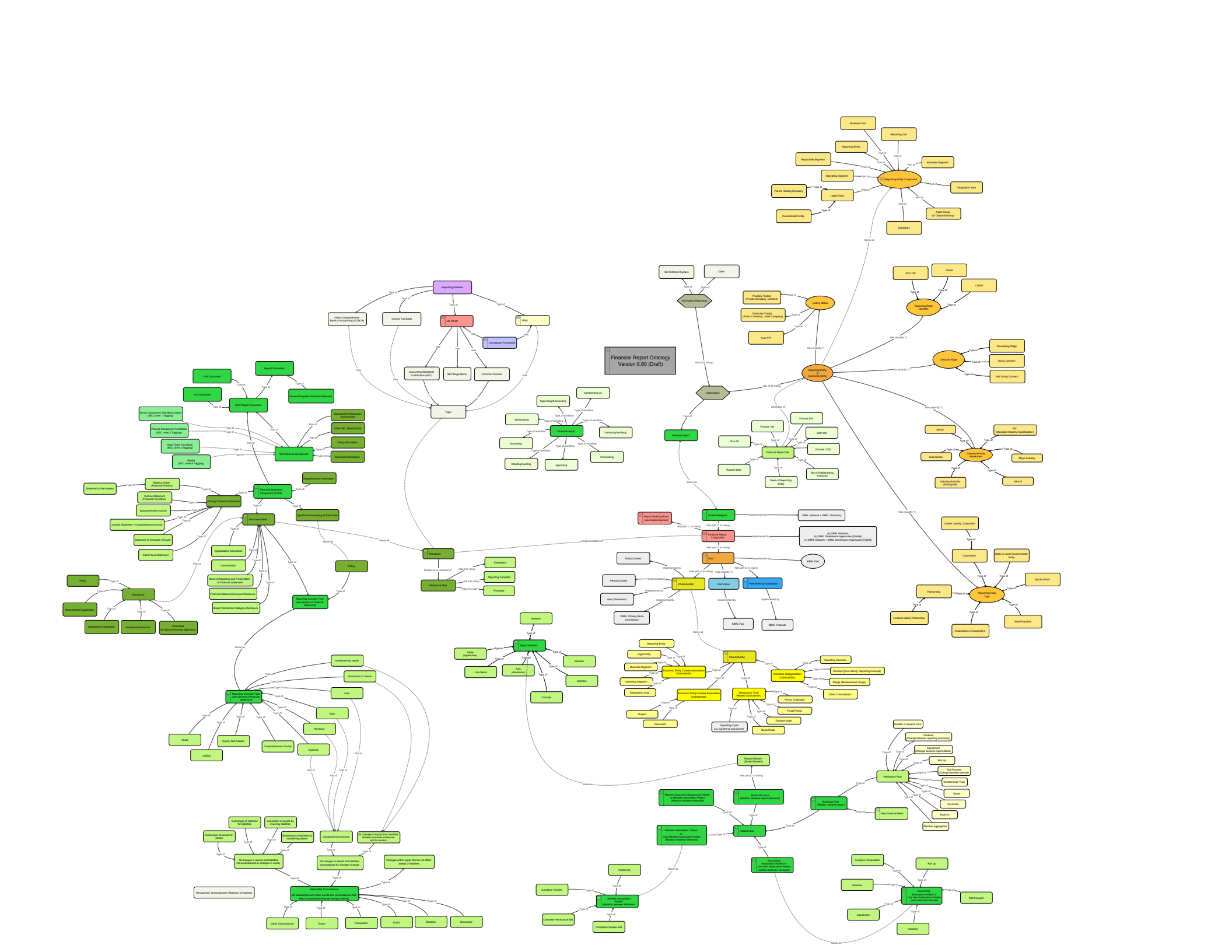
Financial Report Ontology
Version 0.80 (Draft)
Business Unit
Reporting Unit
Reporting Entity
Reportable Segment
Business Segment
Operating Segment
(C)Reporting Entity Components
Geographic Area
Parent Holding Company
Legal Entity
Consolidated Entity
Asset Group
(or Disposal Group)
Subsidiary
Same as
SEC EDGAR System
Other
Information Repository
Privately Traded
(Private Company, Unlisted)
Publically Traded
(Public Company, Listed Company)
Trust ???
Listing Status
SEC CIK
DUNS
CUSIP
Reporting Entity
Identifier
Has (exactly 1)
Lifecycle Stage
Developing Stage
Going Concern
Not Going Concern
Reporting Entity
of
Economic Activity
Has (0 to many)
Submission
Financial report
Collection of
Fortune 500
Fortune 100
S&P 500
Dow 30
Fortune 1000
Financial Report Set
Russell 2000
Set of Entities being
Analyzed
Peers of Reporting
Entity
Has (exactly 1)
Sector
SIC
(Standard Industry Classification)
Subindustry
Industry/Activity
Breakdown
Major Industry
Industry/Activities
(Acrifil 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
Reporting Scheme
Type of
US GAAP
IFRS
Other Comprehensive
Basis of Accounting (OCBOA)
Income Tax Basis
Has
Conceptual Framework
Accounting Standards
Codification (ASC)
SEC Regulations
Common Practice
Topic
Commenting on
Appending/Amending
Withdrawing
Filing/not filing?
Validating/Verifying
Submitting
Approving
Amending
Attesting/Auditing
10-K Document
10-Q Document
Report Document
SEC Report Document
General Purpose Financial Statement
Whole Component Text Block (Note)
(SEC Level 1 Tagging)
Policies Component Text Block
(SEC Level 2 Tagging)
Note Table Text Block
(SEC Level 3 Tagging)
Details
(SEC Level 4 Tagging)
Management Discussion
and Analysis
Other SEC Report Parts
Entity Information
Document Information
SEC Defined Component
Part of
Type of
Statement of Net Assets
Balance Sheet
(Financial Position)
Income Statement
(Financial Condition)
Comprehensive Income
Income Statement + Comprehensive Income
Statement of Changes in Equity
Cash Flows Statement
Primary Financial Statement
Financial Statement
Component (FASB)
Supplementary Information
Significant Accounting Policies Note
Disclosure Note
Organization Information
Consolidation
Basis of Reporting and Presentation
of Financial Statement
Financial Statement Account Disclosure
Road Transaction Category Disclosure
Policy
Reporting Concept Type
(see element of financial
statement)
Policy
Disclosure
Parenthetical Explanation
Quantitative Disclosure
Qualitative Disclosure
Presented
(on face of financial statement)
Same as
Disclosure
Relates to or instance of
Disclosure Map
Has 0 to many
Has 0 to many
Exemplars
Reporting Template
Prototype
Report Building Block
(aka Subcomponent)
Has part (1 to many)
Financial Report
Implemented by
XBRL Instance + XBRL Taxonomy
Financial Report
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
Network
Report Element
Table
(hypercube)
Line Items
Axis
(dimension)
Member
Abstract
Concept
Reporting Entity
Legal Entity
Business Segment
Operating Segment
Geographic Area
Project
Instrument
Semantic Entity Context Association
Characteristic
Economic Entity Context Association
Characteristic
Temporal or Time
Related Characteristic
Operating Cycle
(i.e. current vs noncurrent)
Period (Calendar)
Fiscal Period
Decision Date
Report Date
Characteristic
Semantic Categorization
Characteristic
Reporting Scenario
Concept (Line Items), Reporting Concept)
Range (Measurement range)
Other Characteristic
Investment by owner
Distribution to Owner
Loss
Gain
Revenue
Expense
Comprehensive Income
Equity (Net Assets)
Liability
Asset
Reporting Concept Type
(see element of financial
statement)
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
Comprehensive income
All changes in assets and liabilities accompanied by changes in equity
All changes in equity from transfers between the enterprise and its owners
Changes within equity that do not affect assets or liabilities
Recognized, Unrecognized, Realized, Unrealized
Report Element Circumstance
(all transactions and other events and circumstances that affect a business enterprise during a period)
Other Circumstance
Event
Transaction
Action
Situation
Occurance
Report Element
(Model Element)
Has part (1 to many)
Report Component Sequencing Pattern
or Network Association Pattern
(Relation between Networks)
Model Structure
(Relation between report elements)
Member Association Pattern
or
Axis Member Association Pattern
(Relation between Members)
Relationship
Business Rule
(Relation between facts)
Accounting
Association Pattern
(or Line Item Association Pattern)
(relation between concepts)
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
Exists
Co-Exists
Equal to
Member Aggregation
Verification Rule
Key Financial Ratio
Partial Set
Complete Flat Set
Member Association
(Relation between Members)
Complete Hierarchical Set
Complete Complex Set
Same as
Complex Computation
Roll Up
Variance
Accounting
Association Pattern or
Line Item Association Pattern
(sets information Model)
Roll Forward
Adjustment
Hierarchy
Same as