Proposed Rules for V20

# Rule DQC\_0142

This proposed rule checks that the new typed dimensions to support BDC filings are defined correctly. The rule checks that each fact is associated with 1 typed dimension. Each fact should using a typed investment dimension, cannot use another explicit dimension. The only exception to the rule is the use of the explicit axis InvestmentCompanyNonconsolidatedSubsidiaryAxis, which was added as part of the BDC taxonomy upgrade.

# Rule DQC\_0143

This rule checks that the extensible enumeration element DerivativePositionExtensibleEnumeration can only use two values. The two allows values are:

* CallOptionMember,
* PutOptionMember

# Rule DQC\_0144

This rule checks that extension monetary elements included in the balance sheet, income statement, cash flow statements and shareholders equity statements include a balance attribute. This is important so that data users have some idea what type of element the extension element is. If it is in the balance sheet then a credit is a liability or equity and if it is a debit then it is clear it is some kind of asset, thus allowing reasonable classification.

# Rule DQC\_0145

Rule 145 looks at the presentation linkbase of the cash flow statement and income statement to determine that elements have been presented correctly. The rule has three parts.

Part 1

The first part of the rule determines the presentation children of the abstract concept representing financing items of NetCashProvidedByUsedInFinancingActivitiesAbstract. These concepts are then compared to the concepts not in the financing section of the us-gaap taxonomy defined by the FASB. If there is an intersection then these concepts are output as errors. This misclassification is a problem when trying to determine the financing items from the presentation linkbase.

Part 2

The second part of the rule determines the presentation children of the abstract concept representing investing items of NetCashProvidedByUsedInInvestingActivitiesAbstract. These concepts are then compared to the concepts not in the investing section of the us-gaap taxonomy defined by the FASB. If there is an intersection then these concepts are output as errors. This misclassification is a problem when trying to determine the financing items from the presentation linkbase.

Part 3

The third part of the rule identifies those elements defined as presentation descendants of IncreaseDecreaseInOperatingCapitalAbstract in the US-GAAP taxonomy defined by FASB. It then determines if any of these concepts are used in the income statement. In a number of instances filers are taking these elements and using them in the income statement incorrectly.

# Rule DQC\_0146

This rule identifies incorrect period durations used in the income statement of the 10-K. The rule identifies where a company has reported a 10K but the majority of the values reported on the Income Statement are for a period other than a year. Although uncommon, this rule is provided to allow filers to detect if this situation has occurred.