

# Sales Analysis (10001 - Summary; 10002 - By Business Segment; 10003 - By Geographic Area)

Sales Analysis, Summary [Fact Group], Sales Analysis, by Business Segment [Fact Group], Sales Analysis, by Geographic Area [Fact Group]

Reporting Entity [Measure]: **ACME (<http://www.acme.com>)**  
 Legal Entity [Measure]: **ACME Company**  
 Concept [Measure]: **gaap:Sales**  
 Measurement Basis [Measure]: **Cost {Does not seem applicable}**  
 Reporting Scenario [Measure]: **Actual**  
 Third Party Verification [Measure]: **Audited**  
 Units: **US Dollars**  
 Scale: **Thousands of Dollars**

	<b>Calendar Time [Measure]: 2010</b>	<b>Calendar Time [Measure]: 2009</b>	<b>Calendar Time [Measure]: 2008</b>
Sales, all Business Segments [Domain], all Geographic Areas [Domain]	32,038	35,805	32,465

**Breakdown by Business Segment [Measure]:**

Pharmaceuticals [Member]	20,181	18,150	15,275
Generics [Member]	2,433	1,973	1,823
Consumer Health [Member]	6,675	6,514	5,752
Other Segments [Member]	2,749	9,168	9,615

**Breakdown by Geographic Area [Measure]:**

US and Canada [Member]	10,214	12,649	10,137
Europe [Member]	11,901	10,374	10,396
Asia [Member]	5,639	4,371	3,210
Other regions [Member]	4,284	8,411	8,722

# 20000 - Accounting Policies

Accounting Policies [Fact Group]

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Reporting Entity [Measure]: **ACME (<http://www.acme.com>)**  
Legal Entity [Measure]: **ACME Company**  
Business Segment [Measure]: **Consolidated Group**  
Calendar Time [Measure]: **For Period Ended 2010-12-31**  
Measurement Basis [Measure]: **{Not Applicable}**  
Reporting Scenario [Measure]: **{Not Applicable}**  
Third Party Verification [Measure]: **Audited**

## Accounting Policies

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.

### **Inventories**

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.

### **Financial Instruments**

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.

#### **Trade receivables**

Trade receivables are stated at their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts.

#### **Investments in securities**

Investments in securities are recognised on a trade-date basis and are initially measured at cost.

#### **Bank borrowings**

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.

### **Provisions**

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.

## 30000 - Property, Plant, and Equipment, Roll Up by Component

Property, Plant and Equipment, by Component [Fact Group]

Reporting Entity [Measure]: **ACME (<http://www.acme.com>)**  
Legal Entity [Measure]: **ACME Company**  
Business Segment [Measure]: **Consolidated Group**  
Measurement Basis [Measure]: **Amortized Cost**  
Reporting Scenario [Measure]: **Actual**  
Third Party Verification [Measure]: **Audited**  
Units: **US Dollars**  
Scale: **Thousands of Dollars**

	<u>Calendar Time</u> <u>[Measure]: 2010</u>	<u>Calendar Time</u> <u>[Measure]: 2009</u>
<b>ASSETS</b>		
<b>Property, Plant, and Equipment, Net</b>		
Land	5,347	1,147
Buildings, Net	244,508	366,375
Furniture and Fixtures, Net:		
Furniture, Net	34,000	34,000
Fixtures, Net	457	457
Furniture and Fixtures, Net, Total	<u>34,457</u>	<u>34,457</u>
Computer Equipment, Net	<u>4,169</u>	<u>5,313</u>
Other Property, Plant, and Equipment, Net	<u>6,702</u>	<u>6,149</u>
Total	<u>295,183</u>	<u>413,441</u>

Issues: None.

## 40000 - Roll Forward of Land

Land Changes [Fact Group]

Reporting Entity [Measure]: **ACME (<http://www.acme.com>)**  
Legal Entity [Measure]: **ACME Company**  
Business Segment [Measure]: **Consolidated Group**  
Measurement Basis [Measure]: **Amortized Cost (Does not seem applicable to the things which move, only to balances)**  
Reporting Scenario [Measure]: **Actual**  
Third Party Verification [Measure]: **Audited**  
Units: **US Dollars**  
Scale: **Thousands of Dollars**

	<u>Calendar Time</u> <u>[Measure]: 2010</u>	<u>Calendar Time</u> <u>[Measure]: 2009</u>
<b>Movement in Land</b>		
Land, Beginning Balance	1,147	1,147
Additions:		
Additions, from Purchase	1,000	100
Additions, from Acquisition	992	300
Additions, Total	<u>1,992</u>	<u>400</u>
Disposals	-193	-200
Translation difference	<u>2,401</u>	<u>-200</u>
Land, Ending Balance	<u>5,347</u>	<u>1,147</u>

Issues: (1) Calendar Time should be in a column.

## 50000 - Director Compensation (i.e. Compound Fact)

Director Compensation [Fact Group]

Reporting Entity [Measure]: **ACME (<http://www.acme.com>)**  
Legal Entity [Measure]: **ACME Company**  
Business Segment [Measure]: **Consolidated Group**  
Calendar Time [Measure]: **For Period Ending December 31, 2010**  
Measurement Basis [Measure]: **Cost**  
Reporting Scenario [Measure]: **Actual**  
Third Party Verification [Measure]: **Audited**  
Units: **US Dollars**  
Scale: **Dollars**

<b>Director [Measure]</b>	<b>Salary [Concept]</b>	<b>Bonus [Concept]</b>	<b>Director Fee [Concept]</b>	<b>Options Granted, at Fair Value [Concept]</b>
company: John Doe	1,000	1,000	1,000	1,000
company: Jane Doe	1,000	1,000	1,000	1,000
frta: All Directors Total	2,000	2,000	2,000	2,000

Issues: (1) Measurement Basis [Measure] Not applicable. (2) Note "at Fair Value" on Options Granted.