

FASB Accounting Standards Codification®

Editorial and maintenance update 2019-02

Released: February 4, 2019

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			
835-30-45-2	The description of the note shall include the effective interest rate. The face amount shall also <u>also shall</u> be disclosed in the financial statements or in the notes to the statements.			
842-10-65-2	> Transition Related to Accounting Standards Update No. 2018-11, Leases (Topic 842): Targeted Improvements:<u>Improvements</u>			
958-205-00-1	Non-visual amendment:			
	Added text label for Maintenance Update 2016-05 inside xref-PDF XML tag for the following entry:			
	Paragraph	Action	Accounting Standards Update	Date
	958-205-45-22	Amended	Maintenance Update 2016-05	04/12/2016
ADC Arrangements	Non-visual amendment:			
	Placed glossary term in its own container in glossary index.			

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

N/A	N/A
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