

# FASB Accounting Standards Codification®

## Editorial and maintenance update 2019-13

Released: December 2, 2019

### **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                                                                                                                                                                                                                        |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 718-10-15-5(a) | In pending content:<br><br>Subparagraph superseded by Accounting Standards Update No. <del>2018-07</del> <u>2018-07</u> .                                                                                                                    |
| 815-30-55-99   | Entity A should reclassify into earnings from accumulated other comprehensive income the amount of the net derivative instrument gain or loss related to those specific <del>nonrecurring</del> <u>nonoccurring</u> forecasted transactions. |
| 946-720-25-1   | <b>&gt; Investment Adviser's Offering Costs When <del>Both</del><u>both</u> 12b-1 Fees and Contingent-Deferred Sales Fees Are Not Received</b>                                                                                               |
| 965-205-45-2   | See Examples 1 through 3 (paragraphs 965-205-55-2 through <del>55-7</del> <u>55-7</u> ) for illustrative financial statements of <b>health and welfare benefit plans</b> .                                                                   |

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

|                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Accounting Standards Update No. 2019-11 | Amended wrapper title:<br><br><b><u>Accounting Standards Update No. 2019-11—Codification Improvements to Topic 326, Financial Instruments—Credit Losses</u></b>                                                                                                                                                                                                                                                                                                          |
| Maintenance Update 2019-10              | Corrected Release Notes PDF:<br><br>Accounting Standards Update No. 2019-10— <i>Financial Instruments—Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842)—Effective Dates</i> amended the effective dates for the following transition paragraphs: <ul style="list-style-type: none"><li>• <del>362-10-65-1</del><u>326-10-65-1</u></li><li>• 350-20-65-3</li><li>• 815-20-65-3</li><li>• 842-10-65-1</li><li>• 842-10-65-4</li></ul> |