

AccountsReivableNetRollUp

Summary:

Entity name	Note level text block	Text block (Table level text block)	Detailed level roll up total
(1) ALPHA & OMEGA SEMICONDUCTOR Ltd	us-gaap:SupplementalBalanceSheetDisclosuresTextBlock	us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock	us-gaap:AccountsReivableNet (2)
2) AMERICAN SUPERCONDUCTOR CORP /DE/	amsc:AccountsReivableDisclosureTextBlock (1)	us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock	us-gaap:AccountsReivableNetCurrent
(3) ASTRONICS CORP	us-gaap:LoansNotesTradeAndOtherReceivablesDisclosureTextBlock	us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock	us-gaap:AccountsReivableNetCurrent
(4) AUTODESK INC	us-gaap:TradeAndOtherAccountsReivablePolicy (3)	us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock	us-gaap:AccountsReivableNet (2)
(5) CIRRUS LOGIC INC	us-gaap:LoansNotesTradeAndOtherReceivablesDisclosureTextBlock	us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock	us-gaap:AccountsReivableNetCurrent
(6) COPART INC	us-gaap:LoansNotesTradeAndOtherReceivablesDisclosureTextBlock	us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock	us-gaap:AccountsReivableNetCurrent
(7) DEXCOM INC	us-gaap:AdditionalFinancialInformationDisclosureTextBlock (4)	us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock	us-gaap:AccountsReivableNet (5)
(8) GEOSPACE TECHNOLOGIES CORP	us-gaap:LoansNotesTradeAndOtherReceivablesDisclosureTextBlock	us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock	us-gaap:AccountsReivableNetCurrent

1. Filer provided no documentation explaining why they created an extension concept. Seems hard to justify this extension concept based
2. Filer used concept *us-gaap:AccountsReivableNetCurrent* on the balance sheet, but *us-gaap:AccountsReivableNet* in the roll up of receivables. Clearly this is an error. Should have used same concept as balance sheet, this is the same fact.
3. The concept *us-gaap:TradeAndOtherAccountsReivablePolicy* is clearly not intended to be used to report a note level text block. Filer error.
4. Filer chose to group the receivables roll up into this text block with other similar disclosures. Noting really wrong with this, filers have this option.
5. Filer used the concept *dxcm:AccountsReivableNetOfAllowanceAndSalesReturnsCurrent* on the balance sheet (note the "Current") and then used *us-gaap:AccountsReivableNet* in the roll up of receivables in the disclosures. The documentation for the concept *us-gaap:AccountsReivableNet* says, "For an unclassified balance sheet, the amount due from customers or clients for goods or services that have been delivered or sold in the normal course of business, reduced to their estimated net realizable fair value by an allowance established by the entity of the amount it deems uncertain of collection." This filer has a CLASSIFIED balance sheet.

AccountsReceivableNetRollUp

(1) ALPHA & OMEGA SEMICONDUCTOR Ltd (<http://www.sec.gov/Archives/edgar/data/1387467/000138746712000031/0001387467-12-000031-index.htm>)

NOTE LEVEL: us-gaap:SupplementalBalanceSheetDisclosuresTextBlock

Balance Sheet Related Disclosures [Abstract]		Period [Axis]	
Balance Sheet Related Disclosures [Abstract]		2011-07-01 - 2012-06-30	
Balance Sheet Components		Balance Sheet Components	
		Accounts receivable	
		June 30,	
		2012	2011
		(in thousands)	
Accounts receivable	\$	55,858	\$ 61,768
Less: Allowance for price adjustments		(16,256)	(19,235)
Less: Allowance for doubtful accounts		(752)	(30)
Accounts receivable, net	\$	38,850	\$ 42,503

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0001387467/filings/0001387467-12-000031/components/4267306>

TEXT BLOCK: us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock

Balance Sheet Related Disclosures [Abstract]		Period [Axis]	
Schedule of Accounts, Notes, Loans and Financing Receivable		2011-07-01 - 2012-06-30	
Accounts receivable		June 30,	
		2012	2011
		(in thousands)	
Accounts receivable	\$	55,858	\$ 61,768
Less: Allowance for price adjustments		(16,256)	(19,235)
Less: Allowance for doubtful accounts		(752)	(30)
Accounts receivable, net	\$	38,850	\$ 42,503

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0001387467/filings/0001387467-12-000031/components/4267327>

DETAIL: us-gaap:AccountsReceivableNet (but us-gaap:AccountsReceivableNetCurrent used on balance sheet)

Component: (Network and Table)

Network	2404402 - Disclosure - Balance Sheet Components - Accounts receivable (Details) (http://www.aosmd.com/role/BalanceSheetComponentsAccountsReceivableDetails)
Table	(Implied)

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0001387467 (http://www.sec.gov/CIK)
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Balance Sheet Related Disclosures [Abstract]	Period [Axis]	
	2012-06-30	2011-06-30
Balance Sheet Related Disclosures [Abstract]		
Accounts receivable	55,858,000	61,768,000
Less: allowance for price adjustments	(16,256,000)	(19,235,000)
Less: allowance for doubtful accounts	(752,000)	(30,000)
Accounts receivable, net	38,850,000	42,503,000

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0001387467/filings/0001387467-12-000031/components/4267306>

AccountsReceivableNetRollUp

[000031/components/4267336](http://www.ams.com/000031/components/4267336)

(2) AMERICAN SUPERCONDUCTOR CORP /DE/ (<http://www.sec.gov/Archives/edgar/data/880807/000119312512261967/0001193125-12-261967-index.htm>)

NOTE LEVEL: **amsc:AccountsReceivableDisclosureTextBlock** (Extension created)

	Period [Axis]																								
Accounts Receivable [Abstract]	2011-04-01 - 2012-03-31																								
Accounts Receivable [Abstract]																									
Accounts Receivable	<p>5. Accounts Receivable</p> <p>Accounts receivable at March 31, 2012 and 2011 consisted of the following (in thousands):</p> <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th colspan="2" style="text-align: center; border-bottom: 1px solid black;">March 31,</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center; border-bottom: 1px solid black;">2012</th> <th style="text-align: center; border-bottom: 1px solid black;">2011</th> </tr> </thead> <tbody> <tr> <td style="width: 50%;">Accounts receivable (billed)</td> <td style="width: 5%; text-align: right;">\$</td> <td style="width: 20%; text-align: right;">16,240</td> <td style="width: 25%; text-align: right;">\$ 10,938</td> </tr> <tr> <td>Accounts receivable (unbilled)</td> <td></td> <td style="text-align: right;">2,811</td> <td style="text-align: right;">5,004</td> </tr> <tr> <td>Less: Allowance for doubtful accounts</td> <td></td> <td style="text-align: right;">(52)</td> <td style="text-align: right;">(683)</td> </tr> <tr> <td style="border-top: 1px solid black;">Accounts receivable, net</td> <td style="border-top: 1px solid black; text-align: right;">\$</td> <td style="border-top: 1px solid black; text-align: right;">18,999</td> <td style="border-top: 1px solid black; text-align: right;">\$ 15,259</td> </tr> </tbody> </table>			March 31,				2012	2011	Accounts receivable (billed)	\$	16,240	\$ 10,938	Accounts receivable (unbilled)		2,811	5,004	Less: Allowance for doubtful accounts		(52)	(683)	Accounts receivable, net	\$	18,999	\$ 15,259
		March 31,																							
		2012	2011																						
Accounts receivable (billed)	\$	16,240	\$ 10,938																						
Accounts receivable (unbilled)		2,811	5,004																						
Less: Allowance for doubtful accounts		(52)	(683)																						
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<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0000880807/filings/0001193125-12-261967/components/3953909>

TEXT BLOCK: us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock

Component: (Network and Table)	
Network	30501 - Disclosure - Accounts Receivable (Tables) (http://www.ams.com/role/DisclosureAccountsReceivableTables)
Table	(Implied)

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0000880807 (http://www.sec.gov/CIK)
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	Period [Axis]																								
Accounts Receivable [Abstract]	2011-04-01 - 2012-03-31																								
Accounts Receivable [Abstract]																									
Schedule Of Accounts Receivable	<table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th colspan="2" style="text-align: center; border-bottom: 1px solid black;">March 31,</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center; border-bottom: 1px solid black;">2012</th> <th style="text-align: center; border-bottom: 1px solid black;">2011</th> </tr> </thead> <tbody> <tr> <td style="width: 50%;">Accounts receivable (billed)</td> <td style="width: 5%; text-align: right;">\$</td> <td style="width: 20%; text-align: right;">16,240</td> <td style="width: 25%; text-align: right;">\$ 10,938</td> </tr> <tr> <td>Accounts receivable (unbilled)</td> <td></td> <td style="text-align: right;">2,811</td> <td style="text-align: right;">5,004</td> </tr> <tr> <td>Less: Allowance for doubtful accounts</td> <td></td> <td style="text-align: right;">(52)</td> <td style="text-align: right;">(683)</td> </tr> <tr> <td style="border-top: 1px solid black;">Accounts receivable, net</td> <td style="border-top: 1px solid black; text-align: right;">\$</td> <td style="border-top: 1px solid black; text-align: right;">18,999</td> <td style="border-top: 1px solid black; text-align: right;">\$ 15,259</td> </tr> </tbody> </table>			March 31,				2012	2011	Accounts receivable (billed)	\$	16,240	\$ 10,938	Accounts receivable (unbilled)		2,811	5,004	Less: Allowance for doubtful accounts		(52)	(683)	Accounts receivable, net	\$	18,999	\$ 15,259
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<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0000880807/filings/0001193125-12-261967/components/3953928>

DETAIL: us-gaap:AccountsReceivableNetCurrent

Component: (Network and Table)	
Network	40501 - Disclosure - Accounts Receivable (Schedule Of Accounts Receivable) (Details) (http://www.ams.com/role/DisclosureAccountsReceivableScheduleOfAccountsReceivableDetails)
Table	(Implied)

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0000880807 (http://www.sec.gov/CIK)
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	Period [Axis]	
Accounts Receivable [Abstract]	2012-03-31	2011-03-31
Accounts Receivable [Abstract]		
Accounts receivable (billed)	16,240,000	10,938,000
Accounts receivable (unbilled)	2,811,000	5,004,000
Less: Allowance for doubtful accounts	(52,000)	(683,000)
Accounts receivable, net	18,999,000	15,259,000

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0000880807/filings/0001193125-12-261967/components/3953928>

AccountsReivableNetRollUp

[261967/components/3953940](http://www.sec.gov/Archives/edgar/data/8063/000119312513071168/0001193125-13-071168-index.htm)

(3) ASTRONICS CORP (<http://www.sec.gov/Archives/edgar/data/8063/000119312513071168/0001193125-13-071168-index.htm>)

NOTE LEVEL: us-gaap:LoansNotesTradeAndOtherReceivablesDisclosureTextBlock

Accounts Receivables [Abstract]	Period [Axis]	
	2012-01-01 -	2012-12-31
Accounts Receivables [Abstract]		
ACCOUNTS RECEIVABLE		
NOTE 2 — ACCOUNTS RECEIVABLE		
Accounts receivable at December 31 consists of:		
	2012	2011
(In thousands)		
Trade Accounts Receivable	\$44,196	\$33,178
Long-term Contract Receivables:		
Amounts Billed	907	1,068
Unbilled Recoverable Costs and Accrued Profits	1,020	2,068
Total Long-term Contract Receivables	1,927	3,136
Total Receivables	46,123	36,314
Less Allowance for Doubtful Accounts	(650)	(645)
	<u>\$45,473</u>	<u>\$35,669</u>

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0000008063/filings/0001193125-13-071168/components/4842800>

TEXT BLOCK: us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis] 0000008063 (<http://www.sec.gov/CIK>)

Accounts Receivables [Abstract]	Period [Axis]	
	2012-01-01 -	2012-12-31
Accounts Receivables [Abstract]		
Summary of Accounts Receivable		
	2012	2011
(In thousands)		
Trade Accounts Receivable	\$44,196	\$33,178
Long-term Contract Receivables:		
Amounts Billed	907	1,068
Unbilled Recoverable Costs and Accrued Profits	1,020	2,068
Total Long-term Contract Receivables	1,927	3,136
Total Receivables	46,123	36,314
Less Allowance for Doubtful Accounts	(650)	(645)
	<u>\$45,473</u>	<u>\$35,669</u>

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0000008063/filings/0001193125-13-071168/components/4842800>

DETAIL: us-gaap:AccountsReceivableNetCurrent

Component: (Network and Table)	
Network	0602 - Disclosure - Accounts Receivable (Details) (http://astronics.com/role/AccountsReceivableDetails)
Table	(Implied)

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis] 0000008063 (<http://www.sec.gov/CIK>)

Accounts Receivables [Abstract]	Period [Axis]	
	2012-12-31	2011-12-31
Accounts Receivables [Abstract]		
Summary of Accounts Receivables		
Trade Accounts Receivable	44,196,000	33,178,000
Long-term contract receivables:		
Amounts Billed	907,000	1,068,000
Unbilled Recoverable Costs and Accrued Profits	1,020,000	2,068,000
Total Long-term Contract Receivables	1,927,000	3,136,000
Total Receivables	46,123,000	36,314,000
Less Allowance for Doubtful Accounts	(650,000)	(645,000)
Accounts Receivable	45,473,000	35,669,000

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0000008063/filings/0001193125-13->

AccountsReceivableNetRollUp

[071168/components/4842835](http://www.sec.gov/Archives/edgar/data/769397/000076939712000005/0000769397-12-000005-index.htm)

(4) AUTODESK INC (<http://www.sec.gov/Archives/edgar/data/769397/000076939712000005/0000769397-12-000005-index.htm>)

NOTE LEVEL: us-gaap:TradeAndOtherAccountsReceivablePolicy (I don't think that this is a "note level text block")

Accounts Receivable, Net, Policy	<p><i>Accounts Receivable, Net</i></p> <p>Accounts receivable, net, consisted of the following as of January 31:</p> <table border="1"> <thead> <tr> <th></th> <th style="text-align: right;">2012</th> <th style="text-align: right;">2011</th> </tr> </thead> <tbody> <tr> <td>Trade accounts receivable</td> <td style="text-align: right;">\$ 433.9</td> <td style="text-align: right;">\$ 363.0</td> </tr> <tr> <td>Less: Allowance for doubtful accounts</td> <td style="text-align: right;">(5.5)</td> <td style="text-align: right;">(4.2)</td> </tr> <tr> <td>Product returns reserve</td> <td style="text-align: right;">(5.8)</td> <td style="text-align: right;">(10.6)</td> </tr> <tr> <td>Partner programs and other obligations</td> <td style="text-align: right;">(27.5)</td> <td style="text-align: right;">(29.8)</td> </tr> <tr> <td>Accounts receivable, net</td> <td style="text-align: right;"><u>\$ 395.1</u></td> <td style="text-align: right;"><u>\$ 318.4</u></td> </tr> </tbody> </table> <p>Allowances for uncollectible trade receivables are based upon historical loss patterns, the number of days that billings are past due and an evaluation of the potential risk of loss associated with problem accounts.</p> <p>The product returns reserves are based on historical experience of actual product returns, estimated channel inventory levels, the timing of new product introductions, channel sell-in for applicable markets and other factors.</p> <p>Partner program and other obligations are primarily related to partner incentives that use quarterly attainment monetary rewards to motivate distributors and resellers to achieve mutually agreed upon business goals in a specified time period.</p>		2012	2011	Trade accounts receivable	\$ 433.9	\$ 363.0	Less: Allowance for doubtful accounts	(5.5)	(4.2)	Product returns reserve	(5.8)	(10.6)	Partner programs and other obligations	(27.5)	(29.8)	Accounts receivable, net	<u>\$ 395.1</u>	<u>\$ 318.4</u>
	2012	2011																	
Trade accounts receivable	\$ 433.9	\$ 363.0																	
Less: Allowance for doubtful accounts	(5.5)	(4.2)																	
Product returns reserve	(5.8)	(10.6)																	
Partner programs and other obligations	(27.5)	(29.8)																	
Accounts receivable, net	<u>\$ 395.1</u>	<u>\$ 318.4</u>																	

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0000769397/filings/0000769397-12-000005/components/3669825>

TEXT BLOCK: us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock

Business and Summary of Significant Accounting Policies [Abstract]																			
Schedule of Accounts, Notes, Loans and Financing Receivable	<p>Accounts receivable, net, consisted of the following as of January 31:</p> <table border="1"> <thead> <tr> <th></th> <th style="text-align: right;">2012</th> <th style="text-align: right;">2011</th> </tr> </thead> <tbody> <tr> <td>Trade accounts receivable</td> <td style="text-align: right;">\$ 433.9</td> <td style="text-align: right;">\$ 363.0</td> </tr> <tr> <td>Less: Allowance for doubtful accounts</td> <td style="text-align: right;">(5.5)</td> <td style="text-align: right;">(4.2)</td> </tr> <tr> <td>Product returns reserve</td> <td style="text-align: right;">(5.8)</td> <td style="text-align: right;">(10.6)</td> </tr> <tr> <td>Partner programs and other obligations</td> <td style="text-align: right;">(27.5)</td> <td style="text-align: right;">(29.8)</td> </tr> <tr> <td>Accounts receivable, net</td> <td style="text-align: right;"><u>\$ 395.1</u></td> <td style="text-align: right;"><u>\$ 318.4</u></td> </tr> </tbody> </table>		2012	2011	Trade accounts receivable	\$ 433.9	\$ 363.0	Less: Allowance for doubtful accounts	(5.5)	(4.2)	Product returns reserve	(5.8)	(10.6)	Partner programs and other obligations	(27.5)	(29.8)	Accounts receivable, net	<u>\$ 395.1</u>	<u>\$ 318.4</u>
	2012	2011																	
Trade accounts receivable	\$ 433.9	\$ 363.0																	
Less: Allowance for doubtful accounts	(5.5)	(4.2)																	
Product returns reserve	(5.8)	(10.6)																	
Partner programs and other obligations	(27.5)	(29.8)																	
Accounts receivable, net	<u>\$ 395.1</u>	<u>\$ 318.4</u>																	

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0000769397/filings/0000769397-12-000005/components/3669826>

DETAIL: us-gaap:AccountsReceivableNet (but us-gaap:AccountsReceivableNetCurrent used on balance sheet)

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0000769397 (http://www.sec.gov/CIK)
Legal Entity [Axis]	Entity [Domain]

Accounts, Notes, Loans and Financing Receivable [Line Items]	Period [Axis]	
	2012-01-31	2011-01-31
Trade accounts receivable	433,900,000	363,000,000
Less: Allowance for Doubtful Accounts	(5,500,000)	(4,200,000)
Product Returns Reserve	(5,800,000)	(10,600,000)
Partner programs and other obligations	(27,500,000)	(29,800,000)
Accounts Receivable, Net	<u>395,100,000</u>	<u>318,400,000</u>

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0000769397/filings/0000769397-12-000005/components/3668398>

AccountsReceivableNetRollUp

(5) CIRRUS LOGIC INC (<http://www.sec.gov/Archives/edgar/data/772406/000120677412002462/0001206774-12-002462-index.htm>)

NOTE LEVEL: us-gaap:LoansNotesTradeAndOtherReceivablesDisclosureTextBlock

Accounts Receivable, Net

5. Accounts Receivable, net

The following are the components of accounts receivable, net (in thousands):

	March 31, 2012	March 26, 2011
Gross accounts receivable.....	\$ 44,524	\$ 39,519
Less: Allowance for doubtful accounts.....	(371)	(421)
Accounts receivable, net.....	\$ 44,153	\$ 39,098

The following table summarizes the changes in the allowance for doubtful accounts (in thousands):

Balance, March 28, 2009.....	\$ (451)
Bad debt expense, net of recoveries.....	(37)
Balance, March 27, 2010.....	(488)
Write-off of uncollectible accounts, net of recoveries.....	67
Balance, March 26, 2011.....	(421)
Write-off of uncollectible accounts, net of recoveries.....	50
Balance, March 31, 2012.....	\$ (371)

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0000772406/filings/0001206774-12-002462/components/3947844>

TEXT BLOCK: us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock

Accounts Receivable, Net [Abstract]	Period [Axis]		
	2011-03-27 - 2012-03-31		
Accounts Receivable, Net [Abstract]			
Components Of Accounts Receivable, Net		March 31, 2012	March 26, 2011
	Gross accounts receivable.....	\$ 44,524	\$ 39,519
	Less: Allowance for doubtful accounts.....	(371)	(421)
	Accounts receivable, net.....	\$ 44,153	\$ 39,098
Changes In The Allowance For Doubtful Accounts	Balance, March 28, 2009.....	\$ (451)	
	Bad debt expense, net of recoveries.....	(37)	
	Balance, March 27, 2010.....	(488)	
	Write-off of uncollectible accounts, net of recoveries.....	67	
	Balance, March 26, 2011.....	(421)	
	Write-off of uncollectible accounts, net of recoveries.....	50	
	Balance, March 31, 2012.....	\$ (371)	

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0000772406/filings/0001206774-12-002462/components/3947861>

DETAIL: us-gaap:AccountsReceivableNetCurrent

Component: (Network and Table)

Network	40501 - Disclosure - Accounts Receivable, Net (Components Of Accounts Receivable, Net) (http://www.cirrus.com/role/DisclosureAccountsReceivableNetComponentsOfAccountsRec)
Table	(Implied)

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0000772406 (http://www.sec.gov/C)
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Accounts Receivable, Net [Abstract]	Period	
	2012-03-31	2011-03-26
Accounts Receivable, Net [Abstract]		
Gross accounts receivable	44,524,000	39,519,000
Less: Allowance for doubtful accounts	(371,000)	(421,000)
Accounts receivable, net	44,153,000	39,098,000

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0000772406/filings/0001206774-12-002462/components/3947870>

Accounts Receivable Net Roll Up

(6) COPART INC (<http://www.sec.gov/Archives/edgar/data/900075/000114544312001120/0001145443-12-001120-index.htm>)

NOTE LEVEL: us-gaap:LoansNotesTradeAndOtherReceivablesDisclosureTextBlock

Accounts Receivable, Net [Abstract]					
Accounts Receivable, Net	(4) Accounts Receivable, Net				
	Accounts receivable consists of the following (in thousands):				
	July 31,				
		2012	2011		
Advance charges receivable		\$ 85,237	\$ 71,961		
Trade accounts receivable		54,229	53,569		
Other receivables		2,420	451		
		141,886	125,981		
Less allowance for doubtful accounts		(2,920)	(3,122)		
		<u>\$138,966</u>	<u>\$122,859</u>		
	Advance charges receivable represents unbilled amounts paid to third parties on behalf of insurance companies for which the Company will be reimbursed when the vehicle is sold. Trade accounts receivable includes fees and gross proceeds to be collected from insurance companies and members.				
	The movements in the allowance for doubtful accounts are as follows (in thousands):				
	Description and Fiscal Year	Balance at Beginning of Year	Charged to Costs And Expenses	Deductions to Bad Debt	Balance at End of Year
	July 31, 2012	\$ 3,122	\$ 1,626	\$ (1,828)	\$ 2,920
	July 31, 2011	2,841	478	(197)	3,122
	July 31, 2010	2,405	1,591	(1,155)	2,841

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0000900075/filings/0001145443-12-001120/components/4328006>

TEXT BLOCK: us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock

Accounts Receivable, Net [Abstract]	Period [Axis]		
	2011-08-01 - 2012-07-31		
Accounts Receivable, Net [Abstract]			
Schedule of accounts receivable	July 31,		
		2012	2011
Advance charges receivable		\$ 85,237	\$ 71,961
Trade accounts receivable		54,229	53,569
Other receivables		2,420	451
		141,886	125,981
Less allowance for doubtful accounts		(2,920)	(3,122)
		<u>\$138,966</u>	<u>\$122,859</u>

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0000900075/filings/0001145443-12-001120/components/4328026>

DETAIL: us-gaap:AccountsReceivableNetCurrent

	Period [Axis]							
	2012-07-31				2011-07-31			
Accounts, Notes, Loans and Financing Receivable [Line Items]	Accounts, Notes, Loans and Financing Receivable By Receivable Type [Axis]				Accounts, Notes, Loans and Financing Receivable By Receivable Type [Axis]			
	Advance Charges Receivable [Member]	Trade Accounts Receivable [Member]	Other Receivables [Member]	Receivable Type [Domain]	Advance Charges Receivable [Member]	Trade Accounts Receivable [Member]	Other Receivables [Member]	Receivable Type [Domain]
Accounts Receivable, Net, Current [Abstract]								
Accounts receivable, gross, current	85,237,000	54,229,000	2,420,000	141,886,000	71,961,000	53,569,000	451,000	125,981,000
Less allowance for doubtful accounts				(2,920,000)				(3,122,000)
Accounts receivable, net				138,966,000				122,859,000

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0000900075/filings/0001145443-12-001120/components/4325917>

AccountsReivableNetRollUp

(7) DEXCOM INC (<http://www.sec.gov/Archives/edgar/data/1093557/000119312513069590/0001193125-13-069590-index.htm>)

NOTE LEVEL: us-gaap:AdditionalFinancialInformationDisclosureTextBlock

Statement [Line Items]	Period [Axis]			
Financial Statement Details	2012-01-01 - 2012-12-31			
	3. Financial Statement Details (in millions)			
	<i>Short-Term Marketable Securities, Available for Sale</i>			
	As of December 31, 2012, we had no investments that were in significant unrealized loss position. Short-term			
Total	\$ 79.4	\$ 0.0	\$ 0.0	\$ 79.4
	<i>Accounts Receivable</i>			
		December 31,		
		2012	2011	
Accounts receivable	\$20.7	\$13.2		
Less allowance for doubtful accounts, sales returns and discounts	(1.2)	(0.7)		
Total	\$19.5	\$12.5		

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0001093557/filings/0001193125-13-069590/components/4829395>

TEXT BLOCK: us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReivableTextBlock

Accounts Receivable	December 31,	
<i>Accounts Receivable</i>	2012	2011
Accounts receivable	\$20.7	\$13.2
Less allowance for doubtful accounts, sales returns and discounts	(1.2)	(0.7)
Total	\$19.5	\$12.5

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0001093557/filings/0001193125-13-069590/components/4829408>

DETAIL: us-gaap:AccountsReivableNet (but

dxcm:AccountsReivableNetOfAllowanceAndSalesReturnsCurrent used on balance sheet)

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0001093557 (http://www.sec.gov/CIK)
Legal Entity [Axis]	Entity [Domain]

Financial Statement Details [Line Items]	Period [Axis]	
	2012-12-31	2011-12-31
Accounts receivable	20,700,000	13,200,000
Less allowance for doubtful accounts, sales returns and discounts	(1,200,000)	(700,000)
Total	19,500,000	12,500,000

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0001093557/filings/0001193125-13-069590/components/4829421>

AccountsReceivableNetRollUp

(8) GEOSPACE TECHNOLOGIES CORP (<http://www.sec.gov/Archives/edgar/data/1001115/000119312512499442/0001193125-12-499442-index.htm>)

NOTE LEVEL: us-gaap:LoansNotesTradeAndOtherReceivablesDisclosureTextBlock

Accounts and Notes Receivable

7. Accounts and Notes Receivable:

The Company's current trade accounts receivable consisted of the following (in thousands):

	AS OF SEPTEMBER 30,	
	2012	2011
Trade accounts receivable	\$16,509	\$20,172
Allowance for doubtful accounts	(280)	(411)
	<u>\$16,229</u>	<u>\$19,761</u>

The allowance for doubtful accounts represents the Company's best estimate of probable credit losses. The Company determines the allowance based upon historical experience and a review of its balances. Accounts receivable balances are charged off against the allowance whenever it is probable that the receivable will not be recoverable. The Company does not have any off-balance-sheet credit exposure related to its customers.

Notes receivable are reflected in the following table (in thousands):

	September 30,	September 30,
	2012	2011
Notes receivable	\$ 5,493	\$ 5,806
Allowance for doubtful notes	—	—
	5,493	5,806
Less current portion	3,806	2,100
	<u>\$ 1,687</u>	<u>\$ 3,706</u>

Notes receivable are generally collateralized by the products sold, and bear interest at rates ranging up to 11.0% per year. The notes receivable of \$5.5 million will be mature at various times through December 2015. The Company has, on occasion, extended or renewed notes receivable as they mature, but there is no obligation to do so.

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0001001115/filings/0001193125-12-499442/components/4679305>

TEXT BLOCK: us-gaap:ScheduleOfAccountsNotesLoansAndFinancingReceivableTextBlock

Accounts and Notes Receivable [Abstract]	Period [Axis]														
	2011-10-01 - 2012-09-30														
Accounts and Notes Receivable [Abstract]															
Current trade accounts receivable	<table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">AS OF SEPTEMBER 30,</th> </tr> <tr> <th>2012</th> <th>2011</th> </tr> </thead> <tbody> <tr> <td>Trade accounts receivable</td> <td>\$16,509</td> <td>\$20,172</td> </tr> <tr> <td>Allowance for doubtful accounts</td> <td>(280)</td> <td>(411)</td> </tr> <tr> <td></td> <td><u>\$16,229</u></td> <td><u>\$19,761</u></td> </tr> </tbody> </table>		AS OF SEPTEMBER 30,		2012	2011	Trade accounts receivable	\$16,509	\$20,172	Allowance for doubtful accounts	(280)	(411)		<u>\$16,229</u>	<u>\$19,761</u>
	AS OF SEPTEMBER 30,														
	2012	2011													
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Allowance for doubtful accounts	(280)	(411)													
	<u>\$16,229</u>	<u>\$19,761</u>													

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0001001115/filings/0001193125-12-499442/components/4679327>

DETAIL: us-gaap:AccountsReceivableNetCurrent

Slicers (applies to each fact value in each table cell)

Reporting Entity [Axis]	0001001115 (http://www.sec.gov/C)
-------------------------	--

Accounts and Notes Receivable [Abstract]	Period [Axis]	
	2012-09-30	2011-09-30
Accounts and Notes Receivable [Abstract]		
Current trade accounts receivable		
Trade accounts receivable	16,509,000	20,172,000
Allowance for doubtful accounts	(280,000)	(411,000)
Total current trade accounts receivable	<u>16,229,000</u>	<u>19,761,000</u>

<https://eri.xbrlcloud.com/edgar-report-information/rest/entities/0001001115/filings/0001193125-12-499442/components/4679345>

AccountsReivableNetRollUp

(1) ALPHA & OMEGA SEMICONDUCTOR Ltd

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ALPHA & OMEGA SEMICONDUCTOR Ltd (Filer) CIK: 0001387467

[Print Document](#) [View Excel Document](#)

Cover	CONSOLIDATED BALANCE SHEETS (USD \$) In Thousands, unless otherwise specified		
	Jun. 30, 2012	Jun. 30, 2011	
Current assets:			
Cash and cash equivalents	\$ 82,166	\$ 86,708	
Restricted cash	236	54	
Accounts receivable, net	38,850	42,503	
Current liabilities:			
Bank borrowings - current portion	3,571	0	
Accounts payable	35,646	64,678	
Accrued liabilities	21,026	15,123	

us-gaap_AccountsReivableNetCurrent

Name: us-gaap_AccountsReivableNetCurrent

Namespace Prefix: us-gaap_

Data Type: xbrli:monetaryItemType

Balance Type: debit

Period Type: instant

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ALPHA & OMEGA SEMICONDUCTOR Ltd (Filer) CIK: 0001387467

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Cover	Balance Sheet Components - Accounts receivable (Details) (USD \$) In Thousands, unless otherwise specified		
	Jun. 30, 2012	Jun. 30, 2011	
Balance Sheet Related Disclosures [Abstract]			
Accounts receivable	\$ 55,858	\$ 61,768	
Less: allowance for price adjustments	(16,256)	(19,235)	
Less: allowance for doubtful accounts	(752)	(30)	
Accounts receivable, net	\$ 38,850	\$ 42,503	

us-gaap_AccountsReivableNet

Name: us-gaap_AccountsReivableNet

Namespace Prefix: us-gaap_

Data Type: xbrli:monetaryItemType

Balance Type: debit

Period Type: instant

AccountsReivableNetRollUp

AUTODESK INC

AUTODESK INC (Filer) CIK: 0000769397

nt Document [View](#) [Excel Document](#)

over	CONSOLIDATED BALANCE SHEETS (USD \$)	
	Jan. 31, 2012	Jan. 31, 2011
In Millions, unless otherwise specified		
Current assets:		
Cash and cash equivalents	\$ 1,156.9	\$ 1,075.1
Marketable securities	254.4	199.2
Accounts receivable, net	395.1	318.4

- Definition
 Amount due from customers or clients, within one year of the balance sheet date (or the normal operating cycle, whichever is longer), for goods or services (including trade receivables) that have been delivered or sold in the normal course of business, reduced to the estimated net realizable fair value by an allowance established by the entity of the amount it deems uncertain of collection.

+ References
 - Details
 Name: us-gAAP_AccountsReivableNetCurrent
 Namespace Prefix: us-gAAP_
 Data Type: xbrli:monetaryItemType

AUTODESK INC (Filer) CIK: 0000769397

nt Document [View](#) [Excel Document](#)

over	Business and Summary of Significant Accounting Policies Accounts Receivable, Net (Details) (USD \$)	
	Jan. 31, 2012	Jan. 31, 2011
In Millions, unless otherwise specified		
Accounts, Notes, Loans and Financing Receivable [Line Items]		
Trade accounts receivable	\$ 433.9	\$ 363.0
Less: Allowance for Doubtful Accounts	(5.5)	(4.2)
Product Returns Reserve	(5.8)	(10.6)
Partner programs and other obligations	(27.5)	(29.8)
Accounts Receivable, Net	\$ 395.1	\$ 318.4

- Definition
 For an unclassified balance sheet, the amount due from customers or clients for goods or services that have been delivered or sold in the normal course of business, reduced to their estimated net realizable fair value by an allowance established by the entity of the amount it deems uncertain of collection.

+ References
 - Details
 Name: us-gAAP_AccountsReivableNet
 Namespace Prefix: us-gAAP_
 Data Type: xbrli:monetaryItemType
 Balance Type: debit
 Period Type: instant

AccountsReivableNetRollUp

DEXCOM INC																								
DEXCOM INC (Filer) CIK: 0001093557		DEXCOM INC (Filer) CIK: 0001093557																						
int Document View Excel Document		nt Document View Excel Document																						
Cover	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">CONSOLIDATED BALANCE SHEETS (USD \$)</th> <th style="text-align: center;">Dec. 31, 2012</th> <th style="text-align: center;">Dec. 31, 2011</th> </tr> </thead> <tbody> <tr> <td colspan="3">In Millions, unless otherwise specified</td> </tr> <tr> <td colspan="3">Current assets:</td> </tr> <tr> <td>Cash and cash equivalents</td> <td style="text-align: right;">\$ 8.1</td> <td style="text-align: right;">\$ 2.6</td> </tr> <tr> <td>Short-term marketable securities, available-for-sale</td> <td style="text-align: right;">40.6</td> <td style="text-align: right;">79.4</td> </tr> <tr> <td>Accounts receivable, net</td> <td style="text-align: right;">19.5</td> <td style="text-align: right;">12.5</td> </tr> </tbody> </table>			CONSOLIDATED BALANCE SHEETS (USD \$)	Dec. 31, 2012	Dec. 31, 2011	In Millions, unless otherwise specified			Current assets:			Cash and cash equivalents	\$ 8.1	\$ 2.6	Short-term marketable securities, available-for-sale	40.6	79.4	Accounts receivable, net	19.5	12.5			
CONSOLIDATED BALANCE SHEETS (USD \$)	Dec. 31, 2012	Dec. 31, 2011																						
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Name:	dxcn_AccountsReivableNetOfAllowanceAndSalesReturns																							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>Accounts payable and accrued liabilities</td> <td style="text-align: right;">8.7</td> <td style="text-align: right;">6.3</td> </tr> <tr> <td>Accrued payroll and related expenses</td> <td style="text-align: right;">9.2</td> <td style="text-align: right;">6.8</td> </tr> <tr> <td>Current portion of long-term debt</td> <td style="text-align: right;">0.2</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Current portion of deferred revenue</td> <td style="text-align: right;">1.4</td> <td style="text-align: right;">1.6</td> </tr> <tr> <td>Total current liabilities</td> <td style="text-align: right;">19.5</td> <td style="text-align: right;">14.7</td> </tr> <tr> <td>Other liabilities</td> <td style="text-align: right;">2.1</td> <td style="text-align: right;">1.0</td> </tr> <tr> <td>Long-term portion of deferred revenue</td> <td style="text-align: right;">0.6</td> <td style="text-align: right;">0.3</td> </tr> </tbody> </table>			Accounts payable and accrued liabilities	8.7	6.3	Accrued payroll and related expenses	9.2	6.8	Current portion of long-term debt	0.2	0	Current portion of deferred revenue	1.4	1.6	Total current liabilities	19.5	14.7	Other liabilities	2.1	1.0	Long-term portion of deferred revenue	0.6	0.3
Accounts payable and accrued liabilities	8.7	6.3																						
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Other liabilities	2.1	1.0																						
Long-term portion of deferred revenue	0.6	0.3																						

Financial Statement Details - Accounts Receivable (Detail) (USD \$)	Dec. 31, 2012	Dec. 31, 2011
In Millions, unless otherwise specified		
Financial Statement Details [Line Items]		
Accounts receivable	\$ 20.7	\$ 13.2
Less allowance for doubtful accounts, sales returns and discounts	(1.2)	(0.7)
Total	\$ 19.5	\$ 12.5

- Definition	
For an unclassified balance sheet, the amount due from customers or clients for goods or services that have been delivered or sold in the normal course of business, reduced to their estimated net realizable fair value by an allowance established by the entity of the amount it deems uncertain of collection.	
+ References	
- Details	
Name:	us-gaap_AccountsReivableNet
Namespace Prefix:	us-gaap_
Data Type:	xbri:monetaryItemType
Balance Type:	debit
Period Type:	instant