

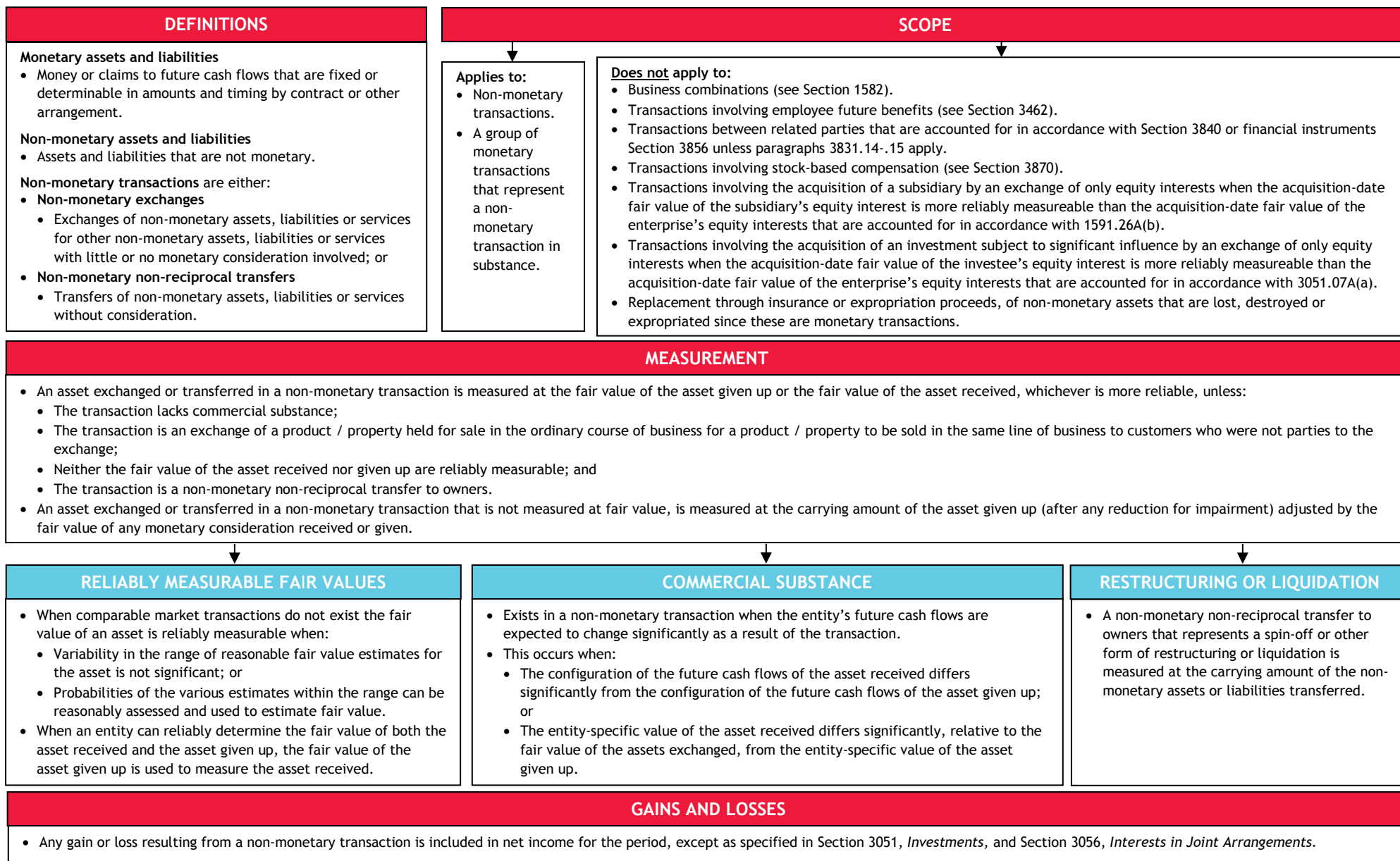
A photograph of two women sitting at a table in a meeting room. The woman on the left has long red hair and is looking at a laptop. The woman on the right has dark curly hair and is looking at the laptop. There are white chairs, a table with a laptop, and a glass of water. The background is a blurred office space.

ASPE AT A GLANCE

Section 3831 - Non-monetary Transactions

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



¹ Except as specified in paragraph 3831.18.



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