -30 Partnerships, Joint Ventures, and Limited Liability Entities -740 Income Taxes - Qualified Affordable Housing Project Investments 325 Investments—Other -20 Cost Method Investments -30 Investments in Insurance Contracts - Life Settlement Contracts -40 Beneficial Interests in Securitized Financial Assets 330 Inventory 340 Other Assets and Deferred Costs -20 Capitalized Advertising Costs -30 Insurance Contracts that Do Not Transfer Insurance Risk 350 Intangibles—Goodwill and Other -20 Goodwill -30 General Intangibles Other than Goodwill -40 Internal-Use Software -50 Website Development Costs 360 Property, Plant, and Equipment -10 Overall - Impairment or Disposal of Long-Lived Assets -20 Real Estate Sales	400 Liabilities 405 Liabilities -20 Extinguishment of Liabilities -30 Insurance-Related Assessments 410 Asset Retirement and Environmental Obligations -20 Asset Retirement Obligations -30 Environmental Obligations 420 Exit or Disposal Cost Obligations 430 Deferred Revenue 440 Commitments -10 Overall - Unconditional Purchase Obligations 450 Contingencies -20 Loss Contingencies -30 Gain Contingencies 460 Guarantees -10 Overall - Product Warranties 470 Debt -20 Debt with Conversion and Other Options - Cash Conversion -30 Participating Mortgage Loans -40 Product Financing Arrangements -50 Modifications and Extinguishments -60 Troubled Debt Restructurings by Debtors 480 Distinguishing Liabilities from Equity	700 Expenses 705 Cost of Sales and Services 710 Compensation—General -10 Overall - Deferred Compensation – Rabbi Trusts 712 Compensation—Nonretirement Postemployment Benefits 715 Compensation—Retirement Benefits -20 Defined Benefit Plans—General -30 Defined Benefit Plans—Pension - Settlements, Curtailments, and Certain Termination Benefits -60 Defined Benefit Plans—Other Postretirement - Medicare, Prescription Drug, Improvement, and Modernization Act - Settlements, Curtailments, and Certain Termination Benefits - Split-Dollar Life Insurance Arrangements -70 Defined Contribution Plans -80 Multiemployer Plans	ASC Sections¹⁰²: 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 Elements 599 SEC Materials
500 Equity 505 Equity -20 Stock Dividends and Stock Splits -30 Treasury Stock -50 Equity-Based Payments to Non-Employees -60 Spinoffs and Reverse Spinoffs 600 Revenue 605 Revenue Recognition -15 Products -20 Services -25 Multiple-Element Arrangements -28 Milestone Method -30 Rights to Use -35 Construction-Type and Production-Type Contracts -40 Gains and Losses -45 Principal Agent Considerations -50 Customer Payments and Incentives 700 Expenses 705 Cost of Sales and Services 710 Compensation—General -10 Overall - Deferred Compensation – Rabbi Trusts 712 Compensation—Nonretirement Postemployment Benefits 715 Compensation—Retirement Benefits -20 Defined Benefit Plans—General -30 Defined Benefit Plans—Pension - Settlements, Curtailments, and Certain Termination Benefits -60 Defined Benefit Plans—Other Postretirement - Medicare, Prescription Drug, Improvement, and Modernization Act - Settlements, Curtailments, and Certain Termination Benefits - Split-Dollar Life Insurance Arrangements -70 Defined Contribution Plans -80 Multiemployer Plans	500 Equity 505 Equity -20 Stock Dividends and Stock Splits -30 Treasury Stock -50 Equity-Based Payments to Non-Employees -60 Spinoffs and Reverse Spinoffs 600 Revenue 605 Revenue Recognition -15 Products -20 Services -25 Multiple-Element Arrangements -28 Milestone Method -30 Rights to Use -35 Construction-Type and Production-Type Contracts -40 Gains and Losses -45 Principal Agent Considerations -50 Customer Payments and Incentives 700 Expenses 705 Cost of Sales and Services 710 Compensation—General -10 Overall - Deferred Compensation – Rabbi Trusts 712 Compensation—Nonretirement Postemployment Benefits 715 Compensation—Retirement Benefits -20 Defined Benefit Plans—General -30 Defined Benefit Plans—Pension - Settlements, Curtailments, and Certain Termination Benefits -60 Defined Benefit Plans—Other Postretirement - Medicare, Prescription Drug, Improvement, and Modernization Act - Settlements, Curtailments, and Certain Termination Benefits - Split-Dollar Life Insurance Arrangements -70 Defined Contribution Plans -80 Multiemployer Plans	718 Compensation—Stock Compensation -20 Awards Classified as Equity -30 Awards Classified as Liabilities -40 Employee Stock Ownership Plans - Leveraged Employee Stock Ownership Plans - Nonleveraged Employee Stock Ownership Plans -50 Employee Share Purchase Plans -740 Income Taxes 720 Other Expenses -15 Start-Up Costs -20 Insurance Costs - Retractive Contracts - Chams-Made Contracts - Multiple-Year Retrospectively Rated Contracts -25 Contributions Made -30 Real and Personal Property Taxes -35 Advertising Costs -40 Electronic Equipment Waste Obligations -45 Business and Technology Reengineering -50 Fees Paid to the Federal Government by Pharmaceutical Manufacturers 730 Research and Development Arrangements -20 Research and Development Arrangements 740 Income Taxes -20 Intra-Period Tax Allocation -30 Other Considerations or Special Areas -270 Interim Reporting	ASC Sections¹⁰²: 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 Elements 599 SEC Materials

¹⁰⁰Each Topic contains Subtopic 10. Overall that contains guidance that is either self-contained because there are no other Subtopics or applies to all other Subtopics within the Topic. Subtopic 10 has been shown for those Topics that contain further specific guidance within subsections.
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Industry and Selected Subtopics				970 Real Estate—General (continued)
<ul style="list-style-type: none"> 905 Agriculture -205 Presentation of Financial Statements -310 Receivables -325 Investments—Other -330 Inventory -360 Property, Plant, and Equipment 405 Liabilities 505 Equity -605 Revenue Recognition -705 Cost of Sales and Services 908 Airlines -260 Segment Reporting -330 Inventory -350 Intangibles—Takeoff and Landing Slots -360 Property, Plant, and Equipment -605 Revenue Recognition -710 Compensation—General -720 Other Expenses -845 Nonmonetary Transactions 910 Contractors—Construction -20 Contract Costs -235 Notes to Financial Statements -310 Receivables -330 Inventory -340 Other Assets and Deferred Costs -360 Property, Plant, and Equipment -405 Liabilities -605 Revenue Recognition -810 Consolidation 912 Contractors—Federal Government -20 Contract Costs -210 Balance Sheet -225 Income Statement -235 Notes to Financial Statements -255 Changing Prices -275 Risks and Uncertainties -310 Receivables -330 Inventory -405 Liabilities -450 Contingencies -605 Revenue Recognition -705 Cost of Sales and Services -715 Compensation—Retirement Benefits -730 Research and Development -835 Interest 915 Development Stage Entities -205 Presentation of Financial Statements -210 Balance Sheet -215 Statement of Shareholder Equity -225 Income Statement -230 Statement of Cash Flows -235 Notes to Financial Statements -340 Other Assets and Deferred Costs -605 Revenue Recognition -810 Consolidation 920 Entertainment—Broadcasters -310 Receivables -405 Liabilities -420 Commitments -605 Revenue Recognition -845 Nonmonetary Transactions 922 Entertainment—Cable Television -350 Intangibles—Goodwill and Other -360 Property, Plant, and Equipment -430 Deferred Revenue -605 Revenue Recognition -720 Other Expenses -835 Interest 	<ul style="list-style-type: none"> 924 Entertainment—Casinos -280 Segment Reporting -405 Liabilities -605 Revenue Recognition -720 Other Expenses -740 Income Taxes 926 Entertainment—Films -20 Other Assets—Film Costs -230 Statement of Cash Flows -330 Inventory -405 Liabilities -430 Deferred Revenue -605 Revenue Recognition -705 Cost of Sales and Services -720 Other Expenses -835 Interest -845 Nonmonetary Transactions -855 Subsequent Events 928 Entertainment—Music -340 Other Assets and Deferred Costs -405 Liabilities -430 Deferred Revenue -440 Commitments -605 Revenue Recognition -720 Other Expenses 930 Extractive Activities—Mining -330 Inventory -360 Property, Plant, and Equipment -715 Compensation—Retirement Benefits -805 Business Combinations -810 Consolidation 932 Extractive Activities—Oil and Gas -225 Income Statement -235 Notes to Financial Statements -270 Interim Reporting -280 Segment Reporting -323 Investments—Equity Method and Joint Ventures -330 Inventory -350 Intangibles—Goodwill and Other -360 Property, Plant, and Equipment -470 Debt -605 Revenue Recognition -720 Other Expenses -740 Income Taxes -810 Consolidation -815 Derivatives and Hedging -835 Interest 940 Financial Services—Broker and Dealers -20 Broker-Dealer Activities -310 Receivables -320 Investments—Debt and Equity Securities -325 Investments—Other -340 Other Assets and Deferred Costs -405 Liabilities -605 Revenue Recognition -810 Consolidation -820 Fair Value Measurements and Disclosures 942 Financial Services—Depository and Lending -210 Balance Sheet -225 Income Statement -230 Statement of Cash Flows -235 Notes to Financial Statements -305 Cash and Cash Equivalents -310 Receivables -320 Investments—Debt and Equity Securities -325 Investments—Other -360 Property, Plant, and Equipment -405 Liabilities -470 Debt 	<ul style="list-style-type: none"> 942 Financial Services—Depository and Lending (continued) -505 Equity -605 Revenue Recognition -720 Other Expenses -740 Income Taxes -805 Business Combinations -810 Consolidation -825 Financial Instruments 944 Financial Services—Insurance -20 Insurance Activities -30 Acquisition Costs -40 Claim Costs and Liabilities for Future Policy Benefits -50 Policyholder Dividends -60 Premium Deficiency and Loss Recognition -80 Separate Accounts -210 Balance Sheet -225 Income Statement -235 Notes to Financial Statements -320 Investments—Debt and Equity Securities -325 Investments—Other -340 Other Assets and Deferred Costs -360 Property, Plant and Equipment -405 Liabilities -470 Debt -505 Equity -605 Revenue Recognition -720 Other Expenses -740 Income Taxes -805 Business Combinations -815 Derivatives and Hedging -825 Financial Instruments 946 Financial Services—Investment Companies -20 Investment Company Activities -205 Presentation of Financial Statements -210 Balance Sheet -225 Income Statement -230 Statement of Cash Flows -235 Notes to Financial Statements -305 Cash and Cash Equivalents -310 Receivables -320 Investments—Debt and Equity Securities -325 Investments—Equity Method and Joint Ventures -405 Liabilities -505 Equity -605 Revenue Recognition -740 Income Taxes -810 Consolidation -830 Foreign Currency Matters 948 Financial Services—Mortgage Banking -310 Receivables -340 Other Assets and Deferred Costs -605 Revenue Recognition -720 Other Expenses -810 Consolidation 950 Financial Services—Title Plant -350 Intangibles—Goodwill and Other 952 Franchisors -340 Other Assets and Deferred Costs -440 Commitments -605 Revenue Recognition -720 Other Expenses -810 Consolidation 954 Health Care Entities -205 Presentation of Financial Statements -210 Balance Sheet -225 Income Statement -280 Segment Reporting -305 Cash and Cash Equivalents 	<ul style="list-style-type: none"> 954 Health Care Entities (continued) -310 Receivables -320 Investments—Debt and Equity Securities -325 Investments—Other -340 Other Assets and Deferred Costs -360 Property, Plant, and Equipment -405 Liabilities -430 Deferred Revenue -440 Commitments -450 Contingencies -460 Guarantees -470 Debt -605 Revenue Recognition -720 Other Expense -740 Income Taxes -805 Business Combinations -810 Consolidation -815 Derivatives and Hedging -825 Financial Instruments 956 Not-for-Profit Entities -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 -20 Accounting—Defined Benefit Pension Plans -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 -622 Plan Accounting—Defined Contribution Pension Plans -40 Terminating Plans -205 Presentation of Financial Statements -235 Notes to Financial Statements -310 Receivables -325 Investments—Other -360 Property, Plant, and Equipment 965 Plan Accounting—Health and Welfare Benefit Plans -20 Net Assets Available for Plan Benefits -30 Plan Benefit 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 -230 Statement of Cash Flows -323 Investments—Equity Method and Joint Ventures -330 Other Assets and Deferred Costs -360 Property, Plant, and Equipment -470 Debt -605 Revenue Recognition 	<ul style="list-style-type: none"> 970 Real Estate—General (continued) -810 Consolidation -835 Interest 972 Real Estate—Common Interest Realty Associations -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 -323 Investments—Equity Method and Joint Ventures -605 Revenue Recognition -810 Consolidation -835 Interest -840 Leases 976 Real Estate—Retail Land -310 Receivables -330 Inventory -605 Revenue Recognition -705 Cost of Sales and Services 978 Real Estate—Time-Sharing Activities -230 Statement of Cash Flows -250 Accounting Changes and Error Corrections -310 Receivables -330 Inventory -340 Other Assets and Deferred Costs -360 Property, Plant, and Equipment -405 Liabilities -410 Asset Retirement and Environmental Obligations -450 Contingencies -470 Debt -605 Revenue Recognition -715 Compensation—General -740 Income Taxes -810 Consolidation -835 Interest -840 Leases 980 Regulated Operations -20 Accounting 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 -715 Compensation—Retirement Benefits -740 Income Taxes -810 Consolidation -835 Interest -840 Leases 985 Software -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

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