

FASB Accounting Standards Codification®

Editorial and maintenance update 2019-11

Released: November 21, 2019

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

Accounting Standards Update No. 2019-09—*Financial Services—Insurance (Topic 944)—Effective Date* amended the effective date for Accounting Standards Update No. 2018-12, *Financial Services—Insurance (Topic 944): Targeted Improvements to the Accounting for Long-Duration Contracts (Insurance)*. See Accounting Standards Update No. 2019-09 for more information.

This Maintenance Update amends the pending content transition dates for all paragraphs that link to paragraph 944-40-65-2.

Paragraph	Deleted/Amended/Added
220-10-45-10A	Transition Date: (P) December 16, 2020 <u>2021</u> ; (N) December 16, 2021 <u>2023</u>
220-10-55-15C	
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944-825-45-1	

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

N/A	N/A
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