

XBRL Taxonomy

Financial Reporting for Commercial and Industrial Companies, US GAAP

2000-07-31

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Description: Taxonomy for the creation of XML-based instance documents for business and financial reporting of commercial and industrial companies according to US GAAP
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Abstract

This documentation explains the XBRL Taxonomy **Financial Reporting of Commercial and Industrial Companies, US GAAP**, dated 2000-07-31. This taxonomy is created compliant to the XBRL Specification, dated 2000-07-31. It is for the creation of XML-based instance documents that generate business and financial reporting for commercial and industrial companies according to US GAAP.

XBRL is a specification for the eXtensible Business Reporting Language. XBRL allows software vendors, programmers, and end users who adopt it as a specification to enhance the creation, exchange, and comparison of financial reporting information. Financial reporting includes, but is not limited to, financial statements, financial information, non-financial information and regulatory filings such as annual and quarterly financial statements.

Status of this document

The status of this document is as follows:

This specification was released July 31, 2000.

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1 Introduction

This document describes the XBRL taxonomy **Financial Reporting for Commercial and Industrial Companies, US GAAP**, dated 2000-07-31 (taxonomy). This taxonomy is made available by the XBRL Domain Working Group. This intellectual property is placed in the public domain and is available to all according to terms of applicable copyrights and licenses as indicated.

This taxonomy is compliant with the eXtensible Business Reporting Language (XBRL) Specification, dated 2000-07-31. XBRL allows software vendors, programmers and end users who adopt it as a specification to enhance the creation, exchange, and comparison of business reporting information. Business reporting includes, but is not limited to, financial statements, financial information, non-financial information and regulatory filings such as annual and quarterly financial statements.

This document is intended to provide descriptive, clarifying and other useful information relating to the taxonomy.

This document should be read in conjunction with the XBRL specification.

1.1 Documentation Conventions

This document will eventually be produced using an [\[XML\]](#) DTD and an [\[XSLT\]](#) stylesheet.

The following conventions are used in this document.

[Issue]: A recorded issue.

Ed. Note: Notes from the editors to themselves or the Working Group.

NOTE: General comments directed to all readers.

1.2 Purpose of the Taxonomy

The purpose of this taxonomy is to provide a framework for the consistent creation of XML-based documents for financial reporting purposes of commercial and industrial companies. Additional taxonomies compliant with the XBRL Specification are expected to be created to meet the needs of specific industries and types of organizations.

The purpose of this and other taxonomies produced within XBRL is to supply a specific framework and the relationships that will allow for exchanging data between software applications and tools used by companies and other entities, such as lenders, investors, auditors, attorneys, regulators, in accordance with existing reporting standards.

This taxonomy does not wish to or intend to propose or set accounting and/or reporting standards.

1.3 Relationship to Other Work

XBRL utilizes World Wide Web consortium (W3C) recommendations, specifically [XML 1.0](#) and [XML Namespaces](#), and refers directly to [XSL](#). It also relies extensively on the latest working draft of [XML Schema](#).

This taxonomy is created in accordance with the eXtensible Business Reporting Language (XBRL) Specification, dated 2000-07-31. For more information on XBRL, see the XBRL Specification.

1.4 Terminology

The terminology used in this taxonomy frequently overlaps with terminology from other fields. The following short list is provided to reduce the possibility of ambiguity and confusion.

taxonomy	An XML Schema that defines new elements each corresponding to a concept that can be referenced in XBRL documents. The taxonomy is a classification system for business and financial reporting data elements. XBRL taxonomies can be regarded as extensions of XML Schema.
instance document	An XML document containing XBRL elements. The financial statements of a Company or any part thereof, expressed in XBRL, would be an instance document as would an HTML file that had various XBRL items embedded in it.
element	An XML element, but also a "fact" or piece of information described by this taxonomy. For example, the element with the name "nonCurrentAssets. propertyPlantAndEquipmentNet" is an element.

2 Overview of Taxonomy

The following is an overview of the taxonomy. It is assumed that the reader is familiar with financial and business reporting and has a basic understanding of XML.

2.1 Taxonomy Sections

The taxonomy contains several sections that correspond to typical financial statement components. While there is no true concept of "sections" in the taxonomy, it is helpful to view it in these artificial groups in order to better understand the taxonomy. Each section is defined as a child of the root taxonomy element named "statements". The following is a listing of sections and a brief explanation of those sections:

Document Information	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.
Entity Information	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.
Accountant's Report	Contains information that describes the accountant's report, if one is issued, such as the name of the accountant.
Balance Sheet	Contains balance sheet information, such as the line items for "Cash" and "Long Term Debt".
Income Statement	Contains statement of income information, such as "Sales Revenues, Net" and "Income (Loss) from Continuing Operations".
Statement of Comprehensive Income	Contains statement of comprehensive income information, such as "Other Comprehensive Income".
Statement of Stockholders' Equity	Contains statement of stockholders' equity information, such as "Sale of Common Stock".
Cash Flows	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.
Notes to Financial Statements	Contains notes to the financial statements information, such as "Significant Accounting Policies".
Supplemental Financial Information	Section provided to contain any supplemental financial information issued by an entity.

Financial Highlights	Section provided to contain any financial highlights information issued by an entity.
Management Discussion and Analysis	Section reserved for the future creation of the management discussion and analysis.

2.2 Documentation Available

The following documentation is available to assist those wishing to understand and use this taxonomy. This documentation is available at the URL <http://www.xbrl.org/us/gaap/ci/2000-07-31>:

- **XML Schema Source File (XSD file):** This is the official taxonomy. The XSD file is a valid XML file. Other documentation is provided to make using the XSD file information easier.
- **Taxonomy Documentation:** The taxonomy documentation is available in Word, HTML, and PDF formats and is approximately 15 pages.
- **Summary Printout:** This is a summary listing of all taxonomy elements and is helpful to understanding the taxonomy. Note that this document does not contain taxonomy element descriptions or references. The document is approximately 50 pages and is available in PDF format.
- **Detailed Printout:** This is a detailed listing of all information for each taxonomy element. This printout contains element descriptions and references. The entire document is approximately 500 pages and is available in PDF format.
- **Taxonomy Viewer:** The taxonomy viewer is an application that allows the user to navigate the taxonomy in the form of a “tree”. There are two versions of this application. One is in Microsoft Access 2000 and one is in Visual Basic. The Access application is useful if you wish to obtain a copy of the taxonomy in the form of a relational database table. Microsoft Access is required to use this tool. The VB application will run on any Windows operating system starting with Windows 95. Both applications are public domain and are free.

NOTE: The summary printout and detailed listing contain an ID and Level for ease of use of this reference only. Neither the ID nor the Level are unique identifiers and are not part of the taxonomy. The summary printout shows only the second portion of the element name due to limited space. The components of the element name are discussed below.

2.3 Element Names

Element names consist of two parts separated by a period using camel case conventions of 80 characters total or less. The logic for creating element names in this manner is discussed in the XBRL Specification dated 2000-07-31. For example, “balanceSheet.assets” is an element name.

The first part of each element name is the last part of the element name of its immediate parent. The second part is the colloquial name of the element itself. For example, “balanceSheet.assets” is an element name. Its parent element is “statements.balanceSheet”. Thus the first portion of the name is balanceSheet. The colloquial name is the second part of the name - in this example, assets. The colloquial name is also typically the label. This convention is used throughout the taxonomy with the exception of the first element, which is simply “statements”.

The XBRL specification requires that all names be unique. As a result, it was at times necessary to add additional information to a name to make it unique. For example, “unsecuredDebt.notesPayable” has both a current and long term portion. To differentiate the two items, “CurrentPortion” was added to the element for the current portion element thus, “unsecuredDebtCurrentPortion.notesPayableCurrentPortion”.

2.4 How Labels were Derived

Element labels were primarily derived from commonly used terms in business and financial reporting. Element labels were also derived from current accounting and reporting literature. The Domain Working Group attempted to make element names as concise, legible and simple as possible.

2.5 Taxonomy Elements (Facts) Included

The taxonomy includes 1,880 unique, individually identified pieces of information. It is intended to provide for commonly disclosed financial information.

2.6 Language

Currently labels for taxonomy elements are provided only in English. It is intended that future versions of this taxonomy contain additional labels in other languages.

2.7 References and Descriptions

References and descriptions are provided where this information has been captured. This information is not complete for all elements. It is intended that future versions of this taxonomy contain this information for all elements.

3 Entering Data into Instance Documents

This section explains how information that is to be expressed using this taxonomy should be entered into XBRL instance documents. This specifically relates to values for the elements in the taxonomy with a “monetary” data type which are typically, but not always, expressed as “debits” or “credits” within an accounting system or in a general ledger trial balance.

The challenging issue is how to make entering information into an instance document as logical and intuitive as possible, maximize re-use of information contained in various instance documents prepared by various entities with various information systems, and not place unnecessary burdens on developers. The editors would like to point out that this is a challenging balance to achieve.

The rules for entering element values into instance documents are as follows.

- String, date, uriReference and timePeriod do not have the concept of “negative values”. They are therefore entered as they are to be displayed.
- Decimals and shares should be entered as positive if they are positive or added taking into consideration the “weight” attribute. If they are negative or are to be subtracted, they should be entered into the instance document as negative taking into consideration the weight attribute.
- Monetary data types should be entered as positive if they are positive or are to be added, and negative if they are negative or are to be subtracted, taking into consideration the weight attribute.

For example, let’s say the “Trade Accounts Payable” trial balance account has a credit balance of \$100,000. The value that should be entered into the instance document is 100,000 as a positive value (not -100,000). This is because liabilities are automatically negative values due to the weight of “-1” assigned to the element “Liabilities and Stockholder’s Equity” and therefore all children of that element.

The instance document would look as follows:

```
<item type="accountsPayable.tradeAccountsPayable">100000</item>
```

NOTE: The weight attribute and specialized data types of shares and monetary are discussed in the XBRL Specification. Other data types are discussed in the XML Schema specification.

[Issue]: A method of explicitly communicating to computer applications the relative values of elements within a taxonomy and between various taxonomies is being pursued. At the time of this release such a mechanism has not been implemented. This issue becomes particularly important if you are working in various languages and taxonomies that, for example, refer to “assets” and “liabilities” using different terms. The intent is to create a method to explicitly communicate to applications the relative values of each element.

4 Enumerations

The reason for enumerations is to provide a framework for the values that should be used in certain elements when they can be determined. The value can come from (1) a list of allowable values for that type of item (2) a list of suggested values that is provided or (3) your own chosen value. Enumerations are not implemented in this version of the taxonomy. However, it is suggested that the values provided come from the lists provided below:

Taxonomy Element	One of the Following Values Should be Used
Accountant Report, Report type	Audit, review, compilation
Accountant Report, Reporting Method	US GAAP, cash basis, modified cash basis, income tax basis, OCBOA
Accountant Report, Type of Opinion	Unqualified, Qualified, Going Concern, Disclaimer, Adverse, No opinion
All occurrences of State or Province	Valid state postal code or valid province postal code. This is typically a 2 digit code such as WA for Washington state or DC for Washington, D.C.
All occurrences of Address Description	Main address, physical location, investor relations, or the user can provide their own additional values

5 Items to Note in Using the Taxonomy

The following examples of how to interpret the taxonomy are provided to make the taxonomy easier to use. Please refer to the summary printout of the taxonomy as you go through this explanation. This is intended to be a brief and concise overview. We expect and intend that the market will create courses, books and other materials to provide a through explanation of every aspect of using the taxonomy.

5.1 How to Interpret the Taxonomy Structure

The following element fragment exists within the taxonomy:

Balance Sheet
Assets
Current Assets
Cash, Cash Equivalents and Short Term Investments
Cash and Cash Equivalents
Cash Equivalents
Cash
Short Term Investments
Marketable Securities
Available for Sale
Held to Maturity
Trading

This means that for a commercial and industrial company, there is a type of asset called “Cash, Cash Equivalents and Short Term Investments”. This is represented by the element with this label, and the name of “currentAssets.cashCashEquivalentsAndShortTermInvestments”.

If a company reports their financials using an XBRL compliant electronic instance document then one of the following will be true:

1. All of the entities “Cash, Cash Equivalents or Short Term Investments” must be recorded within one of the elements already included in the taxonomy as a child to this element, OR
2. The electronic document will include an extension to the taxonomy that consists of a new element or elements and an indication of how the new element rolls up to “Cash, Cash Equivalents and Short Term Investments”.

All of the elements in the fragment provided 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 Equivalents” and “Cash” total to make up the value of “Cash and Cash Equivalents”. This continues up the tree so that “Assets” has a value of the children “Current Assets” and “Noncurrent Assets”. And so forth throughout the entire taxonomy.

5.2 Income Statement and Cash Flows Structure

The structure of the income statement and cash flows statement, and other structures, may not appear intuitive at first glance. The structure of the income statement is explained here to show why certain structures are represented as they are in the taxonomy.

An income statement's "bottom line" purpose is to show net income for an entity, and the components of that net income. The final result is "Net Income Available to Common". That is why this element is the first child of the income statement. "Net Income Available to Common" is comprised of two items: "Net Income" less "Preferred Dividends".

"Net Income" is likewise comprised of two elements: "Cumulative Effect of Change in Accounting Principle, Net of Tax Effect" and "Net Income Before Cumulative Effect of Change in Accounting Principle".

"Net Income Before Cumulative Effect of Change in Accounting Principle" is likewise comprised of two elements: "Extraordinary Items, Net of Tax Effect" and "Net Income Before Extraordinary Items and Cumulative Effect of Change in Accounting Principle".

This flow continues throughout the income statement.

5.3 Reuse of Taxonomy Elements

The same financial statement elements can appear in various places within an instance document. For example, the notes "Segment Information" and "Quarterly Financial Information" commonly contain an income statement information. Rather than repeat an entire income statement for these notes, it is intended that those building instance documents will re-use the income statement elements within these notes.

This concept applies throughout the taxonomy.

6 Sample Implementation

A sample implementation of XBRL using the taxonomy for commercial and industrial companies is provided at the XBRL web site. See <http://www.xbrl.org/us/gaap/ci/2000-07-31/sample>. This sample is the full financial statement instance document of the public company Great Plains Software, Inc.

7 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 "us-gaap-ci-2000-07-31.xsd" will never change. New versions will be issued under a different name, such as "us-gaap-ci-2000-12-31.xsd". This will ensure that any taxonomy created will be available indefinitely.
- As the current version is version "1.0", it is likely that errors exist in the taxonomy. It is intended that a revised version of this taxonomy will be created on or before December 31, 2000 to correct such errors and make necessary additions to the taxonomy for any omitted items.
- It is anticipated that this taxonomy will be updated as required to incorporate changes in generally accepted accounting principles and business reporting norms.
- It is expected that the market will provide functionality to convert an instance document created under one version of this taxonomy to be upgraded to future versions of this taxonomy.

8 Errors and Clarifications

The following information relating to this taxonomy will be accumulated at: <http://www.xbrl.org/us/gaap/ci/2000-07-31/errors.htm>.

- 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.

9 Comments and Feedback

Comments and feedback are welcome, particularly ideas to improve this taxonomy. If you have a comment or feedback or wish to report an error, please contact:

- Sergio de la Fe, Jr., CPA, sdelafe@kpmg.com
- Charles Hoffman, CPA, CharlesHoffman@xbrlSolutions.com

10 References

This is a partial list of key references.

1. XBRL Specification, dated 2000-07-31. <http://www.xbrl.org/TR/2000-07-31>
2. Documentation of this taxonomy. <http://www.xbrl.org/us/gaap/ci/2000-07-31>
3. Sample implementation of this taxonomy. <http://www.xbrl.org/us/gaap/ci/2000-07-31/sample>
4. World Wide Web Consortium (W3C). <http://www.w3.org>

11 Acknowledgements

Tremendous effort has gone into creating this piece of intellectual property that is being placed in the public domain. The members of XBRL.ORG believe that this cooperative effort will benefit all participants in the financial information supply chain.

XBRL.ORG would like to acknowledge the contributions of the following members of the XBRL Domain Working Group for their work in the creation of this taxonomy:

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 Walter Hamscher, eSprocket Corporation, formerly with PricewaterhouseCoopers

We would like to further acknowledge all of the organizations and individuals that assisted in the review process and provided comments to the team. The comments were insightful and critical to the development of the taxonomy.

12 XBRL Steering Committee

The XBRL Steering Committee is Co-Chaired by Louis Matherne, CPA, American Institute of Certified Public Accountants and Mike Willis, CPA, PricewaterhouseCoopers.

The following is a list of XBRL Steering Committee Members as of July 31, 2000:

ACCPAC International, Inc.	ACL Services Ltd
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PPA GmbH
Reuters Group LP
SAP AG
The Woodburn Group
Virtual Growth, Inc.

13 Change Log

None at this time.