

# FASB Accounting Standards Codification®

## Editorial and maintenance update 2017-07

Released: April 28, 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                                                                                                                                                                                                                                                                                                                           |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 274-10-55-9   | <b>Statements of Financial Position</b> <del>Condition</del>                                                                                                                                                                                                                                                                                    |
| 815-20-25-5   | <b>&gt; &gt; Hedged Item and Transaction Criteria Applicable to <del>Both</del><u>both</u> Fair Value Hedges and Cash Flow Hedges</b>                                                                                                                                                                                                           |
| 815-20-25-105 | d. For fair value hedges of a proportion of the principal amount of the interest-bearing asset or liability, the notional amount of the interest rate swap designated as the hedging instrument (see <del>a</del> <u>(a)</u> in the preceding paragraph) matches the portion of the asset or liability being hedged.                            |
| 815-20-55-38  | <b>&gt; &gt; &gt; Foreign-Currency-Denominated Debt Instrument as <del>Both</del><u>both</u> Hedging Instrument and Hedged Item</b>                                                                                                                                                                                                             |
| 958-605-15-6  | b. Transfers of assets in which the reporting entity acts as an <b>agent, trustee, or intermediary</b> , rather than as a donor or donee (see the Transfers of Assets to a Not-for-Profit Entity or Charitable Trust <del>that</del> <u>That</u> Raises or Holds Contributions for Others Subsections of <del>this</del> <u>This</u> Subtopic). |

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

|     |     |
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| N/A | N/A |
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