

FASB Accounting Standards Codification®

Editorial and maintenance update 2020-15

Released: October 8, 2020

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

Accounting Standards Update No. 2020-05—*Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842)—Effective Dates for Certain Entities* amended the effective dates for pending content linked to the following transition paragraphs:

- 606-10-65-1
- 842-10-65-1
- 842-10-65-4

See Accounting Standards Update No. 2020-05 for more information. These changes required further amendments to related transition paragraphs' effective dates. This Maintenance Update amends the transition dates for all pending content linked to paragraphs 326-10-65-2, 815-20-65-4, 815-20-65-5, 842-10-65-2, and 842-10-65-3.

Paragraph	Deleted/Amended/Added
310-10-35-47 310-10-35-47A 310-10-35-48 310-10-35-48A 310-10-35-48B 310-10-45-2 310-40-55-14 320-10-35-10 320-10-35-10A 320-10-35-10B 320-10-35-16 320-10-45-8B 320-10-55-24 320-10-55-25 323-10-35-24 323-10-35-26 326-20-05-1 326-20-15-2 326-20-30-1 326-20-30-4 326-20-30-4A 326-20-30-5 326-20-30-5A 326-20-30-6 326-20-35-4 326-20-35-5 326-20-35-7 326-20-35-8 326-20-35-8A 326-20-35-9 326-20-45-5 326-20-50-3A 326-20-50-3B 326-20-50-3C 326-20-50-3D 326-20-50-6A 326-20-50-7 326-20-50-13 326-20-55-52 326-20-55-79 326-30-30-1A	For pending content linked to paragraph 326-10-65-2: Transition Date: (P) December 16, 2019; (N) December 16, 2021 <u>2022</u>

326-30-30-1B 326-30-35-7A 326-30-35-11 326-30-35-13 326-30-35-13A 326-30-45-1 326-30-50-3A 326-30-50-3B 326-30-50-3C 326-30-50-3D 326-30-50-4 948-310-30-4 948-310-35-2A 948-310-35-5A 948-310-45-2	
815-20-25-6A	For pending content linked to paragraph 815-20-65-4: Transition Date: (P) <i>December 16, 2018</i> ; (N) <i>December 16, 20192020</i>
815-10-15-1 815-10-50-4EE 815-20-15-1 815-20-25-12 815-20-25-139 815-20-25-143 815-20-55-33G 815-25-35-9A 815-25-35-13B 815-25-55-99 815-30-35-26	For pending content linked to paragraph 815-20-65-5: Transition Date: (P) <i>December 16, 2018</i> ; (N) <i>December 16, 20192020</i>
842-10-15-30 842-10-15-31 842-10-15-38 842-10-15-42A 842-10-15-42B 842-10-15-42C 842-10-55-134 842-10-55-145 842-30-50-3 842-30-50-3A	For pending content linked to paragraph 842-10-65-2 as follows: Transition Date: (P) <i>December 16, 2018</i> ; (N) <i>December 16, 20192021</i>
842-10-15-39A 842-10-15-40 842-10-15-40A 842-10-55-141 842-10-55-142 842-10-55-152 842-30-50-14	For pending content linked to paragraph 842-10-65-3 as follows: Transition Date: (P) <i>December 16, 2018</i> ; (N) <i>December 16, 20192021</i>

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

N/A	N/A
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