

FASB Accounting Standards Codification®

Editorial and maintenance update 2024-01

Released: February 15, 2024

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.

Paragraph	Deleted/Amended/Added
270-10-50-1	Many publicly traded companies report <u>companies</u> report
280-10-50-28	In pending content: If the chief operating decision maker <u>uses</u> more than one measure
280-10-55-48	Auto parts - maintenance and repairs expense, professional services expense, and repairs expense and certain overhead expenses.
405-50-55-5	Adjusted image link metadata to allow image display.
410-30-50-10	(see paragraph 410-30-55-15 through 55-16 <u>55-16</u>),
460-10-30-2	Corrected order of current content and pending content.
718-10-25-20	Accruals of compensation cost for an award with a performance condition shall be based on the probable outcome <u>outcome</u>
740-10-50-12	When the rate used by a public business entity is other than the United States federal corporate income tax rate, the public business entity shall disclose the rate used and the basis for using that rate. <u>The statutory tax rates shall be the regular tax rates if there are alternative tax systems.</u>
740-323-50-1(b)	The effect of the recognition and measurement of <u>of</u>
852-10-55-3	Corrected initial caps in table entries.
946-325-15-1	<u>15 Scope and Scope Exceptions</u>
954-10-15-1B	Removed glossary link to "prepaid health care plan."

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

2023 Maintenance Updates	2023-8 <u>2023-08</u>
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