# Operating Lease Cost And Expense

Rule ID: DQC\_0088

### Rule function

This rule identifies 10-K, 10-K/A and 20-F filings where the filer has reported the operating lease expense but not the operating lease cost.

### Problem solved by the rule

The intent of the rule is to allow filers to check that their filing is consistent with the FASB’s XBRL implementation guide. In addition, it ensures that companies following the guidance have selected the appropriate element for the operating lease cost.

Example rule message

The element OperatingLeaseExpense with a value of 123,000,000 has been reported in the filing but the element OperatingLeaseCost is missing from the filing. Please check that the value for OperatingLeaseCost has not been tagged with another element or is missing from the filing.

Period : 2019-01 -01 to 2019-12-31

Unit : USD

Dimensions :none

Decimals: -6

Rule Element Id:9372

Rule version: 11.0

## **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 element {$leaseExpense.concept.name} with a value of {$leaseExpense} has been reported in the filing but the element OperatingLeaseCost is missing from the filing. Please check that the value for OperatingLeaseCost has not been tagged with another element or is missing from the filing.

Period :{$leaseExpense.period}

Unit : {$leaseExpense.unit}

Decimals: {$leaseExpense.decimals}

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.0088.9372 | OperatingLeaseLiabilityNoncurrent |