**Dimensional Equivalents**

Rule ID: DQC\_0011

**Rule function**

This rule evaluates whether a fact expressed with no dimensions is equal to the same fact expressed in a table with dimensions. This can occur when fact values are represented in a table format in one part of the financial statements and the same value is expressed without using a table in a separate part of the financial statements. For example, the value of Additional Paid in Capital is represented as a line item on the face of the Balance Sheet with no dimensions and as Stockholders Equity as a line item with an Additional Paid in Capital Member in the Statement of Shareholders Equity.

In addition this rule determines if the dimensional value should be the inverse of the same value represented as a line item. For example, the value of Treasury Stock on the Balance Sheet will be a positive value but the value of Stockholders Equity with the Treasury Stock Member in the Statement of Shareholders Equity will be a negative value.

**Problem solved by the rule**

This rule can detect where companies have incorrect values (e.g., different rounding) for the same equivalent values. This is a problem for consumption because the data for these elements will be extracted incorrectly for analysis.

**Example rule message**

It is expected that NetIncomeLoss with a value of 43,316,000 reported in the Income Statement should be equal to the dimensionally qualified concept, ProfitLoss with the dimension StatementEquityComponentsAxis=RetainedEarningsMember and a reported value of 90,936,000 multiplied by 1. This value appears in the Statement of Shareholders' Equity and Other Comprehensive Income. This error occurs when the dimensionally qualified fact is not equal to the value input for the standalone item.

The properties of this us-gaap:NetIncomeLoss fact are:

Period: 2014-01-01 to 2014-12-31

Dimensions: none

Unit: USD

Rule version: 4.0

**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.

**Message template**

It is expected that ${fact1.name} with a value of ${fact1.value} reported in the ${fact1.networkName} should be equal to the dimensionally qualified concept, ${fact2.name} with the dimension ${fact2.dimensions} and a reported value of ${fact2.value} multiplied by ${weight}. This value appears in the ${fact2.networkName}. This error occurs when the dimensionally qualified fact is not equal to the value input for the standalone item.

The properties of this ${fact1.name} fact are:

Period: ${fact1.period}

Dimensions: ${fact1.dimensions}

Unit: ${fact1.unit}

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.

See DQC\_0011\_ListOfElements