

FASB Accounting Standards Codification®

Editorial and Maintenance Update 2018-12

Released: September 10, 2018

Maintenance Updates provide nonsubstantive corrections to the Codification, such as editorial corrections, various types of link-related changes, and changes to source fragment information (used for Cross Reference and the Printer-Friendly with sources). This Maintenance Update includes nonsubstantive visual corrections, which are reflected in the relevant Status tables.

Editorial and other corrections that affect versioning of Sections for archive purposes and are reflected in the corresponding Status tables:

1. The Master Glossary term *affiliate* contains the term *controls*, which is not linked in the Codification. Both terms (1st definitions) are sourced to FASB Statement No. 57, *Related Party Disclosures*. This amendment adds the reference to the 1st definition of *control* in the Master Glossary term *affiliate*.

Paragraph/Glossary Term	Superseded/Amended/Added
Affiliate (Definition 1)	A party that, directly or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with an entity. <u>See {add glossary link to 1st definition}Control{add glossary link to 1st definition}.</u>

2. The amendments in Accounting Standards Update No. 2016-13, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, superseded paragraph 220-10-45-16A. Paragraph 220-10-45-16 refers to paragraph 220-10-45-16A, and this amendment removes that reference by adding a pending paragraph with a link to transition paragraph 326-10-65-1.

Paragraph/Glossary Term	Superseded/Amended/Added
220-10-45-16	<u>Transition Date: (P) December 16, 2019; (N) December 16, 2020 Transition Guidance: 326-10-65-1</u> <u>An entity shall determine reclassification adjustments for each component of other comprehensive income. The requirement for a reclassification adjustment for foreign currency translation adjustments is limited to translation gains and losses realized upon sale or upon complete or substantially complete liquidation of an investment in a foreign entity (see paragraphs 830-30-40-1 through 40-1A).</u>

3. The amendments in Accounting Standards Update No. 2016-02, *Leases (Topic 842)*, superseded Example 4 in paragraphs 420-10-55-11 through 55-15. Paragraphs 420-10-25-13 and 420-10-30-9 reference Example 4. This amendment removes the reference to Example 4 by adding a pending paragraph with a link to transition paragraph 842-10-65-1.

Paragraph/Glossary Term	Superseded/Amended/Added
420-10-25-13	<u>Transition Date: (P) December 16, 2018; (N) December 16, 2019 Transition Guidance: 842-10-65-1</u> <u>A liability for costs that will continue to be incurred under a contract for its remaining term without economic benefit to the entity shall be recognized at the cease-use date.</u>
420-10-30-9	<u>Transition Date: (P) December 16, 2018; (N) December 16, 2019 Transition Guidance: 842-10-65-1</u>

	A liability for costs that will continue to be incurred under a contract for its remaining term without economic benefit to the entity shall be measured at its fair value at the cease-use date.
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4. The amendments in Accounting Standards Update No. 2017-11, *Earnings Per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features, (Part II) Replacement of the Indefinite Deferral for Mandatorily Redeemable Financial Instruments of Certain Nonpublic Entities and Certain Mandatorily Redeemable Noncontrolling Interests with a Scope Exception*, superseded paragraph 480-10-65-1 and moved the guidance to paragraphs 480-10-15-7A through 15-7F. Paragraphs 480-10-45-2A through 45-2B reference paragraph 480-10-65-1. This amendment corrects the reference to paragraph 480-10-65-1 in paragraphs 480-10-45-2A and 45-2B to paragraphs 480-10-15-7A through 15-7F.

Paragraph/Glossary Term	Superseded/Amended/Added
480-10-45-2A	The redemption price may be a fixed amount or may vary based on specified conditions. If all of an entity's shares are subject to mandatory redemption and the entity is not subject to the deferral in <u>paragraphs 480-10-15-7A through 15-7F</u> paragraph 480-10-65-1 , an excess of the redemption price of the shares over the entity's equity balance shall be reported as an excess of liabilities over assets (a deficit), even though the mandatorily redeemable shares are reported as a liability.
480-10-45-2B	Depending on the settlement terms, this Subtopic requires that mandatorily redeemable shares that are not subject to the deferral in <u>paragraphs 480-10-15-7A through 15-7F</u> paragraph 480-10-65-1 be measured at either the present value of the amount to be paid at settlement or the amount of cash that would be paid under the conditions specified in the contract if settlement occurred at the reporting date, recognizing the resulting change in that amount as interest cost (change in redemption amount).

5. In paragraph 715-20-50-1(d)(iv)(02)(B), the term *settlements* should not be linked to the Master Glossary definition. The *settlements* in paragraph 715-20-50-1 refer to the settlements of the level 3 investments as part of the plan assets according to the fair value (level 3) rollforward disclosure requirements, while the *settlements* definition in the Master Glossary refers to the settlements of defined benefit obligations. This amendment removes the glossary link.

Paragraph/Glossary Term	Superseded/Amended/Added
715-20-50-1(d)(iv)(02)(B)	B. Purchases, sales, and {remove glossary link}settlements{remove glossary link} , net
715-20-50-1(d)(iv)(02)(B) pending	Transition Date: (P) December 16, 2017; (N) December 16, 2018 Transition Guidance: 715-20-65-3 B. Purchases, sales, and {remove glossary link}settlements{remove glossary link} , net
715-20-50-1(d)(iv)(02)(B) pending	Transition Date: (P) December 16, 2019; (N) December 16, 2020 Transition Guidance: 715-20-65-4 B. Purchases, sales, and {remove glossary link}settlements{remove glossary link} , net

6. Example 1—Disclosures about Defined Benefit Pension and Other Postretirement Benefit Plans in the Annual Financial Statements of a Publicly Traded Entity, in paragraph 715-20-55-17, has two references to paragraph 715-20-50-5(d), which contains disclosure guidance for nonpublic entities. This amendment corrects the references to the public entity disclosure guidance in paragraph 715-20-50-1(d).

Paragraph/Glossary Term	Superseded/Amended/Added
715-20-55-17	Plan Assets [Note: The two methods for disclosing the fair value of classes of plan assets presented below are not intended to be treated as a template. While they both provide examples of disclosures that comply with the requirements of paragraph 715-20-50-1(d)(ii) 715-20-50-5(d)(ii), the classes disclosed should be tailored to the nature and risks of assets in an employer's plan(s). Additionally, an employer should consider the overall objectives in paragraphs paragraph 715-20-50-1(d)(1), (2), and (5) 715-20-50-5(d)(1), (2), and (5).]
715-20-55-17 pending	Transition Date: (P) December 16, 2017; (N) December 16, 2018 Transition Guidance: 715-20-65-3 Plan Assets [Note: The two methods for disclosing the fair value of classes of plan assets presented below are not intended to be treated as a template. While they both provide examples of disclosures that comply with the requirements of paragraph 715-20-50-1(d)(ii) 715-20-50-5(d)(ii), the classes disclosed should be tailored to the nature and risks of assets in an employer's plan(s). Additionally, an employer should consider the overall objectives in paragraphs paragraph 715-20-50-1(d)(1), (2), and (5) 715-20-50-5(d)(1), (2), and (5).]
715-20-55-17 pending	Transition Date: (P) December 16, 2019; (N) December 16, 2020 Transition Guidance: 715-20-65-4 Plan Assets [Note: The two methods for disclosing the fair value of classes of plan assets presented below are not intended to be treated as a template. While they both provide examples of disclosures that comply with the requirements of paragraph 715-20-50-1(d)(ii) 715-20-50-5(d)(ii), the classes disclosed should be tailored to the nature and risks of assets in an employer's plan(s). Additionally, an employer should consider the overall objectives in paragraphs paragraph 715-20-50-1(d)(1), (2), and (5) 715-20-50-5(d)(1), (2), and (5).]

7. This amendment changes “shall” to “should” in the current content of paragraph 718-20-55-108 to adhere to Codification guidelines.

Paragraph/Glossary Term	Superseded/Amended/Added
718-20-55-108	In contrast, if at the date of modification awards are not expected to vest under the original vesting conditions, an entity should shall recognize compensation cost only if the awards vest under the modified vesting conditions.

8. The amendments in Accounting Standards Update No. 2009-17, *Consolidations (Topic 810): Improvements to Financial Reporting by Enterprises Involved with Variable Interest Entities*, superseded paragraphs 810-10-55-5 through 55-8 and their related “>>” heading. The amendments in Accounting Standards Update No. 2015-02, *Consolidation (Topic 810) Amendments to the Consolidation Analysis*, created a “>>>” heading preceding paragraph 810-10-55-8A. This amendment deletes the empty “>>” heading preceding paragraph 810-10-55-5 and changes the heading preceding paragraph 810-10-55-8A into a “>>” heading.

Paragraph/Glossary Term	Superseded/Amended/Added
Heading preceding paragraph 810-10-55-5	>>

Heading preceding paragraph 810-10-55-8A	>>>>Example of a Series Mutual Fund
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9. The amendments in Accounting Standards Update No. 2016-01, *Financial Instruments—Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities*, superseded paragraphs 825-10-50-14 and 825-10-50-16. This amendment corrects the references in paragraph 825-10-50-8 to delete the references to the superseded paragraphs.

Paragraph/Glossary Term	Superseded/Amended/Added
825-10-50-8 pending	Transition Date: (P) December 16, 2017; (N) December 16, 2018 Transition Guidance: 825-10-65-2 In part, this Subsection requires disclosures about fair value for all financial instruments, whether recognized or not recognized in the statement of financial position, except that the disclosures about fair value prescribed in paragraphs 825-10-50-10 through 50-13 and 825-10-50-15 50-16 are not required for any of the following:
825-10-50-8 pending	Transition Date: (P) December 16, 2017; (N) December 16, 2018 Transition Guidance: 405-20-65-1 In part, this Subsection requires disclosures about fair value for all financial instruments, whether recognized or not recognized in the statement of financial position, except that the disclosures about fair value prescribed in paragraphs 825-10-50-10 through 50-13 and 825-10-50-15 50-16 are not required for any of the following:
825-10-50-8 pending	Transition Date: (P) December 16, 2018; (N) December 16, 2019 Transition Guidance: 842-10-65-1 In part, this Subsection requires disclosures about fair value for all financial instruments, whether recognized or not recognized in the statement of financial position, except that the disclosures about fair value prescribed in paragraphs 825-10-50-10 through 50-13 and 825-10-50-15 50-16 are not required for any of the following:

10. This amendment adds a cross-reference in paragraph 830-30-45-20 to paragraph 830-30-50-1, which contains disclosure guidance on translation adjustments.

Paragraph/Glossary Term	Superseded/Amended/Added
830-30-45-20	At a minimum, the analysis shall disclose all of the following (<u>see paragraph 830-30-50-1</u>):

11. In the Statement of Cash Flows in paragraph 830-230-55-12, the fifth row of the second column did not add correctly. This amendment changes the miscellaneous payment of \$45 to a miscellaneous receipt of \$45. This amendment also changes the first item under “Cash flows from financing activities” from “Net increase in short-term debt” to “Proceeds from issuance of short-term debt” to be more consistent with the use of “proceeds” in this Example.

Paragraph/Glossary Term	Superseded/Amended/Added																																																																																																																											
830-230-55-12	STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 19X1 Increase (Decrease) in Cash <table> <tr> <th></th><th colspan="2">Subsidiary A</th><th colspan="2">Subsidiary B</th></tr> <tr> <th></th><th>Local Currency</th><th>U.S. Dollars</th><th>Local Currency</th><th>U.S. Dollars</th></tr> <tr> <td>Cash flows from operating activities:</td><td></td><td></td><td></td><td></td></tr> <tr> <td>Cash received from customers</td><td>LC 2,094 ^(a)</td><td>USD 888 ^(a)</td><td>LC 18,700 ^(a)</td><td>USD 561 ^(a)</td></tr> <tr> <td>Cash paid to suppliers and employees</td><td>(1,902) ^(a)</td><td>(806) ^(a)</td><td>(12,334) ^(a)</td><td>(370) ^(a)</td></tr> <tr> <td>Interest paid</td><td>(200)</td><td>(86) ^(b)</td><td>(4,500)</td><td>(135) ^(b)</td></tr> <tr> <td>Income taxes paid</td><td>(60)</td><td>(25) ^(b)</td><td>(700)</td><td>(21) ^(b)</td></tr> <tr> <td>Miscellaneous receipts (payments)</td><td>105</td><td>(45)45 ^(b)</td><td>(167)</td><td>(5) ^(b)</td></tr> <tr> <td>Net cash provided by operating activities</td><td>37</td><td>16</td><td>999</td><td>30</td></tr> <tr> <td>Cash flows from investing activities:</td><td></td><td></td><td></td><td></td></tr> <tr> <td>Proceeds from sale of equipment</td><td>275</td><td>116 ^(c)</td><td>350</td><td>14 ^(c)</td></tr> <tr> <td>Payments for purchase of equipment</td><td>(600)</td><td>(258) ^(c)</td><td>(500)</td><td>(15) ^(c)</td></tr> <tr> <td>Net cash used in investing activities</td><td>(325)</td><td>(142)</td><td>(150)</td><td>(1)</td></tr> <tr> <td>Cash flows from financing activities:</td><td></td><td></td><td></td><td></td></tr> <tr> <td>Net increase in short-term debtProceeds from issuance of short-term debt</td><td>175</td><td>75 ^(c)</td><td>-</td><td>-</td></tr> <tr> <td>Proceeds from intra-entity loan</td><td>-</td><td>-</td><td>500</td><td>15 ^(c)</td></tr> <tr> <td>Proceeds from issuance of long-term debt</td><td>400</td><td>165 ^(c)</td><td>-</td><td>-</td></tr> <tr> <td>Repayment of long-term debt</td><td>(250)</td><td>(105) ^(c)</td><td>(1,000)</td><td>(35) ^(c)</td></tr> <tr> <td>Payment of dividends</td><td>(50)</td><td>(22) ^(c)</td><td>-</td><td>-</td></tr> <tr> <td>Net cash provided by (used in) financing activities</td><td>275</td><td>113</td><td>(500)</td><td>(20)</td></tr> <tr> <td>Effect of exchange rate changes on cash</td><td>-</td><td>9 ^(d)</td><td>-</td><td>(5) ^(d)</td></tr> <tr> <td>Net increase (decrease) in cash</td><td>(13)</td><td>(4)</td><td>349</td><td>4</td></tr> <tr> <td>Cash at beginning of year</td><td>38</td><td>15</td><td>100</td><td>5</td></tr> <tr> <td>Cash at end of year</td><td><u>LC 25</u></td><td><u>USD 11</u></td><td><u>LC 449</u></td><td><u>USD 9</u></td></tr> </table> (a) The computation of this amount is provided in paragraph 830-230-55-14. (b) This amount represents the U.S. dollar equivalent of the foreign currency cash flow based on the weighted-average exchange rate for the year. (c) This amount represents the U.S. dollar equivalent of the foreign currency cash flow based on the exchange rate in effect at the time of the cash flow. (d) The computation of this amount is provided in paragraph 830-230-55-15.					Subsidiary A		Subsidiary B			Local Currency	U.S. Dollars	Local Currency	U.S. Dollars	Cash flows from operating activities:					Cash received from customers	LC 2,094 ^(a)	USD 888 ^(a)	LC 18,700 ^(a)	USD 561 ^(a)	Cash paid to suppliers and employees	(1,902) ^(a)	(806) ^(a)	(12,334) ^(a)	(370) ^(a)	Interest paid	(200)	(86) ^(b)	(4,500)	(135) ^(b)	Income taxes paid	(60)	(25) ^(b)	(700)	(21) ^(b)	Miscellaneous receipts (payments)	105	(45) 45 ^(b)	(167)	(5) ^(b)	Net cash provided by operating activities	37	16	999	30	Cash flows from investing activities:					Proceeds from sale of equipment	275	116 ^(c)	350	14 ^(c)	Payments for purchase of equipment	(600)	(258) ^(c)	(500)	(15) ^(c)	Net cash used in investing activities	(325)	(142)	(150)	(1)	Cash flows from financing activities:					Net increase in short-term debt Proceeds from issuance of short-term debt	175	75 ^(c)	-	-	Proceeds from intra-entity loan	-	-	500	15 ^(c)	Proceeds from issuance of long-term debt	400	165 ^(c)	-	-	Repayment of long-term debt	(250)	(105) ^(c)	(1,000)	(35) ^(c)	Payment of dividends	(50)	(22) ^(c)	-	-	Net cash provided by (used in) financing activities	275	113	(500)	(20)	Effect of exchange rate changes on cash	-	9 ^(d)	-	(5) ^(d)	Net increase (decrease) in cash	(13)	(4)	349	4	Cash at beginning of year	38	15	100	5	Cash at end of year	<u>LC 25</u>	<u>USD 11</u>	<u>LC 449</u>	<u>USD 9</u>
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12. Paragraph 912-310-45-1 states that government contract receivables should be presented separately in the balance sheet or otherwise disclosed. This amendment adds the words “in the notes to financial statements” after the word “disclosed” for clarification to the user.

Paragraph/Glossary Term	Superseded/Amended/Added
912-310-45-1	Government contract receivables usually are shown separately from other receivables in the balance sheet (or otherwise disclosed <u>in the notes to financial statements</u>).

13. Paragraphs 946-205-45-3(c), 946-210-45-21, 946-220-45-3(h), 946-220-45-6, and 946-220-45-11 through 45-12 use the words “disclose” or “disclosed” instead of “present” or “presented.” This amendment corrects the language to make it clear that these items are presented in financial statements.

Paragraph/Glossary Term	Superseded/Amended/Added
946-205-45-3(c)	Distributions to shareholders. Distributions shall be disclosed as a single line item, except for tax return of capital distributions, which shall be presented disclosed separately.
946-210-45-21	Amounts held in foreign currencies shall be presented disclosed separately at value, with acquisition cost shown parenthetically.
946-220-45-3(h)	Other taxes (foreign withholding taxes shall be deducted from the relevant income item and presented disclosed parenthetically or shown as a separate contra item in the income section)
946-220-45-6	The following amounts related to gain or loss from investments and foreign currency transactions shall be presented as follows disclosed : b. Net increase (decrease) in unrealized appreciation or depreciation on investments and translation of assets and liabilities in foreign currencies, which comprises both of the following: 1. Investments. Changes in net unrealized appreciation or depreciation during the period shall be reported in the statement of operations. The major components of unrealized appreciation or depreciation shall be presented disclosed in a manner that is consistent with the guidance provided in (a). Either combining the net unrealized gains or losses from investments with net unrealized gains or losses from foreign currency transactions or reporting them separately is permissible. Any provision for deferred taxes shall be reported separately.
946-220-45-11	The statement of operations shall report details of the feeder fund’s allocated share of net investment income from the master fund (that is, present disclose allocated interest, dividends, and expenses separately).
946-220-45-12	Feeder funds shall present disclose their fund-specific expenses, such as transfer agent, distribution, legal and audit expenses, and registration and directors’ fees.

14. Paragraph 958-205-45-13D discusses a donor-restricted endowment fund. The third sentence does not include the modifier “donor-restricted” before “endowment fund.” This amendment adds the modifier to avoid confusion.

Paragraph/Glossary Term	Superseded/Amended/Added
958-205-45-13D pending	Transition Date: (P) December 16, 2017; (N) December 16, 2017 Transition Guidance: 958-10-65-1 Therefore, unless stated otherwise in the gift instrument, the assets in <u>a donor-restricted</u> an endowment fund are donor-restricted assets until they are appropriated for expenditure by the NFP’s governing board.

15. The amendments in Accounting Standards Update No. 2016-01, *Financial Instruments—Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities*, superseded paragraph 958-325-15-2(c) removing venture capital funds from the scope of Subtopic 958-325. This amendment to paragraph 958-325-05-2 removes venture capital funds from the overview of Subtopic 958-325.

Paragraph/Glossary Term	Superseded/Amended/Added
958-325-05-2 pending	Transition Date: (P) December 16, 2017; (N) December 16, 2018 Transition Guidance: 825-10-65-2 Thus, this Subtopic provides guidance for investments of the following types, among others, unless because of their characteristics they are included in the above list:

	investments in real estate, mortgage notes, venture capital funds, and oil and gas interests.
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16. The amendments in Accounting Standards Update No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*, superseded paragraph 958-720-25-8. This amendment removes the reference to paragraph 958-720-25-8 from paragraph 958-720-45-23.

Paragraph/Glossary Term	Superseded/Amended/Added
958-720-45-23	Transition Date: (P) December 16, 2017; (N) December 16, 2018 Transition Guidance: 606-10-65-1 If a reduction in the amount charged for goods and services is reported as an expense in accordance with paragraph 958-720-25-7, the expense shall be reported in the same functional classification in which the cost of the goods or services provided to the NFP are reported.

17. Subtopic 985-845, Software—Nonmonetary Transactions, was superseded by the amendments in Accounting Standards Update No. 2014-09, *Revenue from Contracts with Customer (Topic 606)*. This amendment removes that Subtopic from the list in paragraph 985-10-05-1.

Paragraph/Glossary Term	Superseded/Amended/Added
985-10-05-1 pending	Transition Date: (P) December 16, 2017; (N) December 16, 2018 Transition Guidance: 606-10-65-1 The Software Topic specifies standards of financial accounting and reporting for certain computer software. This Topic includes the following Subtopics: a. Overall b. Costs of Software to be Sold, Leased, or Marketed c. Inventory d. Intangibles—Goodwill and Other e. Revenue Recognition—Provision for Losses f. Cost of Sales and Services g. Research and Development h. <u>Subparagraph superseded by Maintenance Update 2018-12</u>Nonmonetary Transactions.

18. Amend paragraph 220-10-00-1, by adding the following item to the table, as follows:

220-10-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
220-10-45-16	Amended	Maintenance Update 2018-12	09/10/2018

19. Amend paragraph 420-10-00-1, by adding the following items to the table, as follows:

420-10-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
420-10-25-13	Amended	Maintenance Update 2018-12	09/10/2018

420-10-30-9	Amended	Maintenance Update 2018-12	09/10/2018
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20. Amend paragraph 480-10-00-1, by adding the following items to the table, as follows:

480-10-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
480-10-45-2A	Amended	Maintenance Update 2018-12	09/10/2018
480-10-45-2B	Amended	Maintenance Update 2018-12	09/10/2018

21. Amend paragraph 715-20-00-1, by adding the following items to the table, as follows:

715-20-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
715-20-50-1	Amended	Maintenance Update 2018-12	09/10/2018
715-20-55-17	Amended	Maintenance Update 2018-12	09/10/2018

22. Amend paragraph 718-20-00-1, by adding the following item to the table, as follows:

718-20-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
718-20-55-108	Amended	Maintenance Update 2018-12	09/10/2018

23. Amend paragraph 810-10-00-1, by adding the following item to the table, as follows:

810-10-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
810-10-55-8A	Amended	Maintenance Update 2018-12	09/10/2018

24. Amend paragraph 825-10-00-1, by adding the following item to the table, as follows:

825-10-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
825-10-50-8	Amended	Maintenance Update 2018-12	09/10/2018

25. Amend paragraph 830-30-00-1, by adding the following item to the table, as follows:

830-30-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
830-30-45-20	Amended	Maintenance Update 2018-12	09/10/2018

26. Amend paragraph 830-230-00-1, by adding the following item to the table, as follows:

830-230-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
830-230-55-12	Amended	Maintenance Update 2018-12	09/10/2018

27. Amend paragraph 850-10-00-1, by adding the following item to the table, as follows:

850-10-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
Affiliate	Amended	Maintenance Update 2018-12	09/10/2018

28. Amend paragraph 860-10-00-1, by adding the following item to the table, as follows:

860-10-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
Affiliate	Amended	Maintenance Update 2018-12	09/10/2018

29. Amend paragraph 912-310-00-1, by adding the following item to the table, as follows:

912-310-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
912-310-45-1	Amended	Maintenance Update 2018-12	09/10/2018

30. Amend paragraph 946-10-00-1, by adding the following item to the table, as follows:

946-10-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
Affiliate	Amended	Maintenance Update 2018-12	09/10/2018

31. Amend paragraph 946-205-00-1, by adding the following item to the table, as follows:

946-205-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
946-205-45-3	Amended	Maintenance Update 2018-12	09/10/2018

32. Amend paragraph 946-210-00-1, by adding the following item to the table, as follows:

946-210-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
946-210-45-21	Amended	Maintenance Update 2018-12	09/10/2018

33. Amend paragraph 946-220-00-1, by adding the following items to the table, as follows:

946-220-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
946-220-45-3	Amended	Maintenance Update 2018-12	09/10/2018
946-220-45-6	Amended	Maintenance Update 2018-12	09/10/2018
946-220-45-11	Amended	Maintenance Update 2018-12	09/10/2018
946-220-45-12	Amended	Maintenance Update 2018-12	09/10/2018

34. Amend paragraph 954-10-00-1, by adding the following item to the table, as follows:

954-10-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
Affiliate	Amended	Maintenance Update 2018-12	09/10/2018

35. Amend paragraph 954-220-00-1, by adding the following item to the table, as follows:

954-220-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
Affiliate	Amended	Maintenance Update 2018-12	09/10/2018

36. Amend paragraph 958-20-00-1, by adding the following item to the table, as follows:

958-20-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
Affiliate	Amended	Maintenance Update 2018-12	09/10/2018

37. Amend paragraph 958-205-00-1, by adding the following item to the table, as follows:

958-205-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
958-205-45-13D	Amended	Maintenance Update 2018-12	09/10/2018

38. Amend paragraph 958-220-00-1, by adding the following item to the table, as follows:

958-220-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
Affiliate	Amended	Maintenance Update 2018-12	09/10/2018

39. Amend paragraph 958-325-00-1, by adding the following item to the table, as follows:

958-325-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
958-325-05-2	Amended	Maintenance Update 2018-12	09/10/2018

40. Amend paragraph 958-605-00-1, by adding the following item to the table, as follows:

958-605-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
Affiliate	Amended	Maintenance Update 2018-12	09/10/2018

41. Amend paragraph 958-720-00-1, by adding the following items to the table, as follows:

958-720-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
Affiliate	Amended	Maintenance Update 2018-12	09/10/2018
958-720-45-23	Amended	Maintenance Update 2018-12	09/10/2018

42. Amend paragraph 985-10-00-1, by adding the following item to the table, as follows:

985-10-00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
985-10-05-1	Amended	Maintenance Update 2018-12	09/10/2018