

FASB Accounting Standards Codification®

Editorial and maintenance update 2017-01

Released: January 3, 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
280-10-50-22	>>> Information About Profit or Loss and Assets
350-20-55-10	>> Example 1: Impairment Test When Either a Taxable or Nontaxable Transaction Is Feasible
470-10-55-2	>> Example 1: Classification of Long-Term Debt that Includes Covenants
715-60-55-86	(as required by paragraph 715-20-50-1(h) 715-20-50-1(h))
718-20-55-93	Case A (see see paragraph 718-20-55-10), in which Entity T granted its employees 900,000 share options with an exercise price of \$30 on January 1, 20X5
805-10-65-3	> Transition Related to Accounting Standards Update No. 2015-XX 2015-16, Business Combinations (Topic 805): Simplifying the Accounting for Measurement-Period Adjustments
820-10-55-35	In current and pending text: a. Subparagraph superseded by Accounting Standards Update No. 2011-04 2011-04. b. Subparagraph superseded by Accounting Standards Update No. 2011-04 2011-04.
852-10-45-1	> Financial Reporting During Reorganization Proceedings
958-205-50-1B	4. Subparagraph superseded by Accounting Standards Update No. 2016-14 2016-14.
980-715-55-10	The following schedule shows the amounts under both bases for the years 20X0-20X3 20X0-20X3.

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

N/A	N/A
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