

FASB Accounting Standards Codification®

Editorial and maintenance update 2017-18

Released: October 27, 2017

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
860-10-40-22A	> > > Involvements of Assets <u>Involvement of Agents</u>
930-810-05-1	Proportionate consolidation is allowed in industries wherein which it has been industry practice. This Subtopic provides guidance on proportionate consolidation for the mining industry.
952-10-05-2	The Franchisors Topic includes the following Subtopics: a. Overall b. Subparagraph superseded by Accounting Standards Update No. 2014-09 c. Commitments Subparagraph superseded by Maintenance Update 2017-09 d. Subparagraph superseded by Accounting Standards Update No. 2014-09 e. Other Expenses Subparagraph superseded by Maintenance Update 2017-09 f. Consolidations.
952-10-60-1	For an illustration <u>illustrations</u> of franchisor reporting of discontinued operations, see paragraph 205-20-55-33 paragraphs 205-20-55-83 through 55-103.

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

N/A	N/A
-----	-----