

FASB Accounting Standards Codification®

Editorial and maintenance update 2018-08

Released: July 3, 2018

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
715-20-50-5	In current and pending content: A nonpublic entity is not required to disclose the information required by paragraphs paragraph 715-20-50-1(a) through (c), 715-20-50-1(h), 715-20-50-1(m), and 715-20-50-1(o) through (r).
718-10-45-2	Paragraphs 260-10-45-29 through 45-34 and Example 8 (see paragraphs paragraph 260-10-55-68) provide guidance on applying the treasury stock method for equity instruments granted in share-based payment transactions in determining diluted EPS.
718-20-00-1	Added column headings to Status table.
830-10-60-1	For guidance on the tax effects of translation adjustments, see paragraph 740-20-45-11(g) 740-20-45-11(b).
958-805-00-1	Conditional Premises Promise to Give
958-810-55-4	Removed extraneous parenthesis from flowchart in pending content.
Contract	Note: The following definition is Pending Content; see Transition Guidance in 606-10-65-1 606-10-65-1.
Contract Asset	Note: The following definition is Pending Content; see Transition Guidance in 606-10-65-1 606-10-65-1.
Purchased Financial Assets with Credit Deterioration	Note: The following definition is Pending Content; see Transition Guidance in 326-10-65-1 326-10-65-1.

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

958-810-55-4_flowchart_pending_2017-02.gif 958-810-55-4_flowchart_pending_2017-02.tif	Re-released .gif and .tif files for amendment in paragraph 958-810-55-4.
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