Version 9 Release Update

## **New Rule**

### DQC.US.0081 - Sibling Child Relationships

## **Rule function**

The purpose of this rule is to identify incorrect calculation relationships defined in the filer taxonomy. These relationships are an indicator that the filer has selected an incorrect element.

The rule works by looking at the calculation relationships defined in the filers extension taxonomy and compares that to the U.S. GAAP taxonomies to identify contradictions. These contradictions can be of two separate types.

1. Elements in the filer extension taxonomy that have been redefined as a child element to a parent but was defined as a sibling in the US GAAP taxonomy. An example of this would be Noncurrent Assets being redefined as a child of Current Assets
2. Elements in the filer extension taxonomy that have been redefined as a sibling element to a parent but was defined as a child in the US GAAP taxonomy. An example of this would be Property Plant and Equipment being moved from a child of Noncurrent Assets to being a sibling of Noncurrent Assets.

### **Scope of the Rule**

* The rule only applies to calculations defined in the financial statements of the filing.
* The rule only checks calculations that have values
* The rule only applies to values with no dimensions
* The rule does not apply to identified exceptions

### **Exceptions to the Rule**

In many cases these changes can be appropriate because of the nature of the parent and child elements and the flexible nature of certain captions as catch all concepts. Examples of this include elements like Other Assets. In addition, the materiality of an element can dictate that a separate line item is created for it. In a number of cases the taxonomy is also ambiguous. In one location an element is a sibling to an element, but in another location in the taxonomy it is a child of that sibling. All of these conditions potentially can produce a false positive. To eliminate this, the rule identifies exceptions to avoid reporting a false positive.

### **Updates to Existing Rules**

### DQC.US.0004 - Element Values are Equal

This existing rule was expanded to include the following:

Added the following rules:

|  |  |
| --- | --- |
| 9280 | Identifies when the following relationship is inconsistent, Assets = AssetsCurrent + AssetsNoncurrent |
| 9281 | Identifies when the following relationship is inconsistent, Liabilities = LiabilitiesCurrent + LiabilitiesNoncurrent |
| 9282 | Identifies when the following relationship is inconsistent,StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest = StockholdersEquity + MinorityInterest |
| 9283 | Identifies when the following relationship is inconsistent, LiabilitiesAndStockholdersEquity = StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest + Liabilities + TemporaryEquityCarryingAmountIncludingPortionAttributableToNoncontrollingInterests |
| 9284 | Identifies when the following relationship is inconsistent, ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest = ProfitLoss + OtherComprehensiveIncomeLossNetOfTax |
| 9285 | Identifies when the following relationship is inconsistent, ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest = ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest + ComprehensiveIncomeNetOfTax |
| 9286 | Identifies when the following relationship is inconsistent, CashAndCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect = NetCashProvidedByUsedInOperatingActivities + NetCashProvidedByUsedInInvestingActivities + NetCashProvidedByUsedInFinancingActivities |
| 9287 | Identifies when the following relationship is inconsistent, Assets = NetCashProvidedByUsedInFinancingActivities = NetCashProvidedByUsedInFinancingActivitiesContinuingOperations + CashProvidedByUsedInFinancingActivitiesDiscontinuedOperations |
| 9288 | Identifies when the following relationship is inconsistent, NetCashProvidedByUsedInInvestingActivities = NetCashProvidedByUsedInInvestingActivitiesContinuingOperations + CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations |
| 9289 | Identifies when the following relationship is inconsistent, NetCashProvidedByUsedInOperatingActivities = NetCashProvidedByUsedInOperatingActivitiesContinuingOperations + CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations |
| 9290 | Identifies when the following relationship is inconsistent, NetCashProvidedByUsedInDiscontinuedOperations = CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations + CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations + CashProvidedByUsedInFinancingActivitiesDiscontinuedOperations |
| 9291 | Identifies when the following relationship is inconsistent, NetCashProvidedByUsedInContinuingOperations = NetCashProvidedByUsedInOperatingActivitiesContinuingOperations + NetCashProvidedByUsedInFinancingActivitiesContinuingOperations + NetCashProvidedByUsedInInvestingActivitiesContinuingOperations |

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### DQC.US.0006 - DEI and Block Tag Date Contexts

This rule was updated to restrict the rules applicability to S1, S2, S3 style reports.

### DQC.US.0015 - Negative Values

Added 217 elements for new elements in the 2019 US GAAP taxonomy.

### DQC.US.0011 - Dimensional Equivalents

Updated to include additional equivalence for treasury stock for Common Stock and Preferred Stock.

|  |  |
| --- | --- |
| 9292 | TreasuryStockCommonValue |
| 9293 | TreasuryStockPreferredValue |

### DQC.US.0046 - Inappropriate Calculation Descendant

This rule tests whether certain child elements in the calculation linkbase are descendants of a parent concept. The rule can specify the depth of the calculation tree that is processed. Added a new rule to test whether Net Income in the calculation linkbase is a descendant of OCI Elements (DQC.US.0046.9279).

### DQC.US.0048 - Required Calculation Parent Element in the Cash Flow Statemen[t](https://xbrl.us/data-rule/dqc_0048/)

This rule was updated to only allow opening and closing balances that represent the cash and restricted cash balances to be in conformance with *ASU-2016-18.*

### DQC.US.0071 Revenue/Cost Single Member

This rule was updated to restrict the rules applicability to the face financial statements. Prior to version 9 this rule included disclosures as well as statements. The rule was also updated to not flag an error on those tables that include the axis called *InitialApplicationPeriodCumulativeEffectTransitionAxis*. This axis is used to record the impact of the change in accounting policy and can be disaggregated by a single product, without providing the aggregate total of the cumulative adjustment across all products.

### DQC.IFRS.0080 - Negative Values (IFRS Only)

Added 667 of elements for IFRS taxonomy.