



Audit



Accounting



Entities

# Effective dates of FASB ASUs

April 21, 2022

Accounting pronouncements issued as of March 31, 2022.



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This publication summarizes the effective dates of FASB Accounting Standards Updates (ASUs) that are not yet effective for all entities. The ASUs 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 Insight March 31, 2022

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