

FASB Accounting Standards Codification®

Editorial and maintenance update 2014-05

Released: March 7, 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
205-20-15-1	This Subtopic follows the same Scope and Scope Exceptions as outlined in both the Overall Subtopic , Subtopic; see Section 205-10-15, and paragraph 360-10-15-5, with specific transaction qualifications noted below.
280-10-55-7	> > Operating Segments—Segments—Discontinued Operations
360-10-45-15	> Long-Lived Assets to Be Disposed of Other than <u>Than</u> by Sale > > Presentation of Long-Lived Assets to Be Disposed of Other than <u>Than</u> by Sale
845-10-05-11(c)	Whether Subtopic 976-605 and Section 360-20-40 applies <u>apply</u> to exchanges of similar real estate when significant boot causes the exchange to be considered monetary.
845-10-15-15	Paragraph 360-20-15-10(c) indicates that the accounting for exchanges of real estate is covered by this Topic and not by that Subtopic 360-20.
926-20-55-3	Film Cost <u>cost</u> amortization in Year 1:
940-10-05-1(j)	Fair Value Measurements <u>Measurement</u> and Disclosures.
946-320-S99-22	Generally, "money market" funds are open-end investment companies which invest primary <u>primarily</u> in short-term debt instruments.
978-330-35-4	> Operations During <u>during</u> Holding Periods

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

N/A	N/A
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