

FASB Accounting Standards Codification®

Editorial and maintenance update 2014-18

Released: August 1, 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 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
860-10-40-4	The objective of the following paragraph <u>860-10-40-5</u> and related implementation guidance...
944-605-30-1	A liability for unearned revenue to be recognized under paragraphs <u>paragraph 944-605-25-8 through 25-10</u> shall be measured initially as the portion of such assessments that compensates the insurance entity for benefits to be provided in future periods.
960-325-60-1	For reporting of gains or losses on hedging instruments and nonhedging derivative instruments, see Section 815-10-35 <u>paragraph 815-10-05-4</u> .

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

Proposed ASU EITF-13D	Deprecated proposed ASU. The final version of this ASU (2014-12) was released on June 19, 2014.
Maintenance Update 2014-16(roll-off)	Amended PDF to include paragraph 860-30-50-8 in the list of paragraphs rolled off after the end of the transition period stated in Accounting Standards Update No. 2013-01.
Section 65 General Note	General Note: The Transition Section contains a description of the required transition provisions and a list of the related paragraphs that have been modified. This section <u>Section</u> will retain the transition content during the transition period. After the transition period, the transition content will be removed yet will be available in archived versions of the Section.