

FASB Accounting Standards Codification®

Editorial and maintenance update 2017-03

Released: March 3, 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
Cooperative Advertising	Non-visual change. Re-released glossary term to correct container title: <u>Cooperative advertisingAdvertising</u>
Cram-Down Provisions	Non-visual change. Re-released glossary term to correct container title: <u>Cram-downDown Provisions</u>
Kick-Out Rights	Non-visual change. Re-released glossary term to correct container title: <u>Kick-outOut Rights</u>
Market-Related Value of Plan Assets	Non-visual change. Re-released glossary term to correct container title: <u>Market-relatedRelated Value of Plan Assets</u>
Money-Over-Money Lease	Non-visual change. Re-released glossary term to correct container title: <u>Money-overOver-Money Lease</u>
Short-Term Obligations	Non-visual change. Re-released glossary term to correct container title: <u>Short-termTerm Obligations</u>
Slotting Fees	Non-visual change. Re-released glossary term to correct container title: <u>Slotting feesFees</u>
Substantial Doubt about an Entity's Ability to Continue as a Going Concern	Note: <u>Note:</u> The following definition is Pending Content; see Transition Guidance in 205-40-65-1.
323-740-55-7	Non-visual change in current text: Corrected figure xml tag for print version.
323-740-55-8	Non-visual change in current text: Corrected figure xml tag for print version.
606-10-55-64A	Guarantees provided by the entity that it has a valid patent to intellectual property and that it will defend that patent from unauthorized use— deuse do not affect whether a license provides a right to access the entity's intellectual property or a right to use the entity's intellectual property.
805-740-55-3	Non-visual change: Corrected .tif image link.
808-10-55-9	Non-visual change: Corrected .tif image link.
810-10-50-3	In editor's note: <u>>Primary> Primary Beneficiary of a VIE</u>
810-10-50-4	In editor's note: <u>>Nonprimary> Nonprimary Beneficiary Holder of a Variable Interest in a VIE</u>
815-20-25-6	Hedges involving the { <u>added glossary link</u> } benchmark interest rate <u>benchmark interest rate</u> { <u>added glossary link</u> } are addressed in paragraph 815-20-25-12(f) (for fair value hedges) and paragraph 815-20-25-15(j) (for cash flow hedges). The { removed glossary link } benchmark interest rate <u>benchmark interest rate</u> { removed glossary link } being hedged in a hedge of interest rate risk shall be specifically identified as part of the designation and documentation at the inception of the hedging relationship.

840-10-15-9A	In current text and editor's note: > > Arrangements that That Do Not Qualify as Leases
840-40-05-5	In editor's note: > Lessee > Lessee Involvement with Construction
840-40-30-2	In editor's note: > Profit > Profit or Loss on Sale
840-40-30-5	In editor's note: > Executory > Executory Costs
840-40-35-1	In editor's note: > Recognition > Recognition of Profit or Loss
840-40-35-4	In editor's note: > Recognition > Recognition of Prepaid Rent in a Sale-Leaseback Transaction
912-450-25-1	In editor's note: >> Convenience > > Convenience Terminations
912-605-25-1	In editor's note: >> Recognition > > Recognition of Fees Under Cost-Plus-Fixed-Fee Contracts >>> General > > General
912-605-25-5	In editor's note: >>> Revenue > > Revenue Recognized on the Basis of Partial Performance
912-605-25-9	In editor's note: >>> Accrual > > Accrual of Fees as They Become Billable
912-605-25-38	In editor's note: >>> Costs > > Costs Excluded from Both Sales and Cost of Sales
958-605-55-23	In current and pending text: The use of property, utilities, or advertising time are is considered to be forms of contributed assets, rather than contributed services.
958-720-05-1	b. Accounting for Costs of Activities that Include Fundraising Fundraising
974-840-15-1	In editor's note: > Overall > Overall Guidance
985-605-55-2	Non-visual change: Added links to .tif images for print version.

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

255-10-55-18 323-740-55-8 326-20-55-79 606-10-55-258 718-40-55-4 805-740-55-3 808-10-55-9 810-10-05-6 810-10-55-46 815-15-55-123 815-15-55-236 815-30-55-48 830-230-55-4 840-10-55-40 840-10-55-47 840-30-55-8 840-30-55-11 840-30-55-12 840-30-55-26 840-30-55-42 840-30-55-44 840-40-55-52 840-40-55-60 840-40-55-68 840-40-55-77 840-40-55-79 840-40-55-86 840-40-55-87 842-50-55-8	Non-visual change: Replaced/resized .tif image for print version.
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842-50-55-12 842-50-55-13 944-40-55-20 958-30-55-30 958-205-55-20 958-810-55-4 958-810-55-21 978-605-55-55	
810-10-55-59 810-10-55-62 810-10-55-65 810-10-55-68 810-10-55-72 810-10-55-75 810-10-55-78 810-10-55-81	Non-visual change in .tif image for print version: <u>Entity</u> <u>VIE</u>