

FASB Accounting Standards Codification®

Editorial and maintenance update 2019-05

Released: June 7, 2019

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
825-10-15-5	In current and pending text: f. Financial instruments that are, in whole or in part, classified by the issuer as a component of shareholders' equity (including temporary equity) (for example, a convertible debt instrument with <u>within</u> the scope of the Cash Conversion Subsections of Subtopic 470-20 or a convertible debt security with a noncontingent beneficial conversion feature).
946-10-15-8	To be an investment company, an entity shall possess the fundamental characteristics in paragraph 946-10-15-6. Typically, an investment company also has all of the characteristics in the preceding paragraph <u>946-10-15-7</u> . However, the absence of one or more of those typical characteristics does not necessarily preclude an entity from being an investment company. If an entity does not possess one or more of the typical characteristics, it shall apply judgment and determine, considering all facts and circumstances, how its activities continue to be consistent (or are not consistent) with those of an investment company.

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

Contractors—Federal Government (220-912); Entertainment—Casinos (815-924); Extractive Activities—Oil and Gas (220-932); Financial Services—Brokers and Dealers (720-940); Financial Services—Depository and Lending (220-942); Financial Services—Insurance (220-944); Financial Services—Investment Companies (220-946); Financial Services—Investment Companies (325-946); Financial Services—Investment Companies (720-946); Health Care Entities (220-954); Not-for-Profit Entities (220-958); Real Estate—Real Estate Investment Trusts (720-974);	Released Subtopic links to make intersecting industry Subtopics appear on related general Topic landing pages and in tables of contents.
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Regulated Operations (815-980)	
Proposed ASU 1810-100 - Financial Instruments (Topic 825) and Derivatives and Hedging (Topic 815); Proposed ASU 1820-100 - Revenue Recognition (Topic 605)	Deprecated proposed Accounting Standards Updates following the release of their related final Accounting Standards Update versions.