

FASB Accounting Standards Codification®

Editorial and maintenance update 2013-11

Released: July 9, 2013

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
815-10-15-78	Paragraph 815-40-25-39 explains that, for purposes of evaluating under this Subtopic whether an embedded derivative indexed to an entity's own stock would be classified in stockholders' equity if freestanding, the additional considerations necessary for equity classifications beginning in paragraph 815-40-25-7 do not apply if the {removed glossary link} hybrid contract hybrid contract {removed glossary link} is a conventional convertible debt instrument in which the holder may only realize the value of the conversion option by exercising the option and receiving the entire proceeds in a fixed number of shares or the equivalent amount of cash (at the discretion of the issuer).
820-10-65-9(b)	Employee For employee benefit plans other than those plans that are subject to the Securities and Exchange Commission's filing requirements:

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

Accounting Standards Update No. 2013-08	Re-released PDF and wrapper to remove extraneous blank page from PDF.
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