

FASB Accounting Standards Codification®

Editorial and maintenance update 2024-03

Released: May 31, 2024

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
Master Glossary term "Financial Instruments"	In pending content: Some contractual rights (contractual obligations) that are financial instruments may instruments may not be recognized in recognized in financial statements
260-10-55-50	In image's fifth row, fifth column, \$ 0.11 (\$ 0.11)
405-50-55-5	Non-visual change: Removed image link to .svg image.
810-10-15-17AC	Non-visual change: Changed link range 810-10-55-205AU through 55-205BF from single link to xref-group.
815-25-35-9	Non-visual change: Added space following closing tag of Financial Instrument glossary term in pending content.
815-25-35-9A	See paragraphs 815-25-40-9 paragraphs 815-25-40-9 through 40-9A
860-10-00-01	Non-visual change: Changed link range 860-10-35-1 through 35-12 from xref-group to single link. Changed link range 860-10-55-36 through 55-38 from xref-group to single link. Changed link range 860-10-55-62 through 55-64 from xref-group to single link.

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

N/A	N/A
-----	-----