

# FASB Accounting Standards Codification®

## Editorial and maintenance update 2012-04

Released: March 30, 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 323-10-15-14  | If an investment's subordination characteristics and risks and rewards of ownership are substantially similar to the common stock of the investee and the investment does not require the investee to transfer substantive value to the investor in a manner in which the common shareholders do not participate similarly, then the investment is in-substance common stock. If the investor determines that any one of the characteristics in the <del>following</del> <u>preceding</u> paragraph indicates that an investment in an entity is not substantially similar to an investment in that entity's common stock, the investment is not in-substance common stock. If an investee has more than one class of common stock, the investor shall perform the analysis described in the preceding paragraph and the following paragraph (if necessary) by comparing its investment to all classes of common stock. |
| 340-10-60-8   | For allocation of general and administrative costs to government contract inventories and cost-reimbursement contracts, see <del>paragraphs</del> <u>paragraph</u> 912-20-45-1 <del>through 45-2</del> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 470-10-45-12B | Refinancing a short-term obligation on a long-term basis means either replacing it with a long-term obligation <u>or</u> with equity securities or renewing, extending, or replacing it with short-term obligations for an uninterrupted period extending beyond one year (or the operating cycle, if applicable) from the date of an entity's balance sheet.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 815-30-35-13  | If, at the inception of the hedge, the fair value of the interest rate swap designated as the hedging instrument is zero or is somewhat near zero, any of the three methods in <del>paragraph 815-30-35-11</del> <u>paragraph 815-30-35-10</u> may be applied.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

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

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| N/A | N/A |
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