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## Financial Accounting Foundation Debuts Enhanced Free Access to Online Accounting Standards Codification and Governmental Accounting Research System.

Norwalk, CT, February 27, 2023 — The Financial Accounting Foundation (FAF) has launched its free, enhanced online access to the Accounting Standards Codification® and the Governmental Accounting Research System™, implementing a change announced to stakeholders last month.

The Accounting Standards Codification® ("the Codification") is the complete and official version of Generally Accepted Accounting Standards (GAAP) published by the Financial Accounting Standards Board (FASB) and used by public companies, private companies, nonprofit organizations, and employee benefit plans in the United States. The Governmental Accounting Research System™ ("GARS") is the complete and official version of GAAP published by the Governmental Accounting Standards Board (GASB) and used by states, cities, and other governmental entities in the United States.

While free versions of both the Codification and GARS have been available online for years, the new system provides enhanced features compared to the former free offering. These include enhancements to navigation, search, printing, and copy/paste.

As a result of this change, the former "Professional View" paid subscription service has been eliminated. Current Professional View subscribers have been transitioned off the system and pro-rated refunds will be issued for those subscribers whose paid terms extend beyond today's cutover date.

The URLs to access the updated websites are:

- Accounting Standards Codification®: https://asc.fasb.org
- Governmental Accounting Research System™: https://gars.gasb.org

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