

FASB Accounting Standards Codification®

Editorial and maintenance update 2020-13

Released: September 8, 2020

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
260-10-55-78	In pending content linked to paragraph 815-40-65-1: b. Contingently convertible debt with a market price trigger, issuer must settle the principal amount of the debt in cash, but may settle any conversion premium in either cash or stock (Case B) <u>(Case B)</u>
924-605-65-1	Paragraph superseded on 06/18/2012 after the end of the transition period stated in Accounting Standards Update No. 2010-16, Entertainment—Casinos (Topic 924): <i>Accruals for Casino Jackpot Liabilities</i> . Pending Content: Transition Date: (P) December 16, 2017; (N) December 16, 2019 Transition Guidance: 606-10-65-1 (Paragraph superseded by Accounting Standards Update No. 2014-09)
954-320-00-1	Removed glossary links from Donor-Imposed Restriction and Net Assets without Donor Restrictions .
954-320-15-1	> Overall Guidance

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

General Note for Financial Instruments	Removed General Note from Section 954-320-15.
General Note for Glossary 20 – All terms removed	Added General Note to Section 954-320-20.
General Note for title change – 958-320	Deprecated General Note object.
Note on Subsection Fair Value Option (825-10-35)	Note on Subsection Fair Value Option: Upon Following the effective date of Accounting Standards Update No. 2016-01, the Subsection below, Fair Value Option, will be <u>has been</u> superseded.