

FASB Accounting Standards Codification®

Editorial and maintenance update 2016-02

Released: January 08, 2016

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
320-10-15-4	Paragraphs 320-10-35-17 through 35-34 provide guidance on identifying and accounting for impairment of certain securities and identifies <u>identify</u> the scope application of that guidance to not-for-profit entities (NFPs).
323-10-55-30	>> Example 4: Investee Losses if the Investor Has Other Investments in Investee
470-20-40-4	> Conversion Features that<u>That</u> Are Not Beneficial
815-20-25-43(a)	4. Subparagraph not used
815-20-55-24	(see paragraph 815-20-25-15(b) <u>815-20-25-15(b)</u>)
825-10-05-3(o)	Each of the Financial Services industry <u>Industry</u> Topics.

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

N/A	N/A
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