

Table of Contents

INTRODUCTION

An Introduction to GAAP for Derivatives and Hedging	Introduction	i
Defining “Derivative Instrument”	Introduction	ii
Hedge Accounting	Introduction	iii
Fair Value Hedges.....	Introduction	vi
Shortcut Method for Interest Rate Swaps.....	Introduction	x
Cash Flow Hedges	Introduction	xi
Clearly and Closely Related: Identifying Embedded Derivative Instruments.....	Introduction	xvii
Net Investment Hedges.....	Introduction	xix
Disclosures	Introduction	xx
Recent Developments	Developments	i
Financial Instruments, Derivative Instruments, and Hedging Activities	Developments	i
Offsetting, Including Financial Instruments and Derivative Instruments	Developments	iv

INTERPRETATIONS OF TOPIC 815, *DERIVATIVES AND HEDGING*

Derivatives and Hedging — Overall (815-10)

Status

Paragraph 815-10-00-1: — General	Subtopic 815-10	1
Paragraph 815-10-S00-1: — General	Subtopic 815-10	2

Overview and Background

Paragraphs 815-10-05-1 through 05-15: — General	Subtopic 815-10	3
Paragraph 815-10-05-16: — Certain Contracts on Debt and Equity Securities	Subtopic 815-10	7

Objectives

Paragraph 815-10-10-1: — General	Subtopic 815-10	8
--	-----------------	---

Scope and Scope Exceptions

Paragraphs 815-10-15-1 through 15-4: — General	Subtopic 815-10	9
▼ Interpretation 815-10-15-2.A: Entity Must Consider All Contractual Rights and Obligations.....	Subtopic 815-10	9

▼ Interpretation 815-10-15-2.B: Accounting for a Freestanding Written Option That Does Not Meet the Definition of a Derivative Instrument	Subtopic 815-10	11
▼ Interpretation 815-10-15-2.C: Emission Allowances under a Cap-and-Trade Program Are Not Accounted for as Derivative Instruments.....	Subtopic 815-10	12
▼ Interpretation 815-10-15-2.D: Nexus of Derivative Instruments and Nonmonetary Transactions	Subtopic 815-10	13
▼ Interpretation 815-10-15-2.E: Variable-Rate “Perpetual” Debt as an Interest-Rate Swap	Subtopic 815-10	14
▼ Interpretation 815-10-15-2.F: Commodity Contracts as Derivative Instruments.....	Subtopic 815-10	15
▼ Interpretation 815-10-15-2.G: Assets and Liabilities Segregated in a Consolidated Trust Are Subject to Subtopic 815-10	Subtopic 815-10	17
▼ Interpretation 815-10-15-2.H: Accounting for Certain Freestanding Forward Contracts on Shares of an Equity-Method Investee	Subtopic 815-10	18
▼ Interpretation 815-10-15-3.A: Counterparty Credit Risk Could Affect Subtopic 815-10 Scope Application	Subtopic 815-10	20
▼ Interpretation 815-10-15-3.B: Ongoing Assessment Required to Determine Whether a Contract Is a Derivative Instrument	Subtopic 815-10	20.1
Paragraphs 815-10-15-4A through 15-7: — General	Subtopic 815-10	21
▼ Interpretation 815-10-15-5.A: Combining Freestanding Financial Instruments	Subtopic 815-10	22
Paragraphs 815-10-15-8 through 15-9: — General	Subtopic 815-10	23
Paragraph 815-10-15-10: — General.....	Subtopic 815-10	24
▼ Interpretation 815-10-15-10.A: Contracts Without Fair Value Risk Can Be Derivative Instruments.....	Subtopic 815-10	24
Paragraphs 815-10-15-11 through 15-14: — General	Subtopic 815-10	26
Paragraphs 815-10-15-15 through 15-21: — General	Subtopic 815-10	27
▼ Interpretation 815-10-15-15.A: Regular-Way Exception for Securities Recorded on a Trade-Date Basis.....	Subtopic 815-10	28
▼ Interpretation 815-10-15-15.B: Regular-Way Exception Is Mandatory, Not Elective	Subtopic 815-10	28.1
▼ Interpretation 815-10-15-17.A: Meaning of “Inception of the Contract”	Subtopic 815-10	28.1

Paragraphs 815-10-15-22 through 15-26: — General	Subtopic 815-10	29
▼ Interpretation 815-10-15-22.A: Normal Purchases and Normal Sales Scope Exception Should Be Applied Based on the Reporting Entity	Subtopic 815-10	29
▼ Interpretation 815-10-15-22.B: Forward Contracts without Normal Quantities Cannot Be Bifurcated or Prorated.....	Subtopic 815-10	31
▼ Interpretation 815-10-15-22.C: Trading Contracts Cannot Qualify for Normal Purchases and Normal Sales Scope Exception	Subtopic 815-10	31
▼ Interpretation 815-10-15-22.D: Effect of a Business Combination on Normal Purchases and Normal Sales Scope Exception	Subtopic 815-10	32
▼ Interpretation 815-10-15-22.E: Determining Whether Quantities Used or Sold Are in the Normal Course of Business.....	Subtopic 815-10	32
▼ Interpretation 815-10-15-22.F: Counterparty Credit Risk Affects Application of Normal Purchases and Normal Sales Scope Exception.....	Subtopic 815-10	33
Paragraphs 815-10-15-27 through 15-39: — General	Subtopic 815-10	34
▼ Interpretation 815-10-15-39.A: Application of Normal Purchases and Normal Sales Scope Exception to Contracts Designated Prospectively or Amended Substantively	Subtopic 815-10	36
Paragraphs 815-10-15-40 through 15-41: — General	Subtopic 815-10	37
▼ Interpretation 815-10-15-41.A: Posting of Noncash Collateral as Periodic Settlement	Subtopic 815-10	37
Paragraphs 815-10-15-42 through 15-44: — General	Subtopic 815-10	38
▼ Interpretation 815-10-15-42.A: Some Option-Type Features Do Not Affect Application of Normal Purchases and Normal Sales Scope Exception.....	Subtopic 815-10	38
Paragraphs 815-10-15-45 through 15-51: — General	Subtopic 815-10	40
▼ Interpretation 815-10-15-45.A: Electricity Purchase Contract as a Normal Purchases Contract	Subtopic 815-10	41
Paragraphs 815-10-15-52 through 15-57: — General	Subtopic 815-10	42
Paragraph 815-10-15-58: Scope and Scope Exceptions — General	Subtopic 815-10	43
▼ Interpretation 815-10-15-58.A: Back-to-Back Financial Guarantee Contracts	Subtopic 815-10	43
Paragraphs 815-10-15-59 through 15-62: — General	Subtopic 815-10	46
▼ Interpretation 815-10-15-59.A: Underlying Based on Price or Value of a Service	Subtopic 815-10	46

▼ Interpretation 815-10-15-59.B: Applicability of Sales Volume Exception.....	Subtopic 815-10	48
Paragraphs 815-10-15-63 through 15-73: — General	Subtopic 815-10	49
Paragraphs 815-10-15-74 through 15-78: — General	Subtopic 815-10	51
▼ Interpretation 815-10-15-74.A: Contingent Consideration in a Business Combination.....	Subtopic 815-10	52
▼ Interpretation 815-10-15-74.B: Lock-Up Options Are Not Derivative Instruments.....	Subtopic 815-10	54
▼ Interpretation 815-10-15-74.C: Contracts Indexed to Both the Issuer’s Equity Price and a Foreign Currency Exchange Rate.....	Subtopic 815-10	55
Paragraph 815-10-15-79: — General.....	Subtopic 815-10	56
Paragraphs 815-10-15-80 through 15-81: — General	Subtopic 815-10	57
▼ Interpretation 815-10-15-80.A: Scope Application to Residual Value Insurance.....	Subtopic 815-10	57
Paragraph 815-10-15-82: — General.....	Subtopic 815-10	59
Paragraphs 815-10-15-83 through 15-87: — General	Subtopic 815-10	60
▼ Interpretation 815-10-15-83.A: A Warrant Typically Is a Derivative Instrument	Subtopic 815-10	61
▼ Interpretation 815-10-15-83.B: Determining Holder’s Accounting for a Freestanding Warrant.....	Subtopic 815-10	63
▼ Interpretation 815-10-15-83.C: Holder’s Accounting for a Warrant Contingent on an Initial Public Offering	Subtopic 815-10	65
▼ Interpretation 815-10-15-83.D: An Option Need Not Require Deliberate Exercise.....	Subtopic 815-10	66
Paragraphs 815-10-15-88 through 15-93: — General	Subtopic 815-10	67
Paragraphs 815-10-15-94 through 15-98: — General	Subtopic 815-10	68.1
▼ Interpretation 815-10-15-94.A: Evaluation of the Initial Net Investment in a Contract.....	Subtopic 815-10	68.2
Paragraphs 815-10-15-99 through 15-109: — General	Subtopic 815-10	70
Paragraphs 815-10-15-109A through 15-112: — General	Subtopic 815-10	73
▼ Interpretation 815-10-15-110.A: Brokers’ Market as a Market Mechanism	Subtopic 815-10	74
Paragraphs 815-10-15-113 through 15-124: — General	Subtopic 815-10	75
Paragraphs 815-10-15-125 through 15-127: — General	Subtopic 815-10	77
▼ Interpretation 815-10-15-126.A: Effect of Conversion Costs.....	Subtopic 815-10	77

Paragraphs 815-10-15-128 through 15-129: — General	Subtopic 815-10	79
Paragraphs 815-10-15-130 through 15-138: — General	Subtopic 815-10	80
▼ Interpretation 815-10-15-131.A: Effect of a Restriction Period on Warrant Net Settlement	Subtopic 815-10	81
Paragraph 815-10-15-139: — General	Subtopic 815-10	83
Paragraphs 815-10-15-140 through 15-142: — Certain Contracts on Debt and Equity Securities	Subtopic 815-10	84

Topical Definitions

Section 815-10-20: — Glossary	Subtopic 815-10	85
▼ Interpretation 815-10-20.A: Definition of “Readily Determinable Fair Value”	Subtopic 815-10	90
▼ Interpretation 815-10-20.B: Distinguishing Between Instruments Based on Their Financial and Derivative Characteristics	Subtopic 815-10	90.1
Section 815-10-S20: — Glossary	Subtopic 815-10	91

Recognition

Paragraphs 815-10-25-1 through 25-16: — General	Subtopic 815-10	92
▼ Interpretation 815-10-25-1.A: Credit Features Must Be Considered	Subtopic 815-10	95
Paragraph 815-10-25-17: — Certain Contracts on Debt and Equity Securities	Subtopic 815-10	97

Initial Measurement

Paragraphs 815-10-30-1 through 30-4: — General	Subtopic 815-10	98
▼ Interpretation 815-10-30-1.A: Costs of Entering Into a Derivative Instrument Should Be Expensed as Incurred	Subtopic 815-10	98
Paragraph 815-10-30-5: — Certain Contracts on Debt and Equity Securities	Subtopic 815-10	99
Paragraphs 815-10-S30-1 through S30-2: — General	Subtopic 815-10	100

Subsequent Measurement

Paragraphs 815-10-35-1 through 35-3: — General	Subtopic 815-10	101
▼ Interpretation 815-10-35-1.A: Fair Value Measurement May Give Rise to Temporary Differences	Subtopic 815-10	101
▼ Interpretation 815-10-35-2.A: Revenue Recognition for Derivative Instruments	Subtopic 815-10	101
Paragraph 815-10-35-4: — General	Subtopic 815-10	103
Paragraph 815-10-35-5: — Certain Contracts on Debt and Equity Securities	Subtopic 815-10	104
Paragraph 815-10-S35-1: — General	Subtopic 815-10	105

Derecognition

Paragraphs 815-10-40-1 through 40-3: — General	Subtopic 815-10	106
▼ Interpretation 815-10-40-1.A: Transfers of Derivative Instruments That Are Also Financial Instruments.....	Subtopic 815-10	106
▼ Interpretation 815-10-40-2.A: Transfers of Derivative Instruments That Are Not Financial Instruments.....	Subtopic 815-10	107

Other Presentation Matters

Paragraphs 815-10-45-1 through 45-7: — General	Subtopic 815-10	108
▼ Interpretation 815-10-45-1.A: Classification of Derivative Instruments Between Current and Noncurrent ..	Subtopic 815-10	109
▼ Interpretation 815-10-45-1.B: Classification of Futures Margin Deposits.....	Subtopic 815-10	111
▼ Interpretation 815-10-45-1.C: Offsetting Derivative Instruments	Subtopic 815-10	111
Paragraph 815-10-45-8: — General.....	Subtopic 815-10	113
▼ Interpretation 815-10-45-8.A: Income Statement Classification of Gains and Losses from Derivative Instruments	Subtopic 815-10	113
Paragraph 815-10-45-9: — General.....	Subtopic 815-10	116
▼ Interpretation 815-10-45-9.A: Measurement of Energy Trading Contracts	Subtopic 815-10	116
Paragraph 815-10-45-10: — General.....	Subtopic 815-10	117
Paragraphs 815-10-45-11 through 45-15: — General	Subtopic 815-10	118
▼ Interpretation 815-10-45-11.A: Classification of Cash Flows from Derivative Instruments.....	Subtopic 815-10	118
Paragraph 815-10-S45-1: — General	Subtopic 815-10	120

Disclosure

Paragraphs 815-10-50-1 through 50-8A: — General	Subtopic 815-10	120.1
▼ Interpretation 815-10-50-1.A: Applicability of Financial Instrument Disclosure Requirements	Subtopic 815-10	122
▼ Interpretation 815-10-50-1.B: Applicability of Guarantee Disclosure Requirements	Subtopic 815-10	123
▼ Interpretation 815-10-50-1.C: Applicability of Contingently Convertible Security Disclosure Requirements	Subtopic 815-10	124
▼ Interpretation 815-10-50-1.D: Applicability of Accounting Policy Disclosure Requirements.....	Subtopic 815-10	125

▼ Interpretation 815-10-50-1.E: Applicability of Concentrations Disclosure Requirements	Subtopic 815-10	125
Paragraph 815-10-50-9: — Certain Contracts on Debt and Equity Securities	Subtopic 815-10	126
Paragraph 815-10-S50-1: — General	Subtopic 815-10	127
Implementation Guidance		
Paragraphs 815-10-55-1 through 55-2: — General	Subtopic 815-10	128
▼ Interpretation 815-10-55-2.A: Scope Application to Natural Gas Exchanges.....	Subtopic 815-10	131
Paragraphs 815-10-55-3 through 55-7: Implementation Guidance — General	Subtopic 815-10	133
▼ Interpretation 815-10-55-5.A: Notional Amounts of Requirements Contracts	Subtopic 815-10	135
▼ Interpretation 815-10-55-5.B: More Than One Requirements Contract May Satisfy Requirements for a Particular Commodity	Subtopic 815-10	136
Paragraphs 815-10-55-8 through 55-59: — General	Subtopic 815-10	137
▼ Interpretation 815-10-55-57.A: Short Sales of Securities Are Not Derivative Instruments.....	Subtopic 815-10	148
Paragraph 815-10-55-60: — General	Subtopic 815-10	149
▼ Interpretation 815-10-55-60.A: Take-or-Pay Contracts as Derivative Instruments	Subtopic 815-10	149
Paragraphs 815-10-55-61 through 55-65: — General	Subtopic 815-10	151
Illustrations		
Paragraphs 815-10-55-66 through 55-185: — General	Subtopic 815-10	153
Implementation Guidance		
Paragraph 815-10-S55-1: — General	Subtopic 815-10	172
Relationships		
Paragraphs 815-10-60-1 through 60-3: — General	Subtopic 815-10	173
Transition and Open Effective Date Information		
Paragraphs 815-10-65-1 through 65-5: — General	Subtopic 815-10	174
SEC Materials		
Paragraph 815-10-S99-1: — General	Subtopic 815-10	177
▼ Interpretation 815-10-S99-1.A: SEC Staff Guidance on Written Loan Commitments	Subtopic 815-10	178
Paragraphs 815-10-S99-2 through S99-4: — General	Subtopic 815-10	180

Derivatives and Hedging — Embedded Derivatives (815-15)

Status

Paragraph 815-15-00-1: — General.....	Subtopic 815-15	1
---------------------------------------	-----------------	---

Overview and Background

Paragraph 815-15-05-1: — General.....	Subtopic 815-15	2
---------------------------------------	-----------------	---

Scope and Scope Exceptions

Paragraphs 815-15-15-1 through 15-9: — General	Subtopic 815-15	3
--	-----------------	---

▼ Interpretation 815-15-15-9.A: Distinguishing Credit Risk from Other Cash Flow Risks.....	Subtopic 815-15	4.1
---	-----------------	-----

Paragraphs 815-15-15-10 through 15-11: — General	Subtopic 815-15	5
--	-----------------	---

▼ Interpretation 815-15-15-10.A: Example of Features Involving Certain Currencies	Subtopic 815-15	5
--	-----------------	---

▼ Interpretation 815-15-15-10.B: Example of Applying Bifurcation Exception to a Sale on Credit.....	Subtopic 815-15	7
--	-----------------	---

Paragraphs 815-15-15-12 through 15-13: — General	Subtopic 815-15	9
--	-----------------	---

▼ Interpretation 815-15-15-12.A: Definition of “Substantial Party”	Subtopic 815-15	9
---	-----------------	---

Paragraphs 815-15-15-14 through 15-21: — General	Subtopic 815-15	10
--	-----------------	----

▼ Interpretation 815-15-15-20.A: Insurance Contract Features Involving Certain Currencies.....	Subtopic 815-15	11
---	-----------------	----

Topical Definitions

Section 815-15-20: — Glossary.....	Subtopic 815-15	12.1
------------------------------------	-----------------	------

Recognition

Paragraphs 815-15-25-1 through 25-3: — General	Subtopic 815-15	15
--	-----------------	----

▼ Interpretation 815-15-25-1.A: Debt Convertible into the Stock of a Subsidiary	Subtopic 815-15	15
--	-----------------	----

▼ Interpretation 815-15-25-1.B: Effect of Bifurcation on Classifying Investments in Debt Securities as Held-to-Maturity	Subtopic 815-15	17
---	-----------------	----

▼ Interpretation 815-15-25-1.C: Embedded Derivatives in Convertible Debt and Convertible Preferred Stock.....	Subtopic 815-15	19
---	-----------------	----

▼ Interpretation 815-15-25-1.D: Evaluation of Embedded Feature Must Consider All Aspects of Derivative Instrument Definition.....	Subtopic 815-15	20
---	-----------------	----

▼ Interpretation 815-15-25-1.E: Credit Enhancements in Interest-Only and Principal-Only Strips.....	Subtopic 815-15	20.1
▼ Interpretation 815-15-25-1.F: SEC Staff Views on Defining the Terms of an Embedded Derivative	Subtopic 815-15	20.1
Paragraphs 815-15-25-4 through 25-6: — General	Subtopic 815-15	21
▼ Interpretation 815-15-25-4.A: Fair Value Measurement Cannot Be Elected by Default	Subtopic 815-15	21
▼ Interpretation 815-15-25-4.B: Fair Value Election Effectively Applies Instrument by Instrument.....	Subtopic 815-15	22
▼ Interpretation 815-15-25-4.C: Automatic Election of Fair Value Measurement.....	Subtopic 815-15	23
▼ Interpretation 815-15-25-4.D: Contractual Terms Determine Qualification for Fair Value Election.....	Subtopic 815-15	24
▼ Interpretation 815-15-25-4.E: Immateriality Does Not Obviate Assessment of a Hybrid Financial Instrument....	Subtopic 815-15	24
Paragraphs 815-15-25-7 through 25-54: — General	Subtopic 815-15	25
Initial Measurement		
Paragraphs 815-15-30-1 through 30-6: — General	Subtopic 815-15	34
▼ Interpretation 815-15-30-6.A: Bifurcating a Hybrid Instrument	Subtopic 815-15	35
Subsequent Measurement		
Paragraphs 815-15-35-1 through 35-4: — General	Subtopic 815-15	39
Derecognition		
Paragraphs 815-15-40-1 through 40-4: — General	Subtopic 815-15	40
Other Presentation Matters		
Paragraph 815-15-45-1: — General	Subtopic 815-15	41
Disclosure		
Paragraphs 815-15-50-1 through 50-3: — General	Subtopic 815-15	42
Implementation Guidance		
Paragraphs 815-15-55-1 through 55-82: — General	Subtopic 815-15	43
Illustrations		
Paragraphs 815-15-55-83 through 55-243: — General	Subtopic 815-15	65
Transition and Open Effective Date Information		
Paragraph 815-15-65-1: — General	Subtopic 815-15	95

Derivatives and Hedging — Hedging General (815-20)

Status

Paragraph 815-20-00-1: — General.....	Subtopic 815-20	1
---------------------------------------	-----------------	---

Overview and Background

Paragraphs 815-20-05-1 through 05-10: — General	Subtopic 815-20	2
---	-----------------	---

Objectives

Paragraph 815-20-10-1: — General.....	Subtopic 815-20	4
---------------------------------------	-----------------	---

Scope and Scope Exceptions

Paragraph 815-20-15-1: — General.....	Subtopic 815-20	5
---------------------------------------	-----------------	---

Topical Definitions

Section 815-20-20: — Glossary.....	Subtopic 815-20	6
------------------------------------	-----------------	---

Recognition

Paragraphs 815-20-25-1 through 25-2: — General	Subtopic 815-20	11
--	-----------------	----

▼ Interpretation 815-20-25-1.A: Hedge Designation for Financial Reporting and Tax Reporting May Be Different	Subtopic 815-20	11
--	-----------------	----

▼ Interpretation 815-20-25-1.B: Assessment of Hedge Effectiveness at Inception of a Hedging Relationship	Subtopic 815-20	12
--	-----------------	----

▼ Interpretation 815-20-25-1.C: Long-Term Intra-Entity Transactions.....	Subtopic 815-20	13
---	-----------------	----

Paragraph 815-20-25-3: — General.....	Subtopic 815-20	14
---------------------------------------	-----------------	----

▼ Interpretation 815-20-25-3.A: Redesignation of a Prior Hedging Relationship	Subtopic 815-20	15
--	-----------------	----

▼ Interpretation 815-20-25-3.B: Dedesignation and Subsequent Redesignation of a Net Investment Hedge.....	Subtopic 815-20	16
---	-----------------	----

▼ Interpretation 815-20-25-3.C: Hedge Designation and Documentation by Foreign Entities Registering with the U.S. SEC	Subtopic 815-20	17
---	-----------------	----

▼ Interpretation 815-20-25-3.D: Documenting the Probability of a Forecasted Transaction	Subtopic 815-20	19
--	-----------------	----

▼ Interpretation 815-20-25-3.E: SEC Staff Views on Documentation of Risk Exposure for Aggregated Items.....	Subtopic 815-20	19
---	-----------------	----

▼ Interpretation 815-20-25-3.F: SEC Staff Views on Formal Hedge Documentation.....	Subtopic 815-20	20.1
Paragraph 815-20-25-4: — General	Subtopic 815-20	21
▼ Interpretation 815-20-25-4.A: Designating a Variable-Rate Hedged Item in a Fair Value Hedge.....	Subtopic 815-20	21
▼ Interpretation 815-20-25-4.B: Allowable Fair Value Hedges of Topic 320 Securities	Subtopic 815-20	22
▼ Interpretation 815-20-25-4.C: Allowable Cash Flow Hedges of a Topic 320 Security	Subtopic 815-20	23
▼ Interpretation 815-20-25-4.D: Fair Value Hedge of LIFO Inventory Layers.....	Subtopic 815-20	24
▼ Interpretation 815-20-25-4.E: Cash Flow Hedge of Purchases of Inventory to Be Recorded on the LIFO Method.....	Subtopic 815-20	24
▼ Interpretation 815-20-25-4.F: Fair Value Hedge Eligibility of Mandatorily Redeemable Preferred Stock.....	Subtopic 815-20	25
▼ Interpretation 815-20-25-4.G: Loans Held for Sale May Be a Hedged Item	Subtopic 815-20	25
▼ Interpretation 815-20-25-4.H: Fair Value Hedge of a Cost Method Investment	Subtopic 815-20	26
▼ Interpretation 815-20-25-4.I: Fair Value Hedges of Convertible Debt Instruments.....	Subtopic 815-20	27
▼ Interpretation 815-20-25-4.J: Designation of Alternative Forecasted Transactions in Cash Flow Hedges.....	Subtopic 815-20	27
▼ Interpretation 815-20-25-4.K: Hedging Operating Lease Rentals	Subtopic 815-20	28
▼ Interpretation 815-20-25-4.L: Interest Payments on a Variable-Rate Revolving Loan May Be Designated as the Hedged Item in a Cash Flow Hedge	Subtopic 815-20	29
▼ Interpretation 815-20-25-4.M: Intra-Entity Receivables and Payables May Be Designated as Hedged Items for Foreign-Currency Exchange-Rate Risk.....	Subtopic 815-20	29
▼ Interpretation 815-20-25-4.N: Hedging the Acquisition or Incurrence of a Foreign-Currency-Denominated Asset or Liability	Subtopic 815-20	30
▼ Interpretation 815-20-25-4.O: Foreign-Currency-Denominated Dividend Receivable May Qualify as a Hedged Item	Subtopic 815-20	31
▼ Interpretation 815-20-25-4.P: Fair Value Hedge of Fixed-Rate Foreign Currency Receivables or Payables	Subtopic 815-20	31
▼ Interpretation 815-20-25-4.Q: Core Deposit Intangibles.....	Subtopic 815-20	32

Paragraphs 815-20-25-5 through 25-6A: — General	Subtopic 815-20	33
▼ Interpretation 815-20-25-6.A: U.S. Treasury Yields at Constant Maturity Are Benchmark Interest Rates	Subtopic 815-20	33
▼ Interpretation 815-20-25-6.B: Defining a Benchmark Interest Rate Outside of the United States.....	Subtopic 815-20	34
▼ Interpretation 815-20-25-6.C: Downgrade of U.S. Sovereign Credit Rating.....	Subtopic 815-20	34.1
Paragraphs 815-20-25-7 through 25-9: — General	Subtopic 815-20	35
▼ Interpretation 815-20-25-7.A: Normal Purchases or Normal Sales Contract as a Hedged Item.....	Subtopic 815-20	35
Paragraphs 815-20-25-10 through 25-12: — General	Subtopic 815-20	37
▼ Interpretation 815-20-25-12.A: Identifying and Hedging a Stratum of Mortgage Servicing Rights	Subtopic 815-20	39
Paragraphs 815-20-25-13 through 25-15A: — General	Subtopic 815-20	40
▼ Interpretation 815-20-25-15.A: Cash Flow Hedges of Convertible Debt Instruments	Subtopic 815-20	41
▼ Interpretation 815-20-25-15.B: Single Contractual Cash Flow as Hedged Item	Subtopic 815-20	42
▼ Interpretation 815-20-25-15.C: Aggregation of Items Hedged in a Cash Flow Hedge	Subtopic 815-20	43
▼ Interpretation 815-20-25-15.D: Single Contractual Cash Flow as Hedged Item in a Cash Flow Hedge.....	Subtopic 815-20	44
Paragraph 815-20-25-16: — General.....	Subtopic 815-20	45
▼ Interpretation 815-20-25-16.A: Using a Purchased Equity Call Option in a Cash Flow Hedge.....	Subtopic 815-20	46
Paragraphs 815-20-25-17 through 25-42: — General	Subtopic 815-20	47
▼ Interpretation 815-20-25-42.A: Hedging a Firm Commitment or Fixed-Price Agreement Denominated in a Foreign Currency	Subtopic 815-20	53
Paragraphs 815-20-25-43 through 25-44: — General	Subtopic 815-20	54
▼ Interpretation 815-20-25-43.A: Prohibition on Derivative Instruments as Hedged Items.....	Subtopic 815-20	55
▼ Interpretation 815-20-25-43.B: Inventory Held and Firm Commitments Cannot Be Designated in a Single Hedging Relationship	Subtopic 815-20	56
▼ Interpretation 815-20-25-43.C: Intra-Entity Interest-Rate Risk Cannot Be a Hedged Item in Consolidated Financial Statements	Subtopic 815-20	57
▼ Interpretation 815-20-25-43.D: Anticipated Changes in a Net Investment Cannot Be a Hedged Item	Subtopic 815-20	57

▼ Interpretation 815-20-25-43.E: Tax Risk Cannot Be the Designated Risk in a Fair Value Hedge or Cash Flow Hedge	Subtopic 815-20	58
▼ Interpretation 815-20-25-43.F: Equity-Method Investor's Earnings Allocation of Income or Loss May Consider Investee's Hedge Accounting.....	Subtopic 815-20	59
▼ Interpretation 815-20-25-43.G: Benchmark Hedge Cannot Be Designated if Cash Flows Vary Based on a Different Index.....	Subtopic 815-20	60
Paragraphs 815-20-25-45 through 25-46: — General	Subtopic 815-20	61
▼ Interpretation 815-20-25-45.A: Hedging Using Two or More Interest Rate Swaps.....	Subtopic 815-20	61
▼ Interpretation 815-20-25-45.B: Binary (or Digital) Options with Fixed Payouts Cannot Qualify for Hedge Accounting	Subtopic 815-20	63
▼ Interpretation 815-20-25-45.C: Covered Call Strategies Cannot Qualify for Hedge Accounting.....	Subtopic 815-20	63
▼ Interpretation 815-20-25-45.D: Cash Flow Hedge Using Purchased Interest Rate Option with Knock-In Feature.....	Subtopic 815-20	65
▼ Interpretation 815-20-25-45.E: Purchased Cancelable Swap May Qualify as a Hedging Instrument.....	Subtopic 815-20	66
▼ Interpretation 815-20-25-45.F: Hedging Variable Cash Flows Using a Forward-Starting Swap	Subtopic 815-20	67
▼ Interpretation 815-20-25-45.G: Foreign-Currency Options and Option Combinations May Be Designated as Hedging Instruments.....	Subtopic 815-20	67
▼ Interpretation 815-20-25-45.H: Bifurcated Derivative May Be a Hedging Instrument to a Host Contract	Subtopic 815-20	68
Paragraphs 815-20-25-46A through 25-49: — General	Subtopic 815-20	69
Paragraphs 815-20-25-50 through 25-51: — General	Subtopic 815-20	70
▼ Interpretation 815-20-25-50.A: Basis Swaps.....	Subtopic 815-20	70
▼ Interpretation 815-20-25-50.B: Basis Swaps Cannot Qualify in Hedges of Forecasted Transactions	Subtopic 815-20	71
▼ Interpretation 815-20-25-50.C: Basis Swaps Involving Foreign Currencies Cannot Qualify for Cash Flow Hedge Accounting	Subtopic 815-20	73
Paragraphs 815-20-25-51A through 25-57: — General	Subtopic 815-20	74
Paragraphs 815-20-25-58 through 25-65: — General	Subtopic 815-20	76
▼ Interpretation 815-20-25-61.A: Offsetting Not Available for Fair Value Hedge of Firm Commitment.....	Subtopic 815-20	78

▼ Interpretation 815-20-25-61.B: Offsetting Not Available for Cash Flow Hedge of Forecasted Purchase (Sale) on Credit.....	Subtopic 815-20	78
Paragraphs 815-20-25-66 through 25-70: — General	Subtopic 815-20	79
▼ Interpretation 815-20-25-66.A: Options That Are Net Written Cannot Qualify as Hedging Instruments in Net Investment Hedges.....	Subtopic 815-20	79
▼ Interpretation 815-20-25-66.B: Hedging Long-Term Intra-Entity Transactions Using the Net Investment Model.....	Subtopic 815-20	80
▼ Interpretation 815-20-25-66.C: Hedging Parent’s Net Investment with Instruments Held by Another Member of the Consolidated Group.....	Subtopic 815-20	81
▼ Interpretation 815-20-25-66.D: Part of a Net Investment Cannot Also Hedge That Investment.....	Subtopic 815-20	83
Paragraph 815-20-25-71: — General.....	Subtopic 815-20	84
▼ Interpretation 815-20-25-71.A: Basket Options as Hedging Instruments	Subtopic 815-20	85
Paragraphs 815-20-25-72 through 25-73: — General	Subtopic 815-20	86
▼ Interpretation 815-20-25-72.A: Criteria for Net Investment Hedges	Subtopic 815-20	86
Paragraphs 815-20-25-74 through 25-76: — General	Subtopic 815-20	89
▼ Interpretation 815-20-25-75.A: Assessment of Hedge Effectiveness Not Required After a Hedging Instrument Is Terminated.....	Subtopic 815-20	89
Paragraphs 815-20-25-77 through 25-78: — General	Subtopic 815-20	91
▼ Interpretation 815-20-25-77.A: Effect of Counterparty Credit Risk on Fair Value Hedge Effectiveness.....	Subtopic 815-20	91
Paragraph 815-20-25-79: — General.....	Subtopic 815-20	93
▼ Interpretation 815-20-25-79.A: Methodologies to Assess Hedge Effectiveness	Subtopic 815-20	93
Paragraphs 815-20-25-80 through 25-86: — General	Subtopic 815-20	95
▼ Interpretation 815-20-25-84.A: Erroneous Assumption of No Hedge Ineffectiveness Precludes Hedge Accounting	Subtopic 815-20	97
▼ Interpretation 815-20-25-84.B: SEC Staff Views on Critical-Terms-Match Concept	Subtopic 815-20	97

Paragraphs 815-20-25-87 through 25-88: — General	Subtopic 815-20	99
▼ Interpretation 815-20-25-88.A: Knock-Out Swap Typically Is a Net Written Option Combination with No Hedge Accounting	Subtopic 815-20	99
▼ Interpretation 815-20-25-88.B: Swaps That Are Considered Written Options	Subtopic 815-20	101
Paragraphs 815-20-25-89 through 25-102: — General	Subtopic 815-20	103
▼ Interpretation 815-20-25-102.A: Shortcut Method Is Limited to Interest-Rate Swaps	Subtopic 815-20	106
▼ Interpretation 815-20-25-102.B: Combination of Derivative Instruments Cannot Qualify for Shortcut Method	Subtopic 815-20	107
▼ Interpretation 815-20-25-102.C: Scope of the Shortcut Method	Subtopic 815-20	107
▼ Interpretation 815-20-25-102.D: Error in Applying Shortcut Method Criteria Precludes Hedge Accounting	Subtopic 815-20	109
▼ Interpretation 815-20-25-102.E: Shortcut Method for Benchmark Interest Rate Involving Foreign-Currency-Denominated Debt	Subtopic 815-20	109
▼ Interpretation 815-20-25-102.F: Applicability of the Shortcut Method to a Prepayable Swap	Subtopic 815-20	110
▼ Interpretation 815-20-25-102.G: Absence of Cash at Inception Does Not Equate to Zero Fair Value	Subtopic 815-20	110
▼ Interpretation 815-20-25-102.H: Definition of “Prepayable”	Subtopic 815-20	111
▼ Interpretation 815-20-25-102.I: SEC Views on Application of the Shortcut Method	Subtopic 815-20	112
Paragraphs 815-20-25-103 through 25-107: — General	Subtopic 815-20	115
▼ Interpretation 815-20-25-107.A: Shortcut Method May Be Applied to an Average-Rate Swap in a Fair Value Hedge	Subtopic 815-20	117
Paragraphs 815-20-25-108 through 25-111: — General	Subtopic 815-20	118
Paragraphs 815-20-25-112 through 25-122: — General	Subtopic 815-20	119
▼ Interpretation 815-20-25-122.A: Effect of Counterparty Credit Risk on Cash Flow Hedge Effectiveness	Subtopic 815-20	121
Paragraphs 815-20-25-123 through 25-129: — General	Subtopic 815-20	123
▼ Interpretation 815-20-25-129.A: Allocation of Time Value of Net Purchased Option in a Cash Flow Hedge of Variability Beyond a Rate or Price	Subtopic 815-20	124
Paragraphs 815-20-25-130 through 25-132: — General	Subtopic 815-20	129

Subsequent Measurement

Paragraph 815-20-35-1: — General.....	Subtopic 815-20	130
▼ Interpretation 815-20-35-1.A: Effects of Push-Down Accounting on Hedge Accounting in Consolidated Financial Statements	Subtopic 815-20	131
Paragraphs 815-20-35-2 through 35-20: — General	Subtopic 815-20	133

Other Presentation Matters

Paragraph 815-20-45-1 through 45-2: — General.....	Subtopic 815-20	136
▼ Interpretation 815-20-45-1.A: SEC Staff Views on the Presentation and Disclosure of Hedging Relationships.....	Subtopic 815-20	137

Disclosure

Paragraph 815-20-50-1: — General.....	Subtopic 815-20	139
---------------------------------------	-----------------	-----

Implementation Guidance

Paragraphs 815-20-55-1 through 55-33: — General	Subtopic 815-20	140
▼ Interpretation 815-20-55-33.A: Hedging a Stock-Appreciation-Right Obligation	Subtopic 815-20	146
Paragraphs 815-20-55-33A through 55-33F: — General	Subtopic 815-20	147

Illustrations

Paragraphs 815-20-55-34 through 55-73: — General	Subtopic 815-20	149
Paragraphs 815-20-55-74 through 55-78: — General	Subtopic 815-20	157
▼ Interpretation 815-20-55-75.A: Definition of “Prepayable”	Subtopic 815-20	159
Paragraph 815-20-55-79: — General.....	Subtopic 815-20	160
Paragraph 815-20-55-80: — General.....	Subtopic 815-20	161
▼ Interpretation 815-20-55-80.A: Cash Flow Hedge of Settlement of Foreign Currency Receivable from a Sale on Credit	Subtopic 815-20	161
▼ Interpretation 815-20-55-80.B: Cash Flow Hedge of Settlement of Foreign Currency Payable from a Purchase on Credit	Subtopic 815-20	165
▼ Interpretation 815-20-55-80.C: Illustration of Hedging a Purchase with a Forward Contract.....	Subtopic 815-20	170

▼ Interpretation 815-20-55-80.D: Illustration of a Hedge Crossing the Cash Flow and Fair Value Models.....Subtopic 815-20	173
▼ Interpretation 815-20-55-80.E: Illustration of a Cash Flow Hedge of a Purchase with a Futures Contract.....Subtopic 815-20	196
▼ Interpretation 815-20-55-80.F: Illustration of Hedging a Forecasted Purchase with Call Options.....Subtopic 815-20	201
Paragraphs 815-20-55-81 through 55-229: — General	Subtopic 815-20 206

Derivatives and Hedging — Fair Value Hedges (815-25)

Status

Paragraph 815-25-00-1: — General	Subtopic 815-25 1
--	-------------------

Overview and Background

Paragraph 815-25-05-1: — General	Subtopic 815-25 2
--	-------------------

Scope and Scope Exceptions

Paragraph 815-25-15-1: — General	Subtopic 815-25 3
--	-------------------

Topical Definitions

Section 815-25-20: — Glossary.....	Subtopic 815-25 4
------------------------------------	-------------------

Recognition

Paragraph 815-25-25-1: — General	Subtopic 815-25 7
--	-------------------

Initial Measurement

Paragraph 815-25-30-1: — General	Subtopic 815-25 8
--	-------------------

Subsequent Measurement

Paragraphs 815-25-35-1 through 35-7: — General	Subtopic 815-25 9
--	-------------------

▼ Interpretation 815-25-35-1.A: Hedge Ineffectiveness Is Not a Real Estate Project Cost.....	Subtopic 815-25 10
---	--------------------

Paragraphs 815-25-35-8 through 35-9: — General	Subtopic 815-25 11
--	--------------------

▼ Interpretation 815-25-35-9.A: Amortization Policy Should Be the Same for Similar Hedging Relationships	Subtopic 815-25 11
--	--------------------

▼ Interpretation 815-25-35-9.B: Amortization of Interest-Related Basis Adjustments.....	Subtopic 815-25 11
--	--------------------

▼ Interpretation 815-25-35-9.C: Effect of Fair Value Hedge Results on Inventory Pricing.....	Subtopic 815-25 12
---	--------------------

Derecognition

Paragraphs 815-25-35-10 through 35-14: — General	Subtopic 815-25	13
▼ Interpretation 815-25-35-13.A: Discount Rates Used in Hedges of Benchmark Interest-Rate Risk.....	Subtopic 815-25	14
Paragraphs 815-25-35-15 through 35-19:— General	Subtopic 815-25	15
Paragraphs 815-25-40-1 through 40-6: — General	Subtopic 815-25	16

Disclosure

Paragraphs 815-25-50-1 through 50-2: — General	Subtopic 815-25	17
--	-----------------	----

Illustrations

Paragraphs 815-25-55-1 through 55-7: — General	Subtopic 815-25	18
▼ Interpretation 815-25-55-1.A: Illustration of a Fair Value Hedge of an Available-for-Sale Security.....	Subtopic 815-25	19
▼ Interpretation 815-25-55-1.B: Fair Value Hedge of Fixed-Rate Debt Using an Interest Rate Swap	Subtopic 815-25	23
▼ Interpretation 815-25-55-1.C: Illustration of Fair Value Hedge to Monetize the Call Option in Callable Debt	Subtopic 815-25	28
Paragraphs 815-25-55-8 through 55-90:— General	Subtopic 815-25	32

Derivatives and Hedging — Cash Flow Hedges (815-30)

Status

Paragraph 815-30-00-1: — General	Subtopic 815-30	1
--	-----------------	---

Overview and Background

Paragraph 815-30-05-1: — General	Subtopic 815-30	2
--	-----------------	---

Scope and Scope Exceptions

Paragraphs 815-30-15-1 through 15-3: — General	Subtopic 815-30	3
--	-----------------	---

▼ Interpretation 815-30-15-3.A: Cash-Flow-Type Hedge Accounting for Not-for-Profit Entities, Other Than Not-for-Profit Health Care Entities	Subtopic 815-30	3
---	-----------------	---

Topical Definitions

Section 815-30-20: — Glossary	Subtopic 815-30	5
-------------------------------------	-----------------	---

Recognition

Paragraph 815-30-25-1: — General	Subtopic 815-30	8
--	-----------------	---

Subsequent Measurement

Paragraph 815-30-35-1: — General	Subtopic 815-30	9
--	-----------------	---

▼ Interpretation 815-30-35-1.A: Hedge Ineffectiveness Is Not a Real Estate Project Cost.....	Subtopic 815-30	9
---	-----------------	---

Paragraphs 815-30-35-2 through 35-9: — General	Subtopic 815-30	10
--	-----------------	----

▼ Interpretation 815-30-35-9.A: Effect of Cash Flow Hedge Accounting on Inventory Pricing.....	Subtopic 815-30	13
---	-----------------	----

Paragraphs 815-30-35-10 through 35-37: — General	Subtopic 815-30	14
--	-----------------	----

Paragraphs 815-30-35-38 through 35-41: — General	Subtopic 815-30	19
--	-----------------	----

▼ Interpretation 815-30-35-38.A: Timing of Reclassifications Related to Purchase of an Equity Security.....	Subtopic 815-30	19
--	-----------------	----

▼ Interpretation 815-30-35-38.B: Required Reclassification Adjustments of Comprehensive Income	Subtopic 815-30	20
---	-----------------	----

▼ Interpretation 815-30-35-40.A: Immediate Recognition of Certain Deferred Losses on Cash Flow Hedges.....	Subtopic 815-30	23
---	-----------------	----

Paragraphs 815-30-35-42 through 35-43: — General	Subtopic 815-30	24
--	-----------------	----

▼ Interpretation 815-30-35-42.A: Nexus of Hedge Accounting with Impairment of a Long-Lived Asset.....	Subtopic 815-30	24
--	-----------------	----

▼ Interpretation 815-30-35-43.A: Reclassification of Hedge Results to Offset Impairment Losses.....	Subtopic 815-30	26
--	-----------------	----

Paragraphs 815-30-35-44 through 35-47: — General	Subtopic 815-30	27
--	-----------------	----

Derecognition

Paragraph 815-30-40-1 through 40-7: — General	Subtopic 815-30	28
▼ Interpretation 815-30-40-4.A: Difference in Probability Thresholds for Recognition and Derecognition of a Cash Flow Hedge.....	Subtopic 815-30	29
▼ Interpretation 815-30-40-6.A: Discontinuation of a Cash Flow Hedge	Subtopic 815-30	30.1

Other Presentation Matters

Paragraph 815-30-45-1 through 45-3: — General	Subtopic 815-30	31
Paragraph 815-30-S45-1: — General	Subtopic 815-30	32

Disclosure

Paragraphs 815-30-50-1 through 50-6: — General	Subtopic 815-30	33
--	-----------------	----

Implementation Guidance

Paragraph 815-30-55-1: — General.....	Subtopic 815-30	35
---------------------------------------	-----------------	----

Illustrations

Paragraphs 815-30-55-1A through 55-8: — General	Subtopic 815-30	36
▼ Interpretation 815-30-55-1A.A: Cash Flow Hedge of Variable-Rate Debt Using an Interest Rate Swap.....	Subtopic 815-30	37
Paragraphs 815-30-55-9 through 55-99: — General	Subtopic 815-30	41
▼ Interpretation 815-30-55-94.A: Changes in Term-to-Maturity of Hedged Debt Issuance	Subtopic 815-30	68
Paragraphs 815-30-55-100 through 55-125: — General	Subtopic 815-30	69
▼ Interpretation 815-30-55-115.A: Foreign Currency Cash Flow Hedges Involving a Consolidated Group	Subtopic 815-30	79
Paragraphs 815-30-55-126 through 55-133: — General	Subtopic 815-30	81

Derivatives and Hedging — Net Investment Hedges (815-35)**Status**

Paragraph 815-35-00-1: — General	Subtopic 815-35	1
--	-----------------	---

Overview and Background

Paragraph 815-35-05-1: — General	Subtopic 815-35	2
--	-----------------	---

Scope and Scope Exceptions

Paragraph 815-35-15-1: — General	Subtopic 815-35	3
--	-----------------	---

Topical Definitions

Section 815-35-20: — Glossary	Subtopic 815-35	4
-------------------------------------	-----------------	---

Recognition

Paragraph 815-35-25-1: — General	Subtopic 815-35	5
--	-----------------	---

Subsequent Measurement

Paragraphs 815-35-35-1 through 35-3: — General	Subtopic 815-35	6
--	-----------------	---

▼ Interpretation 815-35-35-1.A: Effect on Amounts in Accumulated Other Comprehensive Income of a Planned Sale of a Net Investment	Subtopic 815-35	6
---	-----------------	---

Paragraph 815-35-35-4: — General	Subtopic 815-35	8
--	-----------------	---

▼ Interpretation 815-35-35-4.A: Hedging on an After-Tax Basis	Subtopic 815-35	8
--	-----------------	---

Paragraphs 815-35-35-5 through 35-27: — General	Subtopic 815-35	11
---	-----------------	----

Disclosure

Paragraphs 815-35-50-1 through 50-2: — General	Subtopic 815-35	16
--	-----------------	----

Illustrations

Paragraph 815-35-55-1: — General	Subtopic 815-35	17
--	-----------------	----

Derivatives and Hedging — Contracts in Entity's Own Equity (815-40)**Status**

Paragraph 815-40-00-1: — General..... Subtopic 815-40 1

Overview and Background

Paragraph 815-40-05-1: — General..... Subtopic 815-40 2

Scope and Scope Exceptions

Paragraphs 815-40-15-1 through 15-13: — General Subtopic 815-40 3

▼ Interpretation 815-40-15-1.A:

SEC Staff Views on Consideration of Rights and Obligations..... Subtopic 815-40 10

Topical Definitions

Section 815-40-20: — Glossary..... Subtopic 815-40 12

Recognition

Paragraphs 815-40-25-1 through 25-10: — General Subtopic 815-40 15

▼ Interpretation 815-40-25-7.A:

SEC Staff Views on Settlement Using Unregistered Shares Subtopic 815-40 17

Paragraphs 815-40-25-11 through 25-43: — General Subtopic 815-40 18

Initial Measurement

Paragraph 815-40-30-1: — General..... Subtopic 815-40 24

Subsequent Measurement

Paragraphs 815-40-35-1 through 35-13: — General Subtopic 815-40 25

Derecognition

Paragraphs 815-40-40-1 through 40-2: — General Subtopic 815-40 27

Disclosure

Paragraphs 815-40-50-1 through 50-5: — General Subtopic 815-40 28

Paragraph 815-40-S50-1: — General Subtopic 815-40 30

Implementation Guidance

Paragraphs 815-40-55-1 through 55-18: — General Subtopic 815-40 31

Illustrations

Paragraphs 815-40-55-19 through 55-48: — General Subtopic 815-40 36

Derivatives and Hedging — Weather Derivatives (815-45)**Status**

Paragraph 815-45-00-1: — GeneralSubtopic 815-45 1

Overview and Background

Paragraph 815-45-05-1: — GeneralSubtopic 815-45 2

Scope and Scope Exceptions

Paragraphs 815-45-15-1 through 15-2: — GeneralSubtopic 815-45 3

Topical Definitions

Section 815-45-20: — GlossarySubtopic 815-45 4

Recognition

Paragraphs 815-45-25-1 through 25-6: — GeneralSubtopic 815-45 5

Initial Measurement

Paragraphs 815-45-30-1 through 30-4: — GeneralSubtopic 815-45 6

Subsequent Measurement

Paragraphs 815-45-35-1 through 35-7: — GeneralSubtopic 815-45 7

Disclosure

Paragraph 815-45-50-1: — GeneralSubtopic 815-45 8

Implementation Guidance

Paragraphs 815-45-55-1 through 55-6: — GeneralSubtopic 815-45 9

Illustrations

Paragraphs 815-45-55-7 through 55-11: — GeneralSubtopic 815-45 11

Relationships

Paragraph 815-45-60-1: — GeneralSubtopic 815-45 14

INDUSTRY TOPICS AND INTERPRETATIONS

Extractive Activities — Oil and Gas — Derivatives and Hedging (932-815)

Status

Paragraph 932-815-00-1: — General..... Subtopic 932-815 1

Overview and Background

Paragraph 932-815-05-1: — General..... Subtopic 932-815 2

Scope and Scope Exceptions

Paragraph 932-815-15-1: — General..... Subtopic 932-815 3

Topical Definitions

Section 932-815-20: — Glossary Subtopic 932-815 4

Implementation Guidance

Paragraphs 932-815-55-1 through 55-2: — General Subtopic 932-815 5

▼ Interpretation 932-815-55-2.A:

Gas-Balancing Arrangements May or May Not Be Derivative Instruments Subtopic 932-815 5

Financial Services — Insurance — Derivatives and Hedging (944-815)

Status

Paragraph 944-815-00-1: — General..... Subtopic 944-815 1

Overview and Background

Paragraphs 944-815-05-1 through 05-1A: — General Subtopic 944-815 2

Overview and Background

Paragraph 944-815-05-2: — Long-Duration Contracts Subtopic 944-815 3

Scope and Scope Exceptions

Paragraph 944-815-15-1: — General..... Subtopic 944-815 4

Paragraphs 944-815-15-2 through 15-3: — Long-Duration Contracts Subtopic 944-815 5

Topical Definitions

Section 944-815-20: — Glossary Subtopic 944-815 6

Recognition

Paragraphs 944-815-25-1 through 25-6: — Long-Duration Contracts Subtopic 944-815 7

Implementation Guidance

Paragraphs 944-815-55-1 through 55-5: — Long-Duration ContractsSubtopic 944-815 9

Relationships

Paragraphs 944-815-60-1 through 60-2: — Short-Duration ContractsSubtopic 944-815 11

Paragraphs 944-815-60-3 through 60-8: — Long-Duration ContractsSubtopic 944-815 12

Paragraph 944-815-60-9: — Financial Guarantee Insurance ContractsSubtopic 944-815 13

Health Care Entities — Derivatives and Hedging (954-815)**Status**

Paragraph 954-815-00-1: — GeneralSubtopic 954-815 1

Overview and Background

Paragraph 954-815-05-1: — GeneralSubtopic 954-815 2

Scope and Scope Exceptions

Paragraphs 954-815-15-1 through 15-2: — GeneralSubtopic 954-815 3

▼ InterpretationSubtopic 954-815 3

Topical Definitions

Section 954-815-20: — GlossarySubtopic 954-815 4

Recognition

Paragraphs 954-815-25-1 through 25-2: — GeneralSubtopic 954-815 5

Other Presentation Matters

Paragraph 954-815-45-1: — GeneralSubtopic 954-815 6

Disclosure

Paragraph 954-815-50-1: — GeneralSubtopic 954-815 7

Not-for-Profit Entities — Derivatives and Hedging (958-815)**Overview and Background**

Paragraph 958-815-05-1: — GeneralSubtopic 958-815 1

Scope and Scope Exceptions

Paragraph 958-815-15-1: — GeneralSubtopic 958-815 2

Recognition

Paragraph 958-815-25-1: — General..... Subtopic 958-815 3

Implementation Guidance and Illustrations

Paragraph 958-815-55-1: — General..... Subtopic 958-815 4

APPENDICES

Appendix I: Index of Accounting Literature Cited Appendix I 1
Appendix II: Legacy Standard Finding Table Appendix II 1