

FASB Accounting Standards Codification®

Editorial and maintenance update 2012-09

Released: August 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
320-10-50-6(b)(5)	ix. Volatility of the security's fair value
815-10-25-17	Forward contracts and purchased options within the scope of this Subsection (see the Certain Contracts on Debt and Equity Securities Subsection of Section 815-10-15 815-10-15) shall, at inception, be designated as held to maturity, available for sale, or trading in a manner consistent with the accounting prescribed by Topic 320 for that category of securities. Such forward and option contracts are not eligible to be hedging instruments.
815-40-55-19	>> Example 1: Evaluating Whether an Instrument Involving a Contingency Is Considered Indexed to an Entity's Own Stock Paragraph not used Paragraphs 815-40-55-19 through 55-25 not used.
815-40-55-20 through 55-25	Removed paragraphs.

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

Maintenance Update 2009-26 through Maintenance Update 2012-08 PDFs	Removed extraneous “.pdf” from all Maintenance Update PDF filenames.
Maintenance Updates 2009 Maintenance Updates 2010 Maintenance Updates 2011	Re-released Maintenance Update wrappers to refresh PDF links.