

FASB Accounting Standards Codification®

Editorial and maintenance update 2016-20

Released: November 30, 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			
323-10-35-7	> > Intra- entity <u>Entity</u> Gains and Losses			
323-10-55-27	> > Example 3: Elimination of Intra- entity <u>Entity</u> Profit			
326-30-45-1	An entity shall present available-for-sale debt securities on the statement of <u>financial</u> position at fair value . In addition, an entity shall present parenthetically the amortized cost basis and the allowance for credit losses.			
470-10-45-1	> Classification of Debt that <u>That</u> Includes Covenants			
718-20-35-3	Compensation cost shall be subsequently adjusted, if necessary, in accordance with paragraph 718-10-35-3 and other guidance in Examples 14 through 15 (see paragraph <u>paragraphs</u> 718-20-55-107 through 55-121).			
853-10-00-1	Paragraph	Action	Accounting Standards Update	Date
	Not-for-Profit Entity	Added	Accounting Standards Update No. 2014-05	01/23/2014
	{Remove glossary link}Public Business Entity{Remove glossary link}	Amended	Maintenance Update 2016-11	06/27/2016
	{Remove glossary link}Public Business Entity {Remove glossary link}	Added	Accounting Standards Update No. 2014-05	01/23/2014
915-10-00-1	Paragraph	Action	Accounting Standards Update	Date
	Development Stage Entity	Superseded	Accounting Standards Update No. 2014-10	06/10/2014
	Investee	Superseded	Accounting Standards Update No. 2014-10	06/10/2014
	{Removed glossary link}Public Business Entity{Remove glossary link}	Amended	Maintenance Update 2016-11	06/27/2016
	{Removed glossary link}Public Business Entity{Remove glossary link}	Added	Accounting Standards Update No. 2014-10	06/10/2014
970-323-35-14	> > Intra- entity <u>Entity</u> Profit and Losses			
980-715-55-25	The following illustrates the disclosure of the components of net periodic pension cost for 20X0-20X3 <u>20X0-20X3</u> .			

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

Accounting Standards Update 2016-18	Accounting Standards Update No. 2016-18—Statement of Cash Flows (<u>Topic 230</u>): Restricted Cash Stakeholders indicated that diversity exists in the classification and presentation of changes in restricted cash on the statement of cash flows under Topic 230, Statement of Cash Flows. This Update addresses that diversity. The amendments in this Update require that a statement of cash flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Therefore, amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows. The amendments in this Update apply to all entities that have restricted cash or restricted cash equivalents and are required to present a statement of cash flows under Topic 230. This Update is the final version of Proposed Accounting Standards Update EITF-16A—Statement of Cash Flows (<u>Topic 230</u>), which has been deleted.
General Note for Glossary 20 - All terms removed	Added Editor's Note to Section 915-10-20.