# Invalid Elements Used On Range Axis

Rule ID: DQC\_0089

### Rule function

This rule identifies where filers have used either of the following elements with the Range Axis:

1. OperatingLeaseWeightedAverageRemainingLeaseTerm1
2. FinanceLeaseWeightedAverageRemainingLeaseTerm1

If these elements are used with any member on the range axis then the rule will flag an error.

### 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. These elements, because they are weighted average elements, should not have a maximum or minimum value. If the filer wants to report the values of the minimum and the maximum lease terms for a lease they should use extension elements that reflect this. For example, OperatingLeaseRemainingLeaseTerm for operating leases or FinanceLeaseRemainingLeaseTerm for finance leases. The FASB plans to add additional elements to the US-GAAP taxonomy in 2020 to provide for this disclosure.

Example rule message

The element OperatingLeaseWeightedAverageRemainingLeaseTerm1 with a value of P1Y has been reported in the filing using the range axis. This element cannot be used with the range axis. To record the range of remaining lease terms use an extension element called OperatingLeaseRemainingLeaseTerm for operating leases and an extension element called FinanceLeaseRemainingLeaseTerm for finance leases.

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

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 {$invalidElement.concept.name} with a value of {$invalidElement} has been reported in the filing using the range axis. This element cannot be used with the range axis. To record the range of remaining lease terms use an extension element called OperatingLeaseRemainingLeaseTerm for operating leases and an extension element called FinanceLeaseRemainingLeaseTerm for finance leases.

Period :{$invalidElement.period}

Dimensions : {$invalidElement.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.

|  |  |
| --- | --- |
| Rule Element ID | Elements |
| DQC.US.0089.9373 | OperatingLeaseWeightedAverageRemainingLeaseTerm1, FinanceLeaseWeightedAverageRemainingLeaseTerm1 |