

FASB Accounting Standards Codification®

Editorial and maintenance update 2026-07

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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.

Paragraph	Deleted/Amended/Added
N/A	N/A

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

Proposed Accounting Standards Update 2026-ED300—Fair Value Measurement (Topic 820): Investment Companies with Equity Securities Subject to Contractual Sale Restrictions	Amended wrapper text: The amendments in this Update address stakeholders' concerns about (1) the application of derivative accounting to contracts with features based on the operations or activities of one of the parties to the contract and (2) the diversity in accounting for share-based noncash consideration from a customer that is consideration for the transfer of goods or services. For investment companies, the amendments in this proposed Update would require that a contractual restriction on the sale of an equity security (such as a lock-up agreement) be considered in measuring fair value.
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