# Disaggregation by Variable Interest Elements (VIE)

Rule ID: DQC\_0082

### Rule function

This rule identifies if the following Variable Interest Entities (VIE) related elements have been used in the filing:

1. VariableInterestEntityConsolidatedAssetsCurrent
2. VariableInterestEntityConsolidatedAssetsNoncurrent
3. VariableInterestEntityConsolidatedCarryingAmountAssets
4. VariableInterestEntityConsolidatedLiabilitiesCurrent
5. VariableInterestEntityConsolidatedLiabilitiesNoncurrent
6. VariableInterestEntityConsolidatedCarryingAmountLiabilities
7. VariableInterestEntityConsolidatedCarryingAmountAssetsAndLiabilitiesNet

The elements listed above should no longer be used and should be replaced with the balance sheet elements such as the following:

1. AssetsCurrent
2. AssetsNoncurrent
3. Assets
4. LiabilitiesCurrent
5. LiabilitiesNoncurrent
6. Liabilities
7. AssetsNet/ShareholdersEquity

In addition, these elements should be used with the *ConsolidatedEntitiesAxis* and the member *VariableInterestEntityPrimaryBeneficiaryMember*. This indicates that this is the VIE component of the items on the balance sheet.

### Problem solved by the rule

This rule addresses the inconsistencies in filing relative to VIE reporting, where the same facts are reported differently within a filing or across filings. This rule highlights if the filer has used one of these VIE elements so that filings can be consistently reported using the *ConsolidatedEntitiesAxis*.

Example rule message

The filer has used the element VariableInterestEntityConsolidatedCarryingAmountAssets to report a value of 177,352 in the filing. The filer should use the element Assets with the axis ConsolidatedEntitiesAxis and the member VariableInterestEntityPrimaryBeneficiaryMember to indicate the portion of the balance sheet category that is applicable to consolidated VIE's.

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

Period :2018-12-31

Dimensions :

Unit : USD

Rule Element Id:7646

Rule version: xxx

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

The filer has used the element {$superseded\_elements[$x][1]} to report a value of {$fact1} in the filing. The filer should use the element {$superseded\_elements[$x][2]} with the axis ConsolidatedEntitiesAxis and the member VariableInterestEntityPrimaryBeneficiaryMember to indicate the portion of the balance sheet category that is applicable to consolidated VIE's.

The properties of this {$fact1.concept} fact are:

Period :{$fact1.period}

Dimensions : {$fact1.dimensions.join(', ','=')}

Unit : {$fact1.unit}

Rule Element Id:{$rule\_id}

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 | Elements |
| DQC.US.0082.9295 | * VariableInterestEntityConsolidatedAssetsCurrent * VariableInterestEntityConsolidatedAssetsNoncurrent * VariableInterestEntityConsolidatedCarryingAmountAssets * VariableInterestEntityConsolidatedLiabilitiesCurrent * VariableInterestEntityConsolidatedLiabilitiesNoncurrent * VariableInterestEntityConsolidatedCarryingAmountLiabilities * VariableInterestEntityConsolidatedCarryingAmountAssetsAndLiabilitiesNet |