XBRL US Domain Working Group
United States Financial Reporting Taxonomy Framework
SEC Officers Certification Taxonomy
Release Date: 2003-07-07
Release Type: Acknowledged
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:	SEC Officers Certification
Description:	This financial reporting taxonomy is intended to provide detail concepts related to the Sarbanes-Oxley Act of 2002 that require officers of public companies to certify the validity of and sign the corporate financial statements.
Namespace identifier:	http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07
Recommended namespace prefix:	usfr-sec-cert
Version of XBRL Specification Used:	XBRL 2.0a Specification dated 2002-11-15
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), Notes and Management Discussion and Analysis (USFR-NAMDA) and US GAAP CI (US-GAAP-CI).
Physical Location of Taxonomy Package:	http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07.xsd (Schema) http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07-references.xml (References linkbase) http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07-labels.xml (Labels linkbase) http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07-presentation.xml (Presentation linkbase) http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07-calculation.xml (Calculation linkbase)

http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07-definition.xml (Definition linkbase)

Editors of this Document:

Rob Blake, Microsoft
Brad Homer, AICPA

Editors of the Taxonomy:
Rob Blake, Microsoft
Sal Mileti, CPA, Ernst & Young
Jeff Naumann, CPA, AICPA
Paul Penler, CPA, Ernst & Young

XBRL US Domain Working Group Chair:

Campbell Pryde, CPA, KPMG

This Taxonomy Documentation:

http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07.htm (HTML Format)

http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07.pdf (PDF Format)

http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07.doc (Word Format)

Taxonomy Elements:

http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07-elements.pdf (PDF Format)

http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07-elements.xls (Excel Format)

Abstract

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

This USFR-SEC-CERT Taxonomy is compliant with XBRL Specification Version 2.0a, dated 2002-11-15 (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-SEC-CERT taxonomy represents the SEC Officers Certification requirements enacted by the SEC that accompanies the external financial statements of publicly-held 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 2.0a 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 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 "PrinicpalOfficer" is the USFR-SEC-CERT Taxonomy element name or fact for the name of the principal executive and/or principal financial officer that is listed at the end of the SEC Officers Certification.
Linkbase	Linkbases provide additional information about XBRL elements, in particular, relationships between them such as the relationship that "Officer Name" is defined as a part of "Officer Information." 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

1. Overview

1.1. Purpose

The XBRL US Domain Working Group is leading the development of this eXtensible Business Reporting Language (XBRL) **SEC Officers Certification (USFR-SEC-CERT)** Taxonomy for the purpose of expressing the officer's certification report that typically accompanies publicly-held company's financial statements.

This ***SEC Officers Certification (USFR-SEC-CERT)*** Taxonomy is designed to facilitate the creation of XBRL instance documents that reflect the information typically given by management related to their responsibility for financial information contained in documents such as Form 10-K. The purpose of the USFR-SEC-CERT Taxonomy is to provide a framework for the consistent creation of XBRL documents for expressing the SEC Officers Certification of an entity. 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-SEC-CERT Taxonomy is based on the Sarbanes-Oxley Act of 2002 as mandated by the Securities and Exchange Commission (SEC). The ***development*** of the taxonomy is based upon input from accounting firms, technology companies and other domain experts in the field of financial reporting. Since the USFR-SEC-CERT focuses on a specific type of report, it is based on model SEC Officers Certification formats used/created by US public companies.

The particular elements in this USFR-SEC-CERT Taxonomy are:

1. Suggested best practice by US public companies as part of creating and submitting Form 10-K.
2. Typically represented in sample SEC Officers Certifications, checklists and guidance materials as provided from each of the major international accounting firms.
3. Found in common market reporting practice.

This USFR-SEC-CERT Taxonomy is in ***compliance*** with XBRL 2.0a Specification, dated 2002-11-15 (http://www.xbrl.org/tr/2001/).

1.2. Taxonomy Status

The USFR-SEC-CERT 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 *SEC Officers Certification (USFR-SEC-CERT) 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), Financial Services Terms (USFR-FST), SEC Officers Certification (USFR-SEC-CERT), US GAAP Commercial and Industrial (US-GAAP-CI) and US GAAP Banking and Savings Institutions (US-GAAP-BASI)*.

The USFR-SEC-CERT Taxonomy is designed to capture information contained within the SEC Officers Certification. As such, its structure and scope is ***related to*** the other taxonomies described above, but does not incorporate any elements of the reporting taxonomies listed above. It is a stand-alone taxonomy typically used in conjunction with other taxonomies.

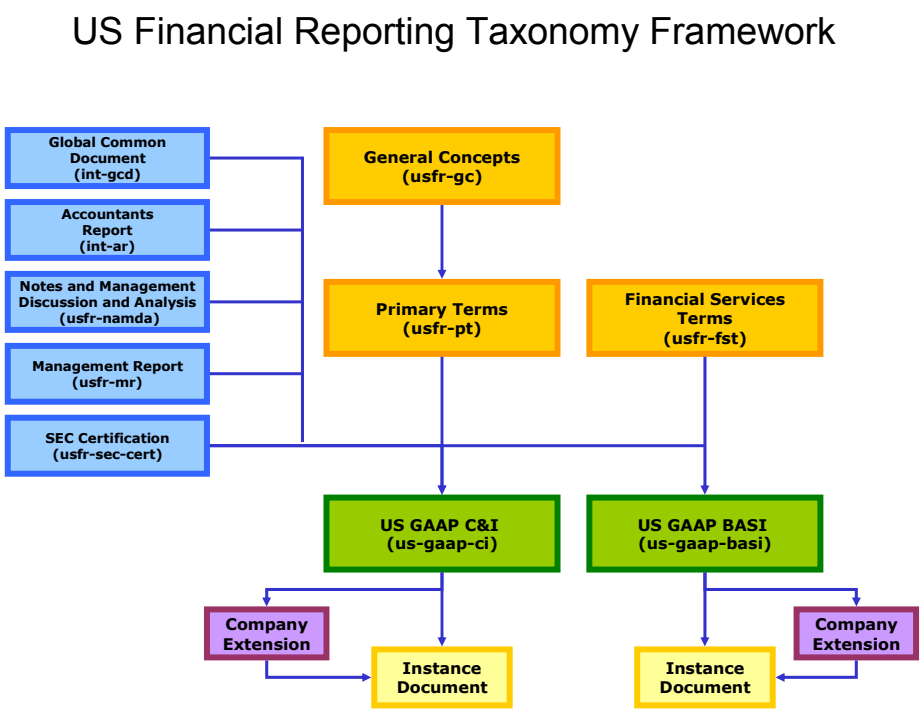
Taken together, these taxonomies will meet the reporting needs of companies that meet three criteria; (i) they report under FASB standards, (ii) are in the broad category of "commercial and industrial" industries and (iii) have relatively common reporting elements in their financial statements. In practice, 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, 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 USFR-SEC-CERT Taxonomy to meet the particular reporting requirements of that industry, country or company *and/or* restrict by limiting the use of particular USFR-SEC-CERT 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 following is an overview of the USFR-SEC-CERT Taxonomy. It is assumed that the reader is familiar with financial and business reporting and has a basic understanding of XBRL. The primary purpose of the USFR-SEC-CERT Taxonomy is to provide Officers Certification information to the USFR Taxonomy Framework which includes the following detailed information (specific XBRL taxonomy namespaces 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 accountant's 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".
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".
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".
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".
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 0f 2002.

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

2.1. Contents of the Taxonomy

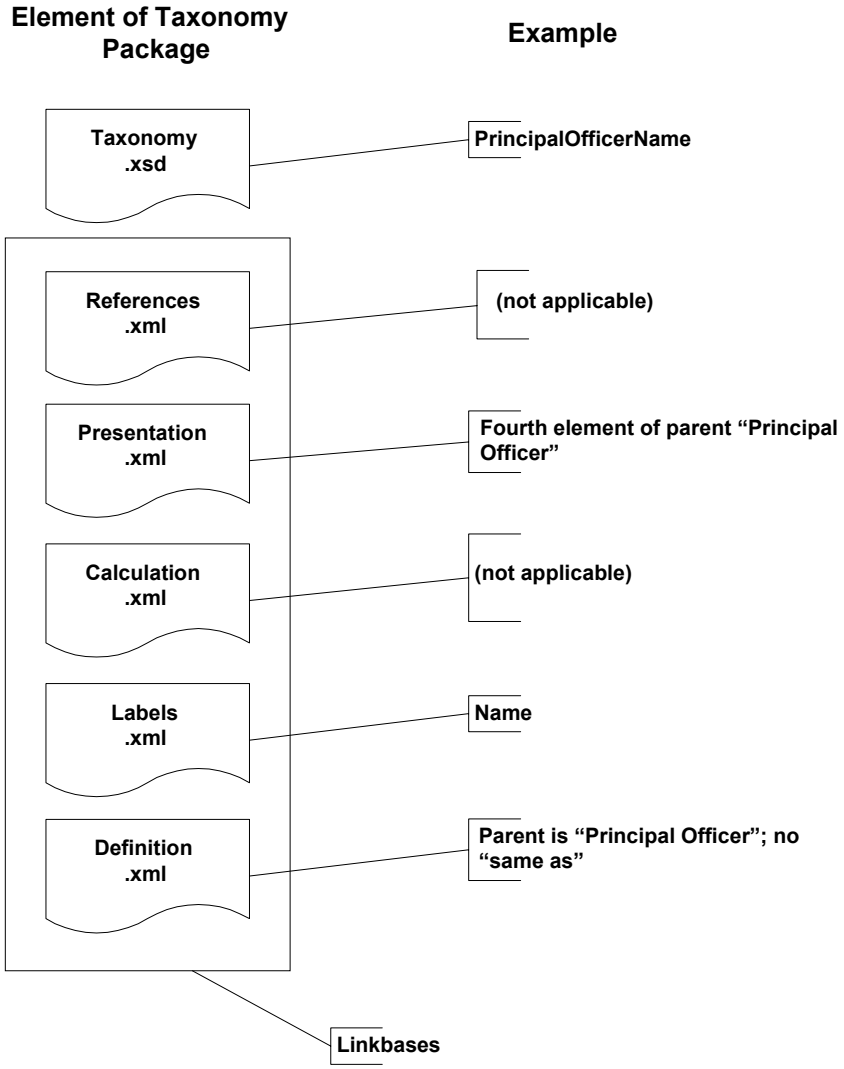
This USFR-SEC-CERT Taxonomy makes available to users a taxonomy focused specifically on capturing information contained in the report of management. This taxonomy is an expression of financial information in terms that are understandable to humans, but more importantly also understandable by a computer application.

The USFR-SEC-CERT 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:
  - Labels
  - References
  - Presentation information
  - Definitional relationships between elements.

The package is represented visually; with an example based on the concept of "Officer Name" as shown in Figure 2:

Figure 2: USFR-SEC-CERT Taxonomy Package and Example



2.2. Taxonomy Structure

The USFR-SEC-CERT Taxonomy contains approximately 60 elements or unique, individually identified pieces of information related to the Management's Report. The XML Schema file at the heart of the USFR-SEC-CERT taxonomy provides a straightforward listing of the elements in the taxonomy. The USFR-SEC-CERT 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/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07-elements.pdf

or Excel http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07-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 USFR-SEC-CERT Taxonomy is organized using a "Management's Report" metaphor. This organization is used because it is understood by most accountants who use this metaphor to organize their SEC Officers Certification. 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-SEC-CERT Taxonomy is divided logically into sections that correspond to typical Management's Report 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 USFR-SEC-CERT 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–SEC-CERT 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.

2.5. References

This Taxonomy provides references to the Securities and Exchange Act and other relevant standards. Figure shows the reference elements are used in this taxonomy, using "Securities Exchange Act, 15d-16" to illustrate how a reference is matched to these elements:

Figure 3: Reference Naming Structure

Name:	SEC
Number:	15d
Paragraph:	16
Subparagraph:	

Clause:	

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;

(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) - Accounting 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

(SEC) – Securities and Exchange Commission

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 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):

These Explanatory Notes:

This overview document describing objectives of the XBRL US Domain Working Group and the Taxonomy itself:

http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07.htm (HTML Format)

http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07.pdf (PDF Format)

http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07.doc (Word Format)

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.
- **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/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07.xsd (Schema)

http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07-references.xml (References linkbase)

http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07-labels.xml (Labels linkbase)

http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07-presentation.xml (Presentation linkbase)

http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07-calculation.xml (Calculation linkbase)

http://www.xbrl.org/taxonomy/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07-definition.xml (Definition linkbase)

"Sample Company" Instance Documents

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 and IASCF PFS for sample company instance documents.

3. Items to Note in Using the Taxonomy

3.1. Introduction

The following explanation of the taxonomy, the taxonomies with which this USFR-SEC-CERT Taxonomy is designed to interoperate, and examples of how to interpret the USFR-SEC-CERT Taxonomy are provided to make the USFR-SEC-CERT Taxonomy easier to use. Please refer to the detailed printout of the USFR-SEC-CERT Taxonomy as you go through this explanation http://www.xbrl.org/us/fr/rpt/seccert/2003-07-07/usfr-sec-cert-2003-07-07-elements.pdf (PDF Format). This explanatory document is designed to provide a

brief and concise overview of the USFR-SEC-CERT Taxonomy. 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-SEC-CERT 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
NotaryPublic	Notary Public		1
NotaryPublicName	Name		1
CommissionExpires	Commission Expires		1

This means that for public companies certifying its financial statements, there is an element called "Notary Public". This is represented by the element with that label, and a composite name of "NotaryPublic".

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

- Specific detail related to "Notary Public" 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 "Property Plant and Equipment".

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 "Notary Public" is presented before any detail information about the Notary Public itself such as "Name" and "Commission Expires". This pattern is followed throughout the taxonomy.

3.3. Title of Certification of Financial Statements

The official title of Officers Certification.

3.4. Principal Officer

The Principal Officer section of the USFR-SEC-CERT taxonomy contains information specific to the Principal Executive and Principal Financial Officer that certifies and signs the Officers Certification. Information available to place within an instance document are items such as Principal Officer Name, Principal Officer Signature and various information related to attesting/being unable to attest to the financial statements.

3.5. Notary Public

Information related to the Notary Public that certifies the signing of the Officers Certification information.

3.6. 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, "Address" might occur both related to the Entity and to the Accountants Information 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-SEC-CERT Taxonomy, there are no equivalent facts that require the use of "same as" links.

3.7. 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-SEC-CERT Taxonomy uses the composite name "PrincipalOfficerName" to represent the concept "Principal Officer Name". If the United Kingdom creates an XBRL taxonomy that also uses "PrincipalOfficerName", 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/rpt/seccert/2003-07-07, which is the namespace of this release of the USFR-SEC-CERT 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 `usfr-sec-cert` for the USFR-SEC-CERT taxonomy, and `uk-sec-cert` for the UK-SEC-CERT taxonomy. Thus the USFR-SEC-CERT element would be referred to as `usfr-sec-cert:PrincipalOfficerName` and the UK element as `uk-sec-cert:PrincipalOfficerName` – the namespace alias therefore adds a context-establishing prefix to any given XML element.

Using qualified namespaces, the USFR-SEC-CERT Taxonomy "Principal Officer's Signature" becomes `usfr-sec-cert:PrincipalOfficerSignature` and the United Kingdom Taxonomy's would be `uk-sec-cert:PrincipalOfficerSignature`. The namespace simply adds a contextual prefix to any given XML element.

Note that these particular aliases reflect a usage convention only within the USFR-SEC-CERT 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.

3.8. Entering Values into Instance Documents

Figure describes how weights have been incorporated into the Taxonomies described above which relate to the company report 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 5: 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

Please Note: This information is provided for reference purposes only. The USFR-SEC-CERT Taxonomy contains mostly text-related concepts and, as such, does not involve entering numbers associated with specific XBRL elements. In addition, instance documents are normally not created directly against or solely using the USFR-SEC-CERT Taxonomy. 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.

3.9. 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 SEC Officers Certification, this should be picked up in the Global Review. Knowledge of the Sarbanes-Oxley Act of 2002 specific to Officers Certification 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 SEC Officers Certification information?" rather than validating each of the individual SEC Officers Certification 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, "Report Certified" are appropriate and complete. To answer this requires knowledge of the SEC Officers Certification 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-SEC-CERT Taxonomy.

4.3. Detailed Review

The objective of the Detailed Review is to ensure the taxonomy correctly captures information typically found on an SEC Officers Certification. 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 SEC Officers Certifications.

The accuracy is checked by reviewing the taxonomy against:

- Model SEC Officers Certifications; and
- Actual SEC Officers Certifications

Sarbanes-Oxley to XBRL

Reviewers should be able to identify an element in the taxonomy for every item required to be disclosed under the Sarbanes-Oxley Act of 2002 Officers Certification. This requires a 100% mapping from Sarbanes-Oxley to the USFR-SEC-CERT Taxonomy. This includes checking all the appropriate SEC references.

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

XBRL to Sarbanes-Oxley

Not all elements in the Taxonomy will map directly to a Sarbanes-Oxley Officers Certification 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, the title of the SEC Officers Certification might be labeled as "Date of Certification". There should therefore be no cases of "Certification Date" 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 USFR-SEC-CERT Taxonomy to associate digital "tags" to concepts from the Sarbanes-Oxley Act of 2002 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: [PrincipalOfficerSignature] = "Signature"; [PrincipalOfficerTitlePosition] = "Title/Position".
- **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: [Name] could appear multiple places. In order to make it unique, a composite might be [PrincipalOfficerName] = "Name", which is different from [NotaryPublicName] = "Name".
- **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 respective 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.

5.3. Concepts and Considerations

The USFR-SEC-CERT 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. "PrincipalOfficerName", "NotaryPublicName") 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

Nearly all USFR-SEC-CERT Taxonomy composite element names contain a component that represents one of the concepts outlined in the Sarbanes-Oxley Act of 2002 related to Officers Certification.

6. Sample Instance Documents

The USFR-SEC-CERT 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 instead of being used as a stand-alone taxonomy for creating instance documents. As such, sample instance documents are not provided for the USFR-SEC-CERT taxonomy.

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:

- Since instance documents created based on the USFR-SEC-CERT Taxonomy must be available indefinitely, this 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/rpt/seccert/2002-

10-15/usfr-sec-cert-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/rpt/seccert/2002-12-31/usfr-sec-cert-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 auditing standards and other relevant 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

If you wish to report an error or require a clarification, 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-SEC-CERT 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:

Jeff Naumann (jnaumann@aicpa.org)

Campbell Pryde (cpryde@kpmg.com)

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 respective organizations who provided the funds and time for their participation in and support of this effort:

Name	Organization	Accounting Jurisdiction
Rob Blake	Microsoft	United States
Amie Bothwell	BearingPoint	United States
Glen Buter	BDO Seidman	United States
Eric Cohen	PwC	United States
Michael Eng	KPMG	United States
George Farkas	XBI Software Inc.	Canada
Herm Fisher	UBmatrix	United States
Gary Gannon	UBmatrix	United States

Name	Organization	Accounting Jurisdiction
Clicia Guzzardo	Morgan Stanley	United States
Walter Hamscher	Standard Advantage	United States
Charles Hoffman	UBmatrix	United States
Louis Matherne	AICPA	United States
Sal Mileti	Ernst & Young	United States
Victor Mullings	Bank of America	United States
Jeff Naumann	AICPA	United States
Paul Penler	Ernst & Young	United States
Campbell Pryde	KPMG	United States
Brad Saegesser	Moody's KMV	United States
Mark Schnitzer	Morgan Stanley	United States
Brian Staples	Bank of America	United States
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

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