

# 225 - Income Statement

## 225-10 - Overall

### 225-10-00 - Status

**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

225-10-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
<a href="#">225-10-05-1 through 05-5</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-10-05-1</a>	Amended	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-10-05-4</a>	Amended	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-10-15-1 through 15-3</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-10-45-1</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017

### 225-10-05 - Overview and Background

**General Note:** The Overview and Background Section provides overview and background material for the guidance contained in the Subtopic. It does not provide the historical background or due process. It may contain certain material that users generally consider useful to understand the typical situations addressed by the standards. The Section does not summarize the accounting and reporting requirements.

#### General

- 225-10-05-1 [Paragraph superseded by Maintenance Update 2017-19.](#)
- 225-10-05-2 [Paragraph superseded by Maintenance Update 2017-19.](#)
- 225-10-05-3 [Paragraph superseded by Maintenance Update 2017-19.](#)
- 225-10-05-4 [Paragraph superseded by Maintenance Update 2017-19.](#)
- 225-10-05-5 [Paragraph superseded by Maintenance Update 2017-19.](#)

### 225-10-15 - Scope and Scope Exceptions

**General Note:** The Scope and Scope Exceptions Section outlines the items (for example, the entities, transactions, instruments, or events) to which the guidance in the Subtopic does or does not apply. In some cases, the Section may contain definitional or other text to frame the scope.

#### General

- 225-10-15-1 [Paragraph superseded by Maintenance Update 2017-19.](#)
- 225-10-15-2 [Paragraph superseded by Maintenance Update 2017-19.](#)
- 225-10-15-3 [Paragraph superseded by Maintenance Update 2017-19.](#)

### 225-10-20 - Glossary

**General Note:** The Master Glossary contains all terms identified as glossary terms throughout the Codification.

Clicking on any term in the Master Glossary will display where the term is used. The Master Glossary may contain identical terms with different definitions, some of which may not be appropriate for a particular Subtopic. For any particular Subtopic, users should only use the glossary terms included in the particular Subtopic Glossary Section (Section 20).

**Editor's Note:** All glossary terms have been removed from this Subtopic. See this Subtopic's Status Section (Section 00) and/or this Section's archive for more information.

## 225-10-45 - Other Presentation Matters

**General Note:** The Other Presentation Matters Section provides guidance on other presentation matters not addressed in the Recognition, Initial Measurement, Subsequent Measurement, and Derecognition Sections. Other presentation matters may include items such as current or long-term balance sheet classification, cash flow presentation, earnings per share matters, and so forth. The FASB Codification also contains Presentation Topics, which provide guidance for general presentation and display items. See those Topics for general guidance.

### General

225-10-45-1 [Paragraph superseded by Maintenance Update 2017-19.](#)

## 225-10-S00 - Status

**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

225-10-S00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
<a href="#">225-10-S15-1</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-10-S25-1</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-10-S25-2</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-10-S30-1</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-10-S45-1 through S45-8</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-10-S50-1</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-10-S99-1 through S99-8</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-10-S99-2</a>	Amended	<a href="#">Accounting Standards Update No. 2010-21</a>	08/02/2010
<a href="#">225-10-S99-4</a>	Amended	<a href="#">Accounting Standards Update No. 2012-03</a>	08/27/2012
<a href="#">225-10-S99-4</a>	Amended	<a href="#">Accounting Standards Update No. 2009-03</a>	08/24/2009
<a href="#">225-10-S99-7</a>	Amended	<a href="#">Accounting Standards Update No. 2009-07</a>	09/15/2009
<a href="#">225-10-S99-8</a>	Amended	<a href="#">Accounting Standards Update No. 2009-07</a>	09/15/2009

## 225-10-S15 - Scope and Scope Exceptions

**General Note:** The Scope and Scope Exceptions Section outlines the items (for example, the entities, transactions, instruments, or events) to which the guidance in the Subtopic does or does not apply. In some

cases, the Section may contain definitional or other text to frame the scope.

## **General**

### **Entities**

225-10-S15-1 [Paragraph superseded by Maintenance Update 2017-19.](#)

## **225-10-S20 - Glossary**

**General Note:** The Master Glossary contains all terms identified as glossary terms throughout the Codification. Clicking on any term in the Master Glossary will display where the term is used. The Master Glossary may contain identical terms with different definitions, some of which may not be appropriate for a particular Subtopic. For any particular Subtopic, users should only use the glossary terms included in the particular Subtopic Glossary Section (Section 20).

**Editor's Note:** All glossary terms have been removed from this Subtopic. See this Subtopic's Status Section (Section 00) and/or this Section's archive for more information.

## **225-10-S25 - Recognition**

**General Note:** The Recognition Section provides guidance on the required criteria, timing, and location (within the financial statements) for recording a particular item in the financial statements. Disclosure is not recognition.

## **General**

225-10-S25-1 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-10-S25-2 [Paragraph superseded by Maintenance Update 2017-19.](#)

## **225-10-S30 - Initial Measurement**

**General Note:** The Initial Measurement Section provides guidance on the criteria and amounts used to measure a particular item at the date of initial recognition.

## **General**

225-10-S30-1 [Paragraph superseded by Maintenance Update 2017-19.](#)

## **225-10-S45 - Other Presentation Matters**

**General Note:** The Other Presentation Matters Section provides guidance on other presentation matters not addressed in the Recognition, Initial Measurement, Subsequent Measurement, and Derecognition Sections. Other presentation matters may include items such as current or long-term balance sheet classification, cash flow presentation, earnings per share matters, and so forth. The FASB Codification also contains Presentation Topics, which provide guidance for general presentation and display items. See those Topics for general guidance.

## **General**

225-10-S45-1 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-10-S45-2 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-10-S45-3 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-10-S45-4 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-10-S45-5 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-10-S45-6 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-10-S45-7 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-10-S45-8 [Paragraph superseded by Maintenance Update 2017-19.](#)

## 225-10-S50 - Disclosure

**General Note:** The Disclosure Section provides guidance regarding the disclosure in the notes to financial statements. In some cases, disclosure may relate to disclosure on the face of the financial statements.

### General

225-10-S50-1 [Paragraph superseded by Maintenance Update 2017-19.](#)

## 225-10-S99 - SEC Materials

**General Note:** As more fully described in [About the Codification](#), the Codification includes selected SEC and SEC Staff content for reference by public companies. The Codification does not replace or affect how the SEC or SEC Staff issues or updates SEC content. SEC Staff content does not constitute Commission-approved rules or interpretations of the SEC.

### General

225-10-S99-1 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-10-S99-2 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-10-S99-3 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-10-S99-4 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-10-S99-5 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-10-S99-6 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-10-S99-7 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-10-S99-8 [Paragraph superseded by Maintenance Update 2017-19.](#)

## 225-20 - Unusual or Infrequently Occurring Items

### 225-20-00 - Status

**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

225-20-00-1 The following table identifies the changes made to this Subtopic.

**Note:** Subtopic title changed by [Accounting Standards Update No. 2015-01](#) on 07/05/2017 from Extraordinary and Unusual Items to Unusual or Infrequently Occurring Items.

Paragraph	Active	Accounting Standards Update	Date
Extraordinary Items	Superseded	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
Infrequency of Occurrence	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
Infrequency of Occurrence	Amended	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
Unusual Nature	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
Unusual Nature	Amended	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015

<a href="#">225-20-05-1</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-20-05-1</a>	Amended	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-20-15-1</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-20-15-2</a>	Superseded	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-20-45-1 through 45-15</a>	Superseded	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-20-45-16</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-20-45-16</a>	Amended	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-20-50-1</a>	Superseded	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-20-50-2</a>	Superseded	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-20-50-3</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-20-50-3</a>	Amended	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-20-50-4</a>	Superseded	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-20-55-1 through 55-3</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-20-55-2</a>	Amended	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-20-55-3</a>	Amended	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-20-55-4</a>	Superseded	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-20-60-1</a>	Superseded	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-20-60-2</a>	Superseded	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-20-60-3</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-20-60-3</a>	Amended	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-20-65-1</a>	Added	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015

## 225-20-05 - Overview and Background

**General Note:** The Overview and Background Section provides overview and background material for the guidance contained in the Subtopic. It does not provide the historical background or due process. It may contain certain material that users generally consider useful to understand the typical situations addressed by the standards. The Section does not summarize the accounting and reporting requirements.

### General

225-20-05-1 [Paragraph superseded by Maintenance Update 2017-19.](#)

## 225-20-15 - Scope and Scope Exceptions

**General Note:** The Scope and Scope Exceptions Section outlines the items (for example, the entities, transactions, instruments, or events) to which the guidance in the Subtopic does or does not apply. In some cases, the Section may contain definitional or other text to frame the scope.

### General

225-20-15-1 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-20-15-2 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

## 225-20-20 - Glossary

**General Note:** The Master Glossary contains all terms identified as glossary terms throughout the Codification. Clicking on any term in the Master Glossary will display where the term is used. The Master Glossary may contain identical terms with different definitions, some of which may not be appropriate for a particular Subtopic. For any particular Subtopic, users should only use the glossary terms included in the particular Subtopic Glossary Section (Section 20).

**Editor's Note:** All glossary terms have been removed from this Subtopic. See this Subtopic's Status Section (Section 00) and/or this Section's archive for more information.

## 225-20-45 - Other Presentation Matters

**General Note:** The Other Presentation Matters Section provides guidance on other presentation matters not addressed in the Recognition, Initial Measurement, Subsequent Measurement, and Derecognition Sections. Other presentation matters may include items such as current or long-term balance sheet classification, cash flow presentation, earnings per share matters, and so forth. The FASB Codification also contains Presentation Topics, which provide guidance for general presentation and display items. See those Topics for general guidance.

### General

225-20-45-1 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

225-20-45-2 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

225-20-45-3 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

225-20-45-4 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

225-20-45-5 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

225-20-45-6 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

225-20-45-7 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

225-20-45-8 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

225-20-45-9 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

225-20-45-10 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

225-20-45-11 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

225-20-45-12 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

225-20-45-13 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

225-20-45-14 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

225-20-45-15 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

225-20-45-16 [Paragraph superseded by Maintenance Update 2017-19.](#)

## 225-20-50 - Disclosure

**General Note:** The Disclosure Section provides guidance regarding the disclosure in the notes to financial statements. In some cases, disclosure may relate to disclosure on the face of the financial statements.

## General

- 225-20-50-1 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)
- 225-20-50-2 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)
- 225-20-50-3 [Paragraph superseded by Maintenance Update 2017-19.](#)
- 225-20-50-4 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

## 225-20-55 - Implementation Guidance and Illustrations

**General Note:** The Implementation Guidance and Illustrations Section contains implementation guidance and illustrations that are an integral part of the Subtopic. The implementation guidance and illustrations do not address all possible variations. Users must consider carefully the actual facts and circumstances in relation to the requirements of the Subtopic.

## General

- 225-20-55-1 [Paragraph superseded by Maintenance Update 2017-19.](#)
- 225-20-55-2 [Paragraph superseded by Maintenance Update 2017-19.](#)
- 225-20-55-3 [Paragraph superseded by Maintenance Update 2017-19.](#)
- 225-20-55-4 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)

## 225-20-60 - Relationships

**General Note:** The Relationships Section contains links to guidance that may be helpful to, but not required by, a user of the Subtopic. This Section may not be all-inclusive. The relationship items are organized according to the Topic structure in the Codification.

## General

- 225-20-60-1 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)
- 225-20-60-2 [Paragraph superseded by Accounting Standards Update No. 2015-01.](#)
- 225-20-60-3 [Paragraph superseded by Maintenance Update 2017-19.](#)

## 225-20-65 - Transition and Open Effective Date Information

**General Note:** The Transition Section contains a description of the required transition provisions and a list of the related paragraphs that have been modified. This Section will retain the transition content during the transition period. After the transition period, the transition content will be removed yet will be available in archived versions of the Section.

## General

- 225-20-65-1 Paragraph superseded on 07/05/2017 after the end of the transition period stated in Accounting Standards Update No. 2015-01, Income Statement-Extraordinary and Unusual Items (Subtopic 225-20): Simplifying Income Statement Presentation by Eliminating the Concept of Extraordinary Items.

## 225-30 - Business Interruption Insurance

### 225-30-00 - Status

**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

225-30-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
<b>Business Interruption Insurance Gross Margin</b>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-30-05-1</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-30-05-2</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-30-15-1</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-30-45-1</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-30-45-1</a>	Amended	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015
<a href="#">225-30-50-1</a>	Superseded	<a href="#">Maintenance Update 2017-19</a>	11/15/2017
<a href="#">225-30-50-1</a>	Amended	<a href="#">Accounting Standards Update No. 2015-01</a>	01/09/2015

## 225-30-05 - Overview and Background

**General Note:** The Overview and Background Section provides overview and background material for the guidance contained in the Subtopic. It does not provide the historical background or due process. It may contain certain material that users generally consider useful to understand the typical situations addressed by the standards. The Section does not summarize the accounting and reporting requirements.

## General

225-30-05-1 [Paragraph superseded by Maintenance Update 2017-19.](#)

225-30-05-2 [Paragraph superseded by Maintenance Update 2017-19.](#)

## 225-30-15 - Scope and Scope Exceptions

**General Note:** The Scope and Scope Exceptions Section outlines the items (for example, the entities, transactions, instruments, or events) to which the guidance in the Subtopic does or does not apply. In some cases, the Section may contain definitional or other text to frame the scope.

## General

225-30-15-1 [Paragraph superseded by Maintenance Update 2017-19.](#)

## 225-30-20 - Glossary

**General Note:** The Master Glossary contains all terms identified as glossary terms throughout the Codification. Clicking on any term in the Master Glossary will display where the term is used. The Master Glossary may contain identical terms with different definitions, some of which may not be appropriate for a particular Subtopic. For any particular Subtopic, users should only use the glossary terms included in the particular Subtopic Glossary Section (Section 20).

**Editor's Note:** All glossary terms have been removed from this Subtopic. See this Subtopic's Status Section (Section 00) and/or this Section's archive for more information.

## 225-30-45 - Other Presentation Matters



**General Note:** The Other Presentation Matters Section provides guidance on other presentation matters not addressed in the Recognition, Initial Measurement, Subsequent Measurement, and Derecognition Sections. Other presentation matters may include items such as current or long-term balance sheet classification, cash flow presentation, earnings per share matters, and so forth. The FASB Codification also contains Presentation Topics, which provide guidance for general presentation and display items. See those Topics for general guidance.

#### **General**

225-30-45-1 [Paragraph superseded by Maintenance Update 2017-19.](#)

### **225-30-50 - Disclosure**

**General Note:** The Disclosure Section provides guidance regarding the disclosure in the notes to financial statements. In some cases, disclosure may relate to disclosure on the face of the financial statements.

#### **General**

225-30-50-1 [Paragraph superseded by Maintenance Update 2017-19.](#)