

FASB Accounting Standards Codification®

Editorial and maintenance update 2025-04

Released: May 30, 2025

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
270-10-45-12	In the pending content: change in accounting principles , <u>principles</u> , change in practices , <u>practices</u> , or
270-10-50-1(g)	In the pending content: changes in accounting principles, changes <u>changes</u> in accounting estimates,
360-10-40-3A	In the display sources option: asset [ASU 2014-09, paragraph 58]] [and an asset subject to a lease [ASU 2017-05, paragraph 19]] , within the scope
360-20-15-1	Removed General Note on PPE from Sections 360-20-00, 360-20-15, 360-20-40, 360-20-55, 360-20-60, 360-20-65, and 360-20-75. Also put periods at the end of "Paragraph superseded by ASU 2016-02" in instances in Subtopics 360-20-15, 360-20-40, 360-20-55, and 360-20-60.
505-50-00-1	Removed links to superseded master glossary terms: Contract; Customer; Issued, Issuance, or Issuing of an Equity Instrument; and Market Condition.
740-10-05-8	In the pending content: joint venture <u>reformation</u> reformation
810-10-45-23	parent. Example 1
810-10-50-5B	the disclosures in the preceding paragraph [added link]810-10-50-5A[added link] are
815-10-15-60	exceptions in the preceding paragraph [added link]815-10-15-59[added link], the
815-10-55-142	In the preceding heading: · > Example 14: Certain Contracts that <u>That</u> Are Not Traded on an Exchange— Nonfinancial Asset of One of the Parties to a Contract
815-40-55-31	revenues of at least \$100 million . <u>million</u> . The amount
840-10-00-1	Removed links to master glossary terms: Acquiree, Acquisition by a NFP Entity, Business, Contract, Customer, Direct Financing Lease, Nonprofit Activity, Revenue, Sales-Type Lease, Standalone Selling Price.
Direct Financing Lease glossary term	paragraph 842-10-25-2 but <u>but</u> meets
842-10-55-3	the criteria in paragraphs 842-10-25-2(d)[end link] and [added link]842-10-25-3(b)(1)[added link].

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

N/A	N/A
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