

FASB Accounting Standards Codification™

Editorial and maintenance update 2010-15

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The following Exposure Drafts have been deprecated, in most cases, following the release of corresponding final Accounting Standards Updates:

Proposed ASU	Action	Accounting Standards Update No.
Proposed ASU 1760-100—Subsequent Events (Topic 855): Amendments to Certain Recognition and Disclosure Requirements	Deprecated	Accounting Standards Update No. 2010-09: Subsequent Events (Topic 855): Amendments to Certain Recognition and Disclosure Requirements
Proposed ASU EITF090J—Stock Compensation (Topic 718): Effect of Denominating the Exercise Price of a Share-Based Payment Award in the Currency of the Market in Which the Underlying Equity Security Trades (A consensus of the FASB Emerging Issues Task Force)	Deprecated	Accounting Standards Update No. 2010-13: Compensation—Stock Compensation (Topic 718): Effect of Denominating the Exercise Price of a Share-Based Payment Award in the Currency of the Market in Which the Underlying Equity Security Trades - a consensus of the FASB Emerging Issues Task Force
Proposed Accounting Standards Update EITF090I—Receivables (Topic 310): Effect of a Loan Modification When the Loan Is Part of a Pool That Is Accounted for as a Single Asset (A consensus of the FASB Emerging Issues Task Force)	Deprecated	Accounting Standards Update No. 2010-18: Receivables (Topic 310): Effect of a Loan Modification When the Loan Is Part of a Pool That Is Accounted for as a Single Asset - a consensus of the FASB Emerging Issues Task Force
Proposed Accounting Standards Update EITF090F—Entertainment—Casinos (Topic 924): Casino Base Jackpot Liabilities (A consensus of the FASB Emerging Issues Task Force)	Deprecated	Accounting Standards Update No. 2010-16: Entertainment—Casinos (Topic 924): Accruals for Casino Jackpot Liabilities - a consensus of the FASB Emerging Issues Task Force
Proposed ASU 1750-100—Consolidation (Topic 810): Amendments to Statement 167 for Certain Investment Funds	Deprecated	Accounting Standards Update No. 2010-10: Consolidation (Topic 810): Amendments for Certain Investment Funds
Proposed ASU 1740-100—Derivatives and Hedging (Topic 815): Proposed ASU 1740-100—Derivatives and Hedging (Topic 815)	Deprecated	Accounting Standards Update No. 2010-11: Derivatives and Hedging (Topic 815): Scope Exception Related to Embedded Credit Derivatives
Proposed Accounting Standards Update EITF090B—Financial Services—Insurance (Topic 944): Consideration of an Insurer's Accounting for Majority-Owned Investments When Ownership Is through a Separate Account (A Consensus of the FASB Emerging Issues Task Force)	Deprecated	Accounting Standards Update No. 2010-15: Financial Services—Insurance (Topic 944): How Investments Held through Separate Accounts Affect an Insurer's Consolidation Analysis of Those Investments - a consensus of the FASB Emerging Issues Task Force
Proposed Accounting Standards Update EITF090E—Equity (Topic 505) and Earnings per Share (Topic 260): Accounting for Stock Dividends, Including Distributions to Shareholders with Components of Stock and Cash (A Consensus of the FASB Emerging Issues Task Force)	Deprecated	Accounting Standards Update No. 2010-01: Equity (Topic 505): Accounting for Distributions to Shareholders with Components of Stock and Cash -a consensus of the FASB Emerging Issues Task Force
Proposed Accounting Standards Update 1730-100—Extractive Industries—Oil and Gas (Topic 932): Oil and Gas Reserve Estimation and Disclosures	Deprecated	Accounting Standards Update No. 2010-03: Extractive Activities—Oil and Gas (Topic 932): Oil and Gas Reserve Estimation and Disclosures
Proposed Accounting Standards Update 1710-100—Fair Value Measurements and Disclosures (Topic 820): Improving Disclosures about Fair Value Measurements	Deprecated	Accounting Standards Update No. 2010-06: Fair Value Measurements and Disclosures (Topic 820): Improving Disclosures about Fair Value Measurements
Proposed Accounting Standards Update 1720-	Deprecated	Accounting Standards Update No. 2010-02: Consolidation (Topic

100—Consolidation (Topic 810): Accounting and Reporting for Decreases in Ownership of a Subsidiary—a Scope Clarification		810): Accounting and Reporting for Decreases in Ownership of a Subsidiary—a Scope Clarification
Draft Abstract EITF0801&0903—EITF Issues No. 08-1, "Revenue Arrangements with Multiple Deliverables," and No. 09-3, "Applicability of AICPA Statement of Position 97-2 to Certain Arrangements That Contain Software Elements"	Deprecated	Revenue Recognition (Topic 605): Multiple-Deliverable Revenue Arrangements - a consensus of the FASB Emerging Issues Task Force; Software (Topic 985): Certain Revenue Arrangements That Include Software Elements - a consensus of the FASB Emerging Issues Task Force
Proposed FSP FAS 157-g—Estimating the Fair Value of Investments in Investment Companies That Have Calculated Net Asset Value per Share in Accordance with the AICPA Audit and Accounting Guide, "Investment Companies"	Deprecated	Accounting Standards Update No. 2009-12: Fair Value Measurements and Disclosures (Topic 820): Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)
Proposed Accounting Standards Update—Research and Development (Topic 730): Research and Development Assets Acquired and Contingent Consideration Issued in an Asset Acquisition (A consensus of the FASB Emerging Issues Task Force)	Deprecated	N/A. Removed from EITF agenda.