

FASB Accounting Standards Codification®

Editorial and maintenance update 2018-17

Released: November 8, 2018

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			
320-10-35-10	> > Transfers of Securities Betweenbetween Categories			
321-10-15-1	321 Investments—Equity Securities 10 Overall 15 Scope <u>and Scope Exceptions</u> General > Overall Guidance 321-10-15-1 Pending Content: Transition Date: (P) December 16, 2017; (N) December 16, 2018 Transition Guidance: 825-10-65-2 The Scope Section of the Overall Subtopic establishes the scope for the Investments—Equity Securities Topic.			
815-20-00-1	Paragraph	Action	Accounting Standards Update	Date
	Fed Funds Effective Swap Rate <u>or Overnight Index Swap Rate</u>	Added	Accounting Standards Update No. 2013-10	07/17/2013
815-20-25-102	Editor's Note: <i>The content of 815-20-25-102 will change upon transition, together with a change in the heading noted below.</i> > > > Assuming PeffectPerfect Hedge Effectiveness in a Hedge with an Interest Rate Swap (the Shortcut Method)			

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

N/A	N/A
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