

FASB Accounting Standards Codification®

Editorial and maintenance update 2011-18

Released: November 16, 2011

Editorial and other corrections that affect versioning of Sections for archive purposes:

This update inserts attributes that tag pending content in Master Glossary terms.

Paragraph	Deleted/Amended/Added
Acquisition Costs	Inserted the status="new" attribute to the <p> element
Active Market	Inserted the status="new" attribute to the <p> element
Brokered Market	Inserted the status="new" attribute to the <p> element
Class of Financing Receivable	Inserted the status="new" attribute to the <glossentry> element
Comprehensive Income	Inserted the status="new" attribute to the <p> element
Cost Approach	Inserted the status="new" attribute to the <p> element
Credit Quality Indicator	Inserted the status="new" attribute to the <glossentry> element
Currency Risk	Inserted the status="new" attribute to the <glossentry> element
Dealer Market	Inserted the status="new" attribute to the <p> element
Discount Rate Adjustment Technique	Inserted the status="new" attribute to the <p> element
Exchange Market	Inserted the status="new" attribute to the <p> element
Expected Cash Flow	Inserted the status="new" attribute to the <p> element
Financing Receivable	Inserted the status="new" attribute to the <glossentry> element
General Market Risk	Inserted the status="new" attribute to the <p> element
Highest and Best Use	Inserted the status="new" attribute to the <p> element
Income Approach	Inserted the status="new" attribute to the <p> element
Incremental Direct Cost of Contract Acquisition	Inserted the status="new" attribute to the <glossentry> element
Incremental Direct Costs	Inserted the status="new" attribute to the <p> element
Inputs	Inserted the status="new" attribute to the <p> element
Kick-Out Rights	Inserted the status="new" attribute to the <glossentry> element
Level 1 Inputs	Inserted the status="new" attribute to the <p> element
Level 2 Inputs	Inserted the status="new" attribute to the <p> element
Level 3 Inputs	Inserted the status="new" attribute to the <p> element
Liability Issued with an Inseparable Third-Party Credit Enhancement	Inserted the status="new" attribute to the <glossentry> element
Market Approach	Inserted the status="new" attribute to the <p> element
Market Participants	Inserted the status="new" attribute to the <p> element
Market Risk	Inserted the status="new" attribute to the <glossentry> element
Milestone	Inserted the status="new" attribute to the <glossentry> element
Most Advantageous Market	Inserted the status="new" attribute to the <p> element
Nongovernmental Entity	Inserted the status="new" attribute to the <p> element
Nonperformance Risk	Inserted the status="new" attribute to the <p> element
Nonpublic Entity	Inserted the status="new" attribute to the <p> element
Observable Inputs	Inserted the status="new" attribute to the <p> element
Obsolescence	Inserted the status="new" attribute to the <p> element

Orderly Transaction	Inserted the status="new" attribute to the <p> element
Other Price Risk	Inserted the status="new" attribute to the <glossentry> element
Participating Rights	Inserted the status="new" attribute to the <glossentry> element
Portfolio Segment	Inserted the status="new" attribute to the <glossentry> element
Present Value	Inserted the status="new" attribute to the <p> element
Primary Beneficiary	Inserted the status="new" attribute to the <p> element
Principal Market	Inserted the status="new" attribute to the <p> element
Principal-to-Principal Market	Inserted the status="new" attribute to the <p> element
Protective Rights	Inserted the status="new" attribute to the <glossentry> element
Risk Premium	Inserted the status="new" attribute to the <p> element
Systematic Risk	Inserted the status="new" attribute to the <p> element
Transaction Costs	Inserted the status="new" attribute to the <p> element
Transportation Costs	Inserted the status="new" attribute to the <glossentry> element
Unit of Account	Inserted the status="new" attribute to the <p> element
Unobservable Inputs	Inserted the status="new" attribute to the <p> element
Unsystematic Risk	Inserted the status="new" attribute to the <p> element

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

Proposed Accounting Standards Update 2011-230—Revenue Recognition (Topic 605)	Re-released wrapper and PDF to correct a minor error in paragraph BC2.
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