

FASB Accounting Standards Codification®

Editorial and maintenance update 2013-08(roll-off)

Released: June 17, 2013

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	Transition Date	Pending Paragraph
220-10-65-1	06/15/2013	205-10-45-1A 220-10-05-1 220-10-10-2 220-10-15-3 220-10-15-4 220-10-25-1 220-10-30-1 220-10-35-1 220-10-45-1 220-10-45-1A 220-10-45-1B 220-10-45-1C 220-10-45-2 220-10-45-3 220-10-45-4 220-10-45-5 220-10-45-6 220-10-45-7 220-10-45-8 220-10-45-9 220-10-45-10 220-10-45-10A 220-10-45-10B 220-10-45-11 220-10-45-12 220-10-45-13 220-10-45-14 220-10-45-14A 220-10-45-15 220-10-45-16 220-10-55-1 220-10-55-2 220-10-55-3 220-10-55-4 220-10-55-5 220-10-55-6 220-10-55-8A 220-10-55-8B 220-10-55-10 220-10-55-10A 220-10-55-11 220-10-55-12 220-10-55-13 220-10-55-14 220-10-55-15 220-10-55-16 220-10-55-17 220-10-55-25 323-10-45-3 505-10-60-1 810-10-55-4L 815-30-50-2

		954-815-50-1 Comprehensive Income
220-10-65-2	06/15/2013	220-10-45-17 220-10-45-18 220-10-55-7 220-10-55-8 220-10-55-9 220-10-55-18
220-10-65-3	06/15/2013	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
310-40-65-1	06/14/2013	310-10-50-31 310-10-50-32 310-10-50-33 310-10-50-34 310-40-15-8A 310-40-15-13 310-40-15-14 310-40-15-15 310-40-15-16 310-40-15-17 310-40-15-18 310-40-15-19 310-40-15-20 310-40-55-16 310-40-55-17 310-40-55-18 310-40-55-19 310-40-55-20 310-40-55-21 310-40-55-22 310-40-55-23 310-40-55-24 310-40-55-25
350-10-65-2	06/14/2013	350-20-35-6 350-20-35-8A 350-20-35-30
350-20-65-1	06/15/2013	350-20-35-3 350-20-35-3A 350-20-35-3B 350-20-35-3C 350-20-35-3D 350-20-35-3E 350-20-35-3F 350-20-35-3G 350-20-35-8A 350-20-35-29 350-20-35-30 350-20-35-48 350-20-40-7 350-20-50-3 350-20-55-25
715-80-65-1	06/15/2013	715-30-55-63

		715-30-55-64 715-80-50-1 715-80-50-2 715-80-50-3 715-80-50-4 715-80-50-5 715-80-50-6 715-80-50-7 715-80-50-8 715-80-50-9 715-80-50-10 715-80-50-11 715-80-55-6 715-80-55-7 715-80-55-8
820-10-65-8	06/15/2013	270-10-50-1 270-10-50-7 270-10-60-1 310-10-35-22 715-20-50-1 715-20-50-5 805-10-55-47 805-20-30-6 805-20-30-7 805-20-30-8 805-20-55-9 805-30-50-4 805-30-55-2 815-20-25-104 820-10-05-1 820-10-05-1A 820-10-05-1B 820-10-05-1C 820-10-05-1D 820-10-05-2 820-10-05-3 820-10-15-1 820-10-15-2 820-10-15-3 820-10-15-4 820-10-15-5 820-10-25-1 820-10-25-2 820-10-30-1 820-10-30-2 820-10-30-3 820-10-30-3A 820-10-30-4 820-10-30-5 820-10-30-6 820-10-35-1 820-10-35-2 820-10-35-2A 820-10-35-2B 820-10-35-2C 820-10-35-2D 820-10-35-2E 820-10-35-3 820-10-35-4 820-10-35-5 820-10-35-5A 820-10-35-6 820-10-35-6A 820-10-35-6B 820-10-35-6C 820-10-35-7 820-10-35-8

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		926-605-25-16 958-30-50-1 958-310-35-1 958-310-50-3 958-605-30-3 958-805-50-16 Active Market Brokered Market Cost Approach Currency Risk Dealer Market Discount Rate Adjustment Technique Exchange Market Expected Cash Flow Highest and Best Use Income Approach Inputs Level 1 Inputs Level 2 Inputs Level 3 Inputs Liability Issued with an Inseparable Third-Party Credit Enhancement Market Approach Market Participants Market Risk Most Advantageous Market Nonperformance Risk Observable Inputs Orderly Transaction Other Price Risk Present Value Principal Market Principal-to-Principal Market Risk Premium Systematic Risk Transaction Costs Transportation Costs Unit of Account Unobservable Inputs Unsystematic Risk
860-10-65-4	06/13/2013	860-10-40-24 860-10-40-26 860-10-40-27 860-10-55-34 860-10-55-36 860-10-55-37 860-10-55-38 860-10-55-53 860-10-55-55
944-10-65-1	06/16/2013	944-30-25-1 944-30-25-1A 944-30-25-1B 944-30-25-2 944-30-50-1 944-30-55-1 944-30-55-1A 944-30-55-1B 944-30-55-1C 944-30-55-1D 944-30-55-1E 944-30-55-1F 944-30-55-1G 944-720-25-1 944-720-25-2 944-720-55-1 944-720-55-2 Acquisition Costs

		Incremental Direct Cost of Contract Acquisition
954-605-65-2	06/15/2013	954-310-50-3 954-310-55-1 954-310-55-2 954-310-55-3 954-605-25-4 954-605-45-4 954-605-45-5 954-605-50-4 954-605-55-1 954-605-55-2 954-605-55-3 954-605-55-4

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
220-10-65-1	Paragraph superseded on 06/17/2013 after the end of the transition period stated in Accounting Standards Update No. 2011-05, <i>Comprehensive Income (Topic 220): Presentation of Comprehensive Income</i> .
220-10-65-2	Paragraph superseded on 06/17/2013 after the end of the transition period stated in Accounting Standards Update No. 2011-12, <i>Comprehensive Income (Topic 220): Deferral of the Effective Date for Amendments to the Presentation of Reclassifications of Items Out of Accumulated Other Comprehensive Income in Accounting Standards Update No. 2011-05</i> .
310-40-65-1	Paragraph superseded on 06/17/2013 after the end of the transition period stated in Accounting Standards Update No. 2011-02, <i>Receivables (Topic 310): A Creditor's Determination of Whether a Restructuring Is a Troubled Debt Restructuring</i> .
350-10-65-2	Paragraph superseded on 06/17/2013 after the end of the transition period stated in Accounting Standards Update No. 2010-28, <i>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</i> .
350-20-65-1	Paragraph superseded on 06/17/2013 after the end of the transition period stated in Accounting Standards Update No. 2011-08, <i>Intangibles—Goodwill and Other (Topic 350): Testing Goodwill for Impairment</i> .
715-80-65-1	Paragraph superseded on 06/17/2013 after the end of the transition period stated in Accounting Standards Update No. 2011-09, <i>Compensation—Retirement Benefits—Multiemployer Plans (Subtopic 715-80): Disclosures about an Employer's Participation in a Multiemployer Plan</i> .
820-10-65-8	Paragraph superseded on 06/17/2013 after the end of the transition period stated in Accounting Standards Update No. 2011-04, <i>Fair Value Measurement (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs</i> .
860-10-65-4	Paragraph superseded on 06/17/2013 after the end of the transition period stated in Accounting Standards Update No. 2011-03, <i>Transfers and Servicing (Topic 860): Reconsideration of Effective Control for Repurchase Agreements</i> .
944-10-65-1	Paragraph superseded on 06/17/2013 after the end of the transition period stated in Accounting Standards Update No. 2010-26, <i>Financial Services—Insurance (Topic 944): Accounting for Costs Associated with Acquiring or Renewing Insurance Contracts</i> .
954-605-65-2	Paragraph superseded on 06/17/2013 after the end of the transition period stated in Accounting Standards Update No. 2011-07, <i>Health Care Entities (Topic 954): Presentation and Disclosure of Patient Service Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts for Certain Health Care Entities</i> .

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

Paragraph	Deleted Paragraph Heading
220-10-65-1	> > Transition Related to Accounting Standards Update No. 2011-05, <i>Comprehensive Income (Topic 220): Presentation of Comprehensive Income</i>
220-10-65-2	> > Transition Related to Accounting Standards Update No. 2011-12, <i>Comprehensive Income (Topic 220): Deferral of the Effective Date for Amendments to the Presentation of Reclassifications of Items Out of Accumulated Other Comprehensive Income in Accounting Standards Update No. 2011-05</i>
310-40-65-1	> Transition Related to Accounting Standards Update No. 2011-02, <i>Receivables (Topic 310): A Creditor's Determination of Whether a Restructuring Is a Troubled Debt Restructuring</i>
350-10-65-2	> Transition Related to Accounting Standards Update No. 2010-28, <i>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</i>
350-20-65-1	> Transition Related to Accounting Standards Update No. 2011-08, <i>Intangibles—Goodwill and Other (Topic 350): Testing Goodwill for Impairment</i>

715-80-65-1	> Transition Related to Accounting Standards Update No. 2011-09, <i>Compensation—Retirement Benefits—Multiemployer Plans (Subtopic 715-80): Disclosures about an Employer’s Participation in a Multiemployer Plan</i>
820-10-65-8	> Transition Related to Accounting Standards Update No. 2011-04, <i>Fair Value Measurement (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs</i>
860-10-65-4	> Transition Related to Accounting Standards Update No. 2011-03, <i>Transfers and Servicing (Topic 860): Reconsideration of Effective Control for Repurchase Agreements</i>
944-10-65-1	> Transition Related to Accounting Standards Update No. 2010-26, <i>Financial Services—Insurance (Topic 944): Accounting for Costs Associated with Acquiring or Renewing Insurance Contracts</i>
954-605-65-2	> Transition Related to Accounting Standards Update No. 2011-07, <i>Health Care Entities (Topic 954): Presentation and Disclosure of Patient Service Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts for Certain Health Care Entities</i>

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

Transition Paragraph	Transition Date	Glossary Term
820-10-65-8	06/15/2013	General Market Risk Incremental Direct Costs Obsolescence

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

N/A	N/A
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