

FASB Accounting Standards Codification®

Editorial and maintenance update 2021-06

Released: May 6, 2021

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
235-10-50-5	Financial statement disclosure of accounting policies shall not duplicate details (for example, composition of inventories or of plant assets) presented elsewhere as part of the financial statements. In some cases, the disclosure of accounting policies shall refer to related details presented elsewhere as part of the financial statements; for example, changes in accounting policies during the period shall be described with cross-reference to the disclosure required by Topic 250 <u>250</u> .
270-10-45-6(a)	Non-visual change: Removed [ASU 2015-11, paragraph 7] source fragment data.
944-210-S99-1	Non-visual change: Added “paragraph (a)” to source fragment data, for example: [ASSETS [SX 210.7-03, <u>paragraph (a)</u> , sequence 2]] [1. Investments—other than investments in related parties. [SX 210.7-03, paragraph 4 <u>(a)</u> <u>1</u> , sequence 3]] (a) Fixed maturities. [SX 210.7-03, paragraph 4 (a) <u>(a)</u> <u>1</u> (a), sequence 4]

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

842-10-S65	Re-released Section object to correct General Note and Section order in the ditamap.
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