

*ABRIDGED VERSION\**

# **FASB US GAAP Financial Reporting Taxonomy Release Notes**

**Version 2013 (Amended)**

**January 31, 2013**

\*THIS IS AN ABRIDGED VERSION OF THE RELEASE NOTES EXCLUDING THE APPENDICES. A VERSION INCLUDING THE APPENDICES IS AVAILABLE ONLINE AT [WWW.FASB.ORG](http://WWW.FASB.ORG).

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## Notice to Reader

This version of the release notes contains revisions that were not included in the version issued in December. The following changes were made to the U.S. GAAP Financial Reporting Taxonomy (“UGT”) after December:

<u>Standard Label</u>	<u>Element Name</u>	<u>Change</u>
Business Combination, Consideration Transferred, Including Equity Interest in Acquiree Held Prior to Combination	BusinessCombinationConsiderationTransferredIncludingEquityInterestInAcquireeHeldPriorToCombination1	Balance type change from debit to credit
Business Combination, Consideration Transferred	BusinessCombinationConsiderationTransferred1	Calculation weight change from a negative 1 to a positive 1
Business Combination, Step Acquisition, Equity Interest in Acquiree, Fair Value	BusinessCombinationStepAcquisitionEquityInterestInAcquireeFairValue1	Calculation weight change from a negative 1 to a positive 1
Proved Developed Reserves (Energy)	ProvedDevelopedReservesBOE1	Period type change from duration to instant/ Standard Label change from Proved Developed Reserves (BOE)
Proved Undeveloped Reserve (Energy)	ProvedUndevelopedReserveBOE1	Period type change from duration to instant/ Standard Label change from Proved Undeveloped Reserve (BOE)
Business Combination, Contingent Consideration Arrangements, Change in Amount of Contingent Consideration, Asset	BusinessCombinationContingentConsiderationArrangementsChangeInAmountOfContingentConsiderationAsset1	Documentation Label Change to: Amount of increase (decrease) in the value of right to a contingent consideration asset.
Business Combination, Contingent Consideration Arrangements, Change in Amount of Contingent Consideration, Liability	BusinessCombinationContingentConsiderationArrangementsChangeInAmountOfContingentConsiderationLiability1	Documentation Label Change to: Amount of increase (decrease) in the value of a contingent consideration liability, including, but not limited to, differences arising upon settlement.
Interest Income, Operating	InterestIncomeOperating	Documentation Label Change to: Amount of operating interest income, including, but not limited to, amortization and accretion of premiums and discounts on securities./ Standard label change has been removed.

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## Summary

The Financial Accounting Foundation (FAF) and the Financial Accounting Standards Board (“FASB”) has responsibility for the ongoing development and maintenance of the UGT. As a part of the ongoing development and maintenance of the UGT, the FASB has released the 2013 UGT update as part of an annual release of the U.S. GAAP Financial Reporting Taxonomy. The 2013 UGT update is named “US GAAP (2013-01-31)” on the FASB Taxonomy Online Review and Comment System. The 2013 UGT is released for public use pending final acceptance by the U.S. Securities and Exchange Commission (“SEC”).

These release notes describe changes from the 2012 UGT. The majority of these changes relate to:

- Accounting Standards Updates
- Common reporting practices observed in company filings
- Correction of errors and rationalization of duplicated concepts
- Updated modeling of existing taxonomy structures and other architectural changes.

The proposed changes are made with the intent of minimizing the impact on instance documents prepared using prior versions of the UGT and impact on users and systems that consume these instance documents while addressing required accounting standard changes and common reporting practices.

For those elements which were unchanged from the 2012 UGT, the element names are identical so as not to adversely impact year-to-year comparability and to facilitate conversion of filings to the 2013 UGT update. However, there are a number of changes described in this document that will need to be considered, including elements which have been added, changes in element attributes and elements deprecated from the 2012 UGT. Additionally, the 2013 UGT update has a different namespace, which means preparers rolling filings forward to use the 2013 UGT update will have to update those filings for the new namespace.

There are changes to a number of references and definitions in the 2013 UGT update. Reference changes were made from amendments to *FASB’s Accounting Standards Codification*<sup>®</sup> (“Codification”) as a result of Accounting Standards Updates (ASU), corrections of erroneous references, or additions of missing references. Definition changes were made as a result of ASUs, to clarify the meaning of an element and to correct spelling and grammar errors. If the change to a definition significantly changed the meaning of the element, then a new element was created to take its place or to be available as an alternative concept.

A complete list of all proposed changes from the 2012 UGT, necessary to complete the 2013 UGT update, is included in the Appendices hereto and has been posted on the FASB website to help users transition from the 2012 UGT to the 2013 UGT. In addition, for convenience of use and analyses, the listing of changes has also been posted in a worksheet format.

## Summary of Major Changes

The 2013 UGT update has been revised to accommodate common reporting practices and changes in generally accepted accounting principles (“GAAP”). It has also been updated to incorporate new modeling within the UGT. The following is a list of major changes in the 2013 UGT update:

- Removed references superseded by the Codification
- Removed non-GAAP references that are no longer maintained
- Remodeled the segment disclosure area to provide flexibility and accommodate varying reporting practices while promoting consistency
- Remodeled certain areas related to the insurance industry to promote clarity and consistency
- Rationalized elements related to notional disclosures
- Remodeled the disclosure for unrecognized deferred taxes to eliminate redundancy
- Added elements to accommodate period ranges for aging of exploratory well costs and debt redemption periods
- Remodeled the disclosure of other operating income and expense to eliminate redundancies
- Removed elements related to business combination disclosures that are no longer applicable
- Removed 2009 UGT deprecated elements that are no longer supported

## GAAP Changes

The 2013 UGT update includes the following Codification updates:

- Balance Sheet (Topic 210): Disclosures about Offsetting Assets and Liabilities (2011-11)
- Health Care Entities (Topic 954): Continuing Care Retirement Communities— Refundable Advance Fees (2012-01)
- Technical Corrections and Improvements (2012-04)
- Statement of Cash Flows (Topic 230): Not-for-Profit Entities: Classification of the Sale Proceeds of Donated Financial Assets in the Statement of Cash Flows (a consensus of the FASB Emerging Issues Task Force) (2012-05)
- Entertainment—Films (Topic 926): Accounting for Fair Value Information That Arises after the Measurement Date and Its Inclusion in the Impairment Analysis of Unamortized Film Costs (a consensus of the FASB Emerging Issues Task Force) (2012-07)

Intangibles—Goodwill and Other (Topic 350): *Testing Indefinite-Lived Intangible Assets for Impairment (2012-02)*, Technical Amendments and Corrections to SEC Sections: *Amendments to SEC Paragraphs Pursuant to SEC Staff Accounting Bulletin No. 114, Technical Amendments Pursuant to SEC Release No. 33-9250, and Corrections Related to FASB Accounting Standards Update 2010-22 (2012-03)*, and

Business Combinations (Topic 805): *Subsequent Accounting for an Indemnification Asset Recognized at the Acquisition Date as a Result of a Government-Assisted Acquisition of a Financial Institution (2012-06)* were final, but the 2013 UGT update does not include any changes as a result of these ASUs.

Changes to the 2013 UGT update have been made for the proposed ASU, Comprehensive Income (Topic 220): *Presentation of Items Reclassified Out of Accumulated Other Comprehensive Income*, due to expected date of effectiveness. Finalization of this ASU may require additional changes to the UGT which will be incorporated in the 2014 annual release.

## Additional Information for Changes

### Redundant Concepts

Generally, concepts that may be reported from both a debit and credit perspective are modeled from one side of the transaction and from the income statement perspective. For example, bad debt expense (ProvisionForDoubtfulAccounts) may be reported in the income statement and also as part of a roll forward of the allowance for bad debt (AllowanceForDoubtfulAccountsReceivableRollforward). The concept will be in the taxonomy as an element with a debit balance attribute (income statement perspective) which is used for reporting both the bad debt expense and the item in the roll forward as it represents the same fact value. Based on public comment, certain elements in the 2013 UGT update have been modified or replaced to conform to this modeling approach while providing clarity for the concept and eliminating redundancies.

### Redemption and Aging Periods

New elements were added to provide grouping by date for debt redemption periods and aging of capitalized exploratory well costs.

#### Debt Redemption Periods

New debt redemption elements (DebtInstrumentRedemptionPricePercentage, DebtInstrumentRedemptionPeriodStartDate, and DebtInstrumentRedemptionPeriodEndDate) were created and located under DebtInstrumentRedemptionLineItems. These elements can be dimensionally qualified by members of DebtInstrumentRedemptionPeriodAxis and other axes as needed such as LongtermDebtTypeAxis or DebtInstrumentAxis, for each redemption period reported. DebtInstrumentRedemptionPeriodStartDate and DebtInstrumentRedemptionPeriodEndDate have a dateItem type, a format of "CCYY-MM-DD" and will be used to provide the debt redemption period associated with members of DebtInstrumentRedemptionPeriodAxis.

#### Capitalized Exploratory Wells Aging Periods

Elements were remodeled for the aging of capitalized exploratory well costs which resulted in replacement of line items with a dimension to accommodate varying periods for disclosure. CapitalizedExploratoryWellCostsThatHaveBeenCapitalizedForPeriodGreaterThanOneYear, ProjectsThatHaveExploratoryWellCostsThatHaveBeenCapitalizedForPeriodGreaterThanOneYear, AgingOfCapitalizedExploratoryWellCostsPeriodStartDate, and AgingOfCapitalizedExploratoryWellCostsPeriodEndDate elements can be dimensionally qualified by the



members of `AgingOfCapitalizedExploratoryWellCostsAxis` for each aging period reported. `AgingOfCapitalizedExploratoryWellCostsPeriodStartDate` and `AgingOfCapitalizedExploratoryWellCostsPeriodEndDate` have a `dateItem` type, a format of “CCYY-MM-DD” and will be used to provide the aging period associated with the members of `AgingOfCapitalizedExploratoryWellCostsAxis`.

### Notional Elements

Line item elements for notional disclosures were deprecated and replaced with more general elements which can be dimensionalized by members of axes that exist in the taxonomy such as `DerivativeInstrumentRiskAxis` and `DerivativeInstrumentsGainLossByHedgingRelationshipAxis`. Elements were added to cover disclosures of underlyings and for nonmonetary notionals related to volume, mass and energy.

### Segments

The segment disclosure section was remodeled to provide a flexible structure to better meet varied reporting practices while providing a framework that promotes consistency. Certain line item elements that were specific to segments have been deprecated as the line items on the primary financial statements can be used with dimensions. New dimensions were created to properly report disaggregation such as `ConsolidationItemsAxis`, `SubsegmentsAxis` and `SubsegmentsConsolidationItemsAxis`. `StatementBusinessSegmentsAxis` members were modified to remove elimination elements that were relocated to `ConsolidationItemsAxis`. New members were created for aggregate values of inter-segments, inter-subsegments, inter-geographies and inter-company eliminations.

Primary line items can be used with members from the `ConsolidationItemsAxis` or `SubsegmentsConsolidationItemsAxis` to disaggregate reportable segment amounts, intersegment eliminations or segment reconciling items. Primary line items can be used with members from the `StatementBusinessSegmentsAxis` or `SubsegmentsAxis` to further disaggregate segment disclosure amounts.

Also, consolidation dimensions and elimination members were added to other areas of the taxonomy to provide for disaggregation by geography and company.

### Insurance Industry

The insurance area has been a subject of focus with substantial input from a newly-formed insurance industry resource group. Significant revisions were made to the income statement for insurance-based revenue elements under the relationship group 136000, the disclosures for the insurance industry in relationship group 944000, and the insurance disclosure schedules required by the SEC in relationship group 993800 and 994000. This included a number of changes specific to reinsurance and its effects. These changes were made to promote consistency and facilitate discovery.

### Other Comprehensive Income

New elements, labels and definitions for other comprehensive income (loss) (“OCI”) elements have been added or modified to provide clarity in this area and accommodate the changes for the proposed ASU. The reclassification from AOCI elements have been modeled from the OCI statement perspective. Axis and member elements have been added to identify the reclassification from OCI related to the income statement line item. The applicable income statement line item element can be used with `ReclassificationOutOfAccumulatedOtherComprehensiveIncomeAxis` and `ReclassificationOutOfAccumulatedOtherComprehensiveIncomeMember` along with the appropriate member from the `StatementEquityComponentsAxis`.

The elements related to OCI for defined benefit plans have been reviewed as this area is modeled from an expense perspective which is different from other items in OCI which are modeled from an income perspective. The OCI for defined benefit plans overall would be expected to be recognized on the income statement as an expense or reduction of expense. The changes made to these elements were made to align the labels with an expense perspective.

For example,

`OtherComprehensiveIncomeLossPensionAndOtherPostretirementBenefitPlansAdjustmentNetOfTax` which represents the total OCI for defined benefit plans for the period is modeled as a debit. The definition is:

“Amount after tax and reclassification adjustments, of (increase) decrease in accumulated other comprehensive (income) loss related to pension and other postretirement defined benefit plans.”, which indicates that a loss or expense would be a positive value. The label is “Other Comprehensive (Income) Loss, Pension and Other Postretirement Benefit Plans, Adjustment, Net of Tax” which again indicates that a loss or expense would be a positive value for this element.

### Other Income and Expense

The disclosure of other income and expense was previously modeled as a dimension while many of the resulting data points were also defined in primary line item elements. Research determined that for these facts line items could be reasonably anticipated and they would be better reported using primary line elements rather than dimensions. As such, the dimension and its members have been eliminated as most of the line items already existed in the taxonomy to provide reporting of these elements. For example, `MarketingAndAdvertisingExpenseMember` had a corresponding line item `MarketingAndAdvertisingExpense`. Certain new line items were created to replace members that did not have a corresponding line item.

### Business Combinations

Elements related to guidance that was superseded have been removed as it is anticipated that transactions occurring under the previous guidance are no longer reported. In particular, elements that were contained within `BusinessAcquisitionPurchasePriceAllocationAbstract` and `BusinessAcquisitionCostOfAcquiredEntityPurchasePriceAbstract` have been deprecated.

## Other Items

A number of other areas were modified to provide clarity, eliminate redundancies and promote consistency of use such as the remodeling of the elements within the GainLossOnDispositionOfAssetsAbstract, AllowanceForLoanAndLeaseLossesRollForward and RealEstateAndAccumulatedDepreciationDisclosureAbstract.

The descendants of SummaryOfDeferredTaxLiabilityNotRecognizedTextBlock were previously modeled as a dimension. These have been converted to specific line item elements for each component as they are generally unrelated in disclosures and can be reasonably anticipated as primary line items.

New elements were created in the equity section for limited liability companies (LLCs) to provide members' equity elements.

Elements within EarningsPerUnitAbstract for general and limited partnerships were deprecated and replaced with a perShareItem type to provide consistency and proper representation of these items. The perShareItem type represents a component of ownership whether it is labeled units or shares.

## Summary of Structural Changes to the Taxonomy

Documentation and visual cues at the element level are included in the 2013 UGT update to make identifying changes to the UGT easier for preparers.

- Change Label—Shows the date a change was made and what was changed or added in the UGT. The following are the types of changes documented in the label:
  - New Element
  - Modified References
  - Modified Documentation Label. This includes both the changed and original text.
  - Modified Standard, Period Start, Period End, or Total Labels
  - Element Deprecated
  - Modified Data Type
  - Modified Period Type
  - Modified Deprecated Label (used when the deprecated label has been modified for other than relationship changes)
  - Element Undeprecated
  - Modified Balance Attribute
  - Modified Axis Default

If the change in the 2013 UGT update is the result of an ASU then the change label will identify the ASU and all related changes. For example, the change label for Balance Sheet (Topic 210): Disclosures about Offsetting Assets and Liabilities which added a new element would be [2012-08] {ASU – Offsetting} {New Element}. Below are the change labels followed by the ASU number they relate to for each ASU added to the 2013 UGT update:

- {ASU – Offsetting}  
*Balance Sheet (Topic 210): Disclosures about Offsetting Assets and Liabilities (2011-11)*

- {ASU – Health Care Entities}  
*Health Care Entities (Topic 954): Continuing Care Retirement Communities— Refundable Advance Fees (2012-01)*
- {ASU – Technical Corrections}  
*Technical Corrections and Improvements (2012-04)*
- {ASU - Cash Flows}  
*Statement of Cash Flows (Topic 230): Not-for-Profit Entities: Classification of the Sale Proceeds of Donated Financial Assets in the Statement of Cash Flows (a consensus of the FASB Emerging Issues Task Force) (2012-05)*
- {ASU - Entertainment - Films}  
*Entertainment—Films (Topic 926): Accounting for Fair Value Information That Arises after the Measurement Date and Its Inclusion in the Impairment Analysis of Unamortized Film Costs (a consensus of the FASB Emerging Issues Task Force) (2012-07)*
- {ASU – ASU – Reclassified Out of AOCI}  
*Comprehensive Income (Topic 220): Presentation of Items Reclassified Out of Accumulated Other Comprehensive Income (Proposed ASU)*

“Shared Searches” are available for the 2013 UGT update in the FASB Taxonomy Online Review and Comment System to highlight changes made to the taxonomy. After selecting an item from the “Shared Searches” and selecting “Highlight Matches” at the bottom of the screen, the filter highlights in pale yellow the relationships groups, presentation relationships, calculation relationships, and definition relationships that contain elements that are modified or added in the 2013 UGT update. As the user navigates through the UGT, all changes are highlighted in bright yellow. Each element that has been modified or added includes the Change Date and the Change Label.

Also, available on the XBRL section of the FASB web site is the FASB XBRL Extension Taxonomy Change Application (TC App). With the TC App, users can quickly identify element changes in an existing XBRL extension taxonomy resulting from the 2013 UGT update.

## Modifications to the Taxonomy

### Change in Data Type

There were five (5) elements whose data type changed. These included changes to align the element with the unit as specified in the XBRL Units Registry, to conform the data type of the elements to their definition and to rationalize the data type for enumerated lists. See Appendix 1 for elements with a modified data type.

### Change in Period Type

There were no elements whose period type changed. If an element had an incorrect period type, it was deprecated and replaced with a new element. See Deprecated Items for more details.

### Change in Balance Type

There was one (1) element whose balance type changed. See Appendix 2 for the element with a modified balance type. Generally, if an element had an incorrect balance type, it was deprecated and replaced with a new element. See Deprecated Items for more details.

### Deprecated Items

Nine-hundred and fifty-five (955) elements were deprecated. Deprecated elements remain in the UGT for two annual updates to satisfy legacy and conversion requirements but should not be used in filings. Starting with the 2013 UGT update, elements deprecated in updates older than two annual updates will be removed from the taxonomy and are no longer available for use. See Deprecated Items for more details and Appendix 3 for elements that were deprecated.

The reason for deprecation is shown in the Change Label, Deprecated Date Label, and Deprecated Label as follows:

- The Change Label contains the year and month the change was made and the text: {Element Deprecated}.
- The Deprecated Date Label contains the effective date of deprecation and is added to deprecated elements. The date of deprecation is the date after which the element should no longer be used. This will usually align with the release date of the UGT update. If there is a phase-out period, the label will indicate the phase-out date.
- The Deprecated Label contains details about the deprecated element, including the reason the element was deprecated, and new elements that could be used in its place.

Not all deprecated elements will have a new element that could be used in its place. Elements may be deprecated due to errors in their creation, infrequent use in practice, or because the element was superseded by ASUs or other U.S. GAAP changes. In such cases, the deprecated element will have a deprecated label; however, no replacement element will be indicated.

Seven (7) elements were undeprecated. These elements were undeprecated because they contained the appropriate attributes needed as a result of remodeling.

Three hundred and fifty-seven (357) elements deprecated with the 2009 UGT were removed because they are no longer available for use. These elements can be identified in the 2012 UGT by the “deprecated date label” with the value “2009-01-31” (see Appendix 8).

### Deprecated Element Types

In addition to the Change Label, Deprecated Date Label, and Deprecated Label, deprecated elements are included in a definition linkbase relationship to further assist preparers in identifying replacement elements. The deprecated relationships used in the 2013 UGT update are unchanged from the 2012 UGT update and are as follows:

Deprecated Relationship	Description
no relationship (Appendix 3, Part A)	No replacement elements exist. These deprecated items (three hundred and twenty (320) have no on-going relationship to active elements.
essence-alias	The essence-alias relationship is a one-to-one relationship in which a deprecated element has been eliminated due to redundancies. Any elements that have this relationship also have the dep-concept-deprecatedConcept relationship. All deprecated elements with an essence-alias relationship are included in the count of the dep-concept-deprecatedConcept relationship.
dep-aggregateConcept-deprecatedPartConcept (Appendix 3, Part B)	The dep-aggregateConcept-deprecatedPartConcept is a relationship in which multiple elements have been deprecated and replaced by a single, higher level, more encompassing concept. Thirty nine (39) deprecated elements have this relationship. A concept that combines and replaces a distinct group of elements is an aggregate concept replacing the two elements, or part concepts.
dep-concept-deprecatedConcept (Appendix 3, part C)	The dep-concept-deprecatedConcept is a one-to-one relationship in which a deprecated element has been replaced by a similar concept. Three-hundred and ninety-nine (399) deprecated elements have this relationship. For example, if an element with an "Instant" period type is replaced by an element with a "Duration" period type, the elements would have a dep-concept-deprecatedConcept relationship.
dep-dimensionallyQualifiedConcept-deprecatedConcept (Appendix 3, Part D)	The dep-dimensionallyQualifiedConcept-deprecatedConcept is a relationship in which a deprecated element has been replaced by a dimensional equivalent. The element that previously represented a single fact value is replaced by the interaction between a Line Item element and a dimensionally qualifying Member element. One-hundred and twelve (112) deprecated elements have this relationship.
dep-mutuallyExclusiveConcept-deprecatedConcept (Appendix 3, Part H)	The dep-mutuallyExclusiveConcept-deprecatedConcept is a relationship in which a deprecated element has been replaced by two or more mutually exclusive concepts. For example, if an individual element could be used for either the current portion of a concept in a classified balance sheet or the aggregate of the current and noncurrent portion in an unclassified presentation, the element is replaced with elements specifically for classified balance sheets and elements specifically for unclassified presentations. Eleven (11) elements have this relationship.
dep-partConcept-deprecatedAggregateConcept (Appendix 3, Part E)	The dep-partConcept-deprecatedAggregateConcept is a relationship in which a deprecated element has been replaced by two or more elements representing greater disclosure detail. Forty-eight (48) elements have this relationship.
dep-concept-deprecatedconcept and dep-dimensionallyQualifiedConcept-deprecatedConcept (Appendix 3, Part F)	One (1) element has this relationship which is a combination of two relationships defined previously.

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Deprecated Relationship	Description
dimensionallyQualifiedConcept-deprecatedConcept and dep-partConcept-deprecatedAggregatedConcept (Appendix 3, Part G)	Twenty-five (25) elements have this relationship which is a combination of two relationships defined previously.
Undeprecated (Appendix 3, Part I)	There were seven (7) elements that were undeprecated from the 2012 Taxonomy. The definition relationship defining these elements as deprecated was removed and these elements were placed into the presentation and calculation roles within the taxonomy as appropriate.

Deprecated elements should no longer be used after their date of deprecation, and filings should be updated and revised accordingly. As a result of the EDGAR Release 12.1., the 2009 UGT is no longer supported and 2009 deprecated elements do not appear in the 2013 UGT update as deprecated items or in deprecated relationships.

### Change to Standard, Period Start, Period End, or Total Labels

The 2013 UGT update includes six-hundred and seventy-three (673) elements with their standard, period start, period end, or total labels modified to better identify the substance and intended application of the elements, which are listed in Appendix 4. None of the 673 element names have been changed. Appendix 4 is organized as follows:

- Part A provides a listing of elements where the standard label was modified (535);
- Part B provides a listing of elements where the total label was added, removed, or modified (48);
- Part C provides a listing of elements where the standard, period start or period end label was added, removed, or modified (3);
- Part D provides a listing of elements where the standard and total label was modified (81);
- Part E provides a listing of elements where the standard, total and period start or period end label was modified (1);
- Part F provides a listing of elements where the standard and axis default label was modified (1); and
- Part G provides a listing of elements where the period start or period end label was modified (3).
- Part H provides a listing of elements where the period start label was modified (1).

### Change to Codification References

The 2013 UGT update includes additions, replacements, and removals to Codification references for six-hundred and fifty-nine (659) elements, which are listed in Appendix 5.

### Change to Documentation Label

The 2013 UGT update includes changes to one-thousand two-hundred and fifty-six (1,256) documentation labels (concept definitions), which are listed in Appendix 6. These changes, which are largely generated by preparer and user feedback indicating inconsistency interpreting these items, were

made to, clarify the meaning of a concept, correct grammatical or spelling errors, remove unnecessarily restrictive wording, correct inconsistencies between labels and definitions of individual elements, and incorporate new ASUs. If the modification to the definition substantively changed the meaning of the concept, the element has been deprecated and a new element has been created. Appendix 6 is organized as follows:

- Part A lists elements where the definitions were changed (180) as a result of Accounting Standards Updates and
- Part B lists elements where the definitions were changed (1,076) as a result of a review of filings, comments from the public and internal analyses.

### **New Elements**

The 2013 UGT update includes one-thousand and six (1,006) elements, which are listed in Appendix 7. These elements were added as a result of ASUs, an analysis of common reporting practices, comments from the public, and internal analyses. Appendix 7 is organized as follows:

- Part A lists elements that were created (125) as a result of ASUs and
- Part B lists elements that were created (881) as a result of a review of filings, comments from the public, and internal analyses.