XBRL US Domain Working Group
United States Financial Reporting Taxonomy Framework
US GAAP Commercial & Industrial Extension 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:	US GAAP Commercial & Industrial
Description:	This financial reporting taxonomy is intended to provide detail level accounting terms and reporting structures required by US GAAP-based commercial and industrial-type companies in order to tag financial statements in XBRL.
Namespace identifier:	http://www.xbrl.org/taxonomy/us/fr/gaap/ci/2002-10-15
Recommended namespace prefix:	us-gaap-ci
Version of XBRL Used:	XBRL 2.0 Specification dated 2001-12-14
Relation to Other XBRL Taxonomies:	This taxonomy imports key elements of the United States (US) Financial Reporting (FR) Taxonomy Framework in order to create a comprehensive industry-level taxonomy for commercial and industrial-type companies. Taxonomies included in the USFR Taxonomy Framework include Global Common Document (INT-GCD), Accountants Report (INT-AR), General Concepts (USFR-GC), Primary Terms (USFR-PT), Management Report (USFR-MR), Notes and Management Discussion and Analysis (USFR-NAMDA) and SEC Officers Certification (USFR-SEC-CERT).
Physical Location of Taxonomy Package:	http://www.xbrl.org/taxonomy/us/fr/gaap/ci/2002-10-15/us-gaap-ci-2002-10-15.xsd (Schema) http://www.xbrl.org/taxonomy/us/fr/gaap/ci/2002-10-15/us-gaap-ci-2002-10-15-references.xml (References linkbase) http://www.xbrl.org/taxonomy/us/fr/gaap/ci/2002-10-15/us-gaap-ci-2002-10-15-labels.xml (Labels linkbase) http://www.xbrl.org/taxonomy/us/fr/gaap/ci/2002-10-15/us-gaap-ci-2002-10-15-presentation.xml (Presentation linkbase) http://www.xbrl.org/taxonomy/us/fr/gaap/ci/2002-10-15/us-gaap-

ci-2002-10-15-calculation.xml (Calculation linkbase)

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

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This Taxonomy Documentation:

http://www.xbrl.org/taxonomy/us/fr/gaap/ci/2002-10-15/us-gaap-ci-2002-10-15.htm (HTML Format)

http://www.xbrl.org/taxonomy/us/fr/gaap/ci/2002-10-15/us-gaap-ci-2002-10-15.pdf (PDF Format)

http://www.xbrl.org/taxonomy/us/fr/gaap/ci/2002-10-15/us-gaap-ci-2002-10-15.doc (Word Format)

Taxonomy Elements:

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

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

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Abstract

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

This US-GAAP-CI Taxonomy is compliant with the XBRL 2.0 Specification, dated 2001-12-14 (http://www.xbrl.org/tr/2001/). It is a taxonomy created by combining (or "importing") other taxonomies in the USFR Taxonomy Framework, as well as offering its own specific financial reporting detailed elements specific to commercial and industrial-type companies. Specifically, the US-GAAP-CI Taxonomy represents financial reporting detail ranging from the Management Report to the Balance Sheet and Income Statement used to create XBRL instance documents for commercial and industrial type companies.

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 "assets.cashCashEquivalent" is the US GAAP CI 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 "Cash" is defined as a part of "Current Assets." 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 XBRL US Domain Working Group is leading the development of this XBRL **US GAAP CI (US-GAAP-CI)** Taxonomy for the purpose of expressing commercial and industrial-type financial statements according to US GAAP/FASB and other related/relevant accounting standards.

This **US GAAP CI *(US-GAAP-CI)*** Taxonomy is designed to facilitate the creation of XBRL instance documents that reflect business and financial reporting for Commercial and Industrial companies according to the Financial Accounting Standards Board Generally Accepted Accounting Principles. The purpose of the US GAAP CI 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 US-GAAP-CI Taxonomy is based upon US Generally Accepted Accounting Principles (GAAP). The ***development*** of the 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 US GAAP CI Taxonomy model are:

1. Required by particular Commercial and Industrial Companies
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 US GAAP CI 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.

- **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.

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-PT Taxonomy will be moved to Recommendation status sometime on or before 31 December 2002.

1.3. Scope of Taxonomy

This *US GAAP CI 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), Primary Terms (USFR-PT), SEC Officers Certification (USFR-SEC-CERT)* and *Management Report (USFR-MR)*. The US GAAP CI Taxonomy brings together up-stream taxonomies to deliver core financial statement, Notes to the Financial Statements, Accountants Report and other related content that certain private and public sector entities report typically in annual, semi-annual or quarterly financial disclosures. 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 Institutions) going forward.

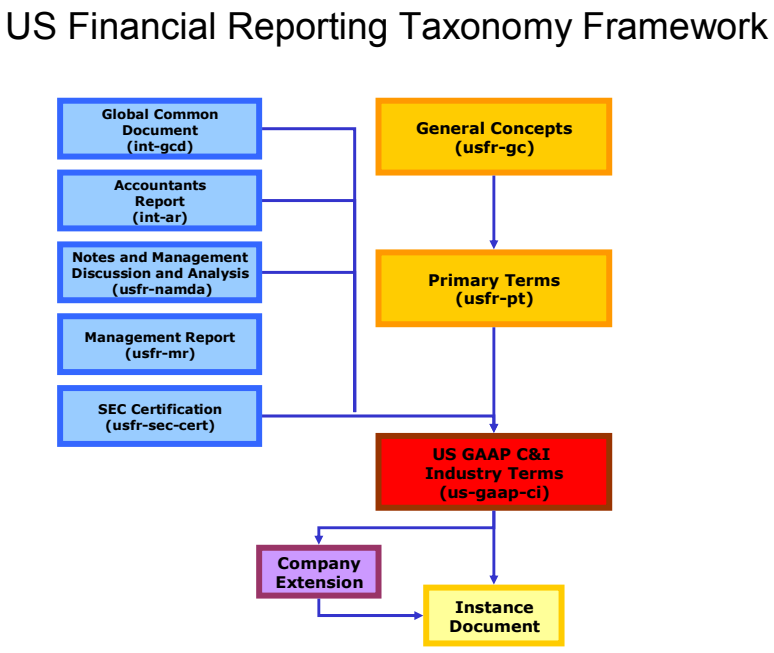
Taken together, these taxonomies will meet the reporting needs of companies that meet three criteria, viz (i) they report under FASB standards, (ii) are in the broad category of "commercial and industrial" industries and (iii) have relatively common reporting elements in their financial statements. In practice, these three criteria are less likely to 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 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 US GAAP CI Taxonomy to meet the particular reporting requirements of that industry, country or company *and/or* restrict by limiting the use of particular US GAAP CI Taxonomy elements.

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

Figure 1: Interrelationship of Taxonomies and Instance Document



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 US GAAP CI Taxonomy is to bring together the necessary USFR Taxonomy components to create a complete solution to "tag" financial information using XBRL. This Framework 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 US GAAP CI taxonomy may be incorporated into a wide variety of other disclosures from press releases to multi-period summaries.

2.1. Contents of the Taxonomy

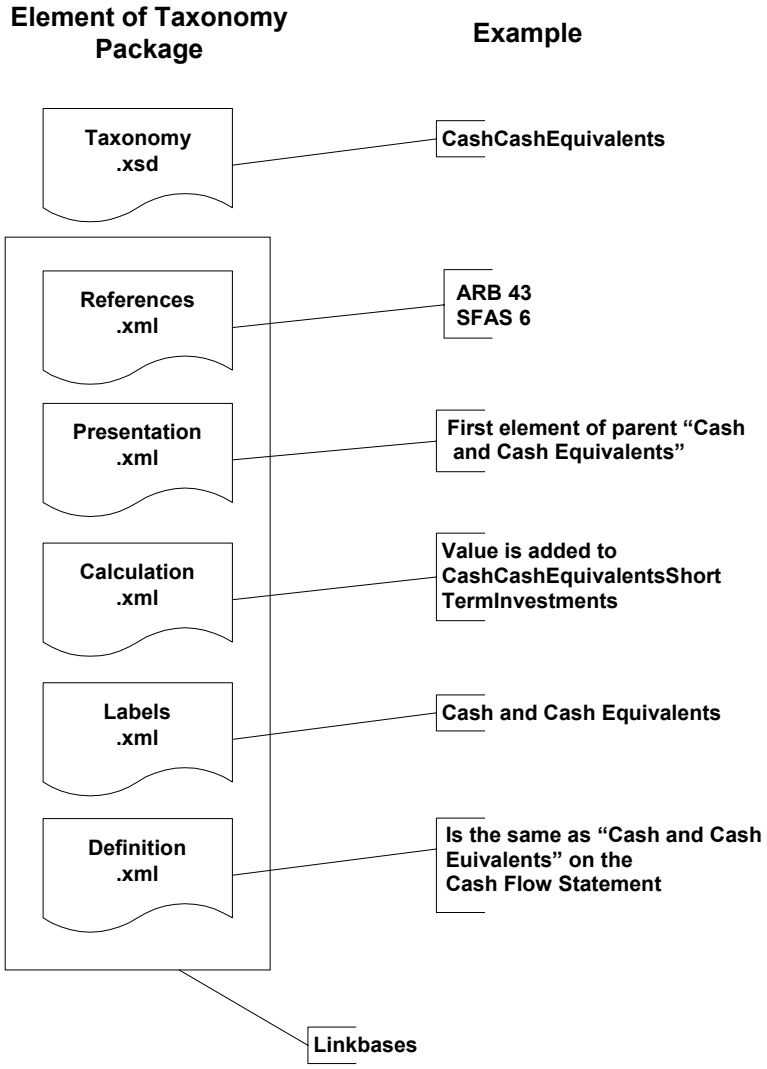
This US GAAP CI Taxonomy makes available to users the most commonly disclosed financial information under the FASB Standards. This taxonomy is an expression of financial information in terms that are understandable to humans, but more importantly also understandable by a computer application.

The US GAAP CI 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:
  - Labels
  - References
  - Presentation information
  - Calculation relationships between elements, and
  - Definitional relationships between elements.

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: US GAAP CI Taxonomy Package and Example



2.2. Taxonomy Structure

The US GAAP CI Taxonomy contains over 1,400 unique, individually identified pieces of information related to financial reporting. Most of these 1,400 elements are contained in the up-stream taxonomies and are "imported" or "included" in the US GAAP CI taxonomy. The XML Schema file at the heart of the US GAAP CI taxonomy provides a straightforward listing of the elements in the taxonomy. The US GAAP CI 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).

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/gaap/ci/2002-10-15/us-gaap-ci-2002-10-15-elements.pdf or Excel http://www.xbrl.org/taxonomy/us/fr/gaap/ci/2002-10-15/us-gaap-ci-2002-10-15-elements.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 US GAAP CI Taxonomy is organized using a financial statement metaphor. 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.

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 US GAAP CI Taxonomy is divided logically into sections that correspond to typical US GAAP financial statement components. 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 US-GAAP-CI 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 US-GAAP–CI 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.

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 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:	

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;

(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;

(PB) - AICPA Practice Bulletin;

(SAS) - Statement on Auditing Standards;

(ARB) - Acccounting Research Bulleting;

(FRR) - SEC Financial Reporting Release;

(FTB) - FASB technical Bulletin;

(SP) - SEC Staff Position;

(FIN) - FASB Interpretations;

(CON) - FASB Statement of Financial Accounting Concepts;

(ATB) - Accounting Terminology Bulletins;

(APS) - Accounting Principles Board Statement

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 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):

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

- Labels
- Presentation
- Calculations, and
- Definitions.

These files are located as follows:

http://www.xbrl.org/taxonomy/us/fr/gaap/ci/2002-10-15/us-gaap-ci-2002-10-15.xsd (Schema)

http://www.xbrl.org/taxonomy/us/fr/gaap/ci/2002-10-15/us-gaap-ci-2002-10-15-references.xml (References linkbase)

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

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

http://www.xbrl.org/taxonomy/us/fr/gaap/ci/2002-10-15/us-gaap-ci-2002-10-15-calculation.xml (Calculation linkbase)

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

"Sample Company" Instance Documents

Sample company instance documents will be made available soon after the initial release of the US GAAP CI Taxonomy. Please see Section 6 below for additional detail once the sample instance documents are made available.

3. Items to Note in Using the Taxonomy

3.1. Introduction

The following explanation of the taxonomy, the taxonomies with which this US-GAAP-CI Taxonomy is designed to interoperate, and examples of how to interpret the US-GAAP-CI Taxonomy are provided to make the US-GAAP-CI Taxonomy easier to use. Please refer to the detailed printout of the US-GAAP-CI Taxonomy as you go through this explanation (http://www.xbrl.org/taxonomy/us/fr/gaap/ci/2002-10-15/us-gaap-ci-2002-10-15-elements.pdf). This explanatory document is designed to provide an overview of the US GAAP CI 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 US GAAP CI Taxonomy and other cognate taxonomies.

3.2. How to Interpret the Taxonomy Structure

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

Figure 3: Sample Elements

Element	Label	ID Number	Page
CashCashEquivalents	Cash and Cash Equivalents		1
Cash	Cash		1

Cash Equivalents Cash Equivalents 1

This means that for a commercial and industrial company, there is a type of current asset called "Cash and Cash Equivalent". This is represented by the element with that label, and a composite name of "CashCashEquivalent".

If a company reports their financials using an XBRL instance document, then because "Cash and Cash Equivalent" 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 "Cash and Cash Equivelent" 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 "Cash and Cash Equivalent".

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 add up or "roll up" to the value of the parent element. For example, "Cash and Cash Equivalent," "Marketable Securites" and "Prepaid Expenses" are part of the make up of the value of "Current Assets". This continues up the Calculation linkbase tree so that "Assets" has a value of the children "Current Assets" and "Non Current Assets", and so forth throughout the entire taxonomy.

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

The following sectional information is based on the US GAAP CI Taxonomy's Presentation linkbase and provides and overview of the various "sections" found within the US GAAP CI taxonomy.

3.3. Document and Entity Information

This section of the US-GAAP-CI Taxonomy includes common information important in creating any XBRL instance document such as document information, entity information, contact information, periods covered and revision information.

3.4. Income Statement

This section of the US-GAAP-CI Taxonomy includes elements related to the information and disclosures that are typically found in the Income Statement.

3.5. Balance Sheet

This section of the US-GAAP-CI Taxonomy includes elements related to the information and disclosures that are typically found in the Balance Sheet.

3.6. Statements of Cash Flow

This section of the US-GAAP-CI Taxonomy includes elements related to the information and disclosures that are typically found in the Statement of Cash Flows.

3.7. Statement of Stockholder's Equity

This section of the US-GAAP-CI Taxonomy includes elements related to the information and disclosures that are typically found in the Statement of Stockholder's Equity.

3.8. Notes and Management Discussion and Analysis

This section of the US-GAAP-CI Taxonomy includes elements related to the information typically found in the the Notes to the Financial Statements and Management Discussion and Analysis sections of external reports of companies.

3.9. Accountants Report

This section of the US-GAAP-CI Taxonomy contains elements related to the auditor's/independent Accountants Report that typically accompanies external financial reports of companies.

3.10. Management Report

This section of the US-GAAP-CI Taxonomy contains elements related to the Management Report on Responsibility for Financial Reporting that typically accompanies external financial reports of companies.

3.11. SEC Officers Certification

This section of the US-GAAP-CI Taxonomy contains elements related to the officers certifications that are required in the Sarbanes-Oxley Act of 2002.

3.12. 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 the 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.

Specific to the US-GAAP-CI Taxonomy, there does exist 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 within the US-GAAP-CI Definition linkbase.

3.13. 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 US-GAAP-CI Taxonomy uses the component name "Income" to represent the concept "Income". If the United Kingdom creates an XBRL taxonomy that also uses "Income", 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/gaap/ci/2002-10-15, which is the namespace of this release of the US-GAAP-CI 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 abbreviation for each of the namespaces one uses. Using "qualified" namespaces in this way, instance documents and taxonomies can define an alias such as `us-gaap-ci` for the US-GAAP-CI Taxonomy, and `uk-gaap-ci` for the UK-GAAP-CI Taxonomy. Thus the US-GAAP-CI element would be referred to as `us-gaap-ci:Income` and the UK element as `uk-gaap-ci:Income` – the namespace alias therefore adds a context-establishing prefix to any given XML element.

Using qualified namespaces, the US-GAAP-CI Taxonomy "Income and Expenses" becomes `us-gaap-ci:IncomeExpenses` and the United Kingdom Taxonomy's would be `uk-gaap-ci:IncomeExpenses`. The namespace simply adds a contextual prefix to any given XML element.

Note that these particular aliases reflect a usage convention only within the US-GAAP-CI 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.

3.14. Entering Numeric Values into Instance Documents

Figure 4 describes how weights have been incorporated into the US-GAAP-CI 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

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

3.15. Segmentation

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 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 Management Report information?" rather than validating each of the individual Management Report 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, "Prepaid Expenses" are appropriate and complete. To answer this requires a knowledge of the Management Report 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 US-GAAP-CI Taxonomy.

4.3. Detailed Review

The objective of the Detailed Review is to ensure the taxonomy correctly captures information typically required by commercial and industrial-type companies with respect to financial reporting. 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 financial report formats.

The accuracy is checked by reviewing the taxonomy against:

- Model financial statements; and
- Actual financial statements

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 US-GAAP-CI Taxonomy. This includes checking all the appropriate authoritative references.

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.

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

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

Labels

Label names should be consistent. For example, change in prepaid expense might be labeled as "Change in Prepaid Expenses". There should therefore be no cases of "Changes in…" or any other variations. All abbreviations should also be 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

5.1. Introduction

This section explains the naming conventions created and used in the US-GAAP-CI 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.

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 accounting concept, or a GAAP-defined definition. Examples: [Cash] = "Cash"; [CashEquivalents] = "Cash Equivalents".
- **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: [MinorityInterest] could appear multiple places. In order to make it unique, a composite might be [PaymentMinorityInterestDividents] = "Minority Interest Dividends", which is different from [MinorityInterestNetTaxEffect] = "Minority Interest, Net of Tax Effect".
- **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 GAAP and other standards. However, other references may also be present
- **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.
- **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; US-GAAP-CI composite element names.

5.3. Concepts and Considerations

The US-GAAP-CI 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., , "PrepaidExpenses", "MarketableSecurities") 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.

Specific requirements of the LC3 naming convention are as follows:

- 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.
- 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
- 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.
- 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.
- 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

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.

Detailed Considerations

All US-GAAP-CI Taxonomy element names roll up to 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).

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

Sample company instance documents will be made available soon after the initial release of the US GAAP CI Taxonomy. Please check back to the XBRL International Web site (www.xbrl.org), in the Taxonomy section, for additional detail once the sample instance documents are made available.

7. Review and Testing, Updates and Changes

7.1. Change Log

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:

- 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/gaap/ci/2002-10-15/us-gaap-ci-

2002-10-15.xsd will never change. New versions will be issued under a different name, such as http://www.xbrl.org/taxonomy/us/fr/gaap/ci/2002-12-31/us-gaap-ci-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 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
- 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 or specific to the North America 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:

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 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 following individuals for their work in the creation of this taxonomy, and to their organizations, respectively, that provided the funds and time for their participation in and support of this effort:

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Hugh Wallis	Hyperion	United States
Liv Watson	EDGAROnline	United States
Mike Willis	PwC	United States

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).