

FASB Accounting Standards Codification®

Editorial and maintenance update 2014-01

Released: January 6, 2014

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
323-10-35-13	Paragraph 350-20-35-59 explains that equity method goodwill shall not be reviewed for impairment in accordance with paragraph 350-20-35-58 350-20-35-58.
972-740-45-1	Because income taxes are generally not related to the excess of revenues over expenses as in commercial entities, they may be presented in the same manner as other operating expenses in the statement of revenue and expenses. Common interest realty associations should shall follow the guidance in Topic 740.

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

N/A	N/A
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