

FASB Accounting Standards Codification®

Editorial and maintenance update 2014-23

Released: November 3, 2014

Maintenance Updates provide nonsubstantive corrections to the Codification, such as editorial corrections, various types of link-related changes and changes to source fragment information (used for Cross Reference and the Printer-Friendly with Sources). On occasion, a Maintenance Update may include nonsubstantive corrections which are reflected in the relevant Status tables.

Editorial and other corrections that affect versioning of Sections for archive purposes and are reflected in the corresponding Status tables:

1. Paragraph 715-20-65-1 is superseded because the effective date has passed. The amendments to paragraphs 715-20-55-8 and 715-20-55-10 remove the sentences that reference paragraph 715-20-65-1(d)(1).

Paragraph	Amended
715-20-55-8	The following table illustrates the adjustments made to Entity A's statement of financial position for December 31, 2006. The table is not intended to illustrate the disclosure requirements of paragraph 715-20-65-1(d)(1) (see the following paragraph). This illustration assumes that plan assets exceed the actuarial present value of benefits to be paid over the next fiscal year. Therefore, the entire liability for pension benefits is classified as a long-term liability.
715-20-55-10	Entity A's statement of changes in stockholders' equity for the year ended December 31, 2006, which includes the effects of applying the provisions of Section 715-30-25, follows. Brackets are used to highlight those effects. The table is not intended to illustrate the disclosure requirements of paragraph 715-20-65-1(d)(1).
715-20-65-1	Paragraph is superseded.

2. Updates to the Status (00) Section in the Subtopic amended by paragraph 1 of this maintenance update.

715-20-00-1	<u>715-20-55-8</u>	<u>Amended</u>	<u>Maintenance Update 2014-23</u>	<u>11/03/2014</u>
	<u>715-20-55-10</u>	<u>Amended</u>	<u>Maintenance Update 2014-23</u>	<u>11/03/2014</u>
	<u>715-20-65-1</u>	<u>Superseded</u>	<u>Maintenance Update 2014-23</u>	<u>11/03/2014</u>