

FASB Accounting Standards Codification®

Editorial and maintenance update 2018-15

Released: October 29, 2018

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. 2018-16	Re-released PDF and wrapper for a correction on page 15: BC26. For public business entities that already have adopted Update 2017-12, the Board decided that the amendments should be effective for fiscal years beginning after December 15, 2019<u>2018</u>, and interim periods within those fiscal years. For other entities that already have adopted Update 2017-12, the Board decided that the amendments should be effective for fiscal years beginning after December 15, 2019, and interim periods within those fiscal years. The Board intended to provide other entities that adopt the amendments in Update 2017-12 in an interim period with additional time to implement the amendments in this Update when compared with other entities that adopt the amendments in Update 2017-12 in an annual period. For other entities that adopt the amendments in this Update in an interim period, the Board decided that the additional time would be unnecessary because of this Update's limited scope. Additionally, the Board decided to permit early adoption in any interim period upon issuance of the Update if an entity already has adopted Update 2017-12.
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