

CapitalizedComputerSoftwareNetMovementRollForward

Summary:

Level 1: The vast majority of SEC XBRL financial filings properly used the concept **us-gaap:ResearchDevelopmentAndComputerSoftwareDisclosureTextBlock** for the Footnote level (Level 1) disclosure.

Level 3: Either (a) the [Table Text Block] for capitalized computer software costs is MISSING from the US GAAP XBRL Taxonomy or (b) the documentation is inadequate and not leading filers to select the appropriate text block. This can clearly be seen from fact that 80% of filers created an extension concept. Alternatively, the concept *us-gaap:ScheduleOfResearchAndDevelopmentAssetsAcquiredOtherThanThroughBusinessCombinationTextBlock* which has the following documentation: “Tabular disclosure of the nature and amounts of capitalized costs of a research and development nature that were acquired in a transaction other than a business combination, the amount of such assets charged to expense during the period, and identification of the income statement caption in which the charges are included.”

Level 4 (detail): The vast majority of SEC XBRL financial filings used the concept **us-gaap:CapitalizedComputerSoftwareNet** as the beginning and ending balance (instance) for the roll forward.

Two of the filers used [Table]s, one used the existing us-gaap:StatementTable, the other created an extension table.

CIK	EntityRegistrantName	AccessionNumber	Level 3 Text Block	Detail (beginning and ending roll forward concept)
0000879796	ARI NETWORK SERVICES INC /WI	0001562762-13-000326	aris:CapitalizedAndPurchasedSoftwareProductCostsTableTextBlock	us-gaap:CapitalizedComputerSoftwareNet
0000016058	CACI INTERNATIONAL INC /DE/	0001193125-13-348088	caci:ScheduleOfCapitalizedExternalSoftwareDevelopmentCostsTableTextBlock	us-gaap:CapitalizedComputerSoftwareNet
0000944480	GSE SYSTEMS INC	0000944480-14-000014	gvp:ScheduleOfSoftwareDevelopmentCostsTableTextBlock	us-gaap:CapitalizedComputerSoftwareNet
0000708818	QUALITY SYSTEMS, INC	0000708818-13-000009	qsii:MovementInCapitalizedComputerSoftwareNetTableTextBlock	us-gaap:CapitalizedComputerSoftwareNet
0001157817	SINGLE TOUCH SYSTEMS INC	0001213900-13-007061	us-gaap:ScheduleOfResearchAndDevelopmentAssetsAcquiredOtherThanThroughBusinessCombinationTextBlock	us-gaap:CapitalizedComputerSoftwareNet

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(1) ARI NETWORK SERVICES INC /WI (<http://www.sec.gov/Archives/edgar/data/879796/000156276213000326/0001562762-13-000326-index.htm>)

TEXT BLOCK: aris:CapitalizedAndPurchasedSoftwareProductCostsTableTextBlock

Schedule Of Capitalized And Purchased Software Product Costs	Software Accumulated Net		
	Product Costs	Amortization	Value
Balance 7/31/11	\$ 16,693	\$ (13,878)	\$ 2,815
Capitalized costs	1,554	-	1,554
Amortization expense	-	(1,420)	(1,420)
Balance 7/31/12	\$ 18,247	\$ (15,298)	\$ 2,949
Capitalized costs	1,686	-	1,686
Acquired software	1,316		1,316
Disposals	(435)	435	-
Amortization expense	-	(1,741)	(1,741)
Balance 7/31/13	\$ 20,814	\$ (16,604)	\$ 4,210

DETAIL: us-gaap:CapitalizedComputerSoftwareNet

Component: (Network and Table)	
Network	40301 - Disclosure - Capitalized And Purchased Software Product Costs (Schedule Of Capitalized And Purchased Software Product Cos (http://www.arinet.com/role/DisclosureCapitalizedAndPurchasedSoftwareProductCostsScheduleOfCapitalizedAndPurchasedSoftwarePrc))
Table	Statement [Table]

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

Reporting Entity [Axis]	0000879796 (http://www.sec.gov/CIK)
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Statement [Line Items]	Period [Axis]							
	2012-08-01 - 2013-07-31				2011-08-01 - 2012-07-31			
	Property, Plant and Equipment, Type [Axis]				Property, Plant and Equipment, Type [Axis]			
	Internally Developed Software For Sale To Customers [Member]	Amortization Of Software Product For Sale To Customers [Member]	Net Balance For Software Product Cost And Accumulated Amortization [Member]	Property Plant And Equipment Type [Domain]	Internally Developed Software For Sale To Customers [Member]	Amortization Of Software Product For Sale To Customers [Member]	Net Balance For Software Product Cost And Accumulated Amortization [Member]	Property Plant And Equipment Type [Domain]
Beginning Balance of Amounts capitalized for software product costs	18,247,000	(15,298,000)	2,949,000	18,247,000	16,693,000	(13,878,000)	2,815,000	
Capitalized costs	1,686,000		1,686,000		1,554,000		1,554,000	
Acquired software	1,316,000		1,316,000					
Disposals	(435,000)	435,000						
Amortization expense		(1,741,000)	(1,741,000)			(1,420,000)	(1,420,000)	
Ending Balance of Amounts capitalized for software product costs	20,814,000	(16,604,000)	4,210,000	20,814,000	18,247,000	(15,298,000)	2,949,000	18,247,000

Footnote Level 1 disclosure was in us-gaap:ResearchDevelopmentAndComputerSoftwareDisclosureTextBlock

Used [Table] us-gaap:StatementTable with the [Axis] us-gaap:PropertyPlantAndEquipmentByTypeAxis, the root member us-gaap:PropertyPlantAndEquipmentTypeDomain and then created three extension [Member]s

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(2) CACI INTERNATIONAL INC /DE/ (<http://www.sec.gov/Archives/edgar/data/16058/000119312513348088/0001193125-13-348088-index.htm>)

TEXT BLOCK:

caci:ScheduleOfCapitalizedExternalSoftwareDevelopmentCostsTableTextBlock

Capitalized External Software Development Costs [Abstract]	Period [Axis]		
	2012-07-01 - 2013-06-30		
Capitalized External Software Development Costs [Abstract]			
Schedule Of Capitalized External Software Development Costs	Year ended June 30,		
	2013	2012	2011
Capitalized software development costs, beginning of year	\$ 6,448	\$ 4,049	\$ 1,315
Costs capitalized	8,842	4,216	3,358
Amortization	(2,548)	(1,817)	(624)
Capitalized software development costs, end of year	<u>\$ 12,742</u>	<u>\$ 6,448</u>	<u>\$ 4,049</u>

DETAIL: us-gaap:CapitalizedComputerSoftwareNet

Component: (Network and Table)	
Network	41001 - Disclosure - Capitalized External Software Development Costs (Details) (http://www.caci.com/2011-03-31/role/DisclosureCapitalizedExternalSoftwareDevelopmentCostsDetails)
Table	(Implied)

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

Reporting Entity [Axis]	0000016058 (http://www.sec.gov/CIK)
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Capitalized External Software Development Costs [Abstract]	Period [Axis]		
	2012-07-01 - 2013-06-30	2011-07-01 - 2012-06-30	2010-07-01 - 2011-06-30
Capitalized External Software Development Costs [Abstract]			
Capitalized software development costs, beginning of year	6,448,000	4,049,000	1,315,000
Costs capitalized	8,842,000	4,216,000	3,358,000
Amortization	(2,548,000)	(1,817,000)	(624,000)
Capitalized software development costs, end of year	<u>12,742,000</u>	<u>6,448,000</u>	<u>4,049,000</u>

Footnote Level 1 disclosure was in us-gaap:ResearchDevelopmentAndComputerSoftwareDisclosureTextBlock

No table

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(3) GSE SYSTEMS INC (<http://www.sec.gov/Archives/edgar/data/944480/000094448014000014/0000944480-14-000014-index.htm>)

TEXT BLOCK: gvp:ScheduleOfSoftwareDevelopmentCostsTableTextBlock

Component: (Network and Table)	
Network	080800 - Disclosure - Software Development Costs (Tables) (http://gses.com/role/SoftwareDevelopmentCostsTables)
Table	(Implied)

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

Reporting Entity [Axis]	0000944480 (http://www.sec.gov/CIK)
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Software Development Costs, net [Abstract]	Period [Axis]		
	2013-01-01 - 2013-12-31		
Software Development Costs, net [Abstract]			
Schedule of Software Development Costs	Software development costs, net consist of the following:		
	<i>(in thousands)</i>		
	December 31,		
	2013	2012	2011
Beginning Balance	\$ 2,426	\$ 1,815	\$ 1,790
Additions	1,309	1,315	838
Amortization	(541)	(704)	(813)
Impairments	(2,174)	-	-
Ending Balance	<u>\$ 1,020</u>	<u>\$ 2,426</u>	<u>\$ 1,815</u>

Footnote Level 1 disclosure was in **gvp:CapitalizedSoftwareDevelopmentTextBlock**

8. Software Development Costs, net

Software development costs, net consist of the following:

<i>(in thousands)</i>	December 31,		
	2013	2012	2011
Beginning Balance	\$ 2,426	\$ 1,815	\$ 1,790
Additions	1,309	1,315	838
Amortization	(541)	(704)	(813)
Impairments	(2,174)	-	-
Ending Balance	<u>\$ 1,020</u>	<u>\$ 2,426</u>	<u>\$ 1,815</u>

Software development costs capitalized were \$1.3 million, \$1.3 million, and \$838,000 for the years ended December 31, 2013, 2012, and 2011, respectively. Amortization of software development costs capitalized was \$541,000, \$704,000, and \$813,000, for the years ended December 31, 2013, 2012, and 2011, respectively, and was included in cost of revenue.

During the second quarter of 2013, the Company incurred an impairment charge of \$2.2 million related to the write-down of certain capitalized software development costs based on the net realizable value analysis.

DETAIL: us-gaap:CapitalizedComputerSoftwareNet

Component: (Network and Table)	
Network	090800 - Disclosure - Software Development Costs (Details) (http://gses.com/role/SoftwareDevelopmentCostsDetails)
Table	Schedule Of Capitalized Development Costs [Table]

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

Reporting Entity [Axis]	0000944480 (http://www.sec.gov/CIK)
Capitalized Development Costs [Axis]	Capitalized Development Costs [Domain]

Capitalized Development Costs [Line Items]	Period [Axis]		
	2013-01-01 - 2013-12-31	2012-01-01 - 2012-12-31	2011-01-01 - 2011-12-31
Capitalized Computer Software, Net, Beginning Balance	2,426,000	1,815,000	1,790,000
Capitalized Computer Software, Additions	1,309,000	1,315,000	838,000
Capitalized Computer Software, Amortization	541,000	704,000	813,000
Capitalized Computer Software, Impairments	2,174,000	0	0
Capitalized Computer Software, Net, Ending Balance	<u>1,020,000</u>	<u>2,426,000</u>	<u>1,815,000</u>

Filer created their own [Table] **gvp:ScheduleOfCapitalizedDevelopmentCostsTable**, their own [Axis] **gvp:CapitalizedDevelopmentCostsAxis** and their own root [Member] **gvp:CapitalizedDevelopmentCostsDomain** and dimension-default. But then, they did not break down the roll forward (i.e. only used the root member which applied to every reported fact.)

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(4) QUALITY SYSTEMS, INC (<http://www.sec.gov/Archives/edgar/data/708818/000070881813000009/0000708818-13-000009-index.htm>)

TEXT BLOCK: qsii:MovementInCapitalizedComputerSoftwareNetTableTextBlock

Component: (Network and Table)	
Network	2307301 - Disclosure - Capitalized Software Costs (Tables) (http://www.qsii.com/role/CapitalizedSoftwareCostsTables)
Table	(Implied)

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

Reporting Entity [Axis]	0000708818 (http://www.sec.gov/CIK)
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Research and Development [Abstract]	Period [Axis]	
	2012-04-01 - 2013-03-31	
Research and Development [Abstract]		
Activity related to net capitalized software costs	Fiscal Year Ended March 31,	
	2013	2012
Beginning of the year	\$ 19,994	\$ 15,150
Capitalized	29,455	13,098
Amortization	(9,668)	(8,254)
End of the year	\$ 39,781	\$ 19,994

DETAIL: us-gaap:CapitalizedComputerSoftwareNet

Component: (Network and Table)	
Network	2407403 - Disclosure - Capitalized Software Costs (Details 1) (http://www.qsii.com/role/CapitalizedSoftwareCostsDetails1)
Table	(Implied)

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

Reporting Entity [Axis]	0000708818 (http://www.sec.gov/CIK)
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Research and Development [Abstract]	Period [Axis]		
	2012-04-01 - 2013-03-31	2011-04-01 - 2012-03-31	2010-04-01 - 2011-03-31
Research and Development [Abstract]			
Activity related to net capitalized software costs			
Balance as of April 1	19,994,000	15,150,000	
Additions to capitalized software costs	29,455,000	13,098,000	
Amortization	(9,668,000)	(8,254,000)	(7,091,000)
Balance as of December 31	<u>39,781,000</u>	<u>19,994,000</u>	<u>15,150,000</u>

Footnote level disclosure (Level 1) was in us-gaap:ResearchDevelopmentAndComputerSoftwareDisclosureTextBlock

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(5) SINGLE TOUCH SYSTEMS INC (<http://www.sec.gov/Archives/edgar/data/1157817/000121390013007061/0001213900-13-007061-index.htm>)

TEXT BLOCK: us-gaap:ScheduleOfResearchAndDevelopmentAssetsAcquiredOtherThanThroughBusinessCombinationTextBlock

Component: (Network and Table)	
Network	030 - Disclosure - Capitalized Software Development Costs (Tables) (http://www.singletouch.net/role/CapitalizedSoftwareDevelopmentCostsTables)
Table	(Implied)

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

Reporting Entity [Axis]	0001157817 (http://www.sec.gov/CIK)
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Capitalized Software Development Costs [Abstract]	Period [Axis]	
	2012-10-01 - 2013-09-30	
Capitalized Software Development Costs [Abstract]		
Summary of capitalized software development costs	September 30, 2013 2012	
Beginning balance	\$ 383,227	\$ 395,188
Additions	399,682	434,915
Amortization	(439,334)	(446,876)
Charge offs	-	-
Ending balance	<u>\$ 343,575</u>	<u>\$ 383,227</u>

Footnote level disclosure (Level 1) was in us-gaap:ResearchDevelopmentAndComputerSoftwareDisclosureTextBlock

DETAIL: us-gaap:CapitalizedComputerSoftwareNet

Component: (Network and Table)	
Network	045 - Disclosure - Capitalized Software Development Costs (Details) (http://www.singletouch.net/role/CapitalizedSoftwareDevelopmentCostsDetails)
Table	(Implied)

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

Reporting Entity [Axis]	0001157817 (http://www.sec.gov/CIK)
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Capitalized Software Development Costs [Abstract]	Period [Axis]	
	2012-10-01 - 2013-09-30	2011-10-01 - 2012-09-30
Capitalized Software Development Costs [Abstract]		
Beginning balance	383,227	395,188
Additions	399,682	434,915
Amortization	(439,334)	(446,876)
Charge offs	xsi:nil	xsi:nil
Ending balance	<u>343,575</u>	<u>383,227</u>

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