

FASB Accounting Standards Codification®

Editorial and maintenance update 2014-15

Released: June 30, 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
Comprehensive Income	The change in equity (net assets) of a business entity during a period from transactions and other events and circumstances from nonowner sources. It includes all changes in equity during a period except those resulting from investments by owners and distributions to owners. Comprehensive income comprises both of the following: a. All components of {add glossary link}net income{add glossary link} b. All components of other comprehensive income.
Net Income	A measure of financial performance resulting from the aggregation of revenues, expenses, gains, and losses that are not items of {add glossary link}other comprehensive income{add glossary link}. A variety of other terms such as net earnings or earnings may be used to describe net income.
Other Comprehensive Income	Revenues, expenses, gains, and losses that under generally accepted accounting principles (GAAP) are included in {add glossary link}comprehensive income{add glossary link} but excluded from {add glossary link}net income{add glossary link}.
325-30-00	Added links to MU 2014-07 release notes.
730-20-00	Added links to MU 2014-07 release notes.
815-10-00	Added links to MU 2014-07 release notes.
815-20-00	Added links to MU 2014-07 release notes.
815-25-00	Added links to MU 2014-07 release notes.
815-30-00	Added links to MU 2014-07 release notes.
815-30-35-3	The effective portion of the gain or loss on a derivative instrument designated as a cash flow hedge is reported in {add glossary link}other comprehensive income{add glossary link}, and the ineffective portion is reported in earnings. More specifically, a qualifying cash flow hedge shall be accounted for as follows:
830-10-00	Added links to MU 2014-07 release notes.
830-10-55-16	At the foreign subsidiary's balance sheet date, the current rate is BR 1 = FC 2.00.
860-20-00	Added links to MU 2014-07 release notes.

932-10-S00	Added links to MU 2014-07 release notes.
942-10-00	Added links to MU 2014-07 release notes.
942-405-00	Added links to MU 2014-07 release notes.
942-720-00	Added links to MU 2014-07 release notes.

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

Accounting Standards Update No. 2014-12	Re-released wrapper to correct minor error in description.
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