XBRL US Domain Working Group
United States Financial Reporting Taxonomy Framework
Notes and Management Discussion and Analysis Taxonomy
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Taxonomy Documentation

Summary Taxonomy Information:

Status:	Public Working Draft, issued in accordance with XBRL International Processes REC 2002-04-20.
Issued:	2002-10-15 (October 15, 2002)
Name:	Notes and Management Discussion and Analysis
Description:	This taxonomy is intended to provide information related to the information typically found in the the Notes to the Financial Statements and Management Discussion and Analysis sections of external reports of publicly-traded companies.
Namespace identifier:	http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15
Recommended namespace prefix:	usfr-namda
Version of XBRL Specification Used:	XBRL 2.0 Specification dated 2001-12-14
Relation to Other XBRL Taxonomies:	This taxonomy does not reference any other XBRL taxonomies. It is intended to be referenced by other industry taxonomies such as the US GAAP CI taxonomy, a part of the United States (US) Financial Reporting (FR) Taxonomy Framework. Other taxonomies in the USFR Taxonomy Framework are Global Common Document (INT-GCD), Accountants Report (INT-AR), General Concepts (USFR-GC), Primary Terms (USFR-PT), Management Report (USFR-MR), SEC Officers Certification (USFR-SEC-CERT) and US GAAP C&I (US-GAAP-CI).
Physical Location of Taxonomy Package:	http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15.xsd (Schema)
	http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15-references.xml (References linkbase)
	http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15-labels.xml (Labels linkbase)
	http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15-presentation.xml (Presentation linkbase)
	http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-

15/usfr-namda-2002-10-15-calculation.xml (Calculation linkbase)

http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15-definition.xml (Definition linkbase)

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This Taxonomy Documentation:

http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15.htm (HTML Format)

http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15.pdf (PDF Format)

http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15.doc (Word Format)

Taxonomy Elements:

http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15-elements.pdf (PDF Format)

http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15-elements.xls (Excel Format)

Abstract

This documentation describes the eXtensible Business Reporting Language (XBRL) US Financial Reporting **Notes and Management Discussion and Analysis** (USFR-NAMDA). The USFR-NAMDA Taxonomy has been prepared by the XBRL US Domain Working Group.

This USFR-NAMDA Taxonomy is compliant with the XBRL 2.0 Specification, dated 2001-12-14 (http://www.xbrl.org/tr/2001/). It is a taxonomy used in conjunction with other taxonomies to create XBRL instance documents dealing with business reporting data. Specifically the USFR-NAMDA taxonomy represents information typically found in the Notes to the Financial Statements and Management Discussion and Analysis sections of financial statements.

This document assumes a general understanding of accounting and XBRL. If the reader desires additional information relating to XBRL, the XBRL International web site (http://www.xbrl.org) is recommended. In particular, a reading of the XBRL 2.0 Specification is highly recommended (http://www.xbrl.org/tr/2001/).

Terminology

The terminology used in this document frequently overlaps with terminology from other disciplines. The following definitions are provided to explain the use of terms within the XBRL knowledge domain.

Taxonomy	An XBRL Taxonomy is an XML Schema-compliant .xsd file that contains XBRL elements, which are XML elements that are defined by XBRL-specific attributes. An XBRL Taxonomy may also contain references to XLink linkbases.
Instance document	An XML document that includes on or more XBRL elements and optional references to zero or more XLink linkbases.
Element	An XBRL element is a "fact" or piece of information described by an XBRL taxonomy. For example, an element with the name "revenueRecognitionPolicy" is the USFR-NAMDA taxonomy's XBRL element name for the Notes to the Financials disclosure for "Revenue Recognition Policy".
Linkbase	Linkbases provide additional information about XBRL elements, in particular, relationships between them such as the relationship that "Accounting Policies" is defined as a part of "Notes." Linkbases used by XBRL are compliant with the World Wide Web Consortium's (W3C) XML Linking Language (XLink) Recommendation 1.0, 27 June 2001.

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1. Overview

1.1. Purpose

The US Domain Working Group is leading the development of this eXtensible Business Reporting Language (XBRL) **Notes and Management Discussion and Analysis (USFR-NAMDA)** Taxonomy for the purpose of expressing common information found in the Notes to the Financial Statements and Management Discussion and Analysis sections of financial statements.

This *USFR-NAMDA Taxonomy* is designed to facilitate the creation of XBRL jurisdiction and industry taxonomies focused on providing Notes to the Financial Statements and Management Discussion and Analysis. The purpose of the USFR-NAMDA Taxonomy is to provide both a framework and specific Note elements for the consistent creation of XBRL documents for financial reporting purposes by private sector and certain public sector entities. The purpose of this and other taxonomies produced using XBRL is to facilitate data exchange among software applications used by companies and individuals as well as other financial information stakeholders, such as lenders, investors, auditors, attorneys, and regulators.

The **authority** for this USFR-PT Taxonomy is based upon US Generally Accepted Accounting Principles (GAAP). The **development** of this USFR-NAMDA Taxonomy is based upon input from accounting firms, technology companies and other domain experts in the field of financial reporting. In addition, the specific content of the taxonomy is based upon standards identified by the Financial Accounting Standards Board (FASB) and other related standards organizations.

The particular disclosures in this USFR-NAMDA Taxonomy model are:

1. Required by numerous industries or jurisdictions

2. Typically represented in AICPA model financial statements, checklists and guidance materials as provided from each of the major international accounting firms.

3. Found in common reporting practice, or

4. Flow logically from items 1-3, for example, sub-totals and totals.

This USFR-NAMDA Taxonomy is in **compliance** with the XBRL 2.0 Specification, dated 2001-12-14 (http://www.xbrl.org/tr/2001/).

1.2. Taxonomy Status

The Taxonomy is a **Public Working Draft.** Its content and structure have been reviewed by both accounting and technical teams of the XBRL US Domain Working Group and members of XBRL International. As such, the XBRL element names, labels, linkbases and references should be considered complete and stable within the domain of the Taxonomy. Although changes may occur to any of this XBRL data, the probability of any changes significantly altering the content of the Taxonomy is very low.

The following is a summary of meanings of the status of taxonomies:

- **Internal Working Draft** – Internal Working Draft version of a taxonomy exposed to XBRL International members for internal review and testing. An Internal Working Draft is subject to significant changes as initial testing is undertaken and

feedback solicited. Its structure may not be stable and its content may not be complete.

45 • **Public Working Draft** – Public Working Draft version of a taxonomy exposed to public for review and testing. A Public Working Draft has been tested and its structure is unlikely to change although its contents may still change as the result of broader testing and feedback.

• **Recommendation** – Final version of taxonomy, released for use by the public.

50 This Public Working Draft Taxonomy will be available for public review and comments for a period of no less than 45 days from its original release (2002-10-15). All feedback received in this 45-day period will be reviewed and considered for inclusion in the official Recommendation (or final) release. It is expected (but not guaranteed) that the USFR-NAMDA Taxonomy will be moved to Recommendation status sometime on or before 31 December 2002.

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1.3. *Scope of Taxonomy*

This *Notes and Management Discussion and Analysist (USFR-NAMDA) Taxonomy* is released in conjunction with XBRL International's *Global Common Document (INT-*GCD*)* and *Accountants Report (INT-AR)* taxonomies and the following XBRL US taxonomies:
60 *Management Report (USFR-MR), General Concepts (USFR-GC), Primary Terms (USFR-PT), SEC Officers Certification (USFR-SEC-CERT) and US GAAP CI (US-GAAP-CI)*. These taxonomies are all part of the US Financial Reporting Taxonomy Framework, an XBRL taxonomy framework that enables reusability of componenets and provides the foundation for creating new industry taxonomies (such Insurance, Banks and Savings
65 Institutions) going forward.

Taken together, these taxonomies will meet the reporting needs of companies that meet three criteria, viz (i) they report under FASB standards, (ii) are in the broad category of "commercial and industrial" industries and (iii) have relatively common reporting elements in their financial statements. In practice, these three criteria are less likely to
70 hold for all companies. Additional taxonomies are likely to be required. These taxonomies are likely to identify the particular needs of:

• *Vertical industries*, for example, airlines, pharmaceuticals or agribusiness.

• *National jurisdictions* for those companies that require a non-US GAAP standard as the core financial standards setting foundation and may include supplementary
75 reporting requirements or prevent use of available options by local accounting standards setters as well as stock exchanges etc.

• *National industry* or common practice, for example, tax or credit reporting.

• An individual *company*

These *extension* taxonomies will either *extend* the USFR-NAMDA Taxonomy to meet the
80 particular reporting requirements of that industry, country or company *and/or* restrict by limiting the use of particular USFR-NAMDA Taxonomy elements.

The inter-relationships of the various taxonomies are show in Figure 1:

Figure 1: Interrelationship of Taxonomies and Instance Document

US Financial Reporting Taxonomy Framework
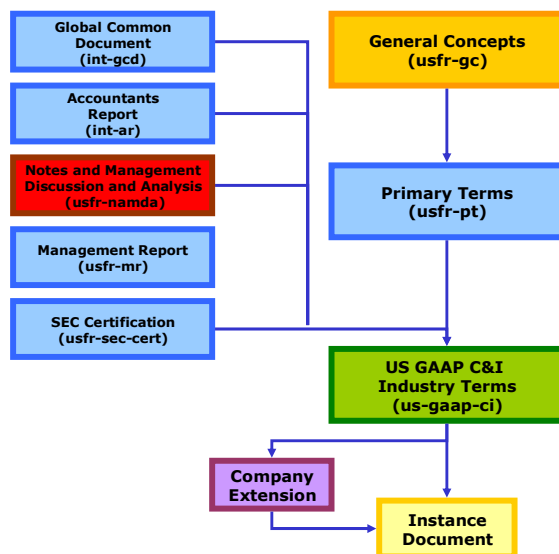
1.4. Relationship to Other Work

XBRL utilizes the World Wide Web consortium (W3C www.w3.org) recommendations, specifically:

- XML 1.0 (http://www.w3.org/TR/2000/REC-xml-20001006)

- XML Namespaces (http://www.w3.org/TR/1999/REC-xml-names-19990114/)

- XML Schema 1.0 (http://www.w3.org/TR/xmlschema-1/ and http://www.w3.org/TR/xmlschema-2/), and

- XLink 1.0 (http://www.w3.org/TR/xlink/).

2. Overview of Taxonomy

The primary purpose of the USFR-NAMDA Taxonomy is to provide both a framework and specific Notes to the Financials-related reporting terms to the US Financial Reporting Taxonomy Framework which includes the following detailed information (specific Schema file in parenthesis):

1. *Document Information (INT-GCD)*: Contains information that is specific to the document being created. For example, general information about the title of the document, its creator, or revisions to the document.

2. *Entity Information (INT-GCD)*: Contains information that describes the entity that issued the document. For example, the name of the entity and the industry in which the entity operates.

3. *Accountants Report (INT-AR)*: Contains information that describes the independent accountants report, if one is issued, such as the name and signature of the independent auditor/accountant.

4. *Income Statement (USFR-GC, USFR-PT, US-GAAP-CI)*: statement of income information, such as "Sales Revenues, Net" and "Income (Loss) from Continuing Operations".

5. *Balance Sheet (USFR-GC, USFR-PT, US-GAAP-CI)*: Contains balance sheet information, such as the line items for "Cash" and "Long Term Debt".

6. *Statement of Cash Flows (USFR-GC, USFR-PT, US-GAAP-CI)*: Contains cash flows statement information, such as "Net Cash Flows Provided By (Used In) Financing Activities". Note that structures for preparing the cash flows statement using both the direct and indirect methods are provided.

7. *Statement of Changes in Equity (USFR-GC, USFR-PT, US-GAAP-CI)*: Contains statement of stockholders' equity information, such as "Sale of Common Stock".

8. *Comprehensive Income (USFR-GC, USFR-PT, US-GAAP-CI)*: Contains statement of comprehensive income information, such as "Other Comprehensive Income".

9. *Notes to Financial Statements (USFR-NAMDA)*: Contains notes to the financial statements information, such as "Significant Accounting Policies".

10. *Management Discussion and Analysis (USFR-NAMDA)*: Contains management's comments such as "Segments of a Business" and "Material Changes"

11. *Management Report (USFR-MR)*: Information contained within the Management Report.

12. *SEC Officers Certification (USFR-SEC-CERT):* Information contained in the Officers Certification report as mandated by the Sarbanes-Oxley Act 0f 2002.

Reporting elements from the USFR-NAMDA Taxonomy may be incorporated into a wide variety of other disclosures from press releases to multi-period summaries.

2.1.   Contents of the Taxonomy

This USFR-NAMDA Taxonomy makes available a broad framework of information related to Notes to the Financial Statements and Management Discussion and Analysis. In addition, the USFR-NAMDA provides specific terms specific to this purpose as well. This taxonomy is an expression of financial-related information in terms that are understandable to humans, but more importantly also understandable by a computer application.

The USFR-NAMDA Taxonomy is made up of a "package" of interrelated XML files:

- **XML Schema File (.XSD file)**: An XBRL 2.0-compliant Taxonomy XML Schema file.

- **XBRL Linkbases (.XML files)**: "Linkbases" for:
  - o   Labels
  - o   References
  - o   Presentation information
  - o   Calculation relationships between elements, and
  - o   Definitional relationships between elements.

The package is represented visually with an example based on the concept of "Revenue Recognition Policy" as shown in Figure 2:

Figure 2: USFR-NAMDA Taxonomy Package and Example

Element of Taxonomy Package	Example
Taxonomy .xsd	revenueRecognitionPolicy
References .xml	Topic 13A EITF Topic D-96
Presentation .xml	Part of "Accounting Policies"
Calculation .xml	(not applicable)
Labels .xml	Revenue Recognition Policy
Definition .xml	Child of "Accounting Policies"
Linkbases	
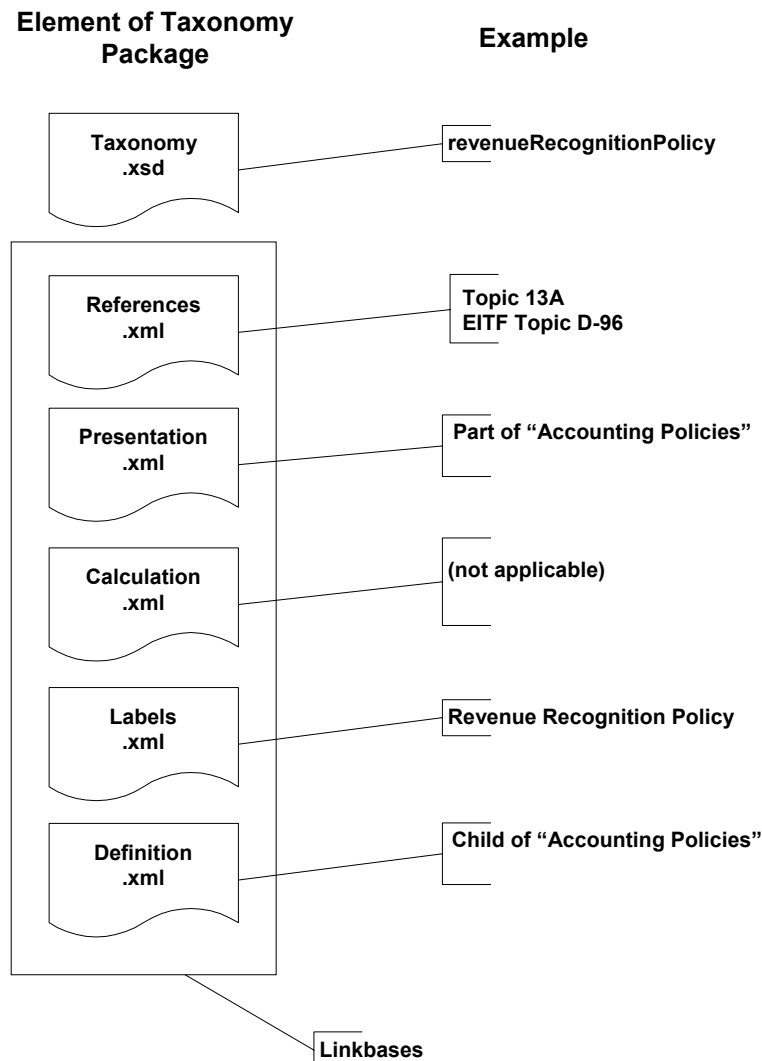
2.2. *Taxonomy Structure*

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The USFR-NAMDA Taxonomy contains almost 500 unique, individually identified pieces of information related to Notes to the Financial Statements and Management Discussion and Analysis. These 500 or so reporting concepts are common concepts recognized across various types of financial reporting, jurisdictions and industries such as "Contingencies",

155 "Long-term Debt" and "Investments". The XML Schema file at the heart of the USFR-NAMDA taxonomy provides a straightforward listing of the elements in the taxonomy. The USFR-NAMDA linkbases provide the other information necessary to interpret (e.g. Label and Definition linkbases) taxonomy elements or place a given taxonomy element in context of other taxonomy elements (e.g. Calculation and Presentation linkbases).

160 Given that information on the Taxonomy is included in XML Schema and linkbase files, it is best rendered for human interpretation in a "paper" paradigm. Users are encouraged to review versions of the taxonomy elements in Adobe Acrobat (PDF)

165   http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15.pdf or Excel http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15.xls formats.

However, in this rendering much of the characteristics of taxonomy are not obvious. The paper paradigm is two dimensional, whereas the information in the taxonomy is multidimensional. The application of a metaphor assists in understanding taxonomies. The USFR-NAMDA Taxonomy is organized in a relatively "flat" format. Each reporting

170   concept is listed individually and rolled up to basic Notes and MD&A terms found in the USFR-NAMDA. This organization is used because it is understood by most accountants who use this metaphor to organize their audit working papers; to put the notes to the financial statements in order and in a variety of other uses. This metaphor is also familiar to the users of financial statements.

175   However, this metaphor and organization somewhat limits an understanding of the power behind an XBRL taxonomy. A taxonomy has multiple "dimensions". Relationships can be expressed in terms of definitions, calculations, links to labels in one or more languages, links to one or more references, etc. The metaphor used expresses only one such relationship.

180   The USFR-NAMDA Taxonomy is divided logically into sections that correspond to typical financial reporting "groupings". While there is no true concept of "sections" in the Taxonomy, their purpose is to group similar concepts together and facilitate navigation within the Taxonomy.

2.3.   Element Naming Convention

185   XBRL naming conventions follows that of XML Schema. Each name within a taxonomy must be unique and must start with an alpha character or the underscore character. Element names are case-sensitive so "different", "Different" and "DIFFERENT" can all exist within the same taxonomy because they are considered unique. The USFR-NAMDA Taxonomy naming convention follows these rules. In particular, element names should

190   not be interpreted as containing a "hierarchical" structure or as indicating relationships with other elements. Taxonomy structure is expressed in the XBRL linkbases.

The USFR–NAMDA Taxonomy uses a readable label approach to creating element names. Specific detail on the naming convection can be found in Section 5 "Naming Convention" below.

195   ## 2.4.   Label Languages

Currently, labels for taxonomy elements are provided in English. In the future, taxonomy labels could be expressed in additional languages as required.

2.5.   References

This Taxonomy provides references to FASB and other relevant standards. Figure 3

200   shows the reference elements are used in this taxonomy, using "TopicEITF 13ATopic D-96" to illustrate how a reference is matched to these elements:

Figure 3: Reference Naming Structure

Name:	Topic EITF
Number:	13A

	Topic D-96
Paragraph:	
Subparagraph:	
Clause:	

205   Authorative reference information used throughout the taxonomy relies on a series of acronmyns. The following list provides an overview of the acronyms used commonly throughout the authorative references:

(FASB) - Financial Accounting Standards Board;

(CT) - FASB Accounting Standards Current Text and its Appendix E;

(SX) - Regulation S-X;

210   (Topic) - Topic paragraph in Codification of SEC Staff Accounting Bulletins (SAB);

(FAS) - Statement of Financial Accounting Standards;

(APB) - Accounting Principles Board Opinion;

(EITF) - FASB Emerging Issues Task Force issue;

(SOP) - AICPA Statement of Position;

215   (PB) - AICPA Practice Bulletin;

(SAS) - Statement on Auditing Standards;

(ARB) - Acccounting Research Bulleting;

(FRR) - SEC Financial Reporting Release;

(FTB) - FASB technical Bulletin;

220   (SP) - SEC Staff Position;

(FIN) - FASB Interpretations;

(CON) - FASB Statement of Financial Accounting Concepts;

(ATB) - Accounting Terminology Bulletins;

(APS) - Accounting Principles Board Statement

225   ## *2.6.   Further Documentation Available*

The intent of this document is to explain the Taxonomy. This document assumes a general understanding of accounting and XBRL. If the reader desires additional information relating to XBRL, the XBRL International web site (http://www.xbrl.org) is recommended. Specifically, a reading of the XBRL 2.0 Specification is highly
230   recommended (http://www.xbrl.org/tr/2001/). The purpose of this document is to explain how XBRL is being applied in this specific case, for this taxonomy.

The following documentation is available to assist those wishing to understand and use this taxonomy. This documentation is available on the XBRL International web site (http://www.xbrl.org):

235   **Taxonomy Package**

These documents correspond to a set of interrelated files comprising an XBRL taxonomy package:

- **XML Schema File (.XSD file)**: An XBRL 2.0-compliant Taxonomy XML Schema file.

240   - **XBRL Linkbases (.XML files)**: Linkbases for

    o   References

    o   Labels

    o   Presentation

    o   Calculations, and

245   o   Definitions.

These files are located as follows:

http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15.xsd (Schema)

http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-
250   15-references.xml (References linkbase)

http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15-labels.xml (Labels linkbase)

http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15-presentation.xml (Presentation linkbase)

255   http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15-calculation.xml (Calculation linkbase)

http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15-definition.xml (Definition linkbase)

3. Items to Note in Using the Taxonomy

260   ## *3.1.   Introduction*

The following explanation of the taxonomy, the taxonomies with which this USFR-NAMDA is designed to interoperate, and examples of how to interpret the US GAAP Taxonomy are provided to make the USFR-NAMDA Taxonomy easier to use. Please refer to the detailed printout of the USFR-NAMDA Taxonomy as you go through this explanation
265   (http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15-elements.pdf). This explanatory document is designed to provide an overview of the USFR-NAMDA Taxonomy to be a brief and concise overview. We expect that the XBRL community will create courses, books and other materials to provide a through explanation of every aspect of using the USFR-NAMDA Taxonomy and other cognate
270   taxonomies.

3.2.   How to Interpret the Taxonomy Structure

The element fragment shown in Figure 4 exists within the USFR-NAMDA Taxonomy:

Figure 3: Sample Elements

Element	Label	ID Number	Page
AdvertisingCosts	Advertising Costs		1
AdvertisingExpense	Advertising Expense		1
AdvertisingCostsBarterTransactions	Barter Advertising Transactions		1

275   This means that for specific financial reporting concepts, there is a type called "Advertising Costs". This is represented by the element with that label, and a component name of "AdvertisingCosts".

If a company reports their financials using an XBRL instance document, then because "AdvertisingCosts" is an element in the taxonomy, and this element has children that roll
280   up to it, then one of the following will be true:

- All of the "AdvertisingCosts" of the entity must be recorded within one of those child elements, OR

- The instance document will include an extension to the taxonomy that consists of a new element or elements and an indication of how those new elements relate to
285   "AdvertisingCosts".

All of the elements in the fragment shown are of a data type "string" with a weight of "0". The taxonomy is laid out with parents coming before children. For example, the parent "Advertsing Costs" is presented before its child elements "Advertising Expense" and "Barter Advertising Transactions". This pattern is followed throughout the taxonomy

3.3.   *Notes to the Financial Statements*
290

This section of the USFR-NAMDA Taxonomy contains elements typically found in the Notes to the Financial Statements section of financial reports. This includes elements such as "Accounting Policies", "Concentrations of Credit Risk" and "Employee Stock Ownership Plan".

3.4.   *Management's Discussion and Analysis*
295

This section of the USFR-NAMDA Taxonomy contains elements typically found in the Management's Discussion and Analysis section of financial reports. This includes elements such as "Segments of a Business", "Change in Accounting Estimates" and "Business Combinations".

3.5.   *Equivalent facts*
300

Although a taxonomy is conventionally displayed as a single tree, it is important to keep in mind that an element may have children that are reached via definition arcs, and other children that are reached via calculation arcs. The illusion that a taxonomy consists of a single tree breaks down in an important practical sense. Some "parent" concepts have
305   several children, each of which could possibly be used in a different parent.

These exceptions require the use of "same-as" links. The "same as" concept is part of XBRL 2..0 Specification, and its interpretation is as follows: there will be an error *if* an instance document having two elements linked by a "same as" definition relationship *and* which have the same numeric context have different content values.

310   Specific to the USFR-NAMDA Taxonomy, there are no equivalent facts that require the use of "same as" links. The USFR-NAMDA only contains a single occurrence of each unique financial reporting concept.

3.6.   Namespaces

315   Namespaces are an important XML concept. XBRL, using XML Schema 1.0, uses XML namespaces extensively in its schemas and instance documents. The purpose of a namespace, in the context of XBRL is to identify the taxonomy to which any particular XML element belongs. Using namespaces allows software to resolve any ambiguity or confusion that may arise as a result of elements from different taxonomies sharing the same element name.

320   For example, the USFR-NAMDA Taxonomy uses the component name "Receivables" to represent the concept "Receivables".   If the United Kingdom creates an XBRL taxonomy that also uses "Receivables", there needs to be a "differentiating" mechanism.

The way this is done is that each taxonomy has a unique namespace. A namespace is a URI (Uniform Resource Identifier) such as
325   http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15, which is the namespace of this release of the USFR-NAMDA Taxonomy. A namespace is *not* a URL that one is meant to use with a browser; it is a simply a globally unique identifier. Within any particular XML document, however, it is quite unnecessary to repeat such a huge identifier with every taxonomy element – instead, XML allows one to define an
330   abbreviation for each of the namespaces one uses. Using "qualified" namespaces in this way, instance documents and taxonomies can define an alias such as `usfr-namda` for the USFR-NAMDA Taxonomy, and `uk-namda` for the UK-NAMDA taxonomy. Thus the USFR-NAMDA element would be referred to as `usfr-namda:Receivables` and the UK element as `uk-namda:Receivables` – the namespace alias therefore adds a context-establishing prefix
335   to any given XML element.

Using qualified namespaces, the USFR-NAMDA Taxonomy "Business Acquisitions" becomes `usfr-namda:BusinessAcquisitions` and the United Kingdom Taxonomy's would be `uk-namda:BusinessAcquisitions`. The namespace simply adds a contextual prefix to any given XML element.

340   Note that these particular aliases reflect a usage convention only within the USFR-NAMDA taxonomy itself as an aid to communication between humans. Software applications *must not* depend on these particular prefixes being used; they should process namespace identifiers and aliases as specified by the XML specifications.

3.7.   Entering Numeric Values into Instance Documents

345   Figure 4 describes how weights have been incorporated into the USFR-NAMDA Taxonomy and how corresponding values will be entered into an instance document: (note that the term "natural balance" is not used, this is intentional)

Figure 4: Numeric Values and Weights

Category	Typical Balance	Enter*
Asset	Debit	Positive
Liability & Equity	Credit	Positive
Revenue	Credit	Positive
Expense	Debit	Positive
Other Income (Expenses)		Positive or (Negative)
Cash Inflows		Positive
Cash Outflows		Positive
Number of Employees		Positive

350   ***Enter** means enter into an instance document.

It should be noted that instance documents are normally not created directly against or using the USFR-NAMDA taxonomy. Instead, industry taxonomies such as the US GAAP CI Taxonomy include the full presentational and calculational information for all of the financial reporting elements and, as a result, typically have instance documents built
355   using them. As such, this information is listed for reference purposes only.

4. Reviewing This Taxonomy

4.1.   Introduction

This section is designed to provide guidance in reviewing this taxonomy. This will assist the user of this documentation and of the taxonomy as well as assisting in providing
360   feedback to the XBRL US Domain Working Group and XBRL International. There are three levels of review

1. Global Review: A high level review of completeness.

2. Detailed Review: A detailed review of accounting disclosures and completeness

3. XBRL Review: A review of appropriate treatment of disclosures within the context
365   of the XBRL specification and good practice in building taxonomies.

4.2.   Global Review

This is a high level review, undertaken with the objective of ensuring the taxonomy has not omitted any key sections. This contrasts with the Detailed Review, which is concerned with a line-by line analysis. If a crucial part of the taxonomy is missing, such
370   as a specific aspect related to the Management Report, this should be picked up in the Global Review. Knowledge of GAAP and Financial Reporting is required to undertake this review. It is intended to identify missing sections of the taxonomy rather than a missing

element within a section. A question that would be asked in the Global Review might be "are there XBRL elements that capture necessary Accounting Policies information?" rather
375 than validating each of the individual Notes to the Financial Statement disclosures.

Other issues include:

Structure – nesting and completeness

Are the elements grouped in a sensible manner? To illustrate, this review would ask whether the elements that are nested under, for example, "Property, Plant and
380 Equipment" are appropriate and complete. To answer this requires a knowledge of Notes to the Financial and Management's Discussion and Analysis and the content typically contained within.

Do the elements seem to roll up properly?

Is every child element correctly placed under the appropriate parent? Do the parents roll
385 up to the correct "grandparents"? The focus on this review is to ensure that from a bottom-up perspective the taxonomy is structured in an appropriate fashion.

Consistency

Are elements aggregated in a consistent manner? There may be cases where some parent elements appear to have a disproportionate number of children, and therefore
390 provide detail that is more appropriately included elsewhere in the USFR-NAMDA Taxonomy.

4.3. *Detailed Review*

The objective of the Detailed Review is to ensure the taxonomy correctly captures information typically found on in the Notes to the Financials and Management's
395 Discussion and Analysis. It has two components, the first driven from GAAP and the second driven from XBRL.

Model Report Review

This review involves validating the elements and disclosures in the taxonomy on a line-by-line basis against commonly used Notes and MD&A.

400 The accuracy is checked by reviewing the taxonomy against:

- Model Notes and MD&A; and
- Actual Notes and MD&A

GAAP to XBRL

405 Reviewers should be able to identify an element in the taxonomy for every item required to be disclosed under GAAP. This requires a 100% mapping from GAAP to the USFR-NAMDA Taxonomy. This includes checking all the appropriate FASB and other related references.

This review should ensure that the element list is sufficiently complete in relation to all of
410 these matters.

XBRL to GAAP

Not all elements in the Taxonomy will map directly to a GAAP disclosure requirement. Such elements should exist in the taxonomy because it is either 1) *common practice* for enterprises to disclose the fact or 2) the fact is a sub-total that helps the *structural*
415 *completeness* of the taxonomy.

4.4.   XBRL Review

This review has an XBRL focus, and involves verifying some of the attributes of the elements. The principal attributes to be verified are *weights, labels* and *data type.*

Weights

420   Is the weight correct, so that the children correctly roll-up to the parent?

Labels

Label names should be consistent. For example, Allowance for Doubtful Accounts might be labeled as "Allowance of Doubtful Accounts". There should therefore be no cases of "Allowance for Bad Debt" or any other variations. All abbreviations should also be
425   consistent.

Data-Types

Is the element data-type correct? Valid data types include (but are not limited to) string, monetary, date, tuple and shares.

5. Naming Convention

430   ## *5.1.   Introduction*

This section explains the naming conventions created and used in the USFR-NAMDA Taxonomy to associate digital "tags" to concepts from GAAP and other related materials. The purpose of this "translation" is to provide a consistent, reliable, language-independent, unambiguous way for relevant parties to use and integrate XBRL standards
435   into their software applications.

5.2.   Key Terms

The following terms are used throughout this section:

- **Component**: A representation of a fact that relates to the element or concept being described. This fact may represent, among other things, an accounting term, an
440   accounting concept, or a GAAP-defined definition. Examples: [DescriptionBusiness] = "Description of Business"; [AccountingChanges] = "Accounting Changes".

- **Composite**: A composite element name is a series of two or more component labels joined together to create a unique element name. A composite represents a more specific concept than a component. Examples: [UnrealizedHoldingGain] could appear
445   multiple places. In order to make it unique, a composite might be [InvestmentsAvailableSaleSecuritiesUnrealizedHoldingGain] = "Available for Sale Securities Unrealized Holding Gain/Loss", which is different from [InvestmentsHeldMaturitySecuritiesUnrealizedHoldingGain] = "Held to Maturity Securities Unrealized Holding Gain/Loss".

450   - **Reference**: A reference to literature that supports the existence and necessity of a component and/or composite. Each component and composite has at least one reference. Typically these refer to chapter/subchapter/paragraphs/etc., as denoted in the GAAS Standards. However, other references may also be present

- **Label**: A label is text that describes a component and/or composite to a user. A
455   single component or composite may have multiple labels, typically one per language, although a single language may have multiple types of labels.

- **XBRL**: Extensible Business Reporting Language is an XML language that has been designed to represent business information in an XML (digital) format. XBRL is used to define sets of element names; USFR-NAMDA composite element names.

5.3. Concepts and Considerations

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The USFR-NAMDA Taxonomy XBRL "element name" has been created using a Label CamelCase Concatenation (LC3) convention. The base for the element name is the label name for a given element. The label is a natural language expression that is meaningful to experts in the domain of that taxonomy (e.g., , "AccountingPolicies", "Inventory") for

465 a given element. If multiple labels exist in one or more label linkbases for that taxonomy, all element names in the taxonomy shall be derived from a linkbase in the primary language of the taxonomy and will be consistent with the label link having the highest assigned priority.

Specific requirements of the LC3 naming convention are as follows:

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- The base for the element name is the label name for an element. The label is a natural language expression that is meaningful to experts in the domain of that taxonomy (e.g., "Revaluo Propio", "Restatement of Fixed Assets") for a given element.

- If multiple labels exist in one or more label linkbases for that taxonomy, all
475 element names in the taxonomy shall be derived from a linkbase in the primary language of the taxonomy and will be consistent with the label link having the highest assigned priority.

- The first character of the element name must be alphabetic.

- The first alphabetic character of the element name shall be capitalized.

480
- Connective words in the label shall be omitted from the element name, in order to make names shorter. Connective words include (but are not limited to) the, and, to, for, from, which, of

- All special characters shall be omitted from the element name. Special characters include (but are not limited to) ( ) * + . [ ] ? \ / ^ { } | @ # % ^ - _ = ~ ` " ' ; :
485 < > & $, £ €

- Element names shall be limited to 256 characters or fewer.

- A list of standard abbreviations and rules for substitution (e.g. "Property Plant and Equipment" always replaced by "PPE") will be maintained and consistently applied to labels when used in constructing element names.

490
- In the event that two or more elements share the same element name and the element name is less that 256 characters, uniqueness shall be accomplished by appending an additional distinguishing suffix word, or, failing that, by appending the first duplicate name with a number, beginning with 1 and incrementing by 1 for each element with a common name.

495
- In the event that two or more elements share the same name and the element name is equal to 256 characters, the last ten characters of the element name shall be dropped and rule number 9 shall be applied.

Composite Element Names are not Hierarchical in Nature

500   The order in which label "fragments" are listed in a component in a composite element name are combined should not be interpreted as a hierarchy. Although some composite element names may "appear" to resemble this relationship, it is strictly coincidence and unintentional. All components in a composite element name are equal in stature, i.e., there is no implied hierarchy within the composite element name. The hierarchy is expressed in the XBRL linkbases.

505   **Detailed Considerations**

All USFR-NAMDA Taxonomy element names contain a component that represents one of the concepts outlined in the FASB FAS 6: Position (asset, liability, equity), performance (income, expense, profit or loss), or cash flow (change in asset, liability, equity).

510   There are exceptions to this general rule. One such example is when a fact that can be either income or expense depending on circumstances represented by the instance document where it is used. In this example, a third 'state' – income *or* expense – exists.

6. Sample Instance Documents

The USFR-NAMDA taxonomy is a key component used to create industry-specific taxonomies such as the US GAAP CI taxonomy. As such, it is "imported" by other
515   taxonomies like the US GAAP CI taxonomy instead of being used as a stand-alone taxonomy for creating instance documents. As a result, sample instance documents are not provided for the USFR-NAMDA taxonomy.

7. Review and Testing, Updates and Changes

7.1.   Change Log

520   None at this time.

The following table will be used to track changes made to this document:

Version Number	Version Date	Modified By	Changes Made
1.0	15-Oct-2002	Rob Blake	Original Version

7.2.   Updates to this Taxonomy

This taxonomy will be updated with revisions for errors and new features within the following guidelines:

525

- Since financial statements created using a taxonomy must be available indefinitely, the taxonomy must be available indefinitely. All updates will take the form of new versions of the taxonomy with a different date. For example, the taxonomy http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-10-15/usfr-namda-2002-10-15.xsd will never change. New versions will be issued under a

530

different name, such as http://www.xbrl.org/taxonomy/us/fr/common/namda/2002-12-31/usfr-namda-2002-12-31.xsd. This will ensure that any taxonomy created will be available indefinitely.

- It is anticipated that this taxonomy will be updated as required to incorporate

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changes in generally accepted accounting principles and business reporting norms.

7.3.   Errors and Clarifications

The following information relating to this taxonomy will be accumulated:

- Errors which are brought to the attention of the preparers of this specification

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- Workarounds where appropriate and available

- Clarification of items which come to the attention of the editors via comments and feedback

- Best practices on how to use this taxonomy to create instance documents.

If you wish to report an error, require a clarification or suggest a best practice, please

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provide feedback as indicated in the "Comments and Feedback" section of this document.

7.4.   Comments and Feedback

Comments and feedback on either accounting concepts contained in the USFR-NAMDA Taxonomy or specific to the US Financial Reporting Taxonomy Framework are welcome, particularly ideas to improve this taxonomy. If you have a comment or feedback or wish

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to report an error, email comments to:

Rob Blake (robblake@microsoft.com)

Jeff Naumann (jnaumann@aicpa.org)

8. Acknowledgements

A tremendous effort has gone into creating this piece of intellectual property that is being

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placed in the public domain by the XBRL US Jurisdiction for use and benefit of all. The XBRL US Jurisdiction and members of the XBRL US Domain Working Group believe that this cooperative effort will benefit all participants in the financial information supply chain.

The XBRL US Domain Working Group would like to acknowledge the contributions of the

560

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Tom Taylor	CICA	Canada
Phil Walenga	FDIC	United States
Hugh Wallis	Hyperion	United States
Liv Watson	EDGAROnline	United States
Mike Willis	PwC	United States

9. XBRL International Members

565   A current list of corporate members of XBRL International can be found at the XBRL International web site (www.xbrl.org).