

FASB Accounting Standards Codification®

Editorial and maintenance update 2026-08

Released: July 31, 2026

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
270-10-50-38	Non-visual change: Changed xref to 740-323-50-1 through 50-2 to an xref-group.

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

2021.ditamap	Re-released to distribute most recent version.
241972.dita	Re-released to distribute most recent version.
2022.ditamap	Re-released to distribute most recent version.
2022-02.dita	Re-released to distribute most recent version.
470-20-55_112612__11262024.dita	470-20-55-69D: Moved <xref format="dita" id="SL123495741-112612" scope="local" type="subsection" href="../../../../Broad_Transactions/815/40/65/815-40-65_238011.dita#SL123482105-238011/SL123482106-238011">815-40-65-1</xref> before beginning <norm-text> tag.