Processing Model for Straw Man Implementation of Business Reporting and Financial Reporting Logical Model Semantics

The following table outlines a processing model for implementing the business reporting and financial reporting logical models. This processing model leverages the architecture of the logical models and is intended to support only XBRL taxonomies and XBRL instances constructed following that explicit architecture. XBRL instances and XBRL taxonomies created using this architecture are 100% XBRL compliant but used a constrained set of XBRL.

For more information about the Business Reporting and Financial Reporting Logical Models and the straw man prototype implementation, see:

http://www.xbrlsite.com/Demos/FRTA/2010-06-15/_StrawmanImplementation.pdf

http://www.xbrlsite.com/Demos/FRTA/2010-06-15/_SemanticsToSyntaxMapOfImplemenation.pdf

An understanding of the Business Reporting Logical Model and Financial Reporting Logical Model is important to understanding this processing model. This is a PDF of a mind map of that model:

http://www.xbrlsite.com/Demos/FRTA/2010-06-15/_LogicalModels.pdf

Currently, the models are combined. They will be separated eventually. Also, the models will be converted into a UML model to help those reading the model understand the workings of the model. Documentation of the model exists, but it is an internal working draft of the XBRL International Taxonomy Architecture Working Group and therefore not publically available at this point in time.

Note that it is important to understand that these ideas in this processing model can be used today. For example, the US GAAP Taxonomy has a "logical model". It is not communicated very well. Software can be built today which works ONLY with the US GAAP Taxonomy and that software would be several orders of magnitude easier to use than a tool for general XBRL taxonomy or XBRL instance creation. And that may happen because the SEC XBRL reporting is a large enough use case (i.e. there are lots of customers). But, it would be less expensive for those purchasing the software if every implementation of XBRL did not have to create their own specific tools for their own specific architecture (i.e. the FDIC has their own set of XBRL vendors and those tools don't work with the SEC XBRL. How is that a good thing? Imagine if this logical model is a global standard. That is the idea.

Step	Explanation	Examples, Comments, Observations, Discussion
Step 01 – Create XBRL taxonomy using the logical model architecture.	This is the key piece of the process. Everything in the XBRL taxonomy is explicitly identified rather than forcing the XBRL processor to imply meaning of taxonomy components based on what it discovers. Doing this allows for validation against the logical model. While a normal XBRL taxonomy creation tool could be used to do this (i.e. the taxonomy remains 100% within the XBRL specification), it is more probable that software will be created which ONLY allows you to work within the logical model. The advantage of this is that (1) the user works at the logical model semantic level and not the XBRL syntax level (2) using the software is easier as the business user need not understand the XBRL syntax and because the software enforces the logical model semantics (3) software is easier and less costly to create (4) extension taxonomies can be constructed which are compliant with the base taxonomy architecture (i.e. extensibility works well).	A software layer would be built on top of the XBRL processor which would enforce this logical model. The XBRL processor would do all the things it is expected to do such as resolve URLs, pull taxonomy pieces together, build the DTS, turn the base set or relations into Networks, be sure the XBRL syntax is valid, etc. The logical model processor would work on top of the XBRL processor, both enforcing the logical model and leveraging the logical model. For example, look at this Measure Relations Info Set: http://www.xbrlsite.com/Demos/FRTA/2010-06-15/company-instance_Infoset_MemberRelations.html Notice: (a) Each taxonomy piece is explicitly identifiable within the "Group" column; (b) Only Concepts have a period type, balance type, and data type (i.e. they are meaningless on hypercubes, dimensions, domains, measures so why does the business user need to see them or assign values to them?); (c) The taxonomy is consistent, this is enforced by the taxonomy creation software because the model requires the consistently, that is the point of the model…to make it SO software can leverage the consistency of the taxonomy. The result is this. Why can't a taxonomy "viewer" look more like this: http://www.xbrlsite.com/Demos/FRTA/2010-06-15/_InstanceCreator.pdf You have to use your imagination (i.e. the software does not exist, so you cannot really see it at this point), but why do we always need to see tree views of taxonomies? Why can't they exist as tables, you add new taxonomy components (and even instance components and taxonomy extensions) by adding, editing, or removing rows, columns, or cells of a table? More on this later, right now you need to use your imagination.

Step	Explanation	Examples, Comments, Observations, Discussion
Step 02 – Validate the XBRL taxonomy	XBRL taxonomy validation is done as the taxonomy is being edited, not after its creation. For example, if a user tries to put a [Measure] where it does not go in the logical model (i.e. go look at the mind map), the software will not let them do it. Therefore, there is no need to validate the taxonomy AFTER creation, it is guaranteed to be correct as it is created as the software enforces that. Then, XBRL can be generated.	The key to understanding this can be seen when trying to create an XBRL taxonomy with current software applications. Current software applications (a) work at the XBRL syntax level and therefore (b) you can do anything which the XBRL syntax allows. This would include putting a [Concept] as a child of a [Fact Group]. This makes no sense. Further, today taxonomy creators have to do things like keep presentation linkbases consistent with definition linkbases. Why can't software do that? Well, software can do that. While software will likely be modified to perform validation during taxonomy creation, it can be done today using current XBRL taxonomy creation software after creation simply by adding the validation to existing processes. This is like running SEC XBRL validation during submission. But there is a big difference. The SEC would not have to create 90% of the current things they validate because the logical model is supported by software vendors because it is an XBRL specification; therefore every implementation of XBRL will not have to create their own validation scheme.
Step 03 – Create XBRL instance	Actually, there is no difference between a taxonomy creation tool and an instance creation tool because you have to be able to "see" the XBRL instance (i.e. sample data) to be sure you have created the taxonomy correctly and (b) you need to add concepts and other things (i.e. extend the taxonomy) when you create an XBRL instance.	Tools which use this model will both create XBRL instances and XBRL taxonomies. While you could use current off the shelf XBRL software, most users would not because those tools work at the syntax level, working at the logical model level makes creating the XBRL taxonomies and XBRL instances easier. This would include creating things like the US GAAP Taxonomy. Base taxonomies can leverage the logical model (i.e. must comply with the model) to make it easier for domain users to create the taxonomy.

Step	Explanation	Examples, Comments, Observations, Discussion
Step 03 – After XBRL taxonomy and XBRL instance creation, exchange the information	There is no difference between how that is done today.	While the actual exchange is no different, the validation processes are easier to create as much, much, much more would exist within off the shelf software. Additional validation can still be created to meet system specific needs. For example, the SEC could still add a test to make sure filers are using the correct scheme and identifier (i.e. the CIK number). But, the SEC would not have to include a lot of the validation they either have already created or would need to create to get more consistent SEC XBRL filings.
Step 03 – Create Info Set	Creates what amounts to an info set of FRTA financial reporting logical model objects. Exactly how this is done is application independent. [CSH: This could be a standard API which would have its benefits.]	Here is two files which shows what this info set might look like. In this case there are two files: Fact Groups: http://www.xbrlsite.com/Demos/FRTA/2010-06-15/company-instance_Infoset_FactGroups.xml http://www.xbrlsite.com/Demos/FRTA/2010-06-15/company-instance_Infoset_FactGroups.html Measure Relations: http://www.xbrlsite.com/Demos/FRTA/2010-06-15/company-instance_Infoset_MemberRelations.xml http://www.xbrlsite.com/Demos/FRTA/2010-06-15/company-instance_Infoset_MemberRelations.html

Step	Explanation	Examples, Comments, Observations, Discussion
Step 04 – Determine order of the Fact Groups	The order of the Fact Groups does matter.	I see two options for doing this: (a) sorting by the extended link description as is done by the US GAAP Taxonomy or (b) creating a definition linkbase which has a tree hierarchy of hypercubes. Option (b) gives more flexibility, allows for grouping of hypercubes using abstract concepts. The logical model has the notion of "Report Flow" which is implemented as a definition linkbase which expresses relations between hypercubes. See the logical model semantics to XBRL syntax mapping. This is an info set of the flow: http://www.xbrlsite.com/Demos/FRTA/2010-06-15/company-instance_Infoset_Flow.xml http://www.xbrlsite.com/Demos/FRTA/2010-06-15/company-instance_Infoset_Flow.html
Step 05 – Select an Fact Group to Work With	The user would work with one Fact Group at a time. An application could iterate through all Fact Groups. Each Fact Group would be worked with in a similar fashion	An outstanding question is what exactly is an Fact Group. There are three options that I see: (a) An XBRL extended link of a specific role. (b) An XBRL Dimensions hypercube (and all hypercubes in an DTS are required to be unique. (c) An XBRL Dimensions hypercube within an XBRL extended link of a specific role (and in this case hypercubes do not necessarily need to be unique). This is how the US GAAP taxonomy works. [CSH: Michele stated and I agree that requiring hypercubes to be unique has very significant virtues. It is my personal believe that option (b) is the best option. This demotes XBRL extended links to syntax and unimportant to the logical model.]

Step	Explanation	Examples, Comments, Observations, Discussion
Step 06 – Identify slicers, rows, and columns	Use the characteristics of the information in the Fact Group "Facts" collection to identify slicers, rows, and columns. This assumes a "table" which has rows, columns, and cells.	A slicer is a Member which is exactly the same for every fact within the Fact Group. As such, the Member and Member Value will be the same for every Fact. Rows and columns are interchangeable but generally there are certain preferences as to members being on a row or on a column within a table which contains.

Step	Explanation	Examples, Comments, Observations, Discussion
Step 07 – Ordering of Members of the Measures (i.e. measure values)	Whether the Measure is on a row or on a column, the Measure Values can be ordered using the Measure Relations.	Members can be put into the following six groups: (a) **Concept Measure Values (Members)** – These are unique in that they are implemented as XML Schema elements which are also XBRL elements (i.e. have a substitution group value of xbrli:item) have information as to the Member's balance type, period type, and data type. (b) **Calendar Time Measure (Members)** – These are unique in that they are the values of the XBRL context <period> element. It does not matter which period is implemented using the <period> syntax (i.e. Calendar Time, Report Date, Fiscal Period) but ONE must be implemented using that syntax because a <period> is required by XBRL. Whatever is implemented as such has no ordering other than sort order by period or alphabetic as <period> has no hierarchy structure. (c) **Reporting Entity Measure (Members)** – These are unique in that they are the values of the XBRL context <entity> <identifier> element. It does not matter which entity is implemented using the <entity> <identifier> syntax (i.e. Reporting Entity, Legal Entity, Business Segment) but ONE must be implemented as the <entity> <identifier> is required by XBRL. Whatever is implemented as such as no ordering other than alphabetic sort as the <entity> <identifier> has no hierarchy structure. (d) **Measure Characteristic (Members)** – These are unique in that they are implemented as XML Schema elements which are also XBRL elements (i.e. have a substitution group value of xbrli:item). The values of the balance, periodType, and type (data type) have no meaning as they will never contain values, rather they are always contained within the <context> element (or wherever the syntax mapping says they will go, i.e. could be either or <scenario>). (e) **Fact Group** – These are defined in XBRL Dimensions as hypercubes. (f) **Measure** – These are defined in XBRL Dimensions as dimensions.

Step	Explanation	Examples, Comments, Observations, Discussion
Step 08 – Render table	Render the slicers, rows, and columns with the appropriate measure values (members)	Use the information gathered to organize the slicers, rows, and columns into a table. Order the measure members using the measure relations or other alphabetical sort order.

This is a demo Excel application which performs all of these steps:

http://www.xbrlsite.com/Demos/FRTA/2010-05-19/HypercubeViewer.zip

[CSH: Here is information useful in how to run the prototype application: http://www.xbrlsite.com/Demos/FRTA/2010-05-19/_overview.pdf |
| **To do: Still need to add the processing of values, value attributes, information models (i.e. roll forward, roll up, hierarchy, etc)** | | |
| **Parsing XBRL Taxonomy** | These are the steps to parsing the XBRL taxonomy. | |

Step	Explanation	Examples, Comments, Observations, Discussion
Step T01	Read the hypercubes using the definition linkbase.	The definition linkbase is ultimately responsible for articulating hypercubes. If explicit hypercubes are not used; you still have what amounts to a "quasi-hypercube" in that every fact will have a entity identifier and a period associated with it at a minimum.
		Something to understand about hypercubes is that they define specifically the pieces (the members) which can go into the hypercube. XBRL contexts don't do this. Meaning, when you define an XBRL taxonomy you don't say which entity identifiers and/or which periods are allowed on a fact; but hypercubes do exactly that. Therefore, you cannot restrict which entity identifiers and which periods can be used by an extended link. This is a reason hypercubes are superior to extended links, basically you get more control.
		It seems to be getting clearer and clearer that tuples are more like measures than Fact Groups. A tuple might contain a concept such as "Director Name". To convert that tuple to a hypercube such as like the US GAAP Taxonomy did it, you simply move the tuple to the "Director [Axis]", then make the actual directors (i.e. the contents of the concept "Director Name" in the tuple) be a member (i.e. the value of a measure).
		If you do want to use the presentation linkbase in addition to the definition linkbase, you will have to have a processing step to reconcile the two potentially different linkbases together and what to do if you do in fact have any differences.
		The calculation linkbase is necessary if you have calculations AND you don't want to use XBRL Formula to articulate the computations.
		You can AUTO GENERATE XBRL presentation and XBRL calculations from the XBRL definition linkbase.
Extension Points		
Extensibility Rules		

Fact Group Containing: Slicers, Columns, Rows:

	A	B	C	D	E	F
1	gaap:SalesAnalysisByGeographicAreaInformationGroup					
2	**Slices:**					
3	frta:ReportingEntityMeasure	ACME (http://www.ACME.com)				
4	frta:ConceptMeasure	gaap:Sales				
5	gaap:LegalEntityMeasure	gaap:ACMECompanyMember				
6	gaap:BusinessSegmentMeasure	gaap:BusinessSegmentsAllDomain				
7						
8						
9		Label	Name	2010-01-01/2010-12-31	2009-01-01/2009-12-31	2008-01-01/2009-12-31
10		Geographic Area [Measure]				
11		Geographic Areas, All [Domain]	gaap:GeographicAreasAllDomain	32,038,000	35,805,000	32,465,000
12		US and Canada Region [Member]	gaap:USAndCanadaRegionMember	10,214,000	12,649,000	10,137,000
13		Europe Region [Member]	gaap:EuropeRegionMember	11,901,000	10,374,000	10,396,000
14		Asia Region [Member]	gaap:AsiaRegionMember	5,639,000	4,371,000	3,210,000
15		Other Regions [Member]	gaap:OtherRegionsMember	4,284,000	8,411,000	8,722,000
16						

Slicers

Columns

Rows

Example Renderings of Table

	A	B	C	D	E	F
1	gaap:SalesAnalysisSummaryInformationGroup					
2	Slices:					
3	frta:ReportingEntityMeasure	ACME (http://www.ACME.com)				
4	gaap:LegalEntityMeasure	gaap:ACMECompanyMember				
5	gaap:BusinessSegmentMeasure	gaap:BusinessSegmentsAllDomain				
6	gaap:GeographicAreaMeasure	gaap:GeographicAreasAllDomain				
7						
8						
9		Label	Name	2010-01-01/2010-12-31	2009-01-01/2009-12-31	2008-01-01/2009-12-31
10		Sales Analysis [Measure Concepts]				
11		Sales Analysis [Hierarchy]	gaap:SalesAnalysisHierarchy			
12		Sales	gaap:Sales	32,038,000	35,805,000	32,465,000
13						
14						
15						

	A	B	C	D	E	F
1	gaap:SalesAnalysisByBusinessSegmentInformationGroup					
2	Slices:					
3	frta:ReportingEntityMeasure	ACME (http://www.ACME.com)				
4	frta:ConceptMeasure	gaap:Sales				
5	gaap:LegalEntityMeasure	gaap:ACMECompanyMember				
6	gaap:GeographicAreaMeasure	gaap:GeographicAreasAllDomain				
7						
8						
9		Label	Name	2010-01-01/2010-12-31	2009-01-01/2009-12-31	2008-01-01/2009-12-31
10		Business Segment [Measure]				
11		Business Segments, All [Domain]	gaap:BusinessSegmentsAllDomain	32,038,000	35,805,000	32,465,000
12		Pharmaceuticals Segment [Member]	gaap:PharmaceuticalsSegmentMember	20,181,000	18,150,000	15,275,000
13		Consumer Health Segment [Member]	gaap:ConsumerHealthSegmentMember	6,675,000	6,514,000	5,752,000
14		Generics Segment [Member]	gaap:GenericsSegmentMember	2,433,000	1,973,000	1,823,000
15		Other Segments [Member]	gaap:OtherSegmentsMember	2,749,000	9,168,000	9,615,000
16						
17						

gaap:SalesAnalysisByGeographicAreaInformationGroup

Slices:

frta:ReportingEntityMeasure	ACME (http://www.ACME.com)				
frta:ConceptMeasure	gaap:Sales				
gaap:LegalEntityMeasure	gaap:ACMECompanyMember				
gaap:BusinessSegmentMeasure	gaap:BusinessSegmentsAllDomain				

Label	Name	2010-01-01/2010-12-31	2009-01-01/2009-12-31	2008-01-01/2009-12-31
Geographic Area [Measure]				
Geographic Areas, All [Domain]	gaap:GeographicAreasAllDomain	32,038,000	35,805,000	32,465,000
US and Canada Region [Member]	gaap:USAndCanadaRegionMember	10,214,000	12,649,000	10,137,000
Europe Region [Member]	gaap:EuropeRegionMember	11,901,000	10,374,000	10,396,000
Asia Region [Member]	gaap:AsiaRegionMember	5,639,000	4,371,000	3,210,000
Other Regions [Member]	gaap:OtherRegionsMember	4,284,000	8,411,000	8,722,000

gaap:SalesAnalysisByGeographicAreaInformationGroup

Slices:

frta:ReportingEntityMeasure	
frta:ReportingEntityMeasure	ACME (http://www.ACME.com)
frta:ConceptMeasure	gaap:Sales
gaap:LegalEntityMeasure	gaap:ACMECompanyMember
gaap:BusinessSegmentMeasure	gaap:BusinessSegmentsAllDomain

Label	Name	gaap:GeographicAreasAllDomain	gaap:USAndCanadaRegionMember	gaap:EuropeRegionMember	gaap:AsiaRegionMember	gaap:OtherRegionsMember
2010-01-01/2010-12-31	2010-01-01/2010-12-31	32,038,000	10,214,000	11,901,000	5,639,000	4,284,000
2009-01-01/2009-12-31	2009-01-01/2009-12-31	35,805,000	12,649,000	10,374,000	4,371,000	8,411,000
2008-01-01/2009-12-31	2008-01-01/2009-12-31	32,465,000	10,137,000	10,396,000	3,210,000	8,722,000

gaap:AccountingPoliciesInformationGroup

	A	B	C	D
2	Slices:			
3	frta:ReportingEntityMeasure	ACME (http://www.ACME.com)		
4	gaap:LegalEntityMeasure	gaap:ACMECompanyMember		
5	gaap:BusinessSegmentMeasure	gaap:BusinessSegmentsAllDomain		
6				
7				
8				
9		Label	Name	2010-01-01/2010-12-31
10		Accounting Policies [Measure Concepts]		
11		Accounting Policies [Hierarchy]	gaap:AccountingPoliciesHierarchy	
12		Basis of Presentation [Text Block]	gaap:BasisOfPresentationTextBlock	The financial statements have been prepared on the historical cost basis, except for the revaluation of land and buildings and certain financial instruments. The principal accounting policies adopted are set out below.
13		Basis of Presentation	gaap:BasisOfPresentation	Historical Cost
14		Inventory Policy [Text Block]	gaap:InventoryPolicyTextBlock	Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution. Inventories are comprised of raw materials and work in progress.
15		Inventory Valuation Method	gaap:InventoryValuationMethod	Cost
16		Description of Inventory Components	gaap:DescriptionOfInventoryComponents	weighted average method
17		Inventory Cost Method	gaap:InventoryCostMethod	FIFO
18		Description of Net Realizable Value	gaap:DescriptionNetRealizableValue	This is a description of the net realizable value.
19		Financial Instruments Policy [Text Block]	gaap:FinancialInstrumentsPolicyTextBlock	Financial assets and liabilities are recognised on the Group's balance sheet when the Group has become a party to the contractual provisions of the investment.
20		Trade Receivables Policy	gaap:TradeReceivablesPolicy	Trade receivables are stated at their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts.
21		Investments in Securities Policy	gaap:InvestmentsInSecuritiesPolicy	Investments in securities are recognised on a trade-date basis and are initially measured at cost.
22		Bank Borrowings Policy	gaap:BankBorrowingsPolicy	Interest-bearing bank loans and overdrafts are recorded at the proceeds received, net of direct issue costs. Finance charges, including premiums payable on settlement or redemption, are accounted for on an accrual basis and are added to the carrying amount of the instrument to the extent that they are not settled in the period in which they arise.
23		Provisions Policy	gaap:ProvisionsPolicy	Provisions are recognised when the Group has a present obligation as a result of a past event which it is probable will result in an outflow of economic benefits that can be reasonably estimated.
24				

gaap:PropertyPlantEquipmentByComponentInformationGroup

	Label	Name	2010-12-31	2009-12-31
	Slices:			
	frta:ReportingEntityMeasure	ACME (http://www.ACME.com)		
	gaap:LegalEntityMeasure	gaap:ACMECompanyMember		
	gaap:BusinessSegmentMeasure	gaap:BusinessSegmentsAllDomain		
	Property, Plant and Equipment, by Component, [Measure Concepts]			
	Property, Plant and Equipment, Net [Roll Up]	gaap:PropertyPlantEquipmentNetRollUp		
	Land	gaap:Land	5,347,000	1,147,000
	Buildings, Net	gaap:BuildingsNet	244,508,000	366,375,000
	Furniture and Fixtures, Net [Roll Up]	gaap:FurnitureFixturesNetRollUp		
	Furniture, Net	gaap:FurnitureNet	34,000,000	34,000,000
	Fixtures, Net	gaap:FixturesNet	457,000	457,000
	Furniture and Fixtures, Net	gaap:FurnitureAndFixturesNet	34,457,000	34,457,000
	Computer Equipment, Net	gaap:ComputerEquipmentNet	4,169,000	5,313,000
	Other Property, Plant and Equipment, Net	gaap:OtherPropertyPlantAndEquipmentNet	6,702,000	6,149,000
	Property, Plant and Equipment, Net, Total	gaap:PropertyPlantAndEquipmentNet	295,183,000	413,441,000

gaap:LandChangesInformationGroup

	Label	Name	2009-01-01/2009-12-31	2010-01-01/2010-12-31	2010-12-31	2009-12-31	2008-12-31
	Slices:						
	frta:ReportingEntityMeasure	ACME (http://www.ACME.com)					
	gaap:LegalEntityMeasure	gaap:ACMECompanyMember					
	gaap:BusinessSegmentMeasure	gaap:BusinessSegmentsAllDomain					
	Land Changes [Measure Concepts]						
	Movement in Land [Roll Forward]	gaap:MovementInLandRollForward					
	Land, Beginning Balance	gaap:Land			5,347,000	1,147,000	1,147,000
	Land, Period Increase (Decrease), Total [Roll Up]	gaap:LandPeriodIncreaseDecreaseTotalRollUp					
	Land, Additions [Roll Up]	gaap:LandAdditionsRollUp					
	Land, Additions, from Purchase	gaap:LandAdditionsFromPurchase	100,000	1,000,000			
	Land, Additions, from Acquisition	gaap:LandAdditionsFromAcquisition	300,000	992,000			
	Land, Additions	gaap:LandAdditions	400,000	1,992,000			
	Land, Disposals	gaap:LandDisposals	200,000	193,000			
	Land, Translation Difference	gaap:LandTranslationDifference	(200,000)	2,401,000			
	Land, Period Increase (Decrease), Total	gaap:LandPeriodIncreaseDecrease	0	4,200,000			
	Land, Ending Balance	gaap:Land			5,347,000	1,147,000	1,147,000

14

gaap:DirectorCompensationInformationGroup

Slices:

frta:ReportingEntityMeasure	ACME (http://www.ACME.com)
gaap:LegalEntityMeasure	gaap:ACMECompanyMember
gaap:ReportingScenarioMeasure	gaap:ActualMember
gaap:ThirdPartyVerificationMeasure	gaap:AuditedMember
frta:CalendarTimeMeasure	2010-01-01/2010-12-31

Label	Name	gaap:DirectorSalary	gaap:DirectorBonuses	gaap:DirectorFees	gaap:DirectorOptionsGrantedAtFairValue
Director [Measure]					
Directors, All [Domain]	gaap:DirectorsAllDomain	2,000	2,000	2,000	2,000
John Doe [Member]	company:JohnDoeMember	1,000	1,000	1,000	1,000
Jane Doe [Member]	company:JaneDoeMember	1,000	1,000	1,000	1,000

gaap:DirectorCompensationInformationGroup

Slices:

frta:ReportingEntityMeasure	ACME (http://www.ACME.com)
gaap:LegalEntityMeasure	gaap:ACMECompanyMember
gaap:ReportingScenarioMeasure	gaap:ActualMember
gaap:ThirdPartyVerificationMeasure	gaap:AuditedMember
frta:CalendarTimeMeasure	2010-01-01/2010-12-31

Label	Name	gaap:DirectorsAllDomain	compang:JohnDoeMember	compang:JaneDoeMember
Director Compensation [Measure Concepts]				
Director [Hierarchy]	gaap:DirectorHierarchy			
Director, Salary	gaap:DirectorSalary	2,000	1,000	1,000
Director, Bonuses	gaap:DirectorBonuses	2,000	1,000	1,000
Director, Fees	gaap:DirectorFees	2,000	1,000	1,000
Director, Options Granted, at Fair Value	gaap:DirectorOptionsGrantedAtFairValue	2,000	1,000	1,000