Document Information Analysis

Excel spreadsheet with the raw data: http://www.xbrlsite.com/DigitalFinancialReporting/Library/Compare_DocumentInformation.zip

PDF file with raw data: http://www.xbrlsite.com/DigitalFinancialReporting/Library/Compare_DocumentInformation.pdf

Scenario A: Basic document information: Here you see the basic [Axis] used by many filers when reporting document and entity information.

brm:ConceptAxis	brm:ReportingEntityAxis	brm:PeriodAxis	Value	Units	Rounding
dei:CurrentFiscalYearEndDate	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	--12-31		
dei:AmendmentFlag	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	FALSE		
dei:DocumentType	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	10-K		
dei:DocumentFiscalYearFocus	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	2010		
dei:EntityCentralIndexKey	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	310158		
dei:EntityPublicFloat	0000310158 (http://www.sec.gov/CIK)	2010-06-30	107724000000	iso4217:USD	0
dei:EntityFilerCategory	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	Large Accelerated Filer		
dei:EntityWellKnownSeasonedIssuer	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	Yes		
dei:EntityVoluntaryFilers	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	No		
dei:EntityCurrentReportingStatus	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	Yes		
dei:EntityRegistrantName	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	Merck & Co. Inc.		
dei:DocumentPeriodEndDate	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	12/31/2010		
dei:EntityCommonStockSharesOutstanding	0000310158 (http://www.sec.gov/CIK)	2011-01-31	3083080697	xbrli:shares	INF
dei:DocumentFiscalPeriodFocus	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	FY		

Scenario B: Legal Entity [Axis] is Explicit: This filer explicitly adds the axis "dei:LegalEntityAxis" to the document and entity information [Table] (as compared to the scenario above where the filer did not even create a [Table], using only the concept, reporting entity, and period [Axis]). This raises the question, why are these two SEC XBRL filings using different [Axis] on what amounts to basically the same information?

brm:ConceptAxis	brm:ReportingEntityAxis	brm:PeriodAxis	dei:LegalEntityAxis	Value	Units	Rounding
dei:DocumentFiscalYearFocus	0000078003 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	2010		
dei:EntityCurrentReportingStatus	0000078003 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	Yes		
dei:DocumentFiscalPeriodFocus	0000078003 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	Q4		
dei:EntityCentralIndexKey	0000078003 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	78003		
dei:EntityWellKnownSeasonedIssuer	0000078003 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	Yes		
dei:EntityFilerCategory	0000078003 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	Large Accelerated Filer		
dei:DocumentPeriodEndDate	0000078003 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	12/31/2010		
dei:EntityVoluntaryFilers	0000078003 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	No		
dei:EntityRegistrantName	0000078003 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	PFIZER INC		
dei:EntityCommonStockSharesOutstanding	0000078003 (http://www.sec.gov/CIK)	2/22/2011	dei:EntityDomain	7.995E+09	xbrli:share	INF
dei:AmendmentFlag	0000078003 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	FALSE		
dei:DocumentType	0000078003 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	10-K		
dei:EntityPublicFloat	0000078003 (http://www.sec.gov/CIK)	7/4/2010	dei:EntityDomain	1.14E+11	iso4217:U	-9
dei:CurrentFiscalYearEndDate	0000078003 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	--12-31		

Edgar Filer Manual Section: The EFM states in essence that if you do not *explicitly* provide a "dei:LegalEntityAxis" it is assumed or *implied* that all information reported relates to the "consolidated entity" (which is represented in the US GAAP taxonomy by the member "dei:EntityDomain".

6.6.3 Facts about a registrant must have an xbrli:context element in the default legal entity, except for facts that apply only to a reportable segment or a subsidiary with separate reporting obligations to the Commission.

A context is defined to be "in the default legal entity" if and only if it has no xbrldi:explicitMember with a dimension attribute equal to 'dei:LegalEntityAxis'.

The entity that it refers to is a Consolidated Entity, which is also the entity in the xbrli:identifier element of the Required Context.

For example, ABC company is a consolidated entity if it has subsidiaries DEF and GHI that each have separate reporting obligations to the Commission. ABC is a consolidated entity from the point of view of an instance that contains data about both DEF and GHI.

For example, suppose fund family MNO has two series MNOX and MNOY. MNO is considered a 'consolidated entity'. An instance containing the annual statements (or schedule of investments, or risk/return summaries) for both MNOX and MNOY must use the CIK of the fund family MNO as the xbrli:identifier. In that instance, MNO is the "default legal entity".

Scenario C: Legal Entity [Axis] is Implied: So in essence, even if the an SEC filer does not explicitly provide the dei:LegalEntityAxis with the value of dei:EntityDomain, which represents to consolidated entity; it can be implied that the information relates to the consolidated entity. This scenario repeats scenario A, just showing that the legal entity, although it is not physically there, semantically it actualy does exist.

brm:ConceptAxis	brm:ReportingEntityAxis	brm:PeriodAxis	dei:LegalEntityAxis	Value	Units	Rounding
dei:CurrentFiscalYearEndDate	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	--12-31		
dei:AmendmentFlag	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	FALSE		
dei:DocumentType	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	10-K		
dei:DocumentFiscalYearFocus	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	2010		
dei:EntityCentralIndexKey	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	310158		
dei:EntityPublicFloat	0000310158 (http://www.sec.gov/CIK)	2010-06-30	dei:EntityDomain	107724000000	iso4217:US	0
dei:EntityFilerCategory	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	Large Accelerated Filer		
dei:EntityWellKnownSeasonedIssuer	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	Yes		
dei:EntityVoluntaryFilers	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	No		
dei:EntityCurrentReportingStatus	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	Yes		
dei:EntityRegistrantName	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	Merck & Co. Inc.		
dei:DocumentPeriodEndDate	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	12/31/2010		
dei:EntityCommonStockSharesOutstanding	0000310158 (http://www.sec.gov/CIK)	2011-01-31	dei:EntityDomain	3083080697	xbrli:shares	INF
dei:DocumentFiscalPeriodFocus	0000310158 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	FY		

Scenario D: Legal Entity [Axis] is Explicit, Class of Stock [Axis] Explicit: This SEC filer makes both the legal entity explicit, and also provides a class of stock [Axis].

brm:ConceptMeasure	brm:ReportingEntityMeasure	brm:PeriodAxis	dei:LegalEntityAxis	us-gaap:StatementClassOfStockAxis	Value	Units	Rounding
dei:DocumentPeriodEndDate	0001067983 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	6/30/2011		
dei:CurrentFiscalYearEndDate	0001067983 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	--12-31		
dei:AmendmentFlag	0001067983 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	FALSE		
dei:EntityCentralIndexKey	0001067983 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	1067983		
dei:DocumentFiscalPeriodFocus	0001067983 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	Q2		
dei:EntityFilerCategory	0001067983 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	Large Accelerated Filer		
dei:TradingSymbol	0001067983 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	BRKA		
dei:EntityCommonStockSharesOutstanding	0001067983 (http://www.sec.gov/CIK)	7/28/2011	dei:EntityDomain	us-gaap:CommonClassBMember	1066954104	xbrli:shares	INF
dei:EntityCommonStockSharesOutstanding	0001067983 (http://www.sec.gov/CIK)	7/28/2011	dei:EntityDomain	us-gaap:CommonClassAMember	939981	xbrli:shares	INF
dei:EntityRegistrantName	0001067983 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	BERKSHIRE HATHAWAY INC.		
dei:DocumentFiscalYearFocus	0001067983 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	2011		
dei:DocumentType	0001067983 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	10-Q		

Edgar Filer Manual Section: The EFM states in essence that if you do not specify which class of stock a fact relates to, then it is implied that the fact relates to all classes of stock; basically implying a class of stock [Axis]. This seems to be consistent with how the legal entity axis works.

6.6.9 Facts that apply to all classes of stock in a submission must have an xbrli:context element without a dimension attribute equal to us-gaap:StatementClassOfStockAxis.

The default element of the us-gaap:StatementClassOfStockAxis is us-gaap:ClassOfStockDomain and refers to facts about an entire submission, independent of the class of stock.

6.5.26 An instance with dei:DocumentType of 10-K, 10-Q, 20-F, or 40-F must have at least one dei:EntityCommonStockSharesOutstanding fact for each class of stock outstanding.

If an entity represented in the Required Context has only one class of common stock outstanding, then no matter what the share class is named, the instance requires only one dei:EntityCommonStockSharesOutstanding fact, and the context of that fact will have an xbrli:instant equal to the measurement date, and that context will have no xbrli:segment element.

If the entity represented in the Required Context has multiple classes of common shares outstanding, then the instance must not have any dei:EntityCommonStockSharesOutstanding fact in any context without an xbrli:segment. Instead, the instance must have a distinct context for each class of common stock outstanding, and each context will have xbrli:instant equal to the measurement date, an xbrli:segment with an explicit member of the us gaap:StatementClassOfStockAxis for each class of stock, and a dei:EntityCommonStockSharesOutstanding fact in each such context. This is a specific case of the more general requirement in 6.6.10 below.

Scenario E: Legal Entity [Axis] is Implicit, Class of Stock [Axis] Implicit: This SEC filer provides neither a legal entity nor a class of stock [Axis]; however, because of the SEC rules both these [Axis] can be implied.

brm:ConceptAxis	brm:ReportingEntityAxis	brm:PeriodAxis	dei:LegalEntityAxis	us-gaap:StatementClassOfStockAxis	Value	Units	Rounding
dei:EntityRegistrantName	0000012927 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	BOEING CO		
dei:DocumentType	0000012927 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	10-K		
dei:TradingSymbol	0000012927 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	BA		
dei:AmendmentFlag	0000012927 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	FALSE		
dei:DocumentFiscalPeriodFocus	0000012927 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	FY		
dei:CurrentFiscalYearEndDate	0000012927 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	--12-31		
dei:EntityVoluntaryFilers	0000012927 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	No		
dei:EntityCentralIndexKey	0000012927 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	12927		
dei:EntityFilerCategory	0000012927 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	Large Accelerated Filer		
dei:EntityWellKnownSeasonedIssuer	0000012927 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	Yes		
dei:EntityPublicFloat	0000012927 (http://www.sec.gov/CIK)	6/30/2010	dei:EntityDomain	us-gaap:ClassOfStockDomain	45900000000	iso4217:USD	-8
dei:EntityCurrentReportingStatus	0000012927 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	Yes		
dei:EntityCommonStockSharesOutstanding	0000012927 (http://www.sec.gov/CIK)	2/1/2011	dei:EntityDomain	us-gaap:ClassOfStockDomain	736295504	xbrli:shares	0
dei:DocumentPeriodEndDate	0000012927 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	12/31/2010		
dei:DocumentFiscalYearFocus	0000012927 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	2010		

Scenario F: Legal Entity [Axis] is Implicit, Class of Stock [Axis] Implicit; Scenario [Axis] is explicit: This SEC filer provides neither a legal entity nor a class of stock [Axis]; however, because of the SEC rules both these [Axis] can be implied. This filer does, however, provide a scenario [Axis] explicitly.

brm:ConceptAxis	brm:ReportingEntityAxis	brm:PeriodAxis	dei:LegalEntityAxis	us-gaap:StatementClassOfStockAxis	Value	Units	Rounding	us-gaap:StatementScenarioAxis
dei:DocumentPeriodEndDate	0000038009 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	6/30/2011			us-gaap:ScenarioUnspecifiedDomain
dei:CurrentFiscalYearEndDate	0000038009 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	--12-31			us-gaap:ScenarioUnspecifiedDomain
dei:AmendmentFlag	0000038009 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	FALSE			us-gaap:ScenarioUnspecifiedDomain
dei:EntityCentralIndexKey	0000038009 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	38009			us-gaap:ScenarioUnspecifiedDomain
dei:DocumentFiscalPeriodFocus	0000038009 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	Q2			us-gaap:ScenarioUnspecifiedDomain
dei:EntityFilerCategory	0000038009 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	Non-accelerated Filer			us-gaap:ScenarioUnspecifiedDomain
dei:EntityCommonStockSharesOutstanding	0000038009 (http://www.sec.gov/CIK)	6/30/2011	dei:EntityDomain	us-gaap:ClassOfStockDomain	0	xbrli:shares	0	us-gaap:ScenarioUnspecifiedDomain
dei:EntityRegistrantName	0000038009 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	FORD MOTOR CREDIT CO LLC			us-gaap:ScenarioUnspecifiedDomain
dei:DocumentFiscalYearFocus	0000038009 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	2011			us-gaap:ScenarioUnspecifiedDomain
dei:DocumentType	0000038009 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	10-Q			us-gaap:ScenarioUnspecifiedDomain

Edgar Filer Manual Section: It seems to be the case that if no scenario [Axis] is provided, that the scenario us-gaap:ScenarioUnspecifiedDomain is implied.

6.6.11 An instance containing multiple reports about the same entity for the same periods under different reporting assumptions must distinguish the facts in different reports using xbrli:context elements whose xbrldi:explicitMember elements have a dimension attribute of us-gaap:StatementScenarioAxis.

Although the default scenario domain member is normally used to the same effect as "actual", when there is more than one entirely distinct report the Scenario axis is used to distinguish the reports.

6.8.18 If no standard taxonomy schema contains domain member elements specific enough to distinguish between facts needing distinct values of 'xbrldi:explicitMember', then declare an xsd:element with a type attribute equal to or derived from 'domainItemType' in a standard taxonomy schema target namespace.

The us-gaap, dei and other standard taxonomy schemas define domain items and members for every axis. The us-gaap:StatementScenarioAxis, for example, has a domain (default member) that leaves the scenario unspecified, and five specific scenario domain members sufficient for almost any reporting scenario that would appear in a submission. For other domains, registrants define elements with mnemonic name attribute values to organize facts into contexts.

Scenario G: Document information and entity information in separate [Network]s: The majority of filers report document and entity information within the same network. Yet here, two filers report document information in one network and entity information in a different network. From a business semantics perspective, as can be seen from the [Axis] of the facts; which network is used makes no difference in the characteristics of the information:

Filer 1:

brm:ConceptAxis	brm:ReportingEntityAxis	brm:PeriodAxis	dei:LegalEntityAxis	us-gaap:StatementClassOfStockAxis	Value	Units	Rounding
dei:DocumentPeriodEndDate	0000732717 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	12/31/2010		
dei:DocumentType	0000732717 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	10-K		
dei:AmendmentFlag	0000732717 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	FALSE		

brm:ConceptAxis	brm:ReportingEntityAxis	brm:PeriodAxis	dei:LegalEntityAxis	us-gaap:StatementClassOfStockAxis	Value	Units	Rounding
dei:EntityWellKnownSeasonedIssuer	0000732717 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	Yes		
dei:EntityRegistrantName	0000732717 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	AT&T INC. CIK		
dei:CurrentFiscalYearEndDate	0000732717 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	--12-31		
dei:EntityPublicFloat	0000732717 (http://www.sec.gov/CIK)	12/31/2010	dei:EntityDomain	us-gaap:ClassOfStockDomain	0	iso4217:USD	0
dei:EntityCurrentReportingStatus	0000732717 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	Yes		
dei:EntityCentralIndexKey	0000732717 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	732717		
dei:EntityFilerCategory	0000732717 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	Large Accelerated Filer		
dei:DocumentFiscalPeriodFocus	0000732717 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	FY		
dei:EntityVoluntaryFilers	0000732717 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	No		
dei:EntityCommonStockSharesOutstanding	0000732717 (http://www.sec.gov/CIK)	12/31/2010	dei:EntityDomain	us-gaap:ClassOfStockDomain	0	xbrli:shares	-6
dei:DocumentFiscalYearFocus	0000732717 (http://www.sec.gov/CIK)	2010-01-01/2010-12-31	dei:EntityDomain	us-gaap:ClassOfStockDomain	2010		

Filer 2:

brm:ConceptAxis	brm:ReportingEntityAxis	brm:PeriodAxis	dei:LegalEntityAxis	us-gaap:StatementClassOfStockAxis	Value	Units	Rounding
dei:EntityWellKnownSeasonedIssuer	0000059558 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	Yes		
dei:EntityVoluntaryFilers	0000059558 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	No		
dei:EntityFilerCategory	0000059558 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	Large Accelerated Filer		
dei:EntityCurrentReportingStatus	0000059558 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	Yes		
dei:DocumentFiscalPeriodFocus	0000059558 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	Q2		
dei:CurrentFiscalYearEndDate	0000059558 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	--12-31		
dei:EntityPublicFloat	0000059558 (http://www.sec.gov/CIK)	6/30/2010	dei:EntityDomain	us-gaap:ClassOfStockDomain	7700000000	iso4217:USD	0
dei:DocumentFiscalYearFocus	0000059558 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	2011		
dei:EntityRegistrantName	0000059558 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	LINCOLN NATIONAL CORP		
dei:EntityCentralIndexKey	0000059558 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	59558		
dei:EntityCommonStockSharesOutstanding	0000059558 (http://www.sec.gov/CIK)	7/28/2011	dei:EntityDomain	us-gaap:ClassOfStockDomain	308340501	xbrli:shares	0

brm:ConceptAxis	brm:ReportingEntityAxis	brm:PeriodAxis	dei:LegalEntityAxis	us-gaap:StatementClassOfStockAxis	Value	Units	Rounding
dei:DocumentPeriodEndDate	0000059558 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	6/30/2011		
dei:AmendmentFlag	0000059558 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	FALSE		
dei:DocumentType	0000059558 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	10-Q		

Scenario H: Does the Entity Registered Name, Document Type, or Document Fiscal Year Focus Really have a Class of Stock?: The [Member] or value of an [Axis] articulates a characteristic of a fact. An [Axis] relates to an entire fact table. Doe it really make sense that concepts such as entity registered name, amendment flag, document type, and document fiscal year focus to have a class of stock [Axis]? Or, would it make better sense to model facts which share characteristics in on [Table] and other facts with different characteristics in a different [Table]?

This is the way most filers model this information:

brm:ConceptAxis	brm:ReportingEntityAxis	brm:PeriodAxis	dei:LegalEntityAxis	us-gaap:StatementClassOfStockAxis	Value	Units	Rounding
dei:DocumentPeriodEndDate	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	6/30/2011		
dei:CurrentFiscalYearEndDate	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	--12-31		
dei:AmendmentFlag	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	FALSE		
dei:EntityCentralIndexKey	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	1288776		
dei:DocumentFiscalPeriodFocus	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	Q2		
dei:EntityFilerCategory	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	Large Accelerated Filer		
dei:TradingSymbol	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	GOOG		
dei:EntityCommonStockSharesOutstanding	0001288776 (http://www.sec.gov/CIK)	7/21/2011	dei:EntityDomain	us-gaap:CommonClassBMember	68667853	xbrli:shares	INF
dei:EntityCommonStockSharesOutstanding	0001288776 (http://www.sec.gov/CIK)	7/21/2011	dei:EntityDomain	us-gaap:CommonClassAMember	254219910	xbrli:shares	INF
dei:EntityRegistrantName	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	Google Inc.		
dei:DocumentFiscalYearFocus	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	2011		
dei:DocumentType	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	us-gaap:ClassOfStockDomain	10-Q		

This information seems not to need a class of stock [Axis]:

brm:ConceptAxis	brm:ReportingEntityAxis	brm:PeriodAxis	dei:LegalEntityAxis	Value	Units	Rounding
dei:DocumentPeriodEndDate	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	6/30/2011		
dei:CurrentFiscalYearEndDate	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	--12-31		
dei:AmendmentFlag	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	FALSE		
dei:EntityCentralIndexKey	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	1288776		
dei:DocumentFiscalPeriodFocus	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	Q2		
dei:EntityFilerCategory	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	Large Accelerated Filer		
dei:TradingSymbol	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	GOOG		
dei:EntityRegistrantName	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	Google Inc.		
dei:DocumentFiscalYearFocus	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	2011		
dei:DocumentType	0001288776 (http://www.sec.gov/CIK)	2011-01-01/2011-06-30	dei:EntityDomain	10-Q		

This information seems to absolutely need a class of stock [Axis]:

brm:ConceptAxis	brm:ReportingEntityAxis	brm:PeriodAxis	dei:LegalEntityAxis	us-gaap:StatementClassOfStockAxis	Value	Units	Rounding
dei:EntityCommonStockSharesOutstanding	0001288776 (http://www.sec.gov/CIK)	7/21/2011	dei:EntityDomain	us-gaap:CommonClassBMember	68667853	xbrli:shares	INF
dei:EntityCommonStockSharesOutstanding	0001288776 (http://www.sec.gov/CIK)	7/21/2011	dei:EntityDomain	us-gaap:CommonClassAMember	254219910	xbrli:shares	INF

Does cash and cash equivalents, receivables, payables, long term debt, or other such balance sheet line items have a class of stock? If you model a balance sheet with a class of stock [Axis] that is precisely what you are articulating. What does have a class of stock is preferred and common stock, not the entire balance sheet. This is just like property, plant, and equipment or debt or some other detailed disclosure being modeled with an [Axis] differentiating the classes of that line item; but the balance sheet itself does not have that [Axis], only the disclosure does.