

Impact of Errors in XBRL Reporting

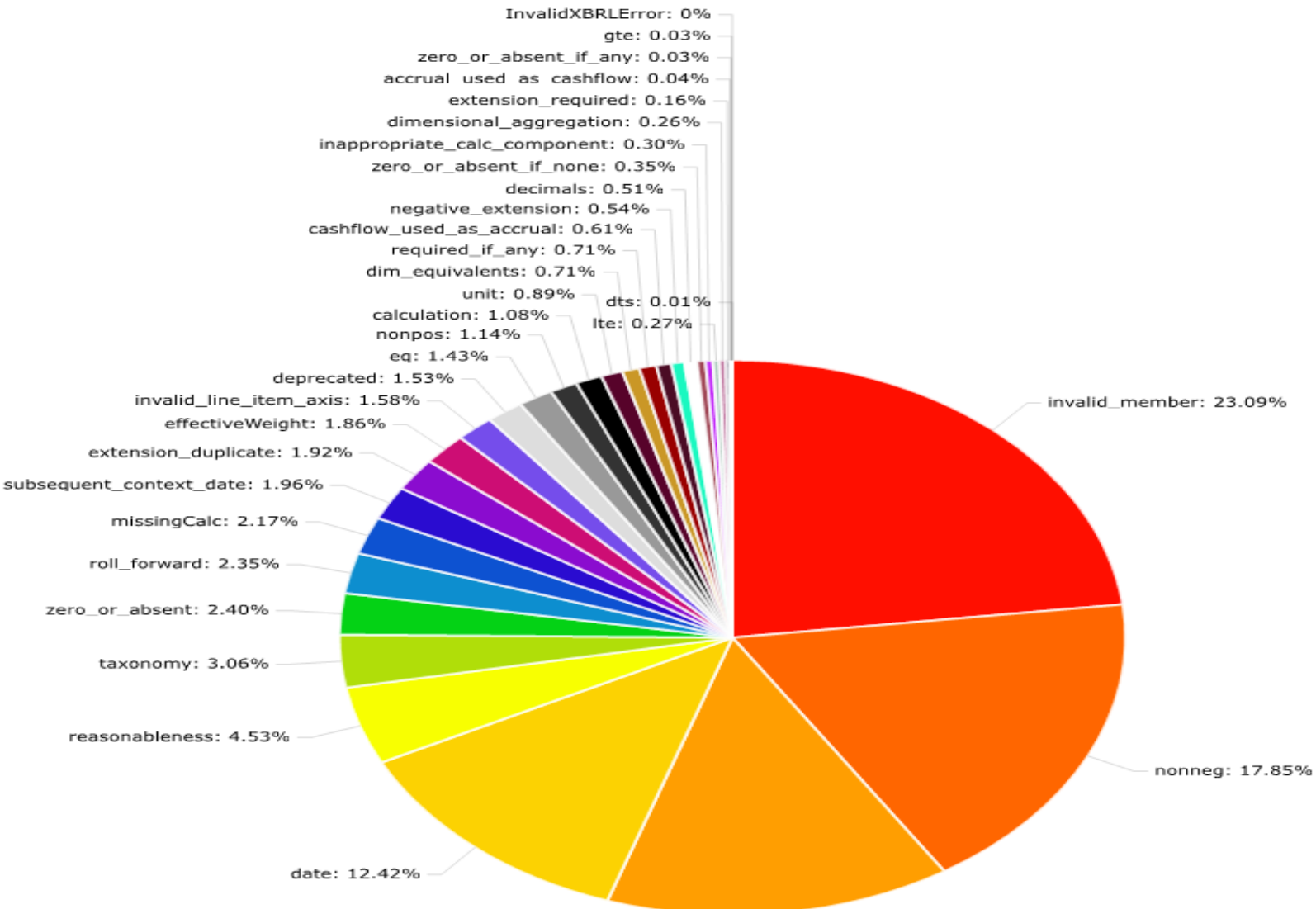


October 29, 2014

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slide 1

Data Quality Issues



Invalid Member-Axis Combination

Characteristic to Common Theme



Invalid Member: The categories in a table need to make sense. If breaking down revenue by country the categories should be countries.

	USA	Japan
Sales	100M	35M
COGS	80M	20M



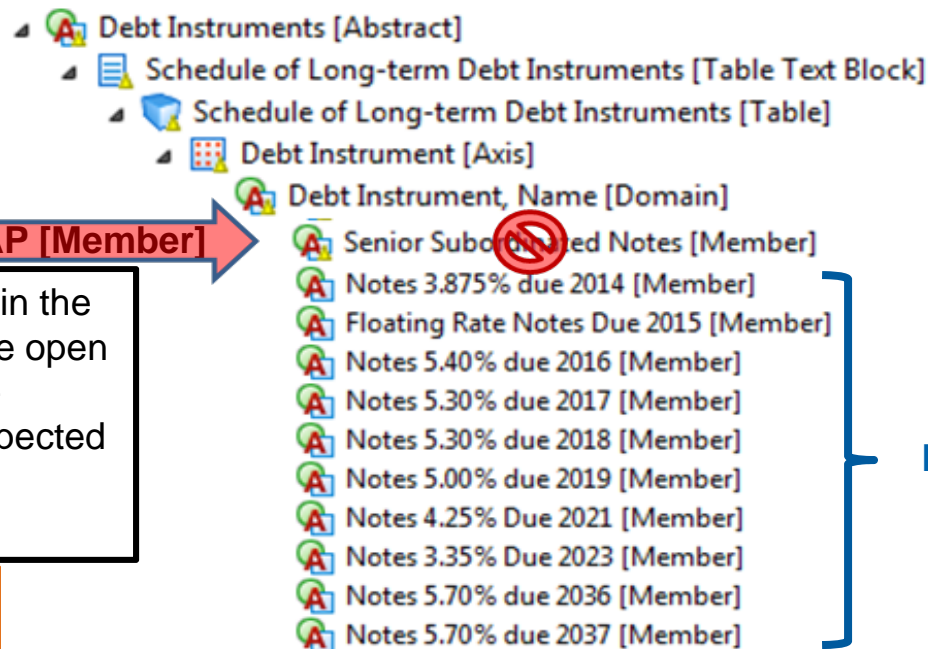
	USA	Fair Value
Sales	100M	15M
COGS	80M	10M

Invalid Member-Axis Combination

Unique Member Expected



Invalid Member: If breaking down debt by instrument, the members need to represent the entity's debt instruments, not US GAAP taxonomy generic members.



US GAAP [Member]

Note: Certain Domains in the US GAAP taxonomy are open or sparsely populated – Extension [Member] expected (e.g., segments)

Extensions - expected

Negative Value [Input]

Issue Defined



Non-Negative: Certain items/tags are not expected to be entered as a negative in the XBRL (in most circumstances).

- Assets
- Common Stock
- Additional Paid in Capital
- Interest Expense
- Repayment of Debt

BIG PROBLEM in XBRL filings -- Results when companies concentrate on the rendering (e.g., HTML) of a reported number as opposed to its underlying meaning.

Negative Value [Input]

Exceptions



Statement	If the definition contains this language it probably can be negative
Cash Flow	Increase/Decrease
Cash flow	Provided by /Used in
Cash flow	Net
Cash flow	Change in
Cash flow	Proceeds from /Payments for
Cash flow	Proceeds from/Payments to
Income statement	Gain/Loss
Income statement	Profit/Loss
Income statement	Income/Expense
Income statement	Per share [income/loss]
Statement of Stockholders Equity	Equity /Deficit
Statement of Stockholders Equity	Retained Earnings /Deficit

Negative Value [Input]

Accounting Knowledge



- Consider modeled balance type of the element -- is the value being tagged normally a debit or credit
- Interest Expense is normally a debit

Balance type		
	<u>Debit</u>	<u>Credit</u>
HTML value		
Debit	+1	-1
Credit	-1	+1

- Consider the definition of the element to determine if the value can be negative or not.
- The SEC specifically address this issue because it is so common. See <http://www.sec.gov/spotlight/xbri/staff-review-observations-061511.shtml>.

Negative Value [Input]

Accounting Relationships



StockholdersEquity

StatementEquityComponentsAxis

TreasuryStockMember

**CONSOLIDATED STATEMENTS OF
CHANGES IN STOCKHOLDERS' EQUITY
(USD \$)
In Thousands, unless otherwise
specified**

	Total	Common Stock	Additional Paid-in Capital	Retained Earnings	Treasury Stock
Beginning Balance at Dec. 31, 2008	\$ 1,181,769	\$ 1,665	\$ 856,021	\$ 1,864,257	\$ (1,459,211)
Comprehensive income:					
Net income	27,684			27,684	
Other comprehensive income (loss), net of tax	32,086				
Comprehensive income	59,770				
Dividends on common stock (\$0.52 per share)	(47,758)			(47,758)	
Restricted stock grants (685,650 shares 2011, 806,428 shares in 2010 and 1,174,232 shares in 2009)			(9,629)	(14,636)	24,265
Forfeitures of restricted stock (25,404 shares in 2011, 24,566 shares in 2010 and 22,990 shares in 2009)			359	115	(474)
Exercise of stock options (12,000 shares issued in 2010 and 51,233 shares issued in 2009, respectively)	578			(480)	1,058
Stock-based compensation	5,795		5,778	17	
Net tax benefit excess (shortfall) from stock-based compensation	(402)		(402)		
Allocation of ESOP stock	8,862		5,535		
Ending Balance at Dec. 31, 2009	1,208,614	1,665	857,662	1,829,199	(1,434,362)

Negative Value [Input]

Summary



- **General Rule: XBRL inputs are [Absolute] Values**

- Think => Accounting system
- Values = Debits and Credits, **NOT** positives or negatives
- How you Present Data depends on Purpose/Use of Report (report writer/rendering engine)
- Definitions can dictate if Input can be Positive or Negative
 - Example:
 - AdjustmentsToAdditionalPaidInCapitalTaxEffectFromShareBasedCompensation
 - Defined as: **Tax benefit** associated with any equity-based compensation plan other than an employee stock ownership plan (ESOP). The tax benefit results from the deduction by the entity on its tax return for an award of stock that exceeds the cumulative compensation cost for common stock or preferred stock recognized for financial reporting. Includes any resulting tax benefit that exceeds the previously recognized deferred tax asset (excess tax benefits).
 - Definition dictates that this is **only a TAX BENEFIT**

Required Value Not Reported

Document Entity Information (DEI)



- Certain facts under a given set of circumstances are required to be reported in a 10-Q or 10-K filing to the SEC (refer to EFM 6.5.20 and .21)

Element	10-K, 10-KT	10-Q, 10-QT	20-F	40-F	6-K, N-CSR, N-Q, NCSRS	10, S-1, S-3, S-4, S-11, POS AM	8-K, F-1, F-3, F-10, 497, 485BPOS
EntityRegistrantName	X	X	X	X	X	X	X
EntityCentralIndexKey	X	X	X	X	X	X	X
EntityCurrentReportingStatus	X		X	X			
EntityVoluntaryFilers	X						
CurrentFiscalYearEndDate	X	X	X	X	X		
EntityFilerCategory	X	X	X			X	
EntityWellKnownSeasonedIssuer	X		X				
EntityPublicFloat	X						
DocumentFiscalYearFocus	X	X	X	X	X		
DocumentFiscalPeriodFocus	X	X	X	X	X		

Concept Should be Empty



CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY (USD \$) In Thousands, unless otherwise specified	Total	Common Stock	Additional Paid-in Capital	Retained Earnings	Treasury Stock
Beginning Balance at Dec. 31, 2008	\$ 1,181,769	\$ 1,665	\$ 856,021	\$ 1,864,257	\$ (1,459,211)
Comprehensive income:					
Net income	27,684	⊗	⊗	27,684	⊗
Other comprehensive income (loss), net of tax	32,086	⊗	⊗	⊗	⊗
Comprehensive income	59,770	⊗	⊗	⊗	⊗
Dividends on common stock (\$0.52 per share)	(47,758)	⊗	⊗	(47,758)	⊗

Calculation Anomalies (don't work in XBRL)



Calculation Check	Logic
Roll Forward Calculation	$\text{Opening Balance} + \text{Movement} = \text{Closing Balance}$
Data calculates across members on a dimension	$\text{Business Segment 1} + \text{Business Segment 2} + \text{Business Segment 3} = \text{Default Total}$
PerShare Calculations	$\text{Net Income} / \text{Weighted Average Basic Shares} = \text{Earnings Per Share, Basic}$

Missing Calculation Relationships



- The EFM in rule 6.15.2 requires that calculation linkbase relationships are defined when calculations are expressed in the filing.
- The SEC does not automatically validate this rule.
- The SEC has sent “Dear CFO” letters to certain Companies around this issue

Incorrect Calculation Weight

XBRL Rule

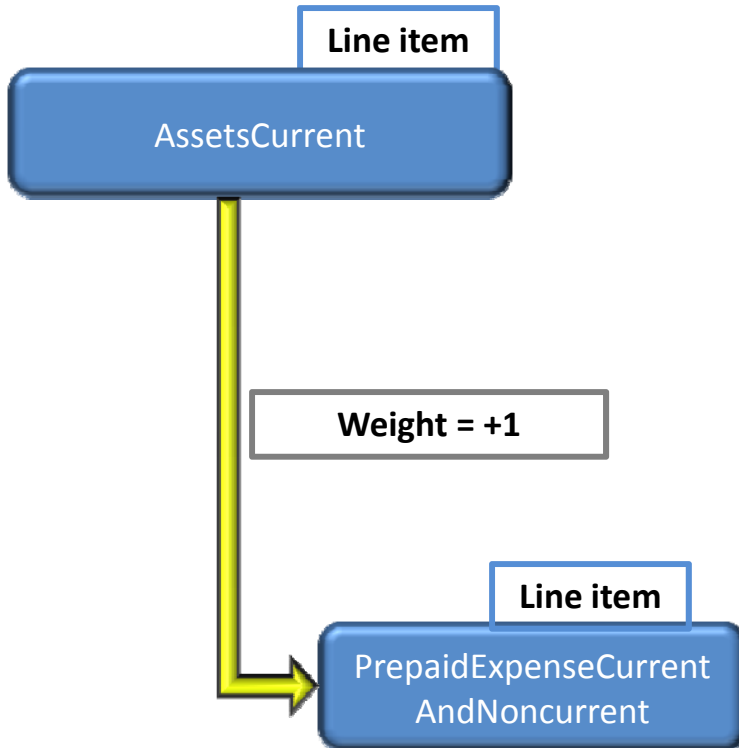


		Parent – Balance type	
		Debit	Credit
Child – Balance type	<u>Calculation Weight</u>		
Debit	+1	-1	
Credit	-1	+1	

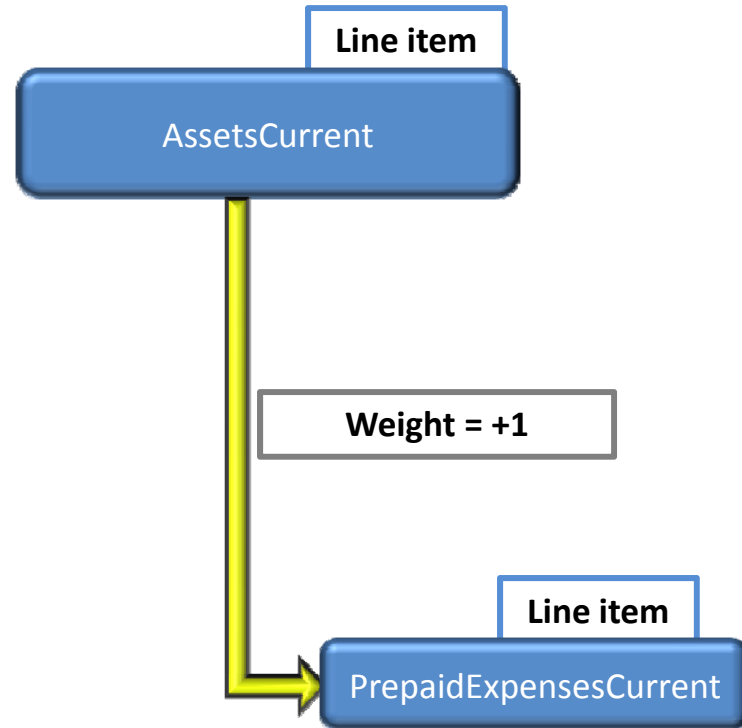
Inappropriate Calculation Component



Inappropriate



Appropriate



Calculation Consistency

Do Not Foot



Calculation Relationships

FY13

	Earnings per share, Basic	1.30
+1	Income (Loss) from Discontinued Operations, Net of Tax, Per Basic Share	.01
+1	Income (Loss) from Continuing Operations, Per Basic Share	1.28

Do not resolve calculation inconsistencies by inserting digits that are not reported in the printed financial statements.

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Calculation Consistency

Missing Values

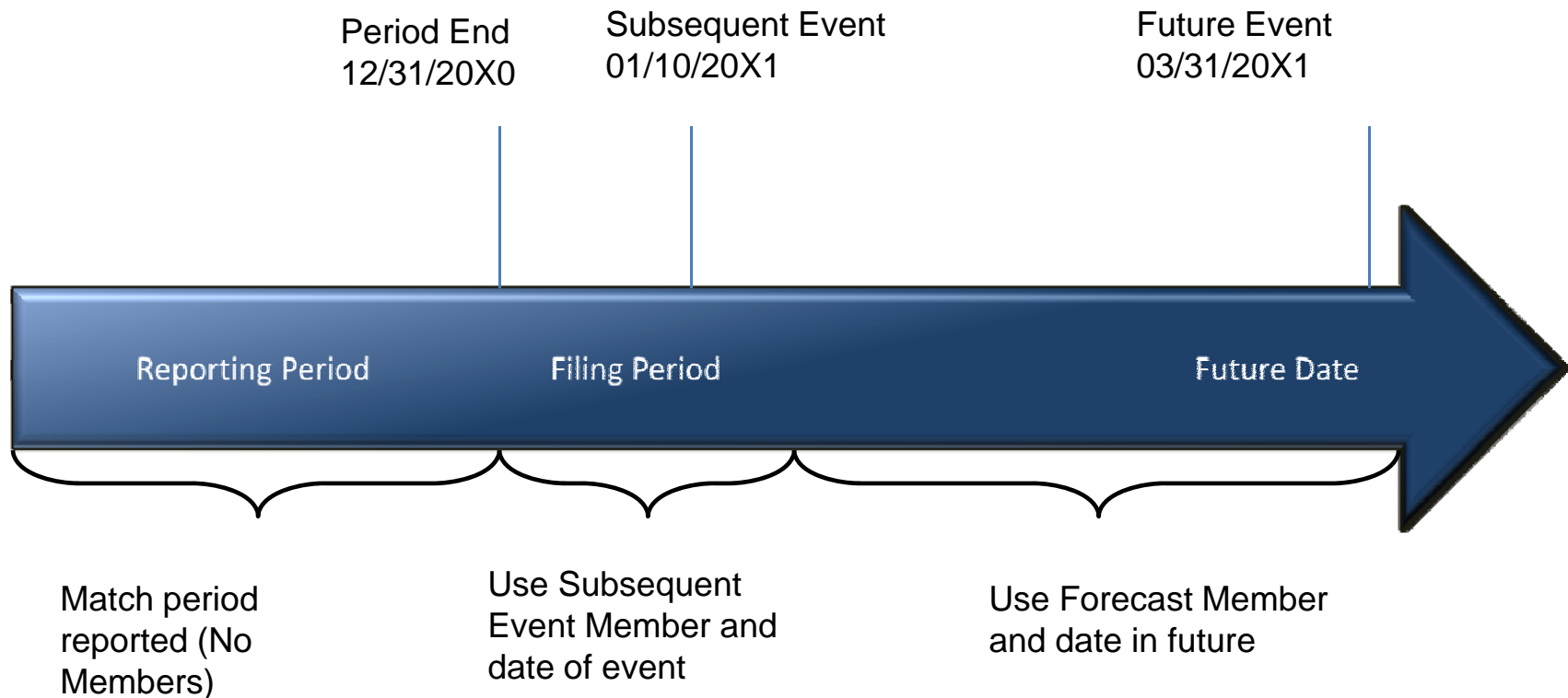


Calculation Relationships	FY13	FY12	FY11	FY10	FY09
---------------------------	------	------	------	------	------

Operating Income (Loss)	1,040	960	880	800	720
+1 Revenues	1,300	1,200	1,100	1,000	900
-1 Costs and Expenses	260	240	220		

Do not resolve a calculation inconsistency by inserting a value that is not reported in the printed financial statements.

Dates Subsequent to the Period Reported



Deprecated Concepts

Purpose and Need



- Concepts are deprecated for the following reasons:
 - Changes in accounting standards
 - Removal of duplicates with existing concepts
 - Removal of erroneous elements from the taxonomy
 - Creation of new concepts that replace the deprecated item with certain key corrections
- A company must check their filing does not include deprecated elements

Cash Flow represented as an Accrual

Cash Flow – Cash Proceeds- Debit Items

Income Statement - Revenue - Credit Items

- Operating Cash Flows, Direct Method [Abstract]
 - Statement [Table]
 - Scenario [Axis]
 - Statement [Line Items]
 - Net Cash Provided by (Used in) Operating Activities [Abstract]
 - Net Cash Provided by (Used in) Operating Activities, Continuing Operations [Abstract]
 - Proceeds from Operating Activities [Abstract]
 - Proceeds from Customers
 - Proceeds from Customers for Progress Payments
 - Proceeds from Deposits from Customers
 - Proceeds from Fees Received
 - Proceeds from License Fees Received
 - Proceeds from Interest and Dividends Received [Abstract]
 - Proceeds from Income Tax Refunds
 - Tax Benefit from Stock Options Exercised
 - Proceeds from Commissions Received
 - Proceeds from Royalties Received
 - Proceeds from Rents Received
 - Proceeds from Financing Revenue Received under Leases
 - Proceeds from Refunds from Suppliers of Material
 - Proceeds from Insurance Settlement, Operating Activities
 - Proceeds from Legal Settlements
 - Proceeds from Insurance Premiums Collected
 - Proceeds from Sale of Real Estate
 - Proceeds from Sale of Securities, Operating Activities
 - Proceeds from Maturities, Prepayments and Calls of Securities, Operating Activities
 - Proceeds from Sale of Other Assets

- Operating Income (Loss) [Abstract]
 - Gross Profit [Abstract]
 - Revenues [Abstract]
 - Revenue, Net [Abstract]
 - Sales Revenue, Goods, Net [Abstract]
 - Shipping and Handling Revenue
 - Sales Revenue, Services, Net [Abstract]
 - Sales Revenue from Energy Commodities and Services [Abstract]
 - Electric and Gas Revenue [Abstract]
 - Phase-in Plan, Amount of Capitalized Costs Recovered
 - Revenue Mineral Sales [Abstract]
 - Secondary Processing Revenue
 - Oil and Gas Revenue [Abstract]
 - Sales of Oil and Gas Prospects
 - Royalty Revenue [Abstract]
 - Revenue Steam Products and Services
 - Real Estate Revenue, Net [Abstract]
 - Revenue from Hotels [Abstract]
 - Franchisor Revenue [Abstract]
 - Operating Leases, Income Statement, Lease Revenue [Abstract]
 - Reimbursement Revenue
 - Subscription and Circulation Revenue
 - Advertising Revenue
 - Admissions Revenue
 - Health Care Organization, Revenue [Abstract]
 - Revenue from Enrollment and Registration Fees, Excluding Hospitality Enterprises
 - Membership Dues Revenue, On-going



Appropriate Decimals



Expected Decimals

Scale	# in Financials	# in XBRL	Decimals
<i>Actual</i>	123,867,236.566	123,867,236.566	<i>inf</i>
<i>2 decimal places</i>	123,867,236.57	123,867,236.57	2
<i>0 decimal places</i>	123,867,237	123,867,237	0
<i>Thousands</i>	123,867	123,867,000	-3
<i>Millions</i>	124	124,000,000	-6

Unexpected Decimals

Scale	# in Financials	# in XBRL	Decimals
<i>Millions</i>	124	123,867,000	-6
<i>4 decimal places</i>	23	23.0000	4
<i>Millions</i>	124	124,000,000	<i>inf</i>

Unit Validation

Unit Type Registry (UTR)



unitId	unitName	nsUnit	status	versionDate	itemType	itemTypeDate	symbol	definition	baseStandard	conversionPresentation	conversionContent
acre	Acre	http://www.xbrl.org/2009/utr	CR	2010-10-31	areaItemType	2009-12-16	a	Acre	Customary	4046.86 * m ²	4046.86 m ²
sqft	Square Foot	http://www.xbrl.org/2009/utr	CR	2010-10-31	areaItemType	2009-12-16	ft ²	Square Foot	Customary	0.09290304 * m ²	0.09290304 m ²
sqmi	Square Mile	http://www.xbrl.org/2009/utr	CR	2010-10-31	areaItemType	2009-12-16	mi ²	Square Miles	Customary	2589988.110336 * m ²	2589988.110336 m ²
sqyd	Square Yard	http://www.xbrl.org/2009/utr	CR	2010-10-31	areaItemType	2009-12-16	yd ²	Square Yard	Customary	0.83612736 * m ²	0.83612736 m ²
Boe	Barrel of Oil Equivalent	http://www.xbrl.org/2009/utr	CR	2010-10-31	energyItemType	2009-12-16	Boe	Barrel of Oil Equivalent	Customary	6117863200 * J	6117863200 J
Btu	British Thermal Unit	http://www.xbrl.org/2009/utr	CR	2010-10-31	energyItemType	2009-12-16	BTU	British Thermal Unit	Customary	1.0545 * 10 ³ * J	1.0545 10 ³ J
ft_lb	Foot-Pound	http://www.xbrl.org/2009/utr	CR	2010-10-31	energyItemType	2009-12-16	ft-lb	Foot-Pound Force	Customary	1.3558179483314 * J	1.3558179483314 J
MBoe	Thousand Barrels of Oil Equivalent	http://www.xbrl.org/2009/utr	CR	2010-10-31	energyItemType	2009-12-16	MBoe	Thousand Barrels of Oil Equivalent	Customary	6.1178632 * 10 ¹² * J	6.1178632 10 ¹² J
Mcf	Thousand Cubic Foot Equivalent	http://www.xbrl.org/2009/utr	CR	2010-10-31	energyItemType	2009-12-16	Mcf	Thousand Cubic Foot Equivalent	Customary	1087200000 * J	1087200000 J
MBoe	Millions of Barrels of Oil Equivalent	http://www.xbrl.org/2009/utr	CR	2010-10-31	energyItemType	2009-12-16	MBoe	Millions of Barrels of Oil Equivalent	Customary	1355.8179483314001 * J	1355.8179483314001 J
MMBTU	Millions of BTU	http://www.xbrl.org/2009/utr	CR	2010-10-31	energyItemType	2009-12-16	MMBTU	Millions of BTU	Customary	1.0545 * 10 ⁹ * J	1.0545 10 ⁹ J
ft	Foot	http://www.xbrl.org/2009/utr	CR	2010-10-31	lengthItemType	2009-12-16	ft	Twelve Inches	Customary	0.3048 * m	0.3048 m
in	Inch	http://www.xbrl.org/2009/utr	CR	2010-10-31	lengthItemType	2009-12-16	in	Inch	Customary	2.54 * 10 ⁻² * m	2.54 10 ⁻² m
mi	Mile	http://www.xbrl.org/2009/utr	CR	2010-10-31	lengthItemType	2009-12-16	mi	5280 Feet	Customary	1609.344 * m	1609.344 m
nmi	Nautical Mile	http://www.xbrl.org/2009/utr	CR	2010-10-31	lengthItemType	2009-12-16	nmi	1.15078 Miles (One Minute of Arc Latitude)	Customary	1852 * m	1852 m
yd	Yard	http://www.xbrl.org/2009/utr	CR	2010-10-31	lengthItemType	2009-12-16	yd	Three Feet	Customary	0.914400000 * m	0.914400000 m
lb	Pound	http://www.xbrl.org/2009/utr	CR	2010-10-31	massItemType	2009-12-16	lb	Pound of Mass, as Used in Commerce (http://en.wikipedia.org/wiki/Pound_(mass)#Use_in_Commerce)	Customary	0.45359237 * kg	0.45359237 kg
oz	Ounce	http://www.xbrl.org/2009/utr	CR	2010-10-31	massItemType	2009-12-16	oz	US Ounce	Customary	0.028 * kg	0.028 kg
ozt	Troy Ounce	http://www.xbrl.org/2009/utr	CR	2010-10-31	massItemType	2009-12-16	ozt	Troy Ounce	Customary	0.0311034768 * kg	0.0311034768 kg
T	Ton	http://www.xbrl.org/2009/utr	CR	2010-10-31	massItemType	2009-12-16	T	Ton	Customary	907.18474 * kg	907.18474 kg
hp	Horsepower	http://www.xbrl.org/2009/utr	CR	2010-10-31	powerItemType	2009-12-16	hp	Horsepower (Foot-pound per Second)	Customary	745.7 * W	745.7 W
bbl	Barrel	http://www.xbrl.org/2009/utr	CR	2010-10-31	volumeItemType	2009-12-16	bbl	Barrel (of Oil)	Customary	0.1589873 * m ³	0.1589873 m ³
ft3	Cubic Foot	http://www.xbrl.org/2009/utr	CR	2010-10-31	volumeItemType	2009-12-16	ft ³	Cubic Foot	Customary	0.028316846592 * m ³	0.028316846592 m ³
gal	Gallon	http://www.xbrl.org/2009/utr	CR	2010-10-31	volumeItemType	2009-12-16	gal	US Gallon	Customary	0.003785412 * m ³	0.003785412 m ³
Mbbls	Thousand Barrels	http://www.xbrl.org/2009/utr	CR	2010-10-31	volumeItemType	2009-12-16	Mbbls	Thousands of Barrels (of Oil)	Customary	158.98729493 * m ³	158.98729493 m ³
Mcf	Thousands Cubic Feet	http://www.xbrl.org/2009/utr	CR	2010-10-31	volumeItemType	2009-12-16	Mcf	Thousands of Cubic Feet	Customary	28316.846592 * m ³	28316.846592 m ³
MMbbls	Million Barrels	http://www.xbrl.org/2009/utr	CR	2010-10-31	volumeItemType	2009-12-16	MMbbls	Millions of Barrels (of Oil)	Customary	158987.294933 * m ³	158987.294933 m ³
MMcf	Millions Cubic Feet	http://www.xbrl.org/2009/utr	CR	2010-10-31	volumeItemType	2009-12-16	MMcf	Millions of Cubic Feet	Customary	28316.846592 * m ³	28316.846592 m ³

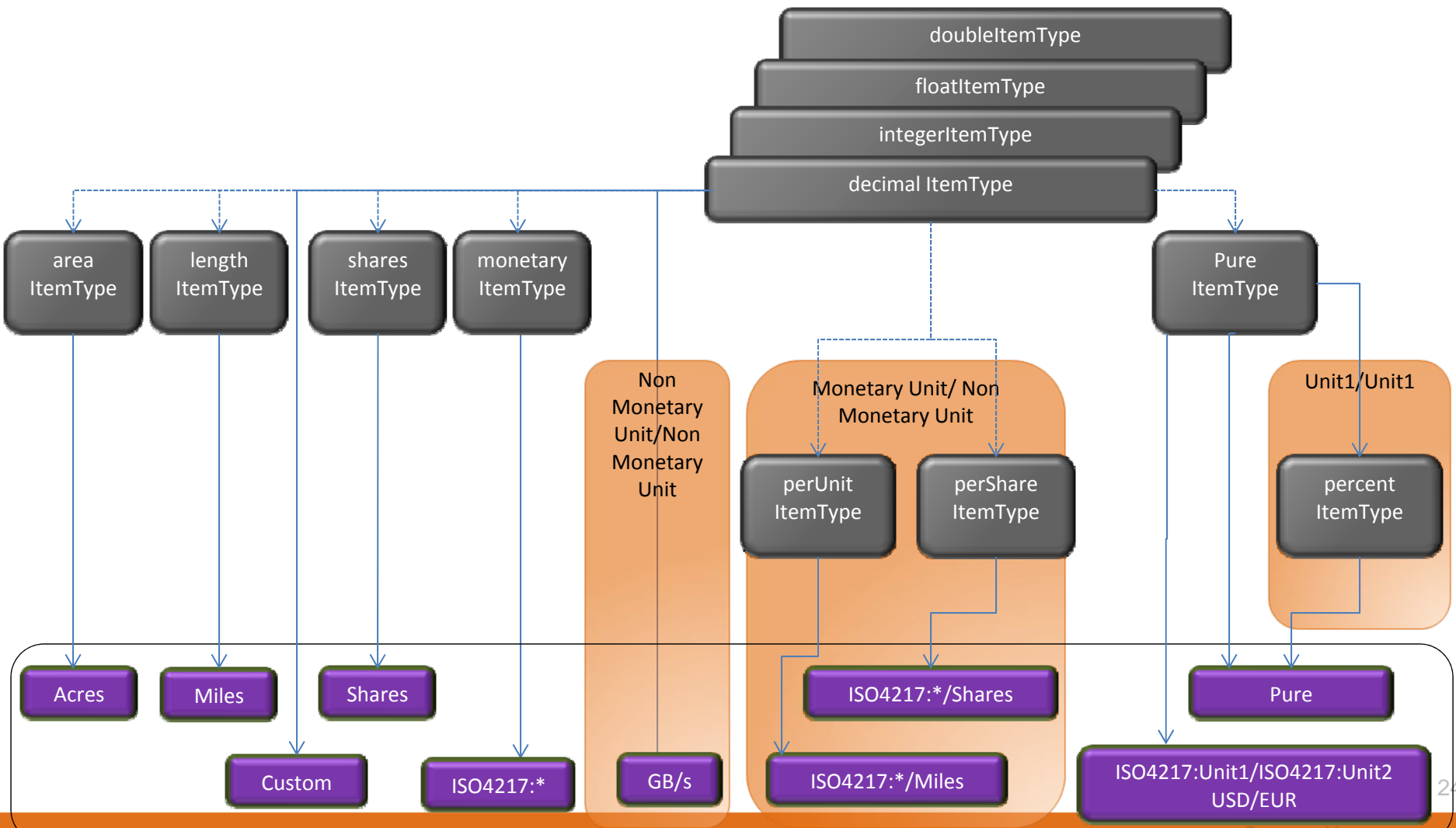
Unit Validation Rules



- If a datatype (shown as "itemType" in the listing) is listed in the units registry, then only the units associated with that datatype in the registry can be used.
- The filer should not create extension units for units already defined in the registry.
- The filer can use units in the registry for datatypes not in the registry.
- The filer can create an extension unit for datatypes not in the registry.

Unit Validation

Type to Unit



Automated v. Manual Validation Comparison



- Automated validation looks at the actual XBRL filing
 - Facts (values and meta data)
 - Tags selected
 - Extension taxonomy relationships
- Manual review
 - Determine XBRL matches HTML
 - Completeness
 - Accuracy
 - Correct concepts (identified, selected)

Automated Validation



- XBRL Specification Validation
- SEC EDGAR Filer Manual Validation (EFM)
- US GAAP Taxonomy Validation
- Manual Review

Specification Validation



Extensible Business Reporting Language (XBRL) 2.1

RECOMMENDATION - 2003-12-31 + Corrected-Errata-2012-01-25

Edited and Updated 2012-01-15

This version:

[XBRL-Recommendation-2003-12-31+Corrected-Errata-2012-01-25.htm](#)

is a non-normative version of this specification. The NORMATIVE version is in the file

[XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2012-01-25.rtf](#)

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Edgar Filing Validation



Filer Manual – Volume II

EDGAR Filing

June 2014

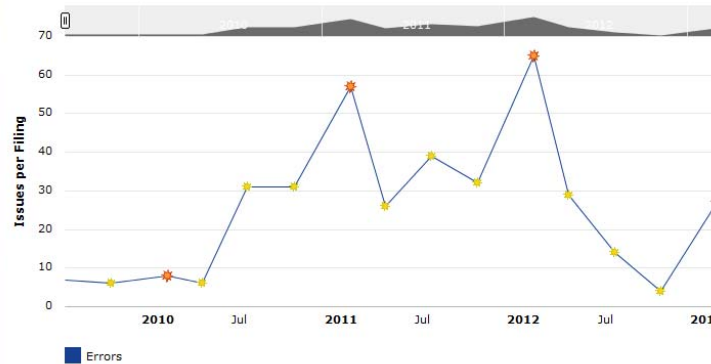
US GAAP Validation



Consistency Check Report for Bank CORP

xbri.us

Issues Per Filing
chart by amcharts.com



[+] Report for 10-K Filing on 2013-02-28 (Errors:27, Warnings:7, Info:0)

No.	Severity	Filing Date	Error Code	Error Type	Description
1	ERROR	2013-02-28	xbrius-cc.bs.nonneg.r8219	nonneg	It is expected that DeferredTaxAssetsOtherComprehensiveLoss with a value of -545,000,000 will be reported value reported for this item is less than zero. Preparer should consider if the value is input correctly for this as of the input. If incorrect, input the amount as a positive (i.e., absolute) value and provide a negated label, if desired. (id:8219) {DeferredTaxAssetsOtherComprehensiveLoss { entity=entity('http://www.sec.gov/CIK', '0001390777'), period=instant('2012-12-31'), unit=USD }} r18922
					It is expected that DeferredTaxLiabilitiesPrepaidPensionCosts with a value of -49,000,000 will be reported value reported for this item is less than zero. Preparer should consider if the value is input correctly for this assertion input. If incorrect, input the amount as a positive (i.e., absolute) value and provide a negated label, if desired. (id:8244) {DeferredTaxLiabilitiesPrepaidPensionCosts

US GAAP Validation



XBRL US – Consistency Check Logic Set

- 1) An Invalid Member was used on an Axis
- 2) Negative Value Check
- 3) Required Value is not Reported
- 4) Incorrect Date Reported
- 5) The value reported varies considerably from the value expected
- 6) Concepts selected have been outdated or replaced by taxonomy changes
- 7) Value Reported When the Value Should be Zero or Empty
- 8) Roll forward Calculates Incorrectly
- 9) Effective Calculation not Provided
- 10) The Period Associated with the Value is Subsequent to the Period Reported
- 11) Unique Company Element Created for Existing Base Taxonomy Element
- 12) Incorrect Calculation Weight Used
- 13) An Invalid Line Item was used with the Axis
- 14) A deprecated tag has been used in the filing
- 15) Not Equal to Matching Item Check
- 16) Positive Value Check
- 17) A value reported is calculated incorrectly
- 18) The unit of measure is not valid for the concept item type
- 19) A value reported as a line item default does not match its dimensional equivalent
- 20) Value is Required if Another Value is Reported
- 21) A Cash Flow is Represented as an Accrual Value
- 22) Negative Value Check on an Extension
- 23) Incorrect Decimals Defined
- 24) The Value Should be Zero or Empty if Another Value is Not Reported
- 25) A calculation includes an inappropriate component
- 26) Not Less Than Equal to a Related Disclosure
- 27) Line Item aggregation across Axis is greater than Default value
- 28) Element in the Taxonomy is Ambiguous
- 29) An Accrual Value is Represented as a Cash Flow Value
- 30) The Value Should be Zero or Empty if Another Value is Reported
- 31) Not Greater Than Equal to a Related Disclosure

Validating XBRL Filings



- Use both
 - Automated Validation
 - Manual Review Techniques
- Validate
 - Extension Taxonomy
 - Instance Document
- Validate throughout the creation process
 - Early and Often



FASB Implementation Guides

Taxonomy Implementation and Reference Guides

FASB website www.fasb.org

Disclaimer

The views expressed in this presentation are that of the presenter. Official positions of the FASB are reached only after extensive due process and deliberations.

Taxonomy Implementation and Reference Guides

- Selected topic areas
- Significant Accounting Standards Updates
- Reference

Taxonomy Implementation Guides

Selected topic areas

- Segment Reporting (2013 & 2014)
- Subsequent Events (2013 & 2014)
- Notional Amount Disclosures (2014)
- Insurance Industry: Concentration of Credit Risk Disclosures (2013 & 2014)
- Insurance Industry: Reinsurance—Related Disclosures (2013)
- Stockholders' Equity (in process)
- Pensions (in process)
- Fair Value (in process)

Taxonomy Implementation Guides

Significant Accounting Standards Updates

- Liquidation Basis of Accounting (2014)
- Other Comprehensive Income (2015 in process)
- Disposal Groups and Discontinued Operations (2015 Proposed)
- Balance Sheet Offsetting (in progress)
- Revenue from Contracts with Customers (in progress)

Taxonomy Reference Guides

Reference

- Definition Components & Structure Style Guide
- Period Type Selection Guide (Proposed)
- Balance Type Selection Guide (in progress)

XBRL US GAAP Certificate Program

XBRL US, the original US GAAP Taxonomy creator, developed the certificate with input from the FASB, accounting firms, XBRL providers and the AICPA, which has developed and delivered accounting training for decades.



Members Expressed a Need for Expert Knowledge

- Obtain knowledge quickly and efficiently
- Ability to demonstrate XBRL knowledge obtained
- In-depth training provided at a participants own pace and timeframe
- Hands-on exercises allow for implementation of knowledge

Survey of over 1,000 members of AICPA and XBRL US

What Can You Expect From the Program?

- **Approx. 40 hours of online learning (cpe)**
- **In depth program to help certificate holders build XBRL financial statements**
- **Comprehensive review of XBRL for all US GAAP reporting**
- **Participants earn the Certificate of Educational Achievement in XBRL upon completion**



Content of Program

Wide breadth of coverage, with individual modules each approximately 50 minutes in length including:

- 10 fundamentals
- 3 statements
- 22 detailed footnote tagging modules (13 required for Certificate, 9 bonus optional modules)
- Simulation exercises for a real-life experience of tagging using XBRL software tools (sponsored by XBRL Software Vendors)

The logo for Novaworks, featuring the word "Novaworks" in a blue sans-serif font. The letter "o" is replaced by a stylized sun icon with rays.The logo for Summit Financial Printing, featuring a stylized mountain range icon in blue and grey above the word "SUMMIT" in a bold, blue sans-serif font. Below "SUMMIT" is the text "FINANCIAL PRINTING" in a smaller, blue sans-serif font.

Sample of modules included in this program:

Modules

- **Understanding XBRL and the US GAAP Taxonomy**
- **Reviewing and validating XBRL documents**
- **Creating the extension taxonomy and building the instance document**
- **Transitioning to new release of the taxonomy**
- **Using the SEC Edgar Filer Manual**
- **Managing statements**
- **Detailed footnote tagging in 22 different subject areas**

**Get 10% off with
discount code
UUX**



Certificate of Educational Achievement

This certifies that

John Doe

has successfully completed the

XBRL U.S. | GAAP

Certificate Program

October 28, 2013

A handwritten signature in black ink, appearing to read "Anthony Pagliese". The signature is written in a cursive style and is positioned above a horizontal line.

Anthony J. Pagliese, CPA, CGMA, CITP
Senior Vice President & Chief Operating Officer

Register at cpa2biz.com

Group discounts available email: JRobertson@aicpa.org



The Experience