

FASB Accounting Standards Codification®

Editorial and maintenance update 2016-12(roll-off)

Released: July 8, 2016

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

The pending paragraphs listed in the following table were rolled off into current text.

Transition Paragraph	Roll-off Date	Pending Paragraph
405-40-65-1	07/08/2016	405-40-05-1 405-40-15-1 405-40-25-1 405-40-25-2 405-40-30-1 405-40-30-2 405-40-35-1 405-40-50-1 405-40-50-2
830-30-65-1	07/08/2016	220-10-45-16 805-10-25-10 810-10-40-4 810-10-40-4A 830-30-40-1 830-30-40-1A 830-30-40-2 830-30-40-3

The transition paragraphs listed in the following table were amended to reflect the end of the transition period.

Paragraph	Transition information replaced with the following text
405-40-65-1	Paragraph superseded on 07/08/2016 after the end of the transition period stated in Accounting Standards Update No. 2013-04, <i>Liabilities (Topic 405): Obligations Resulting from Joint and Several Liability Arrangements for Which the Total Amount of the Obligation Is Fixed at the Reporting Date</i> .
830-30-65-1	Paragraph superseded on 07/08/2016 after the end of the transition period stated in Accounting Standards Update No. 2013-05, <i>Foreign Currency Matters (Topic 830): Parent's Accounting for the Cumulative Translation Adjustment upon Derecognition of Certain Subsidiaries or Groups of Assets within a Foreign Entity or of an Investment in a Foreign Entity</i> .

The following paragraph headings were deleted upon rolling off into current text.

Paragraph	Deleted Paragraph Heading
405-40-65-1	> Transition Related to Accounting Standards Update No. 2013-04, <i>Liabilities (Topic 405): Obligations Resulting from Joint and Several Liability Arrangements for Which the Total Amount of the Obligation Is Fixed at the Reporting Date</i>
830-30-65-1	> Transition Related to Accounting Standards Update No. 2013-05, <i>Foreign Currency Matters (Topic 830): Parent's Accounting for the Cumulative Translation Adjustment upon Derecognition of Certain Subsidiaries or Groups of Assets within a Foreign Entity or of an Investment in a Foreign Entity</i>

The glossary terms listed in the following table were deprecated upon rolling off into current text.

Transition Paragraph	Roll-off Date	Glossary Term
N/A	N/A	N/A

Other corrections and maintenance items that affect versioning of Sections for archive purposes:

Paragraph	Deleted/Amended/Added
N/A	N/A

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

N/A	N/A
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