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## FASB Standard-Setting Update ~ November 2014

DECEMBER 11, 2014

Here is the most recent "[Summary of FASB Developments](#)" prepared by Randy McClanahan of Butler Snow LLP in Birmingham, Alabama, for the Fall Meeting of the ABA Business Law Section Law and Accounting Committee. Randy's summary covers the Financial Accounting Standards Board's recent updates on pushdown accounting and derivatives and hedging, as well as other topics.