

FASB Accounting Standards Codification®

Editorial and maintenance update 2011-15

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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.

Paragraph	Deleted/Amended/Added
480-10-S99-3A, Disclosures, 24(b)	When a registrant elects to accrete changes in the redemption amount of a redeemable equity instrument in accordance with paragraph 15(b) <u>15(a)</u> , the redemption amount of the equity instrument as if it were currently redeemable.
840-10-55-26	> > Identification of The<u>the</u> Property in a Lease
845-10-25-9	> Monetary Exchange of a Nonfinancial Asset for a Noncontrolled<u>Noncontrolling</u> Ownership Interest
946-10-05-4	Paragraph incorrectly displayed as pending text. Removed pending text formatting, transition date, and transition guidance link.
958-205-50-1A	An NFP shall disclose information to enable users of financial statements to understand all of the following about its endowment funds <u>funds</u> <u>added glossary link</u> endowment funds <u>funds</u> <u>added glossary link</u> (both donor restricted and board designated):
958-310-30-1	An unconditional promise to give shall be initially measured in accordance with paragraphs 958-605-30-4 through 30-11 <u>958-605-30-4 through 30-8</u> .
962-205-S99-1, Rule 6A-04, 4(a)	State separately (1) total of amounts deposited by participating employees, and (2) total of amounts contributed by the 68 -participating employer or employers.

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

Notice to Constituents V4.4	Released PDF and wrapper for editorial changes: XXX-YY-75 XBRL Definitions <u>Elements</u> (on pages 14 and 20) This Section contains the related XBRL names <u>elements</u> for the Subtopic. (on page 20)
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