

# FASB Accounting Standards Codification®

Editorial and maintenance update 2011-09(roll-off)

Released: June 20, 2011

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

The pending paragraphs listed in the following table were rolled off into current text.

| <b>Transition Paragraph</b> | <b>Roll-off Date</b> | <b>Pending Paragraph</b>                                                                                                                                                                                                                                                                                    |
|-----------------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 470-20-65-3                 | 06/13/2011           | 260-10-45-70B<br>470-20-05-1<br>470-20-05-12A through 05-12C<br>470-20-15-2<br>470-20-25-1<br>470-20-25-20A<br>470-20-30-26A<br>470-20-35-11A<br>470-20-45-2A<br>470-20-50-2A through 50-2C                                                                                                                 |
| 810-10-65-1                 | 06/13/2011           | 810-10-45-16<br>810-10-55-4C<br>810-10-55-4E                                                                                                                                                                                                                                                                |
| 350-10-65-1                 | 06/14/2011           | 350-10-05-1<br>350-10-05-5<br>350-10-15-3<br>350-20-05-1<br>350-20-05-2<br>350-20-15-2<br>350-20-15-2A<br>350-20-25-1<br>350-20-35-14<br>350-20-35-34<br>350-20-35-57A<br>350-20-50-2<br>350-20-55-3<br>350-20-55-7<br>350-30-05-1<br>350-30-15-3<br>350-30-15-4<br>350-30-25-2<br>350-30-25-3 through 25-5 |

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|              |            | 350-30-35-7<br>350-30-35-17A<br>350-30-50-1                                                                                                                                                                                                                                                                                                                                                                   |
| 810-10-65-3  | 06/14/2011 | 323-10-30-2<br>323-10-35-7<br>805-10-50-2<br>810-10-40-3A through 40-5<br>810-10-45-21A<br>810-10-50-1B<br>845-10-15-20<br>845-10-30-22<br>845-10-30-25<br>845-10-30-25A<br>Nonprofit Activity                                                                                                                                                                                                                |
| 815-15-65-1  | 06/14/2011 | 815-15-25-26<br>815-15-55-13                                                                                                                                                                                                                                                                                                                                                                                  |
| 958-805-65-1 | 06/14/2011 | 270-10-50-5<br>270-10-50-7<br>420-10-15-3<br>460-10-25-1<br>805-30-15-1<br>805-30-15-2<br>805-50-15-6<br>805-50-15-6B<br>805-740-05-1<br>805-740-05-2<br>815-20-25-15<br>820-10-15-2<br>830-10-15-6<br>840-10-25-2<br>840-10-35-8<br>840-30-25-10<br>840-30-30-15<br>840-30-35-32<br>840-30-45-7<br>840-30-55-50<br>845-10-15-4<br>954-10-05-1<br>954-10-05-3<br>954-225-45-7<br>954-805-05-1<br>954-805-10-1 |

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|  |  | 954-805-15-1 through 15-4<br>954-805-25-1<br>954-805-35-1<br>954-805-45-1 through 45-3<br>954-805-50-1 through 50-3<br>958-10-05-2<br>958-805-05-1 through 50-5<br>958-805-10-1<br>958-805-15-1 through 15-8<br>958-805-25-1 through 25-37<br>958-805-30-1 through 30-13<br>958-805-35-1 through 35-5<br>958-805-45-1 through 45-11<br>958-805-50-1 through 50-17<br>958-805-55-1 through 55-70<br>Acquisition by a Not-for-Profit Entity<br>Control of a Not-for-Profit Entity<br>Inherent Contribution<br>Merger Date<br>Merger of Not-for-Profit Entities<br>Public Entity |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

The transition paragraphs listed in the following table were amended to reflect the end of the transition period.

| Paragraph    | Transition information replaced with the following text                                                                                                                                                                                                                                |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 350-10-65-1  | Paragraph superseded on 06/20/2011 after the end of the transition period stated in FASB Statement No. 164, <i>Not-for-Profit Entities: Mergers and Acquisitions</i> .                                                                                                                 |
| 470-20-65-3  | Paragraph superseded on 06/20/2011 after the end of the transition period stated in Accounting Standards Update No. 2009-15, <i>Accounting for Own-Share Lending Arrangements in Contemplation of Convertible Debt Issuance or Other Financing</i> .                                   |
| 810-10-65-1  | Paragraph superseded on 06/20/2011 after the end of the transition period stated in FASB Statements No. 160, <i>Noncontrolling Interests in Consolidated Financial Statements—an amendment of ARB No. 51</i> , and No. 164, <i>Not-for-Profit Entities: Mergers and Acquisitions</i> . |
| 810-10-65-3  | Paragraph superseded on 06/20/2011 after the end of the transition period stated in Accounting Standards Update No. 2010-02, <i>Consolidation (Topic 810): Accounting and Reporting for Decreases in Ownership of a Subsidiary—a Scope Clarification</i> .                             |
| 815-15-65-1  | Paragraph superseded on 06/20/2011 after the end of the transition period stated in Accounting Standards Update No. 2010-08, <i>Technical Corrections to Various Topics</i> .                                                                                                          |
| 958-805-65-1 | Paragraph superseded on 06/20/2011 after the end of the transition period stated in FASB Statement No. 164, <i>Not-for-Profit Entities: Mergers and Acquisitions</i> .                                                                                                                 |

The following paragraph headings were deleted upon rolling off into current text.

| Paragraph   | Deleted Paragraph Heading                                                                                                                                                                                                |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 350-10-65-1 | > Transition Related to FASB Statement No. 164, <i>Not-for-Profit Entities: Mergers and Acquisitions</i>                                                                                                                 |
| 470-20-65-3 | > Transition Related to Accounting Standards Update No. 2009-15, <i>Accounting for Own-Share Lending Arrangements in Contemplation of Convertible Debt Issuance or Other Financing</i>                                   |
| 810-10-65-1 | > Transition Related to FASB Statements No. 160, <i>Noncontrolling Interests in Consolidated Financial Statements—an amendment of ARB No. 51</i> , and No. 164, <i>Not-for-Profit Entities: Mergers and Acquisitions</i> |
| 810-10-65-3 | > Transition Related to Accounting Standards Update No. 2010-02, <i>Consolidation (Topic 810): Accounting and Reporting for Decreases in Ownership of a Subsidiary—a Scope Clarification</i>                             |

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| 815-15-65-1  | > Transition Related to Accounting Standards Update No. 2010-08, <i>Technical Corrections to Various Topics</i> |
| 958-805-65-1 | > Transition Related to FASB Statement No. 164, <i>Not-for-Profit Entities: Mergers and Acquisitions</i>        |

The following amendments were made as a result of this update.

| Paragraph      | Deleted/Added/Amended                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------|
| 350-20-15-2(e) | Subparagraph not <del>used</del> <u>used</u> .                                                                                     |
| 350-30-15-4(c) | Except for certain disclosure requirements as noted in the preceding paragraph, capitalized software <del>costs</del> <u>costs</u> |

The glossary terms listed in the following table were deprecated upon rolling off into current text.

| Transition Paragraph | Roll-off Date | Glossary Term |
|----------------------|---------------|---------------|
| N/A                  | N/A           | N/A           |

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

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