

FASB Accounting Standards Codification®

Editorial and maintenance update 2015-03

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Editorial and other corrections that affect versioning of Sections for archive purposes:

This maintenance update repairs a broken link.

Paragraph	Deleted/Amended/Added
225-10-S99-5	Non-visual change: FN1 If a registrant elects to follow the encouraged disclosure discussed in paragraph 23 of Statement 130 [paragraph {repaired_x-ref link}220-10-45-9{repaired_x-ref link}], and displays the components of other comprehensive income and the total for comprehensive income using a one-statement approach, the registrant must continue to follow the guidance set forth in the SAB Topic. One approach may be to provide a separate reconciliation of net income to income available to common stock below comprehensive income reported on a statement of income and comprehensive income.

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

N/A	N/A
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