

FASB Accounting Standards Codification®

Editorial and maintenance update 2018-07(roll-off)

Released: June 20, 2018

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
205-40-65-1	06/14/2018	205-40-05-1 205-40-05-2 205-40-05-3 205-40-15-1 205-40-50-1 205-40-50-2 205-40-50-3 205-40-50-4 205-40-50-5 205-40-50-6 205-40-50-7 205-40-50-8 205-40-50-9 205-40-50-10 205-40-50-11 205-40-50-12 205-40-50-13 205-40-50-14 205-40-55-1 205-40-55-2 205-40-55-3 Substantial Doubt about an Entity's Ability to Continue as a Going Concern
330-10-65-1	06/14/2018	270-10-45-6 275-10-05-7 330-10-35-1 330-10-35-1A 330-10-35-1B 330-10-35-1C 330-10-35-2 330-10-35-6 330-10-35-7A 330-10-35-8 330-10-35-9 330-10-35-10 330-10-35-11 330-10-50-2 330-10-55-2 360-10-55-21 705-10-25-2 830-10-55-8 830-10-55-9 830-10-55-15 830-10-55-17 830-10-55-18 830-10-55-19 830-10-55-20 830-10-55-21 830-10-55-22 905-330-35-1 905-330-35-2 905-330-35-3

		905-330-35-5 905-330-55-2 905-330-55-3 905-330-55-4 905-360-30-1 905-360-30-2 905-405-25-1 Direct Effects of a Change in Accounting Principle
715-10-65-1	06/15/2018	715-20-50-1 715-20-50-5 715-30-35-63A 715-30-35-63B 715-30-35-66A 715-30-35-66B 715-60-35-123A 715-60-35-123B 715-60-35-126A 715-60-35-126B
805-10-65-3	06/15/2018	805-10-25-13 805-10-25-17 805-10-55-16 805-10-55-27 805-10-55-28 805-10-55-29 805-20-50-4A
810-10-65-2	06/15/2018	712-10-60-2 810-10-05-8 810-10-05-8A 810-10-05-9 810-10-05-10 810-10-15-13A 810-10-15-13B 810-10-15-14 810-10-15-17 810-10-25-21 810-10-25-37 810-10-25-38 810-10-25-38A 810-10-25-38B 810-10-25-38C 810-10-25-38D 810-10-25-38E 810-10-25-38F 810-10-25-38G 810-10-25-39 810-10-25-40 810-10-25-41 810-10-25-43 810-10-25-44 810-10-25-53 810-10-25-54 810-10-30-7 810-10-30-8 810-10-30-8A 810-10-30-8B 810-10-30-8C 810-10-30-8D 810-10-30-9 810-10-35-4 810-10-35-5 810-10-45-25 810-10-50-2A 810-10-50-2AA 810-10-50-2AB 810-10-50-2AC 810-10-50-3 810-10-50-4

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810-10-65-5	06/15/2018	810-10-15-16 Development Stage Entity
810-10-65-6	06/14/2018	805-10-15-4 810-10-15-17D 810-10-30-10 810-10-30-11 810-10-30-12 810-10-30-13 810-10-30-14 810-10-30-15 810-10-30-16 810-10-35-6 810-10-35-7 810-10-35-8 810-10-35-9 810-10-50-20 810-10-50-21 810-10-50-22 810-10-55-205AS 810-10-55-205AT 820-10-15-3 Collateralized Financing Entity
810-10-65-7	06/15/2018	310-40-25-2 323-10-25-2 323-10-35-2 810-10-05-2 810-10-05-3 810-10-05-5 810-10-05-6 810-10-05-8 810-10-05-10 810-10-05-13 810-10-15-3 810-10-15-8 810-10-15-8A 810-10-15-10 810-10-15-12 810-10-15-13 810-10-15-13A 810-10-15-13B 810-10-15-14 810-10-15-22

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815-15-65-2	06/16/2018	815-10-S55-1 815-10-S99-3 815-15-25-16 815-15-25-17 815-15-25-17A 815-15-25-17B 815-15-25-17C 815-15-25-17D 815-15-25-20
820-10-65-10	06/15/2018	230-10-15-4 715-20-50-1 715-20-50-5 820-10-35-54B 820-10-50-6A 820-10-55-100 820-10-55-107
820-10-65-11	06/15/2018	360-20-55-3 405-40-15-2 820-10-35-16BB 820-10-35-24A 820-10-50-2 820-10-55-35 860-20-55-41 860-50-15-3 860-50-40-6
944-40-65-1	06/15/2018	270-10-50-7 944-40-50-1 944-40-50-2 944-40-50-3

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958-810-65-2	06/15/2018	954-810-15-3 958-810-05-1 958-810-15-4 958-810-25-11 958-810-25-12 958-810-25-13 958-810-25-14 958-810-25-15 958-810-25-16 958-810-25-17 958-810-25-18 958-810-25-19 958-810-25-20 958-810-25-21 958-810-25-22 958-810-25-23 958-810-25-24 958-810-25-25 958-810-25-26 958-810-25-27 958-810-25-28 958-810-25-29 958-810-45-2 958-810-55-4 958-810-55-16A 958-810-55-16B 958-810-55-16C 958-810-55-16D 958-810-55-16E 958-810-55-16F 958-810-55-16G 958-810-55-16H 958-810-55-16I 958-810-55-26 958-810-55-27 958-810-55-28 958-810-55-29 958-810-55-30 958-810-55-31 958-810-55-32

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
205-40-65-1	Paragraph superseded on 06/20/2018 after the end of the transition period stated in Accounting Standards Update No. 2014-15, <i>Presentation of Financial Statements—Going Concern (Subtopic 205-40): Disclosure of Uncertainties about an Entity's Ability to Continue as a Going Concern</i> .
330-10-65-1	Paragraph superseded on 06/20/2018 after the end of the transition period stated in Accounting Standards Update No. 2015-11, <i>Inventory (Topic 330): Simplifying the Measurement of Inventory</i> .
715-10-65-1	Paragraph superseded on 06/20/2018 after the end of the transition period stated in Accounting Standards Update No. 2015-04, <i>Compensation—Retirement Benefits (Topic 715): Practical Expedient for the Measurement Date of an Employer's Defined Benefit Obligation and Plan Assets</i> .
805-10-65-3	Paragraph superseded on 06/20/2018 after the end of the transition period stated in Accounting Standards Update No. 2015-16, <i>Business Combinations (Topic 805): Simplifying the Accounting for Measurement-Period Adjustments</i> .
810-10-65-2	Paragraph superseded on 06/20/2018 after the end of the transition period stated in FASB Statement No. 167, <i>Amendments to FASB Interpretation No. 46(R)</i> .
810-10-65-5	Paragraph superseded on 06/20/2018 after the end of the transition period stated in Accounting Standards Update No. 2014-10, <i>Development Stage Entities (Topic 915): Elimination of Certain Financial Reporting Requirements, Including an Amendment to Variable Interest Entities Guidance in Topic 810, Consolidation</i> .
810-10-65-6	Paragraph superseded on 06/20/2018 after the end of the transition period stated in Accounting Standards Update No. 2014-13, <i>Consolidation (Topic 810): Measuring the Financial Assets and the Financial Liabilities of a Consolidated Collateralized Financing Entity</i> .
810-10-65-7	Paragraph superseded on 06/20/2018 after the end of the transition period stated in Accounting Standards Update No. 2015-02, <i>Consolidation (Topic 810): Amendments to the Consolidation Analysis</i> .
815-15-65-2	Paragraph superseded on 06/20/2018 after the end of the transition period stated in Accounting Standards Update No. 2014-16, <i>Derivatives and Hedging (Topic 815): Determining Whether the Host Contract in a Hybrid Financial Instrument Issued in the Form of a Share Is More Akin to Debt or to Equity</i> .
820-10-65-10	Paragraph superseded on 06/20/2018 after the end of the transition period stated in Accounting Standards Update No. 2015-07, <i>Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)</i> .
820-10-65-11	Paragraph superseded on 06/20/2018 after the end of the transition period stated in Accounting Standards Update No. 2016-19, <i>Technical Corrections and Improvements</i> .
944-40-65-1	Paragraph superseded on 06/20/2018 after the end of the transition period stated in Accounting Standards Update No. 2015-09, <i>Financial Services—Insurance (Topic 944): Disclosures about Short-Duration Contracts</i> .
958-810-65-2	Paragraph superseded on 06/20/2018 after the end of the transition period stated in Accounting Standards Update No. 2017-02, <i>Not-for-Profit Entities—Consolidation (Subtopic 958-810): Clarifying When a Not-for-Profit Entity That Is a General Partner or a Limited Partner Should Consolidate a For-Profit Limited Partnership or Similar Entity</i> .

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

Paragraph	Deleted Paragraph Heading
205-40-65-1	> Transition Related to Accounting Standards Update No. 2014-15, <i>Presentation of Financial Statements—Going Concern (Subtopic 205-40): Disclosure of Uncertainties about an Entity's Ability to Continue as a Going Concern</i>
330-10-65-1	> Transition Related to Accounting Standards Update No. 2015-11, <i>Inventory (Topic 330): Simplifying the Measurement of Inventory</i>
715-10-65-1	> Transition Related to Accounting Standards Update No. 2015-04, <i>Compensation—Retirement Benefits (Topic 715): Practical Expedient for the Measurement Date of an Employer's Defined Benefit Obligation and Plan Assets</i>
805-10-65-3	> Transition Related to Accounting Standards Update No. 2015-16, <i>Business Combinations (Topic 805): Simplifying the Accounting for Measurement-Period Adjustments</i>
810-10-65-2	> Transition Related to FASB Statement No. 167, <i>Amendments to FASB Interpretation No. 46(R)</i>
810-10-65-5	> Transition Related to Accounting Standards Update No. 2014-10, <i>Development Stage Entities (Topic 915): Elimination of Certain Financial Reporting Requirements, Including an Amendment to Variable Interest Entities Guidance in Topic 810, Consolidation</i>
810-10-65-6	> Transition Related to Accounting Standards Update No. 2014-13, <i>Consolidation (Topic 810): Measuring the Financial Assets and the Financial Liabilities of a Consolidated Collateralized Financing Entity</i>
810-10-65-7	> Transition Related to Accounting Standards Update No. 2015-02, <i>Consolidation (Topic 810): Amendments to the Consolidation Analysis</i>

815-15-65-2	> Transition Related to Accounting Standards Update No. 2014-16, Derivatives and Hedging (Topic 815): Determining Whether the Host Contract in a Hybrid Financial Instrument Issued in the Form of a Share Is More Akin to Debt or to Equity
820-10-65-10	> Transition Related to Accounting Standards Update No. 2015-07, Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)
820-10-65-11	> Transition Related to Accounting Standards Update No. 2016-19, Technical Corrections and Improvements
944-40-65-1	> Transition Related to Accounting Standards Update No. 2015-09, Financial Services—Insurance (Topic 944): Disclosures about Short-Duration Contracts
958-810-65-2	> Transition Related to Accounting Standards Update No. 2017-02, Not-for-Profit Entities—Consolidation (Subtopic 958-810): Clarifying When a Not-for-Profit Entity That Is a General Partner or a Limited Partner Should Consolidate a For-Profit Limited Partnership or Similar Entity

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

Transition Paragraph	Roll-off Date	Glossary Term
810-10-65-5	06/15/2018	Development Stage Entity
810-10-65-7	06/15/2018	Kick-Out Rights
810-10-65-7	06/15/2018	Kick-Out Rights
810-10-65-7	06/15/2018	Participating Rights
810-10-65-7	06/15/2018	Participating Rights
810-10-65-7	06/15/2018	Protective Rights
810-10-65-7	06/15/2018	Protective Rights

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

Paragraph	Deleted/Amended/Added
810-10-00-1	Removed glossary links from superseded glossary terms: Kick-Out Rights Participating Rights Protective Rights

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

N/A	N/A
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