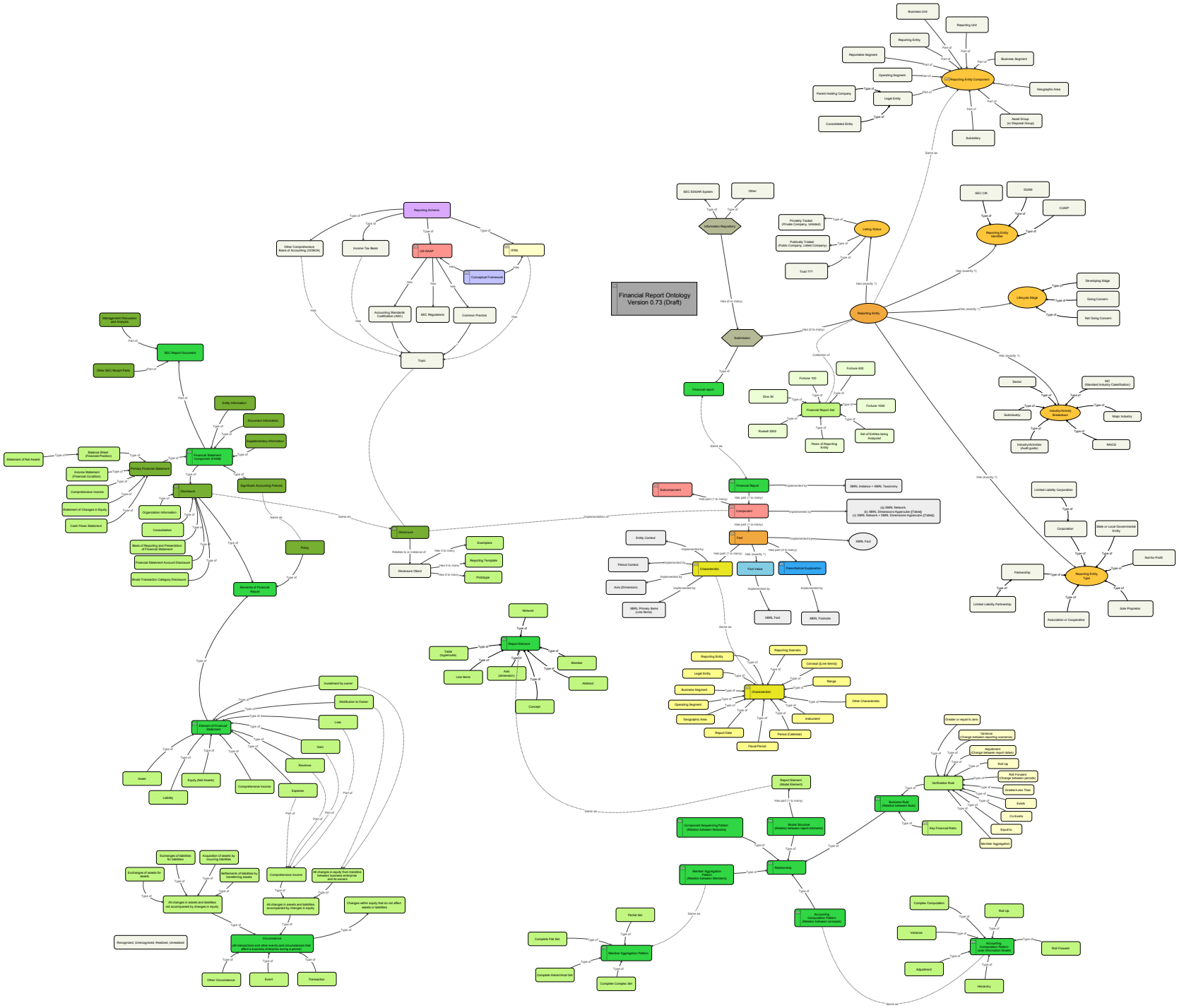
Financial Report Ontology
Version 0.73 (Draft)
Reporting Entity
Reporting Entity Component
Business Unit
Reporting Unit
Reporting Entity
Reportable Segment
Business Segment
Operating Segment
Geographic Area
Parent Holding Company
Legal Entity
Consolidated Entity
Asset Group (or Disposal Group)
Subsidiary
Reporting Entity Identifier
SEC CIK
DUNS
CUSIP
Listing Status
Privately Traded (Private Company, Unlisted)
Publically Traded (Public Company, Listed Company)
Trust ???
Lifecycle Stage
Developing Stage
Going Concern
Not Going Concern
Sector
SIC (Standard Industry Classification)
Subindustry
Industry/Activity Breakdown
Major Industry
Industry/Activities (Profit guide)
NAICS
Limited Liability Corporation
Corporation
State or Local Governmental Entity
Not-for-Profit
Partnership
Reporting Entity Type
Sole Proprietor
Limited Liability Partnership
Association or Cooperative
Information Repository
SEC EDGAR System
Other
Subsidiaries
Financial report
Fortune 100
Fortune 500
Dow 30
Financial Report Set
Fortune 1000
Russell 2000
Set of Entities being Analyzed
Peers of Reporting Entity
Reporting Scheme
US GAAP
IFRS
Conceptual Framework
Accounting Standards Codification (ASC)
SEC Regulations
Common Practice
Income Tax Basis
Other Comprehensive Basis of Accounting (OCBOA)
Topic
Management Discussion and Analysis
SEC Report Document
Other SEC Report Parts
Entity Information
Document Information
Supplementary Information
Significant Accounting Policies
Financial Statement Component (FASB)
Balance Sheet (Financial Position)
Statement of Net Assets
Primary Financial Statements
Income Statement (Financial Condition)
Comprehensive Income
Statement of Changes in Equity
Cash Flows Statement
Disclosure
Organization Information
Consolidation
Basis of Reporting and Presentation of Financial Statement
Financial Statement Account Disclosure
Broad Transaction Category Disclosure
Policy
Elements of Financial Report
Element of Financial Statement
Investment by owner
Distribution to Owner
Loss
Gain
Revenue
Expense
Asset
Liability
Equity (Net Assets)
Comprehensive Income
Exchanges of liabilities for liabilities
Acquisition of assets by incurring liabilities
Exchanges of assets for assets
Settlements of liabilities by transferring assets
All changes in assets and liabilities not accompanied by changes in equity
All changes in assets and liabilities accompanied by changes in equity
Changes within equity that do not affect assets or liabilities
Recognized, Unrecognized, Realized, Unrealized
Circumstance
All transactions and other events and circumstances that affect a business enterprise during a period
Other Circumstance
Event
Transaction
Disclosure
Relates to or instance of
Disclosure Object
Exemplars
Reporting Template
Prototype
Network
Report Element
Table (Hypercube)
Line Items
Axis (dimension)
Member
Abstract
Concept
Subcomponent
Financial Report
XBRL Instance > XBRL Taxonomy
Component
(a) XBRL Network, (b) XBRL Dimensions Hypercube (Table) (c) XBRL Network > XBRL Dimensions Hypercube (Table)
Fact
XBRL Fact
Entity Context
Period Context
Axis (Dimension)
XBRL Primary Items (Line Items)
Characteristic
Fact Value
Parenthetical Explanation
XBRL Fact
XBRL Footnote
Reporting Scenario
Concept (Line Items)
Range
Other Characteristic
Instrument
Period (Calendar)
Fiscal Period
Report Date
Report Element (Model Element)
Component Sequencing Pattern (Relation between Networks)
Model Structure (Relation between report elements)
Member Aggregation (Relation between Members)
Relationship
Accounting Computation Pattern (Relation between concepts)
Partial Set
Complete Flat Set
Member Aggregation Pattern
Complete Hierarchical Set
Complete Complex Set
Business Rules (Relation between facts)
Key Financial Ratio
Verification Rule
Greater or equal to zero
Variance (change between reporting scenarios)
Adjustment (change between report dates)
Roll Up
Roll Forward (change between periods)
Greater/Less Than
Events
Co-Exists
Equal to
Member Aggregation
Complex Computation
Roll Up
Variance
Accounting Computation Pattern (with Dimension Model)
Roll Forward
Adjustment
Hierarchy
Same as
Has (exactly 1)
Has (0 to many)
Has (1 to many)
Collection of
Implemented by
Implementation of
Type of
Part of