# Amendments to existing rule DQC\_0015

## Member Exclusions

In certain cases negative values associated with a line item will not indicate an error. This occurs when certain members or axes are used which indicate a reversal of an account. Rule DQC\_0015 included a list of these members, axes, and a list of text matches that could be performed to identify such cases. With the rollout of the rule a number of additions and/or changes to the exclusion list have been identified

1. Change “Reconciliat” TO “Reconcili”
2. Add the axis ErrorCorrectionsAndPriorPeriodAdjustmentsRestatementByRestatementPeriodAndAmountAxis
3. Add the Axis AdjustmentsForChangeInAccountingPrincipleAxis
4. Add the Axis AdjustmentsForNewAccountingPronouncementsAxis
5. Add the Axis ProspectiveAdoptionOfNewAccountingPronouncementsAxis
6. Add the axis QuantifyingMisstatementInCurrentYearFinancialStatementsByNatureOfErrorAxis
7. Add the Member SubsidiaryIssuerMember to the Legal Entity Axis

Line Items

The line item element is currently identified as being unable to be entered as a negative value.

* AllocatedShareBasedCompensationExpense (Allocated Share-based Compensation Expense)
* ExcessTaxBenefitFromShareBasedCompensationFinancingActivities (PENDING REVIEW)

This line item can be negative when management increases its estimated employee forfeiture rate in a given year. see FASB 718-20-55-15