

FASB Accounting Standards Codification®

Editorial and maintenance update 2018-11

Released: July 31, 2018

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			
320-10-50-9	> Sales, Transfers, and Related Matters That Occurred During during the Period			
480-10-55-53	> > Majority Owner's Accounting for a Transaction in the Shares of a Consolidated Subsidiary and a Derivative Instrument Indexed to the Noncontrolling Interest in that That Subsidiary			
805-740-25-12	> Allocation of Consolidated Tax Expense to the Acquired Entity After after an Acquisition			
815-15-00-1	Paragraph	Action	Accounting Standards Update	Date
	Financial Liability	Added	Accounting Standards Update No. 2018-03	XX/XX/2018 02/28/2018
842-30-55-31	Assume the same facts and circumstances as in Case A (paragraphs 842-30-55-19 through 55-24), except that the \$13,000 residual value guarantee is provided by a third party, not by Lessee. Collectibility of the lease payments and any amount necessary to satisfy the third-party third-party residual value guarantee is probable.			

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

Accounting Standards Update No. 2018-08	Re-released PDF and wrapper for editorial correction on the Table of Contents page: Clarifying the Scope and <u>the</u> Accounting Guidance for Contributions Received and Contributions Made
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