

FASB Accounting Standards Codification®

Editorial and maintenance update 2012-15

Released: December 11, 2012

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
255-10-55-33	Resized image for print version.
255-10-55-34	Resized image for print version.
255-10-55-69	Corrected image for print version.
255-10-55-75	Corrected image for print version.
260-10-55-39	Resized image for print version.
260-10-55-44	Resized image for print version.
260-10-55-62	This method is described in paragraphs 260-10-45-59A through 45-70 45-70; as noted in paragraph 260-10-45-60B 260-10-45-60B, diluted EPS would be computed in a similar manner.
274-10-55-11	Resized image for print version.
274-10-55-14	Corrected image for print version.
310-10-55-8	Removed extraneous image link from print version.
310-30-55-10	Corrected image link for print version.
310-30-55-11	Corrected image links for print version.
310-30-55-14	Corrected image link for print version.
310-30-55-15	Corrected image links for print version.
310-30-55-19	Corrected image link for print version.
310-30-55-20	Corrected image links for print version.
310-30-55-25	Resized images for print version.
325-30-55-3	Resized image for print version.
340-20-50-1	Added sfragment tags to final sentence to correct spacing in print version.
340-30-55-3	Resized image for print version.
340-30-55-6	Resized image for print version.
360-20-55-21	Resized images for print version.
440-10-60-11	Removed empty figure tag.
505-60-55-7	Resized image for print version.
505-60-55-10	Resized image for print version.
605-15-S99-3	Resized image for print version.
715-20-55-12	Resized image for print version.
715-20-55-13	Resized images for print version.
715-20-55-17	Resized images for print version.
715-20-65-1	Resized images for print version.
715-20-65-1(g)(4)	Corrected image link for print version.
715-30-55-100	Resized image for print version.
715-30-55-115	Resized image for print version.
715-30-55-123	Resized image for print version.

715-60-55-37	Resized image for print version.
715-60-55-77	Resized image for print version.
715-60-55-89	Resized image for print version.
715-60-55-92	Resized image for print version.
715-60-55-122	Corrected image for print version.
715-60-55-148	Corrected image link for print version.
715-60-55-155	Corrected image link for print version.
715-60-55-159	Corrected image link for print version.
715-80-55-8	Corrected figure tag for print version.
718-10-55-129	Resized image for print version.
718-20-55-7	Resized image for print version.
718-20-55-12	Resized images for print version.
718-20-55-15	Resized images for print version.
718-20-55-16	Resized images for print version.
718-20-55-19	Resized image for print version.
718-20-55-21	Resized images for print version.
718-20-55-29	Resized image for print version.
718-20-55-58	Resized image for print version.
718-20-55-66	Resized images for print version.
718-20-55-72	Resized images for print version.
718-20-55-75	Resized images for print version.
718-20-55-81	Resized image for print version.
718-20-55-83	Resized image for print version.
718-20-55-85	Resized image for print version.
718-20-55-86	Resized image for print version.
718-20-55-124	Resized image for print version.
718-20-55-128	Resized images for print version.
718-20-55-129	Resized images for print version.
718-20-55-132	Resized images for print version.
718-20-55-136	Resized images for print version.
718-20-55-137	Resized image for print version.
718-20-55-140	Resized images for print version.
718-20-55-142	Resized images for print version.
718-40-55-4	Resized images for print version.
718-40-55-10	Resized image for print version.
718-40-55-12	Resized image for print version.
718-40-55-18	Resized image for print version.
718-40-55-21	Resized image for print version.
718-40-55-22	Resized image for print version.
718-40-55-24	Resized image for print version.
718-40-55-30	Resized images for print version.
718-40-55-33	Resized image for print version.
718-50-55-22	Resized image for print version.
720-20-55-14	Resized image for print version.
720-20-55-15	Resized image for print version.
720-20-55-20	Resized image for print version.
740-10-55-126	Resized image for print version.
740-10-55-127	Resized image for print version.
740-10-55-157	Resized image for print version.
740-10-55-161	Resized image for print version.
740-10-55-168	Resized image for print version.
740-10-55-176	Resized image for print version.
740-10-55-182	Resized image for print version.
740-10-55-188	Resized image for print version.
740-10-55-191	Resized image for print version.
740-10-55-201	Resized image for print version.

740-10-55-204	Resized image for print version.
740-10-55-206	Resized image for print version.
740-10-55-209	Resized image for print version.
740-10-55-214	Resized image for print version.
740-10-55-215	Resized image for print version.
740-10-55-216	Resized image for print version.
740-10-55-217	Resized image for print version.
740-10-S99-1	Resized images for print version.
740-20-55-4	Resized images for print version.
740-20-55-11	Resized image for print version.
740-270-55-3	Resized image for print version.
740-270-55-12	Resized image for print version.
740-270-55-29	Resized image for print version.
740-270-55-34	Resized image for print version.
740-270-55-47	Resized image for print version.
740-270-55-48	Resized image for print version.
805-20-40-1	The Business Combinations Topic directly establishes generally accepted accounting principles (GAAP) for business combinations related to recognition and initial measurement. Paragraph 805-10-35-1 cites the general requirement for an acquirer to subsequently measure and account for assets acquired, liabilities assumed or incurred, and equity instruments issued in a business combination in accordance with other applicable GAAP. However, that paragraph also identifies specific items for which the Business Combinations Topic provides guidance. This Section provides guidance on two <u>one</u> of those specific items as follows.
820-10-55-3	Editor's note: <i>The content of paragraph 820-10-55-3 <u>820-10-55-3</u> will change upon transition.</i>
926-20-35-2	In the absence of revenue from third parties that is directly related to the exhibition or exploitation of a film, an entity shall make a reasonably reliable estimate of the portion of unamortized film costs that is representative of the use of the film in that exhibition or exploitation. An entity shall expense such amounts as it exhibits or exploits the film. (For example, a cable entity that does not accept advertising on its cable channel may produce a film and show it on that channel. In this example, the cable entity receives subscription fees from third parties that are not directly related to a particular film.) Consistent with the underlying premise of the individual film forecast computation <u>individual-film-forecast-computation method</u> , all revenue shall bear a representative amount of the amortization of film costs during the ultimate period.

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

Notice to Constituents V4.8	Released Version 4.8 PDF for an editorial correction on page 44:			
	Original Text		Replacement Text	
	87	56	FAS 132R	7-Jun6-7