# Amendments to existing rule DQC\_0015

## Member Exclusions

In certain cases negative values associated with a line item will not indicate an error. This occurs when certain members or axes are used which indicate a reversal of an account. Rule DQC\_0015 included a list of these members, axes, and a list of text matches that could be performed to identify such cases. With the rollout of the rule a number of additions and/or changes to the exclusion list have been identified

1. Change “Reconciliat” TO “Reconcili” (Approved)
2. Add the axis *ErrorCorrectionsAndPriorPeriodAdjustmentsRestatementByRestatementPeriodAndAmountAxis* (Approved)
3. Add the Axis *AdjustmentsForChangeInAccountingPrincipleAxis* (Approved)
4. Add the Axis *AdjustmentsForNewAccountingPronouncementsAxis* (Approved)
5. Add the Axis *ProspectiveAdoptionOfNewAccountingPronouncementsAxis* (Approved)
6. Add the Axis *QuantifyingMisstatementInCurrentYearFinancialStatementsByNatureOfErrorAxis* (Approved)
7. Add the Member *SubsidiaryIssuerMember* to the Legal Entity Axis (Approved)
8. Add the Axis *ChangeInAccountingEstimateByTypeAxis* (Added Feb 23 - Approved April 6 2016)
9. Add the Axis *PartnerCapitalComponentsAxis* ( Added Feb 23 - Approved April 6 2016)
10. Add the Axis *PartnerTypeOfPartnersCapitalAccountAxis* ( Added March 22 -Approved April 6 2016)
11. Add the member [*ChangeDuringPeriodFairValueDisclosureMember*](https://github.com/DataQualityCommittee/dqc_us_rules/issues/32) on the axis *FairValueByMeasurementBasisAxis* (Added March 2 2016 - Approved April 6 2016)
12. Add the member *CorporateAndOtherMember* on the axis *StatementBusinessSegmentsAxis* (Added March 2 2016 - Approved April 6 2016)
13. Add the member *CorporateAndReconcilingItemsMember* on the axis *ConsolidationItemsAxis* (Added March 2 2016 - Approved April 6 2016)
14. Add the member *CorporateReconcilingItemsAndEliminationsMember o*n the axis *ConsolidationItemsAxis* (Added March 2 2016 - Approved April 6 2016l)
15. Add the member *CorporateAndEliminationsMember o*n the axis *ConsolidationItemsAxis* (Added March 2 2016 - Approved April 6 2016)
16. Add the member *EliminationsAndReconcilingItemsMember o*n the axis *ConsolidationItemsAxis* (Added March 2 2016 - Approved April 6 2016)
17. Add the member *CorporateMember* on the axis *StatementBusinessSegmentsAxis* (Added March 2 2016 - Approved April 6 2016l)
18. Add the member *AllOtherSegmentsMember* on the axis *StatementBusinessSegmentsAxis* (Added March 2 2016 - Approved April 6 2016)
19. Add the member UnallocatedFinancingReceivablesMember on the axis FinancingReceivablePortfolioSegmentAxis ( Added April 19, 2016)

Line Items

The line item element is currently identified as being unable to be entered as a negative value.

1. *AllocatedShareBasedCompensationExpense1* (Allocated Share-based Compensation Expense) (Approved ,***140 errors since Jan 1 2016***)
2. *ExcessTaxBenefitFromShareBasedCompensationFinancingActivities* (Approved ,***104 errors since Jan 1 2016***)
3. *InterestCreditedToPolicyOwnerAccounts* (Element has incorrect balance type) (Approved, ***30 errors since Jan 1 2016*** )
4. *PaymentsForProceedsFromFederalReserveBankStock (*Approved, ***1 error since Jan 1 2016****)*
5. *NoncashOrPartNoncashAcquisitionNetNonmonetaryAssetsAcquiredLiabilitiesAssumed* (This element was originally added as it ws believed a company would assume more liabilities than assets, however the non cash portions may differ so this is possible) (Approved, ***3 errors since Jan 1 2016***)
6. *IncomeTaxReconciliationTaxExemptIncome* (added Feb 22 - Approved April 6 2016, ***35 errors since Jan 1 2016***l)
7. *NoncashOrPartNoncashAcquisitionNetNonmonetaryAssetsAcquiredLiabilitiesAssumed1* *(S*ame logic as item 5 - Added March 2 - Approved April 6 201l, ***3 errors since Jan 1 2016***l)
8. *RealEstateAndAccumulatedDepreciationCostsCapitalizedSubsequentToAcquisitionImprovements* (added March 22 - Approved April 6 2016l,***755 errors since Jan 1 2016***)
9. *RealEstateAndAccumulatedDepreciationCostsCapitalizedSubsequentToAcquisitionCarryingCosts* (added March 22 - Approved April 6 2016,***346 errors since Jan 1 2016***)
10. *SECScheduleIIIRealEstateAndAccumulatedDepreciationCostsCapitalizedSubsequentToAcquisitionLand* (added March 22 - Approved April 6 2016,***54 errors since Jan 1 2016***)
11. *SECScheduleIIIRealEstateAndAccumulatedDepreciationCostsCapitalizedSubsequentToAcquisitionBuildingsAndImprovements* (added March 22 - Approved April 6 2016,***53 errors since Jan 1 2016***)
12. *ServicingAssetAtAmortizedValueValuationAllowance* (added March 22 - Approved April 6 2016,***4 errors since Jan 1 2016, FASB Definition Change in 2016***)
13. *FairValueMeasurementWithUnobservableInputsReconciliationRecurringBasisLiabilitySettlements* (added May 9 - Not ApprovedYet,***69 errors since Jan 1 2016, Add back in as non neg materiality rule***)
14. *DisposalGroupIncludingDiscontinuedOperationOperatingExpense* (added May 9 - Not ApprovedYet, *31* ***errors since Jan 1 2016, Add back in as non neg materiality rule***)