

FASB Accounting Standards Codification®

Editorial and maintenance update 2015-13

Released: July 2, 2015

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
230-10-45-20	Cash receipts and cash payments resulting from purchases and sales of other securities and other assets shall be classified as operating cash flows if those assets are acquired specifically for resale and are carried at {added glossary link} fair value {added glossary link} in a trading account.
230-10-45-21	Cash receipts and cash payments resulting from acquisitions and sales of loans also shall be classified as operating cash flows if those loans are acquired specifically for resale and are carried at {removed glossary link} fair value {removed glossary link} or at the lower of cost or fair value.
310-10-35-32	In current content: >>> Measurement of Impairment when When Foreclosure Is Probable In pending content: >>>> Measurement of Impairment when When Foreclosure Is Probable
350-20-35-3C(f)	Events affecting a reporting unit such as a change in the composition or carrying amount of its net assets, a more-likely-than-not expectation of selling or disposing of all , or a portion, of a reporting unit, the testing for recoverability of a significant asset group within a reporting unit
715-60-50-1	See paragraphs {repaired broken link} 715-20-50-1 through 50-7 {repaired broken link} for disclosure requirements for defined benefit plans other than disclosure requirements
718-740-35-2	> Treatment of Tax Consequences when When Actual Deductions Differ from Recognized Compensation Cost
815-20-55-198	This Example addresses the application of the shortcut method as discussed beginning in paragraph 815-20-25-102. Assume 815-20-25-102. Assume that an entity leases property
820-10-50-2(a)	In current and pending content: Nonrecurring fair value measurements of asset assets or liabilities are those that other Topics require

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

Accounting Standards Update No. 2015-10	<u>Accounting Standards Update No. 2015-10—Technical Corrections and Improvements</u> The amendments in this Update cover a wide range of Topics in the Codification. The amendments in this Update represent changes to make minor corrections or minor improvements to the Codification that are not expected to have a significant effect on current accounting practice or create a significant administrative cost to most entities. This Accounting Standards Update is the final version of Proposed Accounting Standards Update 2014-240—Technical Corrections and Improvements, which has been deleted.
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