

XBRL-US Domain Working Group

US Financial Reporting Management Report

Release Date: 2004-08-15

Release Type: Acknowledged, Public Working Draft

Summary Taxonomy Information:

Status:	Acknowledged, Public Working Draft
Issued by	XBRL-US
Issued:	2004-08-15
Name:	US Financial Reporting Management Report
Description:	This taxonomy is intended to provide information related to the Management Report that typically accompanies external financial reports of public companies.
Namespace identifier:	http://www.xbrl.org/us/fr/rpt/mr/2004-08-15
Recommended namespace prefix:	usfr-mr
Version of XBRL Used:	XBRL Specification 2.1 dated 2003-12-31 (Recommendation)
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 US-GAAP-CI.
Physical Location of Taxonomy Package:	http://www.xbrl.org/us/fr/rpt/mr/2004-08-15/usfr-mr-2004-08-15.xsd (Schema) http://www.xbrl.org/us/fr/rpt/mr/2004-08-15/usfr-mr-2004-08-15-labels.xml (Label linkbase) http://www.xbrl.org/us/fr/rpt/mr/2004-08-15/usfr-mr-2004-08-15-presentation.xml (Presentation linkbase)

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Abstract

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

This USFR-MR Taxonomy is compliant with the XBRL 2.1 Specification, dated 2003-12-31. It is a taxonomy used in conjunction with other taxonomies to create XBRL instance documents dealing with business reporting data. Specifically, the USFR-MR taxonomy represents the Management Report that typically 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.

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1. Public Working Draft - Review Period and Comments

The US Financial Reporting Taxonomy Framework (USFRTF) has been released as a Public Working Draft effective September 20, 2004. The public review period will run for 60 days ending November 19, 2004.

Comments and feedback on either accounting concepts within the taxonomy or technical aspects of the US Financial Reporting Taxonomy Framework are welcome, particularly ideas to improve this taxonomy. If you have a comment or wish to report an error, email them on or before November 19, 2004 to **Brad Homer** (bhomer@aicpa.org).

To assist in the feedback process, a review template has been provided for each taxonomy, these can be found on each individual taxonomy summary page. Other feedback outside of this template will be accepted, however it should be as specific as possible in identifying the taxonomy, elements, links or other details that are being commented on. Feedback received will be summarized and be made available to the XBRL-US Domain Working Group and also publicly.

Detailed responses will not be provided for every comment submitted, however a summary of which feedback has been incorporated will be provided.

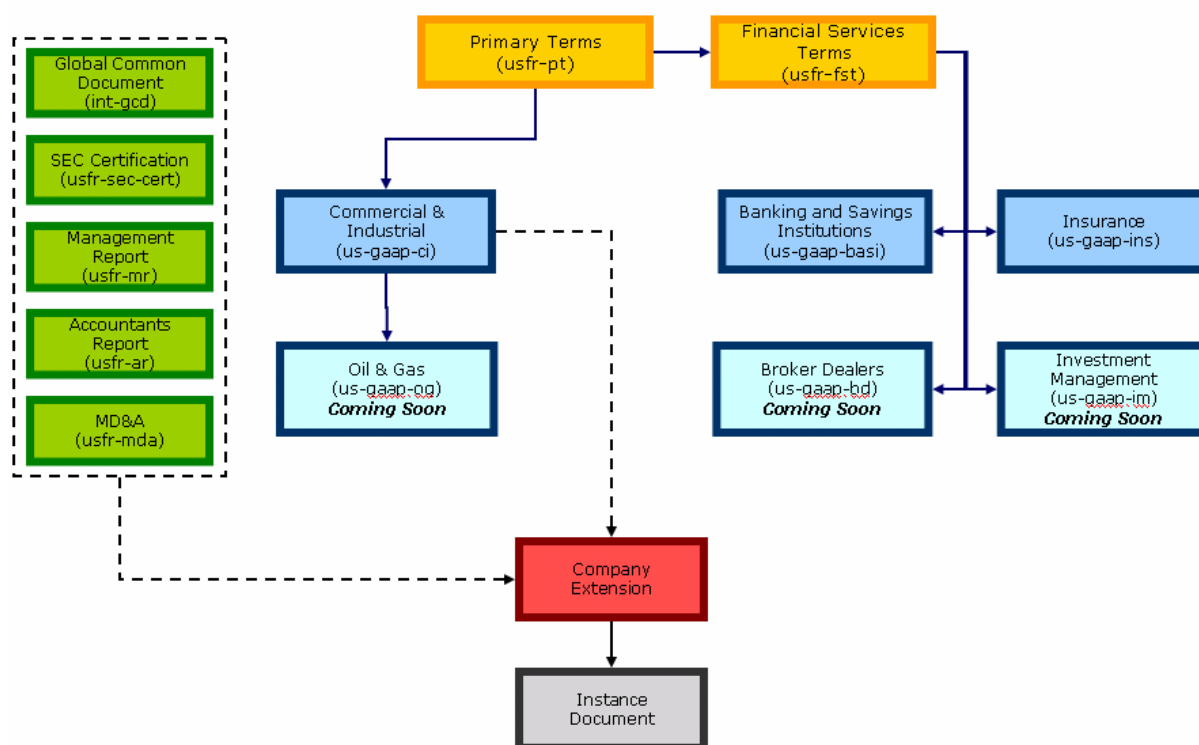
2. Overview

2.1. *Purpose & Scope*

The XBRL-US Domain Working Group is leading the development of this eXtensible Business Reporting Language (XBRL) **Management Report (USRF-MR) Taxonomy** for the purpose of expressing the report of management that typically accompanies publicly-held companies' financial statements.

The purpose of the USRF-MR Taxonomy is to provide a framework for the consistent creation of XBRL documents for expressing the management report upon financial reporting by private sector and 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.

This taxonomy is part of the XBRL US Financial Reporting Taxonomy Framework and can be used in conjunction with the other taxonomies as depicted in Figure 1:

Figure 1: Interrelationship of Taxonomies and Instance Document**US Financial Reporting Taxonomy Framework****2.2. Taxonomy Status**

The USFR-MR Taxonomy is an Acknowledged Public Working Draft. Its content and structure have been reviewed by both accounting and technical teams that comprise XBRL-US and XBRL International.

The XBRL-US Domain Working Group intends to have this taxonomy reach the status of a approved taxonomy under the XBRL Taxonomy Approval Process (TAP) 2004. XBRL Taxonomies can exist in two states insofar as XBRL International TAP is concerned:

- **Acknowledged** – A royalty-free taxonomy that the creators have asked XBRL International to list at XBRL.org; XBRL International confirms only that the taxonomy is compliant with the XBRL specification and is available free of royalties. This classification indicates to the business user the degree of endorsement by XBRL International.
- **Approved** – A taxonomy which is technically compliant with XBRL, is available on royalty free terms, follows best practices prescribed by XBRL International (e.g. FRTA) and either has been developed by XBRL International itself or that has followed a public review process similar to XBRL International's own.

3. Reviewing This Taxonomy

There are a number of approaches to reviewing the taxonomy both from an accounting and technical XBRL perspective. For more information on reviewing taxonomies, reviewers should read the Reviewer's Guide to Financial Reporting Taxonomies 1.0 as published by XBRL-US.

4. Updates and Changes

4.1. *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/us/fr/rpt/mr/2004-08-15/usfr-mr-2004-08-15.xsd> will never change. New versions will be issued under a different name, such as <http://www.xbrl.org/us/fr/rpt/mr/2004-12-31/usfr-mr-2004-12-31.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.