

What is the requirement under S-X for including this disclosure?

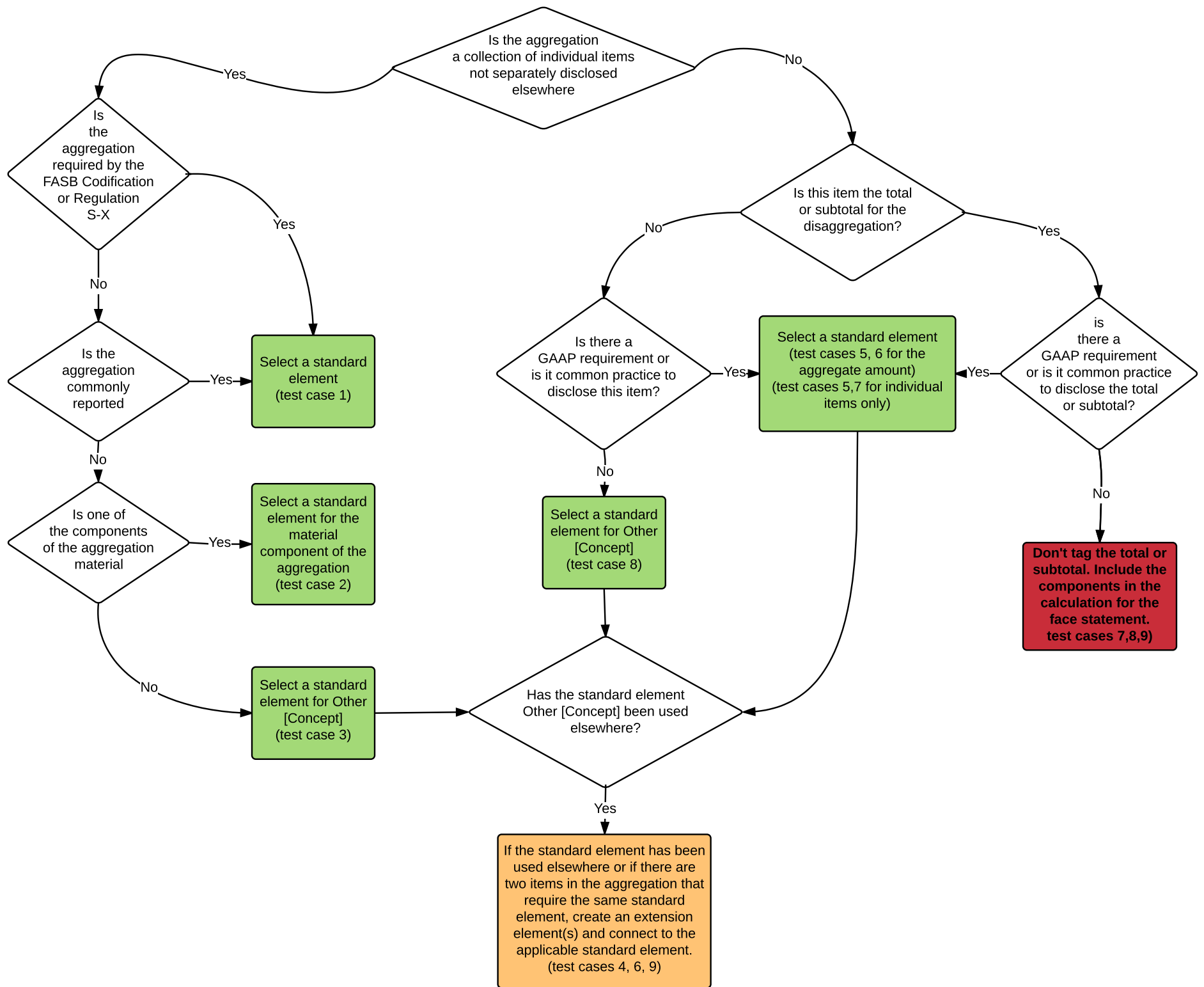
"revenue"

What is the requirement under the Codification for including this disclosure?

"franchise revenue"

Is it widely recognized and prevalent practice in general or in my industry?

Stop when you get to the most specific standard element that applies



			Test cases for Deposits, Prepaid and Whatever <u>No detail in balance sheet or in footnotes</u> - amounts for Deposits, Prepaid and Whatever are included for information purposes, but not included on the balance sheet or in the footnotes. The only item being tagged is the aggregation.																		
Case 1, 3	{	<table><tr><td>Deposits</td><td>10</td></tr><tr><td>Prepaid</td><td>10</td></tr><tr><td>Whatever</td><td><u>10</u></td></tr><tr><td>Deposits, Prepaid and Whatever</td><td>30</td></tr><tr><td>Goodwill</td><td><u>210</u></td></tr><tr><td>Total assets</td><td>240</td></tr></table>	Deposits	10	Prepaid	10	Whatever	<u>10</u>	Deposits, Prepaid and Whatever	30	Goodwill	<u>210</u>	Total assets	240	1. Standard element exists for aggregate item [Deposits, Prepaid and Whatever] Use the standard element for the aggregate item (i.e, subtotal).						
		Deposits	10																		
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Case 4	{	<table><tr><td>Deposits</td><td>10</td></tr><tr><td>Prepaid</td><td>10</td></tr><tr><td>Whatever</td><td><u>10</u></td></tr><tr><td>Deposits, Prepaid and Whatever</td><td>30</td></tr><tr><td>Other Assets</td><td>10</td></tr><tr><td>Goodwill</td><td><u>200</u></td></tr><tr><td>Total assets</td><td>240</td></tr></table>	Deposits	10	Prepaid	10	Whatever	<u>10</u>	Deposits, Prepaid and Whatever	30	Other Assets	10	Goodwill	<u>200</u>	Total assets	240	2. Standard elements exist for deposits, prepaid and whatever. No standard element exists for aggregate item. Use the standard element for deposits to tag the aggregate item because it is the only material component of the aggregation.				
		Deposits	10																		
Prepaid	10																				
Whatever	<u>10</u>																				
Deposits, Prepaid and Whatever	30																				
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Case 9	{	Cases 5, 6, 7, 8	{	Case 2	{	<table><tr><td>Deposits</td><td>200</td></tr><tr><td>Prepaid</td><td>10</td></tr><tr><td>Whatever</td><td><u>10</u></td></tr><tr><td>Deposits, Prepaid and Whatever</td><td>220</td></tr><tr><td>Goodwill</td><td>10</td></tr><tr><td>Other Assets</td><td><u>10</u></td></tr><tr><td>Total assets</td><td>240</td></tr></table>	Deposits	200	Prepaid	10	Whatever	<u>10</u>	Deposits, Prepaid and Whatever	220	Goodwill	10	Other Assets	<u>10</u>	Total assets	240	3. Standard elements exist for deposits, prepaid and whatever. No standard element exists for aggregate item. Use the standard element Other Noncurrent Assets for the aggregate item because none of the individual items are material.
						Deposits	200														
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Deposits, Prepaid and Whatever	220																				
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Other Assets	<u>10</u>																				
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							4. Standard elements exist for deposits, prepaid and whatever. No standard element exists for aggregate item. The element for Other Noncurrent Assets has been used elsewhere in the balance sheet Use an extension for the aggregate item and connect it to the standard element Other Noncurrent Assets.														
							<u>Detail on balance sheet or in footnotes</u> - amounts for Deposits, Prepaid and Whatever are included either on the balance sheet or in the footnotes														
							5. Standard elements exist for the items Deposits, Prepaid, and Whatever and for the aggregate item. Use the standard elements for Deposits, Prepaid, Whatever and the aggregate item.														
							6. Standard element exists for Deposits, but no standard element exists for Prepaid or Whatever. Standard element exists for aggregate item. Use the standard elements for Deposits and the aggregate item. Because Prepaid and Whatever are not material, use extensions for them and connect those extensions to the standard element for the aggregate item.														
							7. Standard elements exist for Deposits, Prepaid, and Whatever. No standard element exists for aggregate amount. Use the standard elements for Deposits, Prepaid and Whatever. Do not tag the aggregate item. Include Deposits, Prepaid and Whatever in the balance sheet calculation.														
							8. Standard elements exist for Deposits and Prepaid, but no standard element exists for Whatever or aggregate amount. Use the standard elements for Deposits and Prepaid. Use the standard element Other Noncurrent Assets for Whatever. Do not tag the aggregate item. Include Deposits, Prepaid and Whatever in the balance sheet calculation.														
							9. Standard elements exist for Deposits and Prepaid, but not Whatever or the aggregate item, and the standard element for Other Noncurrent Assets has been used elsewhere in the balance sheet. Use the standard elements for Deposits and Prepaid. Use an extension for Whatever and connect it to Other Noncurrent Assets. Do not tag the aggregate item. Include Deposits, Prepaid and Whatever in the balance sheet calculation.														

Test cases for Deposits, Prepaid and Whatever

No detail in balance sheet or in footnotes - amounts for Deposits, Prepaid and Whatever are included for information purposes, but not included on the balance sheet or in the footnotes. The only item being tagged is the aggregation.

1. Standard element exists for aggregate item [Deposits, Prepaid and Whatever]

Use the standard element for the aggregate item (i.e, subtotal).

2. Standard elements exist for deposits, prepaid and whatever. No standard element exists for aggregate item.

Use the standard element for deposits to tag the aggregate item because it is the only material component of the aggregation.

3. Standard elements exist for deposits, prepaid and whatever. No standard element exists for aggregate item.

Use the standard element Other Noncurrent Assets for the aggregate item because none of the individual items are material.

4. Standard elements exist for deposits, prepaid and whatever. No standard element exists for aggregate item. The element for Other Noncurrent Assets has been used elsewhere in the balance sheet

Use an extension for the aggregate item and connect it to the standard element Other Noncurrent Assets.

Detail on balance sheet or in footnotes - amounts for Deposits, Prepaid and Whatever are included either on the balance sheet or in the footnotes

5. Standard elements exist for the items Deposits, Prepaid, and Whatever and for the aggregate item.

Use the standard elements for Deposits, Prepaid, Whatever and the aggregate item.

6. Standard element exists for Deposits, but no standard element exists for Prepaid or Whatever. Standard element exists for aggregate item.

Use the standard elements for Deposits and the aggregate item. Because Prepaid and Whatever are not material, use extensions for them and connect those extensions to the standard element for the aggregate item.

7. Standard elements exist for Deposits, Prepaid, and Whatever. No standard element exists for aggregate amount.

Use the standard elements for Deposits, Prepaid and Whatever. Do not tag the aggregate item. Include Deposits, Prepaid and Whatever in the balance sheet calculation.

8. Standard elements exist for Deposits and Prepaid, but no standard element exists for Whatever or aggregate amount.

Use the standard elements for Deposits and Prepaid. Use the standard element Other Noncurrent Assets for Whatever. Do not tag the aggregate item. Include Deposits, Prepaid and Whatever in the balance sheet calculation.

9. Standard elements exist for Deposits and Prepaid, but not Whatever or the aggregate item, and the standard element for Other Noncurrent Assets has been used elsewhere in the balance sheet.

Use the standard elements for Deposits and Prepaid. Use an extension for Whatever and connect it to Other Noncurrent Assets. Do not tag the aggregate item. Include Deposits, Prepaid and Whatever in the balance sheet calculation.