

Not-for-Profit Accounting Literature

Cross-references between the ASC and previous guidance

ASC – from previous:

ASC	Subject matter	Previous Guidance (primarily)
958-		
10	Overall	AAG (AICPA audit guide) Ch. 1, Para. 15.04
20	Financially-interrelated entities	FAS 136
30	Split-interest agreements	AAG Ch. 6, DIG B-35
205	Presentation of financial statements	FAS 117, FSP 117-1, FAS 124
210	Balance sheet	FAS 117
225	Income statement	FAS 117, others
230	Statement of cash flows	FAS 117, AAG Ch. 3
310	Receivables	FAS 116, AAG Ch. 5 & others
320	Investments - debt and equity securities	FAS 124, AAG Ch. 8
325	Investments - other	FAS 124, FSP 124-1, AAG Ch. 8
360	Property, plant, and equipment	FAS 116, FAS 93, AAG Ch. 7, 9
405	Liabilities	AAG Ch. 10, 11, 13, EITF D-089
450	Contingencies	FAS 116, AAG Ch. 10, 3
470	Debt	AAG Ch. 10
605	Revenue recognition	FAS 116, FAS 136, AAG Ch. 5
715	Compensation - retirement benefits	FAS 87, 88, 106, 132(R), 158
720	Other expenses	FAS 117, SOP 98-2, AAG Ch. 13
810	Consolidation	SOP 94-3, FSP 94-3-1, EITF 90-15, 96-21, ARB 51
815	Derivatives and hedging	DIG B-35
840	Leases	SOP 94-3, EITF 90-15, 96-21, 97-01

Previous – to ASC:

Previous Guidance	Subject matter	ASC (primarily)
FAS 87, 88, 106, 132(R), 158	Retirement benefits	958-715
FAS 93	Depreciation	958-360
FAS 116	Contributions	958-605
FAS 117	Financial statement presentation	958-205, 210, 225, 230, 720
FSP 117-1	Endowments	958-205
FAS 124	Investments	958-320, 325, 205
FSP 124-1	Investments	958-325
FAS 136	Pass-through gifts	958-605, 20
FAS 164	Combinations	[to come]
FIN 48	Uncertain tax positions	740-10
FSP FIN 48-	Application of FIN 48	[to come]
DIG B-35	Derivative in a split-interest	958-30, 815
SOP 94-3	Consolidation	958-810
FSP 94-3-1	Consolidation	958-810
SOP 98-2	Joint costs	958-720
AAG-NPO, Chapter:		
1	Introduction	958-10
2	Auditing	(not in ASC)
3	Financial reporting	958-205, 210, 230
4	Cash	958-210
5	Contributions	958-605, 310
6, DIG B-35	Split-interest	958-30, 815
7	Other assets	958-605, 360
8	Investments	958-320, 325
9	Property, plant, and equipment	958-360
10	Liabilities	958-405, 450, 720
11	Net assets	958-225
12	Exchange transactions	958-605, 310
13	Expenses	958-720, 225
14	Auditors' reports	(not in ASC)
Para. 15.04	Tax	958-10
Rest of Ch. 15	Tax	(not in ASC)
16	Fund accounting	(not in ASC)

Material discussed is meant to provide general information and should not be acted on without obtaining professional advice appropriately tailored to your individual needs.

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