FASB US GAAP Financial Reporting Taxonomy

Technical Guide

Version 2013 **January 31, 2013**

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1 Introduction

The purpose of this document is to provide technical details of the 2013 U.S. GAAP Financial Reporting Taxonomy ("UGT"). The intended audience of this document is a technical user familiar with XBRL, other specifications and modules of XBRL, XML Schema and XSLT stylesheets, etc. It is not intended as a tutorial or as an implementation guide for SEC filers. Business users may be interested in this document and it is written such that a business user familiar with the technologies (XBRL, XML Schema, XSLT, etc.) will be comfortable with this document. Users looking for guidance to conform to SEC XBRL filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC website.

Terminology used in XBRL frequently overlaps with terminology from other fields.

Term	Meaning
arcroleRef, child, concept, context, duplicate item, descendant, DTS, duplicate tuple, element, entity, fact, footnote, instance, item, linkbase, linkbaseRef, period, roleRef, schemaRef, taxonomy, taxonomy schema, tuple, unit	As defined in [XBRL].
DTS Component	A discoverable taxonomy set (DTS) contains taxonomy schemas and linkbases. The bounds of a DTS are such that *DTS Components* include all taxonomy schemas and linkbases that can be discovered by following links or references in the taxonomy schemas and linkbases included in the DTS.
MUST, MUST NOT, REQUIRED, SHALL, SHALL NOT, SHOULD, SHOULD NOT, MAY, OPTIONAL	See [RFC2119] for definitions of these and other terms. These include, in particular: SHOULD Conforming documents and applications are encouraged to behave as described. MUST Conforming documents and consuming applications are required to behave as described; otherwise they are in error.
FAF, FASB	Financial Accounting Foundation. Financial Accounting Standards Board
Financial report	A document containing quantitative and textual information that is either: (a) meant to satisfy authoritative financial reporting standards and generally accepted accounting principles/practices (or GAAP), or a regulatory report whose subject matter is primarily financial position and performance and related explanatory disclosures, or (b) is a data set used in the collection of financial statistics. This term excludes transaction, or journal-level, reporting, and primarily narrative or non-financial quantitative reports.
GAAP or US GAAP	Generally Accepted Accounting Principles: Term used to describe broadly the body of principles/practices that govern the accounting for financial transactions in the preparation of a set of financial statements.
IASB	International Accounting Standards Board
IFRS	International Financial Reporting Standards

Term	Meaning
PCAOB	Public Company Accounting Oversight Board
XBRL	Extensible Business Reporting Language (XBRL) 2.1 Recommendation [XBRL].
SEC	US Securities and Exchange Commission

2 Physical location and organization

The taxonomies are rooted at URLs of the form `http://xbrl.fasb.org/{name}/{version}/` and the current taxonomies are specifically at the base URL:

`http://xbrl.fasb.org/us-gaap/2013/`

A zip file containing all files is located at:

`http://xbrl.fasb.org/us-gaap/2013/us-gaap-2013-01-31.zip`

There are dozens of entry points for different purposes. Each entry point selects some subset of the hundreds of files constituting all taxonomies.

2.1 Naming Conventions

Figure 1. Directories for entry point schemas

dis	disclosures
elts	elements
ind	industries
stm	statements
entire	test related material (contains entry point for entire taxonomy)

Figure 2. Abbreviations used in file names

-all-	contains labels, relationships with information about deprecation, and documentation and references for concepts
-std-	load a taxonomy with labels but no documentation or references
-dep-	Contains labels and relationships with information about deprecation

Figure 3. Entry point types

-dis-	a disclosure schema or linkbase
-ent-	a document schema entry point
-stm-	a statement schema or linkbase
-entryPoint-	the root of the entire taxonomy for testing purposes

Figure 4. Statement type abbreviations

-com-	common	Contains definition and other arcs whose only purpose is to be copied by users into other links.
-scf-	statement of cash flows	
-scp-	statement of partner capital	
-sfp-	statement of financial position	Also known as a balance sheet
-she-	statement of shareholder equity	
-soc-	statement of comprehensive income	
-soi-	statement of income	

Figure 5. Industry abbreviations

-basi-	banking and savings
-bd-	broker-dealer
-ci-	commercial and industrial
-ins-	insurance
-re-	real estate

Figure 6. Prefixes for the main file groups

Prefix	**Meaning – FASB Taxonomy**
us-gaap-	US GAAP taxonomy prefix

Figure 7. Linkbase naming abbreviations

-cal-	calculation
-def-	definition
-doc-	documentation (contains XBRL labels having roles other than “label”)
-lab-	labels (contains labels having standard role "label" and others)
-pre-	presentation
-ref-	Reference
-dep-	deprecation (contains relationships among deprecated and normal concepts)

2.2 The Base Schema us-gaap-2013-01-31.xsd

There are over 17,500 elements in the 2013 UGT, of which near 2290 are deprecated, over 1,700 are domain item types, over 3,500 are abstracts (excluding domain item types) appearing in dimensional links and presentation headings, and the remaining, nearly 12,000, are non-abstract concepts. All concepts in the 2013 UGT are contained in a single file for reasons explained in the architecture document and are summarized here:

- Preparers need access to the full set of available concepts whenever searching for a concept, so that they do not unnecessarily extend the taxonomy.
- Linkages between statements, statements and disclosures, and among disclosures are sufficiently dense that naïve strategies based on, for example, industry concepts or concepts in different statements wind up loading everything anyway.
- The minimum multi-megabyte load of this schema is normally quite fast relative to the processing involved in validating an equivalent set of calculation, definition or presentation arcs.

2.3 References and the Reference Linkbase

References to the authoritative accounting literature (FASB Accounting Standards Codification) appear for concepts derived from US GAAP. References previously identified as superseded have been removed from the 2013 UGT.

The file us-gaap-ref-2013-01-31.xml contains a legal XLink construct that has not commonly been leveraged in XBRL taxonomies. There is only a single reference resource element for each distinct reference, so that if several concepts share a literature reference, they each have an arc pointing to the common resource. This saves about 40% on the size of that one file. Therefore, when doing taxonomy editing, users will need to have the choice of editing the reference (and thereby impacting all concepts that use it) or editing a copy of it (thus impacting just a single concept).

Reference resources do not have id attributes. Therefore, the arc between the concept and its references cannot be prohibited by any extension linkbase.

2.4 Documentation and the Documentation Linkbase

The file us-gaap-doc-2013-01-31.xml and other documentation label files contain label resources with the "documentation" role and concept-label arcs for most of the concepts. Labels and documentation linkbases are NOT referenced from the base schema (us-gaap-2013-01-31.xsd), so users have the option whether or not to load this linkbase.

Figure 8. Concepts with documentation labels

Namespace	Concepts	Concepts With Documentation	No Documentation
us-gaap	17736	15307	2429

Documentation label resources do not have id attributes. Therefore, the arc between the concept and its documentation cannot be prohibited by any extension linkbase.

2.5 Labels and the Label Linkbase

File us-gaap-lab-2013-01-31.xml contains the "standard" labels for all concepts in the base schema us-gaap-2013-01-31.xsd.

Standard label resource elements have id attributes. Therefore, the arc between the concept and its standard label may be prohibited by any extension linkbase.

A standard label with a bracketed suffix completely determines the type, substitution group, period, and whether a concept is abstract. All abstract concepts must have one of these bracketed suffixes.

Figure 9. Mandatory relationship of standard label suffix to concept type

Suffix	Type	Substitution Group	Abstract	Period
[Abstract]	xbrli:stringItemType	xbrli:item	Abstract	duration
[Domain]	nonnum:domainItemType	xbrli:item	Abstract	duration
[Member]	nonnum:domainItemType	xbrli:item	Abstract	duration
[Line Items]	xbrli:stringItemType	xbrli:Item	Abstract	duration
[Table]	xbrli:stringItemType	xbrldt:hypercubeItem	Abstract	duration
[Axis]	xbrli:stringItemType	xbrldt:dimensionItem	Abstract	duration
[Roll Forward]	xbrli:stringItemType	xbrli:item	Abstract	duration
[Text Block]	nonnum:textBlockItemType	Xbrli:item		duration
[Policy Text Block]	nonnum:textBlockItemType	Xbrli:item		duration
[Table Text Block]	nonnum:textBlockItemType	Xbrli:item		duration

2.5.1 Legacy Element Names

Experience shows that stability of the element name and its meaning is essential for preparers throughout their tagging and verification processes and when rolling forward tagging from period to period.

Generally, an element name introduced in a release of the taxonomy will always have the same properties (data type, substitution group, abstract attribute, period type attribute, and balance attribute) in future releases.

There are a handful of concepts in the taxonomy that initially had clearly incorrect properties, and these properties have been changed only in ways that would not invalidate any XBRL instances using them properly.

2.5.2 Standard and Documentation Labels

The standard label is generally stable, but may change in minor ways from release to release, such as to improve consistency or correct typos.

Likewise, the documentation and references may change but only in ways that have been verified as semantically equivalent by FASB staff.

2.5.3 Negating Labels

The taxonomy uses no Negating Labels in any label linkbase. Negating Labels allow customization of a presentation to give the preparer detailed control. There is no nesting or chaining of negating labels.

2.5.4 Change Label

The 2013 UGT includes Change Labels that highlight the latest date (YYYY-MM) that a concept and any of its various attributes have been modified and what was changed or added since the 2012 UGT. The following are the types of changes documented in the label:

- New Element
- Modified References
- Modified Documentation Label. Originally read as follows: "Insert original definition"
- Modified Standard, Period Start, Period End, or Total Labels
- Element Deprecated
- Modified Data Type
- Modified Period Type
- Modified Deprecated Label (used when only the deprecated label is modified)
- Element Undeprecated
- Modified Balance Attribute
- Modified Axis Default Label

2.5.5 Deprecated Date Label

The 2013 UGT includes Deprecated Date Labels that identifies the effective date of deprecation (YYYY-MM-DD).

2.5.6 Deprecated Label

The Deprecated Label indicates the details of the deprecated element. Specifically, the label will indicate the reason that it was deprecated, the effective date of deprecation, and the new element that should be used.

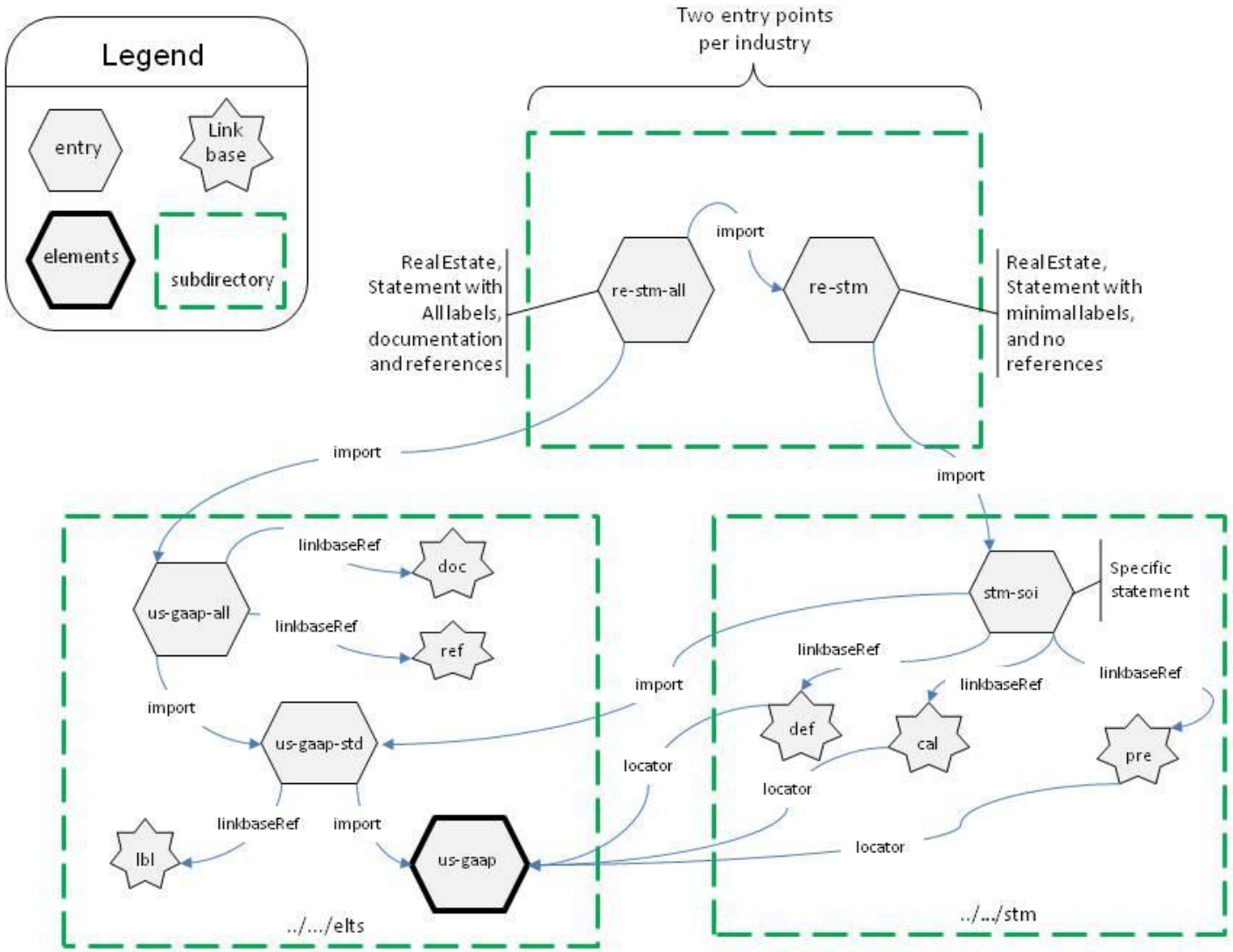
2.6 Calculation, Definition, and Presentation Linkbases

There are hundreds of individual linkbases organized by entry points as described below in section 3 ("Discoverable Taxonomy Sets"), 5 ("Presentation Linkbases are for viewing the Taxonomy") and section 6 ("Calculations, Definitions are aligned to Presentation").

3 Discoverable Taxonomy Sets

Developers familiar with XML Schema understand the <import> and<include> elements and xsi:schemaLocation attributes in XML. Close study of the DTS (Discoverable Taxonomy Set) algorithm in the XBRL 2.1 is critical, because taxonomies and instances *will not validate* unless an entry point (an XML Schema file with additional details) is processed correctly to collect the DTS. To give you a sense of the issue, note that Version 1.0 of the taxonomy was 45MB in 509 files with 152 entry points and over 355 linkbases. Interrelationships among these files are illustrated in Figure 10.

Figure 10. Schematic of import and linkbaseRef relationships among files



A main point of Figure 10 is that the directories ind/{bd,basi,ci,ins,re} each contain two entry point schemas, two for each of the five industries as shown in Figure 11. Some preparers use these entry points as a starting point for browsing in the taxonomy and as a filter for relevant industry concepts. As the provided disclosure groups are the same for all industries, these industry entry points exclude the disclosure groups in the 2013 UGT. Disclosure groups are best accessed through the entry points in Figure 12.

Figure 11. Two entry points per industry

		DTS Includes…		
Industry base name	Suffixes	Statements	Disclosures	Documentation and References
{bd,basi,ci,ins,re}-	stm-all	yes		yes
{bd,basi,ci,ins,re}-	stm	yes		

The following schemas load all statements and disclosure relationship groups and are useful for navigating the entire taxonomy.

Figure 12. Entire Taxonomy Entry Points

us-gaap-entryPoint-std-2013-01-31.xsd	DTS includes all components in all folders except for -doc- and -ref- linkbases.
us-gaap-entryPoint-all-2013-01-31.xsd	DTS includes all components in all folders.

The morpheme "-all-" means that the entry point causes *all* documentation strings, deprecation information and references to be loaded; these files are each several MB and while they are essential for preparers and taxonomy reviewers, it is worth considering for a publisher of instance documents whether an entry point *without* the "all" element should be the target of the instance document's schemaRef.

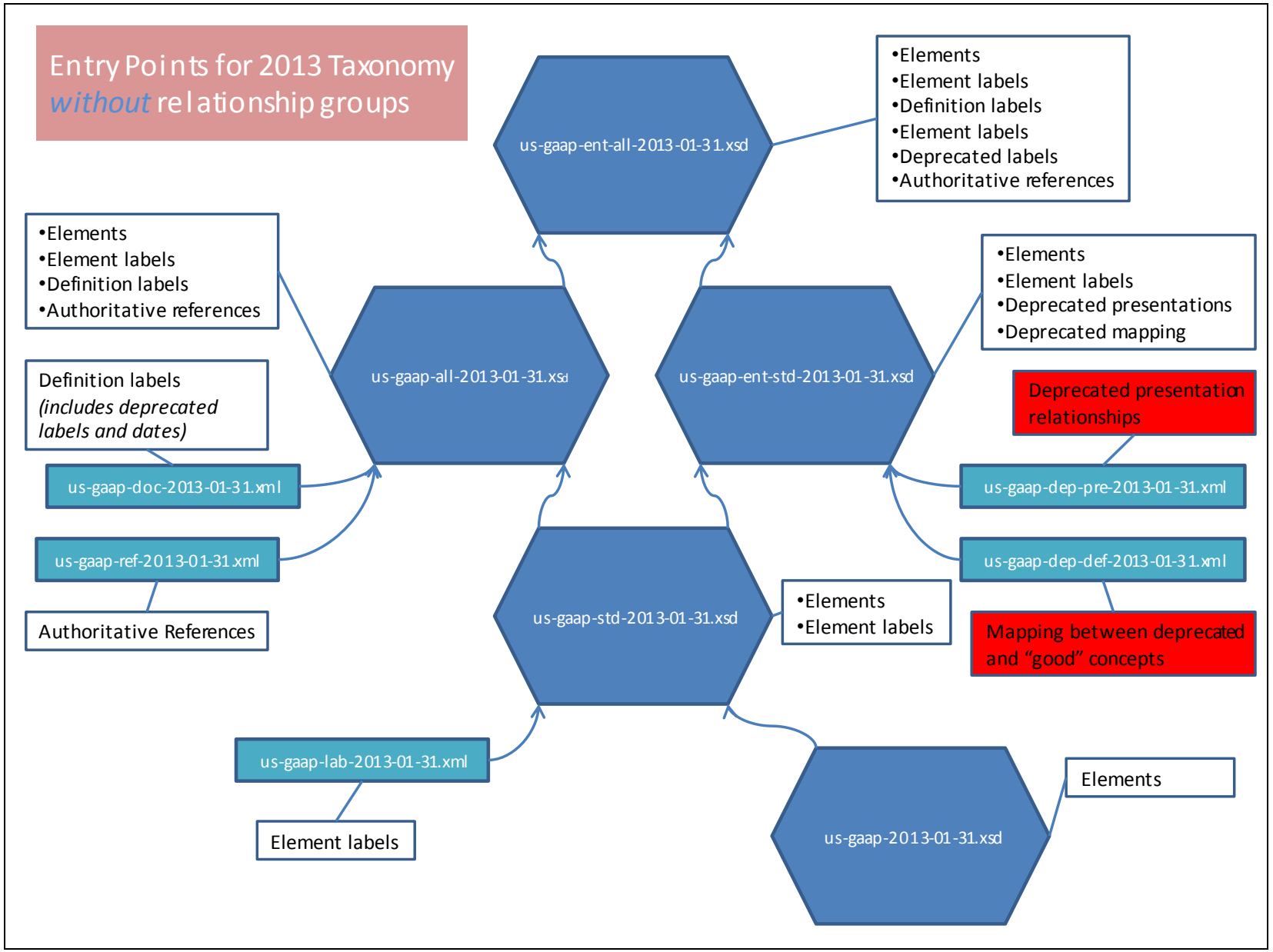
The morphemes "-stm-" indicates only the financial Statements would be loaded.

Within the directory ./stm are all the statement entry point schemas and their linkbases. A single statement entry point includes all its "alternate calculations".

Within the directory ./elts are the schemas referred to by all the linkbases and imported. Figure 13 illustrates what is included with each entry point. When building extension taxonomies, these are the most relevant files to start with as entry points, particularly ./elts/us-gaap-2013-01-31.xsd.

For element selection purposes, users are better served using the entire taxonomy entry point, because without any presentation linkbase, all they will see is a flat list of thousands of elements.

Figure 13. Primary Entry Points



4 Namespace Prefixes, Namespace URIs, absolute and Relative URLs

It is important to be clear about the distinction among these concepts.

"us-gaap" is a namespace *prefix*.

"http://fasb.org/us-gaap/2013-01-31" is a *namespace URI*. It is *not a file location.*

"http://www.xbrl.org/2003/example.xsd" is a URL, the location of a file that contains the definition of a *namespace* and its contents.

"file:/c:/www/xbrl.org/2003/example.xsd" and "ftp://ftp.xbrl.org/example.xml" are *also* each a URL; XBRL applications are not technically limited to "http://" URL's.

Locators in the US GAAP taxonomy are rich with `xlink:href` attributes starting with "../elts/file.xsd". These are relative URL's. Every one of these URL's *must* be interpreted as being relative to the location of the *file in which they appear.* It is critical that software resolves these references correctly.

Maintaining a separate list of user configurable re-mappings is a useful feature. For example, if you can place a copy of the 2013 UGT on the users' hard drive (say at %homepath%\cache\) then a prefix such as "http://xbrl.fasb.org/us-gaap/2013/" can be remapped to that location for faster access.

However, even after remapping, it is still important to enforce the XBRL 2.1 specification rule that the same namespace cannot be defined in more than one (resolved) location.

5 Presentation Linkbases are for viewing the Taxonomy

The presentation linkbases are organized roughly to correspond to the arrangement of elements in the ***order*** they are found in a financial statement, but other aspects of this presentation, such as nesting, abstract headings, name indicators such as [Table], [Axis] and [Line Items] and other arrangements, are organized to consistently represent the data in a financial statement and to reflect underlying relationships.

The presentation linkbase as it is published does *not* contain enough information for a user to reconstruct the appearance of a financial statement.

Figure 14. Facts in a sample statement of income.

	2009
Income Statement [Abstract]	
Revenue [Abstract]	
Sales Revenue, Net [Abstract]	
Sales Revenue, Services, Net [Abstract]	
Electric Utility Revenue [Abstract]	
Electric Bundled Revenue	1,000
Electrical Generation Revenue	2,000
Competitive Energy Revenue	3,000
Electrical Transmission and Distribution Revenue [Abstract]	
Electrical Transmission Revenue	4,000
Electrical Distribution Revenue	5,000
Electrical Transmission and Distribution Revenue	9,000
Electric Utility Revenue	15,000

Figure 14 shows a left-to-right nesting of [Abstract] elements five levels deep. Five or six levels of nesting is not unusual in the Statements. This is because the arcs must first and foremost be clear and unambiguous about the presentation context of the individual items. Preparers and their tools are not expected to use this nesting but rather flatten the presentation by shifting elements to the left in keeping with a more conventional presentation. Other visual cues such as the underscore lines (also shown in Figure 14) give the reader the same kind of nesting information. As a general rule of thumb, a person editing the taxonomy should be able to view a nested presentation and see that the *top-to-bottom order of the non-abstract concepts* is correct.

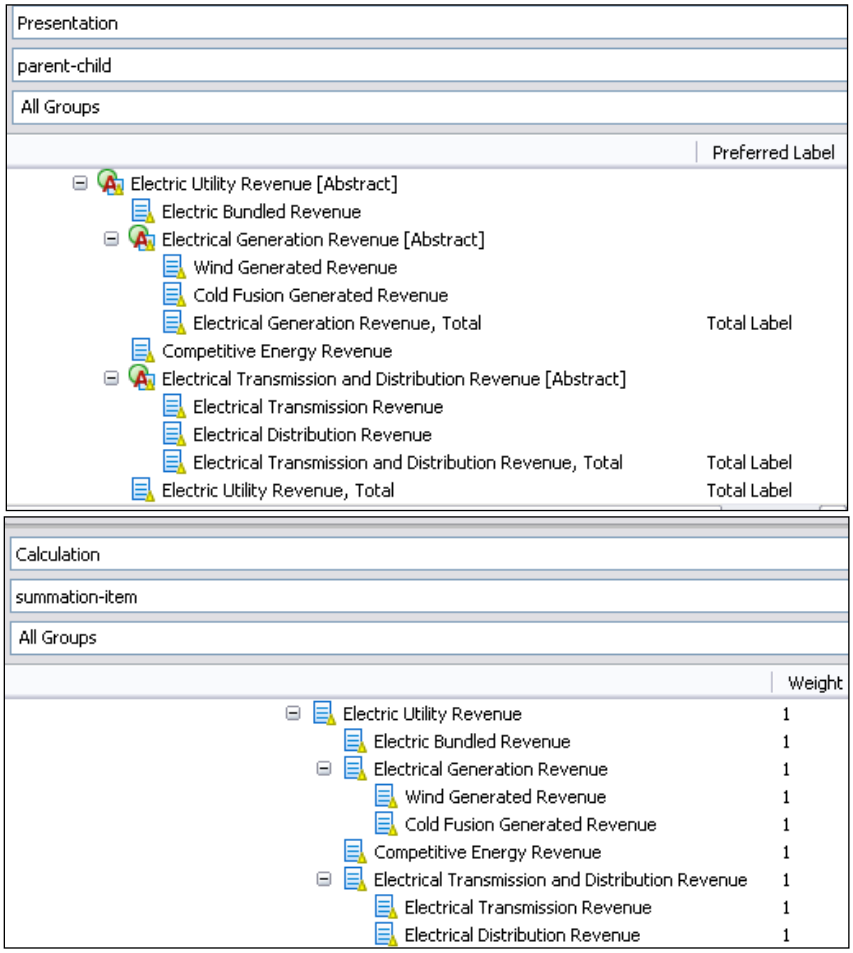
6 Calculations, Definitions are aligned to Presentation

User experience with a taxonomy of this size shows that there must be some default view that packs into it most if not all the information needed to understand presentation, definition and calculation relationships. The US GAAP taxonomy uses the Presentation linkbase as this main view.

Hence, there is a fixed relationship between dimensional elements and arcs and copies of those arcs in the presentation view. An authoring tool that does not preserve that relationship will frustrate users. The Architecture document contains the details of this correspondence.

The taxonomy also has a largely fixed relationship between calculation arcs, and the way those elements in the calculation are arranged in the presentation linkbase tied together with an abstract element as parent. An authoring tool that does not preserve this relationship (or at least test for violations of it and issue warnings) will frustrate users. Figure 15 shows the general pattern; the top half of the figure shows the presentation linkbase; the lower half shows the same elements in the calculation linkbase.

Figure 15. Presentation and Calculation are aligned



7 Deprecated Element Relationships

For a variety of reasons concepts are deprecated with each version of the taxonomy but they remain in the taxonomy for two annual updates to satisfy legacy and conversion requirements. However, deprecated concepts should not be used beyond their deprecation date in extension taxonomies and instance documents using the UGT version the concept was deprecated in. Deprecated items will be removed when the SEC no longer supports the prior taxonomy.

NOTE: *The concepts deprecated with the 2009 UGT update have been removed from the 2013 taxonomy as they are no longer supported.*

It is useful for XBRL applications to identify for preparers concepts that have been deprecated and appropriate replacements when provided. Deprecated concepts can be identified by their labels and relationships. The labels and relationships provide users and software tools specific information about why the concept was deprecated and when appropriate, points the user to use alternate concepts.

- The Change Label contains the text "Element Deprecated".
- The Deprecated Date Label includes the effective date of deprecation; for example, 2013-01-31.
- The deprecated date is appended to the element's standard label
- The Deprecated Label indicates the details of the deprecated element. Specifically, the label will indicate the reason that it was deprecated, the effective date of deprecation, and the new element that should be used.

In addition to these informational labels, deprecated elements are defined in a definition linkbase relationship to further assist preparers and software vendors. These relationships are contained in http://xbrl.fasb.org/us-gaap/2013/elts/us-gaap-dep-def-2013-01-31.xml. All deprecated elements are listed in http://xbrl.fasb.org/us-gaap/2013/elts/us-gaap-dep-pre-2013-01-31.xml. These relationships can be accessed with an XBRL compliant application by including linkbaseRef's for these linkbases in a taxonomy schema or by using the entry point http://xbrl.fasb.org/us-gaap/2013/elts/us-gaap-ent-std-2013-01-31.xsd. See Figure 13 for an illustration of this entry point.

Deprecated Relationship	Description
No Relationship	No replacement elements exist. Such deprecated items are included in a Deprecated Concepts Group in the Presentation Linkbase (only) with no on-going relationship to supported elements.
essence-alias	The essence-alias relationship is a one to one relationship in which a deprecated element has been replaced by an identical concept. Any elements that fell under this relationship also fall under the dep-concept-deprecatedConcept relationship. All deprecated elements with an essence-alias relationship are included in the count of the dep-concept-deprecatedConcept relationship.
dep-aggregateConcept-deprecatedPartConcept	The dep-aggregateConcept-deprecatedPartConcept relationship in the Definition Hierarchy (linkbase) represents multiple concepts that have been deprecated in favor of a single, higher level, more encompassing concept. For example, if three previously distinct groups of elements such as class of common stock, preferred stock, and convertible preferred stock were combined into a single Dimensional Table, the element that combines and replaces the three elements would be an aggregate concept replacing the three part concepts.

dep-concept-deprecatedConcept	The dep-concept-deprecatedConcept relationship in the Definition Hierarchy (linkbase) represents a one to one relationship. For example, if an “Instant” period type element replaces a “Duration” period type element, then this relationship would be categorized by the dep-concept-deprecatedConcept relationship.
dep-dimensionallyQualifiedConcept-deprecatedConcept	In the case where an element was replaced with a dimensional equivalent, (e.g., Common Stock, Additional Series, No Par Value) the deprecated and replacement element is described using the dep-dimensioallyQualifiedConcept-deprecatedConcept relationship. The fact that was previously meant to be represented by the deprecated element has been replaced by the interaction between the “new” Line Item and the dimensionally qualifying Table Member.
dep-mutuallyExclusiveConcept-deprecatedConcept	The dep-mutuallyExclusiveConcept-deprecatedConcept relationship is used when the deprecated element can be represented as two concepts. For example, the 2009 UGT included elements that were meant to represent either the current portion of a concept in a classified balance sheet or the aggregate of the current and noncurrent portion in an unclassified presentation. Such concepts are mutually exclusive for financial data tagging purposes and, therefore, such elements have been deprecated and replaced with separate mutually exclusive concepts. Preparers that previously used such deprecated concepts should only use one of the mutually exclusive replacement concepts; the value previously tagged with the deprecated concept should not be apportioned between the new concepts.
dep-partConcept-deprecatedAggregateConcept	The dep-partConcept-deprecatedAggregateConcept relationship was assigned to deprecated items that were replaced by elements representing greater detail. For example, if “borrowings concepts” was deprecated and replaced with specific concepts representing distinct types of borrowings and the concepts thereof, the dep-partConcept-deprecatedAggregateConcept relationship was assigned.

8 References

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http://www.ietf.org/rfc/rfc2119.txt

[XBRL] Phillip Engel, Walter Hamscher, Geoff Shuetrim, David vun Kannon, Hugh Wallis.
Extensible Business Reporting Language (XBRL) 2.1 Recommendation with corrected errata to 2008-07-02
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9 Document History

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Change Record

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0003	Finalize for Release 1.0	2008-04-28	W Hamscher
0004	Update for 2011 Public Draft	2010-08-31	W Hamscher
0005	Update for 2011 Public Draft	2010-08-31	L Matherne
0006	Update for 2011 Release	2011-01-31	L Li
0007	Update for 2011 Release	2011-01-31	L Matherne
0008	Update for 2012 Public Draft	2011-08-31	L Li
0009	Update for 2012 Public Draft	2011-08-31	L Matherne
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