

FASB Accounting Standards Codification®

Editorial and maintenance update 2014-03

Released: January 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 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			
310-40-00-1	Added entry to Status table:			
	<u>Not-for-Profit Entity</u>	<u>Added</u>	<u>Accounting Standards Update No. 2014-04</u>	<u>01/17/2014</u>
323-10-00-1	Added entry to Status table:			
	<u>Not-for-Profit Entity</u>	<u>Added</u>	<u>Accounting Standards Update No. 2014-02</u>	<u>01/16/2014</u>
323-740-00-1	Added entry to Status table:			
	<u>Not-for-Profit Entity</u>	<u>Added</u>	<u>Accounting Standards Update No. 2014-01</u>	<u>01/15/2014</u>
350-20-00-1	Added entry to Status table:			
	<u>Not-for-Profit Entity</u>	<u>Added</u>	<u>Accounting Standards Update No. 2014-02</u>	<u>01/16/2014</u>
715-60-35-11	Interest cost is the interest on the accumulated postretirement benefit obligation, which is a discounted amount <u>amount</u> .			
715-60-55-4	Differences could occur between the discount rates used to measure the pension benefit obligation and the discount rates used to measure the postretirement benefit obligation <u>-obligation</u> .			
960-30-45-5	as <u>as</u> illustrated in Example 2 (see paragraph 960-205-55-2).			
965-30-45-5(a)	Claims payable, claims incurred but not reported <u>reported</u> , and premiums due to insurance entities			

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

About the Codification (formerly Notice to Constituents)	Renamed Notice to Constituents to About the Codification and released V4.9			
Accounting Standards Update No. 2014-01	Re-released PDF and wrapper to amend paragraph 6:			
	<u>Not-for-Profit Entity</u>	<u>Added</u>	<u>Accounting Standards Update No. 2014-01</u>	<u>01/15/2014</u>
Accounting Standards Update No. 2014-02	Re-released PDF and wrapper to amend paragraphs 13 and 14 (same amendment in both):			
	<u>Not-for-Profit Entity</u>	<u>Added</u>	<u>Accounting Standards Update No. 2014-02</u>	<u>01/16/2014</u>
Accounting Standards Update	Re-released PDF and wrapper to amend paragraph 10:			

No. 2014-04	<u>Not-for-Profit Entity</u>	<u>Added</u>	<u>Accounting Standards Update No. 2014-04</u>	<u>01/17/2014</u>
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