

## Reconciliation of Financial Report Semantics and Dynamics Theory Term to BRLM Model, US GAAP/SEC Model, and XBRL Technical Syntax Terminology

Financial Report Semantics and Dynamics Theory Term	Example	BRLM Model Term	US GAAP/SEC Model Term	XBRL Technical Syntax Term
<b>Financial report</b> – A financial statement plus supplementary financial information. Financial report can be broken down into components.	<i>Financial statement portion of a 10-Q or 10-K; financial statement issued by a private entity</i>	Report	SEC XBRL financial filing	XBRL instance + XBRL taxonomy
<b>Component</b> – A portion of a financial report. Made up of facts and characteristics.	<i>Balance sheet, significant accounting policies, maturities of long-term debt</i>	Fact Group; Fact Table	Network + [Table]; Fact Table	Network + Hypercube
<b>Characteristic</b> – Describes a fact. Made up of a characteristic and the value of that characteristic.	<i>Legal entity of "consolidated entity"; Period of "2011-21-31"</i>	Measure	[Axis] + [Member]	Dimension + Member
<b>Characteristic value</b> – The value of a characteristic.	<i>"Consolidated entity" is the value of "Legal Entity" characteristic</i>	Member	[Member]	Member
<b>Line items</b> – Set of concepts	<i>Assets [Roll up] of a balance sheet</i>	Concept [Measure]	[Line Items]	Primary Items
<b>Relations</b> – The relation from one concept to another concept.	<i>Assets = Liabilities + Equity; Beginning cash + net cash flows = ending cash</i>	Business rules, Domain partition aggregation model, Information model	Business rules, Domain partition aggregation model, Information model	Presentation relations, calculation relations, definition relations, XBRL Formula
<b>Fact</b> – Intersection of characteristics, a value, traits of the value if numeric, and parenthetical information	<i>Value of 1000 for the concept "Cash and cash equivalents" for the legal entity "consolidated entity" for the period ended "December 31, 2010" expressed in US Dollars rounded to millions</i>	Fact	Fact	Fact
<b>Relations between concepts</b> – Relation between concepts within the concept characteristic	<i>Roll up, roll forward, hierarchy</i>	Roll up, roll forward, hierarchy	Roll up, roll forward, hierarchy	--Does not have this level--
<b>Relations between characteristics</b> – Relations between characteristic members	<i>North America, United States, Canada</i>	Domain partition aggregation model	Domain partition aggregation model	--Does not have this level--
Undefined, use specific report element name	<i>Network, Table, Axis, Member, Line Items, Concept</i>	Report element	Report element	XML Schema element with specific attributes; different sets of attributes and attribute values define report elements to be different things
This is <i>part of a component</i> , but because different taxonomies use network, hypercube, or combinations of network/hypercube; this cannot be mapped to one physical technical syntax	<i>Balance sheet</i>	Table portion of a fact group, the network is the other part	[Table] (period must be "duration", must not have a balance attribute, must be abstract)	XML schema element with the substitutionGroup value of "xbrldt:hypercubeItem"
<b>Characteristic description</b> – This is part of a characteristic; the description of the characteristic	<i>The "Legal entity" to which a fact relates</i>	[Measure]	[Axis] (must have a type of "nonnum:domainMemberItem", period must be "duration", must not have a balance attribute, must be abstract)	XML schema element with the substitutionGroup value of "xbrldt:dimensionItem"; some characteristics are expressed within an XBRL instance as a context; the concept is expressed using XML Schema elements which have the substitutionGroup value of "xbrli:item".  XBRL Formula refers to this as an "aspect"

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<b>Line Item</b> – This is the concept characteristic	<i>Cash and cash equivalents; Assets; Net income (loss)</i>	Concept [Measure]	Concept (one line item from the set of [Line Items])	XML schema element with the substitutionGroup value of "xbrli:item", a specific type, a specific period, and a specific balance; must NOT be abstract.
This is <i>part of a component</i> , but because different taxonomies use network, hypercube, or combinations of network/hypercube; this cannot be mapped to one physical technical syntax	<i>Balance sheet</i>	Network portion of a fact group, the table is the other part	Network (must have a unique URI, must have a number, must have a sort group, must have a title)	Network expressed using the XLink extended link with an XBRL extended link role
<b>Relations between components</b> – Flow, or the order or sequence of components	<i>Balance sheet, then income statement, then statement of changes in equity, ...</i>	Flow, use networks or relations between [Table]s expressed as presentation relations	Flow, uses Network {SortCode} - {Type} - {Title}	--Does not have this level--
Set of financial reports which are being worked with; reading one, comparing across period for same reporting entity; comparing one or more financial reports from multiple reporting entities	<i>Comparing IBM, Apple, and Microsoft</i>	Report set	De facto standard is the RSS Feed provided by SEC	--Does not have this level--
<b>Financial report rudiments</b> – One of the primitive building blocks of a financial report: financial report, component, characteristic, fact, relations	<i>See the examples from each rudimentary or primitive piece above</i>	Report element	Report element	Uses various technical syntax terms from XML, XML Schema, XLink, XBRL, XBRL Dimensions, XBRL Formula