# PriceWaterhouseCoopers

Generator	Auditor	r CIK EntityRegistrantName		Total	Comments
Workiva	PWC	0001018840	ABERCROMBIE & FITCH CO /DE/	1	CFE: Income statement line item income before tax and tax disclosure line item conflict.
CompSci	PWC	0001673985	AdvanSix Inc.		CFE: Facts for us-gaap:ProfitLoss and us- gaap:NetIncomeLoss both explicitly reported, but contridict one another.
Workiva	PWC	0001090872	AGILENT TECHNOLOGIES INC.	1	CFE: Conflicting income (loss) before taxes concepts.
Workiva	PWC	0001459200	ALARM.COM HOLDINGS, INC.	1	CFE: Participating securities issue, preferred stock adjustments.
Workiva	PWC	0000899866	ALEXION PHARMACEUTICALS INC	1	CFE: Conflicting/contradictory revenue facts, whole less than part, probably relates to 10-K
Workiva	PWC	0001517302	Artisan Partners Asset Management Inc.	1	CFE: Undistributed earnings issue, EPS note
Workiva	PWC	0000011199	BEMIS CO INC	1	CFE: Inappropriate concept for net cash flow, usgaap:NetCashProvidedByUsedInContinuingOperations
Workiva	PWC	0000875045	BIOGEN INC.	2	CFE: Reversed fact polarity Comprehensive Income (Loss) Attributable to Noncontrolling Interest. Need new report frame. SPEC2 with IEMIT and CF2.
Workiva	PWC	0001546417	Bloomin' Brands, Inc.	1	CFE: Inconsistency/conflict between total/detail items of other comprehensive income
Workiva	PWC	0001430259	Carey Watermark Investors Inc	1	CFE: Issue with usgaap:IncomeLossFromDiscontinuedOperationsNetOfTax .
IBM Cognos	PWC	0000018255	Cato Corp	1	CFE: Error in 10-K, 10-Qs are OK. Long standing issue: Uses concept us- gaap:OtherComprehensiveIncomeLossNetOfTax to represent comprehensive income.
Workiva	PWC	0001100682	CHARLES RIVER LABORATORIES INTERNATIONAL INC	1	CFE: Contradictory other comprehensive income total concept
Workiva	PWC	0000896159	Chubb Ltd	2	CFE: After tax concept us- gaap:IncomeLossFromContinuingOperationsIncludingPo rtionAttributableToNoncontrollingInterest used to represent before tax line item.
Workiva	PWC	0000036047	CORELOGIC, INC.	2	CFE: WHOLE/PART issue with income from discontinued operations on IS.
Workiva	PWC	0001051470	CROWN CASTLE INTERNATIONAL CORP	1	CFE: Inconsistent net cash flow concept related to discontinued operations.
Workiva	PWC	0000026172	CUMMINS INC	1	CFE: Inappropriate concept for net cash flow, usgaap:NetCashProvidedByUsedInContinuingOperations
Workiva	PWC	0000791915	CYPRESS SEMICONDUCTOR CORP /DE/	1	CFE: Three contradictory facts for line item income from continuing operations before tax.
Ez-XBRL	PWC	0001498382	DelMar Pharmaceuticals, Inc.	1	CFE: Inappropriate use of concept us- gaap:ComprehensiveIncomeNetOfTax to represent net income.
Workiva	PWC	0000818479	DENTSPLY SIRONA INC.	1	CFE: Contridictory revenue facts. Intersegment revenues.
Workiva	PWC	0001437107	Discovery Communications, Inc.	1	CFE: Total and detail of other comprehensive income don't tie. WHOLE/PART issue with comprehensive income attributable to noncontrolling interest. Extension concept for redeemable CI.

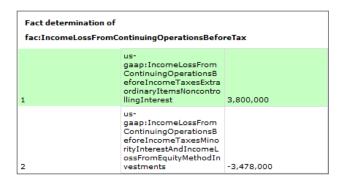
# ABERCROMBIE & FITCH CO /DE/

http://www.sec.gov/Archives/edgar/data/1018840/000101884017000013/0001018840-17-000013-index.htm

This MIGHT NOT be an error, still working out details. These two concepts seem to contradict one another:

us-gaap: Income Loss From Continuing Operations Before Income Taxes Extraordinary Items Noncontrolling Interest 3,800,000 and the control of the control o

us-gaap: Income Loss From Continuing Operations Before Income Taxes Minority Interest And Income Loss From Equity Method Investments - 3,478,000 and 100 and

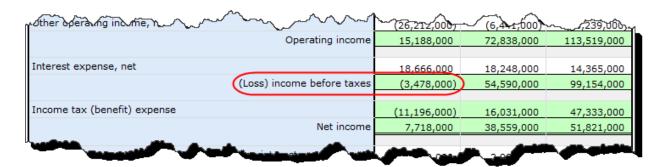


Per the US GAAP XBRL Taxonomy, this is the relation between these two concepts:

 $\frac{\text{http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp\#tax^(id^161*v^5016)!con^*(id^3552028)!net^*(a^3190*l^772)!lang^*(code^enus)!path^*(g^92625*p^0 0 1 0 0 0 0 0 2)!rg^*(rg^32*p^12)}{\text{http://xbrlview.fasb.org/yeti-gwt/Yeti.jsp#tax^*(id^161*v^5016)!con^*(id^3552028)!net^*(a^3190*l^772)!lang^*(code^enus)!path^*(g^92625*p^0 0 1 0 0 0 0 0 2)!rg^*(rg^32*p^12)}$ 

# Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Calculations 124000 - Statement - Statement of Income (Including Gross Margin) Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, Noncontrolling Interest + Income (Loss) from Equity Method Investments Cr Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest Cr

The SECOND concept is used to represent the line item "(Loss) income before tax" on the income statement:



The first is used to represent this line item in a tax disclosure.

Reporting Entity [Axis]		0001018840 (http://www.sec.gov/CIK)						
Range [Axis]				Range [Do	main]			
	Period [Ayi							
	2016-01	-31 - 2017-01	-28				•	
	Geog	raphical [Axis	]					
			Geographic	al [Domain]		AUSTRALIA		
			Income Tax A	uthority [Axis]		Income Tax Authority [Axis]	Inc	
Significant Change in Unrecognized Tax Benefits is Reasonably Possible [Line Items]	Foreign T Fact Characteristics and Properties						P	
Income (Loss) from Subsidiaries, Net of Tax			Properties		Oc	Occurrences		
U.S. Federal income tax rate		Period [AXIS	§]		2016-01-31 - 2017-0	2016-01-31 - 2017-01-28		
Undistributed Earnings of Foreign Subsidiaries - Not		Income Tax	Authority [A	xis]	Income Tax Authority	Income Tax Authority [Domain]		
Indefinitely Invested		Range [Axis	6]		Range [Domain]	Range [Domain]		
Uncertain tax positions		Geographic	al [Axis]		Geographical [Dom:	Geographical [Domain]		
Tax benefit related to net interest and penalties recognized		Concept			, ,	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest		
Interest and penalties accrued		Nama (Fa	T	\				
State and foreign returns subject to examination, minimum (in years)		Name (Fr	om Taxonom	iy)	omeTaxesExtraordir	IncomeLossFromContinuingOperationsBefore omeTaxesExtraordinaryItemsNoncontrollingInt		
State and foreign returns subject to examination, maximum (in years)		Prefix (Fr	om Taxonon	ny)	st us-gaap	раар		
Decrease in Unrecognized Tax Benefits is		Balance	Гуре		Credit		-	
Reasonably Possible		Period Tv	ne		For Period (duration	)	_	
Undistributed Earnings of Foreign Subsidiaries								
Effective Income Tax Rate Reconciliation, Percent					3.219		3	
Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest					3,800,000			
Deferred Tax Assets, Operating Loss and Tax Credit Carryforwards	14,900,0	00	1,200,000	7,000,00	26,812,000	A		

No "Income (loss) from equity method investments" is reported.

Again, this MIGHT NOT be an error. Further investigation is necessary.

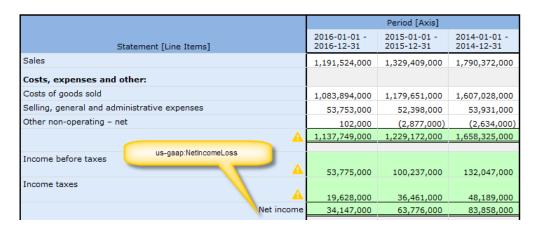
# AdvanSix Inc.

http://www.sec.gov/Archives/edgar/data/1673985/000093041317000896/0000930413-17-000896-index.htm

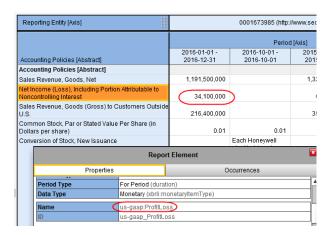
The values for "net income (loss)" (parent + noncontrolling) and "net income (loss) attributable to parent" don't reconcile. No noncontrolling interest portion is reported. This could be seen as a rounding issue.

		Period [Axis]					
	2016-01-01 -						
		2016-12-31					
		Fact					
Net Income (Loss) Breakdown [Line Items]	Value	Origin					
Net Income (Loss) [Roll Up]							
Net Income (Loss) Attributable to Parent	34,147,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss [34,147,000]]  Ell					
Net Income (Loss) Attributable to Noncontrolling Interest	0	$\label{eq:fac:NetIncomeLossAttributableToNoncontrollingInterest[0] = 0} \end{subarray}$					
Net Income (Loss)	34,100,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[34,100,000]]					
Validation Results [Hierarchy]							
IS7	(47,000)	fac:NetIncomeLoss[us-gaap:ProfitLoss[34,100,000]] =  (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss [34,147,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest [0])					

### Income statement:



### Organization, Operations and Basis of Presentation (Details)



### AGILENT TECHNOLOGIES INC.

http://www.sec.gov/Archives/edgar/data/1090872/000109087217000004/0001090872-17-000004-index.htm

There is an issue related to the use of these two concepts on facts:

Fact determination of fac:IncomeLossFromContinuingOperationsBeforeTax						
1	us- gaap:IncomeLossFrom ContinuingOperationsB eforeIncomeTaxesExtra ordinaryItemsNoncontro llingInterest	223,000,000				
2	us- gaap:IncomeLossFrom ContinuingOperationsB eforeIncomeTaxesMino rityInterestAndIncomeL ossFromEquityMethodIn vestments	193,000,000				

Per the US GAAP XBRL Taxonomy, this is the relation between these two concepts:

 $\frac{\text{http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp\#tax^(id^161*v^5016)!con^*(id^3552028)!net^*(a^3190*l^772)!lang^*(code^enus)!path^*(g^92625*p^0 0 1 0 0 0 0 2)!rg^*(rg^32*p^12)}$ 

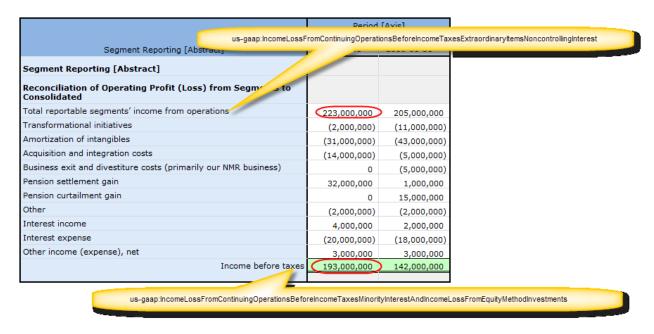
# 

The difference between the two is "Income (loss) from equity method investments"

Income statement: (second concept)



In the reconciliation of reportable results, that first concept is used to represent the line item "Total reportable segments' income from operations" which does not seem to be an appropriate use of that concept.



Again, this issue is similar to the Abercrombie & Fitch issue and needs additional investigation.

# ALARM.COM HOLDINGS, INC.

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/1459200/000145920017000007/0001459200-17-000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200/000145920017000007/0001459200-17-000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200/000145920017000007/0001459200-17-000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200/000145920017000007/0001459200-17-000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200/000145920017000007/0001459200-17-000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200/000145920017000007/0001459200-17-000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200/0001459200-17-000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200/0001459200-17-000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200/0001459200-17-000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200/0001459200-17-000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200/0001459200-17-0000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200/0001459200-17-0000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200/0001459200-17-0000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200/0001459200-17-0000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200-17-0000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200-17-0000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200-17-0000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200-17-0000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200-17-0000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200-17-0000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200-17-0000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/1459200-17-00000007-ndex.htm}{\text{http://www.sec.gov/Archives/edgar/data/Archives/edgar/data/Archives/edgar/data/Archives/edgar/data/Archives/edgar/data/Archives/edgar/data/Archives/edgar/data/Archives/edgar/data/Archives/edgar/data/Archives/edgar/data/Archives/edgar/data/Ar$ 

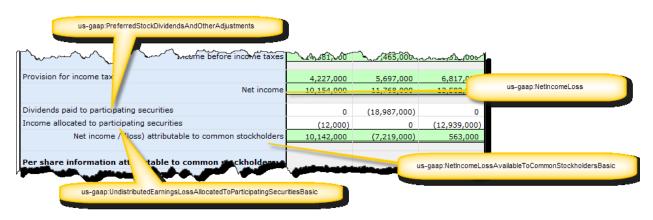
The US GAAP XBRL taxonomy changed between 2016 and 2017 for this relationship. This is the current relationship between net income attributable to parent and net income available to cmmon:

 $\frac{\text{http://xbrlview.fasb.org/yeti/resources/yeti-}}{\text{gwt/Yeti.jsp\#tax}^{\circ}(\text{id}^{1}61^*\text{v}^{5}016)!\text{con}^{\circ}(\text{id}^{3}555269)!\text{net}^{\circ}(\text{a}^{3}190^*\text{l}^{7}72)!\text{lang}^{\circ}(\text{code}^{\circ}\text{enus})!\text{path}^{\circ}(\text{g}^{9}2625^*\text{p}^{0}\ 0\ 1\ 0\ 3)!\text{rg}^{\circ}(\text{rg}^{3}2^*\text{p}^{1}2)}$ 

### Net Income (Loss) Available to Common Stockholders, Basic

Calculat	ions	
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

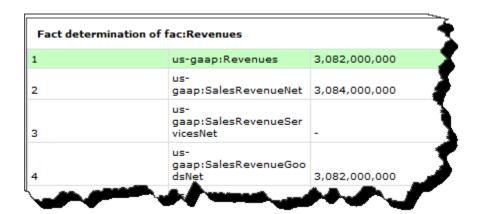
This is consistent with the 2017 version of the US GAAP XBRL Taxonomy:



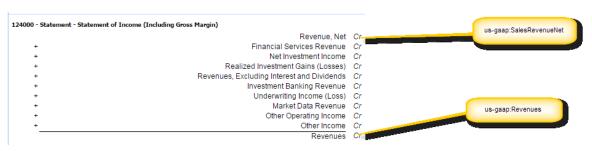
As such, this does not appear to be an error. However, additional work is necessary to confirm a few things.

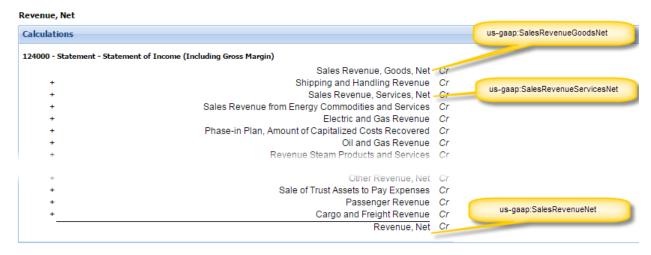
### **ALEXION PHARMACEUTICALS INC**

http://www.sec.gov/Archives/edgar/data/899866/000089986617000044/0000899866-17-000044-index.htm

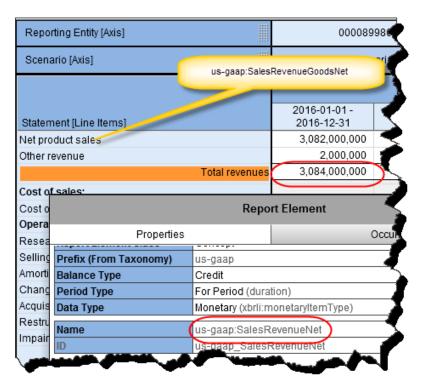


This is the relation between those concepts per the US GAAP XBRL Taxonomy:

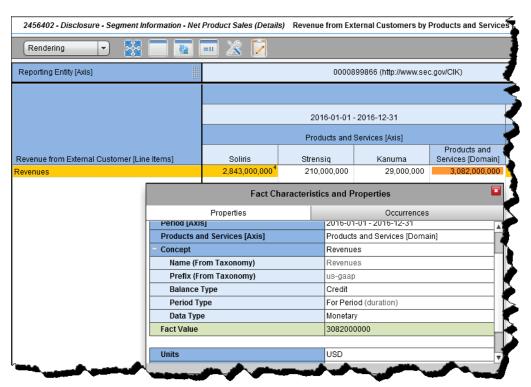




Per the income statement, the relation between the second and third concepts are fine:



But the breakdown of revenues from external customers by product/service contradicts the income statement and violates the relation of the US GAAP XBRL Taxonomy:



# **Artisan Partners Asset Management Inc.**



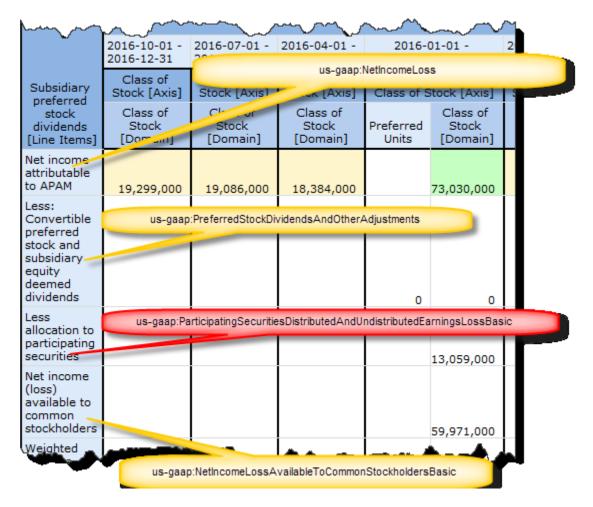
The US GAAP XBRL taxonomy changed between 2016 and 2017 for this relationship. This is the current relationship between net income attributable to parent and net income available to common:

 $\frac{\text{http://xbrlview.fasb.org/yeti/resources/yeti-}}{\text{gwt/Yeti.jsp\#tax}^{\circ}(\text{id}^{1}61^*\text{v}^{5}016)!\text{con}^{\circ}(\text{id}^{3}555269)!\text{net}^{\circ}(\text{a}^{3}190^*\text{l}^{7}72)!\text{lang}^{\circ}(\text{code}^{\circ}\text{enus})!\text{path}^{\circ}(\text{g}^{9}2625^*\text{p}^{0}\ 0\ 1\ 0\ 3)!\text{rg}^{\circ}(\text{rg}^{3}2^*\text{p}^{1}2)}$ 

### Net Income (Loss) Available to Common Stockholders, Basic

Calculati	ons	
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

### Earnings per share disclosure



The use of the concept in RED above is inconsistent with ALARM.COM HOLDINGS, INC. above and is inconsistent with the US GAAP XBRL Taxonomy.

http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161\*v~5016)!con~(id~3556484)!net~(a~3190\*l~772)!lang~(code~enus)!path~(g~92669\*p~0 0 0 0 1 1 3)!rg~(rg~32\*p~12)

The relationship of the concept above (RED) to this relationship below is unknown. Also, the line item labels of this company and ALARM.COM HOLDINGS, INC. above are almost the same.

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

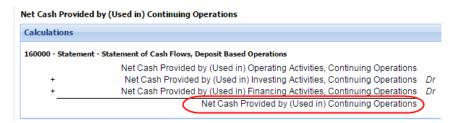
### **BEMIS CO INC**

http://www.sec.gov/Archives/edgar/data/11199/000001119917000011/0000011199-17-000011-index.htm

The problem with this filing is the improper use of the concept "usgap:NetCashProvidedByUsedInContinuingOperations" to represent what amounts to net cash flow.

Per the US GAAP XBRL Taxonomy, exchange rate changes is NOT part of "usgaap:NetCashProvidedByUsedInContinuingOperations":

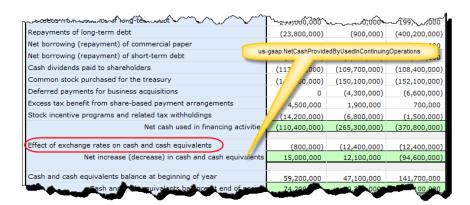
 $\frac{\text{http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp\#tax^(id^161*v^5016)!con^(id^3546475)!net^(a^3190*l^772)!lang^(code^enus)!path^(g^92628*p^0 0 1 0 2)!rg^(rg^32*p^12)}$ 



But exchange gains are part of "us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease":



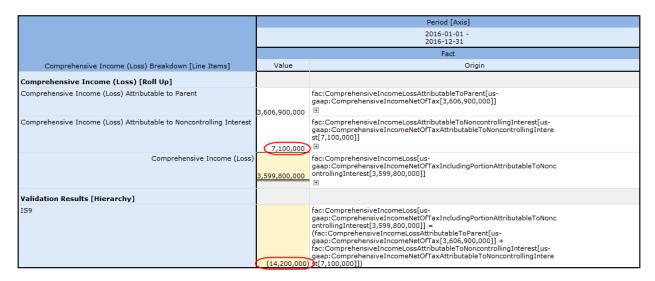
And therefore, this is an improper use of this concept, note the exchange gains line item:



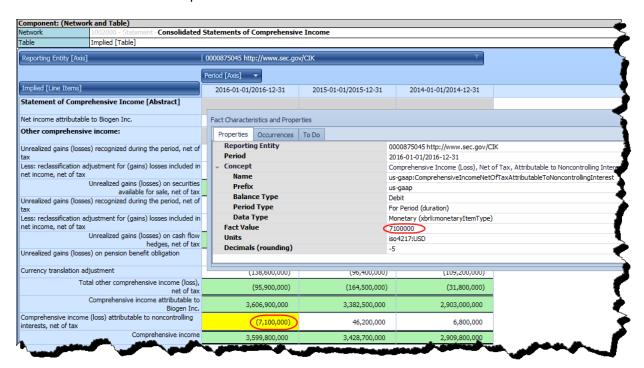
### **BIOGEN INC.**

http://www.sec.gov/Archives/edgar/data/875045/000087504517000009/0000875045-17-000009-index.htm

The value for the fact comprehensive income (loss) attributable to noncontrolling interest was entered in reverse. This can be easily seen because the error amount is double the value entered:



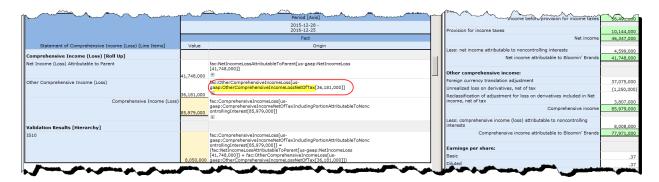
Here is the statement of comprehensive income:



# Bloomin' Brands, Inc.

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/1546417/000154641717000012/0001546417-17-000012-index.htm}{}$ 

What is going on is that there is no total for the line items which would sum to total other comprehensive income in the statement of comprehensive income; however, that total was reported elsewhere but does not tie to the statement of comprehensive income:



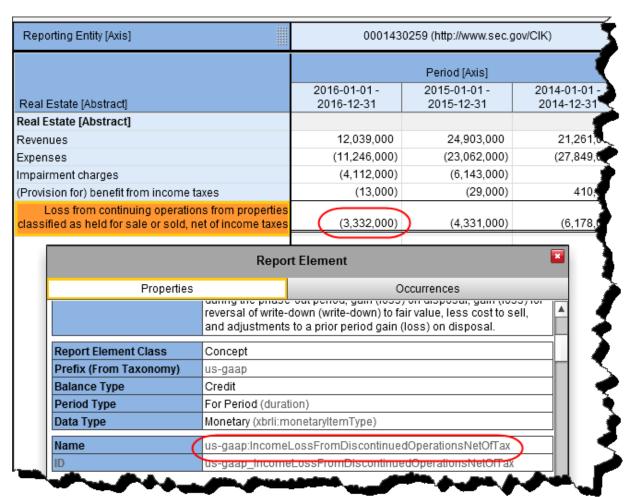
The total was reported in the statement of changes in equity:

			Equity com	ponents [Axis]		
Statement [Line Items]	Common stock [Member]	Additional paid-in capital [Member]	Accumulated deficit [Member]	Accumulated other comprehensive loss [Member]	Noncontrolling interests [Member]	Equity component [Domain]
Increase (Decrease) in Stockholders' Equity [Roll Forward]						
Balance (in shares)	119,215,000					119,214,522
Balance	1,192,000	1,072,861,000	(518,360,000)	(147,367,000)	13,574,000	421,900,000
Net income			41,748,000		3,622,000	45,370,000
other comprehensive income (loss), net of tax				36,224,000	(43,000)	36,181,000
Dividends, common stock, cash		(31,379,000)				(31,379,000)
Stock repurchased and retired during period						

# **Carey Watermark Investors Inc**

http://www.sec.gov/Archives/edgar/data/1430259/000143025917000006/0001430259-17-000006-index.htm

The concept "us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax", which is used to represent income (loss) from discontinued operations on the income statement, was used to report the value "-3,332,000" within a disclosure which is inappropriate:



That concept is used to represent this concept relative to other related concepts:

- (+) Income (loss) from continuing operations after tax
- (+) Income (loss) from discontinued operations net of tax
- (+) Extraordinary items of income (expense)
- (=) Net income (loss)

# **Cato Corp**

http://www.sec.gov/Archives/edgar/data/18255/000001825517000017/0000018255-17-000017-index.htm

This is completely outrageous sloppiness and more importantly, inappropriate processes. What is going on is that the concept "us-gaap:OtherComprehensiveIncomeLossNetOfTax" was erroneously used to represent the line item "Comprehensive income". That error was FIXED in the 10-Q, switching to the correct concept "us-gaap:ComprehensiveIncomeNetOfTax", but the company apparently uses a different TEMPLATE for 10-Qs and 10-Ks. And so, you can see that the error exists in each 10-K for 5 years....but the 10-Qs don't have the error. GREEN means everything checked is OK, ORANGE means INCONSISTENCY with the fundamental accounting concept relations continuity checks. This clearly shows that automated validation processes are necessary to check every filing that is submitted to the SEC.

Further, the filer is using "CY" to indicate the fiscal period, but they SHOULD be using "FY". Why is it that SEC inbound validation does not detect that error?

#	CIK	Accession	Entity Registrant Name	Creation Software	Document Type	Fiscal Year	Fiscal Period	<u>BS</u>	<u>IS</u>	<u>sci</u>	<u>CF</u>	x-Ambiguous Entity or Period	x-Missing BS, IS, CF Roll Ups	z-Other
1	0000018255	0000018255-17- 000017	Cato Corp	IBM Cognos CDM	10-К	2016	CY	<u>0</u>	0	1	0	<u>0</u>	<u>0</u>	2
2	0000018255	0000018255-16- 000090	Cato Corp	IBM Cognos CDM	10-Q	2016	Q3	<u>Q</u>	0	0	0	0	<u>0</u>	<u>0</u>
3	0000018255	0000018255-16- 000081	Cato Corp	IBM Cognos CDM	10-Q	2016	Q2	Q	٥	0	0	0	۵	Q
4	0000018255	0000018255-16- 000073	Cato Corp	IBM Cognos CDM	10-Q	2016	Q1	2	0	0	2	<u>o</u>	<u>0</u>	<u>0</u>
5	0000018255	0000018255-16- 000062	Cato Corp	IBM Cognos CDM	10-К	2015	CY	<u>o</u>	9	1	0	<u>o</u>	<u>0</u>	<u>0</u>
6	0000018255	0000018255-15- 000049	Cato Corp	IBM Cognos CDM	10-Q	2015	Q3	9	0	0	2	<u>o</u>	<u>0</u>	<u>0</u>
7	0000018255	0000018255-15- 000026	Cato Corp	IBM Cognos FSR	10-Q	2015	Q2	۵	٥	0	۵	<u>a</u>	۵	Q
8	0000018255	0000018255-15- 000020	Cato Corp	IBM Cognos FSR	10-Q	2015	Q1	<u>o</u>	0	0	0	<u>o</u>	<u>0</u>	<u>0</u>
9	0000018255	0000018255-15- 000009	Cato Corp	IBM Cognos FSR	10-К	2013	СҮ	9	0	1	0	<u>0</u>	0	2
10	0000018255	0000018255-14- 000052	Cato Corp	IBM Cognos FSR	10-Q	2014	Q3	9	0	0	0	<u>0</u>	0	2
11	0000018255	0000018255-14- 000041	Cato Corp	IBM Cognos FSR	10-Q	2014	Q2	۵	٥	0	Q	0	۵	0
12	0000018255	0000018255-14- 000033	Cato Corp	IBM Cognos FSR	10-Q	2014	Q1	9	0	0	0	<u>0</u>	0	0
13	0000018255	0000018255-14- 000009	Cato Corp	IBM Cognos FSR	10-К	2013	CY	9	0	1	0	<u>0</u>	0	<u>0</u>
14	0000018255	0000018255-13- 000048	Cato Corp	IBM Cognos FSR	10-Q	2013	Q3	9	0	0	0	<u>0</u>	0	2
15	0000018255	0000018255-13- 000037	Cato Corp	IBM Cognos FSR	10-Q	2013	Q2	۵	٥	D	Q	0	۵	0
16	0000018255	0000018255-13- 000023	Cato Corp	IBM Cognos FSR	10-Q	2013	Q1	<u>o</u>	0	0	<u>o</u>	<u>o</u>	<u>0</u>	<u>0</u>
17	0000018255	0000018255-13- 000013	Cato Corp	IBM Cognos FSR	10-К	2012	СҮ	<u>o</u>	0	1	0	<u>o</u>	<u>0</u>	0
18	0000018255	0000018255-12- 000042	Cato Corp	IBM Cognos FSR	10-Q	2012	Q3	9	0	1	0	<u>0</u>	0	0
19	0000018255	0000018255-12- 000035	Cato Corp	IBM Cognos FSR	10-Q	2012	Q2	0	٥	1	0	0	٥	0
20	0000018255	0000018255-12- 000022	Cato Corp	IBM Cognos FSR	10-Q	2012	Q1	9	0	0	0	<u>0</u>	0	0
21	0000018255	0000018255-11- 000036	Cato Corp	IBM Cognos FSR	10-Q	2011	Q2	9	0	0	0	0	0	0
22	0000018255	0000018255-12- 000010	CATO CORP	IBM Cognos FSR	10-K	2011	FY	<u>0</u>	0	0	0	2	0	9
23	0000018255	0000018255-11- 000044	CATO CORP	IBM Cognos FSR	10-Ö	2011	Q3	0	۵	0	0	0	0	0

# 2016 10-K: (ERROR)

# $\underline{https://www.sec.gov/Archives/edgar/data/18255/000001825517000017/0000018255-17-000017-index.htm}$

		Period [Axis]					
Consolidated Statements of Income and Comprehensive Income		2016-01-31 - 2017-01-28	2015-02-01 - 2016-01-30	2014-02-02 - 2015-01-31			
Consolidated Statements of Income and Comprehensive Income	ne						
Revenues							
Retail sales		947,370,000	1,001,390,000	977,867,000			
Other income (principally finance charges, late fees and layaway cha	rges)	9,199,000	9,701,000	9,047,000			
Total revo	enues	956,569,000	1,011,091,000	986,914,000			
COSTS AND EXPENSES, NET							
Cost of goods sold (exclusive of depreciation shown below)		601,985,000	616,480,000	600,569,000			
Selling, general and administrative (exclusive of depreciation shown below)							
Depreciation		us-gaap:OtherCor	mprehensivelncomeL	ossNetOfTax			
Interest Expense	-	6,000	264,000	57,000			
Interest and other income		41,000	3,456,000	3,445,000			
Cost and expense	s, net	9 ,455,000	911,964,000	895,441,000			
Income before income	taxes	49,114,000	99,127,000	91,473,000			
Income tax expense		1,902,000	32,285,000	30,971,000			
Net in	come	47,212,000	66,842,000	60,502,000			
Basic earnings per share		1.72	2.39	2.15			
Diluted earnings per share		1.72	2.39	2.15			
Dividends per share		1.29	1.2	1.2			
Comprehensive income							
Net	come	47,212,000	66,842,000	60,502,000			
Accumulated Other Comprehensive Income		1,014,000	(14,000)	(8,000)			
Comprehensive in	come	46,198,000	66,856,000	60,510,000			

# 2016 10-Q, Q3: (CORRECT)

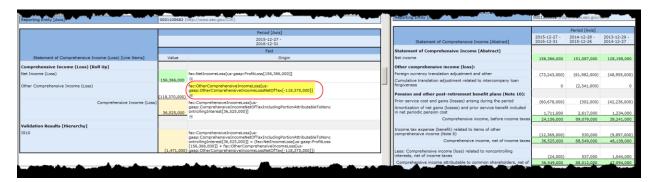
https://www.sec.gov/Archives/edgar/data/18255/000001825516000090/0000018255-16-000090-index.htm

	Period [Axis]							
Consolidated Statements of Income and Comprehensive Income	2016-07-31 - 2016-10-29	2016-01-31 - 2016-10-29	2015-08-02 - 2015-10-31	2015-02-01 - 2015-10-31				
Consolidated Statements of Income and Comprehensive Income								
Revenues								
Retail sales	207,022,000	729,173,000	223,311,000	754,101,000				
Other Revenue (principally finance charges, late fees and layaway charges)	2,240,000	6,949,000	2,156,000	6,534,000				
Total revenues	209,262,000	736,122,000	225,467,000	760,635,000				
COSTS AND EXPENSES, NET								
Cost of goods sold (exclusive of depreciation shown below)	133,627,000	446,658,000	140,263,000	457,266,000				
Selling, general and administrative (exclusive of depreciation shown below)	67,815,000	us-gaap:ComprehensiveIncomeNetOfTax						
Depreciation	5,734,000	17,0 ,000	6,040,000	16,968,000				
Interest Expense								
Interest and other income	1,288,000	,593,000	857,000	2,259,000				
Cost and expenses, net	205,888,000	64,588,000	216,105,000	678,329,000				
Income before income taxes	3,374,000	71,534,000	9,362,000	82,306,000				
Income tax expense	(4,886,0 J)	11,513,000	1,043,000	27,310,000				
Net income	8,260 J00	60,021,000	8,319,000	54,996,000				
Basic earnings per share	0.3	2.17	0.3	1.97				
Diluted earnings per share	0.3	2.17	0.3	1.97				
Dividends per share	0.33	0.96	0.3	0.9				
Comprehensive income								
Net incom.	8,260,000	60,021,000	8,319,000	54,996,000				
Unrealized gain on available-for-sale securities, net of deferred income taxes	(881,000)	(269,000)	207,000	(27,000)				
Comprehensive Income	7,379,000	59,752,000	8,526,000	54,969,000				

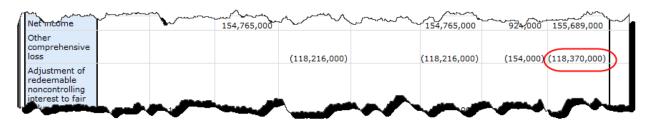
# **CHARLES RIVER LABORATORIES INTERNATIONAL INC**

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/1100682/000110068217000003/0001100682-17-000003-index.htm}{}$ 

The concept "us-gaap:OtherComprehensiveIncomeLossNetOfTax" with the value "-118,370,000" was used to represent the total amount of other comprehensive income, but it does not tie to the statement of comprehensive income.



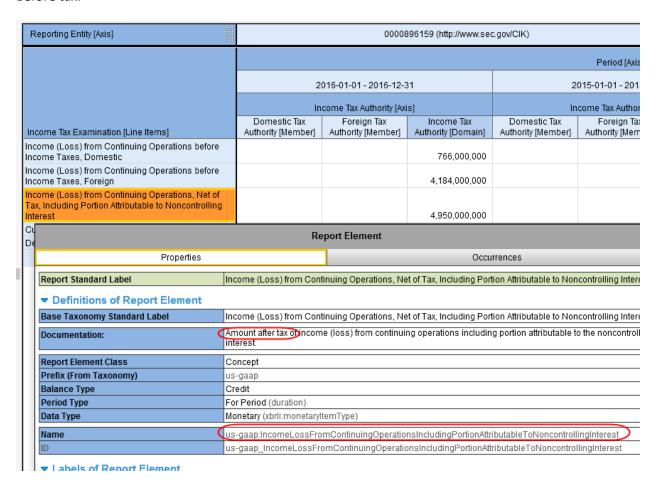
The conflicting concept relates to the statement of change sin equity.



### **Chubb Ltd**

http://www.sec.gov/Archives/edgar/data/896159/000089615917000004/0000896159-17-000004-index.htm

The concept "us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest" which is an AFTER TAX concept was used to represent a BEFORE TAX line item in this disclosure. Note the definitions of the two concepts relating to domestic and foreign which state explicitly that they are before tax.



The correct concept to have used is the one also used on the income statement which even has the same value.

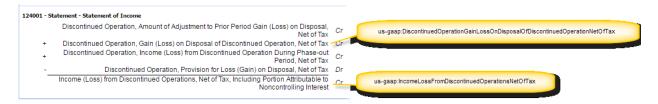


# **CORELOGIC, INC.**

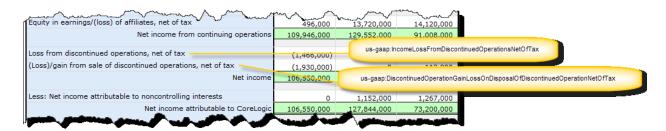
http://www.sec.gov/Archives/edgar/data/36047/000003604717000011/0000036047-17-000011-index.htm

The problem here is that the WHOLE of income (loss) from discontinued operations was used to represent an income statement line item, and then a PART of that same WHOLE was used to represent another income statement line item for discontinued operations. WHOLEs and PARTs of that same WHOLE cannot be mixed like that.

Per the US GAAP XBRL Taxonomy, the WHOLE on the bottom and then the PART of that WHOLE:



Income statement where the WHOLE and the PART where used as siblings:



# **CROWN CASTLE INTERNATIONAL CORP**

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/1051470/000105147017000059/0001051470-17-000059-index.htm}{}$ 

The problem here is that contradictory information about net cash flows from continuing, discontinued, and total continuing+discontinued are being reported:

Net Cash Flow from Investing Activities [Roll Up]		
Net Cash Flow from Investing Activities, Continuing	(1,523,382,000)	fac:NetCashFlowFromInvestingActivitiesContinuing[-1,523,382,000] = fac:NetCashFlowFromInvestingActivities[us-gaap:NetCashProvidedByUsedInInvestingActivities[-1,410,232,000]] - fac:NetCashFlowFromInvestingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations [113,150,000]]
Net Cash Flow from Investing Activities, Discontinued	113,150,000	fac:NetCashFlowFromInvestingActivitiesDiscontinued[us- gaap:CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations [113,150,000]]
Net Cash Flow from Investing Activities		fac:NetCashFlowFromInvestingActivities[us-
iver Cash Flow Holli Investing Activities	(1,410,232,000)	gaap:NetCashProvidedByUsedInInvestingActivities 1,410,232,000]]

All of the operating, investing, and financing net cash flow concepts should be changed to the CONTINUING concepts because the DISCONTINUED are reported below. Right now the TOTAL (continuing + discontinued) are being used.

cash no from inverting activities:	/~~~~	~~~~	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
Payment for acquisitions of businesses, net of cash acquired	(556,854,000)	(1,102,179,000)	(461,651,000)
Capital expenditures	(873,883,000)	(908,892,000)	(758,535,000)
Receipts from Foreign Currency Swaps	8,141,000	54,475,000	0
Other investing activities, net	12,364,000	(3,138,000)	3,477,000
Net cash provided by (used for) investing activities	(1,410,232,000)	(1,959,734,000)	(1,216,709,000)
Cash flows from financing activities:			
Proceeds from issuance of long-term debt	5,201,010,000	1,000,000,000	845,750,000
Net proceeds from issuance of capital stock	1,325,865,000	0	0
Principal payments on debt and other long-term obligations	(95,787,000)	(102,866,000)	(116,426,000)
Purchases and redemptions of long-term debt	(4,044,834,000)	(1,069,337,000)	(836,899,000)
Purchases of capital stock	(24,936,000)	(29,657,000)	(21,872,000)
Borrowings under revolving credit facility	3,440,000,000	1,790,000,000	1,019,000,000
Payments under revolving credit facility	(4,565,000,000)	(1,360,000,000)	(698,000,000)
Payments for financing costs	(41,533,000)	(19,642,000)	(15,899,000)
Net (increase) decrease in restricted cash	(7,931,000)	16,458,000	30,010,000
Dividends/distributions paid on common stock	(1,239,158,000)	(1,116,444,000)	(624,297,000)
Dividends paid on preferred stock	(43,988,000)	(43,988,000)	(44,354,000)
Net cash provided by (used for) financing activities	(96,292,000)	(935,476,000)	(462,987,000)
Net Cash Provided by (Used in) Continuing Operations	275,740,000	(1,101,185,000)	(79,499,000)
Cash Provided by (Used in) Operating Activities, Discontinued Operations	0	2,700,000	65,933,000
Cash Provided by (Used in) Investing Activities, Discontinued Operations	113,150,000	1,103,577,000	(26,196,000)

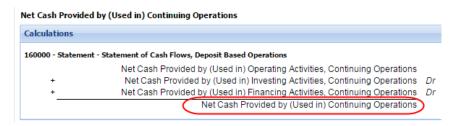
### **CUMMINS INC**

http://www.sec.gov/Archives/edgar/data/26172/000002617217000007/0000026172-17-000007-index.htm

The problem with this filing is the improper use of the concept "usgap:NetCashProvidedByUsedInContinuingOperations" to represent what amounts to net cash flow.

Per the US GAAP XBRL Taxonomy, exchange rate changes is NOT part of "usgaap:NetCashProvidedByUsedInContinuingOperations":

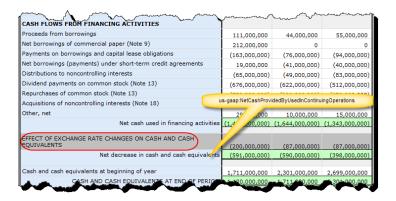
 $\frac{\text{http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp\#tax^(id^161*v^5016)!con^(id^3546475)!net^(a^3190*l^772)!lang^(code^enus)!path^(g^92628*p^0 0 1 0 2)!rg^(rg^32*p^12)}{\text{http://xbrlview.fasb.org/yeti-gwt/Yeti.jsp#tax^(id^161*v^5016)!con^(id^3546475)!net^(a^3190*l^772)!lang^(code^enus)!path^(g^92628*p^0 0 1 0 2)!rg^(rg^32*p^12)}$ 



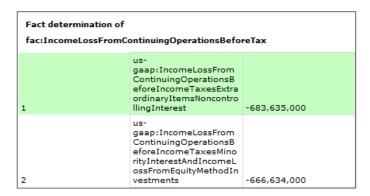
But exchange gains are part of "us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease":



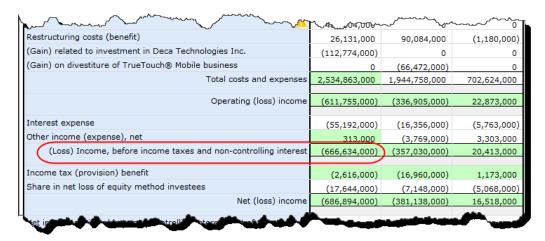
And therefore, this is an improper use of this concept, note the exchange gains line item:



# CYPRESS SEMICONDUCTOR CORP /DE/



Income statement: uses second concept:



Pretax income disclosure: (uses first concept)

Reportir	ng Entity [Axis]		0000791915 (http://www.sec.gov/CIK)				
			Period [Axis]				
Income 1	Tax Disclosure [Abstract]	2016-01-04 - 2017-01-01	2014-12-29 - 2016-01-03	2013-12-30 - 2014-12-28			
	Tax Disclosure [Abstract]		2011 01 01	2010 01 00	2011 12 20		
	ates loss		(789,627,000)	(476,014,000)	(109,307,000) 124,652,000		
oreign i	ncome		105,992,000	111,836,000			
	Income (loss) before in	icome taxes	(683,635,000)	(364,178,000)	15,345,000		
ncome t	ax benefit (provision):		$\bigg)$				
Current t	i d		Report Element				
Federal							
State	Properties			Occurrence	es		
Foreign	Report Standard Label	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest					
Federal State Foreign	<b>▼</b> Definitions of Report Element						
	Base Taxonomy Standard Label	Income (loss) before income taxes					
	Documentation:	from equi	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 Perio	For Period (duration)				
	Data Type	Monetary (xbrli:monetaryItemType)					
	Name	ds- gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordina v/temsNoncontrollingInterest					
	ID	us- gaap_IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordin aryItemsNoncontrollingInterest					

Additional investigation is necessary to determine if this representation is correct or is an error.

# **DelMar Pharmaceuticals, Inc.**

http://www.sec.gov/Archives/edgar/data/1498382/000121390017001208/0001213900-17-001208-index.htm

This is an untypical representation which might not be an error. However, the value of the concept is entered in REVERSE, as positive but should be negative which is an error.

Reporting Entity [Axis]	0001498382 (http://www.sec.gov/CIK)						
	Period [Axis]				Period [Axi:	s]	
Income Statement [Abstract]	2016-10-01 - 2016-12-31	2016-07-01 - 2016-12-31	2015-10-01 - 2015-12-31	2015-07-01 - 2015-12-31			
Income Statement [Abstract]						•	
Expenses							
Research and development	1,120,910	1,853,639	789,187	1,393,032			
General and administrative	571,286	1,887,925	890,672	1,364,697			
Operating expenses	1,692,196	3,741,564		Eact (	`haractorieti	cs and Properties	
Other loss (income)				ruct	maracteristi	es una rioperaes	
Change in fair value of stock option and derivative liabilities	(361,668)	(135,980)		Properties		Occurrences	
Change in fair value of derivative liability due to change in warrant terms	xsi:nil	xsi:nil	Characteristic, trait or fact  Reporting Entity			Value of characteristic, trait, or f	
Foreign exchange	(8,495)	6,829	Period [Axis]			2016-07-01 - 2016-12-31	
Interest income	(60)	(101)	▽ Concept			Comprehensive Income (Loss)	
Other (income) loss	(370,223)	(129,252)	Concept			to Parent	
Net and comprehensive loss for the period	1,321,973	3,612,312	Name (From Taxonomy)			ComprehensiveIncomeNetOfTa	
Computation of basic loss per share			Prefix (From Taxonomy)			us-gaap	
Net and comprehensive loss for the period	(1,321,973)	(3,612,312)	Balance Type			Credit	
Series B Preferred stock dividend	159,756	467,054	Period Type			For Period (duration)	
Net and comprehensive loss available to common			Data Type			Monetary	
stockholders	(1,481,729)	(4,079,366)	Fact Value			3612312	
Basic and fully diluted loss per share	0.13	0.36					
Basic weighted average number of shares	11,424,485	11,363,237	Units			USD	
			Decimals (roundi	ng)		0 🔺	

However, this representation raises the question as to what to do in this situation. What is going on is that the filer has no other comprehensive income and therefore "Net income (loss)" and "Comprehensive income (loss)" are the same value. If this situation occurs, what is the appropriate approach?

- 1. Use the concept for "net income (loss)"
- 2. Use the concept for "comprehensive income (loss)"
- 3. Use both concepts
- 4. Add a new concept to the US GAAP XBRL taxonomy, "Net income (loss) and comprehensive income (loss)"
- 5. Something else

		Period [Axis]				
Income Statement [Abstract]	2016-10-01 - 2016-12-31	2016-07-01 - 2016-12-31	2015-10-01 - 2015-12-31	2015-07-01 - 2015-12-31		
Income Statement [Abstract]						
Expenses						
Research and development	1,120,910	1,853,639	789,187	1,393,032		
General and administrative	571,286	1,887,925	890,672	1,364,697		
Operating expenses	1,692,196	3,741,564	1,679,859	2,757,729		
Other loss (income)						
Change in fair value of stock option and derivative liabilities	(361,668)	(135,980)	680,188	1,219,634		
Change in fair value of derivative liability due to change in warrant terms	xsi:nil	xsi:nil	242,400	263,965		
Foreign exchange	(8,495)	us-gaa	ap:ComprehensiveIncomeNetOfTax			
Interest income	(60)	(101.				
Other (income) loss	(370,223)	(129,252)	966,831	1,510,349		
Net and comprehensive loss for the period	1,321,973	3,612,312	2,646,690	4,268,078		
Computation of basic loss per share						
Net and comprehensive loss for the period	(1,321,973)	(3,612,312)	(2,646,690)	(4,268,078)		
Series B Preferred stock dividend	159,756	467,054	xsi:nil	xsi:nil		
Net and comprehensive loss available to common stockholders		(4,079,366)	(2,646,690)	(4,268,078)		

What is interesting is that on the cash flow statement, the concept "us-gaap:NetIncomeLoss" is used:

	Period [Axis]		
Statement of Cash Flows [Abstract]	2016-07-01 - 2016-12-31	2015-07-01 - 2015-12-31	
Statement of Cash Flows [Abstract]	us-gaap:NetIncomeLoss		
Cash flows from operating activities			
Loss for the period	(3,612,312)	(4,268,078)	
Items not affecting cash			
Amortization of intangible assets	7,716	2,572	
Change in fair value of stock option and derivative liabilities	(135,980)	1,219,634	
Change in fair value of derivative liability due change in warrant terms	xsi:nil	263,965	
Shares issued for services	564,000	80,400	
Warrants issued for services	50,244	181,571	
Stock option (income) expense	(43,384)	114,868	
Changes in non-cash working capital			
Taxes and other receivables	399	9,482	
Prepaid expenses	13,341	77,536	
Accounts payable and accrued liabilities	(68,369)	(283,164)	
ed p hays	161	(34	

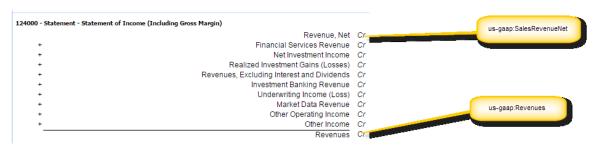
### **DENTSPLY SIRONA INC.**

http://www.sec.gov/Archives/edgar/data/818479/000081847917000007/0000818479-17-000007-index.htm

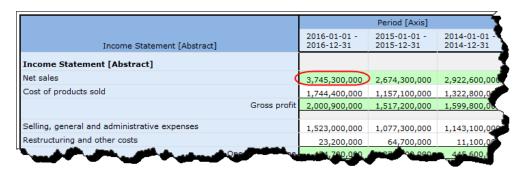
This is a rather common error. The concept "us-gaap:Revenues" is explicitly reported to be 0 whereas there is also come other revenues concept reported which contradicts the concept "us-gaap:Revenues".



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



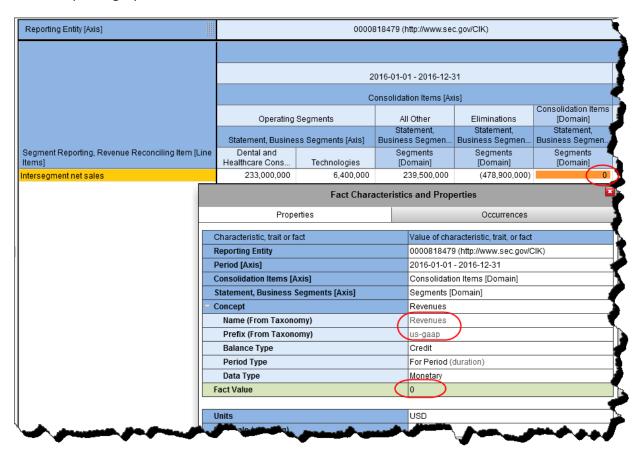
The income statement uses the SECOND concept:



The segment disclosure uses the same fact as is used on the income statement:

	2016-10-01 - 2016-12-31	2016-07-01 - 2016-09-30	2016-04-01 - 2016-06-30		2016-01-01 - 2016-12-31		2(
	Segments [Axis]	Segments [Axis]	Segments [Axis]	s Segments [Axis]			
Statement [Line Items]	Segments [Domain]	Segments [Domain]	Segments [Domain]	Dental and Healthcare Consumables	Technologies	Segments [Domain]	•
Net sales	996,500,000	954,200,000	1,022,000,000	2,058,100,000	1,687,200,000	3,745,300,000	57

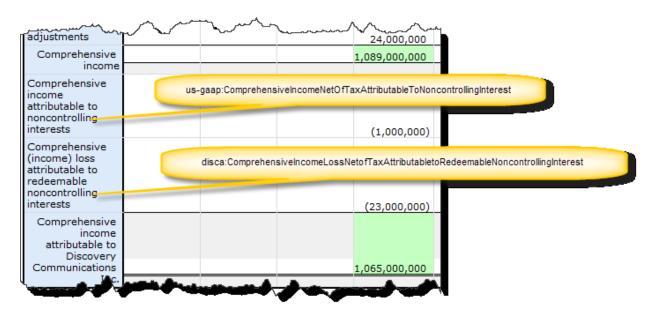
The disclosure SEGMENT AND GEOGRAPHIC INFORMATION - INTERSEGMENT NET SALES (Details) uses the concept "us-gaap:Revenues":



# **Discovery Communications, Inc.**

http://www.sec.gov/Archives/edgar/data/1437107/000143710717000007/0001437107-17-000007-index.htm

What is going on is that the statement of comprehensive income provides two line items which detail the portion of comprehensive income that is attributable to the noncontrolling interest. The first concept is the WHOLE portion attributable to the noncontrolling interest. Then, the filer adds MORE to that WHOLE by adding another PART of the comprehensive income attributable to the noncontrolling interest related to redeemable noncontrolling interest. This is an error. Further, it seems to me that there should not be a need for an extension concept for such a high-level concept of a financial report. As such, it appears that there could be a concept missing from the US GAAP XBRL Taxonomy.



As a side note; notice that the statement of comprehensive income does not have a total concept for other comprehensive income; that the statement of changes in equity does provide that total; and that that total value and the detailed line items of other comprehensive income on the statement of comprehensive income agree. This is how this should always work and generally works for the vast majority of public companies:

