

FASB Accounting Standards Codification®

Editorial and maintenance update 2014-19

Released: September 5, 2014

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. This update also releases a number of Section Glossary ditamaps that changed as a result of links added to the term "Fair Value" (MU 2014-09).

This update also releases new versions of the DITA files for certain Sections 75 (XBRL Elements) contained in the FASB Accounting Standards Codification. These new files reflect updates to the links from XBRL elements in the evergreen taxonomy to the Codification. The evergreen taxonomy is a taxonomy exposed for public review and comment that reflects changes made to the development environment of the US GAAP Financial Reporting Taxonomy as they happen. The evergreen taxonomy is for public review and comment only and may not be used in the creation of filings to be submitted to the Securities and Exchange Commission (SEC). Release notes detailing the updates made to the evergreen taxonomy will be provided on a quarterly basis. See the FASB website for the latest release notes.

Paragraph	Deleted/Amended/Added
718-10-65-3	> Transition Related to Accounting Standards Update No. 2014-XX12, Compensation—Stock Compensation (Topic 718): Accounting for Share-Based Payments When the Terms of an Award Provide That a Performance Target Could Be Achieved after the Requisite Service Period 65-3 The following represents the transition and effective date information related to Accounting Standards Update No. 2014-XX12, <i>Compensation—Stock Compensation (Topic 718): Accounting for Share-Based Payments When the Terms of an Award Provide That a Performance Target Could Be Achieved after the Requisite Service Period</i>:
830-10-55-16(c)	When the rate is BR 1 = FC 2.40, a foreign subsidiary of a U.S. entity purchases a unit of inventory at a cost of BR500 BR 500 (measured in functional currency, FC 1,200).
830-10-55-19	Assume the current replacement cost at the foreign subsidiary's balance sheet date of BR620 BR 620. Because market as measured in the functional currency (BR 620 x FC 2.00 = FC 1,240) exceeds historical cost as measured in the functional currency (BR 500 x FC 2.40 = FC 1,200), an inventory write-down is not required in the financial statements.
860-30-50-1A(a)	If the entity has entered into repurchase agreements <u>repurchase agreements</u> or securities lending transactions, it shall disclose its policy for requiring collateral or other security.

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

N/A	N/A
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