# Deprecated element is used in the filing

Rule ID: DQC\_0018

## Rule function

This rule evaluates if the company has used a deprecated element in the filing. The rule specifically checks if a deprecated element has a fact value associated with it or is included in a relationship defined in the company's extension taxonomy. Deprecated elements are determined by taking all children of the “DeprecatedItems” element defined in the presentation tree of the US GAAP taxonomy.

## Authoritative reference

None.

## Problem solved by the rule

Users of the data do not expect that deprecated elements will be used in a filing. These elements should be replaced with another element in the taxonomy or removed from the company filing. By eliminating values using these elements in the filing the filing will not include inappropriate elements and be more accurate.

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

Noncontrolling Interest, Increase from Equity Issuance or Sale of Parent Equity Interest is a deprecated item, but has been reported in the Instance with a value of 500,000. Deprecated items should not be used in the filing.

Guidance on the replacement item to use for this item is provided in the Deprecated Label of the MinorityInterestIncreaseFromStockIssuance concept.

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

Period: 2015-01-01 - 2015-03-31

Dimensions: StatementEquityComponentsAxis=NoncontrollingInterestMember

Unit: USD

Rule version: 1.0

## For Developers

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

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

### Message template

${fact1.label} is a deprecated item, but has been reported in the Instance with a value of ${fact1.value} . Deprecated items should not be used in the filing.

Guidance on the replacement item to use for this item is provided in the Deprecated Label of the ${fact1.name} 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 | Parent Element | Children |
| DQC\_0018.xx | DeprecatedItems | All |

1. Presentation style of rule messages may differ among software implementations of the rules. [↑](#footnote-ref-1)