

FASB Accounting Standards Codification®

Editorial and maintenance update 2011-19

Released: December 2, 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.

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
205-10-S45-6	See paragraph 205-10-S99-4, Regulation S-X Rule 4-04, for rules pertaining to the omission of substantially identical footnotes <u>footnotes</u> .
205-20-55-27	Example 10 (see paragraph 205-20-55-80) provides an illustration of a discontinued operations footnote disclosure <u>disclosure</u> .
205-20-55-32	> > Case B: Elimination Of Cash Flows And No Continuing Involvement
220-10-15-4	<i>Editor's note:</i> Paragraph 220-10-15-4 <u>220-10-15-4</u> will be superseded upon transition, together with its heading: > Other Considerations<u>Other Considerations</u>
220-10-45-6 220-10-45-7 220-10-45-8 220-10-45-10A 220-10-45-11 220-10-45-13 220-10-45-14 220-10-55-4 220-10-55-7 220-10-55-9 220-10-55-10A 220-10-55-11 220-10-55-12 220-10-55-13 220-10-55-15 220-10-55-17 220-10-55-18 323-10-45-3	Replaced en dashes with hyphens in Editor's note paragraph references.

220-10-55-9	Entity Statement of Income Year Ended December 31, 20X9 <table><tr><td>Revenues</td><td>\$140,000</td></tr><tr><td>Expenses</td><td>(25,000)</td></tr><tr><td>Other gains and losses</td><td>8,000</td></tr><tr><td>Gain on sale of securities</td><td><u>2,000</u></td></tr><tr><td>Income from operations before <u>tax</u></td><td>125,000</td></tr><tr><td>Income tax expense</td><td><u>(31,250)</u></td></tr><tr><td>Income before extraordinary item</td><td>93,750</td></tr><tr><td>Extraordinary item, net of tax</td><td><u>(30,500)</u></td></tr><tr><td>[Net income</td><td><u>\$ 63,250]</u></td></tr></table>				Revenues	\$140,000	Expenses	(25,000)	Other gains and losses	8,000	Gain on sale of securities	<u>2,000</u>	Income from operations before <u>tax</u>	125,000	Income tax expense	<u>(31,250)</u>	Income before extraordinary item	93,750	Extraordinary item, net of tax	<u>(30,500)</u>	[Net income	<u>\$ 63,250]</u>
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250-10-55-3	This Example illustrates the guidance in paragraphs 250-10-45-5 through 45-8. Entity through 45-8. Entity A																					
255-10-50-16(b)	(see paragraphs 255-10-50-42 through 50-43))50-43)																					
255-10-50-16(d)(2)	(see paragraph 255-10-50-29),255-10-50-29).																					
260-10-55-64	> > Example 7: Securities of a Subsidiary—Computation Subsidiary—Computation of Basic and Diluted EPS																					
260-10-55-86	> > > Case A: Year-to-dateDate Loss																					
260-10-55-87	> > > Case B: Year-to-dateDate Income																					
270-10-00-1	Paragraph	Action	Codification Update Accounting Standards Update	Date																		
274-10-55-9	(see (see paragraph 274-10-55-11)274-10-55-11)																					
274-10-55-10	(see (see paragraph 274-10-55-11)274-10-55-11)																					
275-10-60-9	> Extractive Activities—Oil Activities—Oil and Gas																					
275-10-60-10	> Not-For-Profit Entities																					
280-10-55-45	Example 2, Case A (see (see paragraphs 280-10-55-33 through 55-34)55-34).																					
280-10-55-47	e c. Diversified Company accounts for intersegment sales and transfers as if the sales or transfers were to third parties, that is, at current market prices.																					
310-10-15-5	Acquisition, Development, and Construction Subsection of Section 310-10-25 310-10-25.																					
310-10-20	Related Parties b. Entities for which investments in their equity securities would be required, absent the election of the fair value option under the Fair Value Option Subsection of Section 825-10-15 825-10-15, to be accounted for by the equity method by the investing entity																					
310-10-35-33	> > Interaction with Subtopic 450-20450-20																					
310-20-35-12	troubled debt restructuring as defined in TopicSubtopic 310-40																					
310-20-55-33	> > Example 5: Application of Paragraph 310-20-35-18(a)310-20-35-18(a)—When the Loan's Prepayment Penalty Is Effective Throughout the Entire Term																					
310-20-55-35	> > Example 6: Application of Paragraph 310-20-35-18(a)310-20-35-18(a)—With No Prepayment Penalty																					
310-20-55-38	> > Example 7: Application of Paragraph 310-20-35-18(b)310-20-35-18(a)																					
310-20-55-40	> > Example 8: Application of Paragraph 310-20-35-18(c)310-20-35-18(c)—Amortization Based on Factor at Inception																					
310-20-55-42	> > Example 9: Application of Paragraph 310-20-35-18(e)310-20-35-18(c)—Amortization Recalculated for Subsequent Changes in Factor																					
320-10-35-30	> > > Step 2: Evaluate Whether an Impairment Is Other thanThan Temporary																					
320-10-35-35	> Accounting for Debt Securities After an Other-thanThan-Temporary Impairment																					
320-10-55-22	> > Example 3: Disclosures About Investments in an Unrealized Loss Position that Are Not Other-thanThan-Temporarily Impaired																					
323-10-15-13	> > In-substanceSubstance Common Stock																					
323-10-55-1	> > Example 1: In-substanceSubstance Common Stock																					
325-40-35-13	> Other-thanThan-Temporary Impairment																					
330-10-45-1	> Change in Composition is Accounting Change																					
330-10-55-5	> > Capitalizing Pension and Other Postretirement Cost intointo Inventory																					

340-20-25-7	> > Probable Future Benefits Of Direct-Response Advertising
350-10-S45-1	> Presentation Of Intangible Assets
350-20-55-9	> > Operating Segments that May Be Economically Dissimilar that Are Aggregated Into a Reportable Segment
350-20-55-9(b)	The level at which operating performance is reviewed differs between this Subtopic and Topic 280 -280.
350-30-55-33	paragraphs 350-30-35-21 through 35-24 -35-24.
350-30-55-36	paragraphs 350-30-35-21 through 35-24 -35-24.
350-50-25-17	incurred under paragraph 720-35-25-1 -720-35-25-1.
360-10-25-1	See the Impairment or Disposal of Long-Lived Assets Subsection of Section 360-10-45 360-10-45
360-10-35-44	> > Changes to a Plan Of Sale
360-20-55-18	See the Real Estate Project Costs Subsection of Section 970-360-55 970-360-55
360-20-55-21A	> > Influence Of a Buy-Sell Clause In Relation To Transfer Of Risks And Rewards
360-20-60-2	see the Lessors Subsection of Section 840-10-25 840-10-25.
360-20-60-3	see the Real Estate Project Costs Subsection of Section 970-340-25 970-340-25.
410-30-S00-1	General
	410-30-S00-1 The following table identifies the changes made to this Subtopic.
420-10-25-4	> One-timeTime Employee Termination Benefits
440-10-60-11	For foreign currency commitments, see paragraph 830-20-35-3 -830-20-35-3.
460-10-55-19	The contract is subject to the General Subsection of Section 460-10-50 460-10-50.
460-10-55-34	disclosure requirements of the General Subsection of Section 460-10-50 460-10-50
470-10-S50-5	Repurchase And Reverse Repurchase Agreements
505-50-35-15	such as that in Topic 323 ; 325; 320; Topics 320, 323, 325, and 815.
718-10-S60-1	> Accounting by an Investor for Stock-based Based Compensation Granted to Employees of an Equity Method Investee
740-20-45-5	an allocation to other comprehensive income- income .
740-20-45-10	> Allocations to Items Other than Continuing Operations
740-20-45-12	> Single Item of Allocation Other than Continuing Operations
740-20-45-14	> Multiple Items of Allocation Other than Continuing Operations
740-270-30-25	(paragraphs 740-270-55-7 through 55-8)55-8)
740-270-30-26	in accordance with paragraphs 740-270-30-30 through 30-33 -30-33.
740-270-30-29	See Example 2, Cases A1; B; A1 , B1, and C1 (paragraphs 740-270-55-15; 740-270-55-17; 740-270-55-15, 740-270-55-17, and 740-270-55-19)
740-270-55-7	> > > Case B2: Year-to-Date Ordinary Losses, Realization More Likely than Than Not
740-270-55-8	> > > Case B3: Year-to-Date Ordinary Losses, Realization Not More Likely than Than Not
740-270-55-14	> > > Case A: Realization of the Tax Benefit of the Loss Is More Likely than Than Not
740-270-55-17	> > > Case B: Realization of the Tax Benefit of the Loss Is Not More Likely than Than Not
740-270-55-18	> > > Case C: Partial Realization of the Tax Benefit of the Loss Is More Likely than Than Not
740-270-55-26	> > > Case A: Realization of the Tax Benefit Is More Likely than Than Not at Date of Occurrence
740-270-55-28	> > > Case B: Realization of the Tax Benefit Not More Likely than Than Not at Date of Occurrence
740-270-55-41	> > > Case B: Ordinary Loss in a Jurisdiction; Realization of the Tax Benefit Not More Likely than Than Not
805-20-30-6	> > Assets that the Acquirer Intends Not to Use or to Use in a Way Other than Than Their Highest and Best Use
805-20-30-15	> > > Pension and Postretirement Benefits Other than Than Pensions
810-10-05-14	(see the Variable Interest Entities Subsection of Section 810-10-15 810-10-15)
810-10-15-14	A legal entity shall be subject to consolidation under the guidance in the Variable Interest Entities Subsections if, by design, any of the following conditions exist exist. (The phrase <i>by design</i> refers to legal entities that meet the conditions in this paragraph because of the way they are structured. For example, a legal entity under the control of its equity investors that originally was not a variable interest entity [VIE] does not become one because of operating losses. The design of the legal entity is important in the application of these provisions-;provisions.)
810-10-25-60	(see the Variable Interest Entities Subsection of Section 810-10-15 810-10-15)
810-10-25-66	> > Nominee Shareholder Situation, Presumption of Control—Need to Evaluate More than Than Just the Terms of the Contractual Management Agreement

810-10-25-67	> > Nominee Shareholder Situation—Need to Evaluate More than <u>Than</u> Just the Terms of the Contractual Management Agreement																			
810-10-25-74	> > Nominee Shareholder Situation, Presumption of Financial Interest—Need to Evaluate More than <u>Than</u> Just the Terms of the Contractual Management Agreement																			
810-10-25-75	> > Nominee Shareholder Situation—Need to Evaluate More than <u>Than</u> Just the Terms of the Contractual Management Agreement																			
810-10-50-1A	> Parent with a Less- than <u>Than</u> -Wholly-Owned Subsidiary																			
810-10-55-4A	Inserted XML tags to correct spacing of list items.																			
810-10-55-4B																				
810-10-55-4H																				
810-10-55-4F	> > > Case C: Change if <u>If</u> Entity Has Accumulated Other Comprehensive Income																			
810-10-55-4M	> > Additional Disclosure if <u>If</u> a Parent's Ownership Interest in a Subsidiary Changes during the Period																			
810-20-15-3	(see the Variable Interest Entities Subsection of Section 810-10-15 <u>810-10-15</u>)																			
810-20-55-14	> > > Case D: Required Limited Partner Voting Percentages Greater than <u>Than</u> 50 Percent																			
810-30-15-3	(see the Variable Interest Entities Subsection of Section 810-10-15 <u>810-10-15</u>)																			
815-10-S35-1	<u>General</u> > Accounting for Written Options 815-10-S35-1 See paragraph 815-10-S99-4, SEC Observer Comment: Accounting for Written Options.																			
860-20-55-47	For ease of readability, the as-amended table is shown without markup: Allocated Carrying Amount Based on Relative Fair Values <table><thead><tr><th></th><th>Fair Value</th><th>Percentage of Total Fair Value</th><th>Allocated Carrying Amount</th></tr></thead><tbody><tr><td>Nine-tenths participating interest sold</td><td>\$ 990</td><td>90</td><td>\$ 900</td></tr><tr><td>One-tenth participating interest that continues to be held by the transferor</td><td>110</td><td>10</td><td>100</td></tr><tr><td>Total</td><td><u>\$ 1,100</u></td><td><u>100</u></td><td><u>\$ 1,000</u></td></tr></tbody></table>					Fair Value	Percentage of Total Fair Value	Allocated Carrying Amount	Nine-tenths participating interest sold	\$ 990	90	\$ 900	One-tenth participating interest that continues to be held by the transferor	110	10	100	Total	<u>\$ 1,100</u>	<u>100</u>	<u>\$ 1,000</u>
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860-30-00-1	Paragraph	Action	Codification Update <u>Accounting Standards Update</u>	Date																
905-605-25-9	See also paragraph 905-310-25-3 <u>905-310-25-3</u> .																			
932-235-05-1(c)	Continued capitalization of exploratory well costs (see paragraph 932-235-50-16 <u>932-235-50-1A through 50-1B</u>)																			
954-225-00-1	Paragraph	Action	Codification Update <u>Accounting Standards Update</u>	Date																
954-440-00-1	Paragraph	Action	Codification Update <u>Accounting Standards Update</u>	Date																
954-470-00-1	Paragraph	Action	Codification Update <u>Accounting Standards Update</u>	Date																

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

15742908.gif	Re-released table image for editorial correction (see paragraph 220-10-55-9 above).
18499652.gif	Re-released table image for editorial correction (see paragraph 860-20-55-47 above).