

FASB Accounting Standards Codification®

Editorial and maintenance update 2016-03

Released: March 2, 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
205-40-05-1 through 05-3 205-40-15-1 205-40-50-1 through 50-14 205-40-55-1 through 55-3	Amended transition date in all pending content paragraphs: December 16, 2015 <u>December 16, 2016</u>
320-10-55-22	>> Example 3: Disclosures About<u>about</u> Investments in an Unrealized Loss Position that<u>That</u> Are Not Other-Than-Temporarily Impaired
718-10-25-6	> Determining Whether to Classify a Financial Instrument as a Liability or As<u>as</u> Equity
815-25-35-19	> Entities that<u>That</u> Do Not Report Earnings
815-25-55-63	Also on February 3, 20X7, Entity MNO enters into a forward contract to purchase 240,000 euros <u>Euros</u> (EUR 240,000) on May 1, 20X7.
815-25-55-75	Replaced the hyphen with an en dash in column heading: Cash Flow <u>—</u> Principal
815-30-35-1	The guidance is in <u>in</u> this Section is organized as follows
815-30-35-45	>> Forecasted Interest Payment Capitalized as a Cost of an Asset Under<u>under</u> Construction
815-30-35-46	> Hedging Relationship's Timing Involves Uncertainty Within<u>within</u> a Range
815-30-55-26	For simplicity, commissions and most other transaction costs, initial margin, and income taxes are ignored unless otherwise states <u>stated</u> .
815-30-55-40	>> Example 8: Designation And<u>and</u> Discontinuance of a Cash Flow Hedge of the Forecasted Purchase of Inventory
815-30-55-78(b)	In 20X2, it entered into a euro <u>Euro</u> (EUR) forward exchange contract to hedge the foreign currency risk associated with the expected purchase of a pork belly processing machine with a five-year life that it bought from a vendor in Germany at the end of 20X2.
815-30-55-78(d)	In January 20X4, it entered into a two-year Swiss Franc <u>franc</u> (CHF) forward exchange contract to hedge a forecasted export sale (denominated in CHF, expected to occur in December 20X5) of hot dogs to a large customer in Switzerland.
815-30-55-81	>> Example 13: Cash Flow Hedge of a Fixed-Rate Foreign-Currency-Denominated Loan Eliminating Variability in the Functional-Currency-Equivalent Cash Flows (Fixed-to-Fixed<u>Fixed-to-Fixed</u> Scenario)
815-30-55-94	>> Example 16: Impact on Accumulated Other Comprehensive Income of Issuing Debt with a Term that<u>That</u> Is Shorter than<u>Than</u> Originally Forecasted
815-30-55-103	>>> Case B: Transactions Not to Occur Within<u>within</u> Two Months of End of Originally Specified Time Period
815-30-55-104	the forecasted transactions will not <u>neither</u> occur by the end of the originally specified time period (that is, April 30) nor within the allowable additional two-month period of time
815-30-55-113	>> Example 19: Hedge Accounting in the Consolidated Financial Statements Applied to Internal Derivatives that<u>That</u> Are Offset on a Net Basis by Third-Party Contracts

	55-113 This Example illustrates the application of paragraphs 815-20-25-61 through 25-63, specifically, the mechanism for offsetting risks assumed by a treasury center Treasury Center using internal derivatives on a net basis with third-party contracts. This Example does not demonstrate the computation of fair values and as such makes certain simplifying assumptions.
815-30-55-128	>> Example 21: Effect on Accumulated Other Comprehensive Income from Issuing Debt at a Date that That Is Not the Same as Originally Forecasted
842-10-65-1	Added link to Accounting Standards Update 2016-02 to pending content parameter tags.
860-10-15-4	Non-visual change in current and pending text: Removed empty sfragdata tags for FAS 140, paragraph 4, sequence 73.1.1
926-855-00-1	Removed glossary links from “Film costs” and “Films” in Status table.

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

Real Estate—Real Estate Investment Trusts	Released intersection Subtopic link
Regulated Operations	Released intersection Subtopic link