

FASB Accounting Standards Codification®

Editorial and maintenance update 2017-11

Released: July 28, 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
323-10-15-4	b. An investment in common stock held by a nonbusiness entity, such as an estate, trust, or individual a1. Subparagraph superseded by Accounting Standards Update No. 2012-04. b2. Subparagraph superseded by Accounting Standards Update No. 2012-04. e3. Subparagraph superseded by Accounting Standards Update No. 2012-04.
470-20-50-6	Non-visual change in sfrag data: [FSP APB14-1, paragraph 33 32, sequence 33.1] [FSP APB14-1, paragraph 33 32, sequence 33.1.1]
810-10-25-80	> Determining Whether an Employee Is an Employee of the Consolidating Entity
932-810-05-1	This Subtopic addresses proportionate consolidation, which is allowed in industries wherein which it has been industry practice. The oil and gas industry is one of the industries wherein which this is an allowed practice.
944-605-35-12	Reinsurance recoverables shall reflect the related change in the amount recoverable from the reinsurer, and a gain to be deferred and amortized, as described in paragraph 944-605-35-11 944-605-25-22, shall be adjusted or established as a result.
958-605-55-15	>> Distinguishing Betweenbetween Donor-Imposed Conditions and Donor-Imposed Restrictions
958-810-50-5	Pending Content: Transition Date: (P) December 16, 2017; (N) December 16, 2017 Transition Guidance: 958-10-65-1 The schedule required by the preceding paragraph shall, at a minimum, include: a. <u>A performance indicator, if the entity is a not-for-profit, business-oriented health care entity (see Section 954-10-15)</u> b. <u>Amounts of discontinued operations</u> c. <u>Subparagraph superseded by Accounting Standards Update No. 2015-01.</u> d. <u>Changes in ownership interests in a subsidiary, including investments by and distributions to noncontrolling interests acting in their capacity as owners, which shall be reported separate from any revenues, expenses, gains, or losses and outside any measure of operations, if reported</u> e. <u>An aggregate amount of all other changes in net assets without donor restrictions and net assets with donor restrictions for the period.</u>

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

N/A	N/A
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