

FASB Accounting Standards Codification®

Editorial and maintenance update 2013-16

Released: December 6, 2013

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
340-10-05-1(c)	Insurance Contracts that That Do Not Transfer Insurance Risk.
340-20-25-5	As noted above, the first condition for capitalizing direct-response <u>direct-response</u> advertising is that the primary purpose of the advertising is to elicit sales to customers who could be shown to have responded specifically to the advertising.
340-20-25-7	As noted above, the second condition for capitalizing direct-response <u>direct-response</u> advertising is that the direct-response advertising results in probable future benefits.
340-20-25-11	> Direct-Response Advertising that That Does Not Result in Probable Future Benefits
460-10-55-17	> > Guarantees that That Prevent Sale Accounting
460-10-55-17(c)	A transaction that involves sale of a marketable security to a third-party buyer with the buyer's <u>buyer</u> having an option to put the security back to the seller
470-40-15-3(a)	Ordinary purchase commitments in which the risks and rewards of ownership are retained by the seller (for example, a manufacturer or other supplier) until the product is transferred to a purchaser <u>purchaser</u> .
505-10-S25-2	Paragraph <u>Paragraph</u> superseded by Accounting Standards Update No. 2012-03
815-10-55-144	This Example illustrates the application of paragraph 815-10-15-74(a) <u>815-10-15-74(a)</u> . Assume that Entity A, whose functional currency is the U.S. dollar (USD), and the Counterparty enter into a one-year forward contract that is indexed to Entity A's common share price translated into euros (EUR) at spot rates and that will be settled in net shares of Entity A.
840-30-40-2	> Supply Arrangement that That Ceases to Be a Lease upon Reassessment
905-205-15-1	This Subtopic follows the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see the General Subsection of Section 905-40-15 <u>905-10-15</u> .
905-205-15-2	The Cooperatives Subsections follow the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see the Cooperatives Subsection of Section 905-40-15 <u>905-10-15</u> .
905-325-15-1	This Subtopic follows the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see the General Subsection of Section 905-40-15 <u>905-10-15</u> .
905-325-15-2	The Cooperatives Subsections follow the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see the Cooperatives Subsection of Section 905-40-15 <u>905-10-15</u> .
905-325-15-3	The Cooperatives—Patrons Subsections follow the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see the Cooperatives—Patrons Subsection of Section 905-40-15 <u>905-10-15</u> .
905-405-15-1	This Subtopic follows the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see the General Subsection of Section 905-40-15 <u>905-10-15</u> .
905-405-15-2	The Cooperatives Subsections follow the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see the Cooperatives Subsection of Section 905-40-15 <u>905-10-15</u> .
905-505-15-1	This Subtopic follows the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see the General Subsection of Section 905-40-15 <u>905-10-15</u> .
905-505-15-2	The Cooperatives Subsections follow the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see the Cooperatives Subsection of Section 905-40-15 <u>905-10-15</u> .

905-605-15-1	This Subtopic follows the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see the General Subsection of Section 905-10-15 <u>905-10-15</u> .
905-605-15-2	The Cooperatives Subsections follow the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see the Cooperatives Subsection of Section 905-10-15 <u>905-10-15</u> .
905-605-15-3	The Cooperatives —Patrons Subsections follow the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see the Cooperatives—Patrons Subsection of Section 905-10-15 <u>905-10-15</u> .
910-10-60-1	For guidance on accounting for revenue recognition of construction-type <u>construction-type</u> contracts, see Subtopic 605-35.
946-605-25-1	> Investment Adviser's Offering Costs when<u>When</u> Both 12b-1 Fees and Contingent-Deferred Sales Fees Are Not Received
965-205-55-2	> > Example 1: Multiemployer Defined Benefit Health and Welfare Plan—Retirees<u>Plan—Retirees</u> Contribute a Portion of Medical Coverage Cost

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

N/A	N/A
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