

FASB Accounting Standards Codification®

Editorial and maintenance update 2022-07(roll-off)

Released: December 14, 2022

Editorial and other corrections that affect versioning of Sections for archive purposes:

The pending paragraphs listed in the following table were rolled off into current text.

Transition Paragraph	Roll-off Date	Pending Paragraph
350-40-65-3	2022-6-14	350-10-05-3 350-40-05-1 350-40-05-10 350-40-05-1A 350-40-05-1B 350-40-05-1C 350-40-05-1D 350-40-05-1E 350-40-05-1F 350-40-15-1 350-40-15-2 350-40-15-3 350-40-15-4 350-40-15-4A 350-40-15-4C 350-40-15-4D 350-40-15-8 350-40-15-9 350-40-25-18 350-40-30-4 350-40-30-5 350-40-35-11 350-40-35-12 350-40-35-13 350-40-35-14 350-40-35-15 350-40-35-16 350-40-35-17 350-40-45-1 350-40-45-2 350-40-45-3 350-40-50-1 350-40-50-2 350-40-50-3 Hosting Arrangement
606-10-65-1	2022-6-14	Diagnosis-Related Group Prepaid Health Care Plan
808-10-65-2	2022-6-14	606-10-15-3 808-10-15-5 808-10-15-5A 808-10-15-5B 808-10-15-5C 808-10-45-1 808-10-45-3 808-10-45-4 808-10-55-1 808-10-55-10 808-10-55-12 808-10-55-13 808-10-55-14 808-10-55-17 808-10-55-18

		808-10-55-19 808-10-55-3 808-10-55-4 808-10-55-5 808-10-55-6 808-10-55-7 808-10-55-8 808-10-55-9
810-10-65-9	2022-6-14	810-10-15-17AA 810-10-15-17AB 810-10-15-17AC 810-10-15-17AE 810-10-15-17B 810-10-15-17C 810-10-50-2AD 810-10-50-2AE 810-10-50-2AF 810-10-50-2AG 810-10-50-2AH 810-10-50-2AI 810-10-55-205AJ 810-10-55-205AK 810-10-55-205AL 810-10-55-205AM 810-10-55-205AN 810-10-55-205AO 810-10-55-205AP 810-10-55-205AQ 810-10-55-205AR 810-10-55-205AU 810-10-55-205AV 810-10-55-205AW 810-10-55-205AX 810-10-55-205AY 810-10-55-205AZ 810-10-55-205BA 810-10-55-205BB 810-10-55-205BC 810-10-55-205BD 810-10-55-205BE 810-10-55-205BF 810-10-55-37D 810-10-55-9
815-20-65-3	2022-6-14	220-10-45-10A 320-10-35-1 320-10-45-8 815-10-50-1B 815-10-50-3 815-10-50-4A 815-10-50-4C 815-10-50-4CC 815-10-50-4CCC 815-10-50-4D 815-10-50-4E 815-10-50-4EE 815-10-50-4EEE 815-10-50-4EEEE 815-10-50-4F 815-10-50-5A 815-10-50-5B 815-10-55-181 815-10-55-182 815-20-05-1 815-20-05-10 815-20-05-2 815-20-05-3 815-20-05-4

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	954-220-45-8

		954-815-45-1 Auction Rate Notes Contractually Specified Component Credit Risk Interest Rate Risk Securities Industry and Financial Markets Association (SIFMA) Municipal Swap Rate
815-20-65-4	2022-6-14	815-20-25-6A Fed Funds Effective Rate Overnight Index Swap Rate Fed Funds Effective Swap Rate (or Overnight Index Swap Rate) LIBOR Swap Rate London Interbank Offered Rate (LIBOR) Swap Rate London Interbank Offered Rate Swap Rate Secured Overnight Financing Rate (SOFR) Overnight Index Swap Rate
815-20-65-5	2022-6-13	815-10-15-1 815-10-50-4EE 815-20-15-1 815-20-25-12 815-20-25-139 815-20-25-143 815-20-55-33G 815-20-65-3 815-25-35-13B 815-25-35-9A 815-25-55-99 815-30-35-26
926-20-65-2	2022-6-14	920-230-05-1 920-230-15-1 920-230-45-1 920-350-30-3 920-350-35-1 920-350-35-2A 920-350-35-3 920-350-45-1 920-350-50-1 920-350-50-2 920-350-50-3 920-350-50-4 926-20-25-6 926-20-25-7 926-20-25-8 926-20-35-1 926-20-35-10 926-20-35-11 926-20-35-12 926-20-35-12A 926-20-35-12B 926-20-35-13 926-20-35-14 926-20-35-15 926-20-35-16 926-20-35-17 926-20-35-19 926-20-35-2 926-20-35-3A 926-20-35-3B 926-20-35-3C 926-20-35-4 926-20-35-9 926-20-40-4 926-20-40-5 926-20-45-1 926-20-45-2

		926-20-50-1 926-20-50-1A 926-20-50-2 926-20-50-3 926-20-50-4 926-20-50-4A 926-20-50-4B 926-20-50-4C 926-20-55-10 926-20-55-11 926-20-55-12 926-20-55-13 926-20-55-14 926-20-55-15 926-20-55-9 Film Group Initial Market Secondary Markets Significant Changes Significant Changes to a Film
952-606-65-1	2022-6-14	606-10-25-18C 952-606-05-1 952-606-15-1 952-606-15-2 952-606-25-1 952-606-25-2 952-606-25-3 952-606-25-4 952-606-50-1 952-606-50-2 952-606-55-1 952-606-55-2 952-606-55-3 952-606-55-4 952-606-55-5

The transition paragraphs listed in the following table were amended to reflect the end of the transition period.

Paragraph	Transition information replaced with the following text
350-40-65-3	Paragraph superseded on 12/14/2022 after the end of the transition period stated in Accounting Standards Update No. 2018-15, <i>Intangibles—Goodwill and Other—Internal-Use Software (Subtopic 350-40): Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract</i> .
606-10-65-1	Paragraph superseded on 12/14/2022 after the end of the transition period stated in Accounting Standards Update No. 2014-09, <i>Revenue from Contracts with Customers (Topic 606)</i> , No. 2016-08, <i>Revenue from Contracts with Customers (Topic 606): Principal versus Agent Considerations (Reporting Revenue Gross versus Net)</i> , No. 2016-10, <i>Revenue from Contracts with Customers (Topic 606): Identifying Performance Obligations and Licensing</i> , No. 2016-12, <i>Revenue from Contracts with Customers (Topic 606): Narrow-Scope Improvements and Practical Expedients</i> , No. 2016-20, <i>Technical Corrections and Improvements to Topic 606, Revenue from Contracts with Customers</i> , No. 2017-05, <i>Other Income—Gains and Losses from the Derecognition of Nonfinancial Assets (Subtopic 610-20): Clarifying the Scope of Asset Derecognition Guidance and Accounting for Partial Sales of Nonfinancial Assets</i> , and No. 2020-05, <i>Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities</i> .
808-10-65-2	Paragraph superseded on 12/14/2022 after the end of the transition period stated in Accounting Standards Update No. 2018-18, <i>Collaborative Arrangements (Topic 808): Clarifying the Interaction between Topic 808 and Topic 606</i> .
815-20-65-4	Paragraph superseded on 12/14/2022 after the end of the transition period stated in Accounting Standards Update No. 2018-16, <i>Derivatives and Hedging (Topic 815): Inclusion of the Secured Overnight Financing Rate (SOFR) Overnight Index Swap (OIS) Rate as a Benchmark Interest Rate for Hedge Accounting Purposes</i> .
815-20-65-5	Paragraph superseded on 12/14/2022 after the end of the transition period stated in Accounting Standards Update No. 2019-04, <i>Codification Improvements to Topic 326, Financial Instruments—Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments</i> .
926-20-65-2	Paragraph superseded on 12/14/2022 after the end of the transition period stated in Accounting Standards Update No. 2019-02, <i>Entertainment—Films—Other Assets—Film Costs (Subtopic 926-20) and Entertainment—Broadcasters—Intangibles—Goodwill and Other (Subtopic 920-350)</i> :

	<i>Improvements to Accounting for Costs of Films and License Agreements for Program Materials.</i>
952-606-65-1	Paragraph superseded on 12/14/2022 after the end of the transition period stated in Accounting Standards Update No. 2021-02, <i>Franchisors—Revenue from Contracts with Customers (Subtopic 952-606): Practical Expedient</i> .

The following paragraph headings were deleted upon rolling off into current text.

Paragraph	Deleted Paragraph Heading
350-40-65-3	> Transition Related to Accounting Standards Update No. 2018-15, <i>Intangibles—Goodwill and Other—Internal-Use Software (Subtopic 350-40): Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That Is a Service Contract</i>
606-10-65-1	> Transition Related to Accounting Standards Updates No. 2014-09, <i>Revenue from Contracts with Customers (Topic 606)</i> , No. 2016-08, <i>Revenue from Contracts with Customers (Topic 606): Principal versus Agent Considerations (Reporting Revenue Gross versus Net)</i> , No. 2016-10, <i>Revenue from Contracts with Customers (Topic 606): Identifying Performance Obligations and Licensing</i> , No. 2016-12, <i>Revenue from Contracts with Customers (Topic 606): Narrow-Scope Improvements and Practical Expedients</i> , No. 2016-20, <i>Technical Corrections and Improvements to Topic 606, Revenue from Contracts with Customers</i> , No. 2017-05, <i>Other Income—Gains and Losses from the Derecognition of Nonfinancial Assets (Subtopic 610-20): Clarifying the Scope of Asset Derecognition Guidance and Accounting for Partial Sales of Nonfinancial Assets</i> , and No. 2020-05, <i>Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities</i>
808-10-65-2	> Transition Related to Accounting Standards Update No. 2018-18, <i>Collaborative Arrangements (Topic 808): Clarifying the Interaction between Topic 808 and Topic 606</i>
815-20-65-4	> Transition Related to Accounting Standards Update No. 2018-16, <i>Derivatives and Hedging (Topic 815): Inclusion of the Secured Overnight Financing Rate (SOFR) Overnight Index Swap (OIS) Rate as a Benchmark Interest Rate for Hedge Accounting Purposes</i>
815-20-65-5	> Transition Related to Accounting Standards Update No. 2019-04, <i>Codification Improvements to Topic 326, Financial Instruments—Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments</i>
926-20-65-2	> Transition Related to Accounting Standards Update No. 2019-02, <i>Entertainment—Films—Other Assets—Film Costs (Subtopic 926-20) and Entertainment—Broadcasters—Intangibles—Goodwill and Other (Subtopic 920-350): Improvements to Accounting for Costs of Films and License Agreements for Program Materials</i>
952-606-65-1	> Transition Related to Accounting Standards Update No. 2021-02, <i>Franchisors—Revenue from Contracts with Customers (Subtopic 952-606): Practical Expedient</i>

The glossary terms listed in the following table were deprecated upon rolling off into current text.

Transition Paragraph	Roll-off Date	Glossary Term
606-10-65-1	2022-6-14	Diagnosis-Related Group
606-10-65-1	2022-6-14	Prepaid Health Care Plan
815-20-65-4	2022-6-14	Fed Funds Effective Swap Rate (or Overnight Index Swap Rate)
815-20-65-4	2022-6-14	London Interbank Offered Rate Swap Rate
926-20-65-2	2022-6-14	Initial Market
926-20-65-2	2022-6-14	Secondary Markets
926-20-65-2	2022-6-14	Significant Changes

Other corrections and maintenance items that affect versioning of Sections for archive purposes:

Paragraph	Deleted/Amended/Added
N/A	N/A

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

N/A	N/A
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