# Missing Components of Equity Axis

Rule ID: DQC\_0123

### Rule function

This rule is intended to identify those cases where the company reports facts that are expected to include the Equity Components Axis. Specifically the rule identifies where a company has reported classes of stock but has not indicated if they are common or preferred or treasury components of equity. The rule identifies facts reported using one of the following line items using the class of stock axis:

* StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest or
* StockholdersEquity

If a fact exists for these line items using the StatementClassOfStockAxis and no other dimensions then the rule will report an error.

### Problem solved by the rule

Typically the stockholders equity line items are used on the Statement of Shareholders equity which can be broken down using the StatementClassOfStockAxis to identify the specific equity components of a given class of stock. In many cases the values are reported by filers using only the StatementClassOfStockAxis and excluding the Statement of Equity Components Axis. When a filing is tagged this way the facts destined for the Financials for the statement of Equity end up appearing in the Balance Sheet. It also makes the data inconsistent with filers reporting the information using the Equity Components Axis.

Example rule message

The company has reported a value for us-gaap:StockholdersEquity with the axis StatementClassOfStockAxis with a value of 521 to represent the monetary value of the class of stock in equity. This fact however when used in the statement of Shareholders Equity must include the Component of Equity and associated member indicating if it is preferred stock, common stock or treasury stock. This error could occur because the filer has either 1) used the incorrect element or 2) has NOT included the Statement Equity Components Axis with the Common Stock or Preferred Stock member on the fact.

The filer should either add the Statement Equity Components Axis and respective stock member in addition to the class of stock axis to the fact, or change the element name from StockholdersEquity to the appropriate element if the value is not included in Stockholders Equity.

Element : us-gaap:StockholdersEquity

Total period : 2019-12-31

Dimensions : us-gaap:StatementClassOfStockAxis=prcx:CommonStocksSharesMember

Rule Element Id:9583

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 company has reported a value for {$EquityFactNoEquityComponent.concept.name} with the axis StatementClassOfStockAxis with a value of {$EquityFactNoEquityComponent} to represent the monetary value of the class of stock in equity. This fact however when used in the Statement of Shareholders Equity must include the Component of Equity and associated member indicating if it is preferred stock, common stock or treasury stock. This error could occur because the filer has either 1) used the incorrect element or 2) has NOT included the Statement Equity Components Axis with the Common Stock or Preferred Stock member on the fact.

The filer should either add the Statement Equity Components Axis and respective stock member in addition to the class of stock axis to the fact, or change the element name from {$EquityFactNoEquityComponent.concept.name} to the appropriate element if the value is not included in Stockholders Equity.

Element : {$EquityFactNoEquityComponent.concept.name}

Period : {$EquityFactNoEquityComponent.period}

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

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.0123.9583 | StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest, StockholdersEquity |