

FASB Accounting Standards Codification®

Editorial and maintenance update 2020-11(roll-off)

Released: August 12, 2020

Editorial and other corrections that affect versioning of Sections for archive purposes:

The pending paragraphs listed in the following table were rolled off into current text.

Transition Paragraph	Roll-off Date	Pending Paragraph
230-10-65-2	8/12/2020	230-10-45-12 230-10-45-13
405-20-65-1	8/12/2020	825-10-50-8
715-20-65-3	8/12/2020	220-10-55-17C 220-10-55-17E
825-10-65-2	8/12/2020	210-10-45-1 220-10-45-10A 220-10-55-5 220-10-55-7 220-10-55-8 220-10-55-8A 220-10-55-9 220-10-55-10A 220-10-55-15 220-10-55-15A 220-10-55-15B 220-10-55-15C 220-10-55-17C 220-10-55-17E 220-10-55-17F 220-10-55-19 220-10-55-20 220-10-55-21 220-10-55-22 220-10-55-23 230-10-45-11 230-10-45-12 230-10-45-13 230-10-45-19 230-10-45-21 230-10-60-2 230-10-60-2A 270-10-50-1 310-10-45-11 310-10-50-26 320-10-05-1 320-10-05-2 320-10-15-1 320-10-15-2 320-10-15-3 320-10-15-4 320-10-15-5 320-10-15-7 320-10-15-7A 320-10-25-1 320-10-25-2 320-10-30-1 320-10-30-2 320-10-30-3 320-10-30-4 320-10-35-1

	320-10-35-2
	320-10-35-3
	320-10-35-4
	320-10-35-5
	320-10-35-17
	320-10-35-20
	320-10-35-24
	320-10-35-25
	320-10-35-26
	320-10-35-27
	320-10-35-28
	320-10-35-29
	320-10-35-32A
	320-10-35-33
	320-10-35-34
	320-10-45-1
	320-10-45-3
	320-10-45-4
	320-10-45-5
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	320-10-55-2
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	320-10-55-23
	321-10-05-1
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	321-10-45-1
	321-10-45-2
	321-10-50-1
	321-10-50-2
	321-10-50-2A
	321-10-50-3
	321-10-50-4
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	321-10-55-4
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	321-10-55-9
	323-10-05-1
	323-10-05-4
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	323-10-35-25

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		323-10-35-33
		323-10-35-36
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		323-30-35-4
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		323-740-25-2A
		323-740-25-6
		323-740-30-2
		323-740-45-3
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	320-10-S55-1
	320-10-S99-1

		Equity Security (definitions 1 and 2)
825-10-65-3	8/12/2020	321-10-35-2 321-10-55-9 815-10-35-6 815-15-25-4 815-15-45-2 825-10-45-5 825-10-45-5A 825-10-65-2 830-20-35-7A
825-10-65-4	8/12/2020	820-10-50-2E 944-310-45-1 944-310-45-2 944-310-50-1 944-360-45-3 944-360-45-4 944-360-50-1

The transition paragraphs listed in the following table were amended to reflect the end of the transition period.

Paragraph	Transition information replaced with the following text
230-10-65-2	Paragraph superseded on 8/12/2020 after the end of the transition period stated in Accounting Standards Update No. 2016-15, <i>Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and Cash Payments</i> .
405-20-65-1	Paragraph superseded on 8/12/2020 after the end of the transition period stated in Accounting Standards Update No. 2016-04, <i>Liabilities—Extinguishments of Liabilities (Subtopic 405-20): Recognition of Breakage for Certain Prepaid Stored-Value Products</i> .
715-20-65-3	Paragraph superseded on 8/12/2020 after the end of the transition period stated in Accounting Standards Update No. 2017-07, <i>Compensation—Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost</i> .
825-10-65-3	Paragraph superseded on 8/12/2020 after the end of the transition period stated in Accounting Standards Update No. 2018-03, <i>Technical Corrections and Improvements to Financial Instruments—Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities</i> .
825-10-65-4	Paragraph superseded on 8/12/2020 after the end of the transition period stated in Accounting Standards Update No. 2018-09, <i>Codification Improvements</i> .

The following paragraph headings were deleted upon rolling off into current text.

Paragraph	Deleted Paragraph Heading
230-10-65-2	> Transition Related to Accounting Standards Update No. 2016-15, <i>Statement of Cash Flows (Topic 230): Classification of Certain Cash Receipts and Cash Payments</i>
405-20-65-1	> Transition Related to Accounting Standards Update No. 2016-04, <i>Liabilities—Extinguishments of Liabilities (Subtopic 405-20): Recognition of Breakage for Certain Prepaid Stored-Value Products</i>
715-20-65-3	> Transition Related to Accounting Standards Update No. 2017-07, <i>Compensation—Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost</i>
825-10-65-3	> Transition Related to Accounting Standards Update No. 2018-03, <i>Technical Corrections and Improvements to Financial Instruments—Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities</i>
825-10-65-4	> Transition Related to Accounting Standards Update No. 2018-09, <i>Codification Improvements</i>

The glossary terms listed in the following table were deprecated upon rolling off into current text.

Transition Paragraph	Roll-off Date	Glossary Term
N/A	N/A	N/A

Other corrections and maintenance items that affect versioning of Sections for archive purposes:

Paragraph	Deleted/Amended/Added
N/A	N/A

Other corrections and maintenance items that do not affect versioning of Sections for archive purposes:

General Note for title change - 958-320	Deprecated General Note object.
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