

FASB Accounting Standards Codification®

Editorial and maintenance update 2017-05

Released: March 31, 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
323-10-55-21	Entity B will not begin depreciating the internally constructed fixed asset until it is complete and ready for its intended use and, therefore, no related depreciation expense (or compensation expense relating to the stock options) will be recognized between January 1, 2001, and December 31, 2001.
610-20-15-4(k)	An A transfer of an investment in a venture that is accounted for by proportionately consolidating the assets, liabilities, revenues, and expenses of the venture as described in paragraph 810-10-45-14
805-30-30-10	That is, none of the fair value-based fair-value-based measure of those awards shall be included in measuring the consideration transferred in the business combination.
958-605-55-74	Note: Only the amended portion of the flowchart is shown below. <pre> graph TD No --> Q1{Does the resource provider control the recipient entity and specify an unaffiliated beneficiary specify itself or its affiliate as the beneficiary?} Q1 -- Yes --> Q2{Does the transfer meet all of the criteria in paragraphs 958-20-25-4 through 25-7 (an equity transaction)?} Q1 -- No --> Q2 Q2 -- Yes --> Result[Debit: Asset
Credit: Asset or payable
(paragraph 958-605-25-33)] Q2 -- No --> Result </pre>
958-715-45-1	Non-visual change in sfragdata. Removed redundant att name="standard_name" XML tag: <pre> <sfragdata class="- topic/data asc/sfragdata "> <att class="- topic/data asc/att " name="para_number">15</att> <att class="- topic/data asc/att " name="standard_name">ASU</att> <att class="- topic/data asc/att " name="standard_number">2017-07</att> <att class="- topic/data asc/att " name="standard_number">087</att> </sfragdata> </pre>

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

General Note for title change - 958-320	Amended General Note: General Note on Not-for-Profit Entities—Investments—Debt and Equity Securities: Upon the effective date of Accounting Standards Update No. 2015-XX <u>2016-01</u> , the title of this Subtopic will change to Not-for-Profit Entities—Investments—Debt Securities.
842-10-75 842-20-75 842-30-75 842-40-75 842-50-75	Released Topic 842 XBRL Sections to display XBRL elements in that Topic.