

FASB Accounting Standards Codification®

Editorial and maintenance update 2012-01

Released: January 9, 2012

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
Cost-Plus-Incentive-Fee Contract (Incentive Based on Performance)	Cost-Plus-Incentive-Fee Contract (Incentive Based On Performance) A contract under which a contractor is reimbursed for costs plus an incentive to surpass stated performance targets by providing for increases in the fee to the extent that such targets are surpassed and for decreases to the extent that such targets are not met.
Fixed-Price Contract Providing for Prospective Periodic Redetermination of Price	Fixed-Price Contract Providing for Prospective Periodic Redetermination Of Price A contract that provides a firm fixed-price for an initial number of unit deliveries or for an initial period of performance and for prospective price redeterminations either upward or downward at stated intervals during the remaining period of performance under the contract.
Fixed-Price Contract Providing For Retroactive Redetermination of Price	Fixed-Price Contract Providing For for Retroactive Redetermination Of Price A contract that A contract that provides for a ceiling price and retroactive price redetermination (within the ceiling price) after the completion of the contract, based on costs incurred, with consideration being given to management ingenuity and effectiveness during performance.
Properties	Non-visual change: Amended paragraph tags to correct spacing in print version.
Prospective Rate Setting	during the rate period (generally one year). Prospective <u>Prospective</u> rate setting may result
210-20-55-22	The following table illustrates how a sophisticated entity who <u>that</u> engages
605-20-25-1	The accounting for these is described in Topic 450- Separately <u>450. Separately</u> priced contracts provide
605-35-25-18	> > > Basic Contract Price—CostPrice—Cost-Type Contracts
605-45-45-5	> > > The Entity Has General Inventory Risk—BeforeRisk—Before Customer Order Is Placed or Upon Customer Return
605-50-60-1	guidance in paragraphs 840-10-55-12 through 55-25 , <u>55-25</u> .
715-20-45-1	> Entities That Do Not Report Other Comprehensive Income, Other Than Not For-ProfitNot-for-Profit
715-20-50-1(a)	Pending paragraphs: Amended list item and paragraph tags to correct list item spacing.
715-20-50-1(d)(5)	Non-visual change, current and pending text: Amended list item and paragraph tags to correct list item spacing in print version.
715-20-55-8	requirements of paragraph 715-20-65-1(d)(1) <u>715-20-65-1(d)(1)</u> (see the following paragraph).
715-20-55-10	requirements of paragraph 715-20-65-1(d)(1) <u>715-20-65-1(d)(1)</u> .
715-20-65-1	Amended list item and paragraph tags to correct list item spacing.
715-20-65-1(g)(1)	Entity D's actuary prepares a 15-month projection of net periodic pension cost to December 31, 2008 . Entity D <u>Entity D</u> has
715-20-65-1(g)(5) through (g)(10)	Corrected a processing error which made the table image in (g)(6) a separate list item

	instead of including it in list item (g)(5): Moved the table image in list item (g)(6) to the correct position immediately below the table image in (g)(5). Removed the empty list item number (6). Renumbered subsequent list items accordingly.
715-20-S55-1	> Selection of Discount Rate Used for Measuring Defined Benefit Pension Obligation and Obligations of Postretirement Plans Other than Than Pensions
715-20-S99-1	> > SEC Staff Announcement: Selection of Discount Rate Used for Measuring Defined Benefit Pension Obligation and Obligations of Postretirement Plans Other than Than Pensions
715-30-05-4	defined benefit pension accounting . <u>A accounting. A pension benefit is</u>
715-60-35-9(a)	Service cost (see the following paragraph). <u>paragraph</u> .
718-30-S00-1	General
	S00-1 The following table identifies the changes made to this Subtopic.
720-20-25-8	described in the Claims-Made Contracts Subsection of Section 720-20-35 <u>720-20-35</u>
720-20-35-11	See the Claims-Made Contracts Subsection of Section 720-20-45 <u>720-20-45</u>
730-20-25-14	shall be recognized in accordance with Subtopic 730-10- (Research and Development) <u>Overall</u> .
740-10-45-11	> > Tax Accounts, Other than Than Deferred
740-10-55-23	See Examples 14 through 16 (paragraphs 740-10-55-129 through 55-138) <u>55-138</u>) for illustrations of this guidance.
740-10-55-27	> > > Special Deductions—Tax Deductions—Tax Deduction on Qualified Production Activities Provided by the American Jobs Creation Act of 2004
740-10-55-84	> > > Case A: Determining the Unit of Account—A Account—A Prerequisite to Recognition Assessment
740-10-55-171	> > > Case A: Amount Paid Is Less than Than Tax Basis of Asset
740-10-55-177	> > > Case B: Amount Paid Is More than Than Tax Basis of Asset
740-10-55-183	> > > Case C: Transaction Results In in Deferred Credit
805-10-25-5	Non-visual change: Replaced em dash with correct em dash character for print version.
805-20-S30-1	> Use of Residual Method to Value Acquired Assets Other than Than Goodwill
840-40-35-1	Added paragraph tags to correct list item spacing.
905-360-25-3	> Development Costs of Land, Orchards, Groves, Vineyards, and Intermediate-life Life Plants
908-350-35-1	> Take-off Off and Landing Slots
908-360-30-2	> > Built-in In Overhaul Method
908-360-35-5	> > Built-in In Overhaul Method
912-405-25-2	an estimated refund shall be made . <u>made</u> .
912-605-25-17	> > Amounts Included in Sales or Revenue Under Cost-plus Plus-Fixed-Fee Contracts
926-10-15-3(c)	Financial reporting by broadcasters. For guidance on this subject, see Topic 920-920 .
926-20-55-1	(in accordance with paragraph 926-20-35-1) <u>926-20-35-1</u> .
926-430-25-1	> Licensing Arrangement—Flat Arrangement—Flat Fees
932-10-S99-3	> > > SAB Topic 12.C, Methods of Accounting by Oil and Gas Producers
946-10-55-12	Added missing “ <i>Delayed indefinitely</i> ” transition date.
952-10-60-1	For an illustration of franchisor reporting of discontinued operations, see paragraph 205-20-55-33 <u>205-20-55-33</u> .
954-430-55-2	(a) Per contract contract, the amount is limited to 75% of proceeds of reoccupancy up to amount originally paid by previous occupant.
958-605-25-19	required by paragraphs 958-360-45-3 and 958-360-45-5 <u>958-360-45-5</u> .
958-720-55-81	paragraphs 958-720-45-33 through 45-53 and 958-720-55-6 through 55-9 <u>55-9</u> .
970-605-30-8	provided in paragraph 970-605-35-1 <u>970-605-35-1</u> .

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

Accounting Standards Update No. 2011-10; ASU2011-10.pdf	Re-released wrapper and PDF to correct formatting of ASU title page.		
Notice to Constituents; FASB Codification Notice to Constituents V4.6.pdf	Released wrapper and PDF for editorial corrections: Page 21: (for example, “as required by Statement 133<u>133</u>”). Page 22: c. Sections—FASB ASC Section 310-10-15 [, Receivables—Overall—Scope <u>Receivables—Overall—Scope</u>] Page 24: The Codification incorporated the text of relevant footnotes of from pre-July 1, 2009 standards into the body text. Page 29: With the issuance of FASB Statement No. 168, The FASB Accounting Standards Codification <u>FASB Accounting Standards Codification® and the Hierarchy of Generally Accepted Accounting Principles</u> Page 33: On such webpages, the SEC Section content will be shown in its entirety below all the FASB section<u>Section</u> content, in a box having a black "Securities and Exchange Commission (SEC)" header. In Section 75, each XBRL element's listing includes: ▪ A Standard Label for the element (for example, "Allowance for Doubtful Accounts Receivable" <u>Receivable</u>). ▪ The Element's name (for example, AllowanceForDoubtfulAccountsReceivable <u>AllowanceForDoubtfulAccountsReceivable</u>). ▪ Citations of all paragraphs and glossary terms in the subtopic<u>Subtopic</u> that are referenced by the element. ▪ Citations of any paragraphs and/or glossary terms in other subtopics<u>Subtopics</u> that are referenced by the element. Page 44:		
106	60	FAS 132	5e <u>50</u>