# Incorrect Line Item Reference

Rule ID: DQC\_0120

### Rule function

This rule is intended to identify those cases where the company uses an extensible list item that refers to a balance sheet line item that does not exist on the balance sheet. The rule checks that the values provided for the following extensible list items are legitimate balance sheet line items that appear in the calculation linkbase of the balance sheet:

* FinanceLeaseLiabilityCurrentStatementOfFinancialPositionExtensibleList
* FinanceLeaseLiabilityNoncurrentStatementOfFinancialPositionExtensibleList
* FinanceLeaseRightOfUseAssetStatementOfFinancialPositionExtensibleList
* OperatingLeaseLiabilityNoncurrentStatementOfFinancialPositionExtensibleList
* OperatingLeaseLiabilityCurrentStatementOfFinancialPositionExtensibleList
* OperatingLeaseRightOfUseAssetStatementOfFinancialPositionExtensibleList

### Problem solved by the rule

Companies are required to report lease related assets and liabilities in their financial statements, either on the Statement of Financial Position or in the notes. If the values are reported in the notes the filer is required to indicate in which financial statement line item the lease amounts are contained. The taxonomy uses the extensible list items to capture the line item used. This rule checks that the line item defined actually exists on the Statement of Financial Position. If the line item does not exist in the calculations defined for the Statement of Financial Position then the rule will fire. This rule is important as many users of financial data take SEC filings and put the data into a template. Many of these templates include lease assets and liabilities that pick up the lease amounts from the notes. When putting the data into a template the analyst needs to know the balance sheet account from which the lease amounts should be deducted. When this information is inaccurate this adjustment is not possible.

Example rule message

The extensible list item FinanceLeaseRightOfUseAssetStatementOfFinancialPositionExtensibleList has a local value of AssetsAbstract. This item refers to the location of this item in the financial statements. However, the concept us-gaap:AssetsAbstract does not appear in the calculation role 1001002 - Statement - Condensed Consolidated Balance Sheets (unaudited). Either update the value of the extensible list item FinanceLeaseRightOfUseAssetStatementOfFinancialPositionExtensibleList with the correct balance sheet element or add the balance sheet line item us-gaap:AssetsAbstract to the calculation linkbase in the balance sheet role.

Rule Element Id:9578

Rule version: 16.0.0

## **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.

**General message template**

The extensible list item {$y} has a value of {$x}. This item refers to the location of this item in the financial statements. However, the concept {$x} does not appear in the calculation role {$balanceSheetRole.description}. Either update the value of the extensible list item {$y} with the correct balance sheet element or add the balance sheet line item {$x} to the calculation linkbase in the balance sheet role.

Rule Element Id:{$ruleId}

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.0120.9578 | FinanceLeaseLiabilityCurrentStatementOfFinancialPositionExtensibleList, FinanceLeaseLiabilityNoncurrentStatementOfFinancialPositionExtensibleList, FinanceLeaseRightOfUseAssetStatementOfFinancialPositionExtensibleList, OperatingLeaseLiabilityNoncurrentStatementOfFinancialPositionExtensibleList, OperatingLeaseLiabilityCurrentStatementOfFinancialPositionExtensibleList, OperatingLeaseRightOfUseAssetStatementOfFinancialPositionExtensibleList |