

XBRL US Center for Data Quality

Data Quality Committee Guidance Public Exposure and Comment

Public review and comment is a critical part of improving the usability of XBRL filed with the SEC. The following proposed guidance addresses common XBRL input errors and is **available for comment via the public exposure process through September 5, 2017 on the web at <https://xbrl.us/public-review>**.

This document contains details for all guidance exposed during this period. To post your comments, you will need an XBRL US Web account and will need to agree to these Terms and Conditions for Public Comments as part of the comment process. Comments received can be reviewed without logging in.

When providing feedback about the guidance, please consider the following:

- What is the concern with the proposed guidance? Please be as specific as possible and include examples using data submitted to the SEC.
- How should the guidance be revised?
- How does the revision to the guidance improve the usability of the data?

Use this link for [general feedback on all rules and guidance](#).

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230 Statement of Cash Flows

230-10 Overview

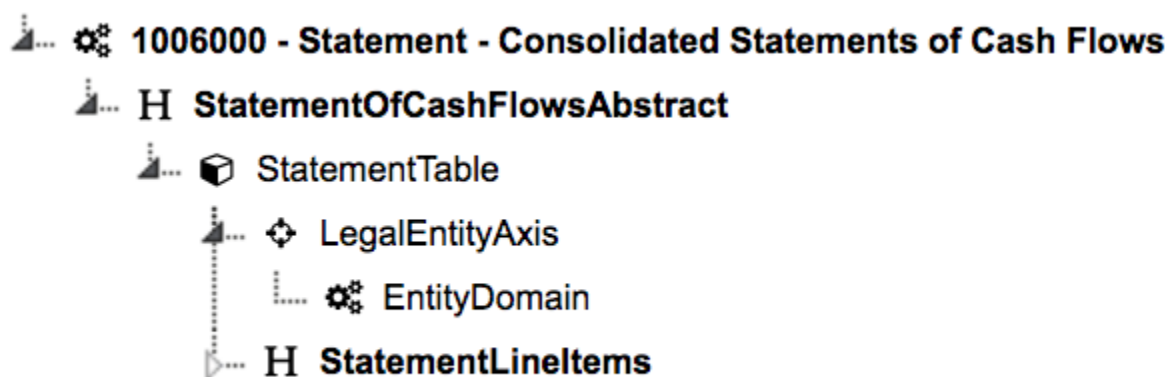
This document is intended to provide guidance on structuring and tagging the cash flow statement using the US GAAP Financial Reporting Taxonomy. The cash flow statement in the US GAAP taxonomy is structured as a cash T account. All elements that represent cash receipts and cash inflows, are defined as debit items to mirror inflows into a cash T account. All elements that represent cash outflows are represented as credits. The US GAAP taxonomy is structured so that elements that represent cash inflows and outflows are clearly distinguished from accrual items, with label names that indicate that the element represents a cash flow. Terms such as “*payments to*” or “*proceeds from*” are examples of words that would be included in the label names of elements to be used in the statement of cash flows.

Identification of the Cash Flow Statement

Because standard disclosure groups (roles) defined in the US GAAP taxonomy cannot be used by filers, the cash flow statement cannot be identified by using a standard role. In order for users to identify roles in a filing that represent the cash flow statement, the following conventions should be followed by filers.

First, the definition of the extended link role must contain the string “- Statement -”. For example “**1006000 - Statement - Consolidated Statements of Cash Flows**”. Second, the abstract element *StatementOfCashFlowsAbstract* **MUST** be included as the top or root element in the presentation linkbase for the Cash Flow Statement. In addition, this abstract should not be used in any other disclosure group that does not represent a cash flow statement. The figure below shows the definition of the extended link roles and the placement of the abstract element.

Figure 1: Extended Link Roles



To distinguish the cash flow statement from a parenthetical disclosure associated with the cash flow statement, the string “parenthetical” must be included in the extended link role URI name as well as in the description of the extended link role, for example “*http://abc.com/role/ConsolidatedStatementsOfCashFlowsParenthetical*”.

230-10-45 - Cash, Cash Equivalents, Restricted Cash and Restricted Cash Equivalents

For companies that have not yet adopted ASU-2016-18, the cash flow statement should use a starting and ending balance that uses one of the following elements.

- *CashAndCashEquivalentsAtCarryingValueIncludingDiscontinuedOperations*
- *CashAndCashEquivalentsAtCarryingValue*
- *CashCashEquivalentsAndFederalFundsSold* (See note below)
- *Cash*
- *CashEquivalentsAtCarryingValue*
- *CashAndDueFromBanks*

Companies that have already adopted ASU-2016-18, should use the broadest element when possible.

For companies that have already adopted ASU-2016-18 and that are using US GAAP Taxonomy Release 2017, or for companies with fiscal years beginning after December 15, 2017, the cash flow should start and end with one of the following elements regardless whether restricted cash is included in the total or not:

- *CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents*
- *CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations*

For companies that have already adopted ASU-2016-18 and that are using the 2016 taxonomy or an earlier taxonomy, the filer should create an extension element with exactly the same name (including the same case) as the elements defined above that apply to ASU-2016-18.

The opening and closing balances in the cash flow statement **MUST** use the same element for all periods in a given filing.

The opening and closing balances of cash and cash equivalents in the cash flow statement **MUST** always use the element that includes discontinued operations, when cash flows related to discontinued operations is included in the statement. This opening balance includes the portion of cash that is attributable to the discontinued operation. This element can also be used if the company has no discontinued operations in a given period. The cash and cash equivalent balance, inclusive of discontinued operations, should not be used when the cash flow statement specifically excludes discontinued operations and the discontinued operations are disclosed separately in the notes. See [205-20-50-5B-C-1](#).

The following example shows a situation where the element “*CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations*” is used to identify the opening and closing balances on all three periods.

[Cash Reconciliation](#)

The cash flow statement should always use the same element to represent the opening and closing cash balances for all periods, irrespective of the cash element(s) used on the balance sheet.

The updated FASB standards, related to restricted cash, results in all movements in restricted cash during the period being included in the cash flow statement. Thus, the aggregate movement in restricted cash during the period should be included in the element “Cash, Cash Equivalents, Restricted Cash and Restricted Cash Equivalents, Period Increase (Decrease), Including Exchange Rate Effect”. The requirements in this section of the codification means that individual movements in restricted cash should not appear in the cash flow statement for companies that have adopted ASU-2016-18. The elements *IncreaseDecreaseInRestrictedCash*, *DecreaseInRestrictedCash*, and *IncreaseInRestrictedCash* should not appear in the movement of cash flows as they include the movements from restricted cash into cash and cash equivalents.

Cash, Cash Equivalents and Federal Funds Sold

Prior to the adoption of ASU-2016-18, financial institutions could include the values of federal funds sold in the opening and closing balance on the cash flow statement. Where these are incorporated in the opening and closing cash balances, the financial institution should use the element *CashCashEquivalentsAndFederalFundsSold* to represent the opening and closing balances in the cash flow statement. The element *CashCashEquivalentsAndFederalFundsSold* should **not** be used on the cash flow statement if the cash flow statement includes transactions representing the movement of these funds in the financing section of the cash flow statement such as:

- *IncreaseDecreaseInFederalFundsPurchasedAndSecuritiesSoldUnderAgreementsToRepurchaseNet*
- *IncreaseDecreaseInFederalFundsPurchased*
- *ProceedsFromPaymentsForInSecuritiesSoldUnderAgreementsToRepurchase*

After the adoption of ASU-2016-18, companies should include the element *CashCashEquivalentsAndFederalFundsSold* used on the balance sheet in the reconciliation between the balance sheet and the cash flow statement, and not as the opening and closing balance for the cash flow statement. The reconciliation will require a calculation linkbase that will indicate that federal funds sold are included in the opening balance of cash and cash equivalents on the cash flow statement.

Cash, Cash Equivalents and Short-Term Investments

Companies have used the element *CashCashEquivalentsAndShortTermInvestments* to represent the cash and cash equivalents on the balance sheet, and as the opening and closing element on the cash flow statement. In the example below, the company used this element to represent the total of short term investments and cash and due from banks.

Figure 2: Short Term Investments

| ASSETS | | | |
|---------------------------------|----|-------|----------|
| Cash and due from banks | \$ | 2,545 | \$ 1,927 |
| Short-term investments | | 6,493 | 5,831 |
| Total cash and cash equivalents | | 9,038 | 7,758 |

This element *CashCashEquivalentsAndShortTermInvestments*, defined in the US GAAP taxonomy, represents cash and and short term investments with a maturity of a year or less. In the example above, the short term investments represents securities which fall due in 90 days and were purchased within 90 days of maturity. In this example, the company should have used the element

CashAndCashEquivalentsAtCarryingValue on the balance sheet and the element *CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents* on the cash flow statement if they had adopted ASU-2016-18.

Reconciliation of Cash Flow Statement to the Balance Sheet

The elements included in the reconciliation of the cash flow statement to the balance sheet must be included in a calculation linkbase. The total balance of the reconciliation shown below must be one of the following elements and should also appear in the cash flow statement:

- *CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents*
- *CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations*

Figure 3: Reconciliation of Balance Sheet to Cash Flow Statement

| | March 31, | |
|--|---------------------|----------------------|
| | 2017 | 2016 |
| Cash and cash equivalents | \$ 9,749,756 | \$ 24,089,869 |
| Restricted cash | 93,382 | 200,000 |
| Total cash, cash equivalents and restricted cash | <u>\$ 9,843,138</u> | <u>\$ 24,289,869</u> |

Rules

DQC rule [DQC 0057](#) identifies when at least one of the following elements is not used in the cash flow statement to represent the opening and closing balances for each period reported:

1. Filings that have adopted ASU-2016-18
 - a. *CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents*
 - b. *CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations*
2. Filings that have **not** yet adopted ASU-2016-18
 - a. *CashAndCashEquivalentsAtCarryingValueIncludingDiscontinuedOperations*
 - b. *CashAndCashEquivalentsAtCarryingValue*
 - c. *CashCashEquivalentsAndFederalFundsSold*
 - d. *Cash*
 - e. *CashEquivalentsAtCarryingValue*
 - f. *CashAndDueFromBanks*

230-10-45 - Gross and Net Cash Flows

Reporting Gross Items in the Cash Flow Statement

The US GAAP taxonomy provides for a number of net items in the cash flow statement such as *PaymentsForProceedsFromInvestments*, which mature in greater than 90 days. Under US GAAP, these items should generally not be used, as cash flows should be reported gross if the maturity is longer than 90 days. Instead of using these items, the filer should use the gross cash flow amount when available. Where the amount is a gross proceed and a gross payment in consecutive years, two separate elements should be used for the values. A single net element should not be used in these cases. When

a filer splits a single line item into two components, the values will stay the same. It is not required that the filer report a value of zero for one line item. For example, Net Proceeds from issuance of long term debt has a value of 3,000 in period one and a value of -2,000 in period two. This is split into Gross Proceeds with a value of 3,000 in period one and Gross Repayments of Debt with a value of 2,000 in period two. There is no requirement to enter Gross Repayments of Debt with a value of 0 in period one and to enter Gross Proceeds with a value 0 in period two.

230-10-45 - Cash Flows from Investing Activities

Movement Between Classes of Cash Flow Activity

Elements defined in the cash flow statement of the US GAAP taxonomy, are specifically tied to a given activity such as investing, financing or operating. Filers should not move these elements from one activity classification in the cash flow to another section of the cash flow statement. In general, the taxonomy defines additional industry-specific elements that in one industry may be considered investing, but in another industry are classified as operating.

Rules

DQC rule [DQC 0045](#) identifies where operating items are used as investing or financing items by identifying where these elements have been reclassified as investing or financing activities in the cash flow statement. The rule also identifies investing items reclassified as financing items and vice versa.

230-10-45 - Cash Flows from Financing Activities

Proceeds From Issuance of Equity

The element *ProceedsFromIssuanceOfCommonStock* is a financing cash flow element. As such, it represents the cash inflow from issuing equity. Many companies, when reporting this value however, report the value net of the issuance costs paid to third parties. Because companies report the value net of costs, the value can be negative when the proceeds are received in one period and the costs are paid in a later period. In the event of this occurrence, the negative amount should use the element *PaymentsOfStockIssuanceCosts*, recorded with a positive value.

If in one period the value is positive, representing the receipt of financing proceeds, and in an adjacent year it is negative, representing the issuance costs, then separate elements should be used to report the positive and negative values.

In the following case, the company reported net proceeds and separately reported the issuance costs as a parenthetical amount. In these cases, the company should use the US GAAP Taxonomy net element if one exists or create an extension element to report the net proceeds of 98,872 and 175,989.

Figure Showing Net Proceeds With Parenthetical

| | | | | |
|--|-----------|----------|----------------|---------------|
| Cash flows from financing activities | | | | |
| Proceeds from issuance of preferred shares, net of issuance costs of \$4,949 | — | — | 98,872 | — |
| Proceeds from issuance of common stock upon initial public offering, net of issuance costs of \$13,387 | — | — | 175,989 | — |
| Proceeds from issuance of common stock | — | — | — | 15,812 |
| Proceeds from exercise of stock options | 17 | — | — | 192 |
| Bank overdraft repaid | — | — | — | (1,290) |
| Net cash provided by financing activities | 17 | — | 274,861 | 14,714 |

230-10-45 - Distributions Received from Equity Method Investees

When reporting distributions from equity method investments, any distributions reported as operating cash flows should use the element *EquityMethodInvestmentDividendsOrDistributions*. Any distributions represented as an investment activity, because the cash flow distribution represents a return of capital, as opposed to a distribution of a dividend, should use the element *ProceedsFromEquityMethodInvestmentDividendsOrDistributionsReturnOfCapital*.

Noncontrolling Interests

Many companies have used the wrong standard element or have created extension elements to reflect proceeds from the sale of subsidiary stock. In those cases where a company sells subsidiary stock, it should use the element *ProceedsFromMinorityShareholders*. This element should be used to capture the cash received from the proceeds from the sale of subsidiary stock or the purchase of subsidiary stock by non controlling interests. Companies should not create extension elements like:

- *ProceedsFromSaleOfSubsidiaryStockOwnership*
- *CashContributionsReceivedFromSaleOfPortionOfSubsidiary*

More specific extensions should be linked via the extension linking mechanism¹ to the parent element *ProceedsFromMinorityShareholders*. One example from an actual filing is *ProceedsFromStockOptionsExercisedOfSubsidiary*.

In addition, the element *PaymentsToMinorityShareholders* should be used when a company increases its holdings in a subsidiary. Companies should not create extension elements like:

- *PaymentsToPurchaseSharesOfSubsidiary*
- *PurchaseOfSubsidiaryStock*

More specific extensions should be linked via the extension linking mechanism to the parent element *PaymentsToMinorityShareholders*. One example from an actual filing is *SharesOfSubsidiaryRepurchasedforShareAwardPlan*.

The amounts reported in the statement of cash flows are aggregate amounts for the reporting entity. If the amounts are specific to a subsidiary, but the amount is the same as the amount for the consolidated entity, then use the broad cash flow element. If the amount for all subsidiaries and a specific subsidiary are different, then this should be distinguished using a dimension.

¹ The Entity Specific Disclosure Task Force of XBRL International is preparing best practices and recommendations on how to link extensions to standard elements in a base taxonomy. The DQC plans to leverage the work of that task force and will update this guidance with appropriate recommendations for the mechanism to link extensions.

230-10-45 - Reporting Operating, Investing, and Financing Activities

Paragraph 45-24 of the FASB codification requires that cash flows in investing, financing and operating are reported. These may be comprised of cash from discontinued operations in the cash flow statement. For the purposes of this guidance, filers should always report movements in cash flows using the cash flow elements reflecting the reporting requirement. Those elements are as follows:

- Net Cash Provided by (Used in) Financing Activities
- Net Cash Provided by (Used in) Investing Activities
- Net Cash Provided by (Used in) Operating Activities

The following continuing operations elements should be used when the company reports amounts for both continuing and discontinued amounts:

- Net Cash Provided by (Used in) Financing Activities, Continuing Operations
- Net Cash Provided by (Used in) Investing Activities, Continuing Operations
- Net Cash Provided by (Used in) Operating Activities, Continuing Operations

In the following example, the company has split the cash flows into continuing operations and discontinued operations. The line item "Net cash provided by (used in) financing activities" with values of 1,034 and 433 respectively would use the element for continuing operations of *NetCashProvidedByUsedInFinancingActivitiesContinuingOperations*.

Figure 4: Net Cash Provided by (Used in) Financing Activities, Continuing Operations

| | Nine Months Ended September 30, | |
|---|------------------------------------|---------|
| | 2016 | 2015 |
| Cash flows from financing activities: | | |
| Proceeds from issuance of vehicle debt | 7,665 | 6,069 |
| Repayments of vehicle debt | (7,320) | (5,223) |
| Proceeds from issuance of non-vehicle debt | 2,427 | 1,457 |
| Repayments of non-vehicle debt | (3,684) | (1,547) |
| Purchase of treasury shares | (100) | (262) |
| Payment of financing costs | (73) | (11) |
| Early redemption premium payment | (13) | — |
| Transfers (to) from discontinued entities | 2,122 | (50) |
| Other | 10 | — |
| Net cash provided by (used in) financing activities | 1,034 | 433 |
| Effect of foreign exchange rate changes on cash and cash equivalents from continuing operations | 10 | (19) |
| Net increase (decrease) in cash and cash equivalents during the period from continuing operations | 956 | 31 |
| Cash and cash equivalents at beginning of period | 474 | 474 |
| Cash and cash equivalents at end of period | \$ 1,430 | \$ 505 |

Rules

If the cash flow continuing operations elements are used (i.e. Net Cash Provided by (Used in) Financing Activities, Continuing Operations) in a filing, then the corresponding discontinued operations elements should also be present in the instance. Rule [DQC 0060](#) identifies those instances where the continuing operations element is used and no associated discontinued value is reported for a given period.

Net Period Increase Decrease Cash flows

The codification also requires that companies report the aggregate change in cash, restricted cash, and cash and restricted cash equivalents for the period:

“...net effect of those flows on the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents during the period. The statement of cash flows shall report that information in a manner that reconciles beginning and ending totals of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents.”

The elements representing the change in total cash and cash equivalents, restricted cash or restricted cash equivalents during the period are:

Prior to ASU-2016-18

CashAndCashEquivalentsPeriodIncreaseDecrease

After ASU-2016-18

CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect

These elements should be used in the cash flow statement to reconcile the opening and closing balances in the cash flow statement. The following more specific elements defined in the US GAAP taxonomy should be used if the subtotal is reported in the cash flow statement rolling up to the elements defined above:

1. CashAndCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect (prior to ASU-2016-18)
2. CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect (After adoption of ASU-2016-18)

In some cases, companies do not report an aggregate total for the change in cash including the effect of the exchange rate. In the figure below, the company reports the change in cash net of exchange rate changes and the effect of the exchange rate but not the aggregation of the two.

Figure 5: No subtotal presented that includes the effect of the exchange rate

| | | |
|---|------------------|------------------|
| Net increase (decrease) in cash and cash equivalents | 16,507 | (5,685) |
| Effect of exchange rate changes | (2,937) | 202 |
| Cash and cash equivalents, beginning of period | 73,439 | 58,298 |
| Cash and cash equivalents, end of period | \$ 87,009 | \$ 52,815 |

In these cases the company should use the element:

CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect
(After adoption of ASU-2016-18)

Filers should use the element CashAndCashEquivalentsPeriodIncreaseDecrease or the element CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect to report the aggregate change in cash flows for the period, irrespective if they have no discontinued operations and no exchange rate effect on cash reported. The element NetCashProvidedByUsedInContinuingOperations should not be used to represent the aggregate increase or decrease in cash for the period. It is expected that the element NetCashProvidedByUsedInContinuingOperations would only be used as a subtotal, or where the company shows the movement in cash for continuing operations and discontinued operations as separate items in the reconciliation of opening and closing cash balances. See figure below:

Figure 6: Net Cash provided from Continuing and Discontinued Operations

| | | | |
|--|----------------|------------------|----------------|
| Net Cash Flows from (used for) Financing Activities | 790.5 | (3,411.6) | 795.6 |
| Change in cash and cash equivalents from continuing operations | 11.7 | 18.2 | 243.3 |
| Change in cash and cash equivalents used for discontinued operations | (0.8) | (28.1) | (244.7) |
| Change in cash included in discontinued operations | — | 0.5 | (0.2) |
| Cash and cash equivalents at beginning of period | 15.5 | 24.9 | 26.5 |
| Cash and Cash Equivalents at End of Period | \$ 26.4 | \$ 15.5 | \$ 24.9 |

At a minimum, in any cash flow statement, one of the following elements must be included as the ultimate parent (root node) in the calculation linkbase prior to adoption of ASU 2016-18.

1. CashAndCashEquivalentsPeriodIncreaseDecrease
2. CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect
3. CashAndCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect
4. CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect
5. NetCashProvidedByUsedInContinuingOperations (Only if the element NetCashProvidedByUsedInDiscontinuedOperations is also included the reconciliation)

The element CashPeriodIncreaseDecrease has been used by many filers to indicate the change in cash during the period. This guidance recommends using the broader elements that includes cash equivalents and restricted cash. Companies that have adopted ASU-2016-18, should use CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect instead. If a filer has not yet adopted ASU-2016-18, the element CashAndCashEquivalentsPeriodIncreaseDecrease should be used but CashPeriodIncreaseDecrease can be used if the opening and closing cash balances for all periods in the cash flow statement use the element Cash. After adopting ASU-2016-18, these elements would no longer be used on the cash flow statement.

In some cases companies break out the cash flows from continuing and discontinued operations that include the effect of exchange rate changes on cash. The taxonomy has no elements representing the change in cash including the exchange rate impact for continuing and discontinued operations. In these cases, the companies should create an extension element.

Figure 7: Effect of Foreign Exchange Impact for Continuing and Discontinued Operations

| | | |
|---|----------|---------|
| Net cash provided by (used in) financing activities | 1,034 | 433 |
| Effect of foreign exchange rate changes on cash and cash equivalents from continuing operations | 10 | (19) |
| Net increase (decrease) in cash and cash equivalents during the period from continuing operations | 956 | 31 |
| Cash and cash equivalents at beginning of period | 474 | 474 |
| Cash and cash equivalents at end of period | \$ 1,430 | \$ 505 |
| Cash flows from discontinued operations: | | |
| Cash flows provided by (used in) operating activities | \$ 205 | \$ 418 |
| Cash flows provided by (used in) investing activities | (77) | (466) |
| Cash flows provided by (used in) financing activities | (97) | 38 |
| Effect of foreign exchange rate changes on cash and cash equivalents | — | (2) |
| Net increase (decrease) in cash and cash equivalents during the period from discontinued operations | \$ 31 | \$ (12) |

In those cases, where there is no increase or decrease in cash for the period either because there were no transactions for the period or the value inflows and outflows were the same, then a value of zero should be reported for the period.

Rules

DQC_0046

The element *NetCashProvidedByUsedInContinuingOperations* should not include the exchange rate impact on cash balances. In addition, the element *NetCashProvidedByUsedInDiscontinuedOperations* should not include the exchange rate impact from discontinued operations. The element *CashAndCashEquivalentsPeriodIncreaseDecrease* or the element *CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect* should be used to reflect the net change in cash.

Rule [DQC 0046](#) flags those instances where the exchange rate impact is included in *NetCashProvidedByUsedInContinuingOperations* and *NetCashProvidedByUsedInDiscontinuedOperations* to identify where these elements have been used as a surrogate for the increase (decrease) in cash for the period.

DQC_0048

At a minimum, in any cash flow statement, one of the following change in cash elements must appear as the ultimate parent (root node) in the calculation linkbase.

1. *CashAndCashEquivalentsPeriodIncreaseDecrease*
2. *CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect*
3. *CashAndCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect*
4. *CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect*
5. *NetCashProvidedByUsedInContinuingOperations* (Only if the element *NetCashProvidedByUsedInDiscontinuedOperations* is also included the reconciliation between opening and closing cash)
6. *CashPeriodIncreaseDecrease*
7. *CashPeriodIncreaseDecreaseExcludingExchangeRateEffect*

Rule [DQC_0048](#) identifies those instances where one of these elements do not appear as a root node in the cash flow calculation tree.

DQC_0062

Rule [DQC_0062](#) identifies where no fact value is provided for any of the six change in cash flow elements listed above and a cash flow statement is reported by the entity. This rule is intended to identify those cases where the filer has reported a cash flow statement, but has not reported a value for the change in cash. This rule detects where an incorrect element, an inappropriate extension, an inappropriate dimension, or a missing value has been used to represent the change in cash for the period.

Discontinued Operations

If a company has income from discontinued operations included in net income, the company must report the cash flow from investing and operating activities related to discontinued operations. Companies must use the elements listed below in either the cash flow statement or notes to the financial statements:

1. CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations
2. CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations

When the following income items related to discontinued operations are included in the filing, then it is expected that at least one of the associated discontinued cash flow items (listed above) will also be included in the filing.

1. DiscontinuedOperationIncomeLossFromDiscontinuedOperationBeforeIncomeTax
2. DiscontinuedOperationTaxEffectOfDiscontinuedOperation
3. IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToNoncontrollingInterest
4. IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity

The following example shows how these elements should be used in the statement of cash flows:

Figure 8: Discontinued Operations

CONSOLIDATED STATEMENTS OF CASH FLOWS

| Fiscal Year | Fiscal 2016 | Fiscal 2015 | Fiscal 2014 |
|--|----------------|----------------|----------------|
| (In thousands) | | | |
| Cash flows from discontinued operations: | | | |
| Operating cash flows | (81,643) | 57,657 | 48,255 |
| (CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations) | | | |
| Investing cash flows | (16,505) | (58,183) | (39,156) |
| (CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations) | | | |
| Financing cash flows (including cash at date of Spin-Off) | (16,029) | — | — |
| (CashProvidedByUsedInFinancingActivitiesDiscontinuedOperations) | | | |
| Net cash flows provided by (used in) discontinued operations | (114,177) | (526) | 9,099 |
| (NetCashProvidedByUsedInDiscontinuedOperations) | | | |
| Net increase (decrease) in cash and cash equivalents | (60,522) | (265,811) | 179,701 |
| (CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect) | | | |
| Cash and cash equivalents at beginning of period | 74,360 | 340,171 | 160,470 |
| (CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations) | | | |
| Cash and cash equivalents at end of period | 13,838 | 74,360 | 340,171 |
| (CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations) | | | |
| Cash and cash equivalents of discontinued operations | — | (59,714) | (144,269) |
| (CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsDisposalGroupIncludingDiscontinuedOperations) | | | |
| Cash and cash equivalents at end of period ⁽¹⁾ | \$ 13,838 | \$ 14,646 | \$ 195,902 |
| (CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents) | | | |

⁽¹⁾ The cash and cash equivalents at the end of the period agrees to the balance reported on the balance sheet. The cash related to discontinued operations is included in the total of Assets Held for Sale on the balance sheet.

See accompanying notes to consolidated financial statements.

[Link to disclosure](#)

Rules

DQC_0061

Rule [DQC_0061](#) identifies where any of the following conditions occur in a filing:

1. *CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations* is **not** included as a calculation child of the element *NetCashProvidedByUsedInInvestingActivities* but are both included in the change in cash for the period.
2. *CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations* is **not** included as a calculation child of the element *NetCashProvidedByUsedInOperatingActivities* but are both included in the change in cash for the period.
3. *CashProvidedByUsedInFinancingActivitiesDiscontinuedOperations* is not included as a calculation child of the element *NetCashProvidedByUsedInFinancingActivities* but are both included in the change in cash for the period.

The elements *NetCashProvidedByUsedInInvestingActivities*, *NetCashProvidedByUsedInFinancingActivities*, and *NetCashProvidedByUsedInOperatingActivities* are intended to represent the total of cash provided by or used in continuing and discontinued operations. Cash flows from both discontinued operations and investing, financing or operating activities cannot add into the total of a shared ancestor, as this implies that discontinued operations is being double counted. For example, the value could be counted once in investing activities, and once again as investing activities from discontinued operations.

Accrual Items in Non Operating Cash flows

In the statement of cash flows, the reconciliation of cash flow from operating activities reverses income statement accrual items to reconcile to the actual operating cash flows. The financing and investing sections of the cash flow statement reconcile the opening and closing balances using direct cash flows (i.e. payments or proceeds) and not accrual items. In the case of the direct cash flows, cash inflows are debit items and cash outflows are credit items.

Accrual items should not be used to represent cash flow items in the financing and investing section such as expense and income elements. Overloading these elements to represent both the accrual and the cash flow undermines the ability of analysts to accurately calculate a company's cash flow from operations. For example, it is not appropriate to take accrual items which are typically found in the shareholders equity section and use them to represent cash flows in the financing section of the cash flow statement. Stockholders equity items typically represent the impact on the equity balance, whereas the cash flow items represent the cash impact on the cash balance at the end of the period.

For example, if a company has a dividend that appears in the stockholders' equity statement (*DividendsCommonStock* with a debit balance), that same element should not be used to represent a cash flow (in the cash flow statement) even if the amount of this element represents the amount actually paid. The element *PaymentsOfDividendsCommonStock* with a credit balance should be used, as this represents the actual cash outflow.

In the case of the calculation of indirect cash flow items, accrual elements should be used to calculate operating cash flow. These accrual items typically appear in the income statement and shareholders' equity statement. There is no need to create an extension element to represent these items in the cash flow statement. In some cases, companies have duplicated items to represent non-cash expense items. In the US GAAP taxonomy, the cash flow statement includes the common non-cash expense and income items.

In those sections of the cash flow statement that represent direct cash flows, such as investing and financing items, these items should generally not be taken from other statements.

Rules

Investing and financing items should only use cash flow items in the reconciliation. See rule [DQC 0044](#)

230-10-45 - Reconciliation of Net Income and Net Cash Flow from Operating Activities

Selecting elements for the Reconciliation of Net Income

When presenting an indirect cash flow statement, the filer reconciles from net income to the operating cash flows for the period. The starting point however, has to be net income including non-controlling interest. The element for this in the US GAAP taxonomy is *ProfitLoss*. This element should be used as the starting point for net income in the cash flow statement when *ProfitLoss* and *NetIncomeLoss* have the same value.

Calculation Weights in Reconciliation of Operating Cash flows

It is important to define the correct calculation weights when reconciling net income to net cash provided (used) by operating activities under the indirect cash flow method. These reconciling items require that elements be removed from or added back to net income, such as the loss on sale of marketable securities or depreciation. Adding back depreciation to net income requires the addition of a debit element (such as depreciation) to a credit element (net income), which is not permitted by the XBRL calculation weight rules.

Net Income is represented in the US GAAP taxonomy as a credit concept, however it is used in the cash flow statement to estimate the operational cash flow, which is represented as a debit if the cash flow is positive. For this reason, the elements that represent the aggregated operational cash flows do not have a balance type. Given that Net Income (Loss) is a credit and Net Cash Provided by (Used in) Operating Activities is a natural debit the two items could not be added if a balance type was included on the total. Removing the balance attribute from the operational cash flow elements was implemented in the taxonomy so that the indirect cash flow could take advantage of calculation checking by XBRL processors. However it does have the disadvantage that other items rolling up into calculation of Net Cash Provided by (Used in) Operating Activities cannot be checked to determine if correct calculation weights are used.

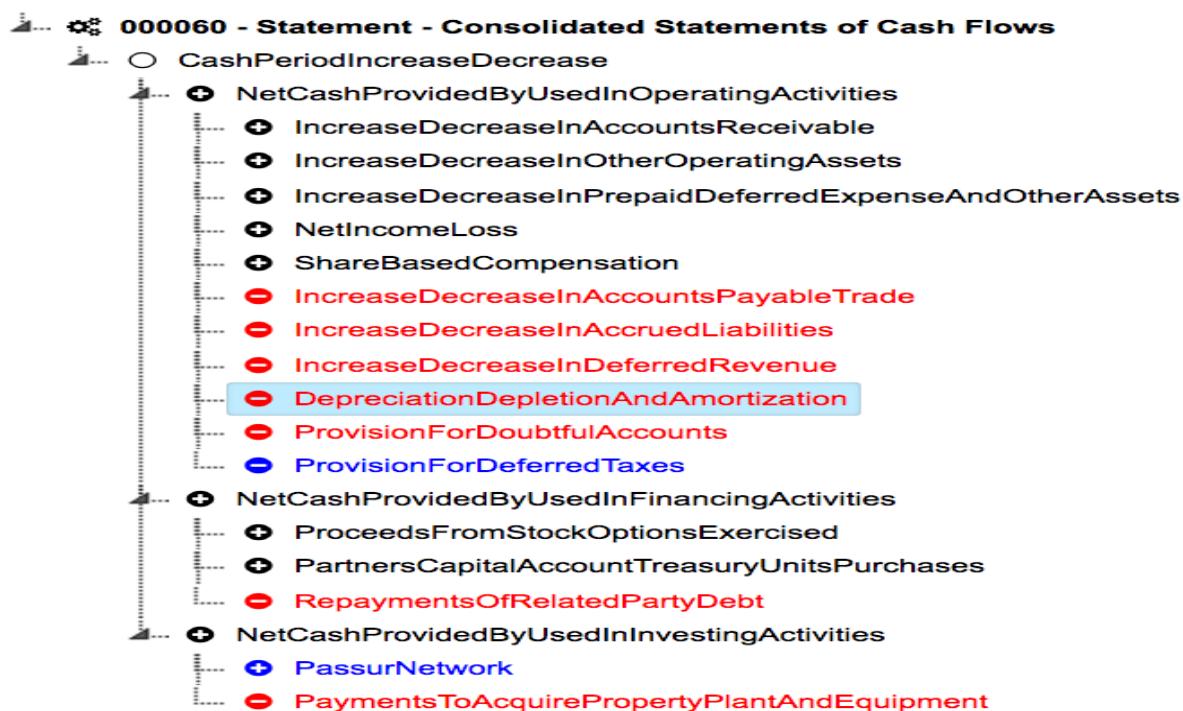
In the cash flow statement, a number of items will roll up into Net Cash Provided by (Used in) Operating Activities. Without the balance attribute, the calculation weights are not checked. This means that filers are not restricted on the weight they use and no XBRL specification error will result. Historically, a large number of companies have used an incorrect weight and as a result, the element being added into Net Cash Provided by (Used in) Operating Activities has an incorrect sign (i.e. Is negative when it should be positive).

For example, if a company is adding Gain Loss on Sales of Loans Net into “Net Cash Provided by (Used in) Operating Activities”, the gain is a credit item and thus all gain amounts should be entered as a positive amount and losses as a negative amount in the instance document. Because this is a reversal to net income of the non cash amount, the company should deduct any gain from net income,

or add back any loss into net income to get a representation of the cash portion of net income. If the company used a positive weight, to make the calculation work, they would need to reverse the sign on the element (i.e. the gain is entered as a negative). In this manner the calculation works and the totals are accurate. Unfortunately, the filer has incorrectly entered the gain as a negative when a gain for this element should be entered as a positive. To correct the error, the filer needs to change the calculation weight to negative 1 and change the sign on the element *GainLossOnSalesOfLoansNet* to a positive amount.

The filer should treat the element *NetCashProvidedByUsedInOperatingActivities* as if it had a debit balance. This means any debit balance items rolling into it must be positive. In the graphic below, an example company has included *DepreciationDepletionAndAmortization* as a debit balance item with a negative weight in the calculation. This calculation child will be flagged as an error. In the actual filing, the value of this element was entered as a negative value to make the calculation work.

Figure 9: Example of calculation linkbase with incorrect weights



Rules

Rule [DQC 0043](#) checks the calculation weights in the cash flow statement. This rule treats the element *NetCashProvidedByUsedInOperatingActivities* as if it had a debit balance.

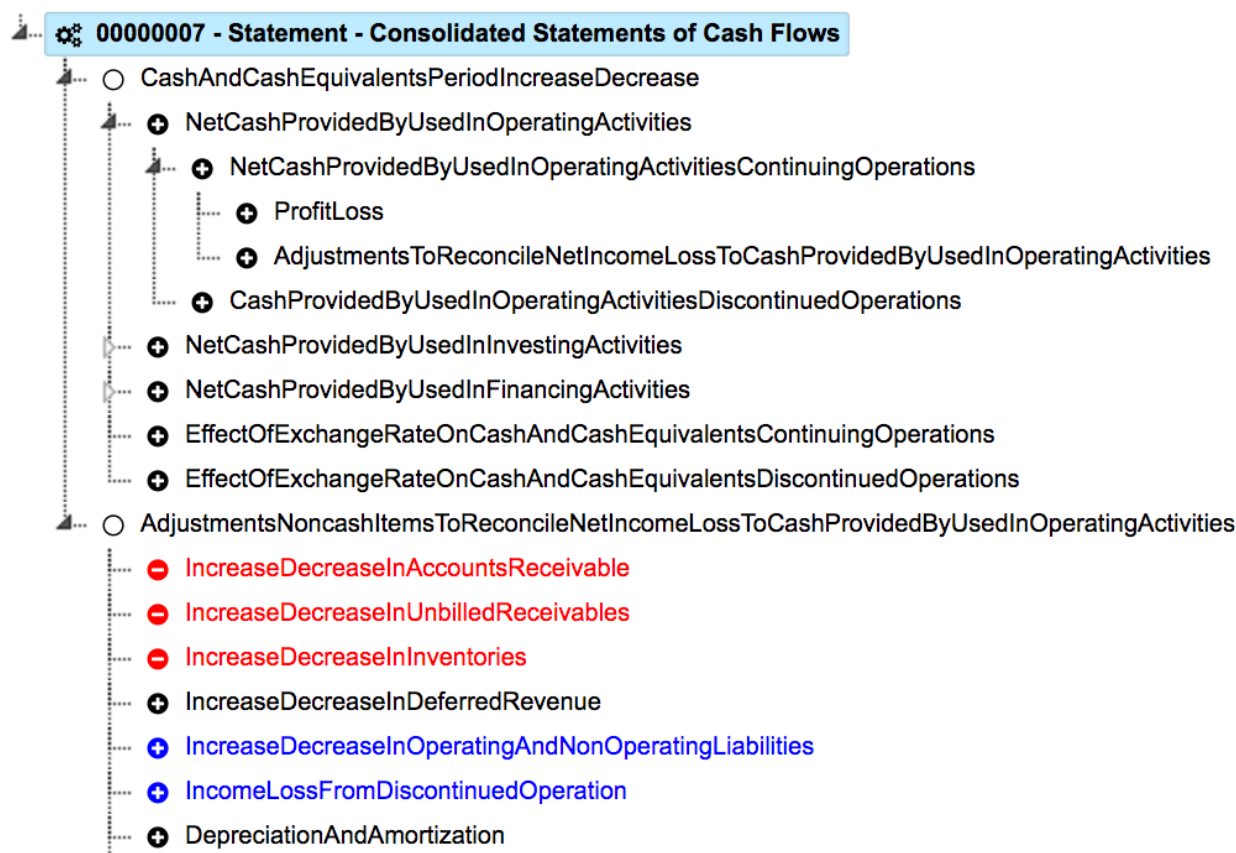
Calculation Linkbase in the Cash Flow Statement

All the calculations associated with the cash flow statement **MUST** be included in the role associated with the cash flow statement in the filing. The calculations for the Cash Flow Statement should not be put in a different role than the cash flow presentation tree. Any additional cash flow calculations, representing alternative calculations, should be included in a parenthetical cash flow role.

The calculation linkbase must start with a single durational element representing the increase or decrease in the cash for the period. There should not be more than one root element in the calculation

that could be included in the increase or decrease in cash for the period. The following figure shows where a filer has used multiple root elements (shown as clear circles) representing the change in cash and the adjustment for non cash items. The increase decrease in cash during the period should be the only parent or root element in the calculation for the cash flow statement.

Figure 10: Example of two Parent (root) Elements



The presence of multiple parent elements means that the cash flow calculation is incomplete. The tree with the incorrect weights (above) demonstrates the use of a single parent for the calculation.

If the cash flow statement has additional calculations defined for supplemental cash flow information, these calculations should be defined in the parenthetical calculation role. For example, those companies that use the direct method should show the direct method calculation relationships in the cash flow calculation tree. The supplemental reconciliation of operating cash flow derived from net income for direct method reporting should be shown in the parenthetical cash flow calculation tree. Both calculations should **NOT** be shown in the same calculation tree, as the values will be double counted.

The reconciliation of the closing statement of cash flow balance to the amount of cash reported on the balance sheet, should be included in the calculation linkbase if a reconciliation is provided. This can be defined in the cash flow statement calculation role. A calculation can also be defined, if there is just one calculation child. This would reflect the case where the balance sheet amount is the same as the total of cash, cash equivalents, restricted cash and restricted cash equivalents.

Rules

Multiple duration parent (root) elements that comprise the increase or decrease in cash for the period, should not be defined as root elements in the calculation relationship for the cash flow statement. The cash flow statement should only have one calculation parent for durational concepts representing the increase or decrease in cash during the period. See Rule [DQC 0049](#). Other calculation root nodes can appear for the disaggregation of non cash items such as the element: *NoncashOrPartNoncashAcquisitionNetNonmonetaryAssetsAcquiredLiabilitiesAssumed1*

Investment Tax Credit & Income Tax Credits And Adjustments

The element *InvestmentTaxCredit* and *IncomeTaxCreditsAndAdjustments* are defined as debit items and appear in the taxonomy in the cash flow statement. These items reflect the reversal to net income for non cash items. These items should not be used on the income statement with a negative value to represent tax credits that offset tax expense. These elements should not be used on the cash flow statement for the same reason. The items are treated the same as tax expenses in the cash flow statement and could only work if entered as negative amounts. To calculate the addback of non cash tax credits, use a credit element from the income statement or tax note such as *IncomeTaxReconciliationTaxCreditsInvestment*.

Rules

The element *InvestmentTaxCredit* should always be positive. (See Nonneg rule [DQC 0015](#))

Increase Decrease Items in Roll Forward Used in Cashflow

Increase decrease items defined in rollforward disclosures without a balance attribute should not be used in the statement of cash flows. For example, the element *AssetRetirementObligationPeriodIncreaseDecrease* is used for the increase decrease in asset retirement obligations (reference for the element is to Section 410 of the FASB Codification) and should not be used in the cash flow statement. Instead, the element *IncreaseDecreaseInAssetRetirementObligations* which has a reference to the Cash Flow Statement, should be used.

When creating an extension element in the operating cash flow section of the Cash Flow Statement, the filer should ensure that all increases to cash flow are defined as debit balances and all items that are decreases to cash flow are credit balances.

Rules

Rule [DQC 0047](#) checks that calculation children of operating cash flows must have associated balance types.

230-10-50 - Interest and Income Tax Paid

In the supplemental cash flow section, the FASB Codification requires the disclosure of Interest paid net of any capitalized costs when an indirect cash flow statement is used. This represents the portion of aggregate interest paid categorized as an operating activity and is represented using the element *InterestPaidNet*. The element *InterestPaid* includes capitalized costs reflecting both the operating and investing cash flows for the period. In XBRL filings the element *InterestPaid* is often used in the supplemental section of the cash flow statement. This element should only be shown as a supplemental cash flow if *InterestPaidNet* is also disclosed.

When reporting income taxes paid, use the element *IncomeTaxesPaidNet* when the amount is net of tax refunds. Use the element *IncomeTaxesPaid* when the amount is known to be gross of tax refunds.

Rules

In the cash flow statement if the element *InterestPaid* is included in supplemental cash flows, then the element *InterestPaidNet* should also be disclosed. See Rule DQC_0065

230-10-50 - Noncash Investing and Financing Activities

In some cases, companies have reported the change in liabilities attributable to capital expenditures, as detailed below. This is not a required disclosure under US GAAP and differs from capital expenditures incurred but not yet paid. Companies should not use the element *CapitalExpendituresIncurredButNotYetPaid* for this disclosure, as this element does not represent the change in liabilities attributable to capital expenditures.

Figure 11: Change in Liabilities Attributable to Capital Expenditures

| | | | | |
|--|------------|------------|------------|--|
| Cash flows from financing activities: | | | | |
| Proceeds from issuances of common stock | 3,418 | 2,813 | 2,602 | |
| Purchase and retirement of common stock | (8,210) | — | — | |
| Payments made on capital leases | — | (271) | (603) | |
| Net cash (used in) provided by financing activities | (4,792) | 2,542 | 1,999 | |
| Effect of exchange rate changes on cash and cash equivalents | (135) | (2,796) | (1,494) | |
| Net increase (decrease) in cash and cash equivalents | 32,324 | 54,744 | (13,047) | |
| Cash and cash equivalents, beginning of year | 113,940 | 59,196 | 72,243 | |
| Cash and cash equivalents, end of year | \$ 146,264 | \$ 113,940 | \$ 59,196 | |
| Non-cash investing and financing activities: | | | | |
| Changes in accounts payable and accrued liabilities related to property, plant and equipment purchases | \$ 361 | \$ (122) | \$ 1,528 | |
| Supplemental disclosure of cash flow information: | | | | |
| Income and property taxes paid (refunded), net | \$ 27 | \$ 950 | \$ (6,152) | |

If a company does make this disclosure, then do not use the element *CapitalExpendituresIncurredButNotYetPaid*. Instead use the extension element *ChangeInCapitalExpendituresIncurredButNotYetPaid*.

Non-Cash Acquisitions

The following figure shows an example supplemental schedule of noncash investing and financing activities.

Figure 12: Supplemental Schedule Noncash Investing and Financing Activities

| | For the Three Months Ended March 31, | |
|---|---|----------|
| | 2016 | 2015 |
| | (in thousands) | |
| Supplemental schedule of noncash investing and financing activities: | | |
| Cash paid during the period for income taxes | \$ 4,575 | \$ 4,706 |
| Cash paid during the period for interest | 3,569 | 2,403 |
| Transfer of loans and leases into other repossessed assets and other real estate owned | 263 | 266 |
| Acquisition of Pascack: | | |
| Non-cash assets acquired: | | |
| Federal Home Loan Bank stock | 2,962 | — |
| Investment securities held for maturity | 3,925 | — |
| Loans, including loans held for sale | 319,575 | — |
| Goodwill and other intangible assets, net | 16,983 | — |
| Other assets | 21,110 | — |
| Total non-cash assets acquired | 364,555 | — |
| Liabilities assumed: | | |
| Deposits | (304,466) | — |
| Other borrowings | (57,308) | — |
| Other liabilities | (6,502) | — |
| Total liabilities assumed | (368,276) | — |
| Common stock issued and fair value of stock options converted to Lakeland Bancorp stock options | 37,221 | — |

This disclosure can be presented at the bottom of the cash flow or presented in a separate note. The example above was reported in a separate note. Either way, the values should be identified using the non cash flow elements defined in the taxonomy and not the acquisition elements defined in the taxonomy.

In the figure below, the company has provided a schedule for noncash investing and financing activities at the bottom of the cash flow statement. The acquisition elements in the disclosure “Issuance of shares and assumed awards in connection with the Merger” should use the elements defined in the taxonomy related to noncash or part noncash acquisitions. In the cash flow disclosure, the element *NoncashOrPartNoncashAcquisitionNetNonmonetaryAssetsAcquiredLiabilitiesAssumed1* should be used.

Figure 13: Non Cash Items where Acquisition is all Non Cash

| | | |
|---|----------|--------|
| Supplemental disclosures: | | |
| Cash paid for interest | \$ 135 | \$ 123 |
| Cash paid for income taxes, net | \$ 139 | \$ 67 |
| Issuance of shares and assumed awards in connection with the Merger | \$ 8,723 | \$ 0 |

Business acquisition line items should not be used for the cash flow disclosure. If the same amounts appear at different locations in the filing, then the non cash item should be used for the supplemental cash flow schedule and the business combination elements should be used in the acquisition note. The figure below shows the value 8,723 as the aggregate merger consideration. This is a non cash acquisition amount paid for by the issuance of shares. The element *NoncashOrPartNoncashAcquisitionNetNonmonetaryAssetsAcquiredLiabilitiesAssumed1* should not be used. The element *BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNet* should be used instead, even though the values are the same.

Figure 14: Fair Values of the Identifiable Assets Acquired, and Liabilities Assumed

| | January 4, 2016 |
|--|------------------------|
| Cash and cash equivalents | \$ 476 |
| Accounts receivable, net | 825 |
| Other current assets | 95 |
| Fixed assets, net | 204 |
| Goodwill | 6,753 |
| Other intangible assets | 3,991 |
| Pension benefits assets | 67 |
| Other non-current assets | 83 |
| Deferred tax liabilities | (1,123) |
| Liability for pension benefits | (914) |
| Other current liabilities ⁽ⁱ⁾ | (702) |
| Other non-current liabilities ⁽ⁱⁱ⁾ | (276) |
| Long term debt, including current portion ⁽ⁱⁱⁱ⁾ | (740) |
| Net assets acquired | 8,739 |
| Noncontrolling interests acquired | (16) |
| Allocated Aggregate Merger Consideration | <u>\$ 8,723</u> |

If the filer breaks down the non cash amount into multiple acquisitions, the Business acquisition axis should be used, rather than the axis *NoncashOrPartNoncashAcquisitionsByUniqueDescriptionAxis* when the business acquisition axis is used in the notes to the filing.

If the filer does a number of immaterial acquisitions during the period and the value of these acquisitions represents all acquisitions for the period, then the member *SeriesOfIndividuallyImmaterialBusinessAcquisitionsMember* should not be associated with this value. This member should only be used when distinguishing material acquisitions from immaterial acquisitions.

205-20-50 - Disclosures Required for a Discontinued Operation Comprising a Component or Group of Components of an Entity

Discontinued Operations

There are various ways that filers represent discontinued operations in the cash flow statement. This impacts the way that discontinued operations is presented, and can mean the selection of different elements in the cash flow statement. Unlike the income statement, the cash flow items are not necessarily net of the portion attributable to discontinued operations. An expense on the income statement is expected to be net of the portion attributable to discontinued operations. Companies have

a number of different ways to show the impact of discontinued operations on the cash flow statement. These are as follows:

- Discontinued Amounts are included in Cash Flow line items
- Discontinued Operations are disclosed with separate discontinued Line items
- Discontinued Operations are summarized at the end of the Operating, Investing and Financing Sections
- Discontinued Operations are summarized at the end of the statement

Discontinued Amounts are included in line items

In this case, the discontinued operations are included in each individual line item. The final values for Net Cash provided from operating activities are not distinguished between continuing and discontinued. In the cash flow statement, items used in the income statement should be used in the reconciliation to net income. The filer needs to be careful to ensure that the element for a line item in the income statement does not have a different value in the cash flow statement. This can occur when the values reported in the cash flow statement include a component related to discontinued operations. As a result the same element cannot be used in the income statement and cash flow statement. When this occurs, the filer may have to create an extension element for the operating line item in the cash flow statement that represents both continuing and discontinued operations.

Figure 15: Continuing and Discontinued Operations

| Consolidated Statements of Cash Flows (USD \$) In Thousands | 12 Months Ended | | |
|--|-----------------|---------------|---------------|
| | Dec. 31, 2010 | Dec. 31, 2009 | Dec. 31, 2008 |
| Operating Activities | | | |
| Net income | \$ 139,022 | \$ 141,648 | \$ 120,097 |
| Adjustments to reconcile net income to net cash provided by operating activities: | | | |
| Depreciation and amortization | 126,640 | 118,508 | 108,743 |
| Loss (gain) on early extinguishment of debt | 45,168 | (11,254) | |
| Amortization of loan fees and costs | 7,892 | 7,958 | 6,774 |
| Amortization of debt premiums/discounts | 9,999 | 10,788 | 7,973 |
| Amortization of acquired above and below market leases | (7,868) | (9,448) | (9,509) |
| Deferred rent | (22,832) | (14,379) | (12,273) |
| Stock compensation expense | 10,816 | 14,051 | 13,677 |
| Equity in (income) loss related to investments | (48) | (39) | 173 |
| Gain on sales of investments | (2,302) | (3,442) | (8,841) |
| Loss on sales of investments | 722 | 1,342 | 663 |
| Gain on sales of land parcels | (59,442) | | |
| Gain/loss on sales of real estate | (24) | (2,627) | (15,751) |
| Non-cash impairment on investments | | | 13,251 |
| Changes in operating assets and liabilities: | | | |
| Restricted cash | 1,679 | (1,732) | 5,644 |
| Tenant receivables | (1,339) | 2,551 | 306 |
| Other assets | (39,598) | (23,649) | (20,479) |
| Accounts payable, accrued expenses, and tenant security deposits | 10,861 | (19,241) | 46,752 |
| Net cash provided by operating activities | 219,346 | 211,035 | 257,200 |

Includes both Continuing and Discontinued Operations

Discontinued Operations are disclosed with separate discontinued Line items

In the example below, the discontinued operations are included as separate line items without an aggregate total. The discontinued operating line items are limited in the taxonomy and will generally need to be added as extensions in the company filing. The FASB has created expense line items that are specifically for discontinued operations. The items listed in the continuing operations will match the elements defined and used in the income statement. Each of these items should only represent concepts that are applicable to continuing operations.

Figure 16: Discontinued Operations Disclosed with Separate Line Items

| Consolidated Statements of Cash Flows (USD \$) In Thousands | 12 Months Ended | | |
|--|-----------------|---------------|---------------|
| | Dec. 31, 2010 | Dec. 31, 2009 | Dec. 31, 2008 |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | |
| Net (loss) income | \$ (88,765) | \$ (43,980) | \$ 627,788 |
| Adjustments to reconcile net (loss) income to net cash provided by operating activities: | | | |
| Depreciation and amortization | 426,060 | 427,666 | 376,473 |
| Provision for impairment losses on real estate development assets | | | 91,138 |
| Provision for operating real estate impairment losses | 352 | 2,329 | |
| Equity in losses of unconsolidated real estate partnerships | 23,112 | 11,401 | 4,736 |
| Gain on dispositions of unconsolidated real estate and other | (10,675) | (21,570) | (97,403) |
| Income tax benefit | (18,433) | (17,487) | (56,574) |
| Stock-based compensation expense | 7,331 | 6,666 | 13,833 |
| Amortization of deferred loan costs and other | 9,742 | 10,399 | 9,432 |
| Distributions of earnings from unconsolidated entities | 1,231 | 4,893 | 14,619 |
| Discontinued operations: | | | |
| Depreciation and amortization | 10,773 | 67,902 | 139,075 |
| Gain on disposition of real estate | (94,901) | (221,770) | (800,270) |
| Other adjustments to income from discontinued operations | 20,210 | 52,531 | 70,585 |
| Changes in operating assets and operating liabilities: | | | |
| Accounts receivable | 25,561 | 27,067 | 4,848 |
| Other assets | 15,708 | 18,134 | 74,425 |
| Accounts payable, accrued liabilities and other | (69,806) | (90,369) | (32,337) |
| Total adjustments | 346,265 | 277,792 | (187,420) |
| Net cash provided by operating activities | 257,500 | 233,812 | 440,368 |

Continuing Operations

Discontinued Operations

Includes both Continuing and Discontinued Operations

Discontinued Operations are summarized at the end of the Operating, Investing and Financing Sections

In this example, the discontinued operations are included as summary line items. The discontinued items are broken out into the different classifications in the cash flow statement which allows continuing cash flows and discontinued cash flows to be separated between operating, financing, and investing classifications.

Figure 17: Discontinued Operations Summarized at End of Operating, Investing and Financing

| Consolidated Statements of Cash Flows (USD \$) In Thousands | 12 Months Ended | | |
|--|-----------------|---------------|---------------|
| | Sep. 30, 2010 | Sep. 30, 2009 | Sep. 30, 2008 |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | |
| Net income | \$ 249,344 | \$ 203,878 | \$ 160,616 |
| Adjustments to reconcile net income to net cash provided by operating activities: | | | |
| Depreciation and amortization | 78,899 | 84,117 | 62,752 |
| Equity in earnings of unconsolidated joint ventures | (20,987) | (22,557) | (22,191) |
| Distribution of earnings from unconsolidated joint ventures | 8,319 | 18,689 | 20,162 |
| Non-cash stock compensation | 34,606 | 25,971 | 24,147 |
| Excess tax benefit from share based payment | (17,306) | (14,969) | (20,586) |
| Other non-cash (income) expense | (2,335) | 1,300 | |
| Foreign currency translation | 11,419 | (17,692) | (16,989) |
| Deferred income tax (benefit) expense | 21,840 | (3,210) | (34,470) |
| Changes in operating assets and liabilities, net of effects of acquisitions: | | | |
| Accounts receivable | (234,247) | (67,853) | (150,932) |
| Prepaid expenses and other assets | (17,001) | (15,887) | 33,100 |
| Accounts payable | 57,037 | (8,064) | 36,113 |
| Accrued expenses and other current liabilities | 20,837 | 375 | 50,606 |
| Billings in excess of costs on uncompleted contracts | (21,793) | 35,542 | 46,910 |
| Other long-term liabilities | 19,732 | (6,114) | (36,106) |
| Income taxes payable | (25,502) | 12,534 | 14,091 |
| Net cash provided by operating activities from continuing operations | 162,862 | 226,060 | 167,223 |
| Net cash (used in) provided by operating activities from discontinued operations | (4,227) | 2,580 | 1,732 |
| Net cash provided by operating activities | 158,635 | 228,640 | 168,955 |

Includes both Continuing and Discontinued Operations

Continuing Operations

Discontinued Operations

Discontinued Operations are summarized at the end of the statement

In this example, the discontinued operations are included as an aggregate line item in the cash flow statement.

Figure 18: Discontinued Operations Summarized at End of Statement

| | | | |
|--|---------|---------|--|
| Net cash used in financing activities of continuing operations | (203.6) | (109.9) | Continuing Operations |
| Cash flows-discontinued operations | | | |
| Net cash used in operating activities of discontinued operations | (1.3) | (0.6) | Discontinued Operations |
| Net cash provided by investing activities of discontinued operations | 2.8 | 0.6 | |
| Net cash provided by (used in) discontinued operations | 1.5 | | |
| Decrease in cash and cash equivalents | (195.9) | (6.0) | Includes both Continuing and Discontinued Operations |
| Cash and cash equivalents - beginning of period | 248.8 | 62.9 | |
| Cash and cash equivalents - end of period | 52.9 | 56.9 | |

The US GAAP taxonomy has elements that support the last three methods of disclosing the cash flow statement. However, the taxonomy does not define elements that combine continuing and discontinued items. When discontinued and continuing operating items are combined, an extension is required. An extension should be created when the amount in the cash flow statement differs from the amount recorded on the income statement. The extension should only be created for the cash flow item. An extension should never be created for the equivalent income statement item. The extension represents the aggregate of discontinued and continuing operations. The extension element should use the income statement element name as the prefix and add a suffix of "IncludingDiscontinuedOperations". This allows some consistency across filings. The following figure shows depreciation expense in the income statement with a value of 253,812 for the six months ended April 1, 2011. This is continuing only.

Figure 19: Income Statement with Depreciation Expense Continuing

CONDENSED CONSOLIDATED STATEMENTS OF INCOME
(Unaudited)
(In Thousands)

| | Six Months Ended March 30, 2012 | Six Months Ended April 1, 2011 |
|---|---------------------------------------|--------------------------------------|
| Sales | \$ 6,768,172 | \$ 6,504,766 |
| Costs and Expenses: | | |
| Cost of services provided | 6,104,367 | 5,874,384 |
| Depreciation and amortization | 263,580 | 253,812 |
| Selling and general corporate expenses | 99,635 | 90,460 |
| | 6,467,582 | 6,218,656 |
| Operating income | 300,590 | 286,110 |
| Interest and Other Financing Costs, net | 227,347 | 201,911 |
| Income from Continuing Operations Before Income Taxes | 73,243 | 84,199 |
| Provision for Income Taxes | 23,172 | 25,755 |
| Income from Continuing Operations | 50,071 | 58,444 |
| Income from Discontinued Operations, net of tax | 297 | 347 |
| Net income | 50,368 | 58,791 |

The corresponding cash flow statement shows depreciation expense including both continuing and discontinued operations with a value of 256,706 for the 6 months ended April 1, 2011.

Figure 20: Cash Flow Statement Showing Continuing and Discontinued Depreciation

| | Six Months Ended March 30, 2012 | Six Months Ended April 1, 2011 |
|---|---------------------------------------|--------------------------------------|
| Cash flows from operating activities: | | |
| Net income | \$ 50,368 | \$ 58,791 |
| Adjustments to reconcile net income to net cash provided by (used in) operating activities: | | |
| Depreciation and amortization | 263,580 | 256,706 |
| Income taxes deferred | (30,621) | (11,828) |
| Share-based compensation expense | 11,565 | 6,392 |
| Changes in noncash working capital | (263,817) | (211,611) |
| Net change in proceeds from sale of receivables | — | (220,855) |
| Other operating activities | 26,267 | (3,078) |
| Net cash provided by (used in) operating activities | 57,342 | (125,483) |

When adding the extension element, a calculation anchor should be added that relates the extension element to the income statement element. So the element *DepreciationAndAmortizationContinuingAndDiscontinuedOperations* for example, would be a calculation parent of depreciation in the income statement. In a number of filings after the discontinued operation was no longer reported, the extension elements continued to be used, even though there was no discontinued operations reported by the entity. In these cases, the value on the income statement and cash flow statement is the same. When this occurs, the use of the extension item should be discontinued.

In the second case, the individual line items should be used from the taxonomy where they exist, such as *DepreciationAndAmortizationDiscontinuedOperations*. If there is no line item in the taxonomy for the discontinued adjustment to net income, then an extension should be created based off the continuing line item with the suffix "DiscontinuedOperations". In addition, an anchor should be added that relates

the extension element to the income statement element. So the element *DepreciationAndAmortizationDiscontinuedOperations*, for example, would be a calculation child of *DiscontinuedOperationIncomeLossFromDiscontinuedOperationBeforeIncomeTax*.

Aggregate movement in Cash flows

In reporting the movement in cash flows for the period, many companies have used the element *NetCashProvidedByUsedInOperatingActivitiesContinuingOperations* to represent all cash flows from operations because they have no discontinued operations and the values reported of Net Cash Provided by (Used in) Operating Activities, Continuing Operations would be the same as “Net Cash Provided by (Used in) Operating Activities”.

When companies have no discontinued operations, they should use the element *NetCashProvidedByUsedInOperatingActivities* in the cash flow statement. If companies separately report discontinued operations, they should use the element *NetCashProvidedByUsedInOperatingActivitiesContinuingOperations* in the cash flow statement. (Note that this reasoning also applies to financing and investing activities). Cash flow from continuing operations should be used when discontinued and continuing operations are segregated. In those cases where the cash flow statement reports only continuing operations, and discontinued operations is reported in the footnotes, the element *NetCashProvidedByUsedInOperatingActivitiesContinuingOperations* should still be used.

The following example shows where the company has separated the cash flow from continuing and discontinued operations for the aggregate change in cash. In this case, the company would use the elements *NetCashProvidedByUsedInContinuingOperations* and *NetCashProvidedByUsedInDiscontinuedOperations*. Note that these elements do not include the effect of changes in the exchange rate.

Figure 21: Net Cash provided from Continuing and Discontinued Operations

| | | | |
|--|----------------|------------------|----------------|
| Net Cash Flows from (used for) Financing Activities | 790.5 | (3,411.6) | 795.6 |
| Change in cash and cash equivalents from continuing operations | 11.7 | 18.2 | 243.3 |
| Change in cash and cash equivalents used for discontinued operations | (0.8) | (28.1) | (244.7) |
| Change in cash included in discontinued operations | — | 0.5 | (0.2) |
| Cash and cash equivalents at beginning of period | 15.5 | 24.9 | 26.5 |
| Cash and Cash Equivalents at End of Period | \$ 26.4 | \$ 15.5 | \$ 24.9 |

Dimensions used on the Cash Flow Statement

Dimensions will generally not be required on the cash flow statement. However, there are some cases where dimensions may be used.

Dimensions can be used when they apply to all values reported in the cash flow statement, for example, if a company reports cash flows for separate legal entities. Filers should be careful however, not to add dimension members for values that should be reported as the default. For example, when reporting the successor and predecessor entities for the cash flow statement, the successor member should not be used on the cash flow statement. The member element *SuccessorMember* represents the

default and values associated with Successor as a column header in the financial statements should be reported as the default value.

The second case where dimensions should be used, is when a line item from the taxonomy is disaggregated into company-specific items and the basis for the disaggregation is also represented with an axis and matching specific members in another part of the filing.

The following cash flow disclosure detailing financing activities shows where either extension line items or dimensions would be required to disaggregate long-term debt payments and proceeds across individual debt issues of the company.

Dimensions should be used if these individual debt issues have been defined as extension members in a note to the financial statements. If ABL Line of Credit, Term B-2, Term B-4 and B-3 Loans have been defined as members on the Debt Instrument Axis (*DebtInstrumentAxis*) in the long term debt note, then a dimension should be used. Each of these specific debt issue cash flows would be created as using either *ProceedsFromLongTermDebt* or *RepaymentsOfLongTermDebt* associated with each of the individual members on the Debt Instrument Axis. Each of these elements would appear in the cash flow calculation tree of the company's filing. When a dimension is used on the cash flow statement, the axis and members used with the statement are expected to aggregate to the total of the line item with no dimensions. A user of the data should be able to identify the axis and members, and aggregate the values associated with a given line item and members on an axis and get the correct total for that line item. This means any dimension used in a group associated with the cash flow statement must have all the component members to create a valid total. This is referred to as a well behaved dimension (WBD).

Figure 22: Extension Elements for Specific Debt Issues

| FINANCING ACTIVITIES | | | |
|---|------------------|------------------|------------------|
| Proceeds from long term debt—ABL Line of Credit | 1,392,700 | 1,607,400 | 962,500 |
| Principal payments on long term debt—ABL Line of Credit | (1,560,100) | (1,503,300) | (899,200) |
| Proceeds from long term debt—Term B-4 Loans | 1,114,208 | — | — |
| Proceeds from long term debt—Term B-3 Loans | — | — | 1,194,000 |
| Principal payments on long term debt—Term B-3 Loans | (1,117,000) | (50,000) | (33,000) |
| Principal payments on long term debt—Term B-2 Loans | — | — | (834,507) |
| Principal payments on long term debt—Holdco Notes | — | — | (128,223) |
| Principal payments on long term debt—Senior Notes | — | — | (450,000) |
| Purchase of treasury shares | (202,371) | (201,670) | (3,933) |
| Proceeds from stock option exercises | 4,484 | 2,100 | 2,514 |
| Excess tax benefit from stock based compensation | 13,470 | 11,941 | 15,461 |
| Deferred financing costs | (655) | (168) | (13,658) |
| Other financing activities | (6,149) | (3,466) | (5,418) |
| Net cash used in financing activities | (361,413) | (137,163) | (193,464) |

Dimensions can also be used when reporting non cash activities, such as details of specific acquisitions.

The operating activities axis, with the element *StatementOperatingActivitiesSegmentAxis*, **MUST** not be used to separate continuing and discontinuing operations on the cash flow statement.

830-230-45 Foreign Currency Matters

Change in Cash Excluding Impact of Foreign Exchange

In a number of cases, companies report an increase decrease in the cash balance that excludes the impact of the foreign exchange. However, a number of companies have used the element *CashAndCashEquivalentsPeriodIncreaseDecrease* to represent this change. The element *CashAndCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect* (Prior to adoption of ASU-2016-18) or

CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect (After adoption of ASU-2016-18) should be used when the change in cash and cash equivalents excludes the exchange rate impact. The first line in the figure below would use the excluding exchange rate element.

Figure 23: Change in Cash Excluding Exchange Rate Effect

| | | |
|---|-------------------|-------------------|
| Net cash provided by (used in) continuing and discontinued operations | 40,281 | (308,309) |
| Effect of exchange rate changes on cash | (346) | (469) |
| Net change in cash and cash equivalents | 39,935 | (308,778) |
| Cash and cash equivalents at beginning of period | 141,010 | 418,586 |
| Cash and cash equivalents at end of period | <u>\$ 180,945</u> | <u>\$ 109,808</u> |

For the cash flow statement roll-forward, if the exchange rate translation element is disclosed but is not included in the calculation of the increase or decrease of cash, the element *CashAndCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect* (Prior to adoption of ASU-2016-18) or *CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect* (After adoption of ASU-2016-18) should also be used. See the figure below:

Figure No subtotal presented that includes the effect of the exchange rate

| | | |
|---|-------------------------|-------------------------|
| Net increase (decrease) in cash and cash equivalents | 16,507 | (5,685) |
| Effect of exchange rate changes | (2,937) | 202 |
| Cash and cash equivalents, beginning of period | 73,439 | 58,298 |
| Cash and cash equivalents, end of period | <u>\$ 87,009</u> | <u>\$ 52,815</u> |

If a foreign exchange translation is not disclosed, then the element *CashAndCashEquivalentsPeriodIncreaseDecrease* (Prior to adoption of ASU-2016-18) or *CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect* should be used.

If the exchange rate translation element is disclosed and is included in the change in cash, the element *CashAndCashEquivalentsPeriodIncreaseDecrease* (Prior to adoption of ASU-2016-18 only) or *CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect* should be used.

Element Selection for Impact of Foreign Exchange

Prior to the adoption of ASU-2016-18, the element *EffectOfExchangeRateOnCashAndCashEquivalents* should be used to show the impact of exchange rate changes on cash and cash equivalents. This element includes both continuing and discontinued operations. If the company splits up the impact of exchange rates between continuing and discontinued, then the following elements should be used to disaggregate the total:

- *EffectOfExchangeRateOnCashAndCashEquivalentsContinuingOperations*
- *EffectOfExchangeRateOnCashAndCashEquivalentsDiscontinuedOperations*

After the adoption of ASU-2016-18, the element *EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations* should be used to show the impact of exchange rate changes on cash, cash equivalents and restricted cash. This element includes both continuing and discontinued operations. If the company splits up the impact of exchange rates between continuing and discontinued then the following elements should be used to disaggregate the total:

- *EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents*
- *EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsDisposalGroupIncludingDiscontinuedOperations*

Catch all Elements

There are a number of elements in the taxonomy that are generically defined in terms of their calculation children. The components of these elements are not standardized and can differ from filer to filer. For example, SGA in the taxonomy has a number of components that can be included as children of this element in one filing and siblings in another. These are referred to as “catch all” elements and, on the cash flow statement, include the following:

- Depreciation, Depletion and Amortization

If a component of this element in the US GAAP taxonomy is included as a sibling in the filing, there is no requirement to create an extension element for Depreciation, Depletion and Amortization. This is particularly common for the disclosure of Amortization of Debt Issuance Costs which is commonly reported as a sibling to Depreciation, Depletion and Amortization.

Appendix – Data Quality Committee Rule Submission Forms Related to Statement of Cash Flows Guidance

Incorrect Calculation Weights in Operating Cash Flows

Rule ID: DQC_0043 || Comment on this rule – https://xbrl.us/dqc_0043

Rule function

The rule identifies the balance type of the elements in the calculation linkbase that are children of the operating cash flow elements in the US GAAP taxonomy, specifically the elements NetCashProvidedByUsedInOperatingActivities or NetCashProvidedByUsedInOperatingActivitiesContinuingOperations and determines whether their effective calculation weights are accurate. The effective calculation weight is the calculation weight of the child element relative to operating cash flow element irrespective of the level the child element exists at in the calculation hierarchy. The rule flags an error in the following conditions:

- If the child element of an operating cash flow element has a debit balance type and a negative effective calculation weight.
- If the child element of an operating cash flow element has a credit balance type and a positive effective calculation weight. (See exceptions below)

There are a number of exceptions to this rule, specifically net income elements which are the starting point for the calculation of operating cash flow and will be a credit item with a positive balance. Therefore any net income related children are excluded from the rule. These are as follows:

1. ProfitLoss
2. NetIncomeLoss
3. IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest
4. IncomeLossFromContinuingOperations
5. IncomeLossAttributableToParent
6. IncomeLossIncludingPortionAttributableToNoncontrollingInterest
7. IncomeLossBeforeExtraordinaryItemsAndCumulativeEffectOfChangeInAccountingPrinciple
8. NetIncomeLossAvailableToCommonStockholdersBasic
9. NetIncomeLossAllocatedToGeneralPartners
10. NetIncomeLossAllocatedToLimitedPartners
11. DiscontinuedOperationIncomeLossFromDiscontinuedOperationBeforeIncomeTax
12. ExtraordinaryItemGainOrLossNetOfTaxAttributableToNoncontrollingInterest
13. ExtraordinaryItemGainOrLossNetOfTaxAttributableToReportingEntity
14. ExtraordinaryItemNetOfTax
15. ExtraordinaryItemsGross
16. GainLossOnSaleOfPropertiesNetOfApplicableIncomeTaxes
17. IncomeLossAttributableToNoncontrollingInterest
18. IncomeLossFromContinuingOperationsAttributableToNoncontrollingEntity
19. IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest
20. IncomeLossFromDiscontinuedOperationsNetOfTax
21. IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToNoncontrollingInterest

22. IncomeLossFromDiscontinuedOperationsNetOfTaxAttributableToReportingEntity
23. NetIncomeLossAttributableToNoncontrollingInterest
24. IncomeLossBeforeGainOrLossOnSaleOfPropertiesExtraordinaryItemsAndCumulativeEffectsOf AccountingChanges
25. NetIncomeLossAttributableToParentNetOfFederalHomeLoanBankAssessments
26. ComprehensiveIncomeNetOfTax
27. IncomeLossFromContinuingOperationsBeforeIncomeTaxesDomestic
28. IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments
29. IncomeLossFromContinuingOperationsBeforeInterestExpenseInterestIncomeIncomeTaxesExtraordinaryItemsNoncontrollingInterestsNet
30. IncomeLossFromSubsidiariesNetOfTax

The rule should report every fact associated with the child element in the XBRL instance. This is because once the calculation weight is changed the sign of the reported values will need to be changed.

When the elements `NetCashProvidedByUsedInOperatingActivitiesContinuingOperations` and `NetCashProvidedByUsedInOperatingActivities` both appear in the calculation linkbase then the rule should only be run for `NetCashProvidedByUsedInOperatingActivities`.

Problem solved by the rule

In the cash flow statement a number of items will roll up into Net Cash Provided by (Used in) Operating Activities. Because the parent element `NetCashProvidedByUsedInOperatingActivities` has no balance attribute, the calculation weights are not checked in XBRL specification validation. This means that filers can use any weight they like on the child elements and an XBRL error will not result. Historically, a large number of companies have used an incorrect weight on the calculation and as a result the element being added into Net Cash Provided by (Used in) Operating Activities has an incorrect sign (i.e. Is negative when it should be positive). In the example rule message below, the filer has used the element provision for doubtful accounts with a negative value when it should have been positive. This issue cannot be solved using a negative rule, as the element could justifiably be entered with a negative value in some cases.

Example rule message

The concept Provision For Doubtful Accounts is included in the calculation of Net Cash Provided By Used In Operating Activities. Provision For Doubtful Accounts is a debit balance type concept representing a natural cash inflow in the reconciliation of net income (loss) to Net Cash Provided By Used In Operating Activities.

A debit balance type concept should always be assigned a positive one (+1) calculation weight, as it is an addition to net income (loss) to reconcile to Net Cash Provided By Used In Operating Activities. Provision For Doubtful Accounts has been incorrectly provided a negative one (-1) calculation weight in the extension taxonomy.

Correct the calculation weight to positive one (+1) and input the value as a positive amount.

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

Period : 2015-11-01 to 2016-10-31

Dimensions : none

Unit : USD

Rule version : 5.0

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

Template for children of NetCashProvidedByUsedInOperatingActivities

The concept `#{fact1.label}` is included in the calculation of `#{NetCashProvidedByUsedInOperatingActivities.label}`. `#{fact1.label}` is a `#{fact1.balance}` balance type concept representing a natural cash inflow in the reconciliation of net income (loss) to `#{NetCashProvidedByUsedInOperatingActivities.label}`.

A `#{fact1.balance}` balance type concept should always be assigned a `#{if fact1.balance = debit THEN "positive one (+1)" ELSE if fact1.balance = credit THEN "negative one (-1)" }` calculation weight, as it is `#{if fact1.balance = debit THEN "an addition" ELSE if fact1.balance = credit THEN "a subtraction" }` to net income (loss) to reconcile to Net Cash Provided By Used In Operating Activities. `#{fact1.label}` has been incorrectly provided a `#{if fact1.balance = credit THEN "positive one (+1)" ELSE if fact1.balance = debit THEN "negative one (-1)" }` calculation weight in the extension taxonomy.

Correct the calculation weight to `#{if fact1.balance = debit THEN "positive one (+1)" ELSE if fact1.balance = credit THEN "negative one (-1)" }` and input the value as a positive amount.

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

Period: `#{fact1.period}`

Dimensions: `#{fact1.dimensions}`

Unit: `#{fact1.unit}`

Rule version: `#{ruleVersion}`

Template for children of NetCashProvidedByUsedInOperatingActivitiesContinuingOperations

The concept `#{fact1.label}` is included in the calculation of `#{NetCashProvidedByUsedInOperatingActivities.label}`. `#{fact1.label}` is a `#{fact1.balance}` balance type concept representing a natural cash inflow in the reconciliation of net income (loss) to `#{NetCashProvidedByUsedInOperatingActivitiesContinuingOperations.label}`.

A `fact1.balance` balance type concept should always be assigned a `{if fact1.balance = debit THEN "positive one (+1)" ELSE if fact1.balance = credit THEN "negative one (-1)" }` calculation weight, as it is `{if fact1.balance = debit THEN "an addition" ELSE if fact1.balance = credit THEN "a subtraction" }` to net income (loss) to reconcile to Net Cash Provided By Used In Operating Activities. `fact1.label` has been incorrectly provided a `{if fact1.balance = credit THEN "positive one (+1)" ELSE if fact1.balance = debit THEN "negative one (-1)" }` calculation weight in the extension taxonomy.

Correct the calculation weight to `{if fact1.balance = debit THEN "positive one (+1)" ELSE if fact1.balance = credit THEN "negative one (-1)" }` and input the value as a positive amount.

The properties of this `fact1.name` fact are:

Period: `fact1.period`

Dimensions: `fact1.dimensions`

Unit: `fact1.unit`

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 | Parent Element Name |
|------------------|--|
| DQC.US.0043.6833 | NetCashProvidedByUsedInOperatingActivitiesContinuingOperations |
| DQC.US.0043.7488 | NetCashProvidedByUsedInOperatingActivities |

Comment on this rule – https://xbrl.us/dqc_0043

Accrual Items used in Investing/Financing Cash flow Reconciliation

Rule ID: DQC_0044 || Comment on this rule – https://xbrl.us/dqc_0044

Rule function

Accrual-based concepts used on the income statement or the statement of stockholders' equity should not be included in the investing and financing sections of the cash flow statement of a company's XBRL filing.

This rule tests whether a presentation child element of `IncomeStatementAbstract` and `StatementOfStockholdersEquityAbstract` from the US-GAAP taxonomy is used as a child of any of the following elements in the company's calculation linkbase:

1. `NetCashProvidedByUsedInInvestingActivities`
2. `NetCashProvidedByUsedInFinancingActivities`
3. `NetCashProvidedByUsedInInvestingActivitiesContinuingOperations`
4. `NetCashProvidedByUsedInFinancingActivitiesContinuingOperations`

Problem solved by the rule

This rule identifies whether accrual based elements that are intended to be used on the income statement or the statement of stockholder's equity have been used inappropriately on the cash flow statement.

Example rule message

The concept `Licenses Revenue`, with a value of -360,000, is an accrual-based item in the US GAAP taxonomy that is included in the sum of Net Cash Provided by (Used in) Investing Activities in the cash flows of the extension taxonomy.

Accrual-based concepts should not be included in the investing section of the cash flows statement of the extension taxonomy. Replace `Licenses Revenue` with an appropriate US GAAP taxonomy cash flows item, if available or, if not, consider extending a concept.

The properties of this `us-gAAP:LicensesRevenue` fact are:

Period :2016-04-01 to 2016-09-30

Dimensions : none

Unit : USD

Rule version : 5.0

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

Template for children of NetCashProvidedByUsedInInvestingActivities

The concept `${fact1.label}` with a value of `${fact1.value}` is an accrual-based item in the US GAAP taxonomy that is included in the sum of `${NetCashProvidedByUsedInInvestingActivities.label}` in the cash flows of the extension taxonomy.

Accrual-based concepts should not be included in the investing section of the cash flows statement of the extension taxonomy. Replace `${fact1.label}` with an appropriate US GAAP taxonomy cash flows item, if available or, if not, consider extending a concept.

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

Period: `${fact1.period}`

Dimensions: `${fact1.dimensions}`

Unit: `${fact1.unit}`

Rule version: `${ruleVersion}`

Template for children of NetCashProvidedByUsedInFinancingActivities

The concept `${fact1.label}` with a value of `${fact1.value}` is an accrual-based item in the US GAAP taxonomy that is included in the sum of `${NetCashProvidedByUsedInFinancingActivities.label}` in the cash flows of the extension taxonomy.

Accrual-based concepts should not be included in the financing section of the cash flows statement of the extension taxonomy. Replace `${fact1.label}` with an appropriate US GAAP taxonomy cash flows item, if available or, if not, consider extending a concept.

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

Period: `${fact1.period}`

Dimensions: `${fact1.dimensions}`

Unit: `${fact1.unit}`

Rule version: `${ruleVersion}`

Template for children of NetCashProvidedByUsedInInvestingActivitiesContinuingOperations

The concept `#{fact1.label}` with a value of `#{fact1.value}` is an accrual-based item in the US GAAP taxonomy that is included in the sum of `#{NetCashProvidedByUsedInInvestingActivitiesContinuingOperations.label}` in the cash flows of the extension taxonomy.

Accrual-based concepts should not be included in the investing section of the cash flows statement of the extension taxonomy. Replace `#{fact1.label}` with an appropriate US GAAP taxonomy cash flows item, if available or, if not, consider extending a concept.

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

Period: `#{fact1.period}`

Dimensions: `#{fact1.dimensions}`

Unit: `#{fact1.unit}`

Rule version: `#{ruleVersion}`

Template for children of NetCashProvidedByUsedInFinancingActivitiesContinuingOperations

The concept `#{fact1.label}` with a value of `#{fact1.value}` is an accrual-based item in the US GAAP taxonomy that is included in the sum of `#{NetCashProvidedByUsedInFinancingActivitiesContinuingOperations.label}` in the cash flows of the extension taxonomy.

Accrual-based concepts should not be included in the financing section of the cash flows statement of the extension taxonomy. Replace `#{fact1.label}` with an appropriate US GAAP taxonomy cash flows item, if available or, if not, consider extending a concept.

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

Period: `#{fact1.period}`

Dimensions: `#{fact1.dimensions}`

Unit: `#{fact1.unit}`

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 | Element Names |
|------------------|--|
| DQC.US.0044.6834 | NetCashProvidedByUsedInFinancingActivitiesContinuingOperations OR NetCashProvidedByUsedInFinancingActivities |
| DQC.US.0044.7503 | NetCashProvidedByUsedInInvestingActivitiesContinuingOperations OR |

| | |
|--|--|
| | NetCashProvidedByUsedInInvestingActivities |
|--|--|

Comment on this rule – https://xbrl.us/dqc_0044

Movement of Concepts between Calculation Trees

Rule ID: DQC_0045 || Comment on this rule – https://xbrl.us/dqc_0045

Rule function

This rule identifies the calculation children of an element in the calculation linkbase of the US GAAP taxonomy and compares the set of elements to the calculation children of a second element used in the company's extension calculation linkbase. The rule creates a set of elements from the US GAAP taxonomy and compares the set to the children of the element in the extension taxonomy and flags an error if the two sets intersect. The rule identifies inappropriate calculation children in the company's extension filing. This rule compares the sets listed in the index below.

In some cases there are allowable exceptions because of ambiguity in US GAAP or because of mistakes in the taxonomy. These items should be excluded from the US GAAP taxonomy list. These exceptions are listed below associated with each calculation set from the US GAAP taxonomy.

Problem solved by the rule

This rule identifies where investing, financing or operating items have been mischaracterized in the calculation linkbase for the cash flow statement. This rule identifies where filers may have used the incorrect element in the cash flow statement.

Example rule message

The concept Proceeds From Sale of Investment Projects with a value of \$40,000, appears as a child of Net Cash Provided By Used In Financing Activities Continuing Operations in the company's extension taxonomy. The concept ProceedsFromSaleOfInvestmentProjects is expected to be a child of Net Cash Provided By Used In Investing Activities Continuing Operations. Please review the calculations defined for this item to determine that the correct element has been used.

Rule version : 5.0

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 concept `${Result_item.label}` with a value of `${Result_item.value}` appears as a child of `${item2.label}` in the company's extension taxonomy. The concept `${Result_item.name}` is expected to be a child of `${item1.name}`. Please review the calculations defined for this item to determine that the correct element has been used.

\${Result_item.name}

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 | US GAAP Element | Exceptions | Company Extension Element |
|------------------|--|---|--|
| DQC.US.0045.6835 | NetCashProvidedByUsedInOperatingActivitiesContinuingOperations | InterestPaidCapitalized | NetCashProvidedByUsedInInvestingActivitiesContinuingOperations |
| DQC.US.0045.6836 | NetCashProvidedByUsedInFinancingActivitiesContinuingOperations | ProceedsFromFederalHomeLoanBankAdvances , PaymentsForFederalHomeLoanBankAdvances | NetCashProvidedByUsedInInvestingActivitiesContinuingOperations |
| DQC.US.0045.6837 | NetCashProvidedByUsedInInvestingActivitiesContinuingOperations | | NetCashProvidedByUsedInFinancingActivitiesContinuingOperations |
| DQC.US.0045.6838 | NetCashProvidedByUsedInOperatingActivitiesContinuingOperations | | NetCashProvidedByUsedInFinancingActivitiesContinuingOperations |

Comment on this rule – https://xbrl.us/dqc_0045

Inappropriate Calculation Descendant

Rule ID: DQC_0046 || Comment on this rule – https://xbrl.us/dqc_0046

Rule function

This rule tests whether certain elements in the calculation linkbase are descendants of a parent concept. The rule can specify the depth of the calculation tree that is processed. The rule is processed based on the following 3 pieces of data provided to the rule:

| Parameters | Description |
|--------------------|--|
| Parent Element | Parent concept from which a set of descendant concepts are derived. The parent concept is not included in the list of descendants. |
| Descendant Element | The concept to identify in the set of descendant concepts |
| Level | The level parameter is defined as part of the rule and must be defined as a number greater than 0. In addition the level parameter can have a value of "inf". The level parameter defines the number of calculation levels the processor should descend. If the value is "inf", that means it must test all descendants in the tree. If the value is 1, it would test a set of child concepts. |

Errors should be returned for each instance where the defined element is a descendant of the parent element in the calculation linkbase, and not for every occurrence of the facts. For example, a single error will be returned if the calculation is incorrect (i.e., the element is a descendant of the parent element) and neither fact value is reported in the instance document.

Problem solved by the rule

This rule identifies where inappropriate calculation children have been included in the total of another element. An example of this is where the concept NetCashProvidedByUsedInContinuingOperations defined in the companies extension taxonomy includes the concept EffectOfExchangeRateOnCashAndCashEquivalentsContinuingOperations as a summation-child.

Example rule message

In the company's extension taxonomy the concept Net Cash Provided By Used In Continuing Operations includes Effect Of Exchange Rate On Cash And Cash Equivalents Continuing Operations as a summation-child. The concept Effect Of Exchange Rate On Cash And Cash Equivalents

Continuing Operations should not appear as a descendant of Net Cash Provided By Used In Continuing Operations.

Rule version : 5.0

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

In the company's extension taxonomy the concept `${parentElement.name}` includes `${childElement.name}` as a summation-child. The concept `${childElement.name}` should not appear as a descendant of `${parentElement.name}`

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 | Parent Element | Descendant Element(s) | Level |
|------------------|---|---|-------|
| DQC.US.0046.6839 | NetCashProvidedByUsedInContinuingOperations | EffectOfExchangeRateOnCashAndCashEquivalents | inf |
| DQC.US.0046.6840 | NetCashProvidedByUsedInContinuingOperations | EffectOfExchangeRateOnCashAndCashEquivalentsContinuingOperations | inf |
| DQC.US.0046.6841 | NetCashProvidedByUsedInContinuingOperations | EffectOfExchangeRateOnCashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents | inf |
| DQC.US.0046.6842 | CashAndCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect | EffectOfExchangeRateOnCashAndCashEquivalents | inf |
| DQC.US.0046.7480 | NetCashProvidedByUsedInDiscontinuedOperations | EffectOfExchangeRateOnCashAndCashEquivalentsDiscontinuedOperations | inf |

Comment on this rule – https://xbrl.us/dqc_0046

Calculation Descendants with No Balance Type

Rule ID: DQC_0047 || Comment on this rule – https://xbrl.us/dqc_0047

Rule function

This rule tests whether the descendants of both the elements `NetCashProvidedByUsedInOperatingActivitiesContinuingOperations` and `NetCashProvidedByUsedInOperatingActivities` in the companies extension taxonomy have no value defined for the balance attribute. Errors should be returned for each descendant element in the calculation linkbase that has no balance type defined. For example, a single error will be returned if a calculation descendant has no balance type. Because the element `NetCashProvidedByUsedInOperatingActivitiesContinuingOperations` has no balance type and is a descendant of `NetCashProvidedByUsedInOperatingActivities` any of these descendants would not be reported as an error.

Problem solved by the rule

This rule identifies where inappropriate increase decrease items from a roll forward have been used in the statement of cash flows. An example of this is where the concept `NetCashProvidedByUsedInOperatingActivities` defined in the companies extension taxonomy includes the concept `AssetRetirementObligationPeriodIncreaseDecrease` as a summation-child.

Example rule message

In the company's extension taxonomy, the concept Net Cash Provided by (Used in) Operating Activities includes Asset Retirement Obligation, Period Increase (Decrease) as a summation-child. The concept Asset Retirement Obligation, Period Increase (Decrease) should not appear as a child of Net Cash Provided by (Used in) Operating Activities because it does not have a balance type. Increase (Decrease) items without balance attributes are used in a roll forward and should not be used in the cash flow statement as they represent the impact on the balance sheet item which is the opposite of the impact on cash.

Rule version : 5.0

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

In the company's extension taxonomy the concept `${parentElement.name}` includes `${childElement.name}` as a summation-child. The concept `${childElement.name}` should not appear as

a child of \${parentElement.name} because it does not have a balance type. Increase (Decrease) items without balance attributes are used in a roll forward and should not be used in the cash flow statement as they represent the impact on the balance sheet item which is the opposite of the impact on cash.

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 | Parent Element | Level |
|------------------|---|-------|
| DQC.US.0047.7481 | <i>NetCashProvidedByUsedInOperatingActivities</i> OR <i>NetCashProvidedByUsedInOperatingActivitiesContinuingOperations</i> | inf |

Comment on this rule – https://xbrl.us/dqc_0047

Required Calculation Parent Element in the Cash Flow Statement

Rule ID: DQC_0048 || Comment on this rule – https://xbrl.us/dqc_0048

Rule function

This rule tests that at least one of the following change in cash elements appears as the ultimate parent (root node) in at least one calculation linkbase tree.

1. CashAndCashEquivalentsPeriodIncreaseDecrease
2. CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect
3. CashAndCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect
4. CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect
5. CashPeriodIncreaseDecrease
6. CashPeriodIncreaseDecreaseExcludingExchangeRateEffect
7. NetCashProvidedByUsedInContinuingOperations (Only if the element NetCashProvidedByUsedInDiscontinuedOperations is also included as a root element)

This rule identifies those filings where at least one of these elements do not appear as a root node in any cash flow calculation trees defined by the filer. The rule identifies a cash flow calculation tree (extended link role) by assuming the same role is used for the presentation tree.

The rule identifies a cash flow presentation tree (extended link role) role as follows:

1. The link role definition includes the string “- Statement” and
2. The presentation link role uri excludes the case insensitive string “parenthetical” and
3. The extended link role for the presentation tree contains the abstract element StatementOfCashFlowsAbstract or if this is absent
4. The presentation extended link role uri contains the case insensitive string “cashflow”. I.e. “http://abc.com/role/StatementOfCashFlows”

Problem solved by the rule

This rule identifies where an incomplete calculation tree has been reported for the cash flow statement. The lack of a complete calculation tree means there is no check to determine the component elements comprising the change in cash for the period are correct. The cash flow statement has many debit and credit elements that must use the correct sign on a value or define the correct calculation weights between elements. By having a complete calculation tree, the possibility of incorrect calculation weights being defined or incorrect signs being used on a value are significantly reduced.

Example rule message

The filing should include in the cash flow statement calculation linkbase(s) <http://abc.com/role/StatementOfCashFlows> one of the following elements as the root(first element) of the calculation tree to represent the aggregate change in cash for the period:

Prior to adoption of ASU-2016-18

CashAndCashEquivalentsPeriodIncreaseDecrease

CashAndCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect

Subsequent to adoption of ASU-2016-18

CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect

CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect

NetCashProvidedByUsedInContinuingOperations (As long as the element NetCashProvidedByUsedInDiscontinuedOperations is also included the reconciliation between opening and closing cash).

The calculation linkbase in the filing has the following root elements defined: NetCashProvidedByUsedInFinancingActivities, NetCashProvidedByUsedInOperatingActivities.

If you have used an extension element that reflects the changes made for ASU-2016-18 in the 2017 taxonomy then create either of the following extension elements with the following names:

- CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect
- CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect

Rule version : 5.0

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 filing should include in the cash flow statement calculation linkbase(s) `${networkRole}` one of the following elements as the root(first element) of the calculation tree to represent the aggregate change in cash for the period:

Prior to adoption of ASU-2016-18

CashAndCashEquivalentsPeriodIncreaseDecrease

CashAndCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect

Subsequent to adoption of ASU-2016-18

CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect

CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect

NetCashProvidedByUsedInContinuingOperations (As long as the element NetCashProvidedByUsedInDiscontinuedOperations is also included the reconciliation between opening and closing cash).

The calculation linkbase in the filing has the following root elements defined: \${elementNames}.

If you have used an extension element that reflects the changes made for ASU-2016-18 in the 2017 taxonomy then create either of the following extension elements with the following names:

- CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect
- CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect

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 |
| DQC.US.0048.7482 |

Comment on this rule – https://xbrl.us/dqc_0048

Single Calculation Tree for Change in Cash Flows

Rule ID: DQC_0049 || Comment on this rule – https://xbrl.us/dqc_0049

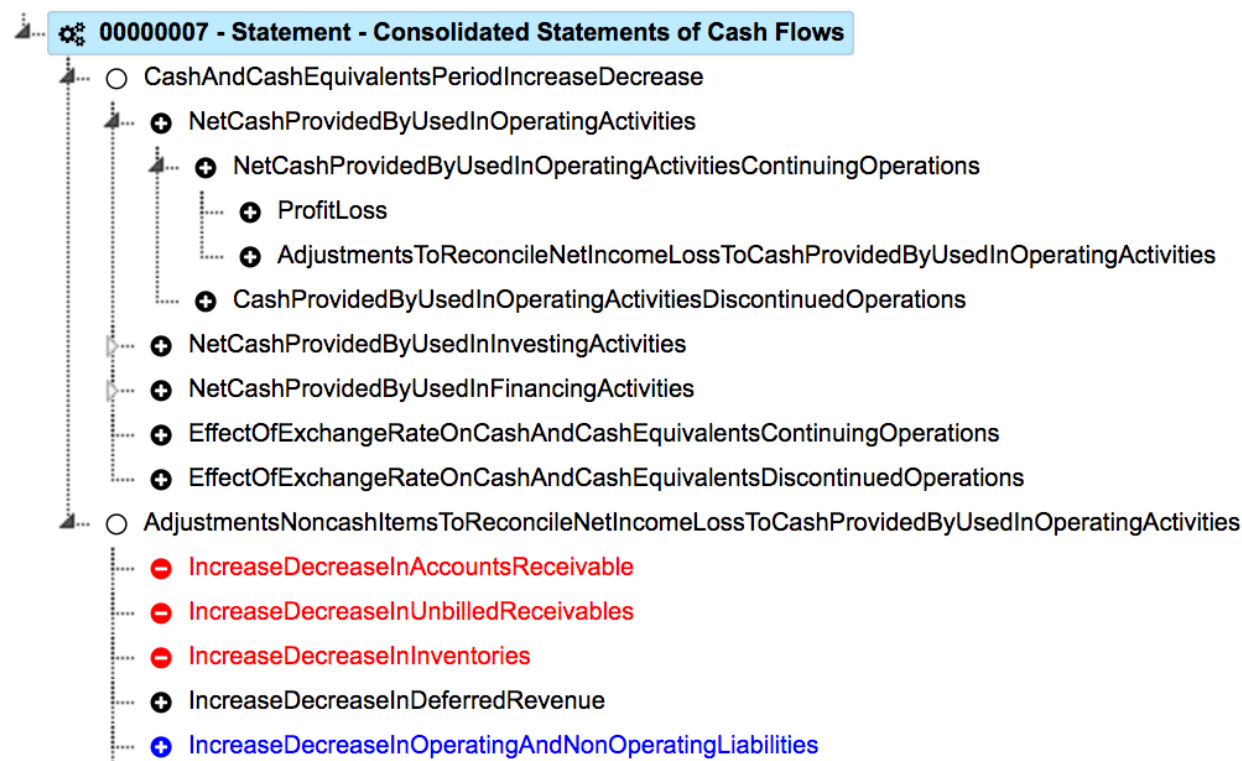
Rule function

This rule identifies when a single calculation tree has **not** been used to represent the increase or decrease in cash for the period. The amount representing the increase or decrease in cash for the period should be the root node of the calculation tree for the cash flow statement. No other element comprising the change in cash for the period should also appear as a root node in the calculation tree for the cash flow statement.

Problem solved by the rule

This rule identifies where an incomplete calculation has been provided for the change in cash for the period. The presence of multiple parent elements means that the cash flow calculation is incomplete. There should not be more than one root element in the calculation that could be included in the increase or decrease in cash for the period. The following figure shows where a filer has used multiple root elements (shown as clear circles) representing the change in cash and the adjustment for non cash items.

Figure: Example of two Parent (root) Elements



The increase decrease in cash during the period should be the only parent or root element in the calculation for the cash flow statement.

The rule identifies a cash flow presentation tree (extended link role) role as follows:

1. The link role definition includes the string “- Statement” and
2. The presentation link role uri excludes the case insensitive string “parenthetical” and
3. The extended link role for the presentation tree contains the abstract element `StatementOfCashFlowsAbstract` or if this is absent
4. The presentation extended link role uri contains the case insensitive string “cashflow”. I.e. [“http://abc.com/role/StatementOfCashFlows”](http://abc.com/role/StatementOfCashFlows)

The rule assumes the same link role is used for the presentation and calculation trees.

Example rule message

The following elements
`AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivities`,
`CashAndCashEquivalentsPeriodIncreaseDecrease` are parent (root) elements defined in the calculation
relationship for the cash flow statement using the group
`http://Inbit/20160930/role/idr_StatementsOfCashFlows`.

The cash flow statement should only have one calculation parent for durational concepts representing the increase or decrease in cash during the period. The element should be moved to be represented as a calculation child to the movement in cash for the period.

If the company has adopted ASU-2016-18 then the root element used to represent the aggregate change in cash should be the element
`CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect`. If the company specifically excludes the exchange rate effect from the total then the element
`CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect` should be used.

Rule version : 5.0

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 following elements \${elementNames} are parent (root) elements defined in the calculation relationship for the cash flow statement using the group \${networkrole}.

The cash flow statement should only have one calculation parent for durational concepts representing the increase or decrease in cash during the period. The element should be moved to be represented as a calculation child to the movement in cash for the period.

If the company has adopted ASU-2016-18 then the root element used to represent the aggregate change in cash should be the element CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect. If the company specifically excludes the exchange rate effect from the total then the element CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect should be used.

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 |
| DQC.US.0049.7483 |

Comment on this rule – https://xbrl.us/dqc_0049

Before Tax Items

Rule ID: DQC_0051 || Comment on this rule – https://xbrl.us/dqc_0051

Rule function

This rule evaluates whether the following elements are not represented as after tax items:

- IncomeLossIncludingPortionAttributableToNoncontrollingInterest
- IncomeLossAttributableToParent
- IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest

The rule checks that the preceding elements do not participate in a calculation that have an income tax element as a descendant. If any of the preceding elements have any of the following elements as a descendant then a separate error should result:

1. IncomeTaxExpenseBenefit
2. CurrentIncomeTaxExpenseBenefit
3. CurrentForeignTaxExpenseBenefit
4. CurrentFederalStateAndLocalTaxExpenseBenefit
5. CurrentFederalTaxExpenseBenefit
6. CurrentStateAndLocalTaxExpenseBenefit
7. DeferredIncomeTaxExpenseBenefit
8. DeferredForeignIncomeTaxExpenseBenefit
9. DeferredFederalStateAndLocalTaxExpenseBenefit
10. DeferredFederalIncomeTaxExpenseBenefit
11. DeferredStateAndLocalIncomeTaxExpenseBenefit
12. OtherTaxExpenseBenefit

The rule checks if any of the tax items are included as part of the calculation of the income loss items listed above. The rule will only flag one error if any of the tax items are present. It will not flag an error for every occurrence of one of the tax items in the instance document. The processor should report the first element found on the list above. In addition the rule will not fire if the calculation exists but the value of the tax item is zero.

Authoritative reference

The Taxonomy defines these items as pre tax items, used for partnerships and not taxable entities.

Problem solved by the rule

In many cases companies have used the elements :

- IncomeLossIncludingPortionAttributableToNoncontrollingInterest

- IncomeLossAttributableToParent
- IncomeLossIncludingPortionAttributableToNoncontrollingInterest

These elements are before tax, however many companies have used them to represent after tax items. This rule identifies whether these elements have been used inappropriately to represent after tax concepts.

Example rule message

IncomeTaxExpenseBenefit should not be included in the calculation of IncomeLossIncludingPortionAttributableToNoncontrollingInterest in the group <http://www.cpg.com/role/StatementsOfConsolidatedOperations>.

IncomeLossIncludingPortionAttributableToNoncontrollingInterest is before the deduction of tax. Excluding the tax expense from the amount is inconsistent with the meaning of the element because this element represents a before tax item and should not be used to represent an after tax item. If IncomeLossIncludingPortionAttributableToNoncontrollingInterest represents the amount after tax then use NetIncomeLoss instead.

Rule version: 5.0.0

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

{childElement.name} should not be included in the calculation of {element.name} in the group {network.uri}. {element.name} is before the deduction of tax. Excluding the tax expense from the amount is inconsistent with the meaning of the element because this element represents a before tax item and should not be used to represent an after tax item. If {element.name} represents the amount after tax then use NetIncomeLoss instead.

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 | Element Name |
|------------------|--|
| DQC.US.0051.7484 | IncomeLossIncludingPortionAttributableToNoncontrollingInterest |
| DQC.US.0051.7485 | IncomeLossAttributableToParent |

| | |
|------------------|--|
| DQC.US.0051.7486 | IncomeLossIncludingPortionAttributableToNoncontrollingInterest |
|------------------|--|

Comment on this rule – https://xbrl.us/dqc_0051

Member Values

Rule ID: DQC_0052 || Comment on this rule – https://xbrl.us/dqc_0052

Rule function

The FASB has defined certain members, when used on a given axis, that cannot be tagged with a value. This rule identifies facts with a given axis and member that cannot be tagged with a value irrespective of the line item used.

Authoritative reference

The FASB implementation guide for retirement benefits published in 2017 states the following:

The “Domestic Plan [Member]” element is not intended to be used in the instance document, instead the specific country from the SEC’s Country Taxonomy is intended to tag the information (for example, country:US, country:CA, country:GB).

This applies to the 2017 taxonomy and any taxonomies going forward.

Problem solved by the rule

In a number of cases the US GAAP taxonomy defines members that are intended to be used for organizational purposes on an axis. These members allow children to be grouped under the member. For example, the DomesticPlanMember is used on the RetirementPlanSponsorLocationAxis to act as a parent member for specific countries. The rule checks that these header members are not used to tag values.

Example rule message

The element Assets with a value of \$456,789 has been used with the axis Retirement Plan Sponsor Location [Axis] and the member Domestic Plan [Member]. The Domestic Plan [Member] element is not intended to be used in the instance document, instead the specific country from the SEC’s Country Taxonomy is intended to tag the information.

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

Period : 2015-11-01

Dimensions : RetirementPlanSponsorLocationAxis = Domestic PlanMember

Unit : USD

Rule version : 5.0

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 element `${fact1.label}` with a value of `${fact1.value}` has been used with the axis `${fact1.axis.label}` and the member `${fact1.member.label}`. The `${fact1.member.label}` element is not intended to be used in the instance document, instead the specific country from the SEC's Country Taxonomy is intended to tag the information.

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

Period: `${fact1.period}`

Dimensions: `${fact1.dimensions}`

Unit: `${fact1.unit}`

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 | Element Name |
|------------------|-----------------------------------|--------------------|
| DQC.US.0052.7487 | RetirementPlanSponsorLocationAxis | DomesticPlanMember |

Comment on this rule – https://xbrl.us/dqc_0052

Excluded Members from an Axis

Rule ID: DQC_0053 || Comment on this rule – https://xbrl.us/dqc_0053

Rule function

The FASB has defined certain members that cannot be included on an axis. The following member axis combinations should not appear in the company's extension taxonomy:

| Dimension | Member |
|-----------------------------------|-------------|
| RetirementPlanSponsorLocationAxis | NonUsMember |

This rule reports an error for every instance of a fact. If no facts are reported it will report 1 error for the dimension that is reported incorrectly.

This rule identifies where a member is used on an axis where it should not be. This differs from DQC_0001 which identifies the population of allowable members. This rule identifies specific members that are not permitted on an axis.

Authoritative reference

This is defined in the FASB taxonomy and retirement benefits implementation guide in 2017 and applies to 2017 going forward.

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.

If an axis has inappropriate US-GAAP members automated analysis is more difficult because the use of these members is not expected on the axis.

Example rule message

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

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

The member, NonUs [Member] is used on the Retirement Plan Sponsor Location [Axis] with the element Revenues with a value of 120,000,000. The NonUs [Member] member should not be used with the Retirement Plan Sponsor Location [Axis] .

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

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

Dimensions: RetirementPlanSponsorLocationAxis = NonUsMember

Unit: USD

Rule version: 5.0

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

The member, NonUs [Member] is used on the Retirement Plan Sponsor Location [Axis] in the disclosure group “004120 – Disclosure – Pension (Details)”. There are no facts associated with this member and axis. NonUs [Member] members should not be used with the Retirement Plan Sponsor Location [Axis].

Rule version: 5.0

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 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}`. `${Rule.member.label}` should not be used with the `${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 `${group}`. There are no facts associated with this member and axis. The `${Rule.member.label}` member 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 | Member Name |
|------------------|---------------------------------------|-------------|
| DQC.US.0053.7489 | RetirementPlanSponsorLocation Axis | NonUsMember |

Comment on this rule – https://xbrl.us/dqc_0053

Excluded Dimensions from a Table

Rule ID: DQC_0054 || Comment on this rule – https://xbrl.us/dqc_0054

Rule function

The FASB has defined certain dimensions that cannot be included with a table. The following table axis combinations are examples of table and axis combinations that should not appear in the company's extension taxonomy:

| Table | Axis |
|---|---------------------------|
| ScheduleOfDefinedBenefitPlansDisclosuresTable | StatementGeographicalAxis |
| DefinedContributionPlanTable | StatementGeographicalAxis |
| DefinedBenefitPlansAndOtherPostretirementBenefitPlansDisclosuresTable | StatementGeographicalAxis |

This rule only reports a single error when the axis appears in the table. It does not report errors for every fact value using the geography axis in the table. The rule uses the definition linkbase to determine the existence of the axis on the table.

Authoritative reference

This is defined in the FASB taxonomy and retirement benefits implementation guide in 2017 and applies to filings using the 2017 taxonomy and subsequent taxonomies.

Problem solved by the rule

The rule helps to ensure that filers comply with the retirements benefit implementation guide and do not use the the geography axis when they meant to use the Retirement Plan Sponsor Location Axis.

Example rule message

The definition linkbase in the extension taxonomy defines the axis Statement Geographical Axis as an axis of the table Schedule Of Defined Benefit Plans Disclosures [Table]. This axis cannot be used on this table as this axis is expressly prohibited from being used on this table by the 2017 FASB taxonomy and retirement benefits implementation guide. Consider using the axis Retirement Plan Sponsor Location [Axis] instead.

Rule version: 5.0

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 definition linkbase in the extension taxonomy defines the axis `${axis.label}` as an axis of the table `${table.label}`. This axis cannot be used on this table as this axis is expressly prohibited from being used on this table by the 2017 FASB taxonomy and retirement benefits implementation guide. Consider using the axis Retirement Plan Sponsor Location [Axis] instead.

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 | Table | Axis |
|------------------|---|---------------------------|
| DQC.US.0054.7490 | ScheduleOfDefinedBenefitPlansDisclosuresTable | StatementGeographicalAxis |
| DQC.US.0054.7491 | DefinedContributionPlanTable | StatementGeographicalAxis |
| DQC.US.0054.7492 | DefinedBenefitPlansAndOtherPostretirementBenefitPlansDisclosuresTable | StatementGeographicalAxis |

Comment on this rule – https://xbrl.us/dqc_0054

Required Member on An Axis

Rule ID: DQC_0055 || Comment on this rule – https://xbrl.us/dqc_0055

Rule function

In a number of cases the US GAAP taxonomy defines members that are intended to be used for organizational purposes on an axis. These members allow children to be grouped under the member. The FASB has defined certain situations where a member or multiple members must used with an axis. If the member or combination of members is not used then an error results. This rule defines the axis and the member or members that must be present.

This rule checks whether either the Domestic Plan Member or Foreign Plan Member or both are used on the the RetirementPlanSponsorLocationAxis.

| Axis | Member |
|---|---|
| Retirement Plan Sponsor Location [Axis] | Domestic Plan [Member] OR Foreign Plan [Member] |

This rule differs from DQC_0001 because DQC_0001 defines what members are allowed to be used on an axis and reports when inappropriate members are used. This rule checks that at a minimum specific members are used.

The rule will report a single error when either the DomesticPlanMember OR ForeignPlanMember is not used with the axis in a given presentation linkrole. The rule will create a single error in each role where the condition occurs. If either one of the elements is present then no error will be reported. If only the member RetirementPlanSponsorLocationDomain is associated with the axis then no error will be reported. This rule should be evaluated by navigating the presentation linkbase and not the definition linkbase. The presentation and definition linkbases are assumed to be the same.

Authoritative reference

This is defined in the FASB taxonomy and retirement benefits implementation guide in 2017 and applies to filings using the 2017 US GAAP taxonomy and subsequent taxonomies.

Problem solved by the rule

The DomesticPlanMember and/or ForeignPlanMember are used on the RetirementPlanSponsorLocationAxis to act as a parent member for specific countries. The rule checks that at a minimum one of these members is included. If it is not used, the axis is being used inappropriately.

Example rule message

Neither the Domestic Plan [Member] NOR Foreign Plan [Member] has been used on the Retirement Plan Sponsor Location [Axis] in the presentation linkbase <http://www.abc.com/20170331/role/statement-note-6-retirement-plan>. The FASB requires that either one or both of these members is present on the Retirement Plan Sponsor Location [Axis]. Please review the axis and add one of these members or assess the need to use the Retirement Plan Sponsor Location [Axis].

Rule version: 5.0

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

Neither the Domestic Plan [Member] OR Foreign Plan [Member] has been used on the Retirement Plan Sponsor Location [Axis] in the presentation linkbase `{presentationLinkbase.uri}`. The FASB requires that either one or both of these members is present on the Retirement Plan Sponsor Location [Axis]. Please review the axis and add one of these members or assess the need to use the Retirement Plan Sponsor Location [Axis].

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 | Minimum Member Combination |
|------------------|-----------------------------------|---|
| DQC.US.0055.7493 | RetirementPlanSponsorLocationAxis | DomesticPlanMember OR ForeignPlanMember |

Comment on this rule – https://xbrl.us/dqc_0055

Cash Flow Opening and Closing Balances

Rule ID: DQC_0057 || Comment on this rule – https://xbrl.us/dqc_0057

Rule function

This rule tests when at least one of the following elements is not used in the cash flow statement to represent the opening and closing balances for each period reported:

1. Filings that have adopted ASU-2016-18
 - a. CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents
 - b. CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations
2. Filings that have not yet adopted ASU-2016-18
 - a. CashAndCashEquivalentsAtCarryingValueIncludingDiscontinuedOperations
 - b. CashAndCashEquivalentsAtCarryingValue
 - c. CashCashEquivalentsAndFederalFundsSold
 - d. Cash
 - e. CashEquivalentsAtCarryingValue
 - f. CashAndDueFromBanks

This rule identifies those filings where at least one of these elements do not appear in the cash flow presentation trees defined by the filer for the cash flow statement. The rule identifies a cash flow presentation tree (extended link role) role as follows:

1. The link role definition includes the string “- Statement” and
2. The presentation link role uri excludes the case insensitive string “parenthetical” and
3. The extended link role for the presentation tree contains the abstract element StatementOfCashFlowsAbstract or if this is absent
4. The presentation extended link role uri contains the case insensitive string “cashflow”. I.e., “http://abc.com/role/StatementOfCashFlows”

Problem solved by the rule

This rule identifies where standard elements representing the opening and closing balances have not been reported for a cash flow statement. The lack of these elements indicates that an inappropriate element has been used or an extension element has been created to represent the opening and closing values for cash. These elements are used by data users to determine that that change in cash flows has been calculated correctly and to determine the aggregate cash position of the entity.

Example rule message

One of the following elements:

- CashAndDueFromBanks,
- CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsIncludingDisposalGroupAndDiscontinuedOperations,

- CashAndCashEquivalentsAtCarryingValueIncludingDiscontinuedOperations,
- CashAndCashEquivalentsAtCarryingValue,
- CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents,
- CashCashEquivalentsAndFederalFundsSold,
- CashEquivalentsAtCarryingValue,
- Cash

should appear as the opening and closing balance in the cash flow statement using the group <http://www.cmc.com/role/CondensedConsolidatedStatementsOfCashFlowsUnaudited>.

Instead the following balance items have been used in this statement CashCashEquivalentsAndShortTermInvestments. Depending if ASU-2016-18 has been adopted at least one of the opening and closing balance items listed must be used in the cash flow statement.

Rule version : 5.0

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

One of the following elements `${elementNames.name}` should appear as the opening and closing balance in the cash flow statement using the group `${nrole}`.

Instead the following balance items have been used in this statement `${balanceElements}`. Depending if ASU-2016-18 has been adopted at least one of the opening and closing balance items listed must be used in the cash flow statement.

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 |
| DQC.US.0057.7494 |

Comment on this rule – https://xbrl.us/dqc_0057

Element Dependence for Specific Elements

Rule ID: DQC_0060 || Comment on this rule – https://xbrl.us/dqc_0060

Rule function

If a given element is used in a filing, then a corresponding element(s) should also be present in the instance. This rule identifies those instances where one element value is reported and no corresponding value is reported in the same period in the default dimension.

If a fact value is reported for a given element, then a fact value is expected to be reported for a given matching element. The existence of one element requires that a value is reported for another element(s). This rule checks that the pairs of elements in the list below both appear in the filing.

Problem solved by the rule

This rule identifies where a required disclosure is defined in US-GAAP and it is more appropriate to report the broader element that is a required disclosure rather than the more specific element. This rule helps to eliminate where values are tagged inconsistently across filings either because elements have been selected at the wrong level of granularity or an inappropriate extension has been created.

Example rule message

The element NetCashProvidedByUsedInFinancingActivitiesContinuingOperations has been reported with a value of 12,345,678. However no value has been reported for either the elements CashProvidedByUsedInFinancingActivitiesDiscontinuedOperations **OR** NetCashProvidedByUsedInFinancingActivities. It is expected that if the element NetCashProvidedByUsedInFinancingActivitiesContinuingOperations is reported then values would be reported for these corresponding elements. If the value of 12,345,678 represents the value of NetCashProvidedByUsedInFinancingActivities then this more general element should be used as it is a required disclosure.

The properties of this us-gAAP:NetCashProvidedByUsedInFinancingActivitiesContinuingOperations fact are:

Period: 2017-12-31

Dimensions: none

Unit: USD

Rule version : 5.0

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 element \${ReportedElement.name} has been reported with a value of \${ReportedElement.value}. However no value has been reported for either the element(s) \${DependentElement}. It is expected that if the element \${ReportedElement.name} is reported then values would be reported for these corresponding elements. If the value of \${ReportedElement.value} represents the value of \${GeneralElement.name} then this more general element should be used as it is a required disclosure.

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

Period: \${ReportedElement.period}

Dimensions: \${ReportedElement.dimensions}

Unit: \${ReportedElement.unit}

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 | Reported Element | Dependent Element | General Element |
|------------------|--|---|--|
| DQC.US.0060.7495 | NetCashProvidedByUsedInFinancingActivitiesContinuingOperations | CashProvidedByUsedInFinancingActivitiesDiscontinuedOperations AND NetCashProvidedByUsedInFinancingActivities | NetCashProvidedByUsedInFinancingActivities |
| DQC.US.0060.7496 | NetCashProvidedByUsedInInvestingActivitiesContinuingOperations | CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations AND NetCashProvidedByUsedInInvestingActivities | NetCashProvidedByUsedInInvestingActivities |
| DQC.US.0060.7497 | NetCashProvidedByUsedInOperatingActivitiesContinuingOperations | CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations AND NetCashProvidedByUsedInOperatingActivities | NetCashProvidedByUsedInOperatingActivities |

Comment on this rule – https://xbrl.us/dqc_0060

Cash Flow Continuing Operations Elements not Used

Rule ID: DQC_0061 || Comment on this rule – https://xbrl.us/dqc_0061

Rule function

This rule is intended to identify cases where a company's cash flow includes discontinued operations as a summation-child to the periodic change in cash and cash equivalents (summation-parent), but the calculation tree does not include continuing operations as a summation-child. The rule identifies where any of the following conditions occur in a filing:

1. CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations is **not** included as a calculation child of the element NetCashProvidedByUsedInInvestingActivities but both elements are included in the change in cash for the period.
2. CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations is **not** included as a calculation child of the element NetCashProvidedByUsedInOperatingActivities but both elements are included in the change in cash for the period.
3. CashProvidedByUsedInFinancingActivitiesDiscontinuedOperations is not included as a calculation child of the element NetCashProvidedByUsedInFinancingActivities but both elements are included in the change in cash for the period.

Each of the above 3 criteria run as separate rules.

Because the change in cash for the period could be represented by a number of different elements depending on the filer, the rule determines a common ancestor. In the case for item 1 above, this is done by identifying the element that meets the following criteria:

- Identify the parent element of NetCashProvidedByUsedInInvestingActivities.
- Identify all the ancestors of CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations
- Identify the element that is the intersection of the 2 sets

If a common element is identified, then the rule determines if CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations is a calculation descendant of NetCashProvidedByUsedInInvestingActivities. If it is not a descendant, then an error is produced. No error is produced if CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations is a calculation descendant of NetCashProvidedByUsedInInvestingActivities or if a common parent element is not identified.

Problem solved by the rule

This rule identifies where the following elements have been used:

- NetCashProvidedByUsedInInvestingActivities,
- NetCashProvidedByUsedInOperatingActivities
- NetCashProvidedByUsedInFinancingActivities

Instead of the filer using the following elements :

- NetCashProvidedByUsedInInvestingActivitiesContinuingOperations
- NetCashProvidedByUsedInOperatingActivitiesContinuingOperations
- NetCashProvidedByUsedInFinancingActivitiesContinuingOperations

Example rule message

The company's calculation relationship includes NetCashProvidedByUsedInInvestingActivities and CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations in the calculation of CashAndCashEquivalentsPeriodIncreaseDecrease. But the element CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations is not a direct child of NetCashProvidedByUsedInInvestingActivities. NetCashProvidedByUsedInInvestingActivities is intended to represent the total of cash provided by or used in continuing and discontinued operations. Cash flows from both discontinued operations and continuing activities cannot add into the total of CashAndCashEquivalentsPeriodIncreaseDecrease as this implies that discontinued operations is being double counted, once in continuing activities and once as discontinued operations from investing activities.

Rule version : 5.0

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 company's calculation relationship includes **\$(ParentElement)** and **\$(ChildElement)** in the calculation of **\$(changeInCashElement)**. But **\$(ChildElement)** is not a direct child of **\$(ParentElement)**. **\$(ParentElement)** is intended to represent the total of cash provided by or used in continuing and discontinued operations. Cash flows from both discontinued operations and continuing activities cannot add into the total of **\$(changeInCashElement)**. as this implies that discontinued operations is being double counted, once in continuing activities and once as discontinued operations.

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 | ParentElement | ChildElement |
|------------------|--|---|
| DQC.US.0061.7498 | <i>NetCashProvidedByUsedInInvesting Activities</i> | <i>CashProvidedByUsedInInvestingActivities DiscontinuedOperations</i> |
| DQC.US.0061.7499 | <i>NetCashProvidedByUsedInOperatin</i> | <i>CashProvidedByUsedInOperatingActivitie</i> |

| | | |
|------------------|--|---|
| | <i>gActivities</i> | <i>sDiscontinuedOperations</i> |
| DQC.US.0061.7500 | <i>NetCashProvidedByUsedInFinancin gActivities</i> | <i>CashProvidedByUsedInFinancingActivitie sDiscontinuedOperations</i> |

Comment on this rule – https://xbrl.us/dqc_0061

No Fact Value for Change in Cash

Rule ID: DQC_0062 || Comment on this rule – https://xbrl.us/dqc_0062

Rule function

This rule identifies those cases where the filer has reported a cash flow statement but has not reported a value for the change in cash. This rule detects where an incorrect element, an inappropriate extension, an inappropriate dimension or a missing value has been used to represent the change in cash for the period.

The rule identifies where there is no value reported for **any** of the following elements with no dimensions:

- CashPeriodIncreaseDecrease
- CashAndCashEquivalentsPeriodIncreaseDecrease
- CashAndCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect
- CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecrease IncludingExchangeRateEffect
- CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecrease ExcludingExchangeRateEffect
- NetCashProvidedByUsedInContinuingOperations (As long as the element NetCashProvidedByUsedInDiscontinuedOperations is also included the reconciliation between opening and closing cash)

At least one of the elements listed above must have a default value defined. If a single value is defined for one of these elements (with no dimensions on the value) then the filing will pass the rule.

This rule identifies if a statement of cash flows is reported if a cash flow presentation tree is defined in the filing. The rule identifies a cash flow presentation tree (extended link role) role as follows:

1. The link role definition includes the string “- Statement” and
2. The presentation link role uri excludes the case insensitive string “parenthetical” and
3. The extended link role for the presentation tree contains the abstract element StatementOfCashFlowsAbstract or if this is absent
4. The presentation extended link role uri contains the case insensitive string “cashflow”. I.e. “http://abc.com/role/StatementOfCashFlows”

Problem solved by the rule

This rule identifies where the following situations occur.

- The change in cash has not been represented with a value, when it should have been tagged with a value of zero.
- The change in cash flow is dimensionally qualified with an inappropriate dimension. The instance should have a value reported with no dimensions. The rule will identify where the successor member has been used or an extension member. The value for change in cash should not have a dimension.
- The change in cash has been represented with an extension element. There is no reason the change in cash needs to be identified using an extension member.

Example rule message

The filing includes a cash flow statement but does not report a value for the change in cash using any of the following elements:

1. CashPeriodIncreaseDecrease
2. CashAndCashEquivalentsPeriodIncreaseDecrease
3. CashAndCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect
4. CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect (As an extension element)
5. CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect (As an extension element)
6. NetCashProvidedByUsedInContinuingOperations (As long as the element NetCashProvidedByUsedInDiscontinuedOperations is also included the reconciliation between opening and closing cash)

If you have disclosed a change in cash for the period, one of the above elements should be used. Please update your filing if one of the following has occurred:

1. The change in cash has not been represented with a value, in this case the element should be tagged with a value of zero.
2. The change in cash flow is dimensionally qualified with an inappropriate dimension. The instance should have a value reported with no dimensions. The rule will identify where the successor member has been used or an extension member. The value for change in cash should not have a dimension.
3. The change in cash has been represented with an extension element. There is no reason the change in cash needs to be identified using an extension member.

Rule version: 5.0

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 filing includes a cash flow statement but does not report a value for the change in cash using any of the following elements:

1. CashPeriodIncreaseDecrease
2. CashAndCashEquivalentsPeriodIncreaseDecrease
3. CashAndCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect
4. CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect (As an extension element)
5. CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect (As an extension element)
6. NetCashProvidedByUsedInContinuingOperations (As long as the element NetCashProvidedByUsedInDiscontinuedOperations is also included the reconciliation between opening and closing cash)

If you have disclosed a change in cash for the period, one of the above elements should be used. Please update your filing if one of the following has occurred:

1. The change in cash has not been represented with a value, in this case the element should be tagged with a value of zero.
2. The change in cash flow is dimensionally qualified with an inappropriate dimension. The instance should have a value reported with no dimensions. The rule will identify where the successor member has been used or an extension member. The value for change in cash should not have a dimension.
3. The change in cash has been represented with an extension element. There is no reason the change in cash needs to be identified using an extension member.

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 | Element Label | Element Name |
|------------------|---------------|--------------|
| DQC.US.0062.7501 | All | All |

Comment on this rule – https://xbrl.us/dqc_0062

Interest Paid Net (Operating) Not on Cash Flow

Rule ID: DQC_0065 || Comment on this rule – https://xbrl.us/dqc_0065

Rule function

This rule identifies those cases where the filer has included the element InterestPaid as a presentation linkbase descendant of the element SupplementalCashFlowInformationAbstract but has not included the element InterestPaidNet as a presentation linkbase descendant of the element SupplementalCashFlowInformationAbstract. The rule reports a separate error for every default value (values with no dimensions) other than zero is included in the instance document.

Problem solved by the rule

This rule supports the recommendations of the cash flow guidance. The FASB codification requires that filers who report their cash flows using the indirect method publish their interest paid during the period net of any interest paid for capital expenses. This represents the interest paid applicable to operating activities and the interest capitalized represents the interest expense applicable to investing activities. This rule helps to ensure that companies use the element InterestPaidNet instead of the element InterestPaid.

Example rule message

The Supplemental cash flow section has reported a value of 148,203 for the element InterestPaid but the element InterestPaidNet is not included in the supplemental cash flow section. Interest paid, net of the capitalized component must be reported in this section.

The element InterestPaid includes capitalized interest. If this element has no capitalized interest component then use the element InterestPaidNet instead.

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

Period : 2016-12-01 to '2017-05-31'

Dimensions : none

Unit : USD

Rule version : 5.0

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 Supplemental cash flow section has reported a value of \${fact1.value} for the element InterestPaid but the element InterestPaidNet is not included in the supplemental cash flow section. Interest Paid Net of the capitalized component must be reported in this section.

The element InterestPaid includes capitalized interest. If this element has no capitalized interest component then use the element InterestPaidNet instead.

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

Period: \${fact1.period}

Dimensions: \${fact1.dimensions}

Unit: \${fact1.unit}

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 | Element Name |
|------------------|--------------|
| DQC.US.0065.7502 | InterestPaid |

Comment on this rule – https://xbrl.us/dqc_0065