

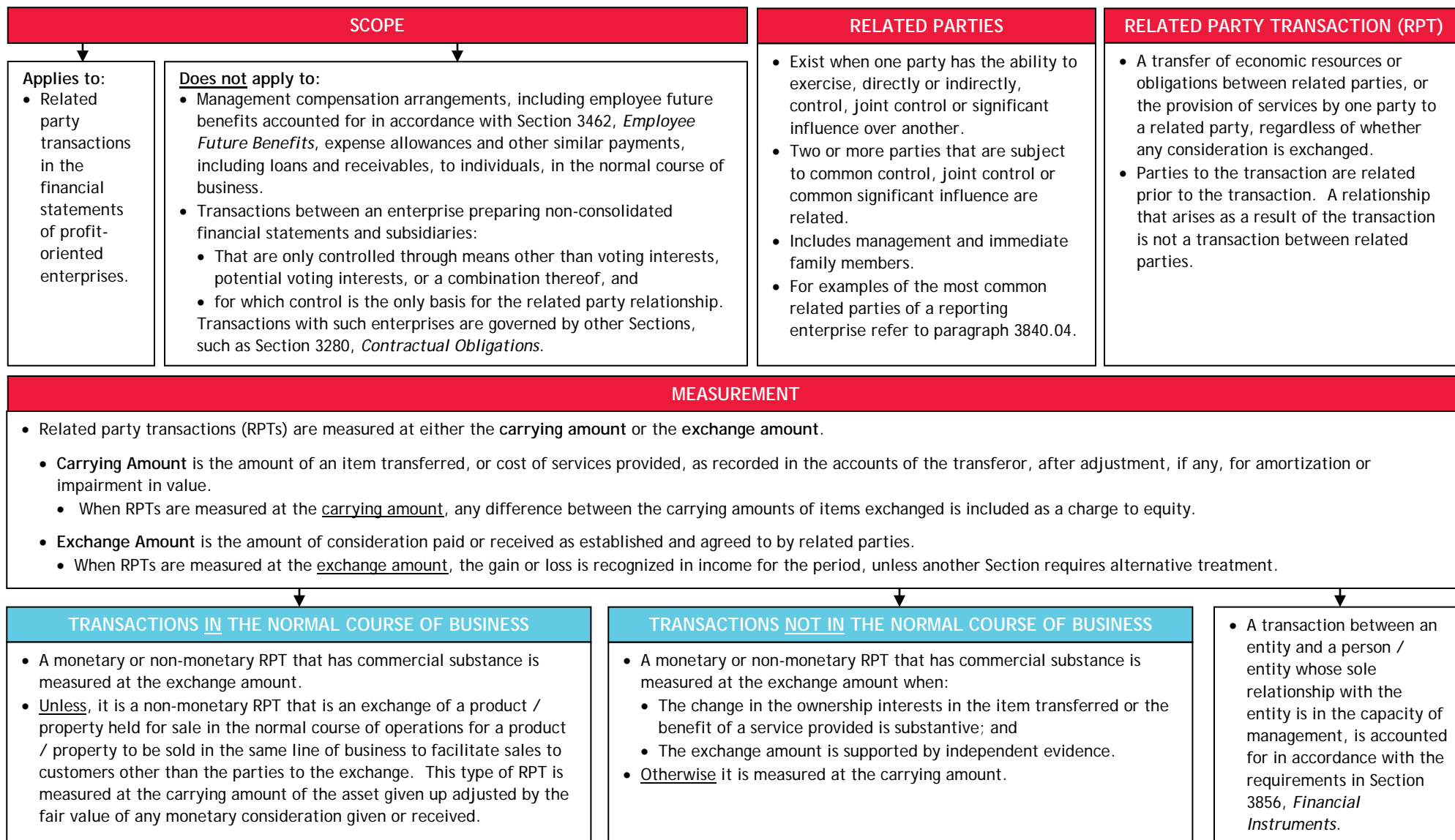
A photograph of two women sitting at a table in a modern office setting. The woman on the left has long red hair and is wearing a green jacket, looking at a laptop. The woman on the right has dark curly hair and is wearing a dark blazer, looking at the laptop. There are glasses of water and papers on the table. The background shows a bright office with large windows.

ASPE AT A GLANCE

Section 3840 - Related Party Transactions

Section 3840 - *Related Party Transactions*

Effective Date
Fiscal years beginning on or after January 1, 2011¹



¹ Except as specified in paragraph 3840.61.



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