

FASB Accounting Standards Codification®

Editorial and maintenance update 2013-02

Released: February 1, 2013

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
360-20-40-59	Profit on either of the following shall be recognized when the land is sold or the rents is <u>in</u> excess of the seller's cost of the land are accrued under the lease
410-20-55-41	Expected cash flows <u>adjusted</u> for market risk
715-20-55-14 715-20-65-1 805-40-55-22 805-740-55-3 805-740-55-5 805-740-55-6 805-740-55-12 820-10-55-64 830-230-55-2 830-230-55-5 830-230-55-11 835-30-55-6	Non-visual change: Corrected TIF images for print version.
860-10-40-24(b)	Subparagraph superseded by Accounting Standards Update No. 2011-03 2011-03 .
860-20-55-47 860-20-55-59 942-230-55-2 942-230-55-5 944-30-55-4 944-30-55-31 944-40-55-30 944-40-55-34 944-805-55-4 946-320-S99-7	Non-visual change: Corrected TIF images for print version.
985-605-55-2	Non-visual change: Added TIF images for print version.

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

Accounting Standards Update No. 2013-01	Re-released PDF and wrapper to correct the font color on the title page.
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