

FASB Accounting Standards Codification®

Editorial and maintenance update 2014-21

Released: October 3, 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
310-30-35-10	changes in estimate after acquisition (in accordance with (b)(2) (b)(2))
310-40-40-6	Amendment in current and pending text: shall be accounted for according to the provisions of paragraphs 310-40-35-7; 310-40-40-2 through 40-4 and; if appropriate, 310-40-40-8 310-40-35-7, 310-40-40-2 through 40-4, and, if appropriate, 310-40-40-8.
325-40-55-1	>> Application of Subtopic Guidance Underunder Different Scenarios
805-10-50-5	> The Financial Effects of Adjustments thatThat Relate to Business Combinations thatThat Occurred in the Current or Previous Reporting Periods
805-20-50-4	> The Financial Effects of Adjustments thatThat Relate to Business Combinations thatThat Occurred in the Current or Previous Reporting Periods
958-320-25-1	Pursuant to paragraph 958-605-25-2, if an {add glossary link} equity security {add glossary link} with readily determinable fair value or a debt security is acquired by contribution, it shall be recognized as an asset and as a revenue or gain in the period received.
958-605-25-33	> Transfers thatThat Are Not Contributions Because They Are Revocable, Repayable, or Reciprocal

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

N/A	N/A
-----	-----