

FASB Accounting Standards Codification®

Editorial and maintenance update 2014-06

Released: March 14, 2014

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
N/A	N/A

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

Accounting Standards Update No. 2014-06	Re-released wrapper to correct the release date and for the following amendments: <u>Accounting Standards Update No. 2014-06—Technical Corrections and Improvements Related to Glossary Terms</u> The amendments in this Update relate to glossary terms and cover a wide range of Topics in the Codification. The amendments in this Update represent changes to clarify the Master Glossary of the Codification, consolidate multiple instances of the same term into a single definition, or make minor improvements to the Master Glossary that are not expected to have a significant effect on current accounting practice or create a significant administrative cost to most entities. Additionally, the amendments will make the Master Glossary easier to understand, as well as reduce the number of terms appearing in the Master Glossary. <u>This Accounting Standards Update is the final version of Proposed Accounting Standards Update 2013-240—Technical Corrections and Improvements Related to Glossary Terms, which has been deleted.</u>
Proposed Accounting Standards Update 2013-240—Technical Corrections and Improvements Related to Glossary Terms	Deprecated PDF and wrapper following the release of the final ASU version, Accounting Standards Update No. 2014-06—Technical Corrections and Improvements Related to Glossary Terms.