

# 215 - Statement of Shareholder Equity

## 215-10 - Overall

### 215-10-05 - 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

215-10-05-1 The Statement of Shareholder Equity Topic contains only the Overall Subtopic. This Subtopic only provides a link to guidance on shareholders' equity.

### 215-10-50 - 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

215-10-50-1 For disclosure guidance on items that comprise shareholders' equity, see Topic [505](#).