

FASB Accounting Standards Codification®

Editorial and maintenance update 2023-08

Released: September 14, 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.

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
205-20-45-1D	sale is a discontinued operation . If operation. If the one-year requirement
260-10-50-1	financial statements as prescribed by Subtopic 505-10 Subtopic 505-10.
260-10-55-76C	term is used in paragraph 260-10-55-19(a) 260-10-45-60B(a).
323-10-35-24	In the circumstances described in the preceding paragraph 323-10-35-23
323-10-35-33	qualified for equity method accounting . The accounting. The current basis
450-20-50-5	(the condition in paragraph 450-20-25-2(b) 450-20-25-2(b))
740-10-55-144	paragraphs 740-10-55-140 through 55-143 would 55-143 would be appropriate
805-10-25-5	the entity that obtains control of the acquiree . If acquiree. If a business combination
815-20-00-1	Fair Value Hedge Added Accounting Standards Update No. 2017-12 08/28/2017
842-10-65-1 through 65-8	Restored transition paragraphs.
860-30-50-1A(c)	it shall disclose all <u>of</u> the following

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

N/A	N/A
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