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Other -- ASC 360 Property, Plant, and Equipment -- ASC 405 Liabilities -- ASC 410 Asset Retirement and Environmental Obligations -- ASC 420 Exit or Disposal Cost Obligations -- ASC 430 Deferred Revenue and Contract Liabilities -- ASC 440 Commitments -- ASC 450 Contingencies -- ASC 460 Guarantees -- ASC 470 Debt -- ASC 480 Distinguishing Liabilities from Equity -- ASC 505 Equity -- ASC 605 Revenue Recognition -- ASC 606 Revenue from Contracts with Customers -- ASC 610 Other Income -- ASC 705 Cost of Sales and Services -- ASC 710 Compensation—General -- ASC 712 Compensation—Nonretirement Post-Employment Benefits -- ASC 715 Compensation—Retirement Benefits -- ASC 718 Compensation—Stock Compensation -- ASC 720 Other Expenses -- ASC 730 Research and Development -- ASC 740 Income Taxes -- ASC 805 Business Combinations -- ASC 808 Collaborative Arrangements -- ASC 810 Consolidations -- ASC 815 Derivatives and Hedging -- ASC 820 Fair Value Measurements -- ASC 825 Financial Instruments -- ASC 830 Foreign Currency Matters -- ASC 835 Interest -- ASC 840 Leases -- ASC 842 Leases -- ASC 845 Nonmonetary Transactions -- ASC 848 Reference Rate Reform -- ASC 850 Related-Party Disclosures -- ASC 852 Reorganizations -- ASC 853 Service Concession Arrangements -- ASC 855 Subsequent Events -- ASC 860 Transfers and Servicing -- ASC 900s Specialized Industry GAAP.

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### Sommario/riassunto

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