

Proposed Accounting Standards Update—Business Combinations (Topic 805): Revenue from Contracts with Customers—Recognizing an Assumed Liability (a consensus of the FASB Emerging Issues Task Force)

Amendments to the XBRL Taxonomy

The provisions of this Exposure Draft, if finalized as proposed, would require improvements to the U.S. GAAP Financial Reporting Taxonomy (Taxonomy) as indicated in the following table. We welcome comments on these proposed improvements to the Taxonomy through [Proposed Taxonomy Improvements](#) provided at www.fasb.org. After the FASB has completed its deliberations and issued a final Accounting Standards Update, the proposed improvements to the Taxonomy will be finalized as part of the annual release process.

I. New Elements

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
AccountingStandardsUpdate2019XXMember	Accounting Standards Update 2019-XX [Member]	Accounting Standards Update 2019-XX Business Combinations (Topic 805): Revenue from Contracts with Customers-Recognizing an Assumed Liability (a consensus of the FASB Emerging Issues Task Force).	domainItemType	250000	N/A	Duration	805-20-65-3

II. Deprecated Items

Deprecated Items						
Element Name	Standard Label	Documentation	Data Type	Period Type	Balance Type	Deprecation Label
N/A	N/A	N/A	N/A	N/A	N/A	N/A

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III. Change in Standard, Period Start, Period End, or Total Label

						Change in Label	
						[Label Type]	
Element Name	Standard Label	Documentation	Data Type	Balance Type	Period Type	Current	Proposed
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

IV. Change in Balance Type

						Change in Balance Type	
Element Name	Standard Label	Documentation	Data Type	Period Type	Current	Proposed	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	

V. Change in Reference

A. Additions

Element Name	Standard Label	Documentation	Data Type	Period Type	Reference Addition
N/A	N/A	N/A	N/A	N/A	N/A

B. Deletions

Element Name	Standard Label	Documentation	Data Type	Period Type	Reference Deleted
N/A	N/A	N/A	N/A	N/A	N/A

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VI. Change in Period Type

Element Name	Standard Label	Documentation	Balance Type	Data Type	Change in Period Type	
					Current	Proposed
N/A	N/A	N/A	N/A	N/A	N/A	N/A

VII. Change in Data Type

Element Name	Standard Label	Documentation	Balance Type	Period Type	Change in Data Type	
					Current	Proposed
N/A	N/A	N/A	N/A	N/A	N/A	N/A

VIII. Change in Documentation Label

Element Name	Standard Label	Balance Type	Data Type	Documentation Label	
				Current	Proposed
BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesDeferredRevenue	Business Combination, Recognized Identifiable Assets Acquired and Liabilities Assumed, Current Liabilities, Deferred Revenue	Credit	monetaryItemType	Amount of deferred revenue expected to be recognized as such within one year or the normal operating cycle, if longer, assumed at the acquisition date.	Amount assumed in business combination of deferred income and obligation to transfer product and service to customer for which consideration has been received or is receivable, classified as current.

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IX. Taxonomy Implementation Note

Element Name/Standard Label	Source	Source Name	Transition Option	Alternate Element for Periods Prior to Adoption	Alternate Element for Periods of and after Adoption	Note
N/A	N/A	N/A	N/A	N/A	N/A	N/A