**DQC Version 16 Rule Summary**

**DQC\_0117 - Financial Statement Tables Dimensional Cross Check** This rule identifies inconsistent calculations defined for the Financial Statements. The rule covers the Cash Flow Statement, Statement of Financial Position and the Income Statement and excludes the Statement of Changes in Shareholders Equity. The rule evaluates if the dimensional values reported in the financial statements are equal to the reported sum of these dimensional values. Both the dimensional values and the aggregate value need to be reported in the financial statement. The rule checks a limited amount of axes. The axis aggregations checked by the rule are as follows:

* StatementClassOfStockAxis
* ProductOrServiceAxis'
* PropertyPlantAndEquipmentByTypeAxis
* LongtermDebtTypeAxis
* RelatedPartyTransactionsByRelatedPartyAxis
* StatementBusinessSegmentsAxis
* FinancialInstrumentAxis
* LimitedPartnersCapitalAccountByClassAxis
* PartnerTypeOfPartnersCapitalAccountAxis
* FiniteLivedIntangibleAssetsByMajorClassAxis
* InformationByCategoryOfDebtSecurityAxis

*Rule amended to excluded cases that conflicted with Figure 13b-1a of the FASB Revenue Recognition Guide. This related to excluding revenue from contract with customer line items.*

**DQC\_0118 - Financial Statement Tables Calculation Check of Required Context**This rule identifies inconsistent calculations defined for the Financial Statements. The rule covers the Cash Flow Statement, Statement of Financial Position, the Income Statement and excludes the Statement of Changes in Shareholders Equity. The rule evaluates each line in the financial statements representing an aggregation based on the elements defined in the calculation linkbase. If the sum of the child elements does not equal the value reported for the aggregation then an error is reported. The rule will only run for the period representing the required context.

*Rule amended to excluded cases that conflicted with Figure 13b-1a of the FASB Revenue Recognition Guide. This related to excluding revenue from contract with customer line items.*

**DQC\_0119 -** **Income Before Tax Equity Method (NO CHANGE FROM PUBLIC REVIEW)** This rule is intended to identify those cases where the company uses the element IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments in an inappropriate manner.

**DQC\_0120 - Incorrect Line Item Reference**This rule is intended to identify those cases where the company uses an extensible list item that refers to a balance sheet line item that does not exist on the balance sheet. The rule checks that the values provided for the following extensible list items are legitimate balance sheet line items that appear in the calculation linkbase of the balance sheet:

* FinanceLeaseLiabilityCurrentStatementOfFinancialPositionExtensibleList
* FinanceLeaseLiabilityNoncurrentStatementOfFinancialPositionExtensibleList
* FinanceLeaseRightOfUseAssetStatementOfFinancialPositionExtensibleList
* OperatingLeaseLiabilityNoncurrentStatementOfFinancialPositionExtensibleList
* OperatingLeaseLiabilityCurrentStatementOfFinancialPositionExtensibleList
* OperatingLeaseRightOfUseAssetStatementOfFinancialPositionExtensibleList

*Rule updated from public review to include search for “statement of financial position” as well as “balance sheet”*

**DQC\_0121 - Incorrect Transition Elements Used (NO CHANGE FROM PUBLIC REVIEW)** This rule is intended to identify those cases where the company reports line items that have been transitioned because of changes in accounting standards. The rule identifies those elements that should no longer be used by the filer. The taxonomy includes updated elements that reflect the new accounting standards and they should be used. In many cases the filer is unaware that an element has been transitioned and continues to use it until such time as it is deprecated and can no longer be used. This rule helps identify these elements so that filers can replace the transition elements with elements that reflect current US-GAAP.

**DQC\_0122 - Components of Equity on the Balance Sheet (NO CHANGE FROM PUBLIC REVIEW)** This rule is intended to identify those cases where the company reports the components of equity or partners capital on the balance sheet. If one of these two dimensions are included as part of the balance sheet then the rule will return an error identifying the number of facts using the axis reported in the balance sheet.

* StatementEquityComponentsAxis
* PartnerCapitalComponentsAxis

**DQC\_0123 - Missing Components of Equity Axis (NO CHANGE FROM PUBLIC REVIEW)** The rule identifies where a company has reported classes of stock but has not indicated if they are common or preferred or treasury components of equity. The rule identifies facts reported using one of the following line items using the class of stock axis without any other dimensions:

* StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest or
* StockholdersEquity

**DQC\_0124 - Breakdown of Lease Liabilities & Assets Across Financial Statement Lines Items (NO CHANGE FROM PUBLIC REVIEW)** The rule flags an error when lease liabilities and assets are present but have not been included in the presentation linkbase of the financial statements. The intent of the rule is to allow filers to check that their filing is consistent with the FASB’s XBRL implementation guide and US-GAAP.  If the extensible list item or Balance Sheet Location Axis is not used then the rule will report an error.

**Updates to existing (previously approved) rules:**

**DQC\_0057 – Cash Flow Opening and Closing Balances** – updated rule to restrict use of the following elements representing the opening and closing balances on the statement of cash flow:

* CashAndCashEquivalentsAtCarryingValueIncludingDiscontinuedOperations
* CashAndCashEquivalentsAtCarryingValue
* CashCashEquivalentsAndFederalFundsSold
* Cash
* CashEquivalentsAtCarryingValue
* CashAndDueFromBank

**DQC\_0062 – No Fact Value for Change in Cash –** updated rule to allow for extension elements where change in cash is split between discontinued and continuing operations

**DQC\_0065 – Interest Paid Net (Operating) Not on Cash Flow –** updated rule to check for the occurrence of interest paid under the following additional abstract items:

* SupplementalCashFlowElementsAbstract
* NoncashInvestingAndFinancingItemsAbstract
* AdditionalCashFlowElementsAndSupplementalCashFlowInformationAbstract
* CashFlowNoncashInvestingAndFinancingActivitiesDisclosureAbstract

**DQC\_0115 – Fact Value Consistency Over Time (IFRS) –** updated rule to exclude the following elements:

* FinanceIncome
* FinanceCosts
* MiscellaneousOtherOperatingIncome
* MiscellaneousOtherOperatingExpense
* InvestmentIncome
* InterestExpense
* InterestIncomeOnFinancialAssetsDesignatedAtFairValueThroughProfitOrLoss
* InterestExpenseOnFinancialLiabilitiesDesignatedAtFairValueThroughProfitOrLoss

**DQC\_0116 – Line Items Requiring the Asset Acquisition –** Updated rule to add the following elements:

* Goodwill
* BusinessAcquisitionPlannedRestructuringActivitiesDescription
* BusinessAcquisitionCostOfAcquiredEntityTransactionCosts
* NumberOfBusinessesAcquired
* BusinessCombinationControlObtainedDescription
* BusinessCombinationGoodwillRecognizedDescription
* BusinessCombinationConsiderationTransferredOther1
* BusinessCombinationConsiderationTransferredLiabilitiesIncurred
* BusinessCombinationConsiderationTransferredEquityInterestsIssuedAndIssuable
* BusinessCombinationCostOfAcquiredEntityEquityInterestsIssuedAndIssuableFairValueMethod
* BusinessCombinationConsiderationTransferred1,
* BusinessCombinationConsiderationTransferredIncludingEquityInterestInAcquireeHeldPriorToCombination1
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCashAndEquivalents
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedInventory
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsMarketableSecurities
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsPrepaidExpenseAndOtherAssets
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsReceivables
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssetsOther
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentAssets
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedIndefiniteLivedIntangibleAssets
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedIntangibles, BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedIntangibleAssetsOtherThanGoodwill
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedLand, BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedBuildings,  
  BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedEquipment, BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedPropertyPlantAndEquipment
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedOtherNoncurrentAssets
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedDeferredTaxAssets
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNoncurrentAssets
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedFinancialAssets
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedAssets,  
  BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesAccountsPayable
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesDeferredRevenue
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesLongTermDebt
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilitiesOther
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCurrentLiabilities
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedDeferredTaxLiabilities
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNoncurrentLiabilitiesOther
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNoncurrentLiabilitiesLongTermDebt
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNoncurrentLiabilities
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedCapitalLeaseObligation
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedContingentLiability
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedFinancialLiabilities
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedRestructuringLiabilities
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedLiabilities
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredAndLiabilitiesAssumedNet
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredGoodwillAndLiabilitiesAssumedNet
* BusinessCombinationAcquisitionOfLessThan100PercentNoncontrollingInterestFairValue
* BusinessCombinationRecognizedIdentifiableAssetsAcquiredGoodwillAndLiabilitiesAssumedLessNoncontrollingInterest
* BusinessCombinationAcquiredReceivablesDescription
* BusinessCombinationAcquiredReceivablesFairValue
* BusinessCombinationAcquiredDirectFinancingLeaseReceivable
* BusinessCombinationAcquiredSalesTypeLeaseReceivable
* BusinessCombinationAcquiredReceivablesGrossContractualAmount
* BusinessCombinationAcquiredReceivablesEstimatedUncollectible
* BusinessCombinationAssetsArisingFromContingenciesAmountRecognized
* BusinessCombinationLiabilitiesArisingFromContingenciesAmountRecognized
* BusinessCombinationAssetsAndLiabilitiesArisingFromContingenciesAmountRecognized
* BusinessCombinationAssetsArisingFromContingenciesAmountRecognizedOtherThanAtFairValue
* BusinessCombinationLiabilitiesArisingFromContingenciesAmountRecognizedOtherThanAtFairValue
* BusinessCombinationAssetsAndLiabilitiesArisingFromContingenciesAmountRecognizedOtherThanAtFairValue
* BusinessCombinationAssetsAndLiabilitiesArisingFromContingenciesDescription
* BusinessAcquisitionPreacquisitionContingencyAmountOfSettlement
* BusinessCombinationBargainPurchaseGainRecognizedAmount
* BusinessCombinationAcquisitionOfLessThan100PercentNoncontrollingInterestValuationTechnique
* BusinessCombinationAcquisitionOfLessThan100PercentNoncontrollingInterestSignificantInputs
* BusinessCombinationStepAcquisitionEquityInterestInAcquireeValuationTechniques
* BusinessCombinationStepAcquisitionEquityInterestInAcquireeRemeasurementGain
* BusinessCombinationStepAcquisitionEquityInterestInAcquireeRemeasurementLoss
* BusinessCombinationStepAcquisitionEquityInterestInAcquireeRemeasurementGainOrLoss
* BusinessCombinationStepAcquisitionEquityInterestInAcquireeRemeasurementGainOrLossFinancialStatementCaption
* BusinessCombinationProvisionalInformationInitialAccountingIncompleteReasons
* BusinessCombinationProvisionalInformationInitialAccountingIncompleteItems
* BusinessCombinationProvisionalInformationInitialAccountingIncompleteNatureOfAdjustments
* BusinessCombinationProvisionalInformationInitialAccountingIncompleteAdjustmentFinancialAssets
* BusinessCombinationProvisionalInformationInitialAccountingIncompleteAdjustmentInventory
* BusinessCombinationProvisionalInformationInitialAccountingIncompleteAdjustmentPropertyPlantAndEquipment
* BusinessCombinationProvisionalInformationInitialAccountingIncompleteAdjustmentIntangibles,  
  BusinessCombinationProvisionalInformationInitialAccountingIncompleteAdjustmentFinancialLiabilities
* BusinessCombinationProvisionalInformationInitialAccountingIncompleteAdjustmentEquityInterests
* BusinessCombinationProvisionalInformationInitialAccountingIncompleteAdjustmentConsiderationTransferred
* BusinessCombinationProvisionalInformationInitialAccountingIncompleteAdjustmentsRelatedToPreviousPeriod
* BusinessCombinationContingentConsiderationAssetCurrent
* BusinessCombinationContingentConsiderationAssetNoncurrent
* BusinessCombinationContingentConsiderationAsset
* BusinessCombinationContingentConsiderationLiabilityCurrent
* BusinessCombinationContingentConsiderationLiabilityNoncurrent
* BusinessCombinationContingentConsiderationLiability
* BusinessCombinationContingentConsiderationArrangementsChangeInAmountOfContingentConsiderationAsset1
* BusinessCombinationContingentConsiderationArrangementsChangeInAmountOfContingentConsiderationLiability1
* BusinessCombinationContingentConsiderationArrangementsChangeInTheRangeOfOutcomesContingentConsiderationLiabilityValueHigh
* BusinessCombinationContingentConsiderationArrangementsChangeInTheRangeOfOutcomesContingentConsiderationLiabilityValueLow
* BusinessCombinationContingentConsiderationArrangementsChangeInTheRangeOfOutcomesContingentConsiderationLiabilityReasons
* BusinessAcquisitionNameOfAcquiredEntity
* BusinessAcquisitionDescriptionOfAcquiredEntity
* BusinessAcquisitionSharePrice
* BusinessAcquisitionPercentageOfVotingInterestsAcquired
* BusinessAcquisitionRevenueReportedByAcquiredEntityForLastAnnualPeriod
* BusinessCombinationReasonForBusinessCombination
* BusinessAcquisitionDateOfAcquisitionAgreement1
* BusinessAcquisitionEffectiveDateOfAcquisition1
* BusinessAcquisitionPeriodResultsIncludedInCombinedEntity1
* BusinessCombinationStepAcquisitionEquityInterestInAcquireeFairValue1
* BusinessCombinationIndemnificationAssetsDescription
* BusinessCombinationIndemnificationAssetsBasisForAmount
* BusinessCombinationIndemnificationAssetsRangeOfOutcomesValueHigh
* BusinessCombinationIndemnificationAssetsRangeOfOutcomesValueLow
* BusinessCombinationIndemnificationAssetsRangeOfOutcomesInestimable
* BusinessCombinationIndemnificationAssetsRangeOfOutcomesMaximumUnlimited
* BusinessCombinationIndemnificationAssetsAmountAsOfAcquisitionDate
* BusinessCombinationBargainPurchaseGainRecognizedDescription
* BusinessCombinationStepAcquisitionEquityInterestInAcquireeDescription
* BusinessCombinationStepAcquisitionEquityInterestInAcquireeIncludingSubsequentAcquisitionPercentage
* BusinessCombinationStepAcquisitionEquityInterestInAcquireePercentage
* BusinessAcquisitionEquityInterestIssuedOrIssuableDescription
* BusinessAcquisitionEquityInterestIssuedOrIssuableBasisForDeterminingValue
* BusinessAcquisitionEquityInterestsIssuedOrIssuableNumberOfSharesIssued
* BusinessAcquisitionEquityInterestIssuedOrIssuableValueAssigned
* BusinessCombinationContingentConsiderationArrangementsDescription
* BusinessCombinationContingentConsiderationArrangementsBasisForAmount
* BusinessCombinationContingentConsiderationArrangementsRangeOfOutcomesValueHigh
* BusinessCombinationContingentConsiderationArrangementsRangeOfOutcomesValueLow
* BusinessCombinationContingentConsiderationArrangementsRangeOfOutcomesInestimable
* BusinessCombinationContingentConsiderationArrangementsRangeOfOutcomesMaximumUnlimited