

Date archived: October 21, 2020

Carrying Amount

DEFINITION 1 | [GLOSSARY TERM USAGE](#) | [SEE TOPIC\(S\) 310, 470](#)

For a receivable, the face amount increased or decreased by applicable accrued interest and applicable unamortized premium, discount, finance charges, or issue costs and also an allowance for uncollectible amounts and other valuation accounts.

For a payable, the face amount increased or decreased by applicable accrued interest and applicable unamortized premium, discount, finance charges, or issue costs

DEFINITION 2 | [GLOSSARY TERM USAGE](#) | [SEE TOPIC\(S\) 944](#)

The amount of an item as displayed in the financial statements.