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Search Results

Narrow by region:
- U.S. or International

Narrow by area of the Codification or IFRSs

Codification and IFRS hierarchy trees available for ease of selection

Filter search results by Deloitte publication type or content provider

Click here to use save search feature

Click on the green icon to view the path for each search result

View search result details, location, and source
Access search tips for using Boolean search

Click here to edit your search filters

Edit or reset your search filters here
Tools/Options

Where am I?
Click the green icon for your location

Edit Pending
Content Manager
settings

Combine areas of the Codification manual (including Q&As) for easy navigation
Pending Content Manager (PCM) Settings

Turn on PCM to limit view of the Codification to current or pending content applicable to your entity (based on Fiscal Year Start Date, Filing Type, ASUs early adopted, etc.)

Select special cases and early-adopted Standards here

Save and enable PCM
Add the current document to a Reading List for quick access on subsequent visits to DART.

Select options to show comments, highlights or both.
The number of comments per section is displayed.

Save the comment or add it to a Reading List for quick access in the future.

Add up to three Comments per paragraph, each up to 250 characters.
### Highlighting

Multiple colors are available to highlight paragraphs; each highlight label can be customized for easy identification.

Save sections with highlighted text to a Reading List for quick access in the future.

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<table>
<thead>
<tr>
<th>Paragraph</th>
<th>Action</th>
<th>Accounting Standards Update</th>
<th>Date</th>
</tr>
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<tbody>
<tr>
<td>Contract</td>
<td>Added</td>
<td>Accounting Standards Update No. 2014-09</td>
<td>05/28/2014</td>
</tr>
<tr>
<td>Customer</td>
<td>Added</td>
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<td>05/28/2014</td>
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<tr>
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<td>Superseded</td>
<td>Accounting Standards Update No. 2014-09</td>
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Comment

This is a new comment by LLC.