Citing a FASB Codification

The model for citing a FASB Codification is the following:

FASB ASC AAA-BB-CC-PN

AAA = Topic
BB = Subtopic
CC = Section
PN = Paragraph
Paragraph number

Explanation

FASB ASC 310-30-25-1

310 Refers to the topic Receivables

310-30 refers to the subtopic Loans and Debt Securities Acquired with Deteriorated Credit Quality in the Receivables topic

310-30-25 Refers to the Recognition Section of the subtopic Loans and Debt Securities Acquired with Deteriorated Credit Quality in the Receivables topic

310-30-25-1 refers to paragraph 1 of the Recognition section of the subtopic Loans and Debt Securities Acquired with Deteriorated Credit Quality in the Receivables topic

We are citing paragraph 1 of Section 25