# Components of Equity on the Balance Sheet

Rule ID: DQC\_0122

### Rule function

This rule is intended to identify those cases where the company reports the components of equity or partners capital on the balance sheet. The rule identifies the statement representing the balance sheet or Statement of Financial Position in the filing. The rule then identifies the dimensions used on the balance sheet if any. If the dimensions of the balance sheet do not include the following two dimensions then the rule will not run:

* StatementEquityComponentsAxis
* PartnerCapitalComponentsAxis

If one of these two dimensions are included as part of the balance sheet then the rule will return an error identifying the number of facts using the axis reported in the balance sheet.

### Problem solved by the rule

Typically the stockholders equity section of a balance sheet is reported using the line items available in the taxonomy. In some cases filers use the components of equity or partners capital axis on the balance sheet to disaggregate the stockholders equity using members rather than the provided line items. The equity components axis should only be used to report the Statement of Shareholders equity. If used on the balance sheet it opens up a multitude of variations to tag the balance sheet equity items. This makes the data between filers incompatible and inconsistent between filings. In many cases companies tag some financial statement rows using members and some using line items. This can then cause inconsistencies between the balance sheet and the Statement of Shareholders Equity. For this reason this axis should not be used to report data included in the balance sheet.

Example rule message

The dimension StatementEquityComponentsAxis has been defined as part of the Balance Sheet (Statement of Financial Position) structure in the company's filing. The dimension is included in the financial statement 00200 - Statement - CONSOLIDATED BALANCE SHEETS. The inclusion of the dimension StatementEquityComponentsAxis in the Balance Sheet structure implies that these values comprise the numbers reported on the Balance Sheet. This will cause facts that are reported on the Statement of Shareholders Equity or Capital to also appear on the Balance Sheet. (These can also be seen on the SEC renderer view of the Balance Sheet). There are 3 facts reported in the filing using the axis StatementEquityComponentsAxis that end up being included in the Balance Sheet using the line items:

us-gaap:CommonStockValue,

us-gaap:StockholdersEquity

To correct the issue the dimension StatementEquityComponentsAxis should be removed from the the financial statement 00200 - Statement - CONSOLIDATED BALANCE SHEETS and the values using the dimension StatementEquityComponentsAxis on the Balance Sheet should either have the dimension removed and potentially be updated with a specific line item that reflects the nature of the member that was removed.

Rule Element Id:9582

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 dimension {$dim.local-name} has been defined as part of the Balance Sheet (Statement of Financial Position) structure in the company's filing. The dimension is included in the financial statement {$bsRoleDesc}. The inclusion of the dimension {$dim.local-name} in the Balance Sheet structure implies that these values comprise the numbers reported on the Balance Sheet. This will cause facts that are reported on the Statement of Shareholders Equity or Capital to also appear on the Balance Sheet. (These can also be seen on the SEC renderer view of the Balance Sheet). There are {$countOfFacts} facts reported in the filing using the axis {$dim.local-name} that end up being included in the Balance Sheet using the line items:

{$cubeConcepts.join(',

')}

To correct the issue the dimension {$dim.local-name} should be removed from the the financial statement {$bsRoleDesc} and the values using the dimension {$dim.local-name} on the Balance Sheet should either have the dimension removed and potentially be updated with a specific line item that reflects the nature of the member that was removed.

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.0122.9582 | StatementEquityComponentsAxis |