

FASB Accounting Standards Codification®

Editorial and maintenance update 2011-12

Released: August 1, 2011

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.

Paragraph	Deleted/Amended/Added
715-20-50-1(d)(5)(iv)	Current text: Information that enables users of financial statements to assess the inputs and valuation techniques used to develop fair value measurements of plan assets at the reporting date. For fair value measurements using significant observable <u>unobservable</u> inputs, an employer shall disclose the effect of the measurements on changes in plan assets for the period.
720-25-20	Contribution An unconditional transfer of cash or other assets to an entity or a settlement or cancellation of its liabilities in a voluntary nonreciprocal transfer by another entity acting other than as an owner. Those characteristics distinguish contributions from exchange transactions, which are reciprocal transfers in which each party receives and sacrifices approximately equal value; from investments by owners and distributions to owners, which are nonreciprocal transfers between an entity and its owners; and from other nonreciprocal transfers, such as impositions of taxes or legal judgements <u>judgments</u> , fines, and thefts, which are not voluntary transfers. In a contribution transaction, the value, if any, returned to the resource provider is incidental to potential public benefits. In an exchange transaction, the potential public benefits are secondary to the potential proprietary benefits to the resource provider. The term <i>contribution revenue</i> is used to apply to transactions that are part of the entity's ongoing major or central activities (revenues), or are peripheral or incidental to the entity (gains). See also Inherent Contribution.
805-10-55-50	Paragraph on 805-10-50-2(h)(4) <u>805-10-50-2(h)(4)</u>
820-10-55-59A	> > Example 7A: Determining Fair Value When the Volume and Level of Activity for the Asset Have Significantly Decreased
840-40-55-82	Removed empty XML tags.
860-10-20	Continuing Involvement Any involvement with the transferred financial assets that permits the transferor to receive cash flows or other benefits that arise from the transferred financial assets or that obligates the transferor to provide additional cash flows or other assets to any party related to the transfer. For related implementation guidance, see paragraph 860-10-55-80 <u>860-10-55-79A</u> .
944-20-05-17	(usually less a surrender change <u>charge</u>)

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

Accounting Standards Update No. 2009-01 through Accounting Standards Update No. 2011-07	Re-released all ASU wrappers: Added affected Topic titles to wrapper headings. Added issue dates.
Accounting Standards Update No. 2011-05	Re-released PDF to correct logo display on page 3.

Annual Report (SEC) Anticipated Transactions (SEC) Derivative Commodity Instruments (SEC) Derivative Financial Instruments (SEC) Finance Subsidiary (SEC) Full and Unconditional Guarantee (SEC) Minor Subsidiary (SEC) Operating Subsidiary (SEC) Quarterly Report (SEC) Wholly Owned Subsidiary (SEC)	Deprecated SEC glossary terms that are not used (there are no links to these glossary terms).
General Note for 75 XBRL Elements	General Note: This section contains a list of XBRL elements that reference paragraphs in this Subtopic. <u>For additional details regarding changes to the development version of the US GAAP Financial Reporting Taxonomy, refer to the FASB taxonomy review and comment system on the FASB web site (www.fasb.org).</u>
Notice to Constituents V4.3	Released PDF and wrapper for editorial changes to the XBRL (eXtensible Business Reporting Language) section (pages 32-34).
Proposed Accounting Standards Update EITF090H2—Health Care Entities (Topic 954)	Deprecated PDF and wrapper following the release of the final version of this proposed ASU (Accounting Standards Update No. 2011-07).
Supplementary Document— Accounting for Financial Instruments and Revisions to the Accounting for Derivative Instruments and Hedging Activities— Impairment	Released Other Exposure Document PDF and wrapper.