

PriceWaterhouseCoopers

Generator	Auditor	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.	2	CFE: Facts for us-gaap:ProfitLoss and us-gaap:NetIncomeLoss both explicitly reported, but contradict 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, us-gaap: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 us-gaap: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:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest 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, us-gaap: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: Contradictory 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:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest 3,800,000

us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments -3,478,000

Fact determination of fac:IncomeLossFromContinuingOperationsBeforeTax		
1	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	3,800,000
2	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	-3,478,000

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

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3552028\)!net~\(a~3190*!~772\)!lang~\(code~en-us\)!path~\(g~92625*p~0_0_1_0_0_0_0_2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3552028)!net~(a~3190*!~772)!lang~(code~en-us)!path~(g~92625*p~0_0_1_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	Cr
+	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:

Other operating income, net	(26,212,000)	(6,441,000)	239,000
Operating income	15,188,000	72,838,000	113,519,000
Interest expense, net	18,666,000	18,248,000	14,365,000
(Loss) income before taxes	(3,478,000)	54,590,000	99,154,000
Income tax (benefit) expense	(11,196,000)	16,031,000	47,333,000
Net income	7,718,000	38,559,000	51,821,000

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 [Domain]		
Significant Change in Unrecognized Tax Benefits is Reasonably Possible [Line Items]	Period [Axis]		
	2016-01-31 - 2017-01-28		
	Geographical [Axis]		
	Geographical [Domain]		AUSTRALIA
	Income Tax Authority [Axis]		Income Tax Authority [Axis]
Income (Loss) from Subsidiaries, Net of Tax	Foreign Tax Authority [Measure]	Fact Characteristics and Properties	
U.S. Federal income tax rate		Properties	Occurrences
Undistributed Earnings of Foreign Subsidiaries - Not Indefinitely Invested		Period [Axis]	2016-01-31 - 2017-01-28
Uncertain tax positions		Income Tax Authority [Axis]	Income Tax Authority [Domain]
Tax benefit related to net interest and penalties recognized		Range [Axis]	Range [Domain]
Interest and penalties accrued		Geographical [Axis]	Geographical [Domain]
State and foreign returns subject to examination, minimum (in years)		Concept	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest
State and foreign returns subject to examination, maximum (in years)		Name (From Taxonomy)	incomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest
Decrease in Unrecognized Tax Benefits is Reasonably Possible		Prefix (From Taxonomy)	us-gaap
Undistributed Earnings of Foreign Subsidiaries		Balance Type	Credit
Effective Income Tax Rate Reconciliation, Percent		Period Type	For Period (duration)
Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest			3.219
Deferred Tax Assets, Operating Loss and Tax Credit Carryforwards	14,900,000	1,200,000	7,000,000
			26,812,000
			3,800,000

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.

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	34,147,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[34,147,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	0	fac:NetIncomeLossAttributableToNoncontrollingInterest[0] = 0
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:

Statement [Line Items]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Sales	1,191,524,000	1,329,409,000	1,790,372,000
Costs, expenses and other:			
Costs of goods sold	1,083,894,000	1,179,651,000	1,607,028,000
Selling, general and administrative expenses	53,753,000	52,398,000	53,931,000
Other non-operating – net	102,000	(2,877,000)	(2,634,000)
	1,137,749,000	1,229,172,000	1,658,325,000
Income before taxes	53,775,000	100,237,000	132,047,000
Income taxes	19,628,000	36,461,000	48,189,000
Net income	34,147,000	63,776,000	83,858,000

Organization, Operations and Basis of Presentation (Details)

Reporting Entity [Axis]	0001673985 (http://www.sec.gov/Archives/edgar/data/1673985/000093041317000896/0000930413-17-000896-index.htm)		
	Period [Axis]		
	2016-01-01 - 2016-12-31	2016-10-01 - 2016-10-01	2015-10-01 - 2015-10-01
Accounting Policies [Abstract]			
Accounting Policies [Abstract]			
Sales Revenue, Goods, Net	1,191,500,000		1,329,409,000
Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	34,100,000		
Sales Revenue, Goods (Gross) to Customers Outside U.S.	216,400,000		316,400,000
Common Stock, Par or Stated Value Per Share (in Dollars per share)	0.01	0.01	
Conversion of Stock, New Issuance		Each Honeywell	
Report Element			
Properties	Occurrences		
Period Type	For Period (duration)		
Data Type	Monetary (xbrli:monetaryItemType)		
Name	us-gaap:ProfitLoss		
ID	us-gaap_ProfitLoss		

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 fact: IncomeLossFromContinuingOperationsBeforeTax		
1	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	223,000,000
2	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	193,000,000

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

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3552028\)!net~\(a~3190*I~772\)!lang~\(code~en-us\)!path~\(g~92625*p~0_0_1_0_0_0_0_2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3552028)!net~(a~3190*I~772)!lang~(code~en-us)!path~(g~92625*p~0_0_1_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	Cr
+	Income (Loss) from Equity Method Investments	Cr
	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest	Cr

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

Income statement: (second concept)

Interest income	4,000,000	2,000,000
Interest expense	(20,000,000)	(18,000,000)
Other income (expense), net	3,000,000	3,000,000
Income before taxes	193,000,000	142,000,000
Provision for income taxes	25,000,000	21,000,000
Net income	168,000,000	121,000,000

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.

Segment Reporting [Abstract]		Period [Axis]
us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest		
Segment Reporting [Abstract]		
Reconciliation of Operating Profit (Loss) from Segments to Consolidated		
Total reportable segments’ income from operations	223,000,000	205,000,000
Transformational initiatives	(2,000,000)	(11,000,000)
Amortization of intangibles	(31,000,000)	(43,000,000)
Acquisition and integration costs	(14,000,000)	(5,000,000)
Business exit and divestiture costs (primarily our NMR business)	0	(5,000,000)
Pension settlement gain	32,000,000	1,000,000
Pension curtailment gain	0	15,000,000
Other	(2,000,000)	(2,000,000)
Interest income	4,000,000	2,000,000
Interest expense	(20,000,000)	(18,000,000)
Other income (expense), net	3,000,000	3,000,000
Income before taxes	193,000,000	142,000,000
us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments		

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

ALARM.COM HOLDINGS, INC.

<http://www.sec.gov/Archives/edgar/data/1459200/000145920017000007/0001459200-17-000007-index.htm>

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:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3555269\)!net~\(a~3190*I~772\)!lang~\(code~en-us\)!path~\(g~92625*p~0_0_1_0_3\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3555269)!net~(a~3190*I~772)!lang~(code~en-us)!path~(g~92625*p~0_0_1_0_3)!rg~(rg~32*p~12))

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

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

us-gaap:PreferredStockDividendsAndOtherAdjustments				
Income before income taxes	14,481,000	14,465,000	14,481,000	
Provision for income tax	4,227,000	5,697,000	6,817,000	
Net income	10,154,000	11,768,000	12,563,000	us-gaap:NetIncomeLoss
Dividends paid to participating securities	0	(18,987,000)	0	
Income allocated to participating securities	(12,000)	0	(12,939,000)	
Net income / (loss) attributable to common stockholders	10,142,000	(7,219,000)	563,000	
Per share information attributable to common stockholders				us-gaap:NetIncomeLossAvailableToCommonStockholdersBasic
us-gaap:UndistributedEarningsLossAllocatedToParticipatingSecuritiesBasic				

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>

Fact determination of fac:Revenues		
1	us-gaap:Revenues	3,082,000,000
2	us-gaap:SalesRevenueNet	3,084,000,000
3	us-gaap:SalesRevenueServicesNet	-
4	us-gaap:SalesRevenueGoodsNet	3,082,000,000

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=\(id=3559162\)net=\(a=3190*i=772\)lang=\(code=en-us\)path=\(g=92625*p=0_0_1_0_0_0_0_0_0_0_2\)lrg=\(rg=32*p=12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp?tax=(id=161*v=5016)icon=(id=3559162)net=(a=3190*i=772)lang=(code=en-us)path=(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

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

Reporting Entity [Axis]	00008998
Scenario [Axis]	us-gaap:SalesRevenueGoodsNet
Statement [Line Items]	2016-01-01 - 2016-12-31
Net product sales	3,082,000,000
Other revenue	2,000,000
Total revenues	3,084,000,000
Cost of sales:	
Cost of	
Opera	
Resea	
Selling	
Amorti	
Chang	
Acquis	
Restru	
Impair	

Report Element	
Properties	Occurrences
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Name	us-gaap:SalesRevenueNet
ID	us-gaap_SalesRevenueNet

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:

2456402 - Disclosure - Segment Information - Net Product Sales (Details) Revenue from External Customers by Products and Services				
Reporting Entity [Axis]	0000899866 (http://www.sec.gov/CIK)			
	2016-01-01 - 2016-12-31			
	Products and Services [Axis]			
Revenue from External Customer [Line Items]	Soliris	Strensiq	Kanuma	Products and Services [Domain]
Revenues	2,843,000,000	210,000,000	29,000,000	3,082,000,000

Fact Characteristics and Properties	
Properties	Occurrences
Period [Axis]	2016-01-01 - 2016-12-31
Products and Services [Axis]	Products and Services [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	3082000000
Units	USD

Artisan Partners Asset Management Inc.

<http://www.sec.gov/Archives/edgar/data/1517302/000151730217000013/0001517302-17-000013-index.htm>

Income before taxes	224,000	20,000	2,000
Provision for income taxes	51,483,000	46,771,000	48,829,000
Net income before noncontrolling interests	173,001,000	212,106,000	242,714,000
Less: Net income attributable to noncontrolling interests - Artisan Partners Holdings	99,971,000	130,305,000	173,085,000
Net income attributable to Artisan Partners Asset Management Inc.	73,030,000	81,801,000	69,629,000

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:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)!con~\(id~3555269\)!net~\(a~3190*I~772\)!lang~\(code~en-us\)!path~\(g~92625*p~0_0_1_0_3\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3555269)!net~(a~3190*I~772)!lang~(code~en-us)!path~(g~92625*p~0_0_1_0_3)!rg~(rg~32*p~12))

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

Earnings per share disclosure

	2016-10-01 - 2016-12-31	2016-07-01 - 2016-09-30	2016-04-01 - 2016-06-30	2016-01-01 - 2016-03-31	2015-10-01 - 2015-12-31
Subsidiary preferred stock dividends [Line Items]	Class of Stock [Axis]	Class of Stock [Axis]	Class of Stock [Axis]	Class of Stock [Axis]	Class of Stock [Axis]
Net income attributable to APAM	19,299,000	19,086,000	18,384,000	73,030,000	
Less: Convertible preferred stock and subsidiary equity deemed dividends				0	0
Less allocation to participating securities				13,059,000	
Net income (loss) available to common stockholders				59,971,000	
Weighted					

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~\(a~3190*I~772\)!lang~\(code~en-us\)!path~\(g~92669*p~0_0_0_1_1_3\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3556484)!net~(a~3190*I~772)!lang~(code~en-us)!path~(g~92669*p~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 “us-gaap:NetCashProvidedByUsedInContinuingOperations” to represent what amounts to net cash flow.

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
+	Net Cash Provided by (Used in) Investing Activities, Continuing Operations <i>Dr</i>
+	Net Cash Provided by (Used in) Financing Activities, Continuing Operations <i>Dr</i>
	<u>Net Cash Provided by (Used in) Continuing Operations</u>

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	us-gaap:NetCashProvidedByUsedInContinuingOperations
[-] 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	
[-] Cash and Cash Equivalents, at Carrying Value, Ending Balance, Total	
[-] Cash and Cash Equivalents, at Carrying Value, Ending Balance, Total	

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

Repayments of long-term debt	(23,800,000)	(900,000)	(400,200,000)
Net borrowing (repayment) of commercial paper			
Net borrowing (repayment) of short-term debt			
Cash dividends paid to shareholders	(115,000,000)	(109,700,000)	(108,400,000)
Common stock purchased for the treasury	(1,000,000,000)	(150,100,000)	(152,100,000)
Deferred payments for business acquisitions	0	(4,300,000)	(6,600,000)
Excess tax benefit from share-based payment arrangements	4,500,000	1,900,000	700,000
Stock incentive programs and related tax withholdings	(14,200,000)	(6,800,000)	(1,500,000)
Net cash used in financing activities	(110,400,000)	(265,300,000)	(370,800,000)
Effect of exchange rates on cash and cash equivalents	(800,000)	(12,400,000)	(12,400,000)
Net increase (decrease) in cash and cash equivalents	15,000,000	12,100,000	(94,600,000)
Cash and cash equivalents balance at beginning of year	59,200,000	47,100,000	141,700,000
Cash and cash equivalents balance at end of year	74,200,000	59,200,000	47,100,000

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:

Period [Axis]	
2016-01-01 - 2016-12-31	
Fact	
Comprehensive Income (Loss) Breakdown [Line Items]	Value
Comprehensive Income (Loss) [Roll Up]	
Comprehensive Income (Loss) Attributable to Parent	3,606,900,000
Comprehensive Income (Loss) Attributable to Noncontrolling Interest	7,100,000
Comprehensive Income (Loss)	3,599,800,000
Validation Results [Hierarchy]	
IS9	(14,200,000)

Here is the statement of comprehensive income:

Component: (Network and Table)			
Network	1002000 - Statement Consolidated Statements of Comprehensive Income		
Table	Implied [Table]		
Reporting Entity [Axis] 0000875045 http://www.sec.gov/CIK			
Period [Axis]			
Implied [Line Items]	2016-01-01/2016-12-31	2015-01-01/2015-12-31	2014-01-01/2014-12-31
Statement of Comprehensive Income [Abstract]			
Net income attributable to Biogen Inc.			
Other comprehensive income:			
Unrealized gains (losses) recognized during the period, net of tax			
Less: reclassification adjustment for (gains) losses included in net income, net of tax			
Unrealized gains (losses) on securities available for sale, net of tax			
Unrealized gains (losses) recognized during the period, net of tax			
Less: reclassification adjustment for (gains) losses included in net income, net of tax			
Unrealized gains (losses) on cash flow hedges, net of tax			
Unrealized gains (losses) on pension benefit obligation			
Currency translation adjustment			
Total other comprehensive income (loss), net of tax			
Comprehensive income attributable to Biogen Inc.			
Comprehensive income (loss) attributable to noncontrolling interests, net of tax			
Comprehensive income			

Fact Characteristics and Properties	
Properties	Occurrences To Do
Reporting Entity 0000875045 http://www.sec.gov/CIK	
Period 2016-01-01/2016-12-31	
Concept Comprehensive Income (Loss), Net of Tax, Attributable to Noncontrolling Interests	
Name us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest	
Prefix us-gaap	
Balance Type Debit	
Period Type For Period (duration)	
Data Type Monetary (xbrli:monetaryItemType)	
Fact Value 7100000	
Units iso4217:USD	
Decimals (rounding) -5	

(138,600,000)	(96,400,000)	(109,200,000)
(95,900,000)	(164,500,000)	(31,800,000)
3,606,900,000	3,382,500,000	2,903,000,000
(7,100,000)	46,200,000	6,800,000
3,599,800,000	3,428,700,000	2,909,800,000

Bloomin' Brands, Inc.

<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:

Statement of Comprehensive Income (Loss) [Line Items]		Period [Axis]	Value	Origin
		2015-12-28 - 2016-12-25		
Comprehensive Income (Loss) [Roll Up]				
Net Income (Loss) Attributable to Parent			41,748,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss [41,748,000]]
Other Comprehensive Income (Loss)			36,181,000	fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax [36,181,000]]
Comprehensive Income (Loss)			85,979,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeLossIncludingPortionAttributableToNoncontrollingInterest [85,979,000]]
Validation Results [Hierarchy]				
IS10			8,050,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeLossIncludingPortionAttributableToNoncontrollingInterest [85,979,000]] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss [41,748,000]] + fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax [36,181,000]])

Income before provision for income taxes	56,49,000
Provision for income taxes	10,144,000
Net income	46,347,000
Less: net income attributable to noncontrolling interests	4,599,000
Net income attributable to Bloomin' Brands	41,748,000
Other comprehensive income:	
Foreign currency translation adjustment	37,075,000
Unrealized loss on derivatives, net of tax	(1,250,000)
Reclassification of adjustment for loss on derivatives included in Net income, net of tax	3,807,000
Comprehensive income	85,979,000
Less: comprehensive income (loss) attributable to noncontrolling interests	8,038,000
Comprehensive income attributable to Bloomin' Brands	77,971,000
Earnings per share:	
Basic	.37
Diluted	.37

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

Statement [Line Items]	Equity components [Axis]					
	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:

Reporting Entity [Axis]	0001430259 (http://www.sec.gov/CIK)		
Real Estate [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Real Estate [Abstract]			
Revenues	12,039,000	24,903,000	21,261,000
Expenses	(11,246,000)	(23,062,000)	(27,849,000)
Impairment charges	(4,112,000)	(6,143,000)	
(Provision for) benefit from income taxes	(13,000)	(29,000)	410,000
Loss from continuing operations from properties classified as held for sale or sold, net of income taxes	(3,332,000)	(4,331,000)	(6,178,000)

Report Element	
Properties	Occurrences
	During the prescribed period, gain (loss) on disposal, gain (loss) on reversal of write-down (write-down) to fair value, less cost to sell, and adjustments to a prior period gain (loss) on disposal.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbri:monetaryItemType)
Name	us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax
ID	us-gaap_IncomeLossFromDiscontinuedOperationsNetOfTax

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	BS	IS	SCI	CF	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-K	2016	CY	0	0	1	0	0	0	0
2	0000018255	0000018255-16-000090	Cato Corp	IBM Cognos CDM	10-Q	2016	Q3	0	0	0	0	0	0	0
3	0000018255	0000018255-16-000081	Cato Corp	IBM Cognos CDM	10-Q	2016	Q2	0	0	0	0	0	0	0
4	0000018255	0000018255-16-000073	Cato Corp	IBM Cognos CDM	10-Q	2016	Q1	0	0	0	0	0	0	0
5	0000018255	0000018255-16-000062	Cato Corp	IBM Cognos CDM	10-K	2015	CY	0	0	1	0	0	0	0
6	0000018255	0000018255-15-000049	Cato Corp	IBM Cognos CDM	10-Q	2015	Q3	0	0	0	0	0	0	0
7	0000018255	0000018255-15-000026	Cato Corp	IBM Cognos FSR	10-Q	2015	Q2	0	0	0	0	0	0	0
8	0000018255	0000018255-15-000020	Cato Corp	IBM Cognos FSR	10-Q	2015	Q1	0	0	0	0	0	0	0
9	0000018255	0000018255-15-000009	Cato Corp	IBM Cognos FSR	10-K	2013	CY	0	0	1	0	0	0	0
10	0000018255	0000018255-14-000052	Cato Corp	IBM Cognos FSR	10-Q	2014	Q3	0	0	0	0	0	0	0
11	0000018255	0000018255-14-000041	Cato Corp	IBM Cognos FSR	10-Q	2014	Q2	0	0	0	0	0	0	0
12	0000018255	0000018255-14-000033	Cato Corp	IBM Cognos FSR	10-Q	2014	Q1	0	0	0	0	0	0	0
13	0000018255	0000018255-14-000009	Cato Corp	IBM Cognos FSR	10-K	2013	CY	0	0	1	0	0	0	0
14	0000018255	0000018255-13-000048	Cato Corp	IBM Cognos FSR	10-Q	2013	Q3	0	0	0	0	0	0	0
15	0000018255	0000018255-13-000037	Cato Corp	IBM Cognos FSR	10-Q	2013	Q2	0	0	0	0	0	0	0
16	0000018255	0000018255-13-000023	Cato Corp	IBM Cognos FSR	10-Q	2013	Q1	0	0	0	0	0	0	0
17	0000018255	0000018255-13-000013	Cato Corp	IBM Cognos FSR	10-K	2012	CY	0	0	1	0	0	0	0
18	0000018255	0000018255-12-000042	Cato Corp	IBM Cognos FSR	10-Q	2012	Q3	0	0	1	0	0	0	0
19	0000018255	0000018255-12-000035	Cato Corp	IBM Cognos FSR	10-Q	2012	Q2	0	0	1	0	0	0	0
20	0000018255	0000018255-12-000022	Cato Corp	IBM Cognos FSR	10-Q	2012	Q1	0	0	0	0	0	0	0
21	0000018255	0000018255-11-000036	Cato Corp	IBM Cognos FSR	10-Q	2011	Q2	0	0	0	0	0	0	0
22	0000018255	0000018255-12-000010	CATO CORP	IBM Cognos FSR	10-K	2011	FY	0	0	0	0	0	0	0
23	0000018255	0000018255-11-000044	CATO CORP	IBM Cognos FSR	10-Q	2011	Q3	0	0	0	0	0	0	0

2016 10-K: (ERROR)

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

Consolidated Statements of Income and Comprehensive Income	Period [Axis]		
	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			
Revenues			
Retail sales	947,370,000	1,001,390,000	977,867,000
Other income (principally finance charges, late fees and layaway charges)	9,199,000	9,701,000	9,047,000
Total revenues	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			
Interest Expense	5,000	264,000	57,000
Interest and other income	141,000	3,456,000	3,445,000
Cost and expenses, 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 income	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 income	47,212,000	66,842,000	60,502,000
Accumulated Other Comprehensive Income	1,014,000	(14,000)	(8,000)
Comprehensive income	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>

Consolidated Statements of Income and Comprehensive Income	Period [Axis]			
	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			
Depreciation	5,734,000	17,000	6,040,000	16,968,000
Interest Expense				
Interest and other income	1,288,000	1,593,000	857,000	2,259,000
Cost and expenses, net	205,888,000	464,588,000	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	(4,886,000)	11,513,000	1,043,000	27,310,000
Net income	8,260,000	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 income	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

<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.

Reporting Entity (Axis)		Period (Axis)	
0001100682 (http://www.sec.gov/CIK)		2015-12-27 - 2016-12-31	
Statement of Comprehensive Income (Loss) [Line Items]		Value	Fact
Comprehensive Income (Loss) [Roll Up]			
Net Income (Loss)		156,366,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[156,366,000]]
Other Comprehensive Income (Loss)		(118,370,000)	fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-118,370,000]]
Comprehensive Income (Loss)		36,525,000	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeLossIncludingPortionAttributableToNoncontrollingInterest[36,525,000]]
Validation Results [Hierarchy]			
1510		(1,471,000)	fac:ComprehensiveIncomeLoss[us-gaap:ComprehensiveIncomeLossIncludingPortionAttributableToNoncontrollingInterest[36,525,000]] + fac:NetIncomeLoss[us-gaap:ProfitLoss[156,366,000]] + fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-118,370,000]]

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

Reporting Entity (Axis)		Period (Axis)	
0001100682 (http://www.sec.gov/CIK)		2015-12-27 - 2016-12-31	
Statement of Change in Equity		Value	Fact
Net income		154,765,000	154,765,000
Other comprehensive loss		(118,216,000)	(118,216,000)
Adjustment of redeemable noncontrolling interest to fair value			(154,000)
Total			(118,370,000)

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.

Reporting Entity [Axis]	0000896159 (http://www.sec.gov/CIK)				
Income Tax Examination [Line Items]	Period [Axis]				
	2016-01-01 - 2016-12-31			2015-01-01 - 2015-12-31	
	Income Tax Authority [Axis]			Income Tax Authority [Axis]	
	Domestic Tax Authority [Member]	Foreign Tax Authority [Member]	Income Tax Authority [Domain]	Domestic Tax Authority [Member]	Foreign Tax Authority [Member]
	Income (Loss) from Continuing Operations before Income Taxes, Domestic		766,000,000		
Income (Loss) from Continuing Operations before Income Taxes, Foreign		4,184,000,000			
Income (Loss) from Continuing Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest		4,950,000,000			
Report Element					
Properties		Occurrences			
Report Standard Label	Income (Loss) from Continuing Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest				
▼ Definitions of Report Element					
Base Taxonomy Standard Label	Income (Loss) from Continuing Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest				
Documentation:	Amount after tax of income (loss) from continuing operations including portion attributable to the 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:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest				
ID	us-gaap_IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest				
▼ Labels of Report Element					

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

Amortization of Purchased Intangibles	19,000,000	
Chubb integration expenses	492,000,000	
Total expenses	26,519,000,000	15
Income before income tax	4,950,000,000	3
Income tax expense	815,000,000	
Net income	4,135,000,000	2

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:

124001 - Statement - Statement of Income	
Discontinued Operation, Amount of Adjustment to Prior Period Gain (Loss) on Disposal, Net of Tax	Cr
+ Discontinued Operation, Gain (Loss) on Disposal of Discontinued Operation, Net of Tax	Cr
+ Discontinued Operation, Income (Loss) from Discontinued Operation During Phase-out Period, Net of Tax	Cr
- Discontinued Operation, Provision for Loss (Gain) on Disposal, Net of Tax	Dr
Income (Loss) from Discontinued Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest	Cr

us-gaap:DiscontinuedOperationGainLossOnDisposalOfDiscontinuedOperationNetOfTax

us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax

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

Equity in earnings/(loss) of affiliates, net of tax	496,000	13,720,000	14,120,000
Net income from continuing operations	109,946,000	129,552,000	91,008,000
Loss from discontinued operations, net of tax	(1,466,000)		
(Loss)/gain from sale of discontinued operations, net of tax	(1,930,000)		
Net income	106,550,000		
Less: Net income attributable to noncontrolling interests	0	1,152,000	1,267,000
Net income attributable to CoreLogic	106,550,000	127,844,000	73,200,000

us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax

us-gaap:DiscontinuedOperationGainLossOnDisposalOfDiscontinuedOperationNetOfTax

CROWN CASTLE INTERNATIONAL CORP

<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		fac:NetCashFlowFromInvestingActivitiesContinuing[-1,523,382,000] = fac:NetCashFlowFromInvestingActivities[us-gaap:NetCashProvidedByUsedInInvestingActivities[-1,410,232,000]] - fac:NetCashFlowFromInvestingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations[113,150,000]]
	(1,523,382,000)	⊕
Net Cash Flow from Investing Activities, Discontinued		fac:NetCashFlowFromInvestingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInInvestingActivitiesDiscontinuedOperations[113,150,000]]
	113,150,000	⊕
Net Cash Flow from Investing Activities	(1,410,232,000)	⊕
		fac:NetCashFlowFromInvestingActivities[us-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 flow from investing 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 “us-gaap:NetCashProvidedByUsedInContinuingOperations” to represent what amounts to net cash flow.

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	
+	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”:

<ul style="list-style-type: none"> 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 	<p>us-gaap:NetCashProvidedByUsedInContinuingOperations</p> <p>us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease</p>
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And therefore, this is an improper use of this concept, note the exchange gains line item:

CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings	111,000,000	44,000,000	55,000,000
Net borrowings of commercial paper (Note 9)	212,000,000	0	0
Payments on borrowings and capital lease obligations	(163,000,000)	(76,000,000)	(94,000,000)
Net borrowings (payments) under short-term credit agreements	19,000,000	(41,000,000)	(40,000,000)
Distributions to noncontrolling interests	(65,000,000)	(49,000,000)	(83,000,000)
Dividend payments on common stock (Note 13)	(676,000,000)	(622,000,000)	(512,000,000)
Repurchases of common stock (Note 13)			
Acquisitions of noncontrolling interests (Note 18)			
Other, net	29,000,000	10,000,000	15,000,000
Net cash used in financing activities	(1,440,000,000)	(1,644,000,000)	(1,343,000,000)
EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	(200,000,000)	(87,000,000)	(87,000,000)
Net decrease in cash and cash equivalents	(591,000,000)	(590,000,000)	(398,000,000)
Cash and cash equivalents at beginning of year	1,711,000,000	2,301,000,000	2,699,000,000
CASH AND CASH EQUIVALENTS AT END OF PERIOD	1,120,000,000	1,711,000,000	2,301,000,000

CYPRESS SEMICONDUCTOR CORP /DE/

<http://www.sec.gov/Archives/edgar/data/791915/000079191517000007/0000791915-17-000007-index.htm>

Fact determination of		
fact:IncomeLossFromContinuingOperationsBeforeTax		
1	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	-683,635,000
2	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments	-666,634,000

Income statement: uses second concept:

Restructuring costs (benefit)	26,131,000	90,084,000	(1,180,000)
(Gain) related to investment in Deca Technologies Inc.	(112,774,000)	0	0
(Gain) on divestiture of TrueTouch® Mobile business	0	(66,472,000)	0
Total costs and expenses	2,534,863,000	1,944,758,000	702,624,000
Operating (loss) income	(611,755,000)	(336,905,000)	22,873,000
Interest expense	(55,192,000)	(16,356,000)	(5,763,000)
Other income (expense), net	313,000	(3,769,000)	3,303,000
(Loss) Income, before income taxes and non-controlling interest	(666,634,000)	(357,030,000)	20,413,000
Income tax (provision) benefit	(2,616,000)	(16,960,000)	1,173,000
Share in net loss of equity method investees	(17,644,000)	(7,148,000)	(5,068,000)
Net (loss) income	(686,894,000)	(381,138,000)	16,518,000

Pretax income disclosure: (uses first concept)

Reporting Entity [Axis]	0000791915 (http://www.sec.gov/CIK)		
	Period [Axis]		
	2016-01-04 - 2017-01-01	2014-12-29 - 2016-01-03	2013-12-30 - 2014-12-28
Income Tax Disclosure [Abstract]			
Income Tax Disclosure [Abstract]			
United States loss	(789,627,000)	(476,014,000)	(109,307,000)
Foreign income	105,992,000	111,836,000	124,652,000
Income (loss) before income taxes	(683,635,000)	(364,178,000)	15,345,000
Income tax benefit (provision):			
Current tax	Report Element		
Federal			
State	Properties	Occurrences	
Foreign			
	Report Standard Label	Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest	
Federal	▼ Definitions of Report Element		
State			
Foreign			
	Base Taxonomy Standard Label	Income (loss) before income taxes	
	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	

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]
	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]					
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			
Other loss (income)					
Change in fair value of stock option and derivative liabilities	(361,668)	(135,980)			
Change in fair value of derivative liability due to change in warrant terms	<i>xs:nil</i>	<i>xs:nil</i>			
Foreign exchange	(8,495)	6,829			
Interest income	(60)	(101)			
Other (income) loss	(370,223)	(129,252)			
Net and comprehensive loss for the period	1,321,973	3,612,312			
Computation of basic loss per share					
Net and comprehensive loss for the period	(1,321,973)	(3,612,312)			
Series B Preferred stock dividend	159,756	467,054			
Net and comprehensive loss available to common stockholders	(1,481,729)	(4,079,366)			
Basic and fully diluted loss per share	0.13	0.36			
Basic weighted average number of shares	11,424,485	11,363,237			

Fact Characteristics and Properties	
Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001498382 (http://www.sec.gov/CIK)
Period [Axis]	2016-07-01 - 2016-12-31
Concept	Comprehensive Income (Loss) to Parent
Name (From Taxonomy)	ComprehensiveIncomeNetOfTax
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	3612312
Units	USD
Decimals (rounding)	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

Income Statement [Abstract]	Period [Axis]			
	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)			
Interest income	(60)			
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	(1,481,729)	(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:

Statement of Cash Flows [Abstract]	Period [Axis]	
	2016-07-01 - 2016-12-31	2015-07-01 - 2015-12-31
Statement of Cash Flows [Abstract]		
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)
Net change in cash	161,000	(34,000)

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”.

Fact determination of fac:Revenues		
1	us-gaap:Revenues	0
2	us-gaap:SalesRevenueNet	3,745,300,000
3	us-gaap:SalesRevenueServicesNet	-

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

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161*v~5016\)con~\(id~3559162\)lnet~\(a~3190*lr~772\)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)con~(id~3559162)lnet~(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

The income statement uses the SECOND concept:

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]			
Net sales	3,745,300,000	2,674,300,000	2,922,600,000
Cost of products sold	1,744,400,000	1,157,100,000	1,322,800,000
Gross profit	2,000,900,000	1,517,200,000	1,599,800,000
Selling, general and administrative expenses	1,523,000,000	1,077,300,000	1,143,100,000
Restructuring and other costs	23,200,000	64,700,000	11,100,000
Operating income	454,700,000	375,200,000	445,600,000

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

Statement [Line Items]	2016-10-01 - 2016-12-31	2016-07-01 - 2016-09-30	2016-04-01 - 2016-06-30	2016-01-01 - 2016-12-31	2016-01-01 - 2016-12-31	2016-01-01 - 2016-12-31
	Segments [Axis]	Segments [Axis]	Segments [Axis]	Segments [Axis]		
	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

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

Reporting Entity [Axis]	0000818479 (http://www.sec.gov/CIK)				
Segment Reporting, Revenue Reconciling Item [Line Items]	2016-01-01 - 2016-12-31				
	Consolidation Items [Axis]				
	Operating Segments		All Other	Eliminations	Consolidation Items [Domain]
	Statement, Business Segments [Axis]		Statement, Business Segmen...	Statement, Business Segmen...	Statement, Business Segmen...
	Dental and Healthcare Cons...	Technologies	Segments [Domain]	Segments [Domain]	Segments [Domain]
Intersegment net sales	233,000,000	6,400,000	239,500,000	(478,900,000)	0
Fact Characteristics and Properties					
Properties			Occurrences		
Characteristic, trait or fact			Value of characteristic, trait, or fact		
Reporting Entity			0000818479 (http://www.sec.gov/CIK)		
Period [Axis]			2016-01-01 - 2016-12-31		
Consolidation Items [Axis]			Consolidation Items [Domain]		
Statement, Business Segments [Axis]			Segments [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			0		
Units			USD		

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.

The image shows a screenshot of a financial statement table. The table has several rows with descriptions on the left and numerical values on the right. Two yellow callout boxes are present, each with a line pointing to a specific row in the table. The first callout box points to the row 'Comprehensive income attributable to noncontrolling interests' and contains the text 'us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest'. The second callout box points to the row 'Comprehensive (income) loss attributable to redeemable noncontrolling interests' and contains the text 'disca:ComprehensiveIncomeLossNetOfTaxAttributabletoRedeemableNoncontrollingInterest'.

adjustments		24,000,000
Comprehensive income		1,089,000,000
Comprehensive income attributable to noncontrolling interests	us-gaap:ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest	(1,000,000)
Comprehensive (income) loss attributable to redeemable noncontrolling interests	disca:ComprehensiveIncomeLossNetOfTaxAttributabletoRedeemableNoncontrollingInterest	(23,000,000)
Comprehensive income attributable to Discovery Communications Inc.		1,065,000,000

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:

Slicers (applies to each fact value in each table cell)		Reporting Entity [Axis]					0001437107 (http://www.sec.gov/CIK)				
Statement of Comprehensive Income (Loss) [Line Items]		Period [Axis]		Fact		Origin		Statement of Comprehensive Income [Abstract]			
		2016-01-01 - 2016-12-31						2016-10-01 - 2016-12-31 2016-07-01 - 2016-09-30 2016-04-01 - 2016-06-30 2016-01-01 - 2016-12-31 2016			
		Value									
Comprehensive Income (Loss) [Roll Up]								Statement of Comprehensive Income [Abstract]			
Net Income (Loss)								Net income			
Other Comprehensive Income (Loss)								Other comprehensive (loss) income, net of tax			
Comprehensive Income (Loss)								Currency translation adjustments			
Validation Results [Hierarchy]								Market-value adjustments			
								Derivative adjustments			
								Comprehensive income			