

FASB Accounting Standards Codification®

Editorial and maintenance update 2024-07

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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
220-10-55-7	In footnotes (b) and (c): in the notes to the financial statements.
325-40-35-4C	expected to be collected . Based on cash flows
326-20-35-6	the borrower may be contractually required to continually adjust
350-50-25-5	Fees incurred for website hosting, which involve the payment of a specified, periodic fee to an Internet service provider in return for hosting the website on its server(s) connected to the Internet , generally are expensed over the period of benefit.
350-50-25-7	Costs to obtain and register an Internet domain shall be capitalized under Section 350-30-25.
350-50-25-17	Costs to register the website with Internet search engines represent advertising costs and shall be expensed as incurred under paragraph 720-35-25-1.
350-50-55-3(b)	Obtain and register an Internet domain name.
350-50-55-3(c)	Acquire or develop software necessary for general website operations, including server operating system software, Internet server software, web browser software, and Internet protocol software.
350-50-55-3(g)	Purchase the web and application server(s), Internet connection (bandwidth), routers, staging servers (where preliminary changes to the website are made in a test environment), and production servers (accessible to customers using the website). Alternatively, these services may be provided by a third party via a hosting arrangement.
350-50-55-9(b)	Register the website with Internet search engines.
505-10-60-7	Rolled off pending content with transition link to paragraph 260-10-65-4 following the end of the transition period stated in Accounting Standards Update No. 2017-11.
606-10-55-1	The implementation guidance and illustrations <u>Implementation Guidance and Illustrations</u> Section is organized as follows:
805-10-55-14	In a business combination involving more than two entities, determining the acquirer shall include a consideration of, among other things, which of the combining entities initiated the combination, as well as the relative size of the combining entities, as discussed in the preceding paragraph 805-10-55-13.
805-20-55-15	Guidance on trademarks, trade names, service marks, collective marks, certification marks, and Internet domain names follows.
805-20-55-19	An Internet domain name is a unique alphanumeric name that is used to identify a particular numeric Internet address. Registration of a domain name creates an association between that name and a designated computer on the Internet for the period of the registration.
820-10-50-2H 958-205-45-36 958-205-55-13 958-205-55-14 958-205-55-15 958-205-55-16 958-205-55-17 958-205-55-21 958-220-45-31 958-605-45-7A	Rolled off pending content with transition guidance links to paragraph 958-10-65-4 following the end of the transition period stated in Accounting Standards Update No. 2020-07.

958-605-50-1 958-605-50-1A 958-605-50-1B 958-605-55-70U 958-605-55-70V 958-605-55-70W	
840-20-40-1	Paragraph superseded by Accounting Standards Update No. 2016-02 2016-02.
840-20-40-2	Paragraph superseded by Accounting Standards Update No. 2016-02 2016-02.
840-20-40-5	Paragraph superseded by Accounting Standards Update No. 2016-02 2016-02.
840-20-40-6	Paragraph superseded by Accounting Standards Update No. 2016-02 2016-02.
910-810-45-1	Removed Related Proposed ASUs link to Proposed Accounting Standards Update 2017-280.
924-10-05-3	With the expanded use of the Internet internet for conducting business transactions, Internet internet gaming entities have been formed in various parts of the world to provide online gaming and sports betting over the Internet internet.
932-810-45-1	(as discussed in this Topic and paragraph {added link}930-810-45-1{added link})
944-720-05-4	There are also entities that do not sell through agents. Some entities use mail, the Internet internet, and other mass-marketing methods to sell their products.
958-10-65-4	Rolled off transition paragraph following the end of the transition period stated in Accounting Standards Update No. 2020-07.

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

Proposed Accounting Standards Update 2017-280	Removed wrapper and PDF from Other Sources.
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