# Axis with Inappropriate Members

Rule ID: DQC\_0001

## Rule function

Certain axes in the US GAAP taxonomy should only have certain members as shown in the US GAAP taxonomy. This rule tests whether these axes have inappropriate members.

Certain axes can have custom or extended (i.e., company specific) members. This rule also tests whether only these axes have custom members and, therefore, limits the use of custom or extended members to those situations where they are appropriate because the member is unique to the filer.

The rule evaluates a company’s extension taxonomy and instance document and flags an error when there is an inappropriate axis/member combination in the extension taxonomy even though there is no fact associated with the axis/member combination in the instance document.

## Authoritative reference

None

## Problem solved by the rule

If certain axes have inappropriate standard members, consumption of the data is adversely impacted because the resulting axis and member combinations are nonsensical, e.g., reporting a type of currency as a member on a debt instrument axis.

If an axis has inappropriate custom or extended elements for members that are not unique to the filer, automated analysis is more difficult because the use of these members is not expected on the axis.

Consumers, in certain circumstances, can use a standard axis to understand the nature of extension members. For example, if a company reports the values of underlying individual securities comprising equity or fixed income securities but does not report a subtotal for fixed income or equity securities, the nature of individual securities represented as extensions would be understood because the extensions would be represented as a component of the standard elements for equity or fixed income securities. If the company uses a standard member that is not a type of investment security it is impossible to understand the nature of the extensions used for underlying individual securities.

## 

## 

## Example rule message[[1]](#footnote-0)

There are two message types associated with this rule. The first two messages report when there is a fact associated with the axis member combination and the third message is reported when no fact is associated with the axis and member combination.

The rule message associated with an inappropriate extended member on an axis associated with a fact is as follows:

The extension member, First Installment [Member] is used on the axis Range [Axis] with the element Revenues with a value of 120,000,000. Extension members should not be used with the Range [Axis].

The properties of this us-gaap:Revenues fact are:

Period: 2015-01-01 to 2015-09-30

Dimensions: RangeAxis = FirstInstallmentMember

Unit: USD

Rule version: 1.0

The rule message associated with a member from the US GAAP taxonomy used with an inappropriate axis is as follows:

The member, Land [Member] is used on the axis Debt Instrument [Axis] with the element Face Value with a value of 150,000,000. This member should not be used with the Debt Instrument [Axis].

The properties of this us-gaap:DebtInstrumentFaceAmount fact are:

Period: 2015-01-01 to 2015-09-30

Dimensions: DebtInstrumentAxis = LandMember

Unit: USD

Rule version: 1.0

The rule message associated with an inappropriate axis member combination where there is no associated fact, is as follows:

The member, First Installment [Member], is used on the axis, Range [Axis] in the disclosure group “004120 - Disclosure - Debt Instruments (Details)”. There are no facts associated with this member and axis. Extension members should not be used with the Range [Axis].

Rule version: 1.0

## For Developers

The Global Rule Logic document contains general guidelines for implementation of rules.

The rule message template contains text and parametric reference to arguments of the rule operation, using the syntax ${parameter} to indicate that insertion of a parameter’s value is to occur.

### Message template

The rule template associated with an inappropriate extended member on an axis associated with a fact is as follows:

The extension member, {Rule.member.label} is used on the axis {Rule.axis.label} with the element {fact1.label} with a value of {fact1.value}. Extension members should not be used with the {Rule.axis.label}

The properties of this ${fact1.name} fact are:

Period: ${fact1.period}

Dimensions: ${fact1.dimensions}

Unit: ${fact1.unit}

Rule version: ${ruleVersion}

The rule template associated with a member from the US GAAP taxonomy used with an inappropriate axis is as follows:

The member, {Rule.member.label} is used on the axis {Rule.axis.label} with the element {fact1.label} with a value of {fact1.value} . This member should not be used with the {Rule.axis.label].

The properties of this ${fact1.name} fact are:

Period: ${fact1.period}

Dimensions: ${fact1.dimensions}

Unit: ${fact1.unit}

Rule version: ${ruleVersion}

The rule message associated with an inappropriate axis member combination where there is no associated fact, is as follows:

The member, {Rule.member.label}, is used on the axis, {Rule.axis.label} in the disclosure group {group}. There are no facts associated with this member and axis. Extension members should not be used with the {Rule.axis.label}.

Rule version: ${ruleVersion}

### Rule element ID index

The rule element id is used to identify unique elements or combinations of elements tested in the rule.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Rule element ID | Axis Name | Label | UGT Member | Extensions Allowed |
| DQC\_0001.51 | FairValueByFairValueHierarchyLevelAxis[[2]](#footnote-1) | Fair Value, Hierarchy [Axis] | Members on this axis defined in the US GAAP Taxonomy. | Yes[[3]](#footnote-2) - Limited to:  the list in the appendix 1 below. |
| DQC\_0001.52 | ReclassificationOutOfAccumulatedOtherComprehensiveIncomeAxis[[4]](#footnote-3) | Reclassification out of Accumulated Other Comprehensive Income [Axis] | Members on this axis defined in the US GAAP Taxonomy. | No |
| DQC\_0001.53 | OtherOwnershipInterestsByNameAxis | Other Ownership Interests Name [Axis] | None | Yes |
| DQC\_0001.54 | LegalEntityAxis | Legal Entity [Axis] | Members defined on the following axis are allowed:  LegalEntityAxis,  FederalHomeLoanBankAdvancesBranchOfFHLBBankAxis.  In addition the members PredecessorMember, CoVenturerMember, SpinOffMember, PartnershipMember, LimitedLiabilityCompanyMember, and TrustForBenefitOfEmployeesMember are permitted. | Yes |
| DQC\_0001.55 | DebtInstrumentAxis | Debt Instrument [Axis] | Members defined on the following axis are allowed:  ShortTermDebtTypeAxis,  LongtermDebtTypeAxis,  CreditFacilityAxis,  ExtinguishmentOfDebtAxis[[5]](#footnote-4)  BorrowingsMember  SeniorDebtObligationsMember  TrustPreferredSecuritesMember | Yes |
| DQC\_0001.56 | NoncashOrPartNoncashDivestituresByUniqueNameAxis | Unique Name [Axis] | None | Yes |
| DQC\_0001.57 | ScheduleOfEquityMethodInvestmentEquityMethodInvesteeNameAxis | Investment, Name [Axis] | None[[6]](#footnote-5) | Yes |
| DQC\_0001.58 | CounterpartyNameAxis[[7]](#footnote-6) | Counterparty Name [Axis] | (See the list of allowable members in Appendix 2) | Yes |
| DQC\_0001.59 | PlanNameAxis | Plan Name [Axis] | None | Yes |
| DQC\_0001.60 | DefinedContributionPlanNameAxis | Defined Contribution Plan Name [Axis] | None | Yes |
| DQC\_0001.61 | RangeAxis | Range [Axis] | Members on this axis defined in the US GAAP Taxonomy . | No |
| DQC\_0001.62 | CurrencyAxis | Currency [Axis] | Members on this axis defined in the SEC Taxonomy | (See Appendix 3) |
| DQC\_0001.63 | PositionAxis | Position [Axis] | Members on this axis defined in the US GAAP Taxonomy. | Yes[[8]](#footnote-7) |
| DQC\_0001.64 | FairValueByMeasurementFrequencyAxis | Measurement Frequency [Axis] | Members on this axis defined in the US GAAP Taxonomy | No |
| DQC\_0001.65 | FairValueByMeasurementBasisAxis | Measurement Basis [Axis] | Members on this axis defined in the US GAAP Taxonomy | No |
| DQC\_0001.66 | HedgingDesignationAxis | Hedging Designation [Axis] | Members on this axis defined in the US GAAP Taxonomy | (See Appendix 5) |
| DQC\_0001.67 \_ **ON HOLD** | LitigationStatusAxis | Litigation Status [Axis] | Members on this axis defined in the US GAAP Taxonomy | Awaiting list of extensions that are valid status. |
| DQC\_0001.68  **ON HOLD** | LitigationCaseAxis | Litigation Case [Axis] | Members defined on the following axis are allowed:  LitigationCaseAxis,  LitigationStatusAxis,  LossContingenciesByNatureOfContingencyAxis | Yes |
| DQC\_0001.69 | ProductOrServiceAxis | Products and Services [Axis] | Members on this axis defined in the US GAAP Taxonomy and the ReinsurancePremiumsForInsuranceCompaniesByProductSegmentAxis axis and the ScheduleOfMalpracticeInsuranceTypeAndTierIdentifierAxis, and the specific members listed in Appendix 4. | Yes |
| DQC\_0001.70 | ConsolidationItemsAxis | Consolidation Items [Axis] | Members on this axis defined in the US GAAP Taxonomy. Include combinations. | Yes (Combinations only) |
| DQC\_0001.71 | DefinedBenefitPlanByPlanAssetCategoriesAxis | Defined Benefit Plan, Asset Categories [Axis] | Cannot include members of DefinedBenefitPlansDisclosuresDefinedBenefitPlansAxis | Yes |
| DQC\_0001.72 | AwardDateAxis | Award Date [Axis] | None | Yes |
| DQC\_0001.73 | SubsequentEventTypeAxis | Subsequent Event Type [Axis] | SubsequentEventTypeMember | No[[9]](#footnote-8) |

## 

## 

Appendix 1 - Allowable Extension Members on the FairValueByFairValueHierarchyLevelAxis Axis

|  |  |
| --- | --- |
| **Axis** | **Extension Member** |
| FairValueByFairValueHierarchyLevelAxis | FairValueInputsLevel1And2Member |
| FairValueByFairValueHierarchyLevelAxis | FairValueInputsLevel1and2Member |
| ***\* FairValueByFairValueHierarchyLevelAxis*** | ***FairValueInputsLevel1AndLevel2Member*** |
| FairValueByFairValueHierarchyLevelAxis | FairValueInputsLevel2And3Member |
| FairValueByFairValueHierarchyLevelAxis | FairValueInputsLevel2and3Member |
| FairValueByFairValueHierarchyLevelAxis | FairValueInputsLevel2andLevel3Member |
| ***\*FairValueByFairValueHierarchyLevelAxis*** | ***FairValueInputsLevel2AndLevel3Member*** |
| FairValueByFairValueHierarchyLevelAxis | FairValueInputsLevelOneAndLevelTwoMember |
| FairValueByFairValueHierarchyLevelAxis | FairValueInputsLevels2and3Member |
| FairValueByFairValueHierarchyLevelAxis | FairValueInputsLevelTwoAndLevelThreeMember |
| FairValueByFairValueHierarchyLevelAxis | FairValueInputsLevelTwoThreeMember |
| FairValueByFairValueHierarchyLevelAxis | FairValueInputsOtherThanLevel1Member |
| FairValueByFairValueHierarchyLevelAxis | Level2And3Member |

\* Preferred element name. Direct request needs to be made to FASB to add to the taxonomy.

\*\* Update this list prior to implementation.

Appendix 2 - Allowable US-GAAP Members on the CounterpartyNameAxis Axis

|  |  |  |  |
| --- | --- | --- | --- |
| Element Name | Label | Namespace | Documentation |
| AffiliatedEntityMember | Affiliated Entity [Member] | us-gaap | An affiliate is a party that, directly or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with the entity. |
| InvestorMember | Investor [Member] | us-gaap | Business entity or individual that puts money, by purchase or expenditure, in something offering potential profitable returns, such as interest income or appreciation in value. |
| VariableInterestEntityNotPrimaryBeneficiaryMember | Variable Interest Entity, Not Primary Beneficiary [Member] | us-gaap | Variable Interest Entities (VIE) in which the entity does not have a controlling financial interest (as defined) and of which it is therefore not the primary beneficiary. VIEs of which the entity is not the primary beneficiary because it does not have the power to direct the activities of the VIE that most significantly impact the VIE's economic performance and for which it does not have the obligation to absorb losses of the VIE that could potentially be significant to the VIE or the right to receive benefits from the VIE that could potentially be significant to the VIE are not included in the consolidated financial statements of the entity. |
| ChiefFinancialOfficerMember | Chief Financial Officer [Member] | us-gaap | Senior executive officer responsible for overseeing the financial activities of the entity. |
| IndividualMember | Individual Counterparty [Member] | us-gaap | Individual person that is legally permitted to enter into a contract and be sued if that person fails to meet the obligations imposed by a contract. |
| GovernmentMember | Government [Member] | us-gaap | Organization that is the governing authority of a community. |
| GuarantorSubsidiariesMember | Guarantor Subsidiaries [Member] | us-gaap | Entity owned or controlled by another entity which has guaranteed the issue of securities by another subsidiary of the parent or has guaranteed the issue of securities by the parent. |
| SubsidiaryIssuerMember | Subsidiary Issuer [Member] | us-gaap | A company controlled, directly or indirectly, by its parent, which has issued securities and those securities are guaranteed by its parent and another subsidiary of the parent. |
| DirectorMember | Director [Member] | us-gaap | Person serving on the board of directors (who collectively have responsibility for governing the entity). |
| ChiefExecutiveOfficerMember | Chief Executive Officer [Member] | us-gaap | Highest ranking executive officer, who has ultimate managerial responsibility for the entity and who reports to the board of directors. In addition, the chief executive officer (CEO) may also be the chairman of the board or president. |
| ChiefOperatingOfficerMember | Chief Operating Officer [Member] | us-gaap | Senior executive officer responsible for management of day-to-day activities of the entity. |
| GeneralPartnerMember | General Partner [Member] | us-gaap | Party to a partnership business who has unlimited liability. |
| CorporateJointVentureMember | Corporate Joint Venture [Member] | us-gaap | Corporation owned and operated by a small group of ventures to accomplish a mutually beneficial venture or project. |
| SubsidiaryOfCommonParentMember | Subsidiary of Common Parent [Member] | us-gaap | Refers to an entity under the control of the same parent as another entity (that is, a sister company). |

Appendix 3 - Allowable Extension Members on the CurrencyAxis Axis

|  |  |  |  |
| --- | --- | --- | --- |
| Element Name | Label | Namespace | Documentation |
| SICAD1Member | SICA D1 [Member] | extension | Venezuelan complementary currency exchange system, Sistema Complementario de Administracion de Divisas 1 |
| SICAD2Member | SICA D2 [Member] | extension | Venezuelan complementary currency exchange system, Sistema Complementario de Administracion de Divisas 2 |
| OtherCurrencyMember | Other [Member] | extension | Represents all other currencies not specifically defined. |
| NonUSDollarMember | Non-U.S. Dollar [Member] | extension | Represents all other currencies that are not USD. |

Appendix 4 - Allowable US-GAAP Members on the Products and Services [Axis]

|  |  |  |  |
| --- | --- | --- | --- |
| AuctionRateSecuritiesMember | Auction Rate Securities [Member] | us-gaap | Debt instrument securities (for example, but not limited to, corporate or municipal bonds) that typically have long-term nominal maturities for which the interest rate is reset through an auction process. |
| AutomobileLoanMember | Automobile Loan [Member] | us-gaap | Loan to finance the purchase of a vehicle. |
| CommercialLoanMember | Commercial Loan [Member] | us-gaap | A loan, whether secured or unsecured, to a company for purposes such as seasonal working capital needs, inventory financing, equipment purchases and acquisitions. |
| CommercialRealEstateMember | Commercial Real Estate [Member] | us-gaap | Property that is solely used for business purposes. |
| ConstructionLoansMember | Construction Loans [Member] | us-gaap | A borrowing arrangement which provides the entity constructing a facility (such as a building and a landfill) with funds to effect construction, generally on a draw down, or as needed, basis. |
| ConsumerLoanMember | Consumer Loan [Member] | us-gaap | Loan or extension of credit for personal, family, or household use excluding real estate. |
| CrudeOilMember | Crude Oil [Member] | us-gaap | Unrefined, unprocessed oil, which may be used in a variety of applications, and from which, petroleum-based products are produced. |
| FuelMember | Fuel [Member] | us-gaap | Represents material used for the production of energy in the form of heat or power. Examples may include, but not be limited to heating, transpiration, etc. |
| GeneralLiabilityMember | General Liability [Member] | us-gaap | Type of business insurance which provides insurance coverage for a wide variety of liability exposures including, but not limited to, contractual liability, product liability and personal injury liability. |
| HeatingOilMember | Heating Oil [Member] | us-gaap | Fuel oil used to produce heat in an office, plant, or any other location where temperature is controlled or managed. |
| HomeEquityLoanMember | Home Equity Loan [Member] | us-gaap | Loan based on the equity of the borrower's residential property in which the borrower receives the loan amount upfront. Excludes home equity lines of credit. |
| HomeEquityMember | Home Equity Line of Credit [Member] | us-gaap | Revolving, open-end loan extended under a line of credit and secured by the borrower's residential property. |
| LetterOfCreditMember | Letter of Credit [Member] | us-gaap | A document typically issued by a financial institution which acts as a guarantee of payment to a beneficiary, or as the source of payment for a specific transaction (for example, wiring funds to a foreign exporter if and when specified merchandise is accepted pursuant to the terms of the letter of credit). |
| LineOfCreditMember | Line of Credit [Member] | us-gaap | A contractual arrangement with a lender under which borrowings can be made up to a specific amount at any point in time, and under which borrowings outstanding may be either short-term or long-term, depending upon the particulars. |
| LoansMember | Loans [Member] | us-gaap | When a lender gives money or property over other debt securities sold by the issuer. In the event the issuer goes bankrupt, senior debt holders receive priority for [must receive] repayment [prior] relative to junior and unsecured (general) creditors. |
| MortgageLoansOnRealEstateMember | Mortgage Loans on Real Estate [Member] (Deprecated 2015-01-31) | us-gaap | A loan to finance the purchase of real estate where the lender has a lien on the property as collateral for the loan. |
| NaturalGasLiquidsReservesMember | Natural Gas Liquids [Member] | us-gaap | Natural gas liquids that include, but are not limited to, ethane, propane, natural gasoline, butane and isobutane. |
| NaturalGasReservesMember | Natural Gas [Member] | us-gaap | Natural gas composed primarily of methane gas, excluding liquid or condensate natural gas. |
| OilReservesMember | Oil [Member] | us-gaap | Crude oil, which may also include condensate and natural gas liquids. |
| ProfessionalMalpracticeLiabilityMember | Professional Malpractice Liability Insurance [Member] | us-gaap | Business insurance coverage for professionals, such as doctors, lawyers, insurance agents, accountants, real estate agents, veterinarians, and others. This liability coverage insures losses for claims arising from mistakes and errors or omissions in the course of professional activities. |
| RealEstateLoanMember | Real Estate Loan [Member] | us-gaap | Loan to finance the purchase of real estate, including but not limited to, land or building. |
| ResidentialMortgageMember | Residential Mortgage [Member] | us-gaap | Loan to purchase or refinance residential real estate for example, but not limited to, a home, in which the real estate itself serves as collateral for the loan. |
| SyntheticOilMember | Synthetic Oil [Member] | us-gaap | Lubricant consisting of chemical compounds that are synthetically made. |

*Appendix 5 - Allowable Member on the Hedging Designation [Axis]*

The axis HedgingDesignationAxis only allows members that are defined as children of this axis in the US GAAP Taxonomy. There is one exception to this rule where the one extension member is permitted to be used on the axis to ensure that this guidance does not conflict with the FASB Implementation guide “Notional Amount Disclosures”. This following extension member could also be defined in the company's extension.

* NotDesignatedasHedgingInstrumentManagementHedgesMember

1. Presentation style of rule messages may differ among software implementations of the rules. [↑](#footnote-ref-0)
2. Extensions should be limited to those cases where the company groups multiple hierachical levels together (See appendix 1). The EstimateOfFairValueFairValueDisclosureMember element should not be added to this axis. This member represents the default for this axis and the amount representing this total does not need the member EstimateOfFairValueFairValueDisclosureMember associated with it. [↑](#footnote-ref-1)
3. Two extensions are permitted and are defined here where these groups are aggregated. No group for level 1 and level 3 was created as no company had created an extension for this. [↑](#footnote-ref-2)
4. This axis can only have the member ReclassificationOutOfAccumulatedOtherComprehensiveIncomeMember associated with it. [↑](#footnote-ref-3)
5. In many cases members are used that are investments and not debt. In those cases the equivalent debt member should be used. [↑](#footnote-ref-4)
6. In many cases companies have used the member EquityMethodInvestmentsMember in conjunction with a financial statement line item like revenue to represent summary financial information for equity method investments. This member should not be used as specific equity method line items are defined for financial statement line items. [↑](#footnote-ref-5)
7. This should be a specifically named counterparty and not a generic member representing a group of counterparties. Some companies have used generic members defined in the taxonomy like SubsidiaryIssuerMember or DirectorMember. These should only be used where these members are synonymous with a single entity. The Parent Company should not be used as the consolidated entity is comprised of the parent. If a subsidiary had a transaction with the parent the subsidiary would be the counterparty. [↑](#footnote-ref-6)
8. Two additional extensions are permitted for Net Long and Net Short positions. Use the elements NetLongPosition and NetShortPosition. It is assumed that the existing members are Gross. [↑](#footnote-ref-7)
9. Based on FASB FAQ. [↑](#footnote-ref-8)