

FASB Accounting Standards Codification®

Editorial and maintenance update 2014-25

Released: December 5, 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.

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			
280-10-05-2	This Subtopic provides guidance to public business entities (referred to as public entities throughout this Subtopic) on how to report certain information about operating segments in complete sets of financial statements of the public entity and in condensed financial statements of interim periods issued to shareholders.			
715-20-00-1	Paragraph	Action	Accounting Standards Update	Date
	715-20-65-1	AmendedSuperseded	Maintenance Update 2014-23	11/03/2014
715-20-50-1(d)	Added space after item (d)(5).			
715-20-50-5(c)	Added space after item (c)(5).			
946-10-65-1	> Transition and Effective Date of Certain Scope, Equity Method, and Consolidation Guidance <u>Transition Related to AICPA Statement of Position 07-1, <i>Financial Services—Investment Companies (Topic 946): Classification of the Scope of the Audit and Accounting Guide Investment Companies and Accounting by Parent Companies and Equity Method Investors for Investments in Investment Companies</i></u>			
946-210-50-1(c)	(each of which is not required to be disclosed by {a}) (a))			
946-210-50-4	>> Investment Companies that <u>Are Nonregistered Investment Partnerships</u>			

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

<i>About the Codification</i>	Amended <i>About the Codification</i> to remove references to “this Notice”: Page 5: As discussed in the section of this Notice titled Content Matters Accounting Standards Updates as discussed later in this Notice Page	
	Page 5	As discussed in the section of this Notice titled Content Matters Accounting Standards Updates as discussed later in this Notice
	Page 19	the grandfathered content section of this Notice for more information
	Page 21	As noted in the previous two sections of this Notice
	Page 31	As discussed in the Codification Goals section of this Notice
	Page 43	As indicated elsewhere in this Notice , the replacement text