BLUEPRINT OF AN SEC XBRL FINANCIAL FILING

A guide helpful when creating, reviewing, auditing, or consuming SEC XBRL financial filings for accountants, auditors, financial analysts, and other business professionals

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1. Introduction

This document provides what amounts to a blueprint for a high quality, well engineered, very usable SEC XBRL financial filing.

Just as a blueprint helps someone who understands how to read blueprints understand how a building or other object is constructed, SEC XBRL financial filing have what amounts to a blueprint which helps you understand those documents.

This document help a reader understand that the US GAAP is a schema (not the US GAAP taxonomy, US GAAP itself). Or perhaps a better view is that US GAAP is a collection of hundreds of interrelated schemas for the different disclosures required under US GAAP.

1.1. Background

US GAAP, in part (it does much more), describes disclosure rules for financial reporting. Today these disclosure rules are summarized in the form of an inherent understanding of financial reporting rules by accountants such as that the balance sheet balances, in disclosure checklists, and in tools such as the AICPA's popular Accounting Trends and Techniques. In this way, all these different things constitutes what amounts to a schema which financial reports must follow.

Imagine if many of these rules could be articulated in a form which is readable by a computer software application. If both the rules and the instance of a financial report were articulated in a form which a computer could read, then a computer could validate the instance of a financial report against the financial reporting rules because both the report and the rules are understandable and useable by a computer software application.

You should be able to somewhat understand this by imagining creating an Excel spreadsheet and formulas in that spreadsheet to indicate whether the spreadsheet properly foots, ticks, ties, cross casts and is otherwise correct.

XBRL is a structured syntax readable by a computer application. XBRL Formulas is a powerful language for expressing formulas or rules. Both are globally accepted standards which makes them even better. The US GAAP taxonomy is a global standard dictionary of concepts and other metadata which is used to create financial reports and is likewise readable and useable by computer applications.

Anyone familiar with XBRL and financial reporting understands that a financial report created for a company, say an SEC XBRL financial filing, can be validated using XBRL Formula. Not every possible thing can be validated such as whether the proper XBRL concept was used and the if the value of the fact which reports the concept ties to the general ledger; but there is much which can be validated using the features of XBRL Formula. So what this means is that an individual SEC XBRL financial filing has a schema which is enforceable by business rules which can prove whether that SEC XBRL financial filing is correctly created against those rules.

The question is are there any standard XBRL Formulas, or business rules, which can be used across all SEC XBRL financial filings which are all made in US GAAP. If there are, then this constitutes a schema which could be used to ensure that all SEC XBRL financial filings created follow a consistent schema at some level.

This document proves that there is, in fact, a schema which exists for US GAAP. It also points out opportunities for strengthening the US GAAP schema, if desired, to make it provide even additional utility in certain areas.

Why is this important? There are two primary reasons that the notion of a US GAAP schema is important. First, SEC XBRL financial filings created by different software applications can be validated against that schema which is expressed using a global standard format, XBRL Formula, which is exchangeable across software applications. This ensures consistency between SEC XBRL financial filings which means that the data is more useable.

But more importantly, what a US GAAP schema means is that software can be built which uses that schema, leveraging the schema to both make it easier for business users to create what would eventually be output as an XBRL instance and supporting XBRL taxonomy, but also the XBRL instance and taxonomy would comply to that schema.

Keep in mind that all the validation is at the business semantic level, not the syntax level of XBRL. Validation of the XBRL syntax level is free because by definition, the business semantic level complies to the XBRL technical syntax level.

1.2. Characteristics of an SEC XBRL Financial Filing

The following is a summary of the characteristics or objectives/goals one might desire to achieve when creating an SEC XBRL financial filing:

- **HTML and XBRL convey the same message**: The SEC HTML and XBRL filing formats must communicate the same information and convey the same message; after all the information is the same, the only difference is the format or medium of the information.

- **Financial integrity**: The SEC HTML financial filing foots, cross casts, and otherwise ticks and ties. The same will be true of the SEC XBRL financial filing. However, with the XBRL format the information must foot, cross cast, tick, and tie following the rules of XBRL <u>and</u> can be tested using automated computer processes. This type of testing is impossible with HTML formats as computer software cannot read the HTML and understand what it is seeing. Further, within an SEC XBRL financial filing, components of your filing should have integrity meaning that the relations between components should likewise have integrity. For example, some concepts are used in multiple places in your filing; these concepts should not be duplicated.

- **Appropriate rendering**: While your SEC HTML rendering is one static HTML document, your SEC XBRL document will be rendered by the SEC Interactive Data Viewer, other third party rendering tools such as the Firefox XBRL Viewer, Edgar Online I-Metrix application, or XBRL Cloud XBRL viewer. Other such software exists and optimal renderings in each of these software applications is important as that is how users will make use of this information.

- **Consistency with peer group**: Extension concepts added to your filing should be as similar to your peer groups as you desire. You determine the uniqueness of your company, that is a desirable feature of XBRL.

- **Consistency between periods**: Your filings should be consistent between filing periods. This consistency is balanced with your need to "ease into" your desired SEC XBRL financial filing.

- **Justifiable extension concepts**: Extension concepts you define in your company XBRL taxonomy should be justifiable. Reasoning behind possible US GAAP concepts and the ultimate decision on which concepts you chose to go with should be documented for future reference.

- **Clear business meaning**: The business meaning of your SEC XBRL financial filing should be clear to you and clear to users of your financial information, preferably the same as your meaning. Another way to say this is that it is far better to be explicit than to leave readers to imply meaning which they may imply incorrectly.
- **Usable by analysts**: The ultimate goal is to have a filing usable by analyst which desire to reuse the information contained within an SEC XBRL financial filing.

1.3. Focus on general considerations, components, relations between components

Not covered within this document are considerations such as information models and dimensional aggregation models, the details of the relations.

This blueprint focuses financial reporting semantics (meaning) and SEC XBRL financial filing components such as the balance sheet, income statement, statement of cash flows, statement of changes in equity. It also focuses on the key areas which connect to these cores structures.

For more information relating to details see the SEC XBRL Primer which discusses the logical model, information models, and aggregation models used by components. This document focuses on specific components.

1.4. Financial Reporting Conceptual Framework

The FASB and IASB are creating a common framework for financial reporting (see http://goo.gl/4fSqO). The framework is not complete, but it does offer insight into the pieces of a financial report.

Two pieces in particular offer help in defining the pieces of a financial report, definitions of "financial statements" and of the "elements of financial statements"

Financial statements:

- Balance sheet
- Income statement
- Cash flow statement
- Statement of changes in shareholders' equity
- Related disclosures

Elements of financial statements:

- Assets
- Liabilities
- Equity
- Investments by owners
- Distributions to owners
- Revenues
- Expenses
- Gains

- Losses
- Comprehensive income

The category "Related disclosures" is broad; the FASB accounting standards codification offers a way to break these disclosures into useful categories:

- Organization
- Consolidation
- Presentation of financial statements and basis of reporting
- Significant accounting policies
- Disclosures, financial statement accounts
- Disclosures, broad transaction categories

2. Developing the Blueprint

The following contributed to identifying and articulating this semantic blueprint of an SEC XBRL financial filing.

2.1. Analysis of 1474 SEC XBRL Filings

An analysis of 1474 SEC XBRL financial filings between 2010-07-28 and 2011-02-28 was undertaken to examine how filers were using the US GAAP Taxonomy in order to make recommendations on how to use and improve the taxonomy. Information about this analysis can be found here:

http://www.xbrlsite.com/2011/Analysis/

The list of filings analyzed was obtained from reading the XBRL Cloud Edgar Dashboard as of approximately February 28, 2011. The list of filers represents approximately one quarter worth of SEC XBRL filings.

For the analysis, I looked for a number of financial concepts which I would have expected to find to see if they did or did not exist.

My conclusion is that at this core level, there is a very high probability that the expected concepts were found as anticipated.

2.1.1. Assets

Of the 1474 filings, 1472 (99 plus percent) used the concept "us-gaap:Assets" to express total assets on the balance sheet. Of the two filings which did not, one reported "us-gaap:AssetsNet" (used a net assets approach on balance sheet) and the other was a trust.

2.1.2. Liabilities and equity

Of the 1474 filings, 1470 (99 plus percent) used the concept "us-gaap:LiabilitiesAndStockholdersEquity" (1) or "us-gaap: LiabilitiesAndPartnersCapital" (2) to express total liabilities and equity on the balance sheet. Of the four filings which did not, one used the concept "us-gaap:Assets" and the concept "us-gaap:Liabilities", but created its own concept for total liabilities and equity which is rather odd. The other three were trusts.

2.1.3. Equity

Of the 1474 filings, 834 (57 percent) used the concept "us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest" (1); 606 (41 percent) used the concept "us-gaap:StockholdersEquity" (2); 24 (2 percent) used the concept "us-gaap:PartnersCapital" (3); for a total of 1464 (99 percent) to express total equity on the balance sheet. Of the ten other filings which did not, 4 appear to be regulated energy companies created a concept similar to "Common Stockholders' Equity"; one was a partnership and created a concept "Total Members' Equity" and 4 were trusts.

2.1.4. Income from continuing operations before tax

Of the 1474 filings, 1070 (73 percent) used the concept "us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments" (1); The remaining 404 did a number of different things, the number is too high to analyze at this point. Of those 404, 98 had "Gross Profit" on their income statement. I have seen at least

10 filings which created a their own concept and called it something similar to "Income from continuing operations before tax" or something to that affect.

2.1.5.Net changes in cash

Of the 1474 filings, 1464 (99 plus percent) used the concept "us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease" to express the net changes in cash. Of the 10 which did not, one was a trust and a disproportionate number were insurance companies most of which created their own concept. One insurance company did not show net changes in cash on the cash flow statement. Two companies reported discontinued operations.

2.1.6.Revenue

Of 1474 filings, 1383 (94 percent) used one of the following 8 concepts to express revenues:

- us-gaap:Revenues
- us-gaap:SalesRevenueNet
- us-gaap:SalesRevenueServicesNet
- us-gaap:SalesRevenueGoodsNet
- us-gaap:InterestAndDividendIncomeOperating
- us-gaap:HealthCareOrganizationRevenue
- us-gaap:RealEstateRevenueNet
- us-gaap:RegulatedAndUnregulatedOperatingRevenue

The remaining 91 filings (6 percent) used a wide variety of more detailed concepts to express revenues such as:

- us-gaap:RevenueOilAndGasServices
- us-gaap:ContractsRevenue
- us-gaap:AdvertisingRevenue
- us-gaap:ElectricUtilityRevenue

This appears to be two different strategies for expressing revenues.

2.1.7.Cost of goods sold

Of 1474 fiings, 972 (66 percent) used one of the following concepts to express cost of goods sold:

- CostOfGoodsSold
- CostOfGoodsAndServicesSold
- CostOfServices
- CostsAndExpenses

[CSH: This seems a bit odd as 37 percent used gross profit. That could be because of CostsAndExpenses is not necessarily associated with gross profit.]

2.1.8.Gross profit

Of 1474 filings, 544 (37 percent) used us-gaap:GrossProfit. This seems to indicate that approximately one-third of filers use a multi-step income statement format and two-thirds use a single step format.

2.1.9. Operating income (loss)

Of 1474 filings, 1120 (76 percent) used us-gaap:OperatingIncomeLoss.

2.1.10. Cash and cash equivalents

Of 1474 filings, 1421 (96 percent) used us-gaap: CashAndCashEquivalentsAtCarryingValue to express "Cash and Cash Equivalents" on their balance sheet and cash flow statement. Of the other 53 filers, 52 of them used one of the following concepts:

- CashCashEquivalentsAndFederalFundsSold
- CashCashEquivalentsAndShortTermInvestments
- CashAndDueFromBanks
- Cash
- FederalFundsSoldAndSecuritiesPurchasedUnderAgreementsToResell

Interestingly, only two filer created an extension concept for cash. One filer, while they labelled their concept "Cash and Cash Equivalents", the name was aro:CashAndCashEquivalentsIncludingCreditCardReceivables. (see http://www.sec.gov/Archives/edgar/data/1168213/000116821310000075)

The other filer labeled their concept "Cash" and named it "dfg:RestrictedAndUnrestrictedCash" (see http://www.sec.gov/Archives/edgar/data/859139/000095012310103206) with the documentation "Restricted and Unrestricted cash available for day-to-day operating needs."

In 100% of all cases, the cash concept used on the balance sheet and the cash concept used on the cash flow statement appear to be the same concept which is what I would have expected.

2.2. Model SEC XBRL Financial Filing

Clues as to the financial integrity exist within a model or reference SEC XBRL financial filing:

http://www.xbrlsite.com/US-GAAP-2011/ReferenceImplementation/2011-03-15/Landing.html

The documentation is particularly helpful in understanding the financial integrity.

2.3. Remodelled US GAAP Taxonomy

Clues as to alternative modelling of the US GAAP Taxonomy are offered by a remodelled version of select portions of the US GAAP Taxonomy entry point for commercial and industrial companies. You can see the remodelled version here:

http://www.xbrlsite.com/US-GAAP-2011/Exemplars/Viewer.html

2.4. Financial Integrity, General

The art and science of creating your SEC XBRL financial filing is to get the XBRL instance to communicate the same meaning that is contained within your HTML financial filing. We are using the XBRL medium, rather than "paper" to communicate the information.

When you check your HTML based financial filing, you make sure that all the numbers foot, cross cast, tick and tie. You make sure, for example, that the "Net Income" shown on the income statement matches the "Net Income" shown in the statement of changes in equity and in the cash flow statement. We are using the term "financial integrity" to describe these sorts of things.

In an SEC XBRL financial filing these same relations exist. There are two differences. First, in an XBRL filing this information is expressed using the XBRL medium. Second, computers can read the XBRL medium and check these relations automatically by the creator of the information and by the consumer of the information.

Financial integrity is a foundation upon which a financial statement is constructed. The notion of financial integrity is so ingrained in the minds of CPAs that they don't even realize that they are using it when they create a financial statement. Of course the balance sheet balances. Of course net income per the statement of changes in equity agrees with the net income shown on the cash flow statement and on the income statement. CPAs know how to build a financial statement using the medium of paper or the mediums which look like paper which are expressed electronically, Word, Excel, PDF or HTML.

2.5. Notion of Logical Model

XBRL is a technical syntax. The XBRL technical syntax is implemented by the US GAAP taxonomy using a specific architecture or application profile. This application profile is laid out in the US GAAP Taxonomy Architecture.

The US GAAP Taxonomy Architecture can be summarized into a concise set of components:

- Networks
- Tables
- Axis

- Line Items
- Facts

This concise set of components makes up a logical model of the US GAAP Taxonomy and SEC XBRL financial filings. This logical model is documented within the document *Understanding SEC XBRL Filings: A Primer*:

http://www.xbrlsite.com/EOL/Library/SEC-XBRL-Primer-2011-03-15.pdf

This logical model is leveraged by the semantic model articulated by this blueprint.

2.6. *Notion of Financial Report Keystones*

There are certain keystones exist which connect the pieces of a SEC financial filing together.

2.6.1. Defining keystones

These appear to be the keystones:

- Primary financial statements
  - o Balance sheet
    - Assets
    - Liabilities and Equity
    - Equity
  - o Income statement
    - Revenues
    - Operating Income (Loss) [CSH: Possibly]
    - Income (Loss) from Continuing Operations Before Tax
    - Net Income (Loss)
    - Earnings per Share
  - o Cash flow statement
    - Cash and Cash Equivalents [Roll Forward]
    - Net Cash Flow
      - Net Cash Flow from Operating Activities
      - Net Cash Flow from Financing Activities
      - Net Cash Flow from Investing Activities
  - o Statement of Changes in Equity
    - Equity Account [Roll Forward]s
    - Share Accounts [Roll Forward]s
- Basis of Reporting or Presentation of Financial Statements
- Accounting Policies
  - o Significant Accounting Policies
  - o Accounting Changes
- Disclosures, Financial Statement Accounts

- Disclosures, Broad Transaction Categories
- Document Information
- Entity Information
    - Entity Registrant Name
    - Entity Central Index Key

2.6.2.Relations between keystones

These are the relations between the keystones:

- Balance Sheet
    - Cash and Cash Equivalents ties to Cash Flow Statement
    - Equity accounts tie to Statement of Changes in Equity
- Income Statement
    - Net Income (Loss) accounts tie to Statement of Changes in Equity
    - Net Income (Loss) ties to Cash Flow Statement (indirect method)
- Cash Flow Statement
    - Cash and Cash Equivalents ties to Balance Sheet
    - Net Income (Loss) ties to Income Statement (indirect method)
- Statement of Changes in Equity
    - Equity accounts tie to Balance Sheet
    - Net Income (Loss) accounts tie to Statement of Changes in Equity
- Basis of Reporting or Presentation of Financial Statements
    - ????
- Accounting Policies
    - Ties to Balance Sheet and Income Statement line items
- Disclosures, Financial Statement Accounts
    - Ties to Balance Sheet and Income Statement line items
- Disclosures, Broad Transaction Categories
    - ????
- Document Information
    - ????
- Entity Information
    - ????

2.6.3.Business rules of keystones

These are the relations between the keystones:

- Balance Sheet
    - Balances
    - Foots
- Income Statement

- - Foots
- Cash Flow Statement
  - Foots
  - Reconciles
- Statement of Changes in Equity
  - Foots
  - Cross casts
  - Reconciles
- Basis of Reporting or Presentation of Financial Statements
  - None
- Accounting Policies
  - Certain policies are required
  - Exist if appropriate line item exists
- Disclosures, Financial Statement Accounts
  - Exist if appropriate line item exists
- Disclosures, Broad Transaction Categories
  - Exist if applicable
- Document Information
  - Certain items are required
- Entity Information
  - Certain items are required

2.7. Characteristics Articulated Using Axis

Key to comparability is an explicit understanding of the characteristics of a reported fact. These business-related characteristics are communicated using [Axis]. [Axis] can be put into two broad groups: general use and specific use.

Fundamentally, when you think of [Axis] or characteristics, think in business terms, not technical terms. It is business information which is being expressed. You can ignore the XBRL syntax which instantiates these business semantics.

2.7.1. General use Axis

General use [Axis] tend to be used on all [Table]s within an SEC XBRL financial filing or on more than one [Table]. Here are the common [Axis] used within an SEC XBRL financial filing and the implied values of the [Axis] does not explicitly exist.

- **Reporting Entity [Axis]**. Every fact reported is associated with a reporting entity. For SEC XBRL filers that entity is identified by the filers CIK number. This [Axis] is explicitly articulated using the XBRL syntax as the "entity identifier" and is required by XBRL.

- **Period [Axis]**. Every fact reported is also explicitly associated with a period as this is likewise required by XBRL. This period can only be articulated in a "calendar period" form. It would be good to be able to

articulate fiscal period information, but the XBRL syntax cannot accommodate this need in its current form. So, this period is really a calendar period only, it is always required, and is expressed in the XBRL syntax as the "period" portion of a context.

- **Report Date [Axis]**. The report date is the date of the SEC or the date of the auditor's report. There is ambiguity surrounding using this [Axis], but the safe way to go is to use this strategy in my view. If you do not have a prior period adjustment, then everything in the report relates to the date of your filing or auditor report can be implied. If you do have a prior period adjustment, then you need to explicitly use the Report Date [Axis] to differentiate originally reported and restated values.

- **Legal Entity [Axis]**. The legal entity of a fact is implied to relate to the consolidated entity unless it is explicitly associated with some other legal entity such as a parent holding company in SEC XBRL filings. Providing no Legal Entity [Axis] means the same thing as explicitly providing the "Legal Entity [Axis]" onto a [Table] and providing only the "Entity [Domain]" (which really means "Consolidated Entity [Domain]").

- **Business Segment [Axis]**. When breaking your filing information out by business segment, you need to use the business segment [Provided]. If this does not exist, then total for all business segments is implied.

- **Geographic Areas [Axis]**. When breaking your filing information out by geographic areas, you need to use the geographic area [Axis]. If this does not exist, then total for all geographic areas is implied.

- **Reporting Scenario [Axis]**. Sometimes you might need to differentiate information which is actual, budgeted, forecast, etc. This is what the Reporting Scenario [Axis] is for. If you don't explicitly use it, then facts are implied to be actual.

- **Operating Activities [Axis]**. This [Axis] helps you differentiate continuing operations and discontinued operations. If it does not exist, facts are implied to relate to continuing operations.

- **Products and Services [Axis]**. This lets you break information down by product/service. If it does not exist, it is implied to mean all products and services.

- **Major customers [Axis]**. This lets you break information down by customer. If it does not exist, all customers are implied.

2.7.2. Specific use Axis

Specific use [Axis] tend to be used on only one [Table] within an SEC XBRL financial filing and are always explicitly provided. There are several hundred specific use type [Axis]. Here is an example of some:

- Equity Interest Issued or Issuable Type [Axis]

- Extraordinary Item [Axis]

- Registration Payment Arrangement [Axis]

2.7.3. Axis models should be flat

[Axis] aggregation models should be flat as XBRL has no [Axis] aggregation rules. Until such time as XBRL Formulas can be used to articulate these rules, [Member]s of an [Axis] should avoid hierarchy. See the SEC XBRL Primer Axis Aggregation section for more information.

2.8. Notion of Financial Integrity Relations Between [Table]s

[Table]s within an SEC XBRL financial filing can be related in one of three ways or categories:

- **Unrelated [Table]s** – a [Table] has no relation to any other [Table] within a filers taxonomy.

- **Related by [Line Items] type [Table]s** – one or more [Table]s which share one or more concepts.

- **Related by [Axis] type [Table]s** – one or more [Table]s which share one or more [Axis].

The following are a few examples which help you understand the differences between the three categories of [Table] relations:

- Nonmonentary Transactions [Table] is not related to any other [Table] in the entire US GAAP taxonomy nor in any SEC XBRL financial filing; it ties to nothing. It is stand alone.

- Subsequent events [Table]. Likewise unrelated.

- Balance Sheet [Table] and the Property, Plant and Equipment Components [Table] are related in that the total of PPE is on the balance sheet and that total PPE also serves as the intersection to the detailed breakdown, whether these concepts are expressed using [Member]s of an [Axis] or if they are expressed as concepts (XBRL items) within [Line Items].

- Property, Plant and Equipment Components [Table] and the Property, Plant and Equipment Estimated Useful Lives [Table] are related by the Class of Property, Plant and Equipment [Axis].

- Income statement [Table] is related to the Business Segment Breakdown [Table] and the Geographic Areas Breakdown [Table].

2.9. Two Approaches to Relating Summary/Detailed [Table]s

There are two approaches to relating [Table]s:

- **Relate using [Line Items]** – details of a concept from a summary [Table] are articulated as [Line Items] within the detailed [Table].

- **Relate using [Member]s** – details of a concept from a summary [Table] are articulated as [Members] of that same concept within the detailed [Table].

An example will make this clear. Consider the following taxonomy fragment:

		Network: 301000 - Disclosure - Note C. Inventory, By Component (http://www.abc.com/role/InventoryByComponent	
416		abc:Inventory, by Component [Table]	[Table]
417		us-gaap:Report Date [Axis]	[Axis]
418		us-gaap:Financial Statements Date [Domain]	[Domain/Member]
419		abc:As Reported February 12, 2011 [Member]	[Domain/Member]
420		dei:Legal Entity [Axis]	[Axis]
421		dei:Consolidated Entity [Domain]	[Domain/Member]
422		abc:Inventory, by Component [Line Items]	[Abstract]
423		abc:Inventory, by Component [Roll Up]	[Abstract]
424		us-gaap:Inventory, Finished Goods	[Concept] (xbrli:monetaryItemType)
425		us-gaap:Inventory, Work in Process	[Concept] (xbrli:monetaryItemType)
426		us-gaap:Inventory, Raw Materials	[Concept] (xbrli:monetaryItemType)
427		us-gaap:Other Inventory, Supplies	[Concept] (xbrli:monetaryItemType)
428		us-gaap:Inventory, Net, Total	[Concept] (xbrli:monetaryItemType)

The fragment above shows the concept "Inventory, Net" on line 428 as the total of the components of inventory. The concept "Inventory, Net" also appears on the balance sheet. In this case the disclosure is modelled relating the concepts using additional [Line Items] (option 1 above).

Alternatively consider the following case:

		Network: 305000 - Disclosure - Note D. Property, Plant and Equipment Detail (http://www.abc.com/role/Property	
429		abc:Property, Plant and Equipment, Detail by Class [Table]	[Table]
430		us-gaap:Report Date [Axis]	[Axis]
431		us-gaap:Financial Statements Date [Domain]	[Domain/Member]
432		abc:As Reported February 12, 2011 [Member]	[Domain/Member]
433		dei:Legal Entity [Axis]	[Axis]
434		dei:Consolidated Entity [Domain]	[Domain/Member]
435		us-gaap:Property, Plant and Equipment by Type [Axis]	[Axis]
436		us-gaap:Property, Plant and Equipment, All Types [Domain]	[Domain/Member]
437		us-gaap:Land [Member]	[Domain/Member]
438		us-gaap:Machinery and Equipment [Member]	[Domain/Member]
439		us-gaap:Furniture and Fixtures [Member]	[Domain/Member]
440		us-gaap:Property, Plant and Equipment [Line Items]	[Abstract]
441		abc:Property, Plant and Equipment [Hierarchy]	[Abstract]
442		us-gaap:Property, plant and equipment, net	[Concept] (xbrli:monetaryItemType)

In this case the balance sheet concept "Property, Plant and Equipment, Net" (line item 442) is broken down in the disclosure using the [Axis] "Property, Plant and Equipment by Type [Axis]" which has the [Member]s "Land [Member]", "Machinery and Equipment [Member]", and "Furniture and Fixtures [Member]". This is the second option above.

The two options are 100% equivalent from a business semantics level. However, potion 2 has advantages which can be seen in the following taxonomy fragment:

		Network: 207401 - Disclosure - Note B. Property, Plant and Equipment Policies (http://www.abc.com/role/Prop	
399		abc:Property, Plant and Equipment, Policies [Table]	[Table]
400		us-gaap:Report Date [Axis]	[Axis]
401		us-gaap:Financial Statements Date [Domain]	[Domain/Member]
402		abc:As Reported February 12, 2011 [Member]	[Domain/Member]
403		dei:Legal Entity [Axis]	[Axis]
404		dei:Consolidated Entity [Domain]	[Domain/Member]
405		us-gaap:Property, Plant and Equipment by Type [Axis]	[Axis]
406		us-gaap:Property, Plant and Equipment, All Types [Domain]	[Domain/Member]
407		us-gaap:Land [Member]	[Domain/Member]
408		us-gaap:Machinery and Equipment [Member]	[Domain/Member]
409		us-gaap:Furniture and Fixtures [Member]	[Domain/Member]
410		abc:Property, Plant and Equipment, Policies [Line Items]	[Abstract]
411		abc:Property, Plant and Equipment, Policies [Hierarchy]	[Abstract]
412		us-gaap:Property, Plant and Equipment, Basis of Valuation	[Concept] (xbrli:stringItemType)
413		us-gaap:Property, Plant and Equipment, Depreciation Methods	[Concept] (xbrli:stringItemType)
414		us-gaap:Property, Plant and Equipment, Estimated Useful Lives	[Concept] (xbrli:stringItemType)
415		us-gaap:Property, Plant and Equipment, Dispositions	[Concept] (xbrli:stringItemType)

This taxonomy fragment models information about the accounting policies of property, plant and equipment. Using option 1, there would be no connection

between this taxonomy fragment and the breakdown by [Line Items]. But using option 2 does provide a connection between the policies and the breakdown of components via the "Property, Plant and Equipment by Type [Axis]".

Many times a modeller has no choice as to which approach to use to break down details. For example, if the Property, Plant and Equipment details were shown on the face of the balance sheet, then the [Line Items] approach must be used because otherwise the details would not render on the balance sheet and the balance sheet would not foot. As such, the details must be modelled as additional [Line Items].

2.10. Notion of [Line Items] Key Concepts

Within a [Table]'s set of [Line Items], certain concepts are required or the set of [Line Items]s provided will simply make no sense. For example consider the following disclosure of nonmonetary transactions:

22	Nonmonetary Transaction [Line Items]		[Line Items]		
23	Details of Nonmonetary Transactions [Table Text Block]		[Concept] Text Block (HTML)	For Period	
24	Nonmonetary Transaction [Hierarchy]		[Abstract]		
25	Nonmonetary Transaction, Basis of Accounting for Assets Transferred		[Concept] Text/String	For Period	
26	Nonmonetary Transaction, Name of Counterparty		[Concept] Text/String	For Period	
27	Nonmonetary Transaction, Gain (Loss) Recognized on Transfer		[Concept] Monetary	For Period	Credit
28	Nonmonetary Transaction, Amount of Barter Transaction		[Concept] Monetary	For Period	Credit
29	Nonmonetary Transaction, Fair Value Not Determinable		[Concept] Text/String	For Period	
30	Nonmonetary Transaction, Gross Operating Revenue Recognised		[Concept] Monetary	For Period	Credit

The concept on line 28, the amount of the transaction, is clearly required as that is what is being disclosed. All other information provides additional descriptive information about that amount. This descriptive information may, or may not, be required to be disclosed depending on the financial reporting rules. Filers can add additional descriptive information. But in all cases the amount will exist because the fundamental information being communicated makes no sense without it.

These "required concepts" are not clearly indicated within the US GAAP taxonomy, however they are VERY clearly documented within US GAAP. A financial reporting disclosure checklist is used by accountants to make sure they don't leave anything out. Many of these relations (if you have this, then you have to disclose this; if you disclose this then you likewise need to disclose this) used within a financial reporting disclosure checklist can be checked using software.
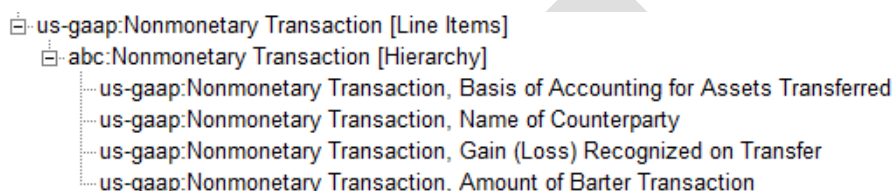
2.11. [Line Items] Component Information Models

The [Line Items] of a [Table] can be broken down into components. Each component has an information model. Concepts are not interspersed randomly within a [Table], they have identifiable patterns.

Term	Meaning/Definition	Example
[Text Block]	Narrative or prose which is reported	An accounting policy, a complex disclosure, an HTML table of information which is disclosed but not "detailed tagged."
[Roll Up]	Computation relation between numeric concepts which can only exist within any one property of a measure.	Calculations of a balance sheet (all concepts); breakdown of assets by business segment.
[Roll Forward]	Computation relation between a numeric concept at two instants (one Concept with a period type of instant) in time and its change (a Concept which is a duration period type, this may be a Roll Up). A computation where the period changes, but all other axis remain the same.	Movements in property, plant, and equipment; Cash flow statement; Reconciliation of the change in the number of employees.

Term	Meaning/Definition	Example
[Adjustment]	A computation where the period remains constant, but the report data axis changes.	Restatements: Originally stated balance + adjustments = Restated balance.
[Complex Computation]	Some complex computation which cannot be expressed using XBRL calculations (i.e. you cannot show the computation in a tree view)	Earnings per share (Net income / shares outstanding) because it is a division
[Grid]	An information model where the axis and the line items communicate the grid form that a table should be rendered.	Statement of changes in equity
[Hierarchy]	Relation between any one measure which does not involve any computations.	Accounting policies; Miscellaneous numbers which have no computation relation to other numbers

Here is an example of [Line Items] and its information model which, in this case, is a [Hierarchy]:

```
⊟ us-gaap:Nonmonetary Transaction [Line Items]
    ⊟ abc:Nonmonetary Transaction [Hierarchy]
        us-gaap:Nonmonetary Transaction, Basis of Accounting for Assets Transferred
        us-gaap:Nonmonetary Transaction, Name of Counterparty
        us-gaap:Nonmonetary Transaction, Gain (Loss) Recognized on Transfer
        us-gaap:Nonmonetary Transaction, Amount of Barter Transaction
```

2.12. Guaranteed Unique [Table]s Preferred

There is no benefit to [Table]s having exactly the same names (i.e. one [Table] used multiple times). However, there is significant benefit to having unique [Table] names.

If [Table] names are not unique two things happen:

- You must rely on the network in which the [Table] exists in order to specifically identify a [Table]. (This is as compared to being able to ONLY use the [Table] name if the [Table]s are guaranteed to be unique.)

- You have no idea on what actually defines the [Table]; is it the name of the [Table] or the components (the set of [Axis] and the set of [Line Items])

While there are work arounds for having non-unique [Table]s, both a taxonomy and an SEC XBRL financial filing and in particular the use of those [Table]s would benefit from having Guaranteed unique [Table]s within an SEC XBRL filing.

Basically, navigation of the content of an SEC XBRL filings is vastly easier if [Table]s are unique because the [Table]s themselves define the content by definition (i.e. their uniqueness) and the navigation of content is easier as only the [Table] is needed, rather than having to take into consideration both the network and the [Table] because [Table]s are not unique.

For more info see:

http://stexx.files.wordpress.com/2010/07/combining_unstructured_semistructured_fullystructured_data.pdf

2.13. Use Business Domain Rather than Technical Terminology

There is no need for technical oriented terminology within a business oriented taxonomy. For example the term "Entity [Domain]" should not be used as it has

no business meaning. "Consolidated Entity [Domain]" (adding the [Domain] to the label only to follow the US GAAP labelling conventions) is superior.

2.14. Modeling Detailed [Table]s which Contain only One [Member]

If a [Table] relates to another [Table], providing a detailed breakdown of what is in the summary [Table] and that detailed [Table] has more than one [Member]; then it is clear how to model that detailed [Table]: you have to model each [Member] of the set of detailed information in the one [Table], you have to model the [Domain] or total which summarizes that detail and provides the connection to the summary [Table].

However when a detailed set has two characteristics it is less clear how to model the information. Those two characteristics are: (a) only one [Member] and (b) more than one [Line Items].

For example consider the case where an SEC XBRL filer has only one class of common stock and therefore one concept on the balance sheet to model that class of stock; but then it also has to model the authorized shares, issued shares, par value, and other [Line Items] which provide information about that one class of common stock.

Two options exist for modelling the one class of stock:

- Model the [Table] with one [Member] for the class of stock and the [Domain] which provides the connection between the class of stock information [Table] and the balance sheet [Table]

- Model the [Table] with no class of stock [Axis] and model the class of stock information.

[CSH: This description still needs work and probably an example to show this, but it conveys the idea for now.]

3. Blueprint of an SEC XBRL Filing

This section documents the "blueprint" or schema of an SEC XBRL financial filing. This blueprint specifies a set of semantic rules which explain the characteristics of an SEC XBRL financial filing. The blueprint is based on empirical evidence and other information provided in section 2 above.

This model specifies high level characteristics and components which exist for every SEC XBRL financial filing, it does not specify specific details such as all balance sheet line items and such. It specifies what amounts to a framework into which the detailed components fit. There may be a number of schemas, but there are not an infinite number of schemas (i.e. each filer having their own, unique schema). For example, different schemas exist for a classified balance sheet and unclassified balance sheet, for corporations and partnerships, for commercial and industrial companies and banking and saving institutions.

This model is driven by business semantics, not by technical syntax. Both a narrative and a detailed list of semantics are provided.

Note that throughout the narrative and the summary of rules US GAAP Standard Labels for concepts are used to identify the components of the US GAAP Taxonomy (as opposed to the concept name).

3.1. Balance sheet

The balance sheet of a corporation always has the concepts "Assets" and "Liabilities and Equity". The value of both of those concepts MUST have the same value (i.e. the balance sheet balances.). Depending on the industry you might have "Current Assets" and "Current Liabilities" (i.e. a classified balance sheet). The computations for "Assets" and "Liabilities and Equity" foot.

Reporting entities can hang other concepts from "Assets" and from "Liabilities and Equity"; but you definitely have those two concepts and anything that does hang off those concepts adds up correctly. (i.e. the line items add up to the totals for "Assets" and "Liabilities and Equity".)

In the US GAAP Taxonomy, a different concept is provided for the equity of a partnership: "Partners' Capital". When the US GAAP Taxonomy is expanded to include proprietor ships, it is likely that a concept such as "Owners' Equity" will be added. The US GAAP taxonomy could have used one concept for all types of equity, "Equity", and then differentiating the equity via the line items of equity for corporations, partnerships, proprietorships, etc. But, that choice was not made and thus the total amount of "Liabilities and Equity" could be represented by a finite number of different concepts.

Summary of specific business semantics (rules) for the balance sheet:

ID	Business Rule
FI-BS-0001	The balance sheet MUST use the "Balance Sheet [Table]" (or something to that affect as the US GAAP Taxonomy does not provide this [Table], "Statement [Table]" should not be used). [CSH: It would be better if the US GAAP Taxonomy defined these [Table]s, but they don't and we have to live with that until they do. Doing so would allow comparisons of, for example, a "balance sheet" by a computer application simply grabbing the "Balance Sheet [Table]" which provides the entire balance sheet. Alternatively, if no common [Table] for a balance sheet exits, then prototype theory can be used and a balance sheet can be

	identified by the pieces within an SEC XBRL financial filings indicating that what piece of the XBRL document is the balance sheet.]
FI-BS-0002	The US GAAP Taxonomy concept "Assets" MUST exist.
FI-BS-0003	Either the US GAAP Taxonomy concept "Liabilities and Stockholders' Equity" or "Liabilities and Partner's Capital" MUST exist. Or, alternatively, the concept "Net Assets" could exist but this is an edge case. [CSH: Per SFAC 6, the US GAAP Taxonomy should have in my view created a concept "Equity". That concept might have a label Stockholders' Equity or Partners' Capital or Owners' Equity (for a proprietorship). All of those concepts are "Equity".]
FI-BS-0004	The fact which reports the US GAAP Taxonomy concept "Assets" MUST equal the fact which reports the "Liabilities and Stockholders' Equity" concept which exists, see 3 above.
FI-BS-0005	"Assets" foots. "Liabilities and Stockholders' Equity" foots. (This is accomplished by having an XBRL calculation linkbase which articulates the calculations "Assets" and "Liabilities and Equity" and an XBRL processor passes these rules for each period of a balance sheet.
FI-BS-0006	All information shown on the balance sheet which does not fit into the above is shown in the "Balance Sheet Parenthetical" [Table].
FI-BS-0007	The concept "Stockholders' Equity Including Portion Attributable to Noncontrolling Interest" exists on the balance sheet of corporations. (Whether a company has a noncontrolling interest or not, the concept "Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest" is the total for equity (i.e. NOT the concept "Stockholders' Equity Attributable to Parent" which is ONLY used when there is a noncontrolling interest)
FI-BS-0008	The [Axis] "Legal Entity [Axis]" must always exist on the balance sheet.
FI-BS-0009	The cash account used on the balance sheet must also appear on the cash flow statement.

This is a summary of other characteristics of a balance sheet:

- A balance sheet could be classified or unclassified. A classified balance sheet will also have the concept "Assets, Current" and "Liabilities, Current". Most industries use classified balance sheets.

- The following concepts have a high probability of showing up on a balance sheet: Liabilities; Retained Earnings (Accumulated Deficit); Common Stock at Carrying Value; Accumulated Other Comprehensive Income.

3.2. Income statement

It seems reasonable that and empirical evidence shows that an SEC XBRL financial filing would always have the following two line items: "Net Income (Loss) from Continuing Operations Before Tax" and "Net Income (Loss)". The following is rational for this belief. First, it would seem reasonable to assume that a company would more likely than not have continuing operations. In terms of "Net Income (Loss)"; that could be broken down by the portion attributable to the parent and the portion attributable to the noncontrolling interest, but a company

should always have "Net Income (Loss)". "Net Income (Loss) Available to Common Shareholders" is a breakdown of "Net Income (Loss)", if they have preferred dividends or other adjustments.

There is a "step down" in the income statement, companies only have the steps if they have that component. The components are: Income from Equity Method Investments; Discontinued Operations; Extraordinary Items; Income Tax (Benefit); Net Income (Loss) from Noncontrolling Interest; Preferred Dividends or other Adjustments.

Summary of specific business semantics (rules) for the income statement:

ID	Business Rule
FI-IS-0001	The income statement MUST use the "Income Statement [Table]" (or something to that affect as the US GAAP Taxonomy does not provide this [Table], "Statement [Table]" should not be used).
FI-IS-0002	The concept which articulates what amounts to "Income (Loss) from Continuing Operations Before Taxes" (which is the concept with the standard label "Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, Extraordinary Items, Noncontrolling Interest" MUST exist in the "Income Statement [Table]" and a fact value must exist for each period presented.
FI-IS-0003	The concept which articulates what amounts to "Net Income (Loss)" (which is the concept with the standard label "Net Income (Loss), Including Portion Attributable to Noncontrolling Interest" and the name "us-gaap:ProfitLoss" MUST exist in the "Income Statement [Table]" and a fact value must exist for each period presented. (The concept with the standard label "Net Income (Loss) Attributable to Parent" is a subtotal used if there is a noncontrolling interest. The concept with the standard label "Net Income (Loss) Available to Common Stockholders, Basic" is a subtotal used if there are preferred dividends or other adjustments reported.)
FI-IS-0004	The concept "Earnings Per Share, Basic" MUST exist in the "Income Statement [Table]" and a fact value must exist for each period presented. [CSH: The XBRL US consistency checks specifies this, not sure if this is true in 100% of all cases.]
FI-IS-0005	A US GAAP taxonomy concept MUST only exist within the tree of concepts in which it is presented within the US GAAP taxonomy. For example, the concept "Gross Profit" exists in the US GAAP taxonomy within the tree "Operating Income (Loss)"; therefore it MUST only exist within that same tree within an SEC XBRL filer taxonomy, it cannot be used within for example the "Nonoperating Income (Expense)" or "Operating Expenses" trees of concepts. [CSH: Not exactly sure how to express this rule, I may need to explain this.]

Other concepts which are very common on the income statement are as follows:

- OperatingIncomeLoss (used by 1120 or 76 percent)

- ComprehensiveIncomeNetOfTax (used by 726 or 49 percent)

- OperatingExpenses (used by 413 or 28 percent)

3.3. Cash flow statement

The cash flow statement is very consistent. Every company reported the concept which has the standard label "Cash and Cash Equivalents, Period Increase (Decrease)" which communicates "Net Cash Flows" from operating, financing, and investing activities. That concept can be broken down into three other concepts: Net cash flows from operating activities, Net cash flows from investing activities, and Net cash flows from financing activities.

Companies will highly likely have operating cash flows, it could be that they have no financing or investing cash flows. It is conceivable that they don't have operating cash flows because they are not operating companies. There are two other things which could be included in "Net Cash Flows": Effect of Exchange Rate on Cash and Cash Equivalents and Net Cash Provided by (Used in) Discontinued Operations. Now, discontinued operations could be configured in a number of different ways, but it is always a part of "Net Cash Flows".

Effect of Exchange Rate on Cash is a different story; I am getting two different messages. One of two things must be true. Either it is ALWAYS part of "Net Cash Flows" (this is what I see in 99.99% of filings) or it could be part of the reconciliation of cash (i.e. not part of "Net Cash Flow").

One or both of these business rules must be true: "Beginning Cash + Net Cash Flows = Ending Cash". Or, alternatively, if exchange gain is NOT part of "Net Cash Flows"; then: "Beginning Cash + Net Cash Flows + Effect of Exchange Rate on Cash = Ending Cash". It could be the case that the few filers who are using the alternative are making a mistake in their computation.

Net Cash Provided by (Used in) Operating Activities could be broken down using one of two approaches: the indirect method which is used by most entities and the direct method which is used less often.

There are two approaches to expressing information about Net Cash Flows from Discontinued Operations. One approach is to include cash flow information relating to discontinued operations as sub components of operating, investing, and financing cash flows. The alternate approach is to combined all net cash flows from discontinued operations as an additional sibling to net cash flows from operating, investing, and financing activities, "Net Cash Provided by (Used in) Discontinued Operations".

There is an unresolved issue surrounding the use of "Net Cash Provided by (Used in) Operating Activities" as opposed to being more specific and using "Net Cash Provided by (Used in) Operating Activities, Continuing Operations" if a filer ONLY has cash flows from continuing operations. This is not an issue if discontinued operations are reported as using either approach, cash flows from continuing and discontinued operations needs to be differentiated.

[CSH: The issue above is posed to XBRL US who is considering this matter in their best practices group.]

Summary of specific business semantics (rules) for the cash flow statement:

ID	Business Rule
FI-CF-0001	The cash flow statement MUST use the "Cash Flows Statement [Table]" (or something to that affect as the US GAAP Taxonomy does not provide this [Table], "Statement [Table]" should not be used). [CSH: It is unclear to me whether it is better to have only one "Cash Flow Statement, Indirect [Table]" or to have two; "Cash

	Flow Statement, Direct [Table]" and "Cash Flow Statement [Table]".]
FI-CF-0002	The concept "Cash and Cash Equivalents, Period Increase (Decrease)" MUST exist in the "Cash Flow Statement [Table]" and a fact value must exist for each period presented.
FI-CF-0003	One of the following two rules MUST ALWAYS be true: "Beginning Cash + Net Cash Flows = Ending Cash". Or, alternatively if exchange gain is NOT part of "Net Cash Flows"; then: "Beginning Cash + Net Cash Flows + Effect of Exchange Rate on Cash = Ending Cash") [CSH: This can be changed to only allowing one rule if the alternative is deemed improper accounting practice.]
FI-CF-0004	There is an XBRL calculation for "Net cash flows from operating activities", "Net cash flows from financing activities" and "Net cash flows from financing activities" and every line item must appear in the calculations linkbase which proves that the line items foot.
FI-CF-0005	Net Cash Flows from Discontinued Operations MUST exist as either (a) a child of Net Cash Flows or (b) be delineated as part of each component of cash flows.
FI-CF-0006	The concept for cash which is being reconciled on the cash flow statement MUST exist on the balance sheet.
FI-CF-0007	"Net Cash Provided by (Used in) Operating Activities" should only be used to aggregate cash flows from continuing and discontinued operations. "Net Cash Provided by (Used in) Operating Activities, Continuing Operations" and "Net Cash Provided by (Used in) Operating Activities, Discontinued Operations". Should be used to properly articulate cash flows as continuing or discontinued. The same is true for financing and investing activities.

Other concepts which appear on the cash flow statement generally are:

- AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperating Activities
- ProfitLoss (Net Income (Loss), Including Portion Attributable to Noncontrolling Interest) basically "Net Income (Loss)"

3.4. Statement of Changes in Equity

The beginning and ending balances of the statement of changes in equity tie to the balance sheet equity section. Net income shown in this [Roll Forward] ties to the income statement (the statement of changes in equity is a collection of [Roll Forward]s for each balance sheet equity account). (All the statement of changes in equity is, is a bunch of [Roll Forward]s.

The different breakdowns of Net Income (Loss) appear in specific columns of the statement of changes in equity: Net Income (Loss) Attributable to Parent, Net Income (Loss) Attributable to Noncontrolling Interest, Net Income (Loss) Including Portion Attributable to Noncontrolling Interest.

[CSH: The above is a major problem in SEC XBRL filings as the SAME concept, is used for ALL columns in the statement of changes in equity. For example, the concept "us-gaap:ProfitLoss" is generally used to report Net Income (Loss) Attributable to Parent, Net Income (Loss) Attributable to Noncontrolling Interest,

and Net Income (Loss) Including Portion Attributable to Noncontrolling Interest. This is because the SAME concept is use for ALL columns of the entire row. Further, this results in duplicate facts being reported.]

There is a [Roll Forward] for every equity account and shares and there is a [Roll Forward] for all the periods shown on the balance sheet.

[CSH: The US GAAP Taxonomy uses a "grid" approach to articulating the statement of changes in equity which is fundamentally flawed because the [Axis] component of equity requires SEC XBRL filers to create duplicate concepts. If the SEC does not explicitly require this approach, then the statement of changes in equity should be created just like any other [Roll Forward], because that is what it is…a [Roll Forward]. If, however, the SEC requires the use of the "grid" approach, then I can create a [Grid] pattern which specifies exactly how this "grid" is to be created, using the components of equity [Axis] as the columns and the line items as the rows. This needs to be decided before we can articulate the business rules below.]

Summary of specific business semantics (rules) for the statement of changes in equity:

ID	Business Rule
FI-SE-0001	The statement of changes in equity MUST use the "Changes in Equity [Table]" (or something to that affect as the US GAAP Taxonomy does not provide this [Table], "Statement [Table]" should not be used).
FI-SE-0002	All beginning balances must properly roll forward to the ending balances (Beginning balance + changes = Ending balance)
FI-SE-0003	All equity component changes MUST sum to total equity changes (i.e. the roll forward must cross cast)
FI-SE-0004	All originally stated balances must properly reconcile to restated balances (Originally stated balance + adjustments = Restated balance) (this is specifically for prior period adjustments for accounting changes and corrections of a prior period error)

3.5. Basis of Reporting

The basis of reporting provides information about the entity and over arching reporting and presentation issues used by the financial report.

[CSH: We need to analyze this more. This might be an "optional" section as many reporting entities combine this information within the significant accounting policies. However, it really seems to be a separate section.]

Summary of specific business semantics (rules) for the basis of reporting:

ID	Business Rule
FI-OI-0001	The "Basis of Reporting [Table]" MAY exist, it is optional.
FI-OI-0002	Differences between the legal entity and the business/economic entity MUST be explained using the concept "Differences Between Legal and Business Entity".

[CSH: This needs to be tuned. Basically include in this are the sections "Organization", "Consolidation", "Presentation of Financial Statements", and some times "Significant Accounting Policies". Other areas which may need to be addressed are "Use of Estimates",

3.6. Significant Accounting Policies

Some policies relate to financial statement line items. Some don't. If they do tie to a line item, the fact that it does tie should be expressed.

Summary of specific business semantics (rules) for the information about organization:

ID	Business Rule
FI-AP-0001	The "Significant Accounting Policies [Table]" MUST exist. (or something to that affect as the US GAAP Taxonomy does not provide this [Table], "Statement [Table]" should not be used).
FI-AP-0002	The following policies are required to be provided: Revenue recognition policy, principals of consolidation.
FI-AP-0003	The "Accounting Changes [Table]" MUST exist if the reporting entity reports any accounting changes.

3.7. Disclosures, Financial Statement Accounts

NOTE: Jon Rowden and Mike Willis make the following statement in their white paper Making Sense of XBRL In the US and the UK, "The accountants' skill and expertise can then be applied to and focused on disclosures where there is a problem, rather than turning each disclosure note into something resembling the accounting equivalent of a hand-crafted work of art."

Financial statement disclosures, in some cases should be a hand-crafted work of art. But not in most cases. Most accountants do not desire to be artists, rather they endeavour to comply with financial reporting rules and XBRL can help accountants achieve this desire. There are some required disclosures. Other disclosures are required if you have certain financial statement line items. Other financial statement disclosures are required if the financial statement line item has certain specific characteristics. Other financial statement disclosures are common practice or purely optional. This information can be organized in different ways. Financial statement disclosures are not random.

As there are price differences between hand-crafted furniture and the furniture which you might purchase at IKEA or at a high end furniture store, there are different prices or costs incurred to taking different approaches to creating financial statement disclosures.

Some disclosures relate to financial statement line items. Some don't. The ones that do tie to those line items (i.e. they are the same XBRL concept in the statement and in the disclosure). If the disclosure is supposed to foot, some business rule exists to show that (either an XBRL calculation or an XBRL formula). Things that should be tied together are tied together, be they because they relate to the same class of stock, same entity, same class of some other line item, or in some other thing which should be tied together.

[CSH: People seem to confuse the notion of a "note" and a "disclosure". They are not the same. "Disclosures" are things which need to be disclosed. "Notes" is a presentation related idea and is an organization of the disclosures preferred by a SEC reporting entity. So, a note is an instance of one or more disclosures provided by a reporting entity. How disclosures are organized within the notes is up to a reporting entity. But many of the things which are disclosed are required by US GAAP. There are also common practice disclosures and additional disclosures which an entity chooses to provide. There seems to be three classes of disclosures: (a) always required, (b) required if you have a certain line item on the primary financial statements or if the disclosure is otherwise applicable or (c)

other disclosures an entity chooses to make. Within those sets of disclosures, an entity may also provide additional information beyond what is required. The notion of what is disclosed and how those disclosures are organized are different and should be kept in the back of one's mind.]

Summary of specific business semantics (rules) for the financial statement accounts disclosures:

ID	Business Rule
FI-AD-0001	Cash and Cash Equivalents Disclosures [Table]
FI-AD-0002	Cash and Cash Equivalents Components [Table]
FI-AD-0002	Restricted Cash and Cash Equivalents [Table]
FI-AD-0003	Compensating Balances [Table]

[CSH: Basically, it appears as though an entire disclosure checklist of "if, then" statements needs to be created similar to a manually prepared disclosure checklist used today. If you have this line item, then these disclosures are required. If you are in a specific industry which requires additional disclosures, then you need to provide those. If a line item has these specific characteristics, then these additional disclosures are required. If you want to add more stuff beyond these, go for it.]

[CSH: Not totally sure how to approach this. What might work is to provide a list of "shell" [Table]s with required components (i.e. that [Table] and the shell of concepts are REQUIRED), then other pieces can be added in addition to those minimum pieces of the specified component.)

3.8. Disclosures, Broad Transaction Categories

[CSH: To do.]

US GAAP required the following disclosures only if they are applicable.

Summary of specific business semantics (rules) for the broad transaction categories disclosures:

ID	Business Rule
FI-BT-0001	Related Parties [Table]
FI-BT-0002	Related Party Transactions [Table]
FI-BT-0003	Contingencies and Commitments [Table]
FI-BT-0004	Risks and Uncertainties [Table]
FI-BT-0005	Nonmonetary Transactions [Table]
FI-BT-0006	Subsequent Events [Table]
FI-BT-0007	Variable Interest Entities [Table]

3.9. Document Information

The US SEC requires a "Document Information [Table]" to be reported by every SEC XBRL filer.

[CSH: This is a prototype of what is possible, this is NOT the disclosure requirements of the SEC.]

Summary of specific business semantics (rules) for the document information:

ID	Business Rule
FI-DI-0001	The "Document Information [Table]" MUST exist.
FI-DI-0002	The following [Line Items] MUST exist within the Document

	Information [Table]: Entity Registrant Name, Entity Central Index Key, Entity Filer Category, Entity Current Reporting Status, Entity Voluntary Filers, Entity Well-known Seasoned Issuer, Entity Public Float, Document Type, Amendment Flag, Document Fiscal Period Focus, Document Fiscal Year Focus, Document Period End Date, Current Fiscal Year End Date, Entity Common Stock, Shares Outstanding, Trading Symbol. [CSH: Personally, I believe that the SIC code should be required.]

3.10. Entity Information

The US SEC requires the following Entity Information tables to be reported by every SEC XBRL filer.

[CSH: This is a prototype of what is possible, this is NOT the disclosure requirements of the SEC.]

Summary of specific business semantics (rules) for the document information:

ID	Business Rule
FI-EI-0001	The "Entity Information [Table]" MUST exist. The Entity Registrant Name and Entity Central Index Key MUST be provided. Other entity information may be provided.
FI-EI-0002	The "Entity Sector Industry Classifications [Table]" MUST exist. The primary industry sector MUST be provided.
FI-EI-0003	The "Entity North American Industry Classifications [Table]" MUST exist. The North American Industry Classifications industry of the filer MUST be provided.
FI-EI-0004	The "Entity Contact Personnel [Table]" MUST exist. The document (filing) creator MUST be provided, other contacts may be provided.
FI-EI-0005	The "Entity Addresses [Table]" MUST exist. The primary mailing address of the filer must be reported. Other addresses may be reported.
FI-EI-0006	The "Entity Phone Fax Numbers [Table]" MUST exist. The primary phone number and investor relations phone numbers MUST be reported, other phone numbers may be reported.
FI-EI-0007	The "Entity Listings [Table]" MUST exist. All stock exchange listings MUST be reported.
FI-EI-0008	The "Entity Location [Table]" MUST exist. The primary entity of the entity MUST be reported. Additional entity locations may be reported.