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Assets 

310 Receivables

20 Nonrefundable Fees and Other Costs

Ex. 740-10-25-1 Gc

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 **General Note:**The Status Section identifies changes to this Subtopic resulting from Accounting Standards Updates. The Section provides references to the affected Codification content and links to the related Accounting Standards Updates. Nonsubstantive changes for items such as editorial, link and similar corrections are included separately in Maintenance Updates.

General

310-20-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
Debt Security (1st def.)	Amended	Accounting Standards Update No. 2016-19	12/14/2016
Effective Interest Rate	Amended	Accounting Standards Update No. 2016-19	12/14/2016
Effective Interest Rate	Amended	Accounting Standards Update No. 2016-13	06/16/2016
Financial Asset (1st def.)	Superseded	Accounting Standards Update No. 2016-19	12/14/2016
Financial Asset (1st def.)	Added	Accounting Standards Update No. 2016-13	06/16/2016
Financial Asset (2nd def.)	Added	Accounting Standards Update No. 2016-19	12/14/2016
Public Business Entity	Added	Accounting Standards Update No. 2017-08	03/30/2017
Purchased Financial Assets with Credit Deterioration	Amended	Accounting Standards Update No. 2016-19	12/14/2016
Purchased Financial Assets with Credit Deterioration	Added	Accounting Standards Update No. 2016-13	06/16/2016
Recorded Investment	Superseded	Accounting Standards Update No. 2022-02	03/31/2022
Recorded Investment	Amended	Accounting Standards	06/12/2015

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