

FASB Accounting Standards Codification®

Editorial and maintenance update 2024-08

Released: November 8, 2024

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.

Paragraph	Deleted/Amended/Added
210-20-50-2	that are in the scope of the preceding paragraph [added link]210-20-50-1[added link].
274-10-55-11	The sales and net income for 19X3 were \$-10,500,000
323-10-55-15	Non-visual change: In related content, corrected link to EITF 02-13.
805-10-50-1	In the preceding heading: > Business Combinations Occurring During during a Current Reporting Period or After after the Reporting Date but Before before the Financial Statements Are Issued
832-10-00-1	Added 832-10 Sections to Archive.
946-210-55-1	Near the end of the table, changed the double underlines to single underlines under \$2,611,825 (the first futures contract) and \$2,875,000 (the first swap contract).
985-20-50-2	Paragraph 350-30-15-3 requires

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

2024-01	Issued: March 21, 2024
2024-02	Issued: March 29, 2024