

FASB Accounting Standards Codification®

Editorial and maintenance update 2018-03

Released: February 13, 2018

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 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
210-20-00-1 305-10-00-1 305-10-S00-1 942-210-00-1 942-305-00-1 946-210-00-1 946-305-00-1 954-210-00-1 954-305-00-1	Non-visual change: Added maintenance update title to PDF link in Status tables.
350-30-00-1 842-10-00-1	01/XX/2018 <u>01/25/2018</u>
350-50-15-1	This Subtopic follows the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see Section 350-10-15, with specific transaction qualifications noted below below.
815-10-15-10	> > Instruments within Within Scope
942-220-S50-1	Non-visual change: Replaced en dash with hyphen in sfrag data tags.

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

N/A	N/A
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