

FASB Accounting Standards Codification®

Editorial and maintenance update 2024-06

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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
205-10-50-1	This procedure is in conformity with the well recognized <u>well-recognized</u> principle
210-20-50-2	within the scope of the preceding paragraph <u>210-20-50-1</u> .
210-20-50-3	To meet the objective in the preceding paragraph <u>210-20-50-2</u> ,
210-20-50-4	The information required by the preceding paragraph <u>210-20-50-3</u>
310-20-35-9	If the terms of the new loan resulting from a loan refinancing or restructuring <u>restructuring</u> are at least
310-40-55-14	Paragraph superseded by Accounting Standards Update No. 2022-0202.
320-10-50-3	a. Within one <u>1</u> year b. After one <u>1</u> year through five <u>5</u> years
740-270-30-16	some or all of the information which <u>that</u> is ordinarily
805-10-50-2	To meet the objective in the preceding paragraph <u>805-10-50-1</u> ,
805-10-50-3	in the preceding paragraph <u>805-10-50-2</u> in the aggregate.
805-20-25-17	In pending content: e. Leases <u>Leases</u>
805-20-30-11	and contract liabilities <u>contract liabilities</u> are also exceptions
805-20-30-12	i. Purchased financial assets with credit deterioration <u>deterioration</u>
805-20-50-2	required by the preceding paragraph <u>805-20-50-1</u> in the aggregate.
805-30-50-2	required by the preceding paragraph <u>805-30-50-1</u> in the aggregate.
805-740-55-6	Replaced hyphen in equation with en dash.
805-740-55-10	Replaced hyphen in equation with en dash.
815-10-50-4B	The disclosures required by item (a) in the preceding paragraph <u>815-10-50-4A</u>
815-10-50-4L	required by the preceding paragraph <u>815-10-50-4K</u>
815-20-55-56	(See paragraphs 815-25-40-1(c) and 815-30-40-1(c).)
815-25-35-9	In pending content: Added space following Financial Instrument glossary term.
815-30-35-8	involving interest rate risk <u>when risk</u> when <u>when</u> effectiveness
825-10-50-20	Throughout paragraphs 825-10-50-20 and <u>through</u> 50-21,
942-320-50-2	requirements in the preceding paragraph <u>942-320-50-1</u> ,
954-805-50-3	required by the preceding paragraph <u>954-805-50-2</u>
958-805-50-2	To meet the objective in the preceding paragraph <u>958-805-50-1</u> ,
958-805-50-4	information in the preceding paragraph <u>958-805-50-3</u>
958-805-50-9	information required by the preceding paragraph <u>958-805-50-8</u>

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

N/A	N/A
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