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Nota di contenuto	Generally Accepted Accounting Principles -- Presentation of Financial Statements -- Balance Sheet -- Statement of Shareholder Equity -- Income Statement—Reporting Comprehensive Income -- Income Statement—Reporting Comprehensive Income -- Statement of Cash Flows -- Notes to Financial Statements -- Accounting Changes and Error Corrections -- Changing Prices -- Earnings per Share -- Interim Reporting -- Limited Liability Entities -- Personal Financial Statements -- Risks and Uncertainties -- Segment Reporting -- Receivables -- Investments—Debt Securities -- Investments—Equity Securities -- Investments—Equity Method and Joint Ventures -- Investments—Other -- Financial Instruments—Credit Losses -- Inventory -- Other Assets and Deferred Costs -- Intangibles—Goodwill and Other -- Property, Plant, and Equipment -- Liabilities -- Asset Retirement and Environmental Obligations -- Exit or Disposal Cost Obligations -- Deferred Revenue and Contract Liabilities -- Commitments -- Contingencies -- Guarantees -- Debt -- Distinguishing Liabilities from Equity -- Equity -- Revenue Recognition -- Revenue from Contracts with Customers -- Other Income -- Cost of Sales and Services -- Compensation—General -- Compensation—Nonretirement Post-

Employment Benefits -- Compensation—Retirement Benefits -- Compensation—Stock Compensation -- Other Expenses -- Research and Development -- Income Taxes -- Business Combinations -- Collaborative Arrangements -- Consolidations -- Derivatives and Hedging -- Fair Value Measurements -- Financial Instruments -- Foreign Currency Matters -- Interest -- Leases -- Leases -- Nonmonetary Transactions -- Reference Rate Reform -- Related-Party Disclosures -- Reorganizations -- Service Concession Arrangements

Sommario/riassunto

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