

305 - Cash and Cash Equivalents

305-10 - Overall

305-10-00 - 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

305-10-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
Cash	Superseded	Maintenance Update 2017-21	12/22/2017
Cash and Cash Equivalents	Superseded	Maintenance Update 2017-21	12/22/2017
305-10-05-1	Superseded	Maintenance Update 2017-21	12/22/2017
305-10-15-1	Superseded	Maintenance Update 2017-21	12/22/2017
305-10-15-2	Superseded	Maintenance Update 2017-21	12/22/2017
305-10-55-1	Superseded	Accounting Standards Update No. 2012-04	10/01/2012

305-10-05 - 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

305-10-05-1 [Paragraph superseded by Maintenance Update 2017-21.](#)

305-10-15 - 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 Note for Financial Instruments: Some of the items subject to the guidance in this Subtopic are financial instruments. For guidance on matters related broadly to all financial instruments, (including the fair value option, accounting for registration payment arrangements, and broad financial instrument disclosure requirements), see Topic [825](#). See Section [825-10-15](#) for guidance on the scope of the Financial Instruments Topic.

General

305-10-15-1 [Paragraph superseded by Maintenance Update 2017-21.](#)

305-10-15-2 [Paragraph superseded by Maintenance Update 2017-21.](#)

305-10-20 - 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.

305-10-**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

305-10-55-1 [Paragraph superseded by Accounting Standards Update No. 2012-04.](#)

305-10-**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

305-10-S00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
305-10-S50-1	Superseded	Maintenance Update 2017-21	12/22/2017

305-10-**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

305-10-S50-1 [Paragraph superseded by Maintenance Update 2017-21.](#)