

FASB Accounting Standards Codification®

Editorial and maintenance update 2014-09

Released: March 31, 2014

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
715-30-55-248	Table 4— The ¹ —The Curtailment (in thousands)
815-15-25-22	>>> Contingent Rentals Based upon a Variable Interest Rate
958-205-45-15A	Paragraphs 958-205-45-16 through 45-34 ⁴⁵⁻²⁷ provide guidance for classification of net assets of donor-restricted endowment funds.
Acquisition by a Not-for-Profit Entity	A transaction or other event in which a not-for-profit acquirer obtains control of one or more nonprofit activities or businesses and initially recognizes their assets and liabilities in the acquirer's financial statements. When applicable guidance in Topic 805 is applied by a not-for-profit entity, the term business combination has the same meaning as this term has for a not-for-profit ^{for-profit} entity. Likewise, a reference to business combinations in guidance that links to Topic 805 has the same meaning as a reference to acquisitions by not-for-profit entities.
Calculated Value	A measure of the value of a share option or similar instrument determined by substituting the historical volatility of an appropriate industry sector index for the expected volatility of a nonpublic entity's ^{{added glossary link}nonpublic entity's{added glossary link}} share price in an option-pricing model.
Fair Value	The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction ^{{added glossary link}orderly transaction{added glossary link}} between market participants ^{added glossary link} at the measurement date.
Unconditional Promise to Give	A promise to give ^{added glossary link} promise to give ^{added glossary link} that depends only on passage of time or demand by the promisee for performance.
Fed Funds Effective Swap Rate (or Overnight Index Swap Rate); Investment Company; Liquidation; Private Company; Statement of Changes in Net Assets in Liquidation; Statement of Net Assets in Liquidation	Non-visual change: Added status="new" attribute to <p> and/or <glossentry> tags.
Brokered Market; Comprehensive Income; Cost Approach; Dealer Market; Discount Rate Adjustment Technique; Exchange Market; Expected Cash Flow; Highest and Best Use; Income Approach; Incremental Direct Costs;	Non-visual change: Removed status="new" attribute from <p> and/or <glossentry> tags.

Inputs; Level 1 Inputs; Level 2 Inputs; Level 3 Inputs; Market Approach; Market Participants; Nongovernmental Entity; Nonperformance Risk; Nonpublic Entity (def. 1); Observable Inputs; Orderly Transaction; Present Value; Principal Market; Risk Premium; Systematic Risk; Transaction Costs; Unit of Account; Unobservable Inputs; Unsystematic Risk	
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Other corrections and maintenance items that do not affect versioning of Sections for archive purposes:

Maintenance Update 2014-08	Re-released PDF and wrapper to correct release date.
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