

FASB Accounting Standards Codification®

Editorial and maintenance update 2016-06

Released: April 22, 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.

Paragraph	Deleted/Amended/Added
205-20-55-82	Non-visual change: Resized flowchart TIF for print version.
205-40-55-1	Non-visual change: Resized flowchart TIF for print version.
210-20-55-20	Non-visual change: "Figure" tag modified for print version.
220-10-55-8	Non-visual change: Resized table TIF for print version.
220-10-55-8A	Non-visual change: "Figure" tag modified for print version.
255-10-55-1	Non-visual change: "Figure" tag modified for print version.
255-10-55-19	Non-visual change: Rotated table TIF and modified "Figure" tag for print version.
255-10-55-79	Non-visual change: Resized table TIF for print version.
260-10-55-76C	Non-visual change: Resized table TIF for print version.
310-20-55-46	Non-visual change: Deleted extraneous "Figure" tag.
310-20-55-47	Non-visual change: Deleted extraneous "Figure" tag.
310-30-55-22	Non-visual change: "Figure" tag modified for print version.
323-740-55-7	Non-visual change: "Figure" tag modified for print version.
340-30-25-6	25-6 If sufficient information becomes available to reasonably estimate and allocate premiums, the insurance or reinsurance contract with indeterminate risk shall be reclassified into one of the three following categories, as appropriate , <u>appropriate</u> , and accounted for accordingly:
350-20-55-5	55-5 Segment management, as defined in paragraphs 280-10-50-7 through 50-8, is either a level below or the same level as the chief operating decision maker. According to Topic 280, a segment manager is directly accountable to and maintains regular contact with the chief operating decision maker to discuss operating activities, financial results, forecasts, or plans for the segment. The approach used in this Subtopic to determine reporting units is similar to the one used to determine operating segments ; <u>segments</u> ; however, this Subtopic focuses on how operating segments are managed rather than how the entity as a whole is managed; that is, reporting units should reflect the way an entity manages its operations.
350-40-25-8	25-8 Internal costs incurred for upgrades and enhancements shall be expensed or capitalized in accordance with paragraphs 350-40-25-1 through 25-6 <u>through 25-6</u> .

480-10-S20	Added text cut off from glossary term title: Preferred Stock Subject to Mandatory Redemption Requirements or <u>Whose Redemption is Outside the Control of the Issuer</u>			
480-10-S20	Added text cut off from glossary term title: Preferred Stocks Which Are Not Redeemable or Are Redeemable Sole<u>Solely</u> at the Option of the Issuer			
480-10-55-63	Non-visual change: Resized table TIF for print version.			
606-10-65-1	> Transition Related to Accounting Standards Update No. 2014-09, Revenue from Contracts with Customers (Topic 606), and Accounting Standards Update No. 2016-08, Revenue from Contracts with Customers (Topic 606): Principal versus Agent Considerations (Reporting Revenue Gross versus Net), and No. 2016-xx2016-10, Revenue from Contracts with Customers (Topic 606): Identifying Performance Obligations and Licensing: 65-1 The following represents the transition and effective date information related to Accounting Standards Update No. 2014-09, Revenue from Contracts with Customers (Topic 606), and Accounting Standards Update No. 2016-08, Revenue from Contracts with Customers (Topic 606): Principal versus Agent Considerations (Reporting Revenue Gross versus Net), and No. 2016-xx2016-10, Revenue from Contracts with Customers (Topic 606): Identifying Performance Obligations and Licensing:			
715-20-50-1	Non-visual change: Resized table TIF for print version.			
718-20-55-54	Non-visual change: Resized table TIF for print version.			
810-10-05-6	Non-visual change: Resized flowchart TIFs for print version.			
810-10-55-4H	Non-visual change: Corrected broken TIF links for print version			
815-30-55-83	Non-visual change: Deleted extraneous "Figure" tags and corrected sfrag data.			
815-30-55-123	Non-visual change: Deleted extraneous "Figure" tags and corrected sfrag data.			
815-45-55-11	Non-visual change: Corrected table TIF for print version.			
840-10-55-40	Non-visual change: Resized table TIF for print version.			
840-40-55-62	Non-visual change: Resized table TIF for print version.			
840-40-55-90	Non-visual change: Resized table TIF for print version.			
840-40-55-91	Non-visual change: Resized table TIF for print version.			
944-30-55-20 944-30-55-21 944-30-55-22 944-30-55-28 944-30-55-29 944-505-55-2	Removed italics from column titles.			
946-10-00-1	Paragraph	<u>Action</u>	<u>Accounting Standards Update</u>	<u>Date</u>
	12b-1	<u>Superseded</u>	Accounting Standards Update No. 2013-08	06/07/2013
946-10-55-41	Non-visual change: Resized flowchart TIF for print version.			
946-320-35-2	(for example, U.S. Treasury bonds, notes and bills or stocks traded in the National Market System of the National Association of Securities Dealers Automated Quotations [NASDAQ] StockMarket <u>Stock Market</u>)			
958-30-55-30	Non-visual change: Corrected missing text in image for print version.			
958-605-55-74	Non-visual change: Resized flowchart TIF for print version.			

965-205-55-8	Non-visual change: Added missing table TIF for print version.
970-10-15-4	The Real Estate Syndication Subsections follow the same Scope and Scope Exceptions as outlined in the General Subsection of this Subtopic, see the General Subsection of Section 970-10-15 <u>970-10-15</u> , with specific qualifications noted below.
970-10-15-6	The Real Estate Project Costs Subsections follow the same Scope and Scope Exceptions as outlined in the General Subsection of this Subtopic, see the General Subsection of Section 970-10-15 <u>970-10-15</u> , with specific qualifications noted below.
970-323-05-5	The Acquisition, Development, and Construction Subsection of Section 340-10-15 <u>310-10-15</u> addresses acquisition, development, and construction arrangements in which the lender participates in expected residual profit. The Acquisition, Development, and Construction Subsection of Section 340-10-25 <u>310-10-25</u> provides criteria for distinguishing between such arrangements that shall be accounted for as loans or real estate joint ventures, and provides accounting guidance for circumstances in which such arrangements are required to be accounted for as real estate joint ventures.
970-323-25-13	See the Acquisition, Development, and Construction Subsection of Section 340-10-25 <u>310-10-25</u> for a discussion of when acquisition, development, and construction arrangements are required to be accounted for as a real estate joint venture rather than a loan. In those circumstances, the Acquisition, Development, and Construction Subsection of Section 340-10-35 <u>310-10-35</u> , and the Acquisition, Development, and Construction Subsection of Section 340-10-40 <u>310-10-40</u> provide further guidance for accounting for such arrangements.
970-360-15-2	The Real Estate Syndication Subsections follow the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see the Real Estate Syndication Subsection of Section 970-10-15 <u>970-10-15</u> .
970-360-15-3	The Real Estate Project Costs Subsections follow the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see the Real Estate Project Costs Subsection of Section 970-10-15 <u>970-10-15</u> .
970-605-15-2	The Real Estate Syndication Subsections follow the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see the Real Estate Syndication Subsection of Section 970-10-15 <u>970-10-15</u> , with specific qualifications and exceptions noted below.
970-605-15-7	The Real Estate Project Costs Subsections follow the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see the Real Estate Project Costs Subsection of Section 970-10-15 <u>970-10-15</u> .
974-323-15-3(a)	Service corporations that are VIEs (see the Variable Interest Entities Subsections of Section 840-10 <u>810-10</u>).
974-840-25-1	the service corporation shall be no greater than the amount of initial direct costs (see paragraphs 840-20-25-17 through 25-20 <u>through 25-20</u>)
976-605-55-11	>>> Schedule D: Percentage-of-Completion Method—IllustrationMethod—<u>Illustration</u> of Financial Statement Presentation of Transactions Assumed in Paragraphs 976-605-55-2 through 55-4<u>976-605-55-2 through 55-4</u> <i>Editor's Note: Paragraph 976-605-55-11 will be superseded upon transition, together with its heading:</i> >>> Schedule D: Percentage-of-Completion Method—IllustrationMethod—<u>Illustration</u> of Financial Statement Presentation of Transactions Assumed in Paragraphs 976-605-55-2 through 55-4<u>976-605-55-2 through 55-4</u>
976-605-55-13	>>> Schedule A: Illustration of Financial Statement Presentation of Transactions Assumed in Paragraphs 976-605-55-2 through 55-4<u>976-605-55-2 through 55-4</u> <i>Editor's Note: Paragraph 976-605-55-13 will be superseded upon transition, together with its heading:</i> >>> Schedule A: Illustration of Financial Statement Presentation of Transactions Assumed in Paragraphs 976-605-55-2 through 55-4<u>976-605-55-2 through 55-4</u>
980-340-55-40	One plant (Unit 1) is completed January 31, 49X1 <u>19X1</u> , and the other plant (Unit 2) is completed December 31, 19X1.

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

N/A	N/A
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