



Audit



Accounting



Entities

Effective dates of FASB ASUs

September 13, 2021

This publication summarizes the effective dates of FASB Accounting Standards Updates that are not yet effective for all entities.

Accounting pronouncements issued as of June 30, 2021

The ASUs (Accounting Standards Updates) listed in this **Effective Date Schedule** may (1) be effective currently for some entities, or (2) require disclosures under Staff Accounting Bulletin 74, *Disclosure of the Impact that Recently Issued Accounting Standards Will Have on the Financial Statements of the Registrant When Adopted in a Future Period*, for pronouncements not yet adopted by the registrant if the impact of the adoption is expected to be material. This schedule is not a substitute for reading the ASUs. Some effective date and transition requirements have been paraphrased in this document.

Source: *Grant Thornton Snapshot June 30, 2021*



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