

Ontology

- US GAAP
 - General Principles
 - Presentation
 - Presentation of Financial Statements
 - Industry Specific Presentations
 - Presentation of Discontinued Operations
 - Presentation of Other Matters
 - Accounting Changes and Error Corrections
 - Changing Prices
 - Earnings Per Share
 - Interim Reporting
 - Limited Liability Entities
 - Personal Financial Statements
 - Risks and Uncertainties
 - Segment Reporting
 - Common Practices
 - Industry Practices
 - Financial Statement Accounts
 - Assets
 - Cash and Cash Equivalents
 - Receivables
 - Investments - Debt and Equity Securities
 - Investments - Equity Method and Joint Ventures
 - Investments - Other
 - Inventory
 - Other Assets and Deferred Costs
 - Property, Plant and Equipment
 - Intangible Assets - Goodwill and Other
 - Liabilities
 - Asset Retirement and Environmental Obligations
 - Exit or Disposal Cost Obligations
 - Deferred Revenue
 - Contingencies
 - Commitments
 - Guarantees
 - Debt
 - Distinguishing Liabilities from Equity
 - Equity
 - Equity Disclosures
 - Broad Transactions
 - Business Combinations
 - Derivatives and Hedging
 - Consolidation
 - Financial Instruments
 - Foreign Currency Matters
 - Interest
 - Leases
 - Collaborative Arrangements
 - Fair Value Measurement Disclosures
 - Reorganizations
 - Nonmonetary Transactions
 - Related Party Disclosures
 - Subsequent Events
 - Transfers and Servicing
 - Industries
 - Agriculture
 - Airlines
 - Contractors - Construction
 - Contractors - Federal Government
 - Development Stage Entities
 - Entertainment - Broadcasters
 - Entertainment - Cable Television
 - Entertainment - Films
 - Entertainment - Music
 - Entertainment - Casinos
 - Extractive Activities - Mining
 - Extractive Activities - Oil and Gas
 - Franchisors
 - Financial Services - Brokers and Dealers
 - Financial Services - Depository and Lending
 - Financial Services - Insurance
 - Financial Services - Investment Companies
 - Financial Services - Mortgage Banking
 - Financial Services - Title Plant
 - Health Care Organizations
 - Not-For-Profit Entities
 - Plan Accounting - Defined Benefit Pension Plans
 - Plan Accounting - Defined Contribution Pension Plans
 - Plan Accounting - Health and Welfare Benefit Plans
 - Real Estate - General
 - Real Estate - Common Interest Realty Associations
 - Real Estate - Real Estate Investment Trusts
 - Real Estate - Retail Land
 - Real Estate - Time Sharing Activities
 - Regulated Operations
 - Software
 - U.S. Steamship Entities
 - Transactions, Events, Circumstances
 - Changes in assets and liabilities (which are not accompanied by a change in equity)
 - Exchanges of Assets for Assets
 - Exchanges of liabilities for liabilities
 - Acquisitions of assets by incurring liabilities
 - Settlements of liabilities by transferring assets
 - Changes in assets and liabilities (which also are accompanied by a change in equity)
 - Comprehensive income
 - Revenues
 - Revenue Recognition
 - Gains
 - Expenses
 - Cost of Sales - Services

- Compensation - General
- Compensation - Stock Compensation
- Compensation - Nonretirement Postemployment Benefits
- Compensation - Retirement Benefits
- Other Expenses
- Research and Development
- Income Taxes
- Losses
- ☐ Changes in equity from transfers between enterprise and its owners
 - Investments by Owners
 - Distributions to Owners
- Changes in equity that do not affect assets or liabilities
- ☐ Financial Statement
 - Statement of Financial Position
 - Statement of Income
 - Statement of Comprehensive Income
 - Statement of Changes in Equity
 - Statement of Cash Flows
- ☐ Notes to Financial Statements
 - Accounting Policies
 - Financial Disclosures