

FASB Accounting Standards Codification®

Editorial and maintenance update 2017-12

Released: August 28, 2017

Editorial and other corrections that affect versioning of Sections for archive purposes:

This maintenance update corrects an error in Accounting Standards Update No. 2017-12—*Derivatives and Hedging (Topic 815): Targeted Improvements to Accounting for Hedging Activities*.

Paragraph	Deleted/Amended/Added
815-20-55-14A	If both of the following conditions exist, the qualitative <u>quantitative</u> test described in paragraph 815-20-55-14 may be performed qualitatively and only at hedge inception:

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

Accounting Standards Update No. 2017-12	Re-released PDF and wrapper to amend page 105: If both of the following conditions exist, the qualitative <u>quantitative</u> test described in paragraph 815-20-55-14 may be performed qualitatively and only at hedge inception:
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