

FASB Accounting Standards Codification®

Editorial and maintenance update 2023-01

Released: January 11, 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.

Paragraph	Deleted/Amended/Added
255-10-50-15	As illustrated in Example 1 (see paragraphs 255-10-55-14 through 55-21 ,55-21).
805-20-25-20A	The criteria in the preceding paragraph 805-20-25-20 shall
805-20-25-29	Accounting Alternative Alternatives 805-20-25-29 The guidance in this Subsection applies to entities within the scope of paragraph 805-20-15-2 that elect the accounting alternative for the recognition of identifiable intangible assets acquired in a business combination.
810-10-30-4	The primary beneficiary of a VIE that is not a business shall recognize
810-10-65-9	Non-visual change: Amended roll-off data metadata to 6/14/2023.
815-10-00-1	Removed glossary link from London Interbank Offered Rate Swap Rate.
815-20-00-1	Removed glossary link from Fed Funds Effective Swap Rate (or Overnight Index Swap Rate).
815-20-00-1	Removed glossary link from London Interbank Offered Rate Swap Rate.
815-20-65-3	Non-visual change: Amended roll-off data metadata to 6/14/2023.
815-25-00-1	Removed glossary link from London Interbank Offered Rate Swap Rate.
815-30-00-1	Removed glossary link from London Interbank Offered Rate Swap Rate.
825-10-50-21	Except as indicated in the following paragraph 825-10-50-21
825-10-50-22	The requirements of the preceding paragraph 825-10-50-21
860-10-05-2	The Transfers and Servicing Topic includes the following five four Subtopics:
954-10-00-1	Removed glossary link from Prepaid Health Care Plan.
DRG	Removed glossary link from Diagnosis Related Group.
Fed Funds Effective Rate Overnight Index Swap Rate	Removed extraneous XML tags to improve glossary term display in Section 20.
Film Group	Removed extraneous XML tags to improve glossary term display in Section 20.
LIBOR Swap Rate	Removed extraneous XML tags to improve glossary term display in Section 20.
London Interbank Offered Rate (LIBOR) Swap Rate	Removed extraneous XML tags to improve glossary term display in Section 20.
Secured Overnight Financing Rate (SOFR) Overnight Index Swap Rate	Removed extraneous XML tags to improve glossary term display in Section 20.

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

Accounting Standards Update No. 2022-04; Accounting Standards Update No. 2022-05; Accounting Standards Update No. 2022-06; Maintenance Update 2022-05; Maintenance Update 2022-06; Maintenance Update 2022-07(roll-off); Proposed Accounting Standards Update 2022-ED100; Proposed Statement of Financial Accounting Concepts 2022-ED200; Proposed Accounting Standards Update 2022-ED300; Proposed Statement of Financial Accounting Concepts 2022-ED400; Proposed Accounting Standards Update 2022-ED500	Aligned Go-Live date metadata with release dates and reformatted to dd-MMM-yyyy.
Proposed Accounting Standards Update 2022-003—Financial Services—Insurance (Topic 944); Transition for Sold Contracts	Deprecated proposed accounting standards update wrapper and PDF following the release of its final accounting standards update version.