# Incorrect Transition Elements Used

Rule ID: DQC\_0121

### Rule function

This rule is intended to identify those cases where the company reports line items that have been transitioned because of changes in accounting standards. These transition elements remain in the taxonomy so that certain filers can continue to use them. The rule identifies those filers that should not be using the elements and reports the results to the user. The rule is composed of two sub rules. The first rule identifies transition elements that should no longer be used. These are identified as descendants of the following abstract concepts in the US-GAAP 2020 and 2021 taxonomies:

* Asu201601TransitionAbstract
* Asu201618TransitionAbstract

The second component of the rule reports errors when transition elements are used by companies other than emerging growth companies. The second rule identifies transition elements that should no longer be used. These are identified as descendants of the following abstract concepts in the US-GAAP 2020 and 2021 taxonomies:

* ASU201602TransitionAbstract
* Asu201712TransitionAbstract
* ASU201807TransitionAbstract

The second rule allows some elements that are descendants of these abstract elements to be used. The exception elements that are excluded from the rule are as follows:

* LongTermDebtAndCapitalLeaseObligationsMaturitiesRepaymentsOfPrincipalRemainderOfFiscalYear
* LongTermDebtAndCapitalLeaseObligationsRepaymentsOfPrincipalInNextTwelveMonths
* LongTermDebtAndCapitalLeaseObligationsMaturitiesRepaymentsOfPrincipalInYearTwo
* LongTermDebtAndCapitalLeaseObligationsMaturitiesRepaymentsOfPrincipalInYearThree
* LongTermDebtAndCapitalLeaseObligationsMaturitiesRepaymentsOfPrincipalInYearsTwoAndThree
* LongTermDebtAndCapitalLeaseObligationsMaturitiesRepaymentsOfPrincipalInYearFour
* LongTermDebtAndCapitalLeaseObligationsMaturitiesRepaymentsOfPrincipalInYearFive
* LongtermDebtAndCapitalLeaseObligationsMaturitiesRepaymentsOfPrincipalInYearsFourAndFive
* LongTermDebtAndCapitalLeaseObligationsMaturitiesRepaymentsOfPrincipalAfterYearFive

### Problem solved by the rule

The rule identifies those elements that should no longer be used by the filer. The taxonomy includes updated elements that reflect the new accounting standards and they should be used. In many cases the filer is unaware that an element has been transitioned and continues to use it until such time as it is deprecated and can no longer be used. This rule helps identify these elements so that filers can replace the transition elements with elements that reflect current US-GAAP.

Example rule message #1

The element us-gaap:IncreaseDecreaseInRestrictedCash with a value of 28,774,125 has been used in the filing. This element is a transition element and is intended to be used in periods before adoption of amendments from Accounting Standards Update 2016-01 or Accounting Standards Update 2016-18. The element should no longer be used for filings with fiscal years beginning after December 15th 2017 for ASU 2016-01 - Financial Instruments and December 15th 2018 for ASU 2016-18 - Restricted Cash.

Period :2021-01-01 to 2021-03-31

Dimensions :

Unit : USD

Decimals: 0

Rule Element Id:9580

Rule version: 16.0.0

Example rule message #2

The element us-gaap:OperatingLeasesFutureMinimumPaymentsRemainderOfFiscalYear with a value of 232,000 has been used in the filing. This element is a transition element and is intended to be used in periods before adoption of amendments from Accounting Standards Update 2016-02, Accounting Standards Update 2017-12, or Accounting Standards Update 2018-07. The element should no longer be used for filings with fiscal years beginning after:

December 15, 2018 for ASU 2016-02 - Leases

December 15, 2018 for ASU 2017-12 - Derivatives and Hedging

December 15, 2019 for ASU 2018-07 - Compensation - Stock Compensation

Period :2021-03-31

Dimensions :

Unit : USD

Decimals: 0

Rule Element Id:9581

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 #1**

The element {$fact1.concept.name} with a value of {$fact1} has been used in the filing. This element is a transition element and is intended to be used in periods before adoption of amendments from Accounting Standards Update 2016-01 or Accounting Standards Update 2016-18. The element should no longer be used for filings with fiscal years beginning after December 15th 2017 for ASU 2016-01 - Financial Instruments and December 15th 2018 for ASU 2016-18 - Restricted Cash.

Period :{$fact1.period}

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

Unit : {$fact1.unit}

Decimals: {$fact1.decimals}

Rule Element Id:{$ruleId}

Rule version: {$ruleVersion}

**General message template #2**

The element {$fact1.concept.name} with a value of {$fact1} has been used in the filing. This element is a transition element and is intended to be used in periods before adoption of amendments from Accounting Standards Update 2016-02, Accounting Standards Update 2017-12, or Accounting Standards Update 2018-07. The element should no longer be used for filings with fiscal years beginning after:

December 15, 2018 for ASU 2016-02 - Leases

December 15, 2018 for ASU 2017-12 - Derivatives and Hedging

December 15, 2019 for ASU 2018-07 - Compensation - Stock Compensation

Period :{$fact1.period}

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

Unit : {$fact1.unit}

Decimals: {$fact1.decimals}

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.

|  |  |
| --- | --- |
| Rule Element ID | Elements |
| DQC.US.0121.9580 | Asu201601TransitionAbstract, Asu201618TransitionAbstract |
| DQC.US.0121.9581 | ASU201602TransitionAbstract, Asu201712TransitionAbstract, ASU201807TransitionAbstract |