

FASB Accounting Standards Codification®

Editorial and maintenance update 2012-07(roll-off)

Released: June 18, 2012

Editorial and other corrections that affect versioning of Sections for archive purposes:

The pending paragraphs listed in the following table were rolled off into current text.

Transition Paragraph	Roll-off Date	Pending Paragraph
310-10-65-2	6/15/2012	270-10-50-1 310-10-15-2 310-10-35-11 310-10-50-1 310-10-50-1A 310-10-50-2 310-10-50-4 310-10-50-4A 310-10-50-5A 310-10-50-5B 310-10-50-6 310-10-50-7 310-10-50-7A 310-10-50-7B 310-10-50-9 310-10-50-10 310-10-50-11A 310-10-50-11B 310-10-50-11C 310-10-50-12 310-10-50-13 310-10-50-14A 310-10-50-15 310-10-50-20 310-10-50-21 310-10-50-22 310-10-50-23 310-10-50-26 310-10-50-27 310-10-50-28 310-10-50-29 310-10-50-30 310-10-55-7 310-10-55-8 310-10-55-9 310-10-55-10 310-10-55-11 310-10-55-12 310-10-55-13 310-10-55-14 310-10-55-15 310-10-55-16 310-10-55-17 310-10-55-18 310-10-55-19 310-10-55-20 310-10-55-21 310-10-55-22 310-40-50-1A 310-40-50-5 310-40-50-6 450-20-50-2A

		840-30-50-4A 840-30-50-5A Class of Financing Receivable Credit Quality Indicator Financing Receivable Portfolio Segment
718-10-65-2	6/13/2012	718-10-25-14A 718-10-55-65
805-10-65-2	6/13/2012	805-10-50-2 805-10-55-49 805-10-55-50 958-805-50-8 958-805-50-9
820-10-65-7	6/13/2012	715-20-50-1 715-20-50-5 715-20-55-17 820-10-50-1 820-10-50-2 820-10-50-2A 820-10-50-3 820-10-50-5 820-10-50-6A 820-10-55-22A 820-10-55-22B 820-10-55-61 820-10-55-62 820-10-55-63 820-10-55-64 820-10-55-64A
924-605-65-1	6/13/2012	924-605-25-2 924-605-55-1 924-605-55-2
944-80-65-1	6/13/2012	944-80-25-3 944-80-25-12 944-80-55-7
954-450-65-1	6/15/2012	954-450-25-2 954-450-25-3 954-720-25-1 954-720-25-5 954-720-30-1 954-720-30-2 954-720-30-3 954-720-35-3
954-605-65-1	6/15/2012	954-605-50-3

The transition paragraphs listed in the following table were amended to reflect the end of the transition period.

Paragraph	Transition information replaced with the following text
310-10-65-2	Paragraph superseded on 06/18/2012 after the end of the transition period stated in Accounting Standards Update No. 2010-20, <i>Receivables (Topic 310): Disclosures about the Credit Quality of Financing Receivables and the Allowance for Credit Losses</i> .
310-10-65-3	Paragraph superseded on 06/18/2012 after the end of the transition period stated in Accounting Standards Update No. 2011-01, <i>Receivables (Topic 310): Deferral of the Effective Date of Disclosures about Troubled Debt Restructurings in Update No. 2010-20</i> .
718-10-65-2	Paragraph superseded on 06/18/2012 after the end of the transition period stated in Accounting Standards Update No. 2010-13, <i>Compensation—Stock Compensation (Topic 718): Effect of Denominating the Exercise Price of a Share-Based Payment Award in the Currency of the Market in Which the Underlying Equity Security Trades</i> .
805-10-65-2	Paragraph superseded on 06/18/2012 after the end of the transition period stated in Accounting Standards Update No. 2010-29, <i>Business Combinations (Topic 805): Disclosure of Supplementary Pro Forma Information for Business Combinations</i> .
820-10-65-7	Paragraph superseded on 06/18/2012 after the end of the transition period stated in Accounting Standards Update No. 2010-06, <i>Fair Value Measurements and Disclosures (Topic 820): Improving Disclosures about Fair Value Measurements</i> .
924-605-65-1	Paragraph superseded on 06/18/2012 after the end of the transition period stated in Accounting Standards Update No. 2010-16, <i>Entertainment—Casinos (Topic 924): Accruals for Casino Jackpot Liabilities</i> .
944-80-65-1	Paragraph superseded on 06/18/2012 after the end of the transition period stated in Accounting Standards Update No. 2010-15, <i>Financial Services—Insurance (Topic 944): How Investments Held through Separate Accounts Affect an Insurer's Consolidation Analysis of Those Investments</i> .
954-450-65-1	Paragraph superseded on 06/18/2012 after the end of the transition period stated in Accounting Standards Update No. 2010-24, <i>Health Care Entities (Topic 954): Presentation of Insurance Claims and Related Insurance Recoveries</i> .
954-605-65-1	Paragraph superseded on 06/18/2012 after the end of the transition period stated in Accounting Standards Update No. 2010-23, <i>Health Care Entities (Topic 954): Measuring Charity Care for Disclosure</i> .

The following paragraph headings were deleted upon rolling off into current text.

Paragraph	Deleted Paragraph Heading
310-10-65-2	> Transition Related to Accounting Standards Update No. 2010-20, <i>Receivables (Topic 310): Disclosures about the Credit Quality of Financing Receivables and the Allowance for Credit Losses</i>
310-10-65-3	> Transition Related to Accounting Standards Update No. 2011-01, <i>Receivables (Topic 310): Deferral of the Effective Date of Disclosures about Troubled Debt Restructurings in Update No. 2010-20</i>
718-10-65-2	> Transition Related to Accounting Standards Update No. 2010-13, <i>Compensation—Stock Compensation (Topic 718): Effect of Denominating the Exercise Price of a Share-Based Payment Award in the Currency of the Market in Which the Underlying Equity Security Trades</i>
805-10-65-2	> Transition Related to Accounting Standards Update No. 2010-29, <i>Business Combinations (Topic 805): Disclosure of Supplementary Pro Forma Information for Business Combinations</i>
820-10-65-7	> Transition Related to Accounting Standards Update No. 2010-06, <i>Fair Value Measurements and Disclosures (Topic 820): Improving Disclosures about Fair Value Measurements</i>
924-605-65-1	> Transition Related to Accounting Standards Update No. 2010-16, <i>Entertainment—Casinos (Topic 924): Accruals for Casino Jackpot Liabilities</i>
944-80-65-1	> Transition Related to Accounting Standards Update No. 2010-15, <i>Financial Services—Insurance (Topic 944): How Investments Held through Separate Accounts Affect an Insurer's Consolidation Analysis of Those Investments</i>
954-450-65-1	> Transition Related to Accounting Standards Update No. 2010-24, <i>Health Care Entities (Topic 954): Presentation of Insurance Claims and Related Insurance Recoveries</i>
954-605-65-1	> Transition Related to Accounting Standards Update No. 2010-23, <i>Health Care Entities (Topic 954): Measuring Charity Care for Disclosure</i>
954-720-30-1	> Claims-Made Insurance Policies
954-720-35-3	> Claims-Made Insurance Policies

The glossary terms listed in the following table were deprecated upon rolling off into current text.

Transition Paragraph	Roll-off Date	Glossary Term
N/A	N/A	N/A

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

N/A	N/A
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