# 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

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| DQC Approval date | Amendment | Element name/text | Date added by Working Group |
| 2/17/16 | Change | “Reconciliat” TO “Reconcili” |  |
| 2/17/16 | Add | ErrorCorrectionsAndPriorPeriodAdjustmentsRestatementByRestatementPeriodAndAmountAxis |  |
| 2/17/16 | Add | AdjustmentsForChangeInAccountingPrincipleAxis |  |
| 2/17/16 | Add | AdjustmentsForChangeInAccountingPrincipleAxis |  |
| 2/17/16 | Add | AdjustmentsForNewAccountingPronouncementsAxis |  |
| 2/17/16 | Add | ProspectiveAdoptionOfNewAccountingPronouncementsAxis |  |
| 2/17/16 | Add | QuantifyingMisstatementInCurrentYearFinancialStatementsByNatureOfErrorAxis |  |
| 2/17/16 | Add | SubsidiaryIssuerMember to the Legal Entity Axis |  |
| 4/6/16 | Add | ChangeInAccountingEstimateByTypeAxis | 2/23/16 |
| 4/6/16 | Add | PartnerCapitalComponentsAxis | 2/23/16 |
| 4/6/16 | Add | PartnerTypeOfPartnersCapitalAccountAxis | 2/23/16 |
| 4/6/16 | Add | [ChangeDuringPeriodFairValueDisclosureMember](https://github.com/DataQualityCommittee/dqc_us_rules/issues/32) on the axis FairValueByMeasurementBasisAxis | 3/2/16 |
| 4/6/16 | Add | CorporateAndOtherMember on the axis StatementBusinessSegmentsAxis | 3/2/16 |
| 4/6/16 | None | CorporateAndReconcilingItemsMember on the axis ConsolidationItemsAxis [[1]](#footnote-1) | 3/2/16 |
| 4/6/16 | None | CorporateReconcilingItemsAndEliminationsMember on the axis ConsolidationItemsAxis | 3/2/16 |
| 4/6/16 | None | CorporateAndEliminationsMember on the axis ConsolidationItemsAxis | 3/2/16 |
| 4/6/16 | None | EliminationsAndReconcilingItemsMember on the axis ConsolidationItemsAxis | 3/2/16 |
| 4/6/16 | Add | CorporateMember on the axis StatementBusinessSegmentsAxis | 3/2/16 |
| 4/6/16 | Add | AllOtherSegmentsMember on the axis StatementBusinessSegmentsAxis | 3/2/16 |
|  | Add | UnallocatedFinancingReceivablesMember on the axis FinancingReceivablePortfolioSegmentAxis | 4/19/16 |
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Line Items

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

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| DQC Approval date | Amendment | Element name | Date added by Working Group/other info |
| 2/17/16 | Remove | AllocatedShareBasedCompensationExpense | ***140 errors since Jan 1 2016*** |
| 2/17/16 | Remove | ExcessTaxBenefitFromShareBasedCompensationFinancingActivities | ***104 errors since Jan 1 2016*** |
| 2/17/16 | Remove | InterestCreditedToPolicyOwnerAccounts | Element has incorrect balance type ***30 errors since Jan 1 2016*** |
| 2/17/16 | Remove | PaymentsForProceedsFromFederalReserveBankStock | ***1 error since Jan 1 2016*** |
| 2/17/16 | Remove | NoncashOrPartNoncashAcquisitionNetNonmonetaryAssetsAcquiredLiabilitiesAssumed | Element was originally added as it was believed a company would assume more liabilities than assets, however the non cash portions may differ so this is possible ***3 errors since Jan 1 2016*** |
| 4/6/16 | Remove | IncomeTaxReconciliationTaxExemptIncome | WG added on 2/23/16 ***35 errors since Jan 1 2016*** |
| 4/6/16 | Remove | NoncashOrPartNoncashAcquisitionNetNonmonetaryAssetsAcquiredLiabilitiesAssumed | WG added on 3/2/16 ***3 errors since Jan 1 2016***l |
| 4/6/16 | Remove | RealEstateAndAccumulatedDepreciationCostsCapitalizedSubsequentToAcquisitionImprovements | WG added on 3/22/16 ***755 errors since Jan 1 2016*** |
| 4/6/16 | Remove | RealEstateAndAccumulatedDepreciationCostsCapitalizedSubsequentToAcquisitionCarryingCosts | WG added on 3/22/16 ***346 errors since Jan 1 2016*** |
| 4/6/16 | Remove | SECScheduleIIIRealEstateAndAccumulatedDepreciationCostsCapitalizedSubsequentToAcquisitionLand | WG added on 3/22/16 ***54 errors since Jan 1 2016*** |
| 4/6/16 | Remove | SECScheduleIIIRealEstateAndAccumulatedDepreciationCostsCapitalizedSubsequentToAcquisitionBuildingsAndImprovements | WG added on 3/22/16 ***53 errors since Jan 1 201*** |
| 4/6/16 | Remove | ServicingAssetAtAmortizedValueValuationAllowance | WG added on 3/22/16 ***4 errors since Jan 1 2016, FASB Definition Change in 2016*** |
|  | Remove | FairValueMeasurementWithUnobservableInputsReconciliationRecurringBasisLiabilitySettlements | WG added on 5/9/16 ***69 errors since Jan 1 2016, Add back in as non neg materiality rule*** |
|  | Remove | DisposalGroupIncludingDiscontinuedOperationOperatingExpense | WG added on 5/9/16 ***31******errors since Jan 1 2016, Add back in as non neg materiality rule*** |
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1. During the 4/6/16 meeting, the DQC approved adding: *CorporateAndReconcilingItemsMember* on the axis *ConsolidationItemsAxis,*  *CorporateReconcilingItemsAndEliminationsMember o*n the axis *ConsolidationItemsAxis, CorporateAndEliminationsMember o*n the axis *ConsolidationItemsAxis, and EliminationsAndReconcilingItemsMember o*n the axis *ConsolidationItemsAxis.* However, the rule already excludes members/axes with text that have “Reconcili”or “Eliminat”. Therefore, it is not necessary to add these members onto the list. [↑](#footnote-ref-1)