

XBRL Staff Issues Update to GAAP Frequently Asked Questions for Internal-Use Software and Software to Be Sold, Leased, or Marketed

The XBRL staff of the Financial Accounting Standards Board recently issued an update to the GAAP Frequently Asked Questions (FAQ) to include new guidance (Question 2.27) in the FAQ for modeling capitalized costs for internal-use software and software to be sold, leased, or marketed. The FAQ is available at this [link](#).