7 Myths about XBRL-based Public Company Financial Report Quality Issues

By Charles Hoffman, CPA

Myth #1: Extensions are the cause of all quality problems.

- False
- While some types of extensions can cause quality problems; if extensions are used correctly they generally provide additional useful information.
- BAD: Creating an extension concept to represent "Total revenue" when "us-gaap:Revenues" will do the job nicely.
- GOOD: Providing additional details for total revenue, like the example below.

	CONDENSED INTERIM CONSOLIDATED STATEMENTS OF	3 Months	s Ended	9 Months	Ended
TBUFF:LicensedDomesticProductNetSales	OPERATIONS, COMPREHENSIVE LOSS AND DEFICIT (Unaudited) - CAD	Sep. 30, 2015	Sep. 30, 2014	Sep. 30, 2015	Sep. 30, 2014
	Revenues				
TBUFF:OtherDomesticProductSales	Licensed domestic product net sales	CAD 2,379,932	CAD 2,381,710	CAD 6,968,164	CAD 7,121,403
	Other domestic product sales	5,363,437	991,053	11,355,924	2,945,936
TBUFF:InternationalProductSales	International product sales	CAD 1,264,481	CAD 496,153	CAD 2,705,543	1,318,002
	Royalty and licensing revenues				18,414
	Total revenues (Notes 12 and 15)	CAD 9,007,850	CAD 3,868,916	CAD 21,029,631	11,403,755
us-gaap:Revenues					

Myth #2: Quality of XBRL-based financial reports is hard to measure.

- False
- Quality is not hard to measure. Commercially available tools exist.
- Ultimate measure is safely and reliably using the information in machine-based processes.
- See the following three examples...

#	CIK	Accession	Entity Registrant Name	Creation Software	Document Type	Fiscal Year	Fiscal Period	Industry Sector	Activity	Report Frame Code	BS	IS	SCI	ΩE	x-Ambiquous Entity or Period	x-Missing BS, IS, CF Roll Ups
1	0001652044	0001652044-16- 000012	Alphabet Inc.	Workiva	10-K	2015	FY	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>
2	0001288776	0001288776-15- 000046	Google Inc.	Workiva	10-Q	2015	Q3	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>
3	0001288776	0001288776-15- 000035	Google Inc.	Workiva	10-Q	2015	Q2	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>
4	0001288776	0001288776-15- 000023	Google Inc.	WebFilings	10-Q	2015	Q1	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>
5	0001288776	0001288776-15- 000008	Google Inc.	WebFilings	10-K	2014	FY	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	<u>0</u>	0	<u>0</u>	0
6	0001288776	0001288776-14- 000075	Google Inc.	WebFilings	10-Q	2014	Q3	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>
7	0001288776	0001288776-14- 000065	Google Inc.	WebFilings	10-Q	2014	Q2	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>
8	0001288776	0001288776-14- 000040	Google Inc.	WebFilings	10-Q	2014	Q1	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	0
9	0001288776	0001288776-14- 000020	Google Inc.	WebFilings	10-K	2013	FY	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>
10	0001288776	0001288776-13- 000068	Google Inc.	WebFilings	10-Q	2013	Q3	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>
11	0001288776	0001288776-13- 000055	Google Inc.	WebFilings	10-Q	2013	Q2	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>
12	0001288776	0001288776-13- 000030	Google Inc.	WebFilings	10-Q	2013	Q1	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>
13	0001288776	0001193125-13- 028362	Google Inc.	RR Donnelley	10-K	2012	FY	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	0
14	0001288776	0001193125-12- 440217	Google Inc.	EDGAR Online	10-Q	2012	Q3	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>
15	0001288776	0001193125-12- 312575	Google Inc.	EDGAR Online	10-Q	2012	Q2	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>
16	0001288776	0001193125-12- 182401	Google Inc.	EDGAR Online	10-Q	2012	Q1	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>
17	0001288776	0001193125-12- 025336	Google Inc.	EDGAR Online	10-K	2011	FY	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>
18	0001288776	0001193125-11- 282235	Google Inc.	EDGAR Online	10-Q	2011	Q3	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>
19	0001288776	0001193125-11- 199078	Google Inc.	EDGAR Online	10-Q	2011	Q2	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	<u>0</u>	0	<u>0</u>	<u>0</u>
20	0001288776	0001193125-11- 134428	Google Inc.	EDGAR Online	10-Q	2011	Q1	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>
21	0001288776	0001193125-11- 032930	Google Inc.	EDGAR Online	10-K	2010	FY	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	0
22	0001288776	0001193125-10- 241317	Google Inc.	EDGAR Online	10-Q	2010	Q3	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	0
23	0001288776	0001193125-10- 172387	Google Inc.	EDGAR Online	10-Q	2010	Q2	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	0
24	0001288776	0001193125-10- 108704	Google Inc.	EDGAR Online	10-Q	2010	Q1	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	0

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14	0000789019	0001193125-16- 441821	MICROSOFT CORPORATION	RR Donnelley	10-Q	2016	Q2	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	0	Non Ops
15	0000789019	0001193125-15-	MICROSOFT	RR Donnelley	10-Q	2016	Q1	Business	CommercialAndIndustrial	COMID-BSC-CF1-ISM-	0	0	0	0	0	0
16	0000789019	350718 0001193125-15-	CORPORATION MICROSOFT	RR Donnelley	10-K	2015	FY	Services Business	CommercialAndIndustrial	IEMIB-OILY-SPEC6 COMID-BSC-CF1-ISM-	ρ.	0	0	0	0	0
		272806 0001193125-15-	CORPORATION MICROSOFT	,)	Services Business		IEMIB-OILY-SPEC6 COMID-BSC-CF1-ISM-	ā	Ā	2	<u>u</u>	2	2
17	0000789019	144151	CORPORATION MICROSOFT	RR Donnelley	10-Q	2015	Q3	Services	CommercialAndIndustrial	IEMIB-OILY-SPEC6	0	0	0	0	0	<u>0</u>
18	0000789019	0001193125-15- 020351	CORPORATION	RR Donnelley	10-Q	2015	Q2	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	٥	<u>D</u>
19	0000789019	0001193125-14- 380252	MICROSOFT CORPORATION	RR Donnelley	10-Q	2015	Q1	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	1	0	0	0	<u>0</u>
20	0000789019	0001193125-14- 289961	MICROSOFT CORPORATION	RR Donnelley	10-K	2014	FY	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	0	<u>0</u>
21	0000789019	0001193125-14- 157088	MICROSOFT CORPORATION	RR Donnelley	10-Q	2014	Q3	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	٥	۵
22	0000789019	0001193125-14- 018634	MICROSOFT CORPORATION	RR Donnelley	10-Q	2014	Q2	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	0	<u>0</u>
23	0000789019	0001193125-13- 409855	MICROSOFT CORPORATION	RR Donnelley	10-Q	2014	Q1	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	0	0
24	0000789019	0001193125-13- 310206	MICROSOFT CORPORATION	RR Donnelley	10-K	2013	FY	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	٥	0	0	٥	۵
25	0000789019	0001193125-13- 160748	MICROSOFT CORPORATION	RR Donnelley	10-Q	2013	Q3	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	0	0
26	0000789019	0001193125-13- 022207	MICROSOFT CORPORATION	EDGAR Online	10-Q	2013	Q2	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	<u>0</u>	0
27	0000789019	0001193125-12- 427209	MICROSOFT CORPORATION	EDGAR Online	10-Q	2013	Q1	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	Q	0	0	0	0
1	0000789019	0001193125-12- 316848	MICROSOFT CORP	EDGAR Online	10-K	2012	FY	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	1	0	<u>0</u>	<u>0</u>
2	0000789019	0001193125-12- 170665	MICROSOFT CORP	EDGAR Online	10-Q	2012	Q3	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	0	0
3	0000789019	0001193125-12- 026864	MICROSOFT CORP	EDGAR Online	10-Q	2012	Q2	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	0	0
4	0000789019	0001193125-11- 276022	MICROSOFT CORP	EDGAR Online	10-Q	2012	Q1	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	0	0
5	0000789019	0001193125-11- 200680	MICROSOFT CORP	EDGAR Online	10-K	2011	FY	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	0	0
6	0000789019	0001193125-11- 115186	MICROSOFT CORP	EDGAR Online	10-Q	2011	Q3	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	0	0
7	0000789019	0001193125-11- 015947	MICROSOFT CORP	EDGAR Online	10-Q	2011	Q2	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	0	0
8	0000789019	0001193125-10- 239825	MICROSOFT CORP	EDGAR Online	10-Q	2011	Q1	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	0	0
9	0000789019	0001193125-10- 171791	MICROSOFT CORP	EDGAR Online	10-K	2010	FY	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	0	0
10	0000789019	0001193125-10- 090116	MICROSOFT CORP	EDGAR Online	10-Q	2010	Q3	Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	0	0
11	0000789019	0001193125-10- 015598	MICROSOFT CORP	EDGAR Online	10-Q			Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	1	0
12	0000789019	0001193125-09- 212454	MICROSOFT CORP	EDGAR Online	10-Q			Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	1	<u>0</u>
13	0000789019	0001193125-09- 054006	Microsoft Corporation	Fujitsu	10-Q			Business Services	CommercialAndIndustrial	COMID-BSC-CF1-ISM- IEMIB-OILY-SPEC6	0	0	0	0	1	0

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1	0000732717	0000732717-15- 000121	AT&T Inc.	IBM Cognos FSR	10-Q	2015	Q3	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	0	
2	0000732717	0000732717-15- 000079	AT&T Inc.	IBM Cognos FSR	10-Q	2015	Q2	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	0	
3	0000732717	0000732717-15- 000040	AT&T Inc.	IBM Cognos FSR	10-Q	2015	Q1	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	0	
4	0000732717	0000732717-15- 000016	AT&T Inc.	IBM Cognos FSR	10-K	2014	FY	Communicatio	Don't know what this issue is, perhaps	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	2	0	0	Д	٥	
5	0000732717	0000732717-14- 000134	AT&T Inc.	IBM Cognos FSR	10-Q	2014	Q3	Communication	amended filing	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>	
6	0000732717	0000732717-14- 000129	AT&T Inc.	IBM Cognos FSR	10-Q	2014	Q2		CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	1	0	
7	0000732717	0000732717-14- 000110	AT&T Inc.	IBM Cognos FSR	10-Q	2014	Q2	Community	ould be Q1 Industrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	٥	
8	0000732717	0000732717-14- 000022	AT&T Inc.	IBM Cognos FSR	10-Q	2014	FY	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	0	
9	0000732717	0000732717-14- 000010	AT&T Inc.	IBM Cognos FSR	10-K	2013	FY	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	2	0	0	<u>0</u>	<u>0</u>	
10	0000732717	0000732717-13- 000099	AT&T Inc.	IBM Cognos FSR	10-Q	2013	Q3	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	0	
11	0000732717	0000732717-13- 000080	AT&T Inc.	IBM Cognos FSR	10-Q	2013	Q2	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	<u>0</u>	
12	0000732717	0000732717-13- 000036	AT&T Inc.	IBM Cognos FSR	10-Q	2013	Q1	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	2	0	0	<u>0</u>	0	
13	0000732717	0000732717-13- 000017	AT&T Inc.	IBM Cognos FSR	10-K	2012	FY	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	0	
14	0000732717	0000732717-12- 000088	AT&T Inc.	IBM Cognos FSR	10-Q	2012	Q3	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	2	0	0	<u>0</u>	<u>0</u>	
15	0000732717	0000732717-12- 000073	AT&T Inc.	IBM Cognos FSR	10-Q	2012	Q2	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	1	0	0	<u>0</u>	0	
16	0000732717	0000732717-12- 000037	AT&T Inc.	IBM Cognos FSR	10-0	2012	Q1	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	1	0	0	۵	Q	
17	0000732717	0000732717-12- 000025	AT&T Inc.	IBM Cognos FSR	10-K	2011	FY	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	0	0	0	<u>0</u>	0	
18	0000732717	0000732717-11- 000094	AT&T Inc.	IBM Cognos FSR	10-Q	2011	Q3	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	0	0	0	<u>0</u>	0	
19	0000732717	0000732717-10- 000013	AT&T Inc.	EDGARizerX	10-K			Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	0	0	0	1	0	
20	0000732717	0001193125-11- 211863	AT&T INC.	Rivet	10-Q	2011	Q2	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	0	0	0	0	0	
21	0000732717	0001193125-11- 130267	AT&T INC.	Rivet	10-Q	2011	Q1	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	0	0	0	<u>0</u>	0	
22	0000732717	0000732717-10- 000091	AT&T INC.	EDGARizerX	10-Q	2010	Q3	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	1	1	0	Д	0	
23	0000732717	0000732717-10- 000074	AT&T INC.	EDGARizerX	10-Q	2010	Q2	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	1	1	0	0	0	
24	0000732717	0000732717-10- 000033	AT&T INC.	EDGARizerX	10-Q	2010	Q1	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	1	0	0	<u>0</u>	<u>0</u>	
25	0000732717	0000732717-09- 000091	AT&T INC.	EDGARizerX	10-Q			Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	0	0	0	1	<u>0</u>	
26	0000732717	0000732717-09- 000050	AT&T INC.	EDGARizerX	10-Q			Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	0	0	0	1	0	
27	0000732717	0000732717-11- 000014	AT&T INC. CIK	EDGARizerX	10-K	2010	FY	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	1	0	0	0	0	

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1	0000732717	0000732717-15- 000121	AT&T Inc.	IBM Cognos FSR	10-Q	2015	Q3	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	0
2	0000732717	0000732717-15- 000079	AT&T Inc.	IBM Cognos FSR	10-Q	2015	Q2	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	0
3	0000732717	0000732717-15- 000040	AT&T Inc.	IBM Cognos FSR	10-Q	2015	Q1	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	0
4	0000732717	0000732717-15- 000016	AT&T Inc.	IBM Cognos FSR	10-K	2014	FY	Communicatio	Don't know what this CO		0	2	0	0	0	0
5	0000732717	0000732717-14- 000134	AT&T Inc.	IBM Cognos FSR	10-Q	2014	Q3	Communic	amended filing	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	<u>0</u>	0
6	0000732717	0000732717-14- 000129	AT&T Inc.	IBM Cognos FSR	10-Q	2014	Q2		CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	1	0
7	0000732717	0000732717-14- 000110	AT&T Inc.	IBM Cognos FSR	10-Q	2014	Q2	Communica	ould be Q1	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	О	٥
8	0000732717	0000732717-14- 000022	AT&T Inc.	IBM Cognos FSR	10-Q	2014	FY	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	0
9	0000732717	0000732717-14- 000010	AT&T Inc.	IBM Cognos FSR	10-K	2013	FY	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	2	0	0	0	0
10	0000732717	0000732717-13- 000099	AT&T Inc.	IBM Cognos FSR	10-Q	2013	Q3	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	О	٥
11	0000732717	0000732717-13- 000080	AT&T Inc.	IBM Cognos FSR	10-Q	2013	Q2	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	<u>0</u>
12	0000732717	0000732717-13- 000036	AT&T Inc.	IBM Cognos FSR	10-Q	2013	Q1	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	2	0	0	<u>0</u>	0
13	0000732717	0000732717-13- 000017	AT&T Inc.	IBM Cognos FSR	10-K	2012	FY	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	0	0	0	0	0	0
14	0000732717	0000732717-12- 000088	AT&T Inc.	IBM Cognos FSR	10-Q	2012	Q3	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	2	0	0	0	0
15	0000732717	0000732717-12- 000073	AT&T Inc.	IBM Cognos FSR	10-Q	2012	Q2	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	1	0	0	<u>0</u>	<u>0</u>
16	0000732717	0000732717-12- 000037	AT&T Inc.	IBM Cognos FSR	70-Ó	2012	Q1	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	1	0	0	0	0
17	0000732717	0000732717-12- 000025	AT&T Inc.	IBM Cognos FSR	10-K	2011	FY	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	0	0	0	<u>0</u>	0
18	0000732717	0000732717-11- 000094	AT&T Inc.	IBM Cognos FSR	10-Q	2011	Q3	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	0	0	0	<u>0</u>	<u>0</u>
19	0000732717	0000732717-10- 000013	AT&T Inc.	EDGARizerX	10-K			Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	0	0	0	1	0
20	0000732717	0001193125-11- 211863	AT&T INC.	Rivet	10-Q	2011	Q2	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	0	0	0	0	0
21	0000732717	0001193125-11- 130267	AT&T INC.	Rivet	10-Q	2011	Q1	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	0	0	0	0	0
22	0000732717	0000732717-10- 000091	AT&T INC.	EDGARizerX	10-Q	2010	Q3	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	1	1	0	0	0
23	0000732717	0000732717-10- 000074	AT&T INC.	EDGARizerX	10-Q	2010	Q2	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	1	1	0	0	0
24	0000732717	0000732717-10- 000033	AT&T INC.	EDGARizerX	10-Q	2010	Q1	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	1	0	0	<u>0</u>	0
25	0000732717	0000732717-09- 000091	AT&T INC.	EDGARizerX	10-Q			Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	0	0	0	1	<u>0</u>
26	0000732717	0000732717-09- 000050	AT&T INC.	EDGARizerX	10-Q			Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	0	0	0	1	<u>0</u>
27	0000732717	0000732717-11- 000014	AT&T INC. CIK	EDGARizerX	10-K	2010	FY	Communications	CommercialAndIndustrial	COMID-BSC-CF1-ISS- IEMIB-OILY-SPEC2	1	1	0	0	0	0

Myth #3: Financial reports are random.

- False
- Financial reports are:
 - not random.
 - not forms.
 - very UNIFORM at a high level.
- There are common reporting styles.

"Comparability is not uniformity. For information to be comparable, like things must look alike and different things must look different. Comparability of financial information is not enhanced by making unlike things look alike any more than it is enhanced by making like things look different."

Myth #4: All reported financial information is subjective.

- False
- A financial report itself is mechanical and objective.
- Deciding how best to report financial information is subjective.
- Deciding what goes into a financial report is subjective.
- But the reported information is mechanical, remember "Assets = Liabilities and Equity". That is mechanical. "Assets = Current Assets + Noncurrent Assets" is mechanical

Myth #5: Only action by the SEC can cause quality improvement.

- False
- The market is improving quality.
- The improvements can be measured.

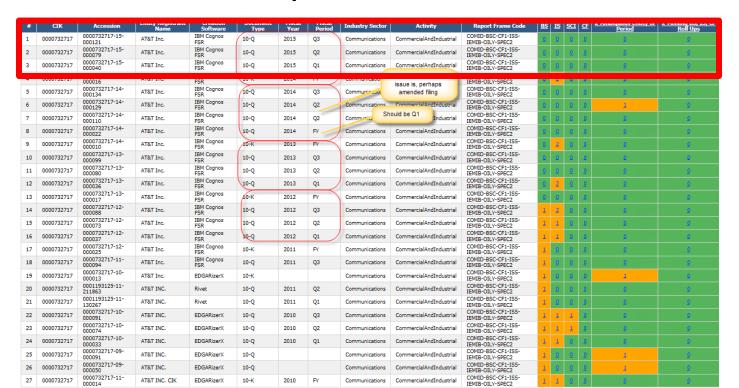
#	Goal or Desired State	Process tests	FY 2014	FY 2013	FY 2012
1	XBRL: Consistent XBRL technical syntax	Automated XBRL technical syntax consistency checks	99.9%	99.9%	99.9%
2	EFM: Consistent with EDGAR Filer Manual (EFM) syntax/semantics	Automated EFM syntax and semantics consistency checks	81.9%	97.9%	80.5%
3	Report Level Model Structure: Consistent report level structure	Automated report model structure consistency checks	98.2%	95.8%	97.9%
4	Root Entity: Detectable economic entity or accounting entity or "entity of focus"	Successful and unambiguous identification of the "entity of focus"	99.5%	99.2%	98.8%
5	Key Periods: Detectable and unambiguous current period balance sheet and income statement period dates	Successful and unambiguous identification of the current balance sheet date and income statement period	99.3%	98.6%	99.8%
6	FAC: Detectable and unambiguous set of fundamental reported facts and intact relations between those fundamental facts which is consistent with expectation	Automated consistency checks to be sure fundamental accounting concepts are distinguishable and the relations between those fundamental concepts are intact/sound	98.7%	97.8%	97.9%
7	PFS: Detectable basic primary financial statements	Automated detection of balance sheet, income statement, and cash flow statement	88.7%	87.8%	NOT TESTED
8	PFS Roll Ups: Detectable basic primary financial statement roll up computations are intact which prove trustworthy nature of information (actual computation not tested, only existence of business rules)	Automated verification checks for existence of business rules which articulate these basic primary financial statement relations	92.0%	90.5%	84.9%
9	Reporting Units: Detectable reporting units of reporting entity.	Automated detection of proper reporting units of reporting entity.	NOT TESTED	NOT TESTED	NOT TESTED

Fundamental Accounting Concept Relations Consistency went from 97.28% at end of 2014 to 98.73% at end of 2015

March 3, 2014 (Fi	nal for 20			Dece	mber 27,	2014			December 31, 2015 (More precise report frames)									
Generator	Filings Count	Filings With No Errors	Sum Errors (all filings)	Average Errors per Filing	Percent Without Error	Generator	Filings Count	Filings With No Errors	Errors (all	Average Errors per Filing	Percent Without Error	Generator	Filings Count	Filings With No Errors	Sum Errors (all filings)	Average Errors per Filing	Percent Without Error	
Compliance Xpressware	92	33	93	1.0	36%	Trintech	2	2	0	.0	100%	Merrill	472	452	22	.0	96%	
P3 Data Systems	184	65	206	1.1	35%	SAP Disclosure Management	4	3	1	.3	75%	Certent (was Rivet)	204	190	21	.1	93%	
DataTracks	136	47	150	1.1	35%	RR Donnelley	993	711	398	.4	72%	DataTracks	357	328	33	.1	92%	
NeoClarus	105	36	136	1.3	34%	P3 Data Systems	209	146	89	.4	70%	RR Donnelley	925	848	89	.1	92%	
Ez-Editor	440	129	501	1.1	29%	DataTracks	416	281	208	.5	68%	P3 Data Systems	143	129	15	.1	90%	
QXInteractive	181	53	245	1.4	29%	CompSci	439	285	224	.5	65%	Compliance Xpressware	70	63	8	.1	90%	
Goffler	523	153	700	1.3	29%	Compliance Xpressware	91	58	52	.6	64%	SAP Disclosure Management	6	5	1	.2	83%	
Ez-XBRL	168	49	189	1.1	29%	Ez-XBRL	347	221	191	.6	64%	IBM Cognos	71	59	22	.3	83%	
RR Donnelley/Edgar Online	1,092	308	1,274	1.2	28%	Accelus	207	131	114	.6	63%	Ez-XBRL	355	293	94	.3	83%	
Novaworks	256	71	356	1.4	28%	Merrill	480	285	268	.6	59%	Thunderdome	203	167	45	.2	82%	
CompSci	431	116	547	1.3	27%	WebFilings	1,895	1,115	1,191	.6	59%	CompSci	216	174	73	.3	81%	
Advanced Computer Innovations	360	88	521	1.4	24%	Novaworks Software	582	341	406	.7	59%	EDGARfilings PROfile	147	117	43	.3	80%	
Workiva (WebFilings)	1,463	355	2,037	1.4	24%	Rivet	239	140	156	.7	59%	Workiva (was WebFilings)	2,114	1,668	592	.3	79%	
Rivet	270	54	366	1.4	20%	GOXBRL	285	164	208	.7	58%	Novaworks Software	588	431	278	.5	73%	
Unknown	32	6	55		19%	IBM Cognos	98	53	73	.7	54%	NeoClarus	78				71%	
Fujitsu Interstage XWand	29	5	40	1.4	17%	NeoClarus	98	51	92	.9	52%	Fujitsu	10	7	3	.3	70%	
SAP Disclosure Management	6	1	11	1.8	17%	QXI	171	87	138	.8	51%	QXI	136	92	72	.5	68%	
Thomson Reuters (now Accelus)	255	42	348	1.4	16%	Oracle	2	1	2	1.0	50%	GoXBRL	272	180	164	.6	66%	
Merrill	508	83	843	1.7	15%	SmartXBRL	4	2	9	2.3	50%	Advanced Computer Innovations	287	182	209	.7	63%	
SmartXBRL	8	1	23	2.9	13%	Advanced Computer Innovations	359	170	310	.9	47%	S2 Filings	61	38	33	.5	62%	
Oracle	0	0	0	.0	0%	Unknown	21	7	27	1.3	33%	Zenhancer	2	1		2.5	50%	
Thunderdome	0	0	0	.0	0%	Fujitsu	11	3	8	.7	27%	Oracle	2	1	1	.5	50%	
EDGARfilings PROfile	0	0	0	.0	0%							Unknown	10	5	9	.9	50%	
IBM Cognos	135	16	279	2.1	12%							SmartXBRL	6	2	7	1.2	33%	
	6,674	1,711	8,920	1.3			6,953	4,257	4,165	.6			6,735	5,487	1,880	.3	1	
Percent of all filings conforming to all FAC relations		25.6%				Percent of all filings conforming to all FAC relations		61.2%				Percent of all filings conforming to all FAC relations		81.5%				
Total filings NOT conforming	4,963					Total filings NOT conforming	2,696					Total filings NOT conforming	1,248					
Total tests	146,828	100.00%				Total tests	152,966	100.00%				Total tests	148,170	100.00%				
Total inconsistent	8,920	6.08%				Total inconsistent	4,165	2.72%				Total inconsistent	1,880	1.27%				
Total consistent	137,908	93.92%				Total consistent	148,801					Total consistent	146,290					

Myth #6: Public companies don't care about the quality of their XBRL-based information.

- False
- Public companies are improving their XBRLbased financial reports



Myth #7: Public companies won't correct their XBRL-based financial reports.

- False
- Public companies are correcting their XBRLbased financial reports.

