

KPMG 2

Generator	Auditor	CIK	EntityRegistrantName	Total	EntityComments
Workiva	KPMG	0000356028	CA, INC.	1	CFE: Inappropriate use of concept us-gaap:NetCashProvidedByUsedInContinuingOperations. Exchange gains included in net cash flow continuing
Workiva	KPMG	0001035748	CALLIDUS SOFTWARE INC	1	CFE: Inappropriate concept for net cash flow, us-gaap:NetCashProvidedByUsedInContinuingOperations
Workiva	KPMG	0000018396	CDI CORP	1	CFE: Inappropriate concept for comprehensive income, us-gaap:OtherComprehensiveIncomeLossNetOfTax
Workiva	KPMG	0001368265	Clean Energy Fuels Corp.	1	CFE: Inappropriate use of concept us-gaap:NetCashProvidedByUsedInContinuingOperations to represent net cash flow.
Workiva	KPMG	0001000229	CORE LABORATORIES N V	2	CFE: Inappropriate extension concept for operating income (loss).
Workiva	KPMG	0001087294	CUMBERLAND PHARMACEUTICALS INC	1	CFE: 10-K issue: Conflicting revenue concepts.
Workiva	KPMG	0001415404	EchoStar CORP	1	CFE: Value for fact us-gaap:IncomeLossAttributableToNoncontrollingInterest entered in reverse.
Workiva	KPMG	0000910521	DECKERS OUTDOOR CORP	1	CFE: Inappropriate concept for net cash flow, us-gaap:NetCashProvidedByUsedInContinuingOperations
Workiva	KPMG	0000028917	DILLARD'S, INC.	1	CFE: Inappropriate extension for income (loss) from equity method investments.
Workiva	KPMG	0001308547	Dolby Laboratories, Inc.	1	CFE: Detail and total other comprehensive income dont tie.
Workiva	KPMG	0001136893	Fidelity National Information Services, Inc.	1	CFE: Uses comprehensive income concept on line item with other comprehensive income label
Workiva	KPMG	0001385849	ENERGY FUELS INC	2	CFE: Reversed concepts used on line items comprehensive income attributable to parent and total
Workiva	KPMG	0001039399	FORMFACTOR INC.	1	CFE: Improper concept for net cash flows, us-gaap:NetCashProvidedByUsedInContinuingOperations; that does not include exchange gains, this entity reports exchange gains.
Workiva	KPMG	0000700564	FULTON FINANCIAL CORP	2	CFE: Inappropriate use of concept us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest to represent net income (loss).
Workiva	KPMG	0000749251	GARTNER INC	1	CFE: 10-K issue: (Emailed 2016-03-12) Contridictory use of balance sheet concept us-gaap:AssetsNoncurrent somewhere else. Should be using us-gaap:NoncurrentAssets.
IBM Cognos	KPMG	0000046080	HASBRO INC	2	CFE: Conflicting revenues facts, WHOLE/PART issue. INFO:10-K issue. Used wrong fact on statement of comprehensive income, other comprehensive income line item.
Workiva	KPMG	0000046250	HAWKINS INC	1	CFE: Two explicitly provided facts related to net cash flow from investing activities conflict.
Workiva	KPMG	0000920112	HEARTLAND FINANCIAL USA INC	1	CFE: WHOLE/PART issue related to preferred stock and other adjustments.
Workiva	KPMG	0000047111	HERSHEY CO	1	CFE: Net income from noncontrolling interest appears to be immaterial for income statement, not for SHE. Similar to Boeing.
Workiva	KPMG	0000109177	HRG GROUP, INC.	1	CFE: Inappropriate extension concept for net cash flow, hrg:NetCashProvidedByUsedInDiscontinuedOperationsandContinuingOperations. WORLDVIEW.

CA, INC.

<http://www.sec.gov/Archives/edgar/data/356028/000035602817000018/0000356028-17-000018-index.htm>

Per the US GAAP XBRL Taxonomy, exchange rate changes is NOT part of “us-gAAP:NetCashProvidedByUsedInContinuingOperations”:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3546475\)!net~\(a~3190*I~772\)!lang~\(code~en-us\)!path~\(g~92628*p~0_0_1_0_2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3546475)!net~(a~3190*I~772)!lang~(code~en-us)!path~(g~92628*p~0_0_1_0_2)!rg~(rg~32*p~12))

Net Cash Provided by (Used in) Continuing Operations

Calculations		
160000 - Statement - Statement of Cash Flows, Deposit Based Operations		
+	Net Cash Provided by (Used in) Operating Activities, Continuing Operations	Dr
+	Net Cash Provided by (Used in) Investing Activities, Continuing Operations	Dr
+	Net Cash Provided by (Used in) Financing Activities, Continuing Operations	Dr
	Net Cash Provided by (Used in) Continuing Operations	

But exchange gains are part of “us-gAAP:CashAndCashEquivalentsPeriodIncreaseDecrease”:

Cash and Cash Equivalents, Period Increase (Decrease) [Abstract]	
Cash and Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect [Abstract]	
Net Cash Provided by (Used in) Operating Activities [Abstract]	
Net Cash Provided by (Used in) Investing Activities [Abstract]	
Net Cash Provided by (Used in) Financing Activities [Abstract]	
Net Cash Provided by (Used in) Discontinued Operations and Continuing Operations [Abstract]	
Net Cash Provided by (Used in) Continuing Operations [Abstract]	
Net Cash Provided by (Used in) Operating Activities, Continuing Operations	
Net Cash Provided by (Used in) Investing Activities, Continuing Operations	
Net Cash Provided by (Used in) Financing Activities, Continuing Operations	
Net Cash Provided by (Used in) Continuing Operations, Total	
Net Cash Provided by (Used in) Discontinued Operations [Abstract]	
Cash and Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect, Total	
Effect of Exchange Rate on Cash and Cash Equivalents [Abstract]	
Cash and Cash Equivalents, Period Increase (Decrease), Total	
Cash and Cash Equivalents, at Carrying Value, Beginning Balance	
Cash and Cash Equivalents, at Carrying Value, Ending Balance	

A concept for the line item which is a subtotal which uses the concept “us-gAAP:NetCashProvidedByUsedInContinuingOperations” does not exist in taxonomy, should create extension.

Net cash provided by operating activities	(1,365,000,000)	(1,230,000,000)
Debt borrowings	0	1,100,000,000
Debt repayments		
Debt issuance costs		
Exercise of common stock options	26,000,000	5,000,000
Other financing activities	0	(23,000,000)
Net cash used in financing activities - continuing operations	(374,000,000)	(353,000,000)
Effect of exchange rate changes on cash	(151,000,000)	(38,000,000)
Net change in cash and cash equivalents - continuing operations	16,000,000	(462,000,000)
Cash provided by operating activities - discontinued operations	0	11,000,000
Net effect of discontinued operations on cash and cash equivalents	0	11,000,000
Increase (decrease) in cash and cash equivalents	16,000,000	(451,000,000)
Cash and cash equivalents at beginning of period	2,812,000,000	2,804,000,000
Cash and cash equivalents at end of period	2,828,000,000	2,353,000,000

CALLIDUS SOFTWARE INC

<http://www.sec.gov/Archives/edgar/data/1035748/000103574817000006/0001035748-17-000006-index.htm>

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[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3546475\)!net~\(a~3190*!~772\)!lang~\(code~en-us\)!path~\(g~92628*p~0 0 1 0 2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3546475)!net~(a~3190*!~772)!lang~(code~en-us)!path~(g~92628*p~0 0 1 0 2)!rg~(rg~32*p~12))

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+	Net Cash Provided by (Used in) Investing Activities, Continuing Operations
+	Net Cash Provided by (Used in) Financing Activities, Continuing Operations
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Cash and Cash Equivalents, at Carrying Value, Ending Balance	

Cash flow statement: Inappropriate use of concept:

Proceeds (repayment) from Revolver line of credit	0	(10,481,000)	10,481,000
Payment of principal under capital leases	0	(1,001,000)	(1,294,000)
Net cash provided by financing activities	100,799,000	52,593,000	11,041,000
Effect of exchange rates on cash and cash equivalents	(699,000)	(350,000)	(283,000)
Net increase in cash and cash equivalents	70,776,000	43,032,000	5,905,000
Cash and cash equivalents at beginning of period	28,295,000	34,200,000	28,295,000
Cash and cash equivalents at end of period	99,071,000	77,232,000	34,200,000

CDI CORP

<http://www.sec.gov/Archives/edgar/data/18396/000001839617000020/0000018396-17-000020-index.htm>

Inappropriate use of other comprehensive income concept to represent comprehensive income related line item:

Other Comprehensive Income (Loss), Net of Tax [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Other Comprehensive Income (Loss), Net of Tax [Abstract]			
Net income (loss)	(31,573,000)	(37,086,000)	3,017,000
Other comprehensive income (loss):	887,000	(8,192,000)	(5,593,000)
Reclassification of foreign currency translation adjustment, net of tax of \$0	3,705,000	362,000	0
Other comprehensive income (loss):			
Total comprehensive loss	(26,981,000)	(44,916,000)	(2,576,000)
Less: Comprehensive income (loss) attributable to the noncontrolling interest	0	15,000	(163,000)
Total comprehensive loss attributable to	us-gaap:OtherComprehensiveIncomeLossNetOfTax		

Clean Energy Fuels Corp.

<http://www.sec.gov/Archives/edgar/data/1368265/000136826517000006/0001368265-17-000006-index.htm>

Per the US GAAP XBRL Taxonomy, exchange rate changes is NOT part of “us-gaap:NetCashProvidedByUsedInContinuingOperations”:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3546475\)!net~\(a~3190*I~772\)!lang~\(code~en-us\)!path~\(g~92628*p~0 0 1 0 2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3546475)!net~(a~3190*I~772)!lang~(code~en-us)!path~(g~92628*p~0 0 1 0 2)!rg~(rg~32*p~12))

Net Cash Provided by (Used in) Continuing Operations

Calculations	
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But exchange gains are part of “us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease”:

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Net Cash Provided by (Used in) Financing Activities [Abstract]	
Net Cash Provided by (Used in) Discontinued Operations and Continuing Operations [Abstract]	
Net Cash Provided by (Used in) Continuing Operations [Abstract]	us-gaap:NetCashProvidedByUsedInContinuingOperations
Net Cash Provided by (Used in) Operating Activities, Continuing Operations	
Net Cash Provided by (Used in) Investing Activities, Continuing Operations	
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Cash and Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect, Total	
Effect of Exchange Rate on Cash and Cash Equivalents [Abstract]	
Cash and Cash Equivalents, Period Increase (Decrease), Total	us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease
Cash and Cash Equivalents, at Carrying Value, Beginning Balance	
Cash and Cash Equivalents, at Carrying Value, Ending Balance	

Cash flow statement: Inappropriate use of concept:

Repayment of capital lease obligations and debt instruments	(187,824,000)	(6,258,000)	(41,036,000)
Contingent consideration paid relating to business acquisitions	0	0	(176,000)
Payment for debt issuance costs	0	0	(896,000)
Net cash provided by (used in) financing activities	(55,623,000)	407,000	(25,785,000)
Effect of exchange rates on cash and cash equivalents	884,000	(3,099,000)	1,027,000
Net decrease in cash and cash equivalents	(7,605,000)	(48,657,000)	(147,652,000)
Cash and cash equivalents, beginning of year	13,724,000	92,381,000	240,033,000
Cash and cash equivalents, ending of year	6,119,000	43,724,000	92,381,000

us-gaap:NetCashProvidedByUsedInContinuingOperations

CORE LABORATORIES N V

<http://www.sec.gov/Archives/edgar/data/1000229/000100022917000025/0001000229-17-000025-index.htm>

Inappropriate concept used to represent the line item “Income before interest expense and taxes”, that is operating income (loss), should use concept “us-gaap:OperatingIncomeLoss”. Compare this to other filings. The LABEL used does not matter...what matters is what information the line item is conveying.

Income Statement [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Statement [Abstract]			
REVENUES:			
Sales Revenue, Services, Net			
Sales Revenue, Goods, Net			
Total Revenue	594,719,000	797,520,000	1,085,222,000
OPERATING EXPENSES:			
Cost of services, exclusive of depreciation shown below	31,688,000	387,739,000	449,488,000
Cost of product sales, exclusive of depreciation shown below	110,956,000	144,913,000	215,783,000
General and administrative expenses, exclusive of depreciation shown below	39,390,000	49,729,000	45,655,000
Depreciation	26,029,000	26,545,000	25,297,000
Amortization	843,000	912,000	1,399,000
Other (income) expense, net	(344,000)	3,669,000	1,069,000
Severance and other charges	0	22,943,000	0
Income Before Interest Expense and Taxes	86,179,000	161,070,000	346,531,000
Interest expense	11,572,000	12,380,000	10,600,000
Income before income tax expense	74,607,000	148,690,000	335,931,000
Income Tax Expense (Benefit)	10,748,000	33,758,000	77,305,000
Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	63,859,000	114,932,000	258,626,000
Net Income (Loss) Attributable to Noncontrolling Interest	(36,000)	85,000	1,141,000
Net income attributable to Core Laboratories N.V.	63,895,000	114,847,000	257,485,000

Reversed the fact value for the line item “Other comprehensive income (loss)”:

Statement of Comprehensive Income (Loss) [Line Items]	Period [Axis]	
	2016-01-01 - 2016-12-31	
	Fact	
	Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Net Income (Loss)		fac:NetIncomeLoss[us-gaap:ProfitLoss[63,859,000]]
	63,859,000	Ⓜ
Other Comprehensive Income (Loss)		fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-710,000]]
	(710,000)	Ⓜ
Comprehensive Income (Loss)		fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[64,569,000]]
	64,569,000	Ⓜ
Validation Results [Hierarchy]		
IS10		fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[64,569,000]] = (fac:NetIncomeLoss[us-gaap:ProfitLoss[63,859,000]] + fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-710,000]])
	1,420,000	

Other Comprehensive Income (Loss), Derivatives and Hedges, Tax	(197,000)	583,000	0
Other Comprehensive Income (Loss), Reclassification, Pension and Other Postretirement Benefit Plans, Net Gain (Loss) Recognized in Net Periodic Benefit Cost, before Tax	(17,000)	1,151,000	(4,399,000)
Other Comprehensive (Income) Loss, Pension and Other Postretirement Benefit Plans, Net Prior Service Cost (Credit), Tax	0	0	1,024,000
Defined Benefit Plan, Amortization of Transition Obligations (Assets)	0	(96,000)	(87,000)
Defined Benefit Plan, Amortization of Prior Service Cost (Credit)	(81,000)	(85,000)	7,000
Defined Benefit Plan, Amortization of Gains (Losses)	593,000	727,000	540,000
Other Comprehensive Income (Loss), Pension and Other Postretirement Benefit Plans, Tax	(124,000)	(424,000)	729,000
Other Comprehensive (Income) Loss, Pension and Other Postretirement Benefit Plans, Adjustment, Net of Tax	371,000	1,273,000	(2,186,000)
Other Comprehensive Income (Loss), Net of Tax	710,000	1,356,000	(3,268,000)
Comprehensive Income (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest	64,569,000	116,288,000	255,358,000
Net Income (Loss) Attributable to Noncontrolling Interest		85,000	

Also, not providing XBRL calculation relations which are required.

CUMBERLAND PHARMACEUTICALS INC

<http://www.sec.gov/Archives/edgar/data/1087294/000162828017002485/0001628280-17-002485-index.htm>

Conflicting/contradictory revenue facts:

Fact determination of fac:Revenues		
1	us-gaap:Revenues	2,000,000
2	us-gaap:SalesRevenueNet	33,025,560
3	us-gaap:SalesRevenueServicesNet	-
4	us-gaap:SalesRevenueGoodsNet	32,478,185

This is the relation between those concepts per the US GAAP XBRL Taxonomy:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)icon~\(id~3559162\)inet~\(a~3190*lr~772\)llang~\(code=en-us\)lpath~\(g~92625*p~0.0.1.0.0.0.0.0.0.0.2\)lrg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)icon~(id~3559162)inet~(a~3190*lr~772)llang~(code=en-us)lpath~(g~92625*p~0.0.1.0.0.0.0.0.0.0.2)lrg~(rg~32*p~12))

124000 - Statement - Statement of Income (Including Gross Margin)		
	Revenue, Net	Cr
+	Financial Services Revenue	Cr
+	Net Investment Income	Cr
+	Realized Investment Gains (Losses)	Cr
+	Revenues, Excluding Interest and Dividends	Cr
+	Investment Banking Revenue	Cr
+	Underwriting Income (Loss)	Cr
+	Market Data Revenue	Cr
+	Other Operating Income	Cr
+	Other Income	Cr
+	Revenues	Cr

us-gaap:SalesRevenueNet

us-gaap:Revenues

Revenue, Net		
Calculations		
124000 - Statement - Statement of Income (Including Gross Margin)		
	Sales Revenue, Goods, Net	Cr
+	Shipping and Handling Revenue	Cr
+	Sales Revenue, Services, Net	Cr
+	Sales Revenue from Energy Commodities and Services	Cr
+	Electric and Gas Revenue	Cr
+	Phase-in Plan, Amount of Capitalized Costs Recovered	Cr
+	Oil and Gas Revenue	Cr
+	Revenue Steam Products and Services	Cr
+	Other Revenue, Net	Cr
+	Sale of Trust Assets to Pay Expenses	Cr
+	Passenger Revenue	Cr
+	Cargo and Freight Revenue	Cr
+	Revenue, Net	Cr

us-gaap:SalesRevenueGoodsNet

us-gaap:SalesRevenueServicesNet

us-gaap:SalesRevenueNet

Income statement: THIRD and SECOND concepts, relation between these concepts is fine

Income Statement [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Statement [Abstract]			
Revenues:			
Net product revenue	32,478,185	33,013,184	36,683,762
Other revenue	547,375	505,867	218,109
Net revenues	33,025,560	33,519,051	36,901,871
Costs and expenses:			

Disclosure: inappropriate use of concept.

K) 2401403 - Disclosure - Significant Accounting Policies (Narrative) (Details) Significant Accounting			
Rendering			
Reporting Entity [Axis]	0001087294 (http://www.sec.gov/CIK)		
Accounting Policies [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Accounting Policies [Abstract]			
Segment Reporting [Abstract]			
Number of operating segments	1		
Net revenues from customers outside the United States	2,000,000	900,000	600,000
Distribution costs	700,000	800,000	1,000,000
Adv			
Op			
Fact Characteristics and Properties			
Properties	Occurrences		
Characteristic, trait or fact	Value of characteristic, trait, or fact		
Reporting Entity	0001087294 (http://www.sec.gov/CIK)		
Period [Axis]	2016-01-01 - 2016-12-31		
Concept	Revenues		
Name (From Taxonomy)	Revenues		
Prefix (From Taxonomy)	us-gaap		
Balance Type	Credit		
Period Type	For Period (duration)		
Data Type	Monetary		
Fact Value	2000000		

DECKERS OUTDOOR CORP

<http://www.sec.gov/Archives/edgar/data/910521/000091052117000003/0000910521-17-000003-index.htm>

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Cash flow statement:

Loan origination costs on short-term borrowings	(19,64,000)	(0)
Repayment of mortgage principal	(384,000)	(365,000)
Net cash used in financing activities	(70,430,000)	(53,213,000)
Effect of exchange rates on cash	(9,118,000)	(1,752,000)
Net change in cash and cash equivalents	50,472,000	37,866,000
Cash and cash equivalents as of beginning of period	245,956,000	225,143,000

us-gaap:NetCashProvidedByUsedInContinuingOperations

DILLARD'S, INC.

<http://www.sec.gov/Archives/edgar/data/28917/000002891717000058/0000028917-17-000058-index.htm>

Inappropriate extension concept created and used to represent the line item “Income on and equity in losses of joint ventures”; that is income from equity method investments and a concept exists in the US GAAP XBRL taxonomy. Further, there is no conceivable way that such a high-level income statement line item would not be provided for by the US GAAP XBRL Taxonomy. If concept is unique or different than the existing concept, then a new concept needs to be added to the US GAAP XBRL Taxonomy.

Income Statement [Abstract]	Period [Axis]		
	2016-01-31 - 2017-01-28	2015-02-01 - 2016-01-30	2014-02-02 - 2015-01-31
Income Statement [Abstract]			
Net sales	6,256,971,000	6,595,626,000	6,621,054,000
Service charges and other income	161,038,000	158,919,000	159,075,000
Total net sales, service charges and other income	6,418,009,000	6,754,545,000	6,780,129,000
Cost of sales	4,166,411,000	4,350,805,000	4,272,605,000
Selling, General and Administrative Expense	1,655,658,000	1,669,916,000	1,663,859,000
Depreciation and amortization			
Rentals			
Interest Expense			
Gain on disposal of assets	(905,000)	(12,626,000)	(6,069,000)
Asset impairment and store closing charges	6,500,000	0	0
Income before income taxes and income on and equity in losses of joint ventures	257,675,000	408,784,000	510,768,000
Income taxes	88,500,000	140,770,000	179,480,000
Income on and equity in losses of joint ventures	45,000	1,356,000	565,000
Net income	169,220,000	269,370,000	331,853,000

Dolby Laboratories, Inc.

<http://www.sec.gov/Archives/edgar/data/1308547/000162828017000745/0001628280-17-000745-index.htm>

The statement of comprehensive income does not provide a total of other comprehensive income; however, that total is provided elsewhere in the report and it does not tie to the two detailed line items:

Statement of Comprehensive Income [Abstract]	Period [Axis]	
	2016-10-01 - 2016-12-30	2015-09-26 - 2016-01-01
Statement of Comprehensive Income [Abstract]		
Net income including controlling interest	53,574,000	31,011,000
Other comprehensive income:		
Foreign currency translation adjustments, net of tax	(7,724,000)	(750,000)
Unrealized gains/(losses) on available-for-sale securities, net of tax	(2,019,000)	(860,000)
Comprehensive income	43,831,000	29,401,000
Less: comprehensive (income) attributable to controlling interest	61,000	39,000
Comprehensive income attributable to Dolby Laboratories, Inc.	43,892,000	29,440,000

Statement of Comprehensive Income (Loss) [Line Items]	Period [Axis]	
	2016-10-01 - 2016-12-30	
	Fact	
	Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Net Income (Loss)	53,574,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[53,574,000]]
Other Comprehensive Income (Loss)	(9,521,000)	fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-9,521,000]]
Comprehensive Income (Loss)	43,831,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[43,831,000]]

The total is provided in the roll forward of accumulated other comprehensive income:

Reporting Entity [Axis]	0001308547 (http://www.sec.gov/CIK)				
Accumulated Other Comprehensive Income (Loss) [Line Items]	Period [Axis]				
	2016-10-01 - 2016-12-30			2015-01-01 - 2015-12-31	
	Equity Components [Axis]			Equity Components [Axis]	
	Unrealized Gains/ Losses On Availa...	Foreign Currency Translation Adjust...	Equity Component [Domain]	Unrealized Gains/ Losses On Availa...	Foreign Currency Translation Adjust...
Accumulated Other Comprehensive Income (Loss), Net of Tax [Roll Forward]					
Balance, Beginning Of Period	742,000	(10,939,000)	(10,197,000)	350,000	(10,159,000)
Unrealized Gains (Losses)	(2,160,000)	(8,728,000)		(1,159,000)	
Income Tax Effect - Benefit/(Expense)	102,000	1,265,000	1,367,000	199,000	
Net Of Tax	(2,058,000)	(7,463,000)	(9,521,000)	(960,000)	
Realized (Gains) - Investment Securities					
Income Tax Effect - (Benefit)/Expense					
Net Of Tax					
Other Comprehensive Income (Loss), Reclassifications, Net Of Tax					
Balance, End Of Period					
Fact Characteristics and Properties					
Properties			Occurrences		
Characteristic, trait or fact			Value of characteristic, trait, or fact		
Reporting Entity			0001308547 (http://www.sec.gov/CIK)		
Period [Axis]			2016-10-01 - 2016-12-30		
Equity Components [Axis]			Equity Component [Domain]		
Concept			Other Comprehensive Income (Loss), Net of Tax		
Name (From Taxonomy)			OtherComprehensiveIncomeLossNetOfTax		
Prefix (From Taxonomy)			us-gaap		
Balance Type			Credit		
Period Type			For Period (duration)		
Data Type			Monetary		
Fact Value			-9521000		

EchoStar CORP

<http://www.sec.gov/Archives/edgar/data/1415404/000141540417000010/0001415404-17-000010-index.htm>

This testing jig shows that the fact with the concept “us-gaap:IncomeLossAttributableToNoncontrollingInterest” was entered in reverse. It was entered as a NEGATIVE, but should have been POSITIVE.

Net Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2016-01-01 - 2016-12-31	
	Value	Fact
Net Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent	179,930,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[179,930,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	(762,000)	fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:IncomeLossAttributableToNoncontrollingInterest[-762,000]]
Net Income (Loss)	180,692,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[180,692,000]]
Validation Results [Hierarchy]		
IS7	1,524,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[180,692,000]] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[179,930,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:IncomeLossAttributableToNoncontrollingInterest[-762,000]])

There is even a smoking gun...these two concept on the income statement are a net POSITIVE value. That ties to what is expected.

Income tax provision, net	(1,743,000)	(72,201,000)	(30,784,000)
Net income	180,692,000	149,371,000	147,549,000
Less: Net loss attributable to noncontrolling interest in HSS Tracking Stock	(944,000)	(5,603,000)	(6,714,000)
Less: Net income attributable to other noncontrolling interests	1,706,000	1,617,000	1,389,000
Net income attributable to EchoStar	179,930,000	153,357,000	152,874,000
Less: Net loss attributable to Hughes Retail Preferred Tracking Stock (Note 4)	(1,743,000)	(10,343,000)	(12,394,000)
Net income attributable to EchoStar common stock	181,673,000	163,700,000	165,778,000

But what is going on is that the total income from noncontrolling interest is provide in this disclosure below as a NEGATIVE, which is what causes the inconsistency:

Reporting Entity [Axis]	0001415404 (http://www.sec.gov/CIK)			
Segment Reporting		2016-07-01 - 2016-09-30	2016-07-01 - 2016-09-30	
		Segments [Axis]	Segments [Axis]	
	Segments [Domain]	Segments [Domain]	Segments [Domain]	
	Consolidation Items [Axis]	Consolidation Items [Axis]	Consolidation Items [Axis]	
	Intersegment Elimination	Consolidation Items [Domain]	Consolidation Items [Domain]	Consolidation Items [Domain]
Total revenue	0	3,056,730,000	742,349,000	750,000,000
EBITDA		883,531,000		
Capital expenditures		698,254,000		
Interest income and expense, net		(102,381,000)		
Depreciation and amortization		(495,068,000)		
Net income (loss) attributable to noncontrolling interest in HSS Tracking Stock and other noncontrolling interests		762,000		
Income before income taxes		286,844,000		

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001415404 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-01 - 2016-12-31
Consolidation Items [Axis]	Consolidation Items [Domain]
Segments [Axis]	Segments [Domain]
▼ Concept	Income (Loss) Attributable to Noncontrolling Interest
Name (From Taxonomy)	IncomeLossAttributableToNoncontrollingInterest
Prefix (From Taxonomy)	us-gaap
Balance Type	Debit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	-762000

ENERGY FUELS INC

<http://www.sec.gov/Archives/edgar/data/1385849/000138584917000006/0001385849-17-000006-index.htm>

The parent portion and the total portion (parent + noncontrolling interest) of comprehensive income are reversed. Also, there are other errors related to concept selection. It appears that they are trying to reconcile the PARENT comprehensive income as the main reconciliation. That is fine...but they did reverse either the concepts or the labels.

Other income (expense) (Note 17)	1,435,000	(2,035,000)	(89,000)
Income tax expense	(103,000)		
Net loss	(86,635,000)	(82,357,000)	(39,864,000)
Items that may be reclassified in the future to profit and loss			
Foreign currency translation adjustment	1,215,000	3,056,000	(729,000)
Unrealized (loss) gain on available-for-sale assets	(198,000)	(136,000)	532,000
Gains on available-for-sale financial assets reclassified to profit or loss	188,000	0	0
Other comprehensive income (loss)	1,205,000	2,920,000	(197,000)
Comprehensive loss	(85,430,000)	(79,437,000)	(40,061,000)
Net loss attributable to:			
Owners of the Company	(86,635,000)	(82,217,000)	(39,413,000)
Non-controlling interests	0	(140,000)	(451,000)
Net loss	(86,635,000)	(82,357,000)	(39,864,000)
Comprehensive loss attributable to:			
Owners of the Company	(85,171,000)	(79,297,000)	(39,610,000)
Non-controlling interests	(259,000)	(140,000)	(451,000)
Comprehensive loss	(85,430,000)	(79,437,000)	(40,061,000)

Fidelity National Information Services, Inc.

<http://www.sec.gov/Archives/edgar/data/1136893/000113689317000008/0001136893-17-000008-index.htm>

I could be wrong about this, but I might be right. Every other public company follows this pattern between comprehensive income attributable to parent, noncontrolling interest, and total:

Comprehensive Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2016-01-01 - 2016-12-31	
	Fact	
	Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Comprehensive Income (Loss) Attributable to Parent	515,000,000	fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[515,000,000]]
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	19,000,000	fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest[19,000,000]]
Comprehensive Income (Loss)	556,000,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[556,000,000]]
Validation Results [Hierarchy]		
IS9	22,000,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[556,000,000]] = (fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[515,000,000]] + fac:ComprehensiveIncomeLossAttributableToNoncontrollingInterest[us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest[19,000,000]])

This company does not. The difference is the “net (earnings) loss attributable to noncontrolling interest”.

Other comprehensive earnings (loss), net of tax	(34,000,000)	(25,000,000)	
Comprehensive earnings	556,000,000	446,000,000	599,000,000
Net (earnings) loss attributable to noncontrolling interest	(22,000,000)	(19,000,000)	(28,000,000)
Other comprehensive (earnings) losses attributable to noncontrolling interest	(19,000,000)	32,000,000	11,000,000
Comprehensive earnings attributable to FIS common stockholders	515,000,000	459,000,000	582,000,000

Why exactly would these facts be different for this company as compared to everyone else???

FORMFACTOR INC.

<http://www.sec.gov/Archives/edgar/data/1039399/000103939917000009/0001039399-17-000009-index.htm>

Per the US GAAP XBRL Taxonomy, exchange rate changes is NOT part of “us-gaap:NetCashProvidedByUsedInContinuingOperations”:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3546475\)!net~\(a~3190*!~772\)!lang~\(code~en-us\)!path~\(g~92628*p~0 0 1 0 2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3546475)!net~(a~3190*!~772)!lang~(code~en-us)!path~(g~92628*p~0 0 1 0 2)!rg~(rg~32*p~12))

Net Cash Provided by (Used in) Continuing Operations

Calculations		
160000 - Statement - Statement of Cash Flows, Deposit Based Operations		
+	Net Cash Provided by (Used in) Operating Activities, Continuing Operations	Dr
+	Net Cash Provided by (Used in) Investing Activities, Continuing Operations	Dr
+	Net Cash Provided by (Used in) Financing Activities, Continuing Operations	Dr
	Net Cash Provided by (Used in) Continuing Operations	

But exchange gains are part of “us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease”:

Cash and Cash Equivalents, Period Increase (Decrease) [Abstract]	
Cash and Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect [Abstract]	
Net Cash Provided by (Used in) Operating Activities [Abstract]	
Net Cash Provided by (Used in) Investing Activities [Abstract]	
Net Cash Provided by (Used in) Financing Activities [Abstract]	
Net Cash Provided by (Used in) Discontinued Operations and Continuing Operations [Abstract]	
Net Cash Provided by (Used in) Continuing Operations [Abstract]	us-gaap:NetCashProvidedByUsedInContinuingOperations
Net Cash Provided by (Used in) Operating Activities, Continuing Operations	
Net Cash Provided by (Used in) Investing Activities, Continuing Operations	
Net Cash Provided by (Used in) Financing Activities, Continuing Operations	
Net Cash Provided by (Used in) Continuing Operations, Total	
Net Cash Provided by (Used in) Discontinued Operations [Abstract]	
Cash and Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect, Total	
Effect of Exchange Rate on Cash and Cash Equivalents [Abstract]	
Cash and Cash Equivalents, Period Increase (Decrease), Total	us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease
Cash and Cash Equivalents, at Carrying Value, Beginning Balance	
Cash and Cash Equivalents, at Carrying Value, Ending Balance	

Cash flow statement:

Payments on term loan debt	(1,625,000)	0	0
Payments of term loan debt issuance costs	(1,506,000)	0	0
Payments of term loan debt issuance costs	0	0	(271,000)
Net cash provided by (used in) financing activities	143,614,000	(4,792,000)	2,542,000
Effect of exchange rate changes on cash and cash equivalents	425,000	(135,000)	(2,796,000)
Net increase (decrease) in cash and cash equivalents	(44,856,000)	32,324,000	54,744,000
Cash and cash equivalents, beginning of year	146,264,000	113,940,000	59,196,000
Cash and cash equivalents, end of year	101,408,000	146,264,000	113,940,000

us-gaap:NetCashProvidedByUsedInContinuingOperations

FULTON FINANCIAL CORP

<http://www.sec.gov/Archives/edgar/data/700564/000070056417000011/0000700564-17-000011-index.htm>

Used this concept which is a BEFORE TAX concept to represent an AFTER TAX line item:

Equipment expense	12,788,000	14,514,000	13,567,000
Professional fees	11,004,000	11,244,000	12,097,000
FDIC insurance expense	9,767,000	11,470,000	10,958,000
Marketing	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest		
Telecommunications	8,782,000	8,880,000	8,870,000
Supplies and postage	10,292,000	10,202,000	9,795,000
Operating risk loss	2,815,000	3,600,000	4,271,000
Other real estate owned and repossession expense	1,926,000	1,830,000	3,270,000
Loss on redemption of trust preferred securities	0	5,626,000	0
Intangible amortization	0	247,000	1,259,000
Other	36,415,000	34,895,000	31,551,000
Total Non-Interest Expense	489,510,000	480,160,000	459,246,000
Income Before Income Taxes	200,249,000	199,423,000	210,500,000
Income taxes	46,624,000	49,921,000	52,606,000
Net Income	161,625,000	149,502,000	157,894,000

Report Standard Label	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest
Base Taxonomy Standard Label	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest
Documentation	Amount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Name	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest
ID	us-gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest

From	Role	Label	Lang
Filer	Standard label	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest	en-US
Base	Standard label	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest	en-US

GARTNER INC

<http://www.sec.gov/Archives/edgar/data/749251/000074925117000005/0000749251-17-000005-index.htm>

Use of the concept “us-gaap:AssetsNoncurrent” is inconsistent with the US GAAP XBRL Taxonomy and contradicts the balance sheet:

losure - Segment Information (Detail) - Summarized Information by Geographic Location Schedule of Revenues from External Customers and				
Rendering				
Reporting Entity [Axis]	0000749251 (http://www.sec.gov/CIK)			
	2016-01-01 - 2016-12-31			
	Geographical [Axis]			
Revenues from External Customers and Long-Lived Assets [Line Items]	United States and Canada	Europe, Middle East and Africa	Other International	Geographical [Domain]
Revenues:				
Revenues	1,519,748,000	616,721,000	308,071,000	2,444,540,000
Long-lived assets:				
Long-lived assets	143,921,000	42,326,000	24,630,000	210,877,000

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000749251 (http://www.sec.gov/CIK)
Period [Axis]	2016-12-31
Geographical [Axis]	Geographical [Domain]
Concept	Assets, Noncurrent
Name (From Taxonomy)	AssetsNoncurrent
Prefix (From Taxonomy)	us-gaap
Balance Type	Debit
Period Type	As Of (instant)
Data Type	Monetary
Fact Value	210877000

104000 - Statement - Statement of Financial Position, Classified

+	Assets, Current	Dr
	Assets, Noncurrent	Dr
	Assets	Dr

Should be using the concept “us-gaap:NoncurrentAssets”:

Taxonomy ▾

Network Browser << Details Relationships Tree Locations

Network: Presentation Lang: en-US

- 778000 - Disclosure - Extraordinary and Unusual Items
- 780000 - Disclosure - Earnings Per Share
- 790000 - Disclosure - Segment Reporting
 - Segment Reporting [Abstract]
 - Segment Reporting Disclosure [Text Block]
 - Segment Reporting, Disclosure of Entity's Reportable Segments [Abstract]
 - Schedule of Segment Reporting Information, by Segment [Table Text Block]
 - Segment Reconciliation [Abstract]
 - Segments, Geographic Areas [Abstract]
 - Geographic Areas, Revenues from External Customers [Abstract]
 - Geographic Areas, Long-Lived Assets [Abstract]
 - Schedule of Revenue from External Customers and Long-Lived Assets, by Geographic Area [Table Text Block]
 - Schedule of Revenues from External Customers and Long-Lived Assets
 - Consolidation Items [Axis]
 - Geographical [Axis]
 - Revenues from External Customers and Long-Lived Assets [Line Item]
 - Revenues
 - Long-Lived Assets
 - Schedule of Revenue by Major Customers by Reporting Segments [Table Text Block]
 - Table Text Block Supplement [Abstract]

Long-Lived Assets

Labels

| Type | Lang | Label |
|----------------|-------|---|
| Standard Label | en-US | Long-Lived Assets |
| Documentation | en-US | Long-lived assets other than financial instruments, acquisition costs, and deferred tax assets. |

References

Properties

| Property | Value |
|--------------------|------------------------------------|
| Name | NoncurrentAssets |
| Namespace | http://fasb.org/us-gaap/2017-01-31 |
| Data Type | xbri:monetaryItemType |
| XBRL Type | monetaryItemType |
| Substitution Group | xbri:item |
| Period Type | instant |
| Abstract | false |
| Niltable | true |
| Balance | debit |

HASBRO INC

<http://www.sec.gov/Archives/edgar/data/46080/000119312517052143/0001193125-17-052143-index.htm>

Contradictory/conflicting revenues facts:

| Fact determination of fac:Revenues | | |
|------------------------------------|-------------------------|---------------|
| 1 | us-gaap:Revenues | 2,194,651,000 |
| 2 | us-gaap:SalesRevenueNet | 5,019,822,000 |

Income statement: SECOND concept

| Consolidated Statements of Operations [Abstract] | Period [Axis] | | |
|---|-------------------------|-------------------------|-------------------------|
| | 2015-12-28 - 2016-12-25 | 2014-12-29 - 2015-12-27 | 2013-12-30 - 2014-12-28 |
| Consolidated Statements of Operations [Abstract] | | | |
| Net revenues, external | 5,019,822,000 | 4,447,509,000 | 4,277,207,000 |
| Costs and expenses | | | |
| Cost of sales | 1,905,474,000 | 1,677,033,000 | 1,698,372,000 |
| Royalties | 409,522,000 | 379,245,000 | 305,317,000 |

Segment disclosure: FIRST concept

| Schedule of Revenues from External Customers and Long-Lived Assets | | | | |
|---|-------------------------------------|-------------------------------|-------------------------------|------------------------------|
| Reporting Entity [Axis] | 0000046080 (http://www.sec.gov/CIK) | | | |
| Revenues from External Customers and Long-Lived Assets [Line Items] | 2015-12-28 - 2016-12-25 | | | |
| | Geographical [Axis] | | | |
| | Europe [Member] | Asia Pacific [Member] | Latin America [Member] | Geographical [Domain] |
| | Consolidation Items [Axis] | Consolidation Items [Axis] | Consolidation Items [Axis] | Consolidation Items [Axis] |
| | Reportable Geographical Co... | Reportable Geographical Co... | Reportable Geographical Co... | Consolidation Items [Domain] |
| Revenues | 1,404,478,000 | 326,535,000 | 463,638,000 | 2,194,651,000 |

| Fact Characteristics and Properties | |
|-------------------------------------|---|
| Properties | Occurrences |
| Characteristic, trait or fact | Value of characteristic, trait, or fact |
| Reporting Entity | 0000046080 (http://www.sec.gov/CIK) |
| Period [Axis] | 2015-12-28 - 2016-12-25 |
| Consolidation Items [Axis] | Consolidation Items [Domain] |
| Geographical [Axis] | Geographical [Domain] |
| Concept | Revenues |
| Name (From Taxonomy) | Revenues |
| Prefix (From Taxonomy) | us-gaap |
| Balance Type | Credit |
| Period Type | For Period (duration) |
| Data Type | Monetary |
| Fact Value | 2194651000 |

SECOND ERROR; This testing jig caught this error on the statement of comprehensive income:

| Statement of Comprehensive Income (Loss) [Line Items] | Fact | |
|---|--------------|---|
| | Value | Origin |
| Comprehensive Income (Loss) [Roll Up] | | |
| Net Income (Loss) | 533,151,000 | fac:NetIncomeLoss[us-gaap:ProfitLoss[533,151,000]] |
| Other Comprehensive Income (Loss) | 52,000 | fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[52,000]] |
| Comprehensive Income (Loss) | 484,582,000 | fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[484,582,000]] |
| Validation Results [Hierarchy] | | |
| IS10 | (48,621,000) | fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest[484,582,000]] = (fac:NetIncomeLoss[us-gaap:ProfitLoss[533,151,000]] + fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[52,000]]) |

What is going on is that a number does not match the statement of comprehensive income and it is not scaled correctly. Note the GREEN circled numbers and the RED circled numbers, note the difference:

HASBRO, INC. AND SUBSIDIARIES
Consolidated Statements of Comprehensive Earnings
Fiscal Years Ended in December
(Thousands of Dollars)

| | 2016 | 2015 | 2014 |
|--|-----------|----------|----------|
| Net earnings | \$533,151 | 446,872 | 413,310 |
| Other comprehensive earnings (loss): | | | |
| Foreign currency translation adjustments | (5,033) | (95,694) | (65,970) |
| Unrealized holding gains (losses) on available-for-sale securities, net of tax | 166 | (642) | 1,900 |
| Net gains on cash flow hedging activities, net of tax | 25,748 | 86,155 | 47,600 |
| Changes in unrecognized pension and postretirement amounts, net of tax | (20,829) | 6,892 | (51,206) |
| Reclassifications to earnings, net of tax: | | | |
| Net (gains) losses on cash flow hedging activities | (53,980) | (50,527) | 3,402 |
| Amortization of unrecognized pension and postretirement amounts | 5,359 | 3,269 | 2,955 |
| Other comprehensive loss | (48,569) | (50,547) | (61,319) |
| Total comprehensive earnings | 484,582 | 396,325 | 351,991 |
| Total comprehensive loss attributable to noncontrolling interests | (18,229) | (4,966) | (2,620) |
| Total comprehensive earnings attributable to Hasbro, Inc. | \$502,811 | 401,291 | 354,611 |

| Consolidated Statements of Comprehensive Earnings [Abstract] | Period [Axis] | | |
|--|-------------------------|-------------------------|-------------------------|
| | 2015-12-28 - 2016-12-25 | 2014-12-29 - 2015-12-27 | 2013-12-30 - 2014-12-28 |
| Consolidated Statements of Comprehensive Earnings [Abstract] | | | |
| Net earnings | 533,151,000 | 446,872,000 | 413,310,000 |
| Other comprehensive earnings (loss): | | | |
| Foreign currency translation adjustments | (5,033,000) | (95,694,000) | (65,970,000) |
| Unrealized holding (losses) gains on available-for-sale securities, net of tax | 166,000 | (642,000) | 1,900,000 |
| Net gains (losses) on cash flow hedging activities, net of tax | 25,748,000 | 86,155,000 | 47,600,000 |
| Changes in unrecognized pension and postretirement amounts, net of tax | (20,829,000) | 6,892,000 | (51,206,000) |
| Other Comprehensive Income Unrecognized Periodic Benefit Cost Net Of Tax | | | |
| Reclassifications to earnings, net of tax: | | | |
| Net (gains) losses on cash flow hedging activities | (53,980,000) | (50,527,000) | 3,402,000 |
| Amortization of unrecognized pension and postretirement amounts | 5,359,000 | 3,269,000 | 2,955,000 |
| Other comprehensive earnings (loss) | 52,000 | (3,289,000) | (67,676,000) |
| Total comprehensive earnings | 484,582,000 | 396,325,000 | 351,991,000 |
| Total comprehensive loss attributable to noncontrolling interests | (18,229,000) | (4,966,000) | (2,620,000) |
| Total comprehensive earnings attributable to Hasbro, Inc. | 502,811,000 | 401,291,000 | 354,611,000 |

HAWKINS INC

<http://www.sec.gov/Archives/edgar/data/46250/000004625017000007/0000046250-17-000007-index.htm>

These two explicitly provided fact contradict one another:

| | | |
|--|--------------|---|
| Net Cash Flow from Investing Activities [Roll Up] | | |
| Net Cash Flow from Investing Activities, Continuing | | fac:NetCashFlowFromInvestingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInInvestingActivitiesContinuingOperations[264,000]] |
| | 264,000 | |
| Net Cash Flow from Investing Activities, Discontinued | | fac:NetCashFlowFromInvestingActivitiesDiscontinued[0] = 0 |
| | 0 | |
| Net Cash Flow from Investing Activities | (17,746,000) | fac:NetCashFlowFromInvestingActivities[us-gaap:NetCashProvidedByUsedInInvestingActivities[-17,746,000]] |

What is going on is that this concept is used incorrectly. For those two concepts to be the values that are reported, there would have to be net cash flows from discontinued operations from investing activities that explains the difference, but no such fact is reported.

| | | |
|--|--------------|---------------|
| Other | (869,000) | (868,000) |
| Net cash provided by operating activities | 30,993,000 | 23,792,000 |
| us-gaap:NetCashProvidedByUsedInInvestingActivitiesContinuingOperations | | |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Purchases of property, plant, and equipment | (15,811,000) | (17,113,000) |
| Purchases of investments | 0 | (6,092,000) |
| Sale and maturities of investments | 0 | 34,710,000 |
| Acquisitions, net of cash acquired | (2,199,000) | (150,772,000) |
| Other | 264,000 | 237,000 |
| Net cash used in investing activities | (17,746,000) | (139,030,000) |
| CASH FLOWS FROM FINANCING ACTIVITIES: | | |
| Cash dividends paid | (8,683,000) | (8,257,000) |
| New shares issued | 553,000 | 530,000 |

HEARTLAND FINANCIAL USA INC

<http://www.sec.gov/Archives/edgar/data/920112/000092011217000100/0000920112-17-000100-index.htm>

The US GAAP XBRL Taxonomy shows the difference between net income attributable to parent and net income available to common stockholders:

Net Income (Loss) Available to Common Stockholders, Basic

Calculations

124000 - Statement - Statement of Income (Including Gross Margin)

| | | |
|---|--|----|
| | Net Income (Loss) Attributable to Parent | Cr |
| - | Preferred Stock Dividends and Other Adjustments | Dr |
| - | Undistributed Earnings (Loss) Allocated to Participating Securities, Basic | Dr |
| | Net Income (Loss) Available to Common Stockholders, Basic | Cr |

What is going on is that the WHOLE difference (given that there are no undistributed earnings) relates to preferred stock dividends and other adjustments. The WHOLE concept was used, but then the company is reporting another PART of the difference, which is illogical. In this case two PARTS should perhaps be provide rather than a WHOLE plus another PART.

| | | | |
|---|-------------|------------|------------|
| Income (loss) before income taxes | 116,905,000 | 80,940,000 | 54,996,000 |
| Income taxes (includes \$3,582, \$3,081, and \$3,081 for the years ended December 31, 2016, 2015, and 2014, respectively) | 36,556,000 | 20,898,000 | 13,096,000 |
| NET INCOME | 80,349,000 | 60,042,000 | 41,900,000 |
| Preferred dividends | (292,000) | (817,000) | (817,000) |
| Interest expense on convertible preferred debt | 51,000 | 0 | 0 |
| NET INCOME AVAILABLE TO COMMON STOCKHOLDERS | 80,108,000 | 59,225,000 | 41,083,000 |

HERSHEY CO

<http://www.sec.gov/Archives/edgar/data/47111/000004711117000005/0000047111-17-000005-index.htm>

Issue similar to Boeing. Net income (loss) attributable to noncontrolling interest is NOT reported on the income statement (i.e. is perhaps considered immaterial) but it is reported in the statement of changes in equity. This causes an inconsistency:

| Net Income (Loss) Breakdown [Line Items] | Period [Axis] | |
|---|-------------------------|---|
| | 2016-01-01 - 2016-12-31 | |
| | Fact | |
| | Value | Origin |
| Net Income (Loss) [Roll Up] | | |
| Net Income (Loss) Attributable to Parent | 720,044,000 | fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[720,044,000]] |
| Net Income (Loss) Attributable to Noncontrolling Interest | (3,970,000) | fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-3,970,000]] |
| Net Income (Loss) | 720,044,000 | fac:NetIncomeLoss[720,044,000] = fac:IncomeLossFromContinuingOperationsAfterTax[720,044,000] + fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] + fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] |
| Validation Results [Hierarchy] | | |
| IS7 | 3,970,000 | fac:NetIncomeLoss[720,044,000] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[720,044,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-3,970,000]]) |

| Statement [Line Items] | 2016-01-01 - 2016-12-31 | | | |
|--|-------------------------|----------------------|-------------------------|--------------|
| | Class of Stock [Axis] | | | |
| | Common stock | Class B common stock | Class of Stock [Domain] | Common stock |
| Net sales | | | 7,440,181,000 | |
| Cost of sales | | | 4,282,290,000 | |
| Gross profit | | | 3,157,891,000 | |
| Selling, marketing and administrative expense | | | 1,915,378,000 | |
| Goodwill and other intangible asset impairment charges | | | 4,204,000 | |
| Business realignment costs | | | 32,526,000 | |
| Operating profit | | | 1,205,783,000 | |
| Interest expense, net | | | 90,143,000 | |
| Other (income) expense, net | | | 16,159,000 | |
| Income before income taxes | | | 1,099,481,000 | |
| Provision for income taxes | | | 379,437,000 | |
| Net income | | | 720,044,000 | |
| Net income per share—basic: | | | | |
| Net income per share - basic (USD per share) | 3.45 | 3.15 | | |
| Net income per share—diluted: | | | | |
| Net income per share - diluted (USD per share) | 3.34 | 3.14 | | |
| Dividends paid per share: | | | | |
| Dividends paid per share (USD per share) | 2.402 | 2.184 | | |

This may, or may not, be an error; but this situation should be explicitly addressed.

HRG GROUP, INC.

<http://www.sec.gov/Archives/edgar/data/109177/000010917717000018/0000109177-17-000018-index.htm>

This is an inappropriate extension concept. Further, it is hard to justify that such a high-level financial report line item would need to be extended. If this extension is appropriate, then that means that some concept is missing from the US GAAP XBRL Taxonomy and should be added.

| | | |
|--|--|--------------|
| Contractholder account deposits | (97,600,000) | 1,600,000 |
| Contractholder account withdrawals | 1,500,000 | 1,100,000 |
| Dividend paid by subsidiary to noncontrolling interest | (31,100,000) | (37,000,000) |
| Payments Related to Tax Withholding for Share-based Compensation | (9,600,000) | (8,700,000) |
| Other financing activities | (34,900,000) | (20,600,000) |
| Net Cash Provided by (Used in) Financing Activities, Continuing Operations | hrg:NetCashProvidedByUsedinDiscontinuedOperationsandContinuingOperations | 0 |
| Cash Provided by (Used in) Financing Activities, Discontinued Operations | (137,800,000) | 30,000,000 |
| Net change in cash due to financing activities | 288,900,000 | (37,300,000) |
| Effect of exchange rate changes on cash and cash equivalents | 151,100,000 | (7,300,000) |
| Net Cash Provided by (Used in) Discontinued Operations and Continuing Operations | (6,400,000) | (3,100,000) |
| Net Cash Provided by (Used in) Discontinued Operations | (380,700,000) | (53,300,000) |
| Cash and cash equivalents at beginning of period | (232,200,000) | 41,400,000 |
| Cash and cash equivalents at end of period | 497,300,000 | 661,200,000 |
| | 348,800,000 | 566,500,000 |