**Data Quality Committee**

**Summary of Contributed Rules and Guidance for Public Review**

**June 2016**

**New Rules**

**DQC\_0001 - Axis with Inappropriate Members**

Certain axes in the US GAAP taxonomy should only have certain members as shown in the US GAAP taxonomy. This rule tests whether these axes have inappropriate members.

**DQC\_0013 - Negative Values With Dependence**

The US GAAP Taxonomy is designed so that the majority of elements have a positive value. This rule tests that the values for a given list of elements are negative when a precondition is met for another element. (22 elements, including 5 that have been approved by Working Group and presented to Committee for approval during May 17th meeting)

**DQC\_0014 - Negative Values With No Dimensions**

The US GAAP Taxonomy is designed so that the majority of elements have a positive value. This rule tests that the values for a given list of elements with no dimensions are negative.  If the value has a dimension member, then the rule will not fire. (32 elements, including 7 that have been approved by Working Group and presented to Committee for approval during May 17th meeting)

**DQC\_0018 - Deprecated element is Used in the Filing**

This rule evaluates if the company has used a deprecated element in the filing. The rule specifically checks if a deprecated element is included in the presentation relationship defined in the company's extension taxonomy. Deprecated elements are determined by taking all children of the “DeprecatedItems” element defined in the presentation tree of the US GAAP taxonomy.

**DQC\_0041 - Axis with a Default Member that Differs from the US GAAP Taxonomy**

This rule evaluates whether the dimension default is associated with a given axis in the company’s extension taxonomy.  Companies should not change the default member defined in the US GAAP Taxonomy for a given axis in their extension taxonomy.

**Update to Existing Rule**

**DQC\_0015 – Negative Values**

Additional 334 elements (include 187 that have been approved by Working Group and presented to Committee for approval during May 17th meeting)

**Guidance on Tagging Axis and Members Using the US GAAP Taxonomy**

Certain axes in the US GAAP taxonomy should only have certain members, otherwise consumption of the data is adversely impacted because the resulting axis and member combinations are nonsensical, e.g., reporting a type of currency as a member on a debt instrument axis. The following guidance provides limitations on the use of certain axis and member combinations that should be adhered to when tagging financial information using the US GAAP Taxonomy.