

FASB Accounting Standards Codification®

Editorial and maintenance update 2023-03

Released: March 31, 2023

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.

Note: the licensee update package for this maintenance update also includes corrected image paths in archive files.

Paragraph	Deleted/Amended/Added
105-10-65-6 260-10-65-4 310-20-65-2 326-10-65-1 through 65-4 350-20-65-3 405-50-65-1 715-20-65-4 718-10-65-16 740-10-65-8 805-10-65-4 805-20-65-3 810-10-65-9 815-20-65-3 815-20-65-6 815-40-65-1 815-40-65-2 820-10-65-13 825-10-65-6 825-10-65-7 832-10-65-1 848-10-65-1 848-10-65-2 944-40-65-2 958-10-65-4	Non-visual changes: Added <transition-text /> element to transition guidance and removed <required-cleanup> tags.
280-10-55-26	Re-formatted paragraph numbers in diagram to reflect ASC citation style.
310-10-55-12A	Non-visual change: Corrected .tif image size and color for print.
310-30-55-10	Non-visual change: Corrected .tif image size for print.
310-30-55-17	(a) The accretable yield recognized as interest income for years 20X4 and 20X5 remains <u>at 14.00 percent</u> .
310-30-55-22	Added letters to column headings; amended note as follows: (b) For a loan (not accounted for as a debt security) with an allowance, this amount equals the net loans <u>receivable</u> .
323-10-55-42	Non-visual change: Corrected .tif image size for print.
323-10-55-44	Non-visual change: Corrected .tif image size for print.
405-50-00 405-50-05 405-50-15 405-50-50 405-50-55	Non-visual change: Corrected Subsection app-id to begin with alpha character: prepended "subsect_".

405-50-65	
Fair Value Loan Nonpublic Entity (all definitions) Physical Settlement Plan Assets Probable	Non-visual change: Aligned topic filename with original filename metadata.

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

N/A	N/A
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