

XBRL US Domain Working Group

United States Financial Reporting Taxonomy Framework

Primary Terms 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:	2003-07-07 (July 7, 2003)
Name:	Primary Terms
Description:	This financial reporting taxonomy is intended to provide detail (or primary) level accounting terms that will allow jurisdictional and industry taxonomies to be created that conform to specific accounting standards (such as US GAAP) to tag financial statements.
Namespace identifier:	http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07
Recommended namespace prefix:	usfr-pt
Version of XBRL Specification Used:	XBRL 2.0a Specification dated 2002-11-15
Relation to Other XBRL Taxonomies:	This taxonomy references the General Concepts (USFR-GC) Taxonomy. 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), Management Report (USFR-MR), Notes and Management Discussion and Analysis (USFR-NAMDA), SEC Officers Certification (USFR-SEC-CERT) and the US GAAP CI (US-GAAP-CI).
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[pt-2003-07-07-calculation.xml](#) (Calculation linkbase)

<http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07/usfr-pt-2003-07-07-definition.xml> (Definition linkbase)

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This Taxonomy Documentation:

<http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07/usfr-pt-2003-07-07.htm> (HTML Format)

<http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07/usfr-pt-2003-07-07.pdf> (PDF Format)

<http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07/usfr-pt-2003-07-07.doc> (Word Format)

Taxonomy Elements:

<http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07/usfr-pt-2003-07-07-elements.pdf> (PDF Format)

<http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07/usfr-pt-2003-07-07-elements.xls> (Excel Format)

Abstract

This Taxonomy Documentation describes the eXtensible Business Reporting Language (XBRL) US Financial Reporting Taxonomy: **Primary Terms (USFR-PT)**. The USFR-PT Taxonomy has been prepared by the XBRL US Domain Working Group, with feedback from other members of XBRL International as well.

This USFR-PT Taxonomy is compliant with the XBRL 2.0a Specification, dated 2002-11-15 (<http://www.xbrl.org/tr/2001/>). It is a taxonomy created by combining (or “importing”) the USFR-GC (General Concepts) Taxonomy, a key part of the USFR Taxonomy Framework, as well as offering its own specific financial reporting concepts. This taxonomy provides the necessary financial reporting terms to be used by companies across various jurisdictions and industries. 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 2.0a 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 one 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 “CashCashEquivalent” is the USFR-PT taxonomy’s XBRL element name for the financial statement disclosure fact “Cash and Cash Equivalents.”
Linkbase	Linkbases provide additional information about XBRL elements, in particular, relationships between them such as the relationship that “Net Income” is defined as a part of “Income.” Linkbases used by XBRL are compliant with the World Wide Web Consortium’s (W3C) XML Linking Language (XLink) Recommendation 1.0, 27 June 2001.

Table of Contents

ABSTRACT

TERMINOLOGY

1. OVERVIEW

- 1.1. PURPOSE
- 1.2. TAXONOMY STATUS
- 1.3. SCOPE OF TAXONOMY
- 1.4. RELATIONSHIP TO OTHER WORK

2. OVERVIEW OF TAXONOMY

- 2.1. CONTENTS OF THE TAXONOMY
- 2.2. TAXONOMY STRUCTURE
- 2.3. ELEMENT NAMING CONVENTION
- 2.4. LABEL LANGUAGES
- 2.5. REFERENCES
- 2.6. FURTHER DOCUMENTATION AVAILABLE

3. ITEMS TO NOTE IN USING THE TAXONOMY

- 3.1. INTRODUCTION
- 3.2. HOW TO INTERPRET THE TAXONOMY STRUCTURE
- 3.3. FINANCIAL ACCOUNTING CONCEPTS
- 3.4. OTHER CONCEPTS
- 3.5. EQUIVALENT FACTS
- 3.6. NAMESPACES
- 3.7. ENTERING NUMERIC VALUES INTO INSTANCE DOCUMENTS
- 3.8. SEGMENTATION

4. REVIEWING THIS TAXONOMY

- 4.1. INTRODUCTION
- 4.2. GLOBAL REVIEW
- 4.3. DETAILED REVIEW
- 4.4. XBRL REVIEW

5. NAMING CONVENTION

- 5.1. INTRODUCTION
- 5.2. KEY TERMS
- 5.3. CONCEPTS AND CONSIDERATIONS

6. SAMPLE INSTANCE DOCUMENTS

7. REVIEW AND TESTING, UPDATES AND CHANGES

- 7.1. CHANGE LOG
- 7.2. UPDATES TO THIS TAXONOMY
- 7.3. ERRORS AND CLARIFICATIONS
- 7.4. COMMENTS AND FEEDBACK

8. ACKNOWLEDGEMENTS

9. XBRL INTERNATIONAL MEMBERS

1. Overview

1.1. Purpose

The XBRL US Domain Working Group is leading the development of this eXtensible Business Reporting Language (XBRL) **Primary Terms (USFR-PT)** Taxonomy for the purpose of expressing common financial reporting concepts according to the Financial Accounting Standards Board (FASB) and other related/relevant accounting standards.

This **Primary Terms (USFR-PT)** Taxonomy is designed to facilitate the creation of XBRL jurisdiction and industry taxonomies focused on financial reporting. The purpose of the USFR-PT Taxonomy is to provide a framework 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 supply a framework that will 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 the 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-PT 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-PT Taxonomy is in **compliance** with the XBRL 2.0a Specification, dated 2002-11-15 (<http://www.xbrl.org/tr/2001/>).

1.2. Taxonomy Status

The USFR-PT Taxonomy is an **Acknowledged Public Working Draft**. Its content and structure have been reviewed by the XBRL US Domain, XBRL Specification and XBRL International Domain Working Groups.

XBRL Taxonomies can exist in five states insofar as XBRL International is concerned:

- **Working Draft** – Draft of an International Working Group.
- **Unacknowledged** - Developed externally but not royalty-free, or not known to be specification compliant.
- **Acknowledged** - Developed externally, compliant with the specification, and minimally 'advertised' by XBRL International.
- **Approved** - Acknowledged, and also complying with published best practices.

- **Recommended** - Approved, and recommended because it is better than alternative taxonomies for the same purpose.

The following is a summary of levels of approval attainable within each state of Taxonomy approval outlined above:

- **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. Its structure may not be stable and its content may not be complete.
- **Public Working Draft** – 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.
- **Final** – Final version of a Taxonomy, designated by XBRL US as the most appropriate representation of a particular reporting environment.

1.3. Scope of Taxonomy

This *USFR-PT 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: *Notes and Management Discussion and Analysis (USFR-NAMDA)*, *General Concepts (USFR-GC)*, *Financial Services Terms (USFR-FST)*, *Management Report (USFR-MR)*, *SEC Officers Certification (USFR-SEC-CERT)*, *US GAAP Commercial and Industrial (US-GAAP-CI)* and *US GAAP Banking and Savings Institutions (US-GAAP-BASI)*. These taxonomies are all part of the US Financial Reporting Taxonomy Framework, an XBRL taxonomy framework that enables reusability of components and provides the foundation for creating new industry taxonomies (such Insurance, Real Estate, Dealers/Brokers) going forward.

The USFR-PT Taxonomy is designed to represent financial reporting concepts typically found in US financial reporting environments. As such, its structure and scope is **related to** the other taxonomies described above, as it does incorporate the USFR-GC Taxonomy and is then incorporated by the US GAAP CI Taxonomy. However, the USFR-PT taxonomy is meant to be a collection point for commonly used financial reporting terms across various industries. As such, the USFR-PT is a relatively flat grouping of elements that only offer basic relationships between one another. For example, the concept "Cash" and the concept "Current Asset" both exist in the USFR-PT Taxonomy. However, within the USFR-PT, "Cash" is not rolled up to "Current Assets". Instead, both "Cash" and "Current Assets" are rolled up to "Assets", a term brought into the USFR-PT by "importing" the USFR-GC Taxonomy. Because of the lack of complex definitions and relationships within the USFR-PT, its concepts can be reused across many different verticals and industries.

Taken together, these taxonomies will meet the reporting needs of companies that meet three criteria; (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 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, 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

reporting requirements or prevent use of available options by local accounting standards setters as well as stock exchanges etc.

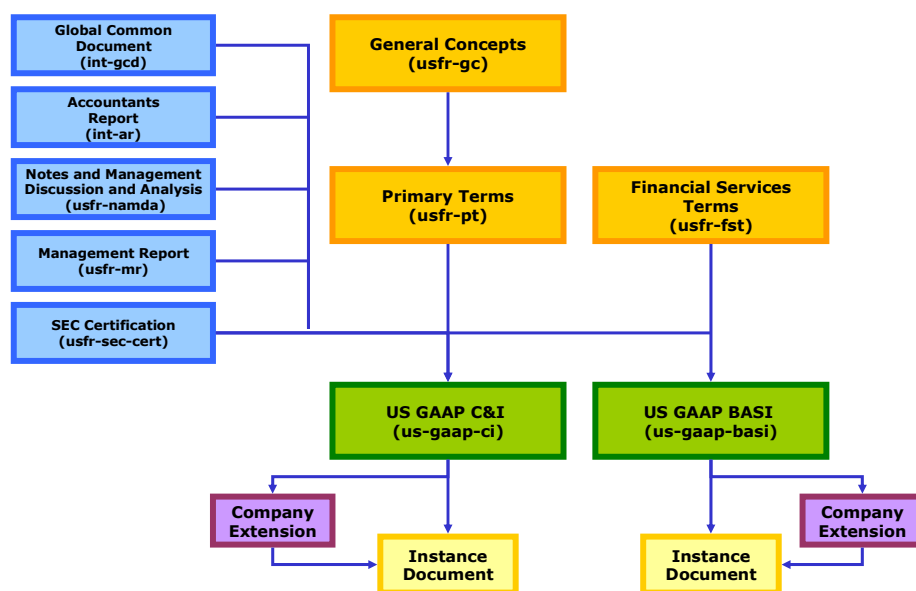
- 90
- *National industry* or common practice, for example, tax or credit reporting.
 - An individual *company*

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

- 95 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-PT Taxonomy is to provide common financial reporting terms to the USFR Taxonomy Framework which includes the following detailed information (specific Schema file in parenthesis):

- 110 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.
- 115 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.
- 120 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, USFR-FST, US-GAAP-CI, US-GAAP-BASI)*: statement of income information, such as "Sales Revenues, Net" and "Income (Loss) from Continuing Operations".
- 125 5. *Balance Sheet (USFR-GC, USFR-PT, USFR-FST, US-GAAP-CI, US-GAAP-BASI)*: Contains balance sheet information, such as the line items for "Cash" and "Long Term Debt".
- 130 6. *Statement of Cash Flows (USFR-GC, USFR-PT, USFR-FST, US-GAAP-CI, US-GAAP-BASI)*: 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, USFR-FST, US-GAAP-CI, US-GAAP-BASI)*: Contains statement of stockholders' equity information, such as "Sale of Common Stock".
- 135 8. *Comprehensive Income (USFR-GC, USFR-PT, USFR-FST, US-GAAP-CI, US-GAAP-BASI)*: Contains statement of comprehensive income information, such as "Other Comprehensive Income".
9. *Notes to Financial Statements (USFR-NAMDA, US-GAAP-BASI)*: Contains notes to the financial statements information, such as "Significant Accounting Policies".
- 140 10. *Management Discussion and Analysis (USFR-NAMDA, US-GAAP-BASI)*: 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 Of 2002.

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

2.1. Contents of the Taxonomy

150 This USFR-PT Taxonomy makes available to users the most commonly disclosed financial information under the FASB Standards. This taxonomy is an expression of financial information in terms that are understandable to humans, but more importantly also understandable by a computer application.

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

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

• **XBRL Linkbases (.XML files):** “Linkbases” for:

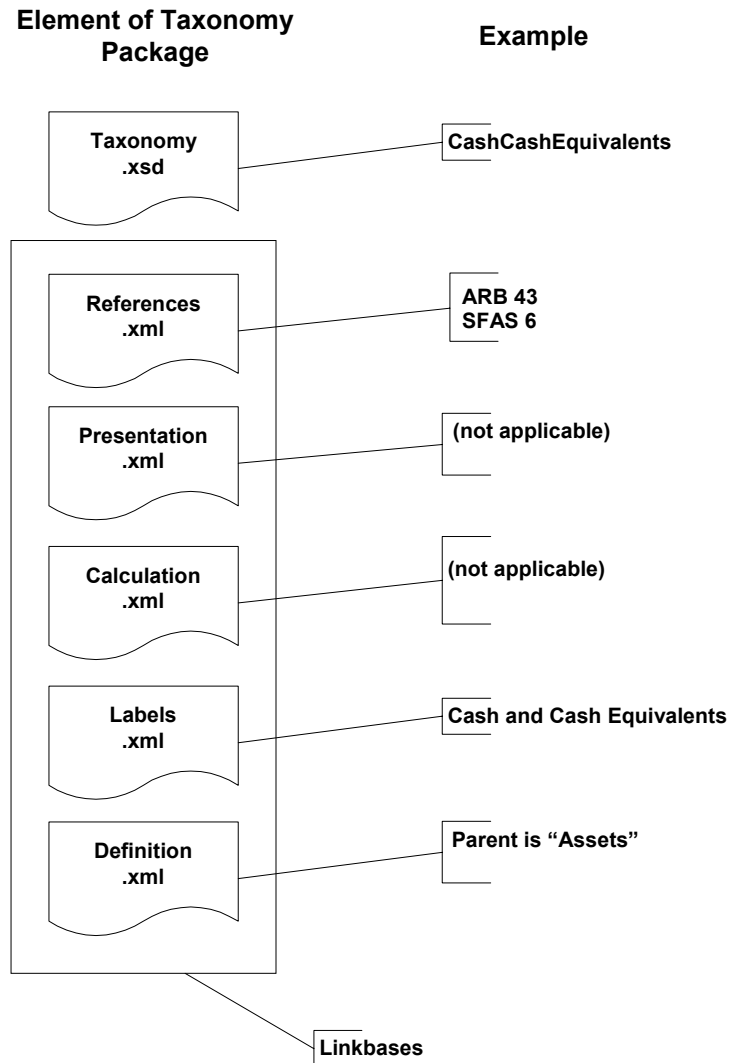
155

- Labels
- References
- Presentation information
- Calculation relationships between elements, and
- Definitional relationships between elements.

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The package is represented visually with an example based on US GAAP Balance Sheet reporting of “Cash and Cash Equivalents” as shown in Figure 2:

Figure 2: USFR-PT Taxonomy Package and Example



2.2. Taxonomy Structure

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The USFR-PT Taxonomy contains almost 700 unique, individually identified pieces of information related to financial reporting. These 700 or so reporting concepts are common items found on financial statements such as “Cash”, “Accounts Receivable” and

“Gross Profit”. The XML Schema file at the heart of the USFR-PT taxonomy provides a straightforward listing of the elements in the taxonomy. The USFR-PT linkbases provide the other information necessary to interpret and place (e.g. Label and Definition linkbases) taxonomy elements

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)

<http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07/usfr-pt-2003-07-07.pdf> or Excel <http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07/usfr-pt-2003-07-07.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-PT Taxonomy is organized in a relatively “flat” format. Each reporting concept is listed individually and rolled up to basic accounting concepts found in the USFR-GC. Relationships such as “Cash” rolls up to “Current Assets” rolls up to “Assets” is not contained in the USFR-PT Taxonomy. This type of relationship can change from industry to industry and, as such, are contained in the industry extension such as the US GAAP CI Taxonomy. This “rollup” 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.

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.

The USFR-PT 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

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-PT Taxonomy naming convention follows these rules. In particular, element names should 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-PT Taxonomy uses a readable label approach to creating element names. Specific detail on the naming convention can be found in Section 5 “Naming Convention” below.

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

215 This Taxonomy provides references to FASB and other relevant standards. Figure shows the reference elements are used in this taxonomy, using "FASB 142, sub paragraph 23" to illustrate how a reference is matched to these elements:

Figure 3: Reference Naming Structure

Name:	FASB
Number:	142
Paragraph:	
Subparagraph:	23
Clause:	

220 Authoritative reference information used throughout the taxonomy relies on a series of acronyms. The following list provides an overview of the acronyms used commonly throughout the authoritative references:

(FASB) - Financial Accounting Standards Board;

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

(SX) - Regulation S-X;

225 (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;

230 (PB) - AICPA Practice Bulletin;

(SAS) - Statement on Auditing Standards;

(ARB) - Accounting Research Bulleting;

(FRR) - SEC Financial Reporting Release;

(FTB) - FASB technical Bulletin;

235 (SP) - SEC Staff Position;

(FIN) - FASB Interpretations;

(CON) - FASB Statement of Financial Accounting Concepts;

(ATB) - Accounting Terminology Bulletins;

(APS) - Accounting Principles Board Statement

240 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 2.0a Specification is highly

245 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>):

250 **Taxonomy Package**

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

- **XML Schema File (.XSD file):** An XBRL 2.0a-compliant Taxonomy XML Schema file.
- 255 • **XBRL Linkbases (.XML files):** Linkbases for
 - References
 - Labels
 - Presentation
 - Calculations, and
 - 260 ○ Definitions.

These files are located as follows:

<http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07/usfr-pt-2003-07-07.xsd>
(Schema)

265 <http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07/usfr-pt-2003-07-07-references.xml> (References linkbase)

<http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07/usfr-pt-2003-07-07-labels.xml> (Labels linkbase)

<http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07/usfr-pt-2003-07-07-presentation.xml> (Presentation linkbase)

270 <http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07/usfr-pt-2003-07-07-calculation.xml> (Calculation linkbase)

<http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07/usfr-pt-2003-07-07-definition.xml> (Definition linkbase)

“Sample Company” Instance Documents

275 Since this taxonomy is imported by/into other taxonomies, a stand-alone instance document is not provided. Please see taxonomies such as the US GAAP CI for sample company instance documents.

3. Items to Note in Using the Taxonomy

3.1. Introduction

280 The following explanation of the taxonomy, the taxonomies with which this USFR-PT is designed to interoperate, and examples of how to interpret the USFR-PT Taxonomy are provided to make the USFR-PT Taxonomy easier to use. Please refer to the detailed

printout of the USFR-PT Taxonomy as you go through this explanation (<http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07/usfr-pt-2003-07-07-elements.pdf>). This explanatory document is designed to provide an overview of the USFR-PT Taxonomy to be a brief and concise overview. We expect that the XBRL community will create courses, books and other materials to provide a thorough explanation of every aspect of using the USFR-PT Taxonomy and other cognate taxonomies.

3.2. *How to Interpret the Taxonomy Structure*

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

Figure 3: Sample Elements

<u>Element</u>	<u>Label</u>	<u>ID Number</u>	<u>Page</u>
Assets	Assets		1
UnrestrictedCash	Cash		1
CashEquivalents	Cash Equivalents		1
PropertyPlantEquipmentNet	Property, Plant and Equipment Net		1

This means that for specific financial reporting concepts, there is a type called "Assets". This is represented by the element with that label, and a composite name of "Assets".

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

- All of the "Assets" 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 "Assets".

All of the elements in the fragment shown are of a data type "monetary" with a weight of "1". Having a weight of "1" indicates that the element value of all children of an element, multiplied by the weight, then adds up or "rolls up" to the value of the parent element.

The taxonomy is laid out with parents coming before children. For example, the section "Assets" is presented before sections such as "Liabilities" and "Equity". This pattern is followed throughout the taxonomy.

3.3. *Financial Accounting Concepts*

This section of the USFR-PT taxonomy is the result of importing the USFR-GC taxonomy into the USFR-PT taxonomy. This includes Child Level 1 values of "Assets, Liabilities, and Equity" and "Income and Expense", but also Child Level 2 values of "Assets", "Liabilities" and "Equity", as well as "Income" and "Expense". However, new in the USFR-PT is the addition of all the financial reporting concepts specific to financial reporting within the US. This includes concepts such as "Cash and Cash Equivalents", "Property, Plant and Equipment", "Net Income" and "Gross Profit".

3.4. *Other Concepts*

This section of the USFR-PT taxonomy is also the result of importing the USFR-GC taxonomy into the USFR-PT taxonomy. This section of the USFR-PT Taxonomy contains a

single Child Level 1 value of “Changes in Balances”. This concept is used for collecting elements related to the Cash Flow, whose items represent changes in assets, liabilities and equity. However, new in the USFR-PT is the addition of all the financial reporting concepts specific to Changes in Balances. This includes concepts such as “Change in Working Capital”, “Change in Short Term Investment” and “Net Change in Debt”.

3.5. *Equivalent facts*

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 several children, each of which could possibly be used in a different parent. For example, “Net Income” might occur both related to the Income Statement and the Cash Flow as well.

These exceptions require the use of “same-as” links. The “same as” concept is part of XBRL 2.0a 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.

Specific to the USFR-PT Taxonomy, there are no equivalent facts that require the use of “same as” links. In the example above using “Net Income”, the need to have multiple occurrences of the term “Net Income” is handled by industry level taxonomies such as US GAAP CI. The USFR-PT only contains a single occurrence of each unique financial reporting concept.

3.6. *Namespaces*

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.

For example, the USFR-PT Taxonomy uses the component name [Cash] to represent the concept “Cash”. If the United Kingdom creates an XBRL taxonomy that also uses “Cash”, 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 <http://www.xbrl.org/taxonomy/us/fr/common/pt/2003-07-07/usfr-pt-2003-07-07.xsd>, which is the namespace of this release of the USFR-PT Taxonomy. A namespace is *not* a URL that one is meant to use with a browser; it is 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 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-pt` for the USFR-PT Taxonomy, and `uk-pt` for the UK-PT Taxonomy. Thus the USFR-PT element would be referred to as `usfr-pt:Cash` and the UK element as `uk-pt:Cash` – the namespace alias therefore adds a context-establishing prefix to any given XML element.

Using qualified namespaces, the USFR-PT Taxonomy “Cash and Cash Equivalents” becomes `usfr-pt:CashCashEquivalents` and the United Kingdom Taxonomy’s would be `uk-`

pt: CashCashEquivalents. The namespace simply adds a contextual prefix to any given XML element.

370 Note that these particular aliases reflect a usage convention only within the USFR-PT 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

375 Figure 4 describes how weights have been incorporated into the PFS Taxonomy and how corresponding values will most often 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

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

380 Please Note: This information is provided for reference purposes only. The USFR-PT Taxonomy is not typically used to create instance documents directly against or solely using it. Instead, industry taxonomies such as US GAAP CI combine both text-based and numeric elements and, as a result, typically are the focus of instance documents.

3.8. Segmentation

385 XBRL instance documents distinguish facts relating to different segments of an entity in nonNumericContexts and numericContexts. For example, revenues for the entire company, and segmented into revenues for the Americas, Asia-Pacific, and EMEA, are represented in four different numericContexts.

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 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 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 as a specific aspect related to financial reporting concepts, 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 financial reporting concepts for industries such as Commercial and Industrial (C&I)?” rather than validating each of the individual Primary Terms 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, “Income and Expense” are appropriate and complete. To answer this requires knowledge of Balance Sheet, Income Statement, Cash Flow and Stockholder Equity statements 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 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 provide detail that is more appropriately included elsewhere in the USFR-PT Taxonomy.

4.3. Detailed Review

The objective of the Detailed Review is to ensure the taxonomy correctly captures information typically found on core financial reports. It has two components, the first driven from GAAP and the second driven from XBRL.

Model Report Review

430 This review involves validating the elements and disclosures in the taxonomy on a line-by-line basis against commonly available financial statements.

The accuracy is checked by reviewing the taxonomy against:

- Model financial reports; and
- Actual financial reports

435

GAAP to XBRL

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-PT Taxonomy. This includes checking all the appropriate Auditing Standard references.

440 This review should ensure that the element list is sufficiently complete in relation to all of 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 completeness* of the taxonomy.

445

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*.

450

Weights

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

Labels

Label names should be consistent. For example, Deferred Revenue, Current Portion might be labeled as "Deferred Revenue, current portion". There should therefore be no cases of "Short-term Deferred Revenue" or any other variations. All abbreviations should also be consistent.

455

Data-Types

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

460

5. Naming Convention

5.1. Introduction

This section explains the naming conventions created and used in the USFR-PT 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 into their software applications.

465

5.2. Key Terms

The following terms are used throughout this section:

- 470 • **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 accounting concept, or a GAAP-defined definition. Examples: [CashEquivalents] = “Cash Equivalents”; [AccountsReceivableTradeGross] = “Accounts Receivable Trade”.
- 475 • **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: [AssetsHeldForSale] could appear multiple places. In order to make it unique, a composite might be [AssetsHeldForSaleCurrent] = “Assets held for sale, current portion”, which is different from [AssetsHeldForSaleNoncurrent] = “Assets held for sale, noncurrent portion”.
- 480 • **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 GAAP Standards. However, other references may also be present
- 485 • **Label:** A label is text that describes a component and/or composite to a user. A single component or composite may have multiple labels, typically one per language, although a single language may have multiple types of labels.

5.3. Concepts and Considerations

490 The USFR-PT 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. “Cash”, “CashEquivalents”) for 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
495 priority.

Specific requirements of the LC3 naming convention are as follows:

- 500 • 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 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.
- 505 • The first character of the element name must be alphabetic.
- The first alphabetic character of the element name shall be capitalized.
- 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

- 510
- All special characters shall be omitted from the element name. Special characters include, but are not limited to; () * +. [] ? \ / ^ { } | @ # % ^ - _ = ~ ` " ' ; : < > & \$, £ €.
 - 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.
- 515
- In the event that two or more elements share the same element name and the element name is less than 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.
- 520
- 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.

525 **Composite Element Names are not Hierarchical in Nature**

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.

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Detailed Considerations

All USFR-PT 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).

535

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

- 540 The USFR-PT 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 taxonomies like the US GAAP CI taxonomy instead of being used as a stand-alone taxonomy for creating instance documents. As such, sample instance documents are not provided for the USFR-PT taxonomy.

545 **7. Review and Testing, Updates and Changes**

7.1. Change Log

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

2.0	07-Jul-2003	Brad Homer	Update personnel and hyperlinks to conform to new release of taxonomy.

7.2. Updates to this Taxonomy

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

- 550 • 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/pt/2002-10-15/usfr-pt-2002-10-15.xsd> will never change. New versions will be issued under a different
- 555 name, such as <http://www.xbrl.org/taxonomy/us/fr/common/pt/2002-12-31/usfr-pt-2002-12-31.xsd>. This will ensure that any taxonomy created will be available indefinitely.
- 560 • It is anticipated that this taxonomy will be updated as required to incorporate 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
- Workarounds where appropriate and available
- 565 • 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 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-PT 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 to report an error, email comments to:

- 575 **Jeff Naumann** (jnaumann@aicpa.org)
- Campbell Pryde** (cpryde@kpmg.com)

8. Acknowledgements

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

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9. XBRL International Members

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