

FASB Accounting Standards Codification®

Editorial and maintenance update 2021-10

Released: October 25, 2021

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
N/A	N/A

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

Accounting Standards Update No. 2021-07	Re-release of amended wrapper: <u>The objective of this Update is to address the concerns of private company stakeholders about the cost and complexity associated with determining the current price input into the valuation of a share-based award granted as compensation. The amendments in this Update provide a practical expedient for a nonpublic entity to determine the current price input of equity-classified share-based awards issued to both employees and nonemployees.</u> This Accounting Standards Update is the final version of Proposed Accounting Standards Update—<i>Compensation—Stock Compensation (Topic 718): Determining the Current Price of an Underlying Share for Equity-Classified Share Option Awards</i>, which has been deleted.
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