

FASB Accounting Standards Codification®

Editorial and maintenance update 2017-04

Released: March 6, 2017

Maintenance Updates provide nonsubstantive corrections to the Codification, such as editorial corrections, various types of link-related changes and changes to source fragment information (used for Cross Reference and Printer-Friendly with Sources). This Maintenance Update includes nonsubstantive visual corrections which have been approved by a FASB Board Member, and are reflected in the relevant Status tables.

Editorial and other corrections that affect versioning of Sections for archive purposes and are reflected in the corresponding Status tables:

1. Per the October 10, 2016 Board meeting, entities may early adopt the one-step quantitative goodwill impairment test for goodwill impairment tests with measurement dates in 2017 or later, including measurement dates on January 1, 2017. This amendment adds the words “on or” to the effective date information.

Paragraph/Glossary Term	Deleted/Amended/Added
350-20-65-3(b)	Early adoption is permitted for interim and annual goodwill impairment tests with a measurement date <u>on or</u> after January 1, 2017.

2. Update to the Status (00) Section in the Subtopic amended by paragraph 1 of this maintenance update.

Paragraph/Glossary Term	Paragraph	Action	Accounting Standards Update	Date
350-20-00-1	<u>350-20-65-3</u>	<u>Amended</u>	<u>Maintenance Update 2017-04</u>	<u>03/06/2017</u>