# Consolidated Variable Interest Entities (VIE)

Rule ID: DQC\_0083

### Rule function

This rule identifies those cases where the filer has used the *VariableInterestEntitiesByClassificationOfEntityAxis* axis with either of the following members on the face financial statements:

* *VariableInterestEntityPrimaryBeneficiaryAggregatedDisclosureMember*
* *VariableInterestEntityPrimaryBeneficiaryMember*

The *ConsolidatedEntitiesAxis* should be used when a filer reports values for the VIE that comprise the consolidated values represented on the financial statements. The rule identifies all the concepts used in the face financial statements that are monetary items and then detemines which of these elements report facts using the VariableInterestEntitiesByClassificationOfEntityAxis with either of the members above.

### 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 where a filer has used a different approach to represent the portion of the financial statements that are attributable to the VIE.

Example rule message

The filer has used the element *AccountsPayableCurrent* with the axis *VariableInterestEntitiesByClassificationOfEntityAxis* and the member *VariableInterestEntityPrimaryBeneficiaryAggregatedDisclosureMember* to report a value of 475,018,000 in the filing. The filer should use the axis *ConsolidatedEntitiesAxis* and the member *VariableInterestEntityPrimaryBeneficiaryMember* to indicate the portion of the financial statement category that is applicable to consolidated VIE's.

The properties of this AccountsPayableCurrent fact are:

Period :2018-12-31

Dimensions : us-gaap:VariableInterestEntitiesByClassificationOfEntityAxis=us-gaap:VariableInterestEntityPrimaryBeneficiaryAggregatedDisclosureMember

Unit : USD

Rule Element Id:9296

Rule version: 10.0

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

The filer has used the element {$fact1.concept.name.local-name} with the axis VariableInterestEntitiesByClassificationOfEntityAxis and the member {$fact1.dimensions.member} to report a value of {$fact1} in the filing. The filer should use the axis ConsolidatedEntitiesAxis and the member VariableInterestEntityPrimaryBeneficiaryMember to indicate the portion of the financial statement category that is applicable to consolidated VIE's.

The properties of this {$fact1.concept.name.local-name} 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.

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| --- | --- |
| Rule Element ID | Elements |
| DQC.US.0083.9296 | VariableInterestEntitiesByClassificationOfEntityAxis = VariableInterestEntityPrimaryBeneficiaryAggregatedDisclosureMember |
| DQC.US.0083.9297 | VariableInterestEntitiesByClassificationOfEntityAxis = VariableInterestEntityPrimaryBeneficiaryMember |