

FASB Accounting Standards Codification®

Editorial and maintenance update 2018-13

Released: September 10, 2018

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			
718-10-25-14	Pending Content: Transition Date: (P) December 16, 2018; (N) December 16, 2019 Transition Guidance: 718-10-65-11 For this purpose, an award of equity share options granted to a grantee of an entity's foreign operation that provides for a fixed exercise price denominated either in the foreign operation's functional currency or in the currency in which the foreign operation's employee's pay is denominated shall not be considered to contain a condition that is not a market, performance, or service condition. Therefore, such an award is not required to be classified as a liability if it otherwise qualifies as equity. For example, equity share options with an exercise price denominated in euros granted to employees or nonemployees of a U.S. entity's foreign operation whose functional currency is the euro are not required to be classified as liabilities if those options otherwise qualify as equity. In addition, options granted to employees and nonemployees are not required to be classified as liabilities even if the functional currency of the foreign operation is the U.S. dollar, provided that the employees to whom the options are granted are paid in euros. granted to employees and nonemployees are not required to be classified as liabilities even if the functional currency of the foreign operation is the U.S. dollar, provided that the foreign operation's employees are paid in euros.			
718-10-25-15	a. It has the ability to deliver the shares. Requirements(Requirements to deliver registered shares do not, by themselves, imply that an entity does not have the ability to deliver shares and thus do not require an award that otherwise qualifies as equity to be classified as a liability.)			
820-10-00-1	Paragraph	Action	Accounting Standards Update	Date
	{removed glossary link} Financial Statements Are Available to Be Issued {removed glossary link}	Added	Accounting Standards Update No. 2016-19	12/14/2016
	{removed glossary link} Public Business	Amended	Maintenance Update 2017-06	04/07/2017

	Entity(removed glossary link) {removed glossary link}Public Business Entity(removed glossary link)	Added	Accounting Standards Update No. 2016-19	12/14/2016
842-10-35-4	b. A contingency upon which some or all of the variable lease payments that will be paid over the remainder of the lease term are based is resolved such that those payments now meet the definition of lease payments. For example, an event occurs that results in variable lease payments that were linked to the performance or use of the underlying asset becoming fixed payments for the remainder of the lease term. However, a change in a reference index or a rate upon which some or all of the variable lease payments in the contract are based does not constitute the resolution of a contingency subject to (b) (see paragraph 842-10-35-5 for guidance on the remeasurement of variable lease payments that depend on an index or a rate).			
842-10-65-1	> Transition Related to Accounting Standards Updates No. 2016-02, Leases (Topic 842), No. 2018-01, Leases (Topic 842): Land Easement Practical Expedient for Transition to Topic 842, No. 2018-10, Codification Improvements to Topic 842, Leases, and No. 2018-11, Leases (Topic 842): Targeted Improvements 842-10-65-1 The following represents the transition and effective date information related to Accounting Standards Updates No. 2016-02, Leases (Topic 842), No. 2018-01, Leases (Topic 842): Land Easement Practical Expedient for Transition to Topic 842, No. 2018-102018-10, Codification Improvements to Topic 842, Leases, and No. 2018-11, Leases (Topic 842): Targeted Improvements: [Note: See paragraph 842-10-S65-1 for an SEC Staff Announcement on transition related to Update 2016-02.]			
Probable	As used in paragraph 25 of FASB Concepts Statement No. 6, Elements of Financial Statements, that which can reasonably be expected or believed on the basis of available evidence or logic but is neither certain nor proved (Webster's New World Dictionary of the American Language, 2d college ed. [New York Simon and Schuster 1982], p. 1132). Note: The following definition is Pending Content; see Transition Guidance in 842-10-65-1. Glossary term superseded by Accounting Standards Update No. 2016-02.			

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

Accounting Standards Update No. 2018-14	Re-released PDF and wrapper for correction on table of contents page: Accounting Standards Update 2018-14 Compensation—Retirement Benefits—Defined Benefit Plans—General (SubtopicTopic 715-20) Disclosure Framework—Changes to the Disclosure Requirements for Defined Benefit Plans
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