

FASB Accounting Standards Codification®

Editorial and maintenance update 2014-22

Released: October 31, 2014

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 includes corrections to various ditamaps to ensure that General Notes appear correctly in their respective Sections.

Finally, this update 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			
350-10-00-1	Paragraph	Action	Accounting Standards Update	Date
	{removed glossary link}Conduit Debt Security{removed glossary link}	Added	Maintenance Update 2014-20.pdf	09/29/2014
	{removed glossary link}Nonpublic Entity{removed glossary link} (Def. 1)	Amended	Maintenance Update 2014-20.pdf	09/29/2014
	{removed glossary link}Nonpublic Entity{removed glossary link} (Def. 3)	Amended	Maintenance Update 2014-20.pdf	09/29/2014
	{removed glossary link}Nonpublic Entity{removed glossary link}	Added	Accounting Standards Update No. 2010-28	12/17/2010
	{removed glossary link}Public Entity{removed glossary link}	Amended	Maintenance Update 2014-20.pdf	09/29/2014
	{removed glossary link}Public Entity{removed glossary link}	Added	Accounting Standards Update No. 2010-28	12/17/2010
810-10-15-5	The application of this Topic by not-for-profit entities <u>{added glossary link}not-for-profit entities{added glossary link}</u> (NFPs) as defined in Topic 958 is subject to additional guidance in Subtopic 958-810.			
860-30-15-3	The guidance in this Subtopic applies to many types of transactions in which cash is obtained in exchange for financial assets with an obligation for an opposite exchange later. For example, that guidance may apply to any of the following types of transactions with those characteristics: a. Repurchase agreements <u>{added glossary link}Repurchase agreements{added glossary link}</u> b. Dollar rolls c. Securities lending transactions.			

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

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