

FASB Accounting Standards Codification®

Editorial and maintenance update 2018-18

Released: December 5, 2018

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
326-20-50-6	For purchased financing receivables and net investment in leases leases , an entity shall use the initial date of issuance to determine the year of origination, not the date of acquisition.
350-20-50-5	The following information shall be disclosed in the financial statements or the notes to the financial statements for each period for which a statement of financial position is presented: a. The gross carrying amounts of goodwill, accumulated amortization, and accumulated impairment loss b. The aggregate amortization expense for the period c. Goodwill included in a disposal group classified as held for sale in accordance with paragraph 360-10-45-9 and goodwill derecognized during the period without having previously been reported in a disposal group classified as held for sale.
350-20-50-6	For each goodwill impairment loss recognized, the following information shall be disclosed in the notes to the financial statements that include the period in which the impairment loss is recognized: a. A description of the facts and circumstances leading to the impairment b. The amount of the impairment loss and the method of determining the fair value of the entity or the reporting unit (whether based on prices of comparable businesses, a present value or other valuation technique, or a combination of those methods) c. The caption in the income statement in which the impairment loss is included d. The method of allocating the impairment loss to the individual amortizable units of goodwill.
350-40-15-1	Transition Date: (P) December 16, 2019; (N) December 16, 2020 Transition Guidance: 350-40-65-3 The General Subsection of this Section establishes the pervasive scope for this Subtopic. The General Subsection of this Section establishes the pervasive scope for this Subtopic. The General Subsections of this Subtopic follow the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see Section 350-10-15, with specific transaction qualifications and exceptions noted below and in the Implementation Costs of a Hosting Arrangement That Is a Service Contract Subsection.
910-10-05-2	Transition Date: (P) December 16, 2017; (N) December 16, 2018 Transition Guidance: 606-10-65-1 This Topic includes the following Subtopics: a. Overall b. Contract Costs c. Notes to Financial Statements d. Receivables e. Inventory

	f. Other Assets and Deferred Costs g. Property, Plant, and Equipment h. Liabilities i. Subparagraph superseded by Accounting Standards Update No. 2014-092014-09. j. Consolidation.
926-20-35-6	An entity shall not discount ultimate revenue to its present value except when a significant financing component is identified (see paragraph paragraphs 606-10-32-15 through 32-20) in a contract in which an entity promises to grant a license within the scope of Topic 606.
944-210-S99-1	The following is the text of Regulation S-X Rule 7-03-7-03 , Balance Sheets.

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

Accounting Standards Update 2018-16	Re-released wrapper to link to latest version of the PDF.
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