

FASB Accounting Standards Codification®

Editorial and maintenance update 2013-10

Released: July 1, 2013

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			
210-20-55-2 through 55-5	Rolled pending content off into current text following the release of Accounting Standards Update 2013-01 (see paragraph 210-20-65-1).			
220-10-45-14A 220-10-45-17 220-10-45-17A 220-10-45-17B 220-10-45-18A 220-10-45-18B 220-10-55-15 220-10-55-15A 220-10-55-15B 220-10-55-15C 220-10-55-17A 220-10-55-17B 220-10-55-17C 220-10-55-17D 220-10-55-17E 220-10-55-17F	Restored pending text linked to paragraph 220-10-65-3.			
350-10-65-1	Paragraph superseded on 06/17/2013 after the end of the transition period stated in Accounting Standards Update No. 2011-02 2010-28, Intangibles—Goodwill and Other (Topic 350): When to Perform Step 2 of the Goodwill Impairment Test for Reporting Units with Zero or Negative Carrying Amounts.			
820-10-00-1	Non-visual change:			
	{Corrected link}820-10-35-58{Corrected link}	Added	Accounting Standards Update No. 2009-12	09/30/2009
	{Corrected link}820-10-55-22B{Corrected link}	Added	Accounting Standards Update No. 2010-06	01/21/2010
	{Corrected link}820-10-55-61 through 55-64A{Corrected link}	Amended	Accounting Standards Update No. 2010-06	01/21/2010
	{Corrected link}820-10-55-64A{Corrected link}	Added	Accounting Standards Update No. 2009-12	09/30/2009
820-10-35-16E through 35-16G	{Corrected link}820-10-55-65 through 55-76{Corrected link}	Added	Accounting Standards Update No. 2009-05	08/26/2009
	820-10-35-16E Paragraph Paragraphs 820-10-35-16E through 35-16G superseded by Accounting Standards Update No. 2011-04.			
	820-10-35-16F Paragraph superseded by Accounting Standards Update No. 2011-04.			
	820-10-35-16G Paragraph superseded by Accounting Standards Update No. 2011-04.			
820-10-55-22A through 55-23	820-10-55-22A Paragraph Paragraphs 820-10-55-22A through 55-23 superseded by			

	Accounting Standards Update No. 2011-04. 820-10-55-22B Paragraph superseded by Accounting Standards Update No. 2011-04. 820-10-55-23 Paragraph superseded by Accounting Standards Update No. 2011-04.		
820-10-55-60 through 55-66	820-10-55-60 Paragraphs 820-10-55-60 through 55-76 superseded by Accounting Standards Update No. 2011-04. 820-10-55-61 Paragraphs 820-10-55-61 through 55-64 superseded by Accounting Standards Update No. 2011-04. 820-10-55-64A Paragraph superseded by Accounting Standards Update No. 2011-04. 820-10-55-65 Paragraph superseded by Accounting Standards Update No. 2011-04. 820-10-55-66 Paragraphs 820-10-55-66 through 55-76 superseded by Accounting Standards Update No. 2011-04.		
840-30-55-13	To record the loss resulting from changes in the lease terms resulting from a refunding of tax-exempt debt. For purposes of calculating the present value of the future minimum lease payments, deferred issue costs were considered as additional interest in determining the effective interest rate applicable to the revised agreement.		
860-10-00-1	Non-visual change:		
	{Corrected link}860-10-55-38{Corrected link}	Amended	Accounting Standards Update No. 2009-16 12/23/2009
860-10-40-4	In a transfer between two subsidiaries of a common parent, the transferor-subsidiary shall not consider parent involvements with the transferred financial assets in applying the following paragraph paragraph 860-10-40-5.		
860-10-55-36 through 55-38	860-10-55-36 Paragraph Paragraphs 860-10-55-36 through 55-38 superseded by Accounting Standards Update No. 2011-03. 860-10-55-37 Paragraph superseded by Accounting Standards Update No. 2011-03. 860-10-55-38 Paragraph superseded by Accounting Standards Update No. 2011-03.		
944-10-65-1	Paragraph superseded on 06/17/2013 after the end of the transition period stated in Accounting Standards Update No. 2011-022010-26, Financial Services—Insurance (Topic 944): Accounting for Costs Associated with Acquiring or Renewing Insurance Contracts.		

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

N/A	N/A
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