US GAAP Reporting Styles

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Summary

- **Reporting Style Details**: http://www.xbrlsite.com/2018/Prototype/ReportingStylesUSGAAP/Index.html
- **List of 5,734 US GAAP reports used for testing**: http://www.xbrlsite.com/2018/10K/ListOfUSGAAP-10-Ks.html
- **Empirical Evidence**: http://xbrlsite.azurewebsites.net/2018/Library/Proof-2018-06-30.zip
- **More information**: http://xbrl.squarespace.com/journal/2018/7/28/us-gaap-test-data-2017-10-ks.html
- **Understanding reporting styles**: http://xbrl.squarespace.com/journal/2017/12/9/making-the-case-for-reporting-styles.html

Note that this is a nearly complete test of all US-GAAP-based financial reports that have been submitted to the SEC. This information will be expanded to include 20-F and 40-F filings that report using US GAAP. This will add another 306 reports.

5,520 reports or 96% of all reports use either a classified balance sheet or an unclassified balance sheet (order of liquidity).

BALANCE SHEET

SUMMARY OF BALANCE SHEET STYLES

Code	Count of Reports Using this Style	Percent of Reports Using this Style	Percent of Reports Consistent with Style
BSC	4,637	81%	98%
BSU	883	15%	99%
BSN	111	2%	99%
BSR	15	1%	99%
BSL	?	?%	?%
BSB	3	0%	100%
Unknown/Other	88	1%	??%
Total	5,734	100%	

BSC (Classified balance sheet)

Balance Sheet [Line Items]	Period [Axis] 2017-12-31 Fact Value	Origin
Assets [Roll Up]		
Current Assets	366,816,403	fac:CurrentAssets[us-gaap:AssetsCurrent[366,816,403]]
Noncurrent Assets	201,625,104	fac:NoncurrentAssets[201,625,104] = fac:Assets[us-gaap:Assets [568,441,507]] - fac:CurrentAssets[us-gaap:AssetsCurrent[366,816,403]]
Assets	568,441,507	fac:Assets[us-gaap:Assets[568,441,507]]
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities	141,765,930	fac:CurrentLiabilities[us-gaap:LiabilitiesCurrent[141,765,930]]
Noncurrent Liabilities	25,298,567	fac:NoncurrentLiabilities[25,298,567] = fac:Liabilities[us-gaap:Liabilities [167,064,497]] - fac:CurrentLiabilities[us-gaap:LiabilitiesCurrent [141,765,930]]
Liabilities	167,064,497	fac:Liabilities[us-gaap:Liabilities[167,064,497]]
Commitments and Contingencies	0	fac:CommitmentsAndContingencies[us-gaap:CommitmentsAndContingencies [0]]
Temporary Equity	36,304,276	fac:TemporaryEquity[us-gaap:TemporaryEquityCarryingAmountIncludingPortionAttributableToNoncontrollingInterests[36,304,276]]
Equity [Roll Up]		
Equity Attributable to Parent	364,729,438	fac:EquityAttributableToParent[us-gaap:StockholdersEquity[364,729,438]]
Equity Attributable to Noncontrolling Interest	343,296	fac:EquityAttributableToNoncontrollingInterest[us-gaap:MinorityInterest [343,296]]
Equity	365,072,734	fac:Equity[us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest [365,072,734]]
Liabilities and Equity	568,441,507	fac:LiabilitiesAndEquity[us-gaap:LiabilitiesAndStockholdersEquity [568,441,507]]

Consolidated Balance Sheets	Period [Axis] 2017-12-31 Unit USD	Period [Axis] 2017-12-31 Unit CNY	Period [Axis] 2017-03-31 Unit USD	Period [Axis] 2017-03-31 Unit CNY
Consolidated Balance Sheets				
ASSETS				
Current assets:				
Cash and cash equivalents	39,360,457	256,090,942	34,189,695	222,448,413
Accounts receivable, net	15,385,861	100,105,027		56,161,255
Receivable due from shareholder				10,000,000
Prepaid expenses and other current assets	1,632,331	10,620,434		7,335,824
Total current assets	56,378,649	366,816,403		295,945,492
Long-term investments	11,545,994	75,121,700		88,891,687
Property and equipment, net	8,063,090	52,460,885		51,868,914
Goodwill	4,919,697	32,009,025		32,523,983
Intangible assets, net	3,947,549	25,683,937		11,326,513
Restricted cash				30,000,000
Deferred income tax assets	324,434	2,110,862		3,388,760
Other assets	2,188,447	14,238,698		5,894,767
Total assets	87,367,860	568,441,507		519,840,116
LIABILITIES AND SHAREHOLDERS' EQUITY				
Current liabilities:				
Short-term loan				3,449,650
Accrued expenses and other payables	20,128,333	130,960,979		89,358,847
Deferred revenues	1,660,691	10,804,951		10,221,897
Total current liabilities	21,789,024	141,765,930		103,030,394
Deferred revenues	281,446	1,831,173		1,731,622
Deferred income tax liabilities	3,503,950	22,797,747		22,620,872
Other non-current liabilities	102,923	669,647		
Total liabilities	25,677,343	167,064,497		127,382,888
Mezzanine equity-redeemable non-controlling interests	5,579,865	36,304,276		
Shareholders' equity:				
Common shares: Par value USD 0.01, authorized: 500,000,000 shares, Issued: 49,068,082 and 49,007,244 shares as of March 31, 2017 and December 31, 2017, respectively, Outstanding: 45,782,724 and 45,796,886 shares as of March 31, 2017 and December 31, 2017, respectively	543,300	3,534,871		3,533,912
Treasury shares 585,358 common shares as of March 31, 2017 and December 31, 2017, at cost	(4,263,110)	(27,737,073)		(27,737,073)
Additional paid-in capital	59,926,178	389,897,690		402,631,430
Accumulated other comprehensive loss	(4,126,917)	(26,850,955)		(25,069,771)
Retained earnings	3,978,437	25,884,905		38,018,802
Total shareholders' equity attributable to ATA Inc.	56,057,888	364,729,438		391,377,300
Non-redeemable non-controlling interests	52,764	343,296		1,079,928
Total shareholders' equity	56,110,652	365,072,734		392,457,228
Commitments and contingencies	xsi:nil	xsi:nil		xsi:nil
Total liabilities, mezzanine equity and shareholders' equity	87,367,860	568,441,507		519,840,116

http://www.sec.gov/Archives/edgar/data/1420529/000110465918023724/0001104659-18-023724-index.htm

BSU (Unclassified balance sheet)

Balance Sheet [Line Items]	Period [Axis] 2018-03-31 Fact Value	Origin
Assets [Roll Up]		
Assets	741,718,000	fac:Assets[us-gaap:Assets[741,718,000]]
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Liabilities	274,842,000	fac:Liabilities[us-gaap:Liabilities[274,842,000]]
Commitments and Contingencies	0	fac:CommitmentsAndContingencies[0] = 0
Temporary Equity	0	fac:TemporaryEquity[0] = fac:TemporaryEquityAttributableToParent[0] + fac:RedeemableNoncontrollingInterest[0]
Equity [Roll Up]		
Equity Attributable to Parent	466,876,000	fac:EquityAttributableToParent[us-gaap:StockholdersEquity[466,876,000]]
Equity Attributable to Noncontrolling Interest	0	fac:EquityAttributableToNoncontrollingInterest[0] = fac:Equity[466,876,000] - fac:EquityAttributableToParent[us-gaap:StockholdersEquity[466,876,000]]
Equity	466,876,000	fac:Equity[466,876,000] = fac:EquityAttributableToParent[us-gaap:StockholdersEquity[466,876,000]]
Liabilities and Equity	741,718,000	fac:LiabilitiesAndEquity[us-gaap:LiabilitiesAndStockholdersEquity [741,718,000]]

Statement of Financial Position [Abstract]	Period [Axis] 2018-03-31	2017-12-31
Statement of Financial Position [Abstract]		
ASSETS		
Real estate investments, at cost:		
Land	133,380,000	133,380,000
Buildings and improvements	515,058,000	514,459,000
Acquired intangible assets	104,471,000	105,954,000
Total real estate investments, at cost	752,909,000	753,793,000
Less accumulated depreciation and amortization	(71,382,000)	(64,926,000)
Total real estate investments, net	681,527,000	688,867,000
Cash and cash equivalents	26,935,000	39,598,000
Restricted cash	8,156,000	7,618,000
Prepaid expenses and other assets (including amounts due from related parties of $46 and $18 at March 31, 2018 and December 31, 2017, respectively)	18,635,000	17,721,000
Deferred leasing costs, net	6,465,000	6,646,000
Total assets	741,718,000	760,450,000
LIABILITIES AND STOCKHOLDERS' EQUITY		
Mortgage notes payable, net	233,570,000	233,517,000
Accounts payable, accrued expenses and other liabilities (including amounts due to related parties of $204 and $547 at March 31, 2018 and December 31, 2017, respectively)	12,103,000	11,406,000
Below-market lease liabilities, net	23,755,000	24,753,000
Deferred revenue	5,411,000	5,255,000
Distributions payable	3,000	4,035,000
Total liabilities	274,842,000	278,966,000
Preferred stock, $0.01 par value, 50,000,000 shares authorized, none issued and outstanding at March 31, 2018 and December 31, 2017	0	0
Common stock, $0.01 par value, 300,000,000 shares authorized, 31,341,658 and 31,382,120 shares issued and outstanding as of March 31, 2018 and December 31, 2017, respectively	313,000	314,000
Additional paid-in capital	691,424,000	691,775,000
Accumulated deficit	(224,861,000)	(210,605,000)
Total stockholders' equity	466,876,000	481,484,000
Total liabilities and stockholders' equity	741,718,000	760,450,000

http://www.sec.gov/Archives/edgar/data/1595527/000159552718000008/0001595527-18-000008-index.htm

BSN (Alternative classified balance sheet with noncurrent assets broken out by PPE and other noncurrent assets)

Balance Sheet [Line Items]	Period [Axis] 2018-02-28 Fact Value	Origin
Assets [Roll Up]		
Current Assets	1,093,400,000	fac:CurrentAssets[us-gaap:AssetsCurrent[1,093,400,000]]
Fixed Assets	282,800,000	fac:FixedAssets[us-gaap:PropertyPlantAndEquipmentNet[282,800,000]]
Other than Fixed Noncurrent Assets	1,374,300,000	fac:OtherThanFixedNoncurrentAssets[1,374,300,000] = fac:Assets[us-gaap:Assets[2,750,500,000]] - fac:CurrentAssets[us-gaap:AssetsCurrent [1,093,400,000]] - fac:FixedAssets[us-gaap:PropertyPlantAndEquipmentNet [282,800,000]]
Assets	2,750,500,000	fac:Assets[us-gaap:Assets[2,750,500,000]]
Liabilities and Equity [Roll Up]		
Liabilities [Roll Up]		
Current Liabilities	509,600,000	fac:CurrentLiabilities[us-gaap:LiabilitiesCurrent[509,600,000]]
Noncurrent Liabilities	605,100,000	fac:NoncurrentLiabilities[605,100,000] = fac:Liabilities[us-gaap:Liabilities [1,114,700,000]] - fac:CurrentLiabilities[us-gaap:LiabilitiesCurrent [509,600,000]]
Liabilities	1,114,700,000	fac:Liabilities[us-gaap:Liabilities[1,114,700,000]]
Commitments and Contingencies	0	fac:CommitmentsAndContingencies[us-gaap:CommitmentsAndContingencies [0]]
Temporary Equity	0	fac:TemporaryEquity[0] = fac:TemporaryEquityAttributableToParent[0] + fac:RedeemableNoncontrollingInterest[0]
Equity [Roll Up]		
Equity Attributable to Parent	1,635,800,000	fac:EquityAttributableToParent[us-gaap:StockholdersEquity[1,635,800,000]]
Equity Attributable to Noncontrolling Interest	0	fac:EquityAttributableToNoncontrollingInterest[0] = fac:Equity [1,635,800,000] - fac:EquityAttributableToParent[us-gaap:StockholdersEquity[1,635,800,000]]
Equity	1,635,800,000	fac:Equity[1,635,800,000] = fac:EquityAttributableToParent[us-gaap:StockholdersEquity[1,635,800,000]]
Liabilities and Equity	2,750,500,000	fac:LiabilitiesAndEquity[us-gaap:LiabilitiesAndStockholdersEquity [2,750,500,000]]

Statement of Financial Position [Abstract]	Period [Axis] 2018-02-28	2017-08-31
Statement of Financial Position [Abstract]		
ASSETS		
Current assets:		
Cash and cash equivalents	229,800,000	311,100,000
Accounts receivable, less reserve for doubtful accounts of $2.1 and $1.9, respectively	500,200,000	573,300,000
Inventories	322,100,000	328,600,000
Prepayments and other current assets	41,300,000	32,600,000
Total current assets	1,093,400,000	1,245,600,000
Property, plant, and equipment, at cost:		
Land	22,300,000	22,500,000
Buildings and leasehold improvements	183,100,000	180,700,000
Machinery and equipment	500,400,000	484,600,000
Total property, plant, and equipment	705,800,000	687,800,000
Less — Accumulated depreciation and amortization	(423,000,000)	(400,100,000)
Property, plant, and equipment, net	282,800,000	287,700,000
Goodwill	911,900,000	900,900,000
Intangible assets, net	447,500,000	448,800,000
Deferred income taxes	3,200,000	3,400,000
Other long-term assets	11,700,000	13,200,000
Total assets	2,750,500,000	2,899,600,000
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current liabilities:		
Accounts payable	341,900,000	395,100,000
Current maturities of long-term debt	400,000	400,000
Accrued compensation	38,200,000	41,800,000
Other accrued liabilities	129,100,000	163,600,000
Total current liabilities	509,600,000	600,900,000
Long-term debt	356,500,000	356,500,000
Accrued pension liabilities	94,300,000	96,900,000
Deferred income taxes	76,100,000	108,200,000
Self-insurance reserves	9,000,000	7,900,000
Other long-term liabilities	69,200,000	63,600,000
Total liabilities	1,114,700,000	1,234,000,000
Commitments and contingencies	xsi:nil	xsi:nil
Stockholders' equity:		
Preferred stock, $0.01 par value; 50,000,000 shares authorized; none issued	0	0
Common stock, $0.01 par value; 500,000,000 shares authorized; 53,634,418 and 53,549,840 issued, respectively	500,000	500,000
Paid-in capital	892,500,000	881,000,000
Retained earnings	1,828,500,000	1,659,900,000
Accumulated other comprehensive loss	(115,400,000)	(99,700,000)
Treasury stock, at cost — 12,876,689 and 11,678,002 shares, respectively	(970,300,000)	(776,100,000)
Total stockholders' equity	1,635,800,000	1,665,600,000
Total liabilities and stockholders' equity	2,750,500,000	2,899,600,000

Note that many of these are errors because they use the concept "us-gaap:AssetsNoncurrent" to represent the line item "Other than fixed noncurrent assets".

http://www.sec.gov/Archives/edgar/data/1144215/000114421518000040/0001144215-18-000040-index.htm

BSR (Regulated public utility balance sheet)

Balance Sheet [Line Items]	Period [Axis] 2018-03-31 Fact Value	Origin
Assets [Roll Up]		
Current Assets	144,500,000	fac:CurrentAssets[us-gaap:AssetsCurrent[144,500,000]]
Public Utilities Property, Plant, and Equipment, Net	972,400,000	fac:PublicUtilitiesPropertyPlantAndEquipmentNet[us-gaap:PublicUtilitiesPropertyPlantAndEquipmentNet[972,400,000]]
Other Noncurrent Assets of Regulated Entity	127,400,000	fac:OtherNoncurrentAssetsOfRegulatedEntity[us-gaap:AssetsNoncurrent[127,400,000]]
Assets	1,244,300,000	fac:Assets[us-gaap:Assets[1,244,300,000]]
Liabilities and Equity [Roll Up]		
Current Liabilities	146,300,000	fac:CurrentLiabilities[us-gaap:LiabilitiesCurrent[146,300,000]]
Capitalization [Roll Up]		
Long-term Debt	363,000,000	fac:LongTermDebt[us-gaap:LongTermDebtNoncurrent[363,000,000]]
Equity	348,600,000	fac:Equity[us-gaap:StockholdersEquity[348,600,000]]
Capitalization	711,600,000	fac:Capitalization[us-gaap:CapitalizationLongtermDebtAndEquity[711,600,000]]
Other Noncurrent Liabilities of Regulated Entity	386,400,000	fac:OtherNoncurrentLiabilitiesOfRegulatedEntity[us-gaap:LiabilitiesNoncurrent[386,400,000]]
Commitments and Contingencies	0	fac:CommitmentsAndContingencies[us-gaap:CommitmentsAndContingencies[0]]
Temporary Equity	0	fac:TemporaryEquity[0] = fac:TemporaryEquityAttributableToParent[0] + fac:RedeemableNoncontrollingInterest[0]
Liabilities and Equity	1,244,300,000	fac:LiabilitiesAndEquity[us-gaap:LiabilitiesAndStockholdersEquity[1,244,300,000]]

Statement [Line Items]	Period [Axis] 2018-03-31	2017-12-31	2017-03-31
ASSETS:			
Current Assets:			
Cash and Cash Equivalents	9,500,000	8,900,000	8,800,000
Accounts Receivable, net	74,400,000	67,400,000	57,600,000
Accrued Revenue	45,100,000	53,300,000	41,300,000
Exchange Gas Receivable	200,000	5,800,000	2,100,000
Gas Inventory	400,000	600,000	300,000
Materials and Supplies	7,800,000	6,900,000	7,100,000
Prepayments and Other	7,100,000	8,400,000	8,900,000
Total Current Assets	144,500,000	151,300,000	126,100,000
Utility Plant:			
Gas	706,700,000	699,600,000	642,000,000
Electric	478,800,000	476,700,000	440,900,000
Common	69,100,000	67,400,000	35,900,000
Construction Work in Progress	32,100,000	35,500,000	68,600,000
Total Utility Plant	1,286,700,000	1,279,200,000	1,187,400,000
Less: Accumulated Depreciation	314,300,000	307,700,000	296,500,000
Net Utility Plant	972,400,000	971,500,000	890,900,000
Other Noncurrent Assets:			
Regulatory Assets	111,200,000	109,600,000	103,500,000
Other Assets	16,200,000	9,500,000	13,900,000
Total Other Noncurrent Assets	127,400,000	119,100,000	117,400,000
TOTAL ASSETS	1,244,300,000	1,241,900,000	1,134,400,000
LIABILITIES AND CAPITALIZATION:			
Current Liabilities:			
Accounts Payable	30,100,000	41,500,000	28,100,000
Short-Term Debt	45,300,000	38,300,000	76,600,000
Long-Term Debt, Current Portion	29,800,000	29,800,000	30,000,000
Regulatory Liabilities	10,900,000	9,200,000	12,800,000
Energy Supply Obligations	7,800,000	9,700,000	9,000,000
Environmental Obligations	600,000	500,000	500,000
Capital Lease Obligations	3,100,000	3,100,000	3,000,000
Interest Payable	6,900,000	4,400,000	6,000,000
Other Current Liabilities	11,800,000	14,500,000	11,000,000
Total Current Liabilities	146,300,000	151,000,000	177,000,000
Noncurrent Liabilities:			
Retirement Benefit Obligations	151,600,000	150,100,000	151,500,000
Deferred Income Taxes, net	87,000,000	82,900,000	106,000,000
Cost of Removal Obligations	86,600,000	84,300,000	79,700,000
Regulatory Liabilities	49,100,000	48,900,000	700,000
Capital Lease Obligations	4,900,000	5,700,000	7,500,000
Environmental Obligations	1,500,000	1,600,000	1,800,000
Other Noncurrent Liabilities	5,700,000	4,300,000	4,900,000
Total Noncurrent Liabilities	386,400,000	377,800,000	352,100,000
Capitalization:			
Long-Term Debt, Less Current Portion	363,000,000	376,300,000	303,500,000
Stockholders' Equity:			
Common Equity (Authorized: 25,000,000 and Outstanding:14,860,123, 14,107,741 and 14,815,585 Shares)	277,400,000	275,800,000	242,100,000
Retained Earnings	71,000,000	60,800,000	59,500,000
Total Common Stock Equity	348,400,000	336,600,000	301,600,000
Preferred Stock	200,000	200,000	200,000
Total Stockholders' Equity	348,600,000	336,800,000	301,800,000
Total Capitalization	711,600,000	713,100,000	605,300,000
Commitments and Contingencies (Notes 6 & 7)	xsi:nil	xsi:nil	xsi:nil
TOTAL LIABILITIES AND CAPITALIZATION	1,244,300,000	1,241,900,000	1,134,400,000

http://www.sec.gov/Archives/edgar/data/755001/000119312518132751/0001193125-18-132751-index.htm

BSL (Liquidation basis balance sheet)

This is not set up yet!

No example currently. Basically, this balance sheet reports “us-gaap:NetAssets” rather than “us-gaap:LiabilitiesAndEquity”

http://www.sec.gov/Archives/edgar/data/755001/000119312518132751/0001193125-18-132751-index.htm

BSB (Classified balance sheet, reports liabilities subject to compromise, bankruptcy)

This is not set up yet!

No example currently. Basically, this balance sheet reports liabilities subject to compromise relating to a company in bankruptcy.

http://www.sec.gov/Archives/edgar/data/755001/000119312518132751/0001193125-18-132751-index.htm

4,990 companies or about 87% of companies use one of 9 reporting styles to create their income statement. 95% of companies have a specifically identified income statement reporting style. The income statement is by far the most varied of all statements. Current information indicates that there are potentially up to 287 additional unique income statement reporting styles. However, it is very likely that groups of patterns will be discovered reducing the total number of additional distinct reporting styles.

INCOME STATEMENT

SUMMARY OF INCOME STATEMENT STYLES

Code	Count of Reports Using this Style	Percent of Reports Using this Style	Percent of Reports Consistent with Style
SPEC6	2,080	36%	95%
SPEC1	966	17%	95%
SPEC2	945	17%	95%
INTBX	471	8%	97%
IS6	131	2%	95%
IS3	154	2%	95%
INSBX	118	2%	95%
IS4	82	1%	95%
SPEC8	43	1%	95%
Other known	457	8%	95%
Unknown/Other	287	5%	??%
Total	5,734	100%	

SPEC6 (“Gross profit” and “Operating Income (Loss)” are reported)

Income Statement [Line Items]	Period [Axis] 2016-04-01 - 2017-03-31 Fact Value	Origin
Net Income (Loss) [Roll Up]		
Income (Loss) from Continuing Operations After Tax [Roll Up]		
Income (Loss) from Continuing Operations Before Tax [Roll Up]		
Operating Income (Loss) [Roll Up]		
Gross Profit [Roll Up]		
Revenues	186,563,000	fac:Revenues[us-gaap:Revenues[186,563,000]]
Cost of Revenue	50,314,000	fac:CostOfRevenue[us-gaap:CostOfRevenue[50,314,000]]
Gross Profit	136,249,000	fac:GrossProfit[us-gaap:GrossProfit[136,249,000]]
Operating Expenses	146,622,000	fac:OperatingExpenses[146,622,000] = fac:GrossProfit[us-gaap:GrossProfit [136,249,000]] - fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss [-10,373,000]]
Operating Income (Loss)	(10,373,000)	fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[-10,373,000]]
Nonoperating Income (Loss) Plus Interest and Debt Expense (	7,134,000	fac:NonoperatingIncomePlusInterestAndDebtExpensePlusIncomeFromEquityMethodInvestments[7,134,000] = fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[-3,239,000]] - fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[-10,373,000]]
Income (Loss) from Continuing Operations Before Tax	(3,239,000)	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[-3,239,000]]
Income Tax Expense (Benefit)	2,202,000	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit [2,202,000]]
Income (Loss) from Continuing Operations After Tax	(5,441,000)	fac:IncomeLossFromContinuingOperationsAfterTax[-5,441,000] = fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[-3,239,000]] - fac:IncomeTaxExpenseBenefit [us-gaap:IncomeTaxExpenseBenefit[2,202,000]]
Income (Loss) from Discontinued Operations, Net of Tax	0	fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] = fac:IncomeLossFromDiscontinuedOperationsNetOfTaxDuringPhaseOut[0] + fac:IncomeLossFromDiscontinuedOperationsNetOfTaxGainLossOnDisposal[0] + fac:IncomeLossFromDiscontinuedOperationsNetOfTaxProvisionForGainLossOnDisposal[0] + fac:IncomeLossFromDiscontinuedOperationsNetOfTaxAdjustmentToPriorYearGainLossOnDisposal[0]
~~Extraordinary Items of Income (Expense), Net of Tax~~	0	fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] = 0
Net Income (Loss)	(5,441,000)	fac:NetIncomeLoss[-5,441,000] = fac:IncomeLossFromContinuingOperationsAfterTax[-5,441,000] + fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] + fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0]

Income Statement [Abstract]	Period [Axis] 2016-04-01 - 2017-03-31	2015-04-01 - 2016-03-31	2014-04-01 - 2015-03-31
Income Statement [Abstract]			
Revenue	186,563,000	141,841,000	116,085,000
Cost of revenue	50,314,000	41,809,000	36,821,000
Gross profit	136,249,000	100,032,000	79,264,000
Operating expenses			
Research and development	22,593,000	17,663,000	14,461,000
Sales and marketing	96,154,000	65,187,000	51,224,000
General and administrative	27,875,000	19,756,000	15,806,000
Restructuring			1,203,000
Total operating expenses	146,622,000	102,606,000	82,694,000
Loss from operations	(10,373,000)	(2,574,000)	(3,430,000)
Other income (expense)			
Interest income	510,000	74,000	62,000
Interest expense	(268,000)	(690,000)	(703,000)
Foreign exchange income	6,892,000	811,000	4,508,000
Total other income (expense), net	7,134,000	195,000	3,867,000
(Loss) income before income taxes	(3,239,000)	(2,379,000)	437,000
Provision for income taxes	2,202,000	865,000	152,000
Net (loss) income	(5,441,000)	(3,244,000)	285,000

http://www.sec.gov/Archives/edgar/data/1644675/000156459017011754/0001564590-17-011754-index.htm

SPEC6-IEMIT (Same as SPEC6 except that the line item “Income (loss) from equity method investments” is reported as part of the tax provision)

Income Statement [Line Items]	Period [Axis] 2017-01-01 - 2017-12-31 Fact Value	Origin
Net Income (Loss) [Roll Up]		
Income (Loss) from Continuing Operations After Tax [Roll Up]		
Income (Loss) from Continuing Operations Before Tax [Roll Up]		
Operating Income (Loss) [Roll Up]		
Gross Profit [Roll Up]		
Revenues	125,258,000	fac:Revenues[us-gaap:SalesRevenueNet[125,258,000]]
Cost of Revenue	95,733,000	fac:CostOfRevenue[us-gaap:CostOfRevenue[95,733,000]]
Gross Profit	29,525,000	fac:GrossProfit[us-gaap:GrossProfit[29,525,000]]
Operating Expenses	44,696,000	fac:OperatingExpenses[us-gaap:OperatingExpenses[44,696,000]]
Operating Income (Loss)	(15,171,000)	fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[-15,171,000]]
Nonoperating Income (Loss) Plus Interest and Debt Expense	(8,900,000)	fac:NonoperatingIncomeLossPlusInterestAndDebtExpense[-8,900,000] = fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[-24,071,000]] - fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[-15,171,000]]
Income (Loss) from Continuing Operations Before Tax	(24,071,000)	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[-24,071,000]]
Income Tax Expense (Benefit)	548,000	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[548,000]]
Income (Loss) from Equity Method Investments	0	fac:IncomeLossFromEquityMethodInvestments[us-gaap:IncomeLossFromEquityMethodInvestments[0]]
Income (Loss) from Continuing Operations After Tax	(24,619,000)	fac:IncomeLossFromContinuingOperationsAfterTax[-24,619,000] = fac:NetIncomeLoss[-24,619,000]
Income (Loss) from Discontinued Operations, Net of Tax	0	fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] = fac:IncomeLossFromDiscontinuedOperationsNetOfTaxDuringPhaseOut[0] + fac:IncomeLossFromDiscontinuedOperationsNetOfTaxGainLossOnDisposal[0] + fac:IncomeLossFromDiscontinuedOperationsNetOfTaxProvisionForGainLossOnDisposal[0] + fac:IncomeLossFromDiscontinuedOperationsNetOfTaxAdjustmentToPriorYearGainLossOnDisposal[0]
~~Extraordinary Items of Income (Expense), Net of Tax~~	0	fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] = 0
Net Income (Loss)	(24,619,000)	fac:NetIncomeLoss[-24,619,000] = fac:NetIncomeLossAttributableToParent [us-gaap:NetIncomeLoss[-24,619,000]]

Income Statement [Abstract]	Period [Axis] 2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31
Income Statement [Abstract]			
Net revenues	125,258,000	95,357,000	65,242,000
Cost of revenues	(95,733,000)	(61,048,000)	(34,531,000)
Gross profit	29,525,000	34,309,000	30,711,000
Operating expenses			
Research and development expenses	(5,778,000)	(8,584,000)	(8,106,000)
Sales and marketing expenses	(25,935,000)	(28,266,000)	(31,385,000)
General and administrative expenses	(12,983,000)	(26,767,000)	(12,745,000)
Total operating expenses	(44,696,000)	(63,617,000)	(52,236,000)
Operating loss	(15,171,000)	(29,308,000)	(21,525,000)
Interest expense	(551,000)	(713,000)	(107,000)
Other gains/(losses), net	1,841,000	(1,082,000)	791,000
Fair value (losses)/gains on derivative liabilities	(10,190,000)	3,995,000	(19,390,000)
Loss before income tax expense	(24,071,000)	(27,108,000)	(40,231,000)
Income tax benefit/(expense)	(548,000)	(222,000)	555,000
Share of loss from an equity investee	0	0	(38,000)
Net loss	(24,619,000)	(27,330,000)	(39,714,000)
Accretion of convertible redeemable preferred shares redemption value	(1,662,000)	(773,000)	(2,692,000)
Accretion to redeemable ordinary shares redemption value	(3,650,000)	(1,556,000)	(1,982,000)
Deemed contribution from Series B-1 preferred shareholders	0	0	2,591,000
Net loss attributable to iClick Interactive Asia Group Limited's ordinary shareholders	(29,931,000)	(29,659,000)	(41,797,000)
Net loss	(24,619,000)	(27,330,000)	(39,714,000)

http://www.sec.gov/Archives/edgar/data/1697818/000119312518124857/0001193125-18-124857-index.htm

SPEC1 (Operating expenses and operating income (loss) are reported)

Income Statement [Line Items]	Period [Axis] 2017-01-01 - 2017-12-31 Fact: Value	Origin
Net Income (Loss) [Roll Up]		
Income (Loss) from Continuing Operations After Tax [Roll Up]		
Income (Loss) from Continuing Operations Before Tax [Roll Up]		
Operating Income (Loss) [Roll Up]		
Revenues	78,260	fac:Revenues[us-gaap:SalesRevenueNet[78,260]]
Operating Expenses	1,260,574	fac:OperatingExpenses[us-gaap:OperatingExpenses[1,260,574]]
Operating Income (Loss)	(1,182,314)	fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[-1,182,314]]
Nonoperating Income (Loss) Plus Interest and Debt Expense Plus Income (Loss) from Equity Method Investments	(2,959,299)	fac:NonoperatingIncomePlusInterestAndDebtExpensePlusIncomeFromEquityMethodInvestments[-2,959,299] = fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[-4,141,613]] - fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[-1,182,314]]
Income (Loss) from Continuing Operations Before Tax	(4,141,613)	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[-4,141,613]]
Income Tax Expense (Benefit)	0	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[0]]
Income (Loss) from Continuing Operations After Tax	(4,141,613)	fac:IncomeLossFromContinuingOperationsAfterTax[-4,141,613] = fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[-4,141,613]] - fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[0]]
Income (Loss) from Discontinued Operations, Net of Tax	0	fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] = fac:IncomeLossFromDiscontinuedOperationsNetOfTaxDuringPhaseOut[0] + fac:IncomeLossFromDiscontinuedOperationsNetOfTaxGainLossOnDisposal[0] + fac:IncomeLossFromDiscontinuedOperationsNetOfTaxProvisionForGainLossOnDisposal[0] + fac:IncomeLossFromDiscontinuedOperationsNetOfTaxAdjustmentToPriorYearGainLossOnDisposal[0]
Extraordinary Items of Income (Expense), Net of Tax	0	fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] = 0
Net Income (Loss)	(4,141,613)	fac:NetIncomeLoss[-4,141,613] = fac:IncomeLossFromContinuingOperationsAfterTax[-4,141,613] + fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] + fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0]

Statement [Line Items]	Period [Axis] 2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31
Revenue	78,260	0
Operating Expenses		
Salaries	560,440	292,389
Rent	26,235	35,328
Professional fees	223,928	378,156
Insurance	10,277	5,110
Travel	12,112	30,608
Communications	231,662	108,175
Software development	189,976	221,688
General and administrative	5,944	39,393
Total operating expenses	1,260,574	1,110,847
Operating Loss	(1,182,314)	(1,110,847)
Other expenses		
Warrant expense	2,745,731	301,606
Stock options expense	139,758	73,435
Interest and bank charges	1,208	1,175
Interest on convertible notes	72,602	19,186
Total other expenses	2,959,299	395,402
Loss before taxes	(4,141,613)	(1,506,249)
Less: Refundable taxes	0	4,045
Net loss	(4,141,613)	(1,502,204)
Other Comprehensive Income (loss)		
Foreign exchange translation adjustment	(67,323)	35,428
Total other comprehensive income (loss)	(67,323)	35,428
Comprehensive loss	(4,208,936)	(1,466,776)

http://www.sec.gov/Archives/edgar/data/1653606/000114420418034118/0001144204-18-034118-index.htm

SPEC2 (Similar to SPEC1 except that rather than reporting "Operating Expenses", "Costs and Expenses" is reported)

Income Statement [Line Items]	Period [Axis] 2017-01-01 - 2017-12-31 Fact Value	Origin
Net Income (Loss) [Roll Up]		
Income (Loss) from Continuing Operations After Tax [Roll Up]		
Income (Loss) from Continuing Operations Before Tax [Roll Up]		
Operating Income (Loss) [Roll Up]		
Revenues	5,284,823,000	fac:Revenues[us-gaap:Revenues[5,284,823,000]]
Costs and Expenses	4,677,211,000	fac:CostsAndExpenses[us-gaap:CostsAndExpenses[4,677,211,000]]
Operating Income (Loss)	607,612,000	fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[607,612,000]]
Nonoperating Income (Loss) Plus Interest and Debt Expense	(292,329,000)	fac:NonoperatingIncomePlusInterestAndDebtExpensePlusIncomeFromEquityMethodInvestments[-292,329,000] = fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[315,283,000]] - fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[607,612,000]]
Income (Loss) from Continuing Operations Before Tax	315,283,000	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[315,283,000]]
Income Tax Expense (Benefit)	(10,000)	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[-10,000]]
Income (Loss) from Continuing Operations After Tax	315,293,000	fac:IncomeLossFromContinuingOperationsAfterTax[315,293,000] = fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[315,283,000]] - fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[-10,000]]
Income (Loss) from Discontinued Operations, Net of Tax	0	fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] = fac:IncomeLossFromDiscontinuedOperationsNetOfTaxDuringPhaseOut[0] + fac:IncomeLossFromDiscontinuedOperationsNetOfTaxGainLossOnDisposal[0] + fac:IncomeLossFromDiscontinuedOperationsNetOfTaxProvisionForGainLossOnDisposal[0] + fac:IncomeLossFromDiscontinuedOperationsNetOfTaxAdjustmentToPriorYearGainLossOnDisposal[0]
~~Extraordinary Items of Income (Expense), Net of Tax~~	0	fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] = 0
Net Income (Loss)	315,293,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[315,293,000]]

Income Statement [Abstract]	Period [Axis] 2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31
Income Statement [Abstract]			
OPERATING REVENUES			
Casino	4,937,597,000	4,176,667,000	3,767,291,000
Rooms	271,500,000	265,289,000	199,727,000
Food and beverage	184,979,000	177,515,000	126,848,000
Entertainment, retail and other	203,763,000	197,011,000	117,543,000
Gross revenues	5,597,839,000	4,816,482,000	4,211,409,000
Less: promotional allowances	(313,016,000)	(297,086,000)	(236,609,000)
Net revenues	5,284,823,000	4,519,396,000	3,974,800,000
OPERATING COSTS AND EXPENSES			
Casino	(3,374,013,000)	(2,904,922,000)	(2,654,760,000)
Rooms	(32,641,000)	(33,218,000)	(23,419,000)
Food and beverage	(57,927,000)	(65,781,000)	(43,295,000)
Entertainment, retail and other	(88,268,000)	(109,817,000)	(77,506,000)
General and administrative	(467,121,000)	(446,591,000)	(383,874,000)
Payments to the Philippine Parties	(51,661,000)	(34,403,000)	(16,547,000)
Pre-opening costs	(2,274,000)	(3,883,000)	(168,172,000)
Development costs	(31,115,000)	(95,000)	(110,000)
Amortization of gaming subconcession	(57,237,000)	(57,237,000)	(57,237,000)
Amortization of land use rights	(22,817,000)	(22,816,000)	(54,056,000)
Depreciation and amortization	(460,521,000)	(472,219,000)	(359,341,000)
Property charges and other	(31,616,000)	(5,298,000)	(38,068,000)
Total operating costs and expenses	(4,677,211,000)	(4,156,280,000)	(3,876,385,000)
OPERATING INCOME	607,612,000	363,116,000	98,415,000
NON-OPERATING INCOME (EXPENSES)			
Interest income	3,579,000	5,951,000	13,900,000
Interest expenses, net of capitalized interest	(229,582,000)	(223,567,000)	(118,330,000)
Amortization of deferred financing costs	(26,182,000)	(48,345,000)	(38,511,000)
Loan commitment and other finance fees	(6,079,000)	(7,451,000)	(7,328,000)
Foreign exchange gains (losses), net	12,783,000	7,356,000	(2,156,000)
Other income, net	5,282,000	3,572,000	2,317,000
Loss on extinguishment of debt	(49,337,000)	(17,435,000)	(481,000)
Costs associated with debt modification	(2,793,000)	(8,101,000)	(7,603,000)
Total non-operating expenses, net	(292,329,000)	(288,020,000)	(158,192,000)
INCOME (LOSS) BEFORE INCOME TAX	315,283,000	75,096,000	(59,777,000)
INCOME TAX CREDIT (EXPENSE)	10,000	(8,178,000)	(1,031,000)
NET INCOME (LOSS)	315,293,000	66,918,000	(60,808,000)
NET LOSS ATTRIBUTABLE TO NONCONTROLLING INTERESTS	31,709,000	108,988,000	166,555,000
NET INCOME ATTRIBUTABLE TO MELCO RESORTS & ENTERTAINMENT LIMITED	347,002,000	175,906,000	105,747,000

http://www.sec.gov/Archives/edgar/data/1381640/000119312518115018/0001193125-18-115018-index.htm

SPEC8 (Same as SPEC6 except that the line item "Other Operating Income" is reported)

Income Statement [Line Items]	Period [Axis] 2017-01-01 - 2017-12-31 Fact Value	Origin
Net Income (Loss) [Roll Up]		
Income (Loss) from Continuing Operations After Tax [Roll Up]		
Income (Loss) from Continuing Operations Before Tax [Roll Up]		
Operating Income (Loss) [Roll Up]		
Gross Profit [Roll Up]		
Revenues	46,806,000	fac:Revenues[us-gaap:SalesRevenueNet[46,806,000]]
Cost of Revenue	37,043,000	fac:CostOfRevenue[us-gaap:CostOfRevenue[37,043,000]]
Gross Profit	9,763,000	fac:GrossProfit[us-gaap:GrossProfit[9,763,000]]
Operating Expenses	15,623,000	fac:OperatingExpenses[us-gaap:OperatingExpenses[15,623,000]]
Other Operating Income (Expenses)	209,000	fac:OtherOperatingIncomeExpenses[209,000] = fac:OperatingIncomeLoss [us-gaap:OperatingIncomeLoss[-5,651,000]] - (fac:GrossProfit[us-gaap:GrossProfit[9,763,000]] - fac:OperatingExpenses[us-gaap:OperatingExpenses[15,623,000]])
Operating Income (Loss)	(5,651,000)	fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[-5,651,000]]
Nonoperating Income (Loss) Plus Interest and Debt Expense Plus Income (Loss) from Equity Method Investments	(8,404,000)	fac:NonoperatingIncomePlusInterestAndDebtExpensePlusIncomeFromEquityMethodInvestments[-8,404,000] = fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments[-14,055,000]] - fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[-5,651,000]]
Income (Loss) from Continuing Operations Before Tax	(14,055,000)	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments[-14,055,000]]
Income Tax Expense (Benefit)	0	fac:IncomeTaxExpenseBenefit[0] = 0
Income (Loss) from Continuing Operations After Tax	(14,055,000)	fac:IncomeLossFromContinuingOperationsAfterTax[us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest[-14,055,000]]
Income (Loss) from Discontinued Operations, Net of Tax	3,837,000	fac:IncomeLossFromDiscontinuedOperationsNetOfTax[us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax[3,837,000]]
Extraordinary Items of Income (Expense), Net of Tax	0	fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] = 0
Net Income (Loss)	(10,218,000)	fac:NetIncomeLoss[us-gaap:ProfitLoss[-10,218,000]]

Statement [Line Items]	2017-01-01 - 2017-12-31 Segments [Axis] Third Parties	Related Parties	Real Estate	Segments [Domain]
Revenues	44,254,000	190,000	2,362,000	46,806,000
Cost of revenues	(35,822,000)	(149,000)	(1,072,000)	(37,043,000)
Gross profit				9,763,000
Operating expenses:				
Research and development				(4,242,000)
Selling and marketing				(1,253,000)
General and administrative				(3,885,000)
Bad debt expenses				(4,493,000)
Impairment of long-lived assets				(1,750,000)
Total operating expenses				(15,623,000)
Government subsidy income				209,000
Other operating loss				
Other operating income-net gain from the sale of real estate				
(Loss) income from operations				(5,651,000)
Interest expense (including amortization of deferred financing costs of $263, $387 and $78 for the years ended December 31, 2015, 2016 and 2017, respectively)				(1,913,000)
Interest income				27,000
Other income (loss), net				(8,000)
Change in fair value of put option				(6,510,000)
(Loss) income before income taxes				(14,055,000)
Income tax expenses				
Net (loss) income from continuing operations				(14,055,000)
Net income and gain from discontinued operations				3,837,000
Net (loss) income				(10,218,000)
Less: Net (loss) income attributable to noncontrolling interests				(886,000)
Net (loss) income attributable to China Techfaith Wireless Communication Technology Limited				(9,332,000)

http://www.sec.gov/Archives/edgar/data/1316317/000119312518136571/0001193125-18-136571-index.htm

IS6 (Neither gross profit, operating expenses, nor nonoperating income (expenses) are explicitly reported)

Income Statement [Line Items]	Period [Axis] 2017-01-01 - 2017-12-31 Fact Value	Origin
Net Income (Loss) [Roll Up]		
Income (Loss) from Continuing Operations After Tax [Roll Up]		
Income (Loss) from Continuing Operations Before Tax [Roll Up]		
Operating and Nonoperating Revenues	38,946,000,000	fac:OperatingAndNonoperatingRevenues[us-gaap:SalesRevenueGoodsNet [38,946,000,000]]
Operating and Nonoperating Costs and Expenses	35,947,000,000	fac:OperatingAndNonoperatingCostsAndExpenses[35,947,000,000] = fac:OperatingAndNonoperatingRevenues[us-gaap:SalesRevenueGoodsNet [38,946,000,000]] - fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[2,999,000,000]]
Income (Loss) from Continuing Operations Before Tax	2,999,000,000	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[2,999,000,000]]
Income Tax Expense (Benefit)	744,000,000	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit [744,000,000]]
Income (Loss) from Continuing Operations After Tax	2,255,000,000	fac:IncomeLossFromContinuingOperationsAfterTax[us-gaap:IncomeLossFromContinuingOperations[2,255,000,000]]
Income (Loss) from Discontinued Operations, Net of Tax	0	fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] = 0
Extraordinary Items of Income (Expense), Net of Tax	0	fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] = 0
Net Income (Loss)	2,255,000,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[2,255,000,000]]

Income Statement [Abstract]	Period [Axis] 2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31
Income Statement [Abstract]		
Sales	38,946,000,000	36,445,000,000
Costs and expenses		
Cost of goods sold	33,258,000,000	31,123,000,000
Depreciation and amortization	1,173,000,000	1,056,000,000
Selling, general and administrative	1,668,000,000	1,601,000,000
Interest expense, net	70,000,000	88,000,000
Equity income	(261,000,000)	(233,000,000)
Other expense, net	39,000,000	30,000,000
Income from operations before income taxes	2,999,000,000	2,780,000,000
Income taxes	744,000,000	706,000,000
Net income	2,255,000,000	2,074,000,000
Income attributable to non-controlling interests	(49,000,000)	(43,000,000)
Net income attributable to Magna International Inc.	2,206,000,000	2,031,000,000

http://www.sec.gov/Archives/edgar/data/749098/000119312518099856/0001193125-18-099856-index.htm

IS5 (Gross profit, operating expenses, and nonoperating income (expenses) are reported)

Income Statement [Line Items]	Period [Axis] 2016-07-01 - 2017-06-30 Fact Value	Origin
Net Income (Loss) [Roll Up]		
Income (Loss) from Continuing Operations After Tax [Roll Up]		
Income (Loss) from Continuing Operations Before Tax [Roll Up]		
Gross Profit [Roll Up]		
Revenues	56,292,093	fac:Revenues[56,292,093] = fac:GrossProfit[us-gaap:GrossProfit[3,924,675]] + fac:CostOfRevenue[us-gaap:CostOfServices[52,367,418]]
Cost of Revenue	52,367,418	fac:CostOfRevenue[us-gaap:CostOfServices[52,367,418]]
Gross Profit	3,924,675	fac:GrossProfit[us-gaap:GrossProfit[3,924,675]]
Operating Expenses	31,874,182	fac:OperatingExpenses[us-gaap:OperatingExpenses[31,874,182]]
Nonoperating Income (Loss) Plus Interest and Debt Expense Plus Income (Loss) from Equity Method Investments	(477,737)	fac:NonoperatingIncomePlusInterestAndDebtExpensePlusIncomeFromEquityMethodInvestments[-477,737] = fac:NonoperatingIncomeLoss[us-gaap:NonoperatingIncomeExpense[-477,737]]
Income (Loss) from Continuing Operations Before Tax	(28,427,244)	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[-28,427,244]]
Income Tax Expense (Benefit)	0	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[0]]
Income (Loss) from Continuing Operations After Tax	(28,427,244)	fac:IncomeLossFromContinuingOperationsAfterTax[-28,427,244] = fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[-28,427,244]] - fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[0]]
Income (Loss) from Discontinued Operations, Net of Tax	0	fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] = 0
Extraordinary Items of Income (Expense), Net of Tax	0	fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] = 0
Net Income (Loss)	(28,427,244)	fac:NetIncomeLoss[-28,427,244] = fac:IncomeLossFromContinuingOperationsAfterTax[-28,427,244] + fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] + fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0]

Statement [Line Items]	Period [Axis] 2016-07-01 - 2017-06-30	2015-07-01 - 2016-06-30	2014-07-01 - 2015-06-30
Revenue	56,292,093	53,418,112	202,009,160
Cost of sales	(52,367,418)	(48,713,456)	(182,692,715)
Gross profit	3,924,675	4,704,656	19,316,445
Operating expenses:			
Selling expenses	(1,416,283)	(2,251,997)	(2,384,459)
General and administrative expenses	(5,295,518)	(5,376,137)	(3,474,472)
Allowance for doubtful accounts and obsolescence stock	(25,162,381)	(7,509,470)	(1,199,110)
Total operating expenses	(31,874,182)	(15,137,604)	(7,058,041)
Other income (expenses):			
Interest expenses	(3,254,991)	(3,710,945)	(5,295,616)
Interest income	504	336,623	5,433,346
Change in fair value of warrants	531,099	6,856,682	(7,906,529)
Gain on disposal of a subsidiary	0	435,488	1,178,093
Other gains (loss) - net	2,245,651	(1,043,130)	(531,941)
Total other income (expenses)	(477,737)	2,874,718	(7,122,647)
(Loss) Income before income taxes	(28,427,244)	(7,558,230)	5,135,757
Income taxes	0	802,627	(3,729,238)
Net (loss) income	(28,427,244)	(6,755,603)	1,406,519
Other comprehensive (loss) income			
Foreign currency translation adjustments	(1,881,886)	(12,263,307)	3,966,141
Total other comprehensive income	(1,881,886)	(12,263,307)	3,966,141
Comprehensive (loss) income	(30,309,130)	(19,018,910)	5,372,660

http://www.sec.gov/Archives/edgar/data/1543268/000114420417059358/0001144204-17-059358-index.htm

IS8 (Similar to IS5; reports gross profit, but not operating income (loss); but groups operating and nonoperating expenses)

This is not set up yet!

80	**203.1b-Income Statement, Three Step (Gross Profit, Combined operating expenses and nonoperating income/expenses)**	Network			http://www.xbrlsite.com/2014/Protototype/fac/IncomeStatement3StepGP2
81	**Income Statement, Single Step [Table]**	Table			fac:IncomeStatementSingleStepTable
82	**Income Statement [Line Items]**	LineItems			fac:IncomeStatementLineItems
83	Net Income (Loss) [Roll Up]	Abstract			fac:NetIncomeLossRollUp
84	Income (Loss) from Continuing Operations After Tax [Roll Up]	Abstract			fac:IncomeLossFromContinuingOperationsAfterTaxRollUp
85	Income (Loss) from Continuing Operations Before Tax [Roll Up]	Abstract			fac:IncomeLossFromContinuingOperationsBeforeTaxRollUp
86	Gross Profit [Roll Up]	Abstract			fac:GrossProfitRollUp
87	Revenues	Concept (Monetary)	For Period	Credit	fac:Revenues
88	Cost of Revenue	Concept (Monetary)	For Period	Debit	fac:CostOfRevenue
89	Gross Profit	Concept (Monetary)	For Period	Credit	fac:GrossProfit
90	Indirect Operating and Nonoperating Costs and Expenses	Concept (Monetary)	For Period	Debit	fac:IndirectOperatingNonoperatingCostsExpenses
91	Income (Loss) from Continuing Operations Before Tax	Concept (Monetary)	For Period	Credit	fac:IncomeLossFromContinuingOperationsBeforeTax
92	Income Tax Expense (Benefit)	Concept (Monetary)	For Period	Debit	fac:IncomeTaxExpenseBenefit
93	Income (Loss) from Continuing Operations After Tax	Concept (Monetary)	For Period	Credit	fac:IncomeLossFromContinuingOperationsAfterTax
94	Income (Loss) from Discontinued Operations, Net of Tax	Concept (Monetary)	For Period	Credit	fac:IncomeLossFromDiscontinuedOperationsNetOfTax
~~95~~	~~Extraordinary Items of Income (Expense), Net of Tax~~	~~Concept (Monetary)~~	~~For Period~~	~~Credit~~	~~fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax~~
96	Net Income (Loss)	Concept (Monetary)	For Period	Credit	fac:NetIncomeLoss

No example currently. Note that indirect operating and nonoperating costs and expenses are grouped into ONE total or no total is provided.

IS3 (Reports revenues, operating expenses, and nonoperating expenses; neither gross profit, nor operating income (loss) are explicitly reported)

This is not set up yet!

80	**203.1-Income Statement, Three Step (Revenues, Operating expenses, Nonoperating income/expenses)**	Network			http://www.xbrlsite.com/2014/Protototype/fac/IncomeStatement3Step
81	**Income Statement, Single Step [Table]**	Table			fac:IncomeStatementSingleStepTable
82	**Income Statement [Line Items]**	LineItems			fac:IncomeStatementLineItems
83	Net Income (Loss) [Roll Up]	Abstract			fac:NetIncomeLossRollUp
84	Income (Loss) from Continuing Operations After Tax [Roll Up]	Abstract			fac:IncomeLossFromContinuingOperationsAfterTaxRollUp
85	Income (Loss) from Continuing Operations Before Tax [Roll Up]	Abstract			fac:IncomeLossFromContinuingOperationsBeforeTaxRollUp
86	Revenues	Concept (Monetary)	For Period	Credit	fac:Revenues
87	Operating Expenses	Concept (Monetary)	For Period	Debit	fac:OperatingExpenses
88	Nonoperating Income (Loss) Plus Interest and Debt Expense	Concept (Monetary)	For Period	Credit	fac:NonoperatingIncomePlusInterestAndDebtExpense
89	Income (Loss) from Continuing Operations Before Tax	Concept (Monetary)	For Period	Credit	fac:IncomeLossFromContinuingOperationsBeforeTax
90	Income Tax Expense (Benefit)	Concept (Monetary)	For Period	Debit	fac:IncomeTaxExpenseBenefit
91	Income (Loss) from Continuing Operations After Tax	Concept (Monetary)	For Period	Credit	fac:IncomeLossFromContinuingOperationsAfterTax
92	Income (Loss) from Discontinued Operations, Net of Tax	Concept (Monetary)	For Period	Credit	fac:IncomeLossFromDiscontinuedOperationsNetOfTax
~~93~~	~~Extraordinary Items of Income (Expense), Net of Tax~~	~~Concept (Monetary)~~	~~For Period~~	~~Credit~~	~~fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax~~
94	Net Income (Loss)	Concept (Monetary)	For Period	Credit	fac:NetIncomeLoss

No example currently. Note that “Operating income (loss)” can be computed.

IS4 (Similar to IS3; reports revenues, costs and expenses (rather than operating expenses), and nonoperating expenses; neither gross profit, nor operating income (loss) are explicitly reported)

This is not set up yet!

80	**203.3-Income Statement, Three Step (Revenues, Costs and expenses, Nonoperating income/expenses)**	Network			http://www.xbrlsite.com/2014/Protototype/fac/IncomeStatement3Step_CostsAndExpenses
81	**Income Statement, Single Step [Table]**	Table			fac:IncomeStatementSingleStepTable
82	**Income Statement [Line Items]**	LineItems			fac:IncomeStatementLineItems
83	Net Income (Loss) [Roll Up]	Abstract			fac:NetIncomeLossRollUp
84	Income (Loss) from Continuing Operations After Tax [Roll Up]	Abstract			fac:IncomeLossFromContinuingOperationsAfterTaxRollUp
85	Income (Loss) from Continuing Operations Before Tax [Roll Up]	Abstract			fac:IncomeLossFromContinuingOperationsBeforeTaxRollUp
86	Revenues	Concept (Monetary)	For Period	Credit	fac:Revenues
87	Costs and Expenses	Concept (Monetary)	For Period	Debit	fac:CostsAndExpenses
88	Nonoperating Income (Loss) Plus Interest and Debt Expense	Concept (Monetary)	For Period	Credit	fac:NonoperatingIncomePlusInterestAndDebtExpense
89	Income (Loss) from Continuing Operations Before Tax	Concept (Monetary)	For Period	Credit	fac:IncomeLossFromContinuingOperationsBeforeTax
90	Income Tax Expense (Benefit)	Concept (Monetary)	For Period	Debit	fac:IncomeTaxExpenseBenefit
91	Income (Loss) from Continuing Operations After Tax	Concept (Monetary)	For Period	Credit	fac:IncomeLossFromContinuingOperationsAfterTax
92	Income (Loss) from Discontinued Operations, Net of Tax	Concept (Monetary)	For Period	Credit	fac:IncomeLossFromDiscontinuedOperationsNetOfTax
~~93~~	~~Extraordinary Items of Income (Expense), Net of Tax~~	~~Concept (Monetary)~~	~~For Period~~	~~Credit~~	~~fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax~~
94	Net Income (Loss)	Concept (Monetary)	For Period	Credit	fac:NetIncomeLoss

No example currently. Note that “Operating income (loss)” can be computed.

SPEC9 (No revenues or gross profit are reported, but operating income (loss) is reported)

Income Statement [Line Items]	Period [Axis] 2017-01-01 - 2017-12-31 Fact Value	Origin
Net Income (Loss) [Roll Up]		
Income (Loss) from Continuing Operations After Tax [Roll Up]		
Income (Loss) from Continuing Operations Before Tax [Roll Up]		
Operating Income (Loss)	(3,089,000)	fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[-3,089,000]]
Nonoperating Income (Loss) Plus Interest and Debt Expense Plus Income (Loss) from Equity Method Investments	(6,000)	fac:NonoperatingIncomePlusInterestAndDebtExpensePlusIncomeFromEquityMethodInvestments[-6,000] = fac:IncomeLossFromContinuingOperationsBeforeTax[-3,095,000] - fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[-3,089,000]]
Income (Loss) from Continuing Operations Before Tax	(3,095,000)	fac:IncomeLossFromContinuingOperationsBeforeTax[-3,095,000] = fac:IncomeLossFromContinuingOperationsAfterTax[us-gaap:IncomeLossFromContinuingOperations[-3,023,000]] + fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[-72,000]]
Income Tax Expense (Benefit)	(72,000)	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[-72,000]]
Income (Loss) from Continuing Operations After Tax	(3,023,000)	fac:IncomeLossFromContinuingOperationsAfterTax[us-gaap:IncomeLossFromContinuingOperations[-3,023,000]]
Income (Loss) from Discontinued Operations, Net of Tax	(176,000)	fac:IncomeLossFromDiscontinuedOperationsNetOfTax[us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity[-176,000]]
Extraordinary Items of Income (Expense), Net of Tax	0	fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] = 0
Net Income (Loss)	(3,199,000)	fac:NetIncomeLoss[-3,199,000] = fac:IncomeLossFromContinuingOperationsAfterTax[us-gaap:IncomeLossFromContinuingOperations[-3,023,000]] + fac:IncomeLossFromDiscontinuedOperationsNetOfTax[us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity[-176,000]] + fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0]

Statement [Line Items]	Period [Axis] 2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31
Expenses			
Exploration	332,000	489,000	1,637,000
General and administrative	2,334,000	2,489,000	4,690,000
Restructuring costs	211,000	0	0
Depreciation	20,000	16,000	21,000
Other	192,000	0	0
Operating loss	3,089,000	2,994,000	6,348,000
Foreign exchange (gain) loss	(380,000)	343,000	(2,919,000)
Interest income	(116,000)	(102,000)	0
Interest expense	287,000	279,000	412,000
Loss from equity investee	215,000	237,000	119,000
Operating loss before income taxes	3,095,000	3,751,000	3,960,000
Income tax (recovery) expense	(72,000)	(553,000)	160,000
Net loss from continuing operations	3,023,000	3,198,000	4,120,000
Net loss from discontinued operations	176,000	1,465,000	3,711,000
Net loss	3,199,000	4,663,000	7,831,000
Foreign currency translation adjustment	2,481,000	(717,000)	4,928,000
Net loss and comprehensive loss	5,680,000	3,946,000	12,759,000

http://www.sec.gov/Archives/edgar/data/1271554/000127956918000418/0001279569-18-000418-index.htm

INTBX(Interest based revenues)

Income Statement [Line Items]	Period [Axis] 2017-04-01 - 2018-03-31 Fact Value	Origin
Net Income (Loss) [Roll Up]		
Income (Loss) from Continuing Operations After Tax [Roll Up]		
Income (Loss) from Continuing Operations Before Tax [Roll Up]		
Interest Income (Expense), After Provision for Losses [Roll Up]		
Interest Income (Expense), Net [Roll Up]		
Interest and Dividend Income, Operating	843,465,300,000	fac:InterestAndDividendIncomeOperating[us-gaap:InterestAndDividendIncomeOperating[843,465,300,000]]
Interest Expense, Operating	420,314,700,000	fac:InterestExpenseOperating[us-gaap:InterestExpense[420,314,700,000]]
Interest Income (Expense), Operating, Net	423,150,600,000	fac:InterestIncomeExpenseOperatingNet[us-gaap:InterestIncomeExpenseNet [423,150,600,000]]
Provision for Loan, Lease, and Other Losses	59,397,800,000	fac:ProvisionForLoanLeaseAndOtherLosses[us-gaap:ProvisionForLoanLeaseAndOtherLosses[59,397,800,000]]
Interest Income (Expense) After Provision for Losses	363,752,800,000	fac:InterestIncomeExpenseAfterProvisionForLosses[us-gaap:InterestIncomeExpenseAfterProvisionForLoanLoss[363,752,800,000]]
Noninterest Income	144,607,000,000	fac:NoninterestIncome[us-gaap:NoninterestIncome[144,607,000,000]]
Noninterest Expense	231,253,400,000	fac:NoninterestExpense[us-gaap:NoninterestExpense[231,253,400,000]]
Income (Loss) from Continuing Operations Before Tax	277,106,400,000	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[277,106,400,000]]
Income Tax Expense (Benefit)	98,272,500,000	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit [98,272,500,000]]
Income (Loss) from Continuing Operations After Tax	178,833,900,000	fac:IncomeLossFromContinuingOperationsAfterTax[178,833,900,000] = fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[277,106,400,000]] - fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit [98,272,500,000]]
Income (Loss) from Discontinued Operations, Net of Tax	0	fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] = 0
Extraordinary Items of Income (Expense), Net of Tax	0	fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] = 0
Net Income (Loss)	178,833,900,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[178,833,900,000]]

Statement [Line Items]	Period 2017-04-01 - 2018-03-31 Unit INR / Shares	USD / Shares	USD	INR
Interest and dividend revenue:				
Loans			10,251,200,000	667,458,700,000
Trading securities			62,200,000	4,049,100,000
Available for sale securities			2,429,900,000	158,209,200,000
Other			211,200,000	13,748,300,000
Total interest and dividend revenue			12,954,500,000	843,465,300,000
Interest expense:				
Deposits			5,017,900,000	326,717,800,000
Short-term borrowings			399,400,000	26,004,400,000
Long-term debt			1,033,600,000	67,297,500,000
Other			4,500,000	295,000,000
Total interest expense			6,455,400,000	420,314,700,000
Net interest revenue			6,499,100,000	423,150,600,000
Provision for credit losses			912,300,000	59,397,800,000
Net interest revenue after provision for credit losses			5,586,800,000	363,752,800,000
Non-interest revenue, net:				
Fees and commissions			1,844,000,000	120,060,900,000
Trading securities gain/(loss), net			(1,000,000)	(63,400,000)
Realized gain/(loss) on sales of available for sale securities, net			166,700,000	10,853,200,000
Other than temporary impairment losses on available for sale securities			(2,300,000)	(149,100,000)
Foreign exchange transactions			95,400,000	6,209,500,000
Derivatives gain/(loss), net			103,600,000	6,742,600,000
Other, net			14,600,000	953,300,000
Total non-interest revenue, net			2,221,000,000	144,607,000,000
Total revenue, net			7,807,800,000	508,359,800,000
Non-interest expense:				
Salaries and staff benefits			1,516,200,000	98,714,600,000
Premises and equipment			457,900,000	29,816,900,000
Depreciation and amortization			148,700,000	9,678,900,000
Administrative and other			1,429,100,000	93,042,000,000
Amortization of intangible assets			0	1,000,000
Total non-interest expense			3,551,900,000	231,253,400,000
Income before income tax			4,255,900,000	277,106,400,000
Income tax expense			1,509,300,000	98,272,500,000
Net income before noncontrolling interest			2,746,600,000	178,833,900,000
Less: Net income attributable to shareholders of noncontrolling interest			4,900,000	319,000,000
Net income attributable to HDFC Bank Limited			2,741,700,000	178,514,900,000

http://www.sec.gov/Archives/edgar/data/1144967/000119312518225979/0001193125-18-225979-index.htm

INSBX (Insurance based revenues, similar to IS6 except that Benefits, Costs and Expenses is used to represent total expenses)

This is not set up yet!

78	**205.2-Income Statement, Insurance Based Revenues**	Network			http://www.xbrlsite.com/2014/Protototype/fac/IncomeStatementInsuranceBasedRevenues
79	**Income Statement, Insurance Based Revenues [Table]**	Table			fac:IncomeStatementInsuranceBasedRevenuesTable
80	**Income Statement [Line Items]**	LineItems			fac:IncomeStatementLineItems
81	Net Income (Loss) [Roll Up]	Abstract			fac:NetIncomeLossRollUp
82	Income (Loss) from Continuing Operations After Tax [Roll Up]	Abstract			fac:IncomeLossFromContinuingOperationsAfterTaxRollUp
83	Income (Loss) from Continuing Operations Before Tax [Roll Up]	Abstract			fac:IncomeLossFromContinuingOperationsBeforeTaxRollUp
84	Revenues	Concept (Monetary)	For Period	Credit	fac:Revenues
85	Benefits, Costs, and Expenses	Concept (Monetary)	For Period	Debit	fac:BenefitsCostsExpenses
86	Income (Loss) from Continuing Operations Before Tax	Concept (Monetary)	For Period	Credit	fac:IncomeLossFromContinuingOperationsBeforeTax
87	Income Tax Expense (Benefit)	Concept (Monetary)	For Period	Debit	fac:IncomeTaxExpenseBenefit
88	Income (Loss) from Continuing Operations After Tax	Concept (Monetary)	For Period	Credit	fac:IncomeLossFromContinuingOperationsAfterTax
89	Gain (Loss) on Sale of Previously Unissued Stock by Subsidiary or Equity Investee, Nonoperating Income	Concept (Monetary)	For Period	Credit	fac:GainLossOnSalePreviouslyUnissuedStockBySubsidiaryOrEquityInvesteeNonoperatingIncome
90	Gain (Loss) on Disposition of Stock in Subsidiary or Equity Method Investee	Concept (Monetary)	For Period	Credit	fac:GainLossOnDispositionStockInSubsidiaryOrEquityMethodInvestee
91	Income (Loss) from Discontinued Operations, Net of Tax	Concept (Monetary)	For Period	Credit	fac:IncomeLossFromDiscontinuedOperationsNetOfTax
~~92~~	~~Extraordinary Items of Income (Expense), Net of Tax~~	~~Concept (Monetary)~~	~~For Period~~	~~Credit~~	~~fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax~~
93	Net Income (Loss)	Concept (Monetary)	For Period	Credit	fac:NetIncomeLoss

No example currently. Note that this is similar to IS6 except that rather than using "Costs and Expenses", the line item "Benefits, Costs and Expenses" is used for total expenses.

98% of companies use one of two primary styles of reporting the cash flow statement. There is an issue related to representing assets held for sale that is causing most inconsistencies.

CASH FLOW STATEMENT

SUMMARY OF CASH FLOW STATEMENT STYLES

Code	Count of Reports Using this Style	Percent of Reports Using this Style	Percent of Reports Consistent with Style
CF1	5,513	96%	99%
CF2	132	2%	99%
Unknown	89	2%	??%
Total	5,734	100%	

CF1 (exchange gains part of net cash flow roll up or not reported)

Cash Flow Statement [Line Items]	Period [Axis] 2017-01-01 - 2017-12-31 Fact Value	Origin
Net Cash Flow [Roll Up]		
Net Cash Flow from Operating Activities [Roll Up]		
Net Cash Flow from Operating Activities, Continuing	(12,067,000)	fac:NetCashFlowFromOperatingActivitiesContinuing[-12,067,000] = fac:NetCashFlowFromOperatingActivities[us-gaap:NetCashProvidedByUsedInOperatingActivities[-12,067,000]] - fac:NetCashFlowFromOperatingActivitiesDiscontinued[0]
Net Cash Flow from Operating Activities, Discontinued	0	fac:NetCashFlowFromOperatingActivitiesDiscontinued[0] = 0
Net Cash Flow from Operating Activities	(12,067,000)	fac:NetCashFlowFromOperatingActivities[us-gaap:NetCashProvidedByUsedInOperatingActivities[-12,067,000]]
Net Cash Flow from Investing Activities [Roll Up]		
Net Cash Flow from Investing Activities, Continuing	6,444,000	fac:NetCashFlowFromInvestingActivitiesContinuing[6,444,000] = fac:NetCashFlowFromInvestingActivities[us-gaap:NetCashProvidedByUsedInInvestingActivities[6,444,000]] - fac:NetCashFlowFromInvestingActivitiesDiscontinued[0]
Net Cash Flow from Investing Activities, Discontinued	0	fac:NetCashFlowFromInvestingActivitiesDiscontinued[0] = 0
Net Cash Flow from Investing Activities	6,444,000	fac:NetCashFlowFromInvestingActivities[us-gaap:NetCashProvidedByUsedInInvestingActivities[6,444,000]]
Net Cash Flow from Financing Activities [Roll Up]		
Net Cash Flow from Financing Activities, Continuing	15,547,000	fac:NetCashFlowFromFinancingActivitiesContinuing[15,547,000] = fac:NetCashFlowFromFinancingActivities[us-gaap:NetCashProvidedByUsedInFinancingActivities[15,547,000]] - fac:NetCashFlowFromFinancingActivitiesDiscontinued[0]
Net Cash Flow from Financing Activities, Discontinued	0	fac:NetCashFlowFromFinancingActivitiesDiscontinued[0] = 0
Net Cash Flow from Financing Activities	15,547,000	fac:NetCashFlowFromFinancingActivities[us-gaap:NetCashProvidedByUsedInFinancingActivities[15,547,000]]
Exchange Gains (Losses)	0	fac:ExchangeGainsLosses[0] = 0
Net Cash Flow	9,924,000	fac:NetCashFlow[us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease[9,924,000]]

Statement [Line Items]	Period [Axis] 2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31
Cash flow from operating activities			
Net loss for the year	(12,299,000)	(16,953,000)	(10,622,000)
Adjustments required to reconcile net loss to net cash used in operating activities:			
Depreciation and amortization	239,000	169,000	50,000
Amortization of discount/premium on marketable securities	21,000	44,000	92,000
Loss from realization of marketable securities	143,000	231,000	50,000
Linked difference of marketable securities	(167,000)	xsi:nil	xsi:nil
Stock-based compensation expense	1,394,000	1,628,000	970,000
Changes in operating assets and liabilities:			
Increase (decrease) in deferred revenue from collaboration agreement	(1,085,000)	1,623,000	0
Decrease (increase) in other accounts receivable	129,000	95,000	(214,000)
Increase (decrease) in trade payables	(846,000)	863,000	1,384,000
Increase in other accounts payable	671,000	81,000	39,000
Increase (decrease) in related party	(267,000)	90,000	(223,000)
Net cash used in operating activities	(12,067,000)	(12,129,000)	(8,474,000)
Cash flow from investing activities			
Purchase of property and equipment	(12,000)	(17,000)	(159,000)
Proceeds from sale of property and equipment	0	13,000	0
Investment in securities, available for sale	(3,869,000)	(7,615,000)	(26,541,000)
Proceeds from sale of securities, available for sale	10,325,000	13,955,000	9,594,000
Disposal of short-term deposit	0	0	6,000,000
Net cash provided by (used in) investing activities	6,444,000	6,336,000	(11,106,000)
Cash flow from financing activities			
Issuance of ordinary shares, net of issuance costs (*)	15,017,000 [1]	4,479,000 [1]	0
Proceeds from exercise of options	530,000	255,000	0
Net cash provided by financing activities	15,547,000	4,734,000	0
Increase (decrease) in cash and cash equivalents	9,924,000	(1,059,000)	(19,580,000)
Cash and cash equivalents at the beginning of the year	3,097,000	4,156,000	23,736,000
Cash and cash equivalents at the end of the year	13,021,000	3,097,000	4,156,000

http://www.sec.gov/Archives/edgar/data/1595353/000114420418014234/0001144204-18-014234-index.htm

CF2 (exchange gains part of cash and cash equivalents roll forward)

Cash Flow Statement [Line Items]	Period [Axis] 2017-01-01 - 2017-12-31 Fact: Value	Origin
Net Cash Flow [Roll Up]		
Net Cash Flow from Operating Activities [Roll Up]		
Net Cash Flow from Operating Activities, Continuing	(48,800,000)	fac:NetCashFlowFromOperatingActivitiesContinuing[-48,800,000] = fac:NetCashFlowFromOperatingActivities[us-gaap:NetCashProvidedByUsedInOperatingActivities[-48,800,000]] - fac:NetCashFlowFromOperatingActivitiesDiscontinued[0]
Net Cash Flow from Operating Activities, Discontinued	0	fac:NetCashFlowFromOperatingActivitiesDiscontinued[0] = 0
Net Cash Flow from Operating Activities	(48,800,000)	fac:NetCashFlowFromOperatingActivities[us-gaap:NetCashProvidedByUsedInOperatingActivities[-48,800,000]]
Net Cash Flow from Investing Activities [Roll Up]		
Net Cash Flow from Investing Activities, Continuing	(199,500,000)	fac:NetCashFlowFromInvestingActivitiesContinuing[-199,500,000] = fac:NetCashFlowFromInvestingActivities[us-gaap:NetCashProvidedByUsedInInvestingActivities[-199,500,000]] - fac:NetCashFlowFromInvestingActivitiesDiscontinued[0]
Net Cash Flow from Investing Activities, Discontinued	0	fac:NetCashFlowFromInvestingActivitiesDiscontinued[0] = 0
Net Cash Flow from Investing Activities	(199,500,000)	fac:NetCashFlowFromInvestingActivities[us-gaap:NetCashProvidedByUsedInInvestingActivities[-199,500,000]]
Net Cash Flow from Financing Activities [Roll Up]		
Net Cash Flow from Financing Activities, Continuing	17,400,000	fac:NetCashFlowFromFinancingActivitiesContinuing[17,400,000] = fac:NetCashFlowFromFinancingActivities[us-gaap:NetCashProvidedByUsedInFinancingActivities[17,400,000]] - fac:NetCashFlowFromFinancingActivitiesDiscontinued[0]
Net Cash Flow from Financing Activities, Discontinued	0	fac:NetCashFlowFromFinancingActivitiesDiscontinued[0] = 0
Net Cash Flow from Financing Activities	17,400,000	fac:NetCashFlowFromFinancingActivities[us-gaap:NetCashProvidedByUsedInFinancingActivities[17,400,000]]
Net Cash Flow	(230,900,000)	fac:NetCashFlow[us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease[-230,900,000]]

Amount due to related parties	34,400,000	10,700,000	(14,400,000)
Customer deposits	(7,000,000)	43,100,000	1,900,000
Derivative contracts	300,000	0	0
Deferred revenue	(16,900,000)	(383,200,000)	402,100,000
Net cash (used in) provided by operating activities	(48,800,000)	145,200,000	261,100,000
Cash flows from investing activities:			
Net cash received from an acquisition	300,000	0	70,200,000
Net cash received from asset acquisitions	0	0	9,100,000
Acquisition of fixed assets and intangible assets	(110,200,000)	(174,900,000)	(200,000,000)
Change in restricted cash	(70,800,000)	5,300,000	4,400,000
Proceeds from disposal of fixed assets and intangible assets	500,000	46,900,000	400,000
Issuance of loans to related parties	0	(101,100,000)	(66,100,000)
Issuance of loans to third parties	(6,300,000)	(7,800,000)	(10,500,000)
Repayment of loans by related parties	13,000,000	150,900,000	25,000,000
Purchase of long-term investments	(26,000,000)	(6,600,000)	(16,900,000)
Proceeds received from sale of manufacturing facility to related party	0	58,500,000	0
Net cash received from disposal of subsidiaries	0	0	2,100,000
Net cash used in investing activities	(199,500,000)	(28,800,000)	(182,300,000)
Cash flows from financing activities:			
Proceeds from borrowings	447,900,000	634,200,000	655,800,000
Principal payments on borrowings	(430,500,000)	(484,600,000)	(684,600,000)
Principal payments on government loan	0	0	(800,000)
Proceeds from related party borrowings	0	0	35,800,000
Repayment of related party borrowings	0	(32,400,000)	(13,000,000)
Proceed from issuance of long-term notes	0	100,000,000	0
Repayment of long-term notes	0	(100,000,000)	0
Principal payments on capital lease obligations	0	0	(6,600,000)
Arrangement fee for short-term bank borrowings	0	0	(2,100,000)
Arrangement fee and other related costs for long-term notes	0	0	(1,000,000)
Net cash (used in) provided by financing activities	17,400,000	117,200,000	(16,500,000)
Net increase(decrease) in cash and cash equivalents	(230,900,000)	233,600,000	62,300,000
Effect of exchange rate changes on cash and cash equivalents	24,300,000	(43,600,000)	(19,000,000)
Cash and cash equivalents at the beginning of year	390,000,000	200,000,000	156,700,000
Cash and cash equivalents at the end of year	183,400,000	390,000,000	200,000,000

http://www.sec.gov/Archives/edgar/data/1371541/000114420418023234/0001144204-18-023234-index.htm

95% of all companies you one of three styles for reporting the statement of comprehensive income.

STATEMENT OF COMPREHENSIVE INCOME

SUMMARY OF STATEMENT OF COMPREHENSIVE INCOME STYLES

Code	Count of Reports Using this Style	Percent of Reports Using this Style	Percent of Reports Consistent with Style
SCI1	5,461	95%	99%
SCI2	171	3%	99%
SCI3	13	1%	??%
Unknown/Other	89	1%	??%
Total	5,734	100%	

SCI1 (statement of comprehensive income begins with total profit (loss))

Statement of Comprehensive Income (Loss) [Line Items]	Period [Axis] 2018-01-01 - 2018-03-31 Fact Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Net Income (Loss)	9,001,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[9,001,000]]
Other Comprehensive Income (Loss)	12,452,000	fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[12,452,000]]
Comprehensive Income (Loss)	21,453,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[21,453,000]]
Validation Results [Hierarchy]		
IS10	OK	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[21,453,000]] = (fac:NetIncomeLoss[us-gaap:ProfitLoss[9,001,000]] + fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[12,452,000]])

Statement Of Income And Comprehensive Income [Abstract]	Period [Axis] 2018-01-01 - 2018-03-31	2017-01-01 - 2017-03-31
Statement Of Income And Comprehensive Income [Abstract]		
Net Income	9,001,000	10,326,000
Other Comprehensive income:		
Foreign currency translation adjustment	7,730,000	3,912,000
Reclassification adjustment from loss on partial settlement of pension plan, net of tax	3,815,000	0
Change in defined benefit pension plans, net of tax	577,000	0
Change in fair value of derivative financial instruments	330,000	818,000
Other comprehensive income:	12,452,000	4,730,000
Comprehensive income	21,453,000	15,056,000

Comprehensive Income (Loss) Breakdown [Line Items]	Period [Axis] 2018-01-01 - 2018-03-31 Fact Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Comprehensive Income (Loss) Attributable to Parent	21,453,000	fac:ComprehensiveIncomeLossAttributableToParent[21,453,000] = fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[21,453,000]]
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	0	fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[0] = fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[21,453,000]] - fac:ComprehensiveIncomeLossAttributableToParent[21,453,000]
Comprehensive Income (Loss)	21,453,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[21,453,000]]
Validation Results [Hierarchy]		
IS9	OK	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[21,453,000]] = (fac:ComprehensiveIncomeLossAttributableToParent[21,453,000] + fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[0])

http://www.sec.gov/Archives/edgar/data/1374535/000156459018012538/0001564590-18-012538-index.htm

SCI2 (statement of comprehensive income begins with net income (loss) attributable to parent)

Statement of Comprehensive Income (Loss) [Line Items]	Period [Axis] 2018-01-01 - 2018-03-30 Fact Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent	7,546,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[7,546,000]]
Other Comprehensive Income (Loss)	482,000	fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[482,000]]
Comprehensive Income (Loss)	8,028,000	fac:ComprehensiveIncomeLoss[8,028,000] = fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[8,028,000]]
Validation Results [Hierarchy]		
IS10	OK	fac:ComprehensiveIncomeLoss[8,028,000] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[7,546,000]] + fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[482,000]])

Statement of Comprehensive Income [Abstract]	Period [Axis] 2018-01-01 - 2018-03-31	2017-01-01 - 2017-03-31
Statement of Comprehensive Income [Abstract]		
Net earnings	7,546,000	8,749,000
Other comprehensive income:		
Foreign currency translation adjustment	421,000	291,000
Pension and postretirement benefits, net of tax	61,000	83,000
Comprehensive income	8,028,000	9,123,000

Comprehensive Income (Loss) Breakdown [Line Items]	Period [Axis] 2018-01-01 - 2018-03-30 Fact Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Comprehensive Income (Loss) Attributable to Parent	8,028,000	fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[8,028,000]]
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	0	fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[0] = fac:ComprehensiveIncomeLoss[8,028,000] - fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[8,028,000]]
Comprehensive Income (Loss)	8,028,000	fac:ComprehensiveIncomeLoss[8,028,000] = fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[8,028,000]]
Validation Results [Hierarchy]		
IS9	OK	fac:ComprehensiveIncomeLoss[8,028,000] = (fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[8,028,000]] + fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[0])

http://www.sec.gov/Archives/edgar/data/9092/000000909218000006/0000009092-18-000006-index.htm

SCI3 (statement of comprehensive income begins with net income (loss) available to common)

This is not set up yet!