

FASB Accounting Standards Codification®

Editorial and maintenance update 2011-16

Released: November 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.

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													
220-10-55-8	Corrected processing error in current text only – restored image link to FAS 130, paragraph 131, sequence 220.													
220-10-55-9	Removed underline from current text table heading.													
325-20-05-4	[Not Used] {added link to Notice to Constituents} Paragraph not used. {added link to Notice to Constituents}													
325-20-25-3	[Not Used] {added link to Notice to Constituents} Paragraph not used. {added link to Notice to Constituents}													
325-20-30-7	[Not Used] {added link to Notice to Constituents} Paragraph not used. {added link to Notice to Constituents}													
325-20-40-1	[Not Used] {added link to Notice to Constituents} Paragraph not used. {added link to Notice to Constituents}													
715-80-55-8	Amended table image: <table><tr><th rowspan="2">Pension Fund</th><th rowspan="2">EIN/Pension Plan Number</th><th colspan="2">Pension Protection Act Zone Status</th><th>FIP/RP Status Pending/Implemented</th></tr><tr><th>20X0</th><th>20X9</th><th></th></tr><tr><td>ABC Fund 34</td><td>32-1899999</td><td>Red as of 9/30/2009</td><td>Yellow as of 9/30/2008</td><td>YesPending</td></tr></table>	Pension Fund	EIN/Pension Plan Number	Pension Protection Act Zone Status		FIP/RP Status Pending/Implemented	20X0	20X9		ABC Fund 34	32-1899999	Red as of 9/30/2009	Yellow as of 9/30/2008	Yes Pending
Pension Fund	EIN/Pension Plan Number			Pension Protection Act Zone Status		FIP/RP Status Pending/Implemented								
		20X0	20X9											
ABC Fund 34	32-1899999	Red as of 9/30/2009	Yellow as of 9/30/2008	Yes Pending										
720-20-25-11	Although the guidance in the Retroactive Contracts Subsection of this Section (see paragraph 720-20-25-3) applies to situations in which the insured entity uses a claims-made insurance policy to finance known losses (that is, when the insurance contract was purchased in order to provide insurance coverage for specific, known events that occurred or were reportable prior to before the inception of the contract), the guidance in that paragraph does not preclude prospective accounting for those claims-made insurance policies or portions of those policies that contain only prospective provisions.													
810-10-15-12(e)(2)	Is used by the business entity in a manner similar to a (VIE) VIE in an effort to circumvent the provisions of the Variable Interest Entities Subsections.													
815-10-S99-4	SEC staff’s longstanding position is that written options <u>that do not qualify for equity classification</u> initially should be reported at fair value and subsequently marked to fair value through earnings.													
820-10-35-18D	That exception permits a reporting entity to measure the fair value of a group of financial assets and financial liabilities on the basis of the price that would be received to sell a net long position (that is, an asset) for a particular risk exposure or <u>paid</u> to transfer a net short position (that is, a liability) for a particular risk exposure in an orderly transaction between market participants at the measurement date under current market conditions. Accordingly, a reporting entity shall measure the fair value of the group of financial assets and financial liabilities consistently with how market participants would price the net risk exposure at the measurement date.													

860-20-55-58	> > Example 5: Transfer of Lease Financing Receivables with Residual Values
946-10-15-1	Replaced hyphens with em dashes in current and pending text: The Financial Services—Investment Services —Investment Companies Topic only provides incremental industry-specific guidance for the entities defined in this Scope Section, or as further defined in the Scope Sections of the individual Financial Services—Investment Companies Subtopics.
958-20-25-7	If the resource provider specifies itself or its affiliate as the beneficiary and any of the conditions in paragraph 958-20-25-4(b) and 958-20-25-4(c) are not met, the transfer shall be accounted for as an asset by the resource provider and as a liability by the recipient organization <u>entity</u> , in accordance with paragraph 958-605-25-33.

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

FAS 130 para 131 seq 225.gif	Removed underline from table heading
715-80-55-8.gif	Re-released image for editorial correction (see 715-80-55-8 above).
General Note for 75 XBRL Elements	This section contains a list of XBRL elements that reference paragraphs in this Subtopic. For additional details regarding changes to the development version of the US GAAP Financial Reporting Taxonomy, refer to the {added external link} <u>added external link</u> FASB taxonomy review and comment system {added external link} on the FASB web site (www.fasb.org).
Notice to Constituents V4.5	Released PDF and wrapper for editorial change on page 20: Each Section has at least one General Subsection, <u>usually General</u> .