

FASB Accounting Standards Codification®

Editorial and maintenance update 2012-13

Released: October 3, 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			
225-10-S00	Non-visual change: Re-released Section to correct glossary Section in licensee package.			
225-10-05	Non-visual change: Re-released Section to correct glossary Section in licensee package.			
350-20-00-1	{removed link}350-20-35-57{removed link}	Amended	Accounting Standards Update No. 2011-08	09/15/2011
350-20-35-30	Two instances, in current and pending text: In addition, paragraph 350-20-35-57 350-20-40-7 requires that goodwill be tested for impairment after a portion of goodwill has been allocated to a business to be disposed of.			
350-20-35-52	Paragraphs 350-20-35-52 through 35-56 35-57 superseded by Accounting Standards Update No. 2012-04.			
350-20-35-57	35-57 Paragraph superseded by Accounting Standards Update No. 2012-04.			
605-15-S00	Non-visual change: Re-released Section to correct glossary Section in licensee package.			
730-20-S00	Non-visual change: Re-released Section to correct glossary Section in licensee package.			
970-720-05-1	The content in this Subtopic is contained in the Real Estate {removed glossary link} Project Costs Project Costs{removed glossary link} Subsections.			
970-720-05-2	The Real Estate {removed glossary link} Project Costs Project Costs{removed glossary link} Subsections of this Subtopic provide guidance on the capitalization and expensing of real estate {added glossary link}project costs project costs {added glossary link}.			

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

Accounting Standards Update No. 2012-04	Amended wrapper title: <u>Accounting Standards Update No. 2012-04—Technical Corrections and Improvements</u>
General Note for Glossary 20 – All terms removed	All glossary terms have been removed from this Subtopic. See this Subtopic's Status Section (Section 00) <u>and/or this Section's archive</u> for more information.