

FASB Accounting Standards Codification®

Editorial and maintenance update 2023-09

Released: November 20, 2023

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

This maintenance update includes non-substantive corrections to various Codification Topics and content.

Paragraph	Deleted/Amended/Added
260-10-55-50	Corrected version of table illustration.
718-10-S99-1	FN15 FASB ASC paragraph [added link] 718-10-30-1 [added link] states that this guidance applies equally to awards classified as liabilities.
820-10-50-2(d)	For recurring fair value measurements categorized within Level 3 of the fair value hierarchy, the amount of the total gains or losses for the period in (c)(1) included in earnings (or changes in net assets) and in (c)(1a) included in other comprehensive income that income that is attributable to the change in unrealized gains or losses relating to those assets and liabilities held at the end of the reporting period, and the line item(s) in the statement(s) of comprehensive income (or activities) in which those unrealized gains or losses are recognized.

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

N/A	N/A
-----	-----