Reasons Why Fundamental Accounting Concept¹ Test Fails

IS9

Comprehensive Income (Loss) = Comprehensive Income (Loss) Attributable to Parent + Comprehensive Income (Loss) Attributable to Noncontrolling Interest

What this rule tests

This rule tests the relationship between three very common line items of a financial report:

- Comprehensive Income (Loss)
- Comprehensive Income (Loss) Attributable to Parent
- Comprehensive Income (Loss) Attributable to Noncontrolling Interest

If a reporting entity has no income tax expense (benefit) line item then the value is imputed to be zero and then income (loss) from continuing operations before and after tax are the same values.

Of a total 9679 financial reports examined, 9,483 reporting entities, 98% of the total, conformed to this relationship pattern. A total of 196, 2% of that the total, do not conform to this pattern. Of the 2% which did not conform to this relation, the following is a summary of the reasons:

- Entered the reverse value for comprehensive income (loss) attributable to noncontrolling interest (approximately 61 reporting entities 31% that do not conform make this mistake)
- Other issues

Common reasons why test fails

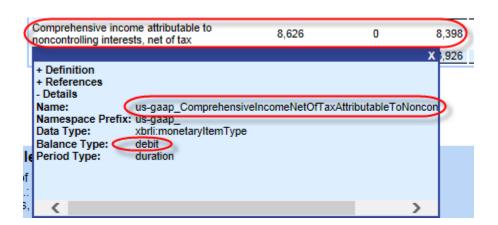
Entered the reverse value for comprehensive income (loss) attributable to noncontrolling interest

The filing below shows comprehensive income (loss) attributable to noncontrolling interest. See the income statement of this filing:

http://www.sec.gov/cgi-bin/viewer?action=view&cik=875045&accession_number=0000875045-14-000016&xbrl_type=v#

¹ For more information on the fundamental accounting concepts and the relations between these concepts please see http://fundamentalaccountingconcepts.wikispaces.com

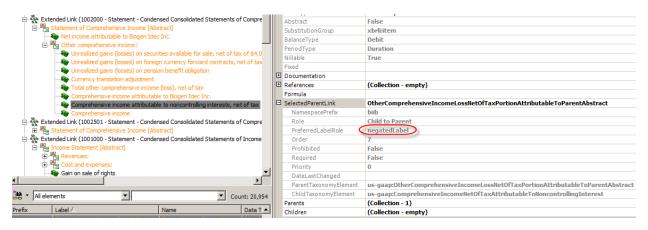
Condensed Consolidated Statements of Comprehensive Income (Unaudited) (USD \$)	3 Month	s Ended	6 Months Ended		
In Thousands, unless otherwise specified	Jun. 30, 2014	Jun. 30, 2013	Jun. 30, 2014	Jun. 30, 2013	
Statement of Comprehensive Income [Abstract]					
Net income attributable to Biogen Idec Inc.	\$ 714,506	\$ 490,670	\$ 1,194,462	\$ 917,419	
Other comprehensive income:					
Unrealized gains (losses) on securities available for sale, net of tax of \$4,029 and \$3,569 for the three months ended June 30, 2014 and 2013, respectively; and \$3,015 and \$2,915 for the six months ended June 30, 2014 and 2013, respectively	(6,865)	6,077	(5,140)	4,960	
Unrealized gains (losses) on foreign currency forward contracts, net of tax of \$260 and \$59 for the three months ended June 30, 2014 and 2013, respectively; and \$5 and \$1,480 for the six months ended June 30, 2014 and 2013, respectively	10,760	(2,305)	16,551	9,298	
Unrealized gains (losses) on pension benefit obligation	(170)	1,011	646	2,274	
Currency translation adjustment	(8,047)	8,056	(10,991)	(16,363)	
Total other comprehensive income (loss), net of tax	(4,322)	12,839	1,066	169	
Comprehensive income attributable to Biogen Idec Inc.	710,184	503,509	1,195,528	917,588	
comprehensive income attributable to concontrolling interests, net of tax	8,626	0	8,398	0	
Comprehensive income	\$ 718,810	\$ 503,509	\$ 1,203,926	\$ 917,588	



The fact was entered as a negative:

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us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest id="Fact-
B64F355479A22AA110FED36C279567E8" unitRef="usd" decimals="-3"
contextRef="FD2014Q2YTD">-8398000< us-
gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest>
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And then negated:



This filer used the concept *us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest* to express other comprehensive income attributable to parent, noncontrolling interest, and total.

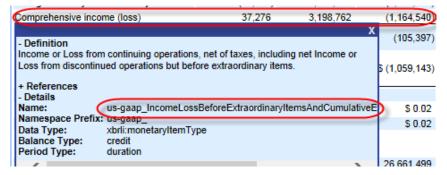
http://www.sec.gov/cgi-bin/viewer?action=view&cik=1279228&accession_number=0001193125-10-254151&xbrl_type=v#

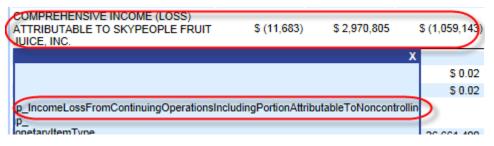
CONSOLIDATED STATEMENT OF SHAREHOLDERS' EQUITY (USD \$) In Thousands, except Share data	Common Stock [Member]	Additional Paid-In Capital [Member]	Treasury Stock [Member]	Accumulated Other Comprehensive Income [Member]	Retained Earnings [Member]	Non- Controlling Interests [Member]	Total
Balance at Dec. 31, 2009	\$ 814	\$ 1,156,580	\$ (142,848)	\$ 58,022	\$ 50,744	\$ 580,204	\$ 1,703,516
Balance - shares at Dec. 31, 2009	81,290,492		(3,144,681)				
Issuance of common shares	2	521	1,725				2,248
Issuance of common shares - shares	233,751		39,825				
Other comprehensive income				51,136		31,745	82,881
Stock compensation expense		11,494					11,494
Stock compensation expense - shares							
Distributions to non-controlling interests						(4,188)	(4,188)
Non-controlling interests' capital contributions						18,918	18,918
Net income					189,704	260,622	450,326
Balance - shares at Sep. 30, 2010	81,524,243		(3,104,856)				
Balance at Sep. 30, 2010	\$ 816	\$ 1,168,595	\$ (141,123)	\$ 109,158	\$ 240,448	\$ 887,301	\$ 2,265,195
Other comprehensive income				51.136		31.745	82.881
Other comprehensive income			Х	31,130		31,743	11.494
			and the second				11,404
						(4,188)	(4,188)
us-gaap_ComprehensiveIncomeNe Prefix: us-gaap	etOfTaxAttributab	leToNoncontrollin	gInterest			18,918	18,918
xbrli:monetaryItemType					189,704	260,622	450,326
e: debit duration			(56)				
331311			23)	\$ 109,158	\$ 240,448	\$ 887,301	\$ 2,265,195

This filer is reporting comprehensive income attributable to parent and total using concepts which are not appropriate:

http://www.sec.gov/cgi-bin/viewer?action=view&cik=1066923&accession_number=0001213900-14-005787&xbrl_type=v#

CONSOLIDATED STATEMENTS OF INCOME AND COMPREHENSIVE	3 Months	s Ended	6 Months Ended		
INCOME AND COMPREHENSIVE INCOME (LOSS) (Unaudited) (USD \$)	Jun. 30, 2014	Jun. 30, 2013	oun. 30, 2014	Jun. 30, 2013	
Statement of Comprehensive Income [Abstract]					
Revenue	\$ 11,978,652	\$ 10,349,909	\$ 23,761,819	\$ 28,961,365	
Cost of goods sold	7,424,302	6,995,919	15,536,234	17,966,47	
Gross profit	4,554,350	3,353,990	8,225,585	10,994,88	
Operating Expenses					
General and administrative expenses	995,830	1,281,515	2,188,951	2,587,42	
Selling expenses	1,384,991	1,212,921	2,249,489	1,954,08	
Research and development expenses		(79,642)		18,98	
Total operating expenses	2,380,821	2,414,794	4,438,440	4,560,49	
Income from operations	2,173,529	939,196	3,787,145	6,434,39	
Other income (expenses)					
Interest income	238,212	82,941	311,873	154,52	
Subsidy income	37,374	435,839	470,971	786,81	
Interest expenses	(1,749,783)	(351,033)	(2,562,204)	(628,056	
Consulting fee related to capital lease	(439,908)		(882,700)		
Total other income (expenses)	(1,914,105)	167,747	(2,662,060)	313,27	
Income before income tax	259,424	1,106,943	1,125,085	6,747,669	
Income tax provision	102,608	322,754	331,210	1,806,619	
Net income	156,816	784,189	793,875	4,941,05	
Less: Net income attributable to non- controlling interests	107,948	104,147	241,335	442,86	
NET INCOME ATTRIBUTABLE TO SKYPEOPLE FRUIT JUICE, INC.	48,868	680,042	552,540	4,498,19	
Other comprehensive income (loss)					
Foreign currency translation adjustment	(11,592)	2,518,720	(1,717,080)	2,929,95	
Comprehensive income (loss)	37,276	3,198,762	(1,164,540)	7,428,14	
Other comprehensive income (loss) attributable to non-controlling interests	48,959	227,957	(105,397)	265,17	
OMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO SKYPEOPLE FRUIT	\$ (11,683)	\$ 2,970,805	\$ (1,059,143)	\$ 7,162,96	

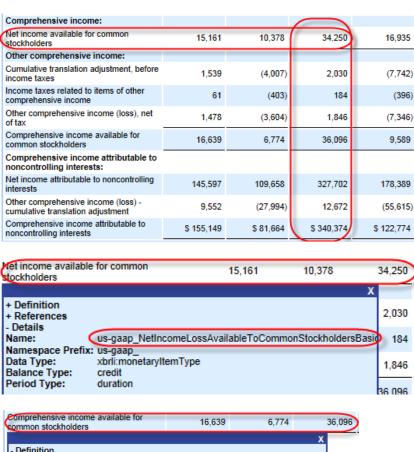




A variety of approaches are used to report comprehensive income. Not sure if this is appropriate or not. However, if it is appropriate; that means that a concept is missing from the US GAAP XBRL Taxonomy (i.e. why did the filer need to create an extension concept for this high-level concept?)

http://www.sec.gov/cgi-bin/viewer?action=view&cik=1381197&accession_number=0001381197-14-000051&xbrl_type=v#

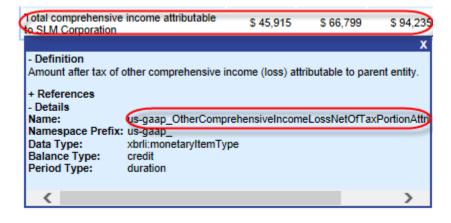
Variety in approaches to reporting comprehensive income:



To report the line item "Total comprehensive income attributable to SLM Corporation" the filer used the inappropriate concept *us-gaap:* Other Comprehensive Income Loss Net Of Tax Portion Attributable To Parent

http://www.sec.gov/cgi-bin/viewer?action=view&cik=1032033&accession_number=0001445305-14-002855&xbrl_type=v#

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (USD \$) In Thousands, unless otherwise specified	3 Month	s Ended	6 Months Ended		
	Jun. 30, 2014	Jun. 30, 2013	oun. 30, 2014	Jun. 30, 2013	
Statement of Comprehensive Income [Abstract]					
Net income	\$ 44,128	\$ 76,122	\$ 91,142	\$ 148,667	
Other comprehensive income (loss):					
Unrealized gain (loss) on investments	2,749	(15,625)	4,155	37,769	
Total unrealized gains (losses) on investments	2,749	(15,625)	4,155	37,769	
Income tax (expense) benefit	(962)	5,955	(1,496)	(14,327)	
Other comprehensive income (loss), net of tax benefit (expense)	1,787	(9,670)	2,659	23,442	
Comprehensive income	45,915	66,452	93,801	172,109	
Less: comprehensive loss attributable to noncontrolling interest	0	(347)	(434)	(686)	
Total comprehensive income attributable to SLM Corporation	\$ 45,915	\$ 66,799	\$ 94,235	\$ 172,795	



This filer reports comprehensive income attributable to noncontrolling interest yet they have no noncontrolling interest on their balance sheet:

http://www.sec.gov/cgi-bin/viewer?action=view&cik=1499684&accession_number=0001582718-14-000144&xbrl_type=v#

STATEMENTS OF OPERATIONS	6 Months	110 Months Ended	
(Audited) (USD \$)	Jun. 30, 2014	Jun. 30, 2013	Jun. 30, 2014
Income Statement [Abstract]	ſ		
Revenues			
General And Administrative Expenses	4,309	3,019	36,075
Depreciation and amortization	500	500	1,833
Total Operating Expenses	4,808	3,519	37,908
Net loss from operations	(4,808)	(3,519)	(37,908)
Income tax (benefit) expense			
Net loss	\$ (4,808)	\$ (3,519)	\$ (37,908)

