



DQC Release 14

XBRL US Data Quality Committee
Approval Meeting
January 20, 2021

DQC Version 14 Summary

- Adds 5 IFRS Rules
 - **DQC_0101**
 - **DQC_0102**
 - **DQC_0103**
 - **DQC_0104**
 - **DQC_0105**
- Adds Dimension Guidance for IFRS filers
 - [Guidance on Tagging Axis and Members Using the IFRS Taxonomy](#)
- Fixes Issues in prior Rules

Public Review Summary

- Received comments from the Public
 - Removed rule 106
 - Updated Guidance
 - Discussions for proposed rule changes
- Received comments from working group

DQC_0101-Movement of Concepts between Calculation Trees

- Area: Cash Flow Statement
- Scope: Company extension Taxonomy
 - Operating, Investing and Financing elements
- Description:
 - Checks if the filer has moved items in the cash flow calculation:
 - The concept appears in the investing cash flows of the company's cash flow statement but is an operating item.
 - The concept appears in the investing cashflows of the company's cash flow statement but is a financing item.
 - The concept appears in the financing cashflows of the company's cash flow statement but is an investing item
 - The concept appears in the financing cashflows of the company's cash flow statement but is an operating item.
- Impact:
 - 72 cases from Jan 2020 to Sept 2020
- Mirrors DQC_0045 (US GAAP)

DQC_0102-Element Values Are Equal

- Area: Face Financial Statements
- Scope: Consistency of Data on Financial Statements
 - Checks common accounting relationships
- Description:
 - Checks the following generic relationships are consistent
 - $\text{Assets} = \text{LiabilitiesAndStockholdersEquity}$
 - $\text{Assets} = \text{CurrentAssets} + \text{NonCurrentAssets}$
 - $\text{Liabilities} = \text{CurrentLiabilities} + \text{NonCurrentLiabilities}$
 - $\text{Equity} = \text{EquityAttributableToOwnersOfParent} + \text{NoncontrollingInterests}$
 - $\text{ComprehensiveIncome} = \text{ProfitLoss} + \text{OtherComprehensiveIncome}$
 - $\text{Change Cash} = \text{Operating} + \text{Financing} + \text{Investing}$
 - $\text{CashFlowsFromUsedInFinancing} = \text{Continuing} + \text{Discontinued}$
 - $\text{CashFlowsFromUsedInInvesting} = \text{Continuing} + \text{Discontinued}$
 - $\text{CashFlowsFromUsedInOperating} = \text{Continuing} + \text{Discontinued}$
 - $\text{Change Cash Discontinued} = \text{Operating Discontinued} + \text{Financing Discontinued} + \text{Investing Discontinued}$
- Impact:
 - 270 cases from Jan 2020 to Sept 2020 (Error can exist for every context)
- Mirrors DQC_0004 (US GAAP)

DQC_0103-Invalid Value for Percentage Items

- Area: Percentage Items
- Scope: All percentage items in filings
 - Except elements containing the text “ApplicableTaxRate”
- Description:
 - Checks all percentage items that are not a tax rate and that are greater than a 1000 % and are base taxonomy elements.
- Impact:
 - 117 cases from Jan 2020 to Sept 2020
- Checks Mirrors DQC US_0091 (US GAAP)

DQC_0104-Axis with Inappropriate Members

- Area: Dimension Axis
- Scope: The following Dimensions are checked:
 - AssetsAndLiabilitiesClassifiedAsHeldForSaleAxis (Limited extensions)
 - ContinuingAndDiscontinuedOperationsAxis (Limited extensions)
 - ConsolidatedAndSeparateFinancialStatementsAxis (No extensions)
 - SegmentConsolidationItemsAxis (Limited extensions)
 - SegmentsAxis (Only allows extensions)
- Description:
 - The rule checks if allowable members are used on these axes. The rules generally checks if extensions have been used or have not been used.
- Impact:
 - 32,000 cases from Jan 2020 to Sept 2020 (Could be 000's errors in a filing)
- Checks Mirrors DQC_0001 (US GAAP)

DQC_0105-FS with No Associated Calculation

- Area: Face Financial Statements
- Scope: Checks that the calculation linkbase is consistent with the presentation linkbase.
- Description:
 - Identifies all monetary items on the face financial statements and ensures that associated calculations are also included. The rule takes into account supplemental disclosures and ignores parenthetical items.
- Impact:
 - 724 cases from Jan 2020 to Sept 2020. (Max of 3 errors per filing)
- Checks Mirrors DQC_0099

DQC_0106-Assets and Liabilities Classified as Held-For-Sale using Duration Element

- Rule Removed from rule set

Guidance for Tagging Axis and Members Using the IFRS Taxonomy

- Provided guidance for tagging dimensions for the IFRS taxonomy defined in rule DQC_0104. This is equivalent to the guidance provide for DQC_0001 (US GAAP).
- Added explanations of how to use the axes based on feedback received in the public review.
- Link to Guidance
 - <https://xbrl.us/data-rule/guid-tag-ifrs/>

Rule Fixes to Rules Previously Approved

- Updates to DQC_0099 FS with No Associated Calculation
 - Remove false positives associated with supplemental cash flows
 - Remove additional statement types
 - Allow disclosures in presentation of movements in Shareholders Equity
 - Added PremiumsWrittenGross as an exception
 - Updated the rule message
- DQC_0033 Document Period End Date Context
 - The rule will not run if it is an 8-K that has the amendment flag as true
- DQC_0001 Axis with Inappropriate Member
 - Added the following as allowed currencies currency:VES, currency:SVC, currency:STN, currency:MRU
 - Removed InvestmentsNetAssetValueMember as an allowable extension
- DQC_0081 Sibling Child Relationships
 - Added detailed message of how to resolve issues
 - i.e. “The element ProceedsFromLoans is an operating cash receipt from principal payments made on loans related to operating activities. Look to use one of the elements included as descendants of the abstract element ProceedsFromRepaymentsOfDebtAbstract”
 - Expanded exceptions for elements promotable to sibling (see DepreciationAndAmortization)
- DQC_0095 Scale Common Stock Outstanding
 - Updated rule to only check values within 90 days of each other. i.e., Outstanding stock on the cover vs Financial Statements
- DQC_0015 Negative Values
 - Removed 4 elements that could be negatives.
 - Added “basisswap” as a string in a member to allow an item to be negative