

FASB Accounting Standards Codification®

Editorial and maintenance update 2024-02

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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.

Paragraph	Deleted/Amended/Added
220-10-55-15	and the requirements in paragraph 220-10-50-6 <u>for this entity</u> .
230-10-45-4	Corrected links to ASU 2016-18 PDF in the show sources function.
280-10-50-32	In pending content: a. Paragraph superseded <u>superseded</u> by b. Paragraph superseded <u>superseded</u> by c. Paragraph superseded <u>superseded</u> by d. Paragraph superseded <u>superseded</u> by
280-10-55-9	In pending content: Paragraph superseded <u>superseded</u> by
280-10-55-10	In pending content: Paragraph superseded <u>superseded</u> by
420-10-25-2	In pending content: A liability for a cost associated with an exit or disposal activity is incurred when <u>when a</u> transaction
805-10-50-8	Example 5 (see paragraph 805-10-55-37 <u>through 55-50</u>) illustrates
805-20-25-1	specified in paragraphs 805-20-25-2 through 25-3 <u>25-3</u> . However <u>However</u> , an
805-50-30-10	it was not required to apply Topic [added link] <u>[added link]</u> 805 [added link] <u>[added link]</u> (for example,
815-20-25-6A	the Secured Overnight Financing Rate (SOFR) Overnight Index Swap Rate <u>Rate are</u>
860-10-55-15	In pending content: distribution by an entity to its owners and <u>owners and</u> , therefore,
928-10-15-2	The guidance in the Entertainment—Music Topic applies to licensors <u>to licensors</u> and licensees in the record and music industry.
932-235-05-1	a. Proved oil and gas reserve quantities (see paragraphs 932-235-50-3 through 50-11 <u>B</u>)
954-405-25-5	In pending content: only if an obligating event has already occurred that <u>occurred that</u> leaves the health care entity

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

N/A	N/A
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