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KPMG report: FASB scope clarification, share-based payment modifications

The FASB's proposed Accounting Standards Update (ASU) would clarify what constitutes a modification of a share-based payment award. The proposal would specify when companies would need to apply modification accounting.

Read a [November 2016 report](#) [PDF 341 KB] prepared by KPMG LLP: *Defining Issues: FASB Proposes Scope Clarification for Share-based Payment Modifications*

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