

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 \$) In Thousands, unless otherwise specified	3 Months Ended		6 Months Ended	
	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 noncontrolling interests, net of tax	8,626	0	8,398	0
Comprehensive income	\$ 718,810	\$ 503,509	\$ 1,203,926	\$ 917,588

Comprehensive income attributable to noncontrolling interests, net of tax	8,626	0	8,398
X 1,926			
+ Definition			
+ References			
- Details			
Name:	us-gaap_ComprehensiveIncomeNetOfTaxAttributableToNoncon		
Namespace Prefix:	us-gaap_		
Data Type:	xbrli:monetaryItemType		
Balance Type:	debit		
Period Type:	duration		

The fact was entered as a negative:

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

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And then negated:

The screenshot shows an XBRL taxonomy viewer. On the left is a tree view of the taxonomy, with 'Comprehensive income attributable to noncontrolling interests, net of tax' selected. On the right is a properties panel for the selected element. The 'SelectedParentLink' is 'OtherComprehensiveIncomeLossNetOfTaxPortionAttributableToParentAbstract'. The 'PreferredLabelRole' is 'negatedLabel', which is circled in red. Other properties include 'Role' as 'Child to Parent', 'Order' as 7, and 'Priority' as 0.

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
Stock compensation expense		11,494					11,494
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 at Sep. 30, 2010	\$ 816	\$ 1,168,595	\$(141,123)	\$ 109,158	\$ 240,448	\$ 887,301	\$ 2,265,195

us-gaap_ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest

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&xbri_type=v#

CONSOLIDATED STATEMENTS OF INCOME AND COMPREHENSIVE INCOME (LOSS) (Unaudited) (USD \$)	3 Months Ended		6 Months Ended	
	Jun. 30, 2014	Jun. 30, 2013	Jun. 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	17,966,477
Gross profit	4,554,350	3,353,990	8,225,585	10,994,888
Operating Expenses				
General and administrative expenses	995,830	1,281,515	2,188,951	2,587,429
Selling expenses	1,384,991	1,212,921	2,249,489	1,954,087
Research and development expenses		(79,642)		18,980
Total operating expenses	2,380,821	2,414,794	4,438,440	4,560,496
Income from operations	2,173,529	939,196	3,787,145	6,434,392
Other income (expenses)				
Interest income	238,212	82,941	311,873	154,520
Subsidy income	37,374	435,839	470,971	786,813
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)	313,277
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	4,941,050
Less: Net income attributable to non-controlling interests	107,948	104,147	241,335	442,860
NET INCOME ATTRIBUTABLE TO SKYPEOPLE FRUIT JUICE, INC.	48,868	680,042	552,540	4,498,190
Other comprehensive income (loss)				
Foreign currency translation adjustment	(11,592)	2,518,720	(1,717,080)	2,929,951
Comprehensive income (loss)	37,276	3,198,762	(1,164,540)	7,428,141
Other comprehensive income (loss) attributable to non-controlling interests	48,959	227,957	(105,397)	265,176
COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO SKYPEOPLE FRUIT JUICE, INC.	\$ (11,683)	\$ 2,970,805	\$ (1,059,143)	\$ 7,162,965

Comprehensive income (loss)	37,276	3,198,762	(1,164,540)
- Definition			(105,397)
Income or Loss from continuing operations, net of taxes, including net Income or Loss from discontinued operations but before extraordinary items.			\$ (1,059,143)
+ References			
- Details			
Name: us-gaap_IncomeLossBeforeExtraordinaryItemsAndCumulativeE			\$ 0.02
Namespace Prefix: us-gaap_			\$ 0.02
Data Type: xbrli:monetaryItemType			
Balance Type: credit			
Period Type: duration			

COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO SKYPEOPLE FRUIT JUICE, INC.	\$ (11,683)	\$ 2,970,805	\$ (1,059,143)
			\$ 0.02
			\$ 0.02
p_IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollin			
p_			
monetaryItemType			

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&xbml_type=v#

Variety in approaches to reporting comprehensive income:

Comprehensive income:				
Net income available for common stockholders	15,161	10,378	34,250	16,935
Other comprehensive income:				
Cumulative translation adjustment, before income taxes	1,539	(4,007)	2,030	(7,742)
Income taxes related to items of other comprehensive income	61	(403)	184	(396)
Other comprehensive income (loss), net of tax	1,478	(3,604)	1,846	(7,346)
Comprehensive income available for common stockholders	16,639	6,774	36,096	9,589
Comprehensive income attributable to noncontrolling interests:				
Net income attributable to noncontrolling interests	145,597	109,658	327,702	178,389
Other comprehensive income (loss) - cumulative translation adjustment	9,552	(27,994)	12,672	(55,615)
Comprehensive income attributable to noncontrolling interests	\$ 155,149	\$ 81,664	\$ 340,374	\$ 122,774

Net income available for common stockholders	15,161	10,378	34,250
+ Definition			
+ References			
- Details			
Name:	us-gaap_NetIncomeLossAvailableToCommonStockholdersBasic		184
Namespace Prefix:	us-gaap_		
Data Type:	xbri:monetaryItemType		
Balance Type:	credit		1,846
Period Type:	duration		
			36,096

Comprehensive income available for common stockholders	16,639	6,774	36,096
- Definition			
Comprehensive income available for common stockholders			
			27,702
+ References			
- Details			
Name:	ibkr_ComprehensiveIncomeAvailableNetOfTax		12,672
Namespace Prefix:	ibkr_		
Data Type:	xbri:monetaryItemType		
Balance Type:	credit		40,374
Period Type:	duration		

To report the line item "Total comprehensive income attributable to SLM Corporation" the filer used the inappropriate concept *us-gAAP:OtherComprehensiveIncomeLossNetOfTaxPortionAttributableToParent*

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 Months Ended		6 Months Ended	
	Jun. 30, 2014	Jun. 30, 2013	Jun. 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

Total comprehensive income attributable to SLM Corporation	\$ 45,915	\$ 66,799	\$ 94,235
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- Definition
Amount after tax of other comprehensive income (loss) attributable to parent entity.

+ References

- Details

Name: *us-gAAP_OtherComprehensiveIncomeLossNetOfTaxPortionAttr*

Namespace Prefix: *us-gAAP_*

Data Type: *xbri:monetaryItemType*

Balance Type: *credit*

Period Type: *duration*

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 (Audited) (USD \$)	6 Months Ended		110 Months Ended
	Jun. 30, 2014	Jun. 30, 2013	Jun. 30, 2014
Income Statement [Abstract]			
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)

Net loss	\$ (4,808)	\$ (3,519)	\$ (37,908)
			\$ 0.00
			9,750,097
us-gaap_ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest			
Prefix: us-gaap_			
xbrli:monetaryItemType			
debit			
duration			