

## PWC 2

Generator	Auditor	CIK	EntityRegistrantName	Total	EntityComments
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.
Workiva	PWC	0000714603	DST SYSTEMS INC	1	CFE: Inappropriate use of Costs and Expenses or inappropriate use of Depreciation outside Costs and Expenses.
DataTricks	PWC	0000880285	ENBRIDGE ENERGY PARTNERS LP	1	CFE: Inconsistent net income (loss) facts. Preferred stock adjustments is included before net income attributable to parent.
Workiva	PWC	0001593034	Endo International plc	2	CFE: Inappropriate use of us-gaap:NetCashProvidedByUsedInContinuingOperations to represent net cash flow. Using comprehensive income concept to represent other comprehensive income line item (noncontrolling interest)
Workiva	PWC	0001164863	ENPRO INDUSTRIES, INC	1	CFE: Conflicting/inconsistent revenues facts issue.
Certent	PWC	0001095073	EVEREST RE GROUP LTD	2	CFE: Undistributed earnings issue.
Workiva	PWC	0001109357	EXELON CORP	2	CFE: Inappropriate application of dimensions.
IBM Cognos	PWC	0000034088	EXXON MOBIL CORP	1	CUE: Inappropriate extension concept due to missing US GAAP Taxonomy concept, xom:TotalRevenuesAndOtherIncome
Workiva	PWC	0000845877	FEDERAL AGRICULTURAL MORTGAGE CORP	1	CFE: Inconsistent/contradictory provision for loan losses issue. PART is greater than the WHOLE.
Workiva	PWC	0001026214	FEDERAL HOME LOAN MORTGAGE CORP	1	CFE: Inappropriate representation of fmcc:ExpenseRelatedToDerivatives; WHOLE/PART issue; should be included in interest expense. Or, US GAAP XBRL Taxonomy is missing a concept.
Workiva	PWC	0000030625	FLOWSERVE CORP	1	CFE: 10-K issue: Contradictory revenues facts, reporting us-gaap:Revenues with 0 in a disclosure.
Workiva	PWC	0000037996	FORD MOTOR CO	1	CFE: Inappropriate approach to using dimensions.
Workiva	PWC	0001484504	GIGAMON INC.	1	CFE: Inappropriate extension concept for comprehensive income, gimo:ComprehensiveIncomeLossAvailableToCommonStockholders
Workiva	PWC	0001495240	GLADSTONE LAND Corp	1	CFE: Redeemable noncontrolling interest fact used off balance sheet that is in conflict with balance sheet.
Workiva	PWC	0000931148	GrafTech International LTD.	2	CFE: Successor/predecessor issue. Inappropriate representation. WORLDVIEW.
Workiva	PWC	0000047129	HERTZ CORP	1	CFE: Reporting net cash flow from discontinued operations outside net cash flow. Facts do not reconcile. Inappropriate extension concept htz:CostAndExpensesIncludingInterestExpense or concept missing from US GAAP Taxonomy.
Workiva	PWC	0001657853	HERTZ GLOBAL HOLDINGS, INC	1	CFE: Inappropriate extension concept for total expenses, htz:CostAndExpensesIncludingInterestExpense. Conflicting net income facts. Conflicting continuing/discontinued cash flows.
Workiva	PWC	0000013239	HEXION INC.	2	CFE: Inappropriate use of concept us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest as subtotal after tax, before equity method investments income.
Workiva	PWC	0001417398	Hillenbrand, Inc.	1	CFE: Inappropriate concept for net cash flow, us-gaap:NetCashProvidedByUsedInContinuingOperations
Workiva	PWC	0000882184	HORTON D R INC /DE/	2	CFE: Inappropriate use of dimensions. Need BSU report frame.
Workiva	PWC	0000354964	HSBC Finance Corp	3	CFE: Several inappropriate extension concepts for revenues, hsbfc:NetInterestIncome. concept for noninterest revenues, hsbfc:OtherRevenues.

## DST SYSTEMS INC

<http://www.sec.gov/Archives/edgar/data/714603/000071460317000006/0000714603-17-000006-index.htm>

Depreciation and amortization expense, which is clearly PART OF costs and expenses (us-gaap:CostsAndExpenses) per the US GAAP XBRL Taxonomy, was used incorrectly in this filing relative to costs and expenses:

Statement [Line 1]	us-gaap:CostsAndExpenses	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 - 2016-03-31
Operating revenues		373,700,000	365,500,000	373,900,000	1,474,400,000	361,300,000
Out-of-pocket reimbursements		25,100,000	21,200,000	16,600,000	82,300,000	19,400,000
Total revenues (includes related party revenues of \$150.7, \$150.3 and \$148.8)		398,800,000	386,700,000	390,500,000	1,556,700,000	380,700,000
Costs and expenses		296,500,000	289,600,000	320,400,000	1,213,400,000	306,900,000
Depreciation and amortization		26,900,000	22,800,000	24,200,000	96,000,000	22,100,000
Operating income		75,400,000	74,300,000	45,900,000	247,300,000	51,700,000
Interest expense		(5,500,000)	(5,400,000)	(6,500,000)	(23,500,000)	(6,100,000)
Gain on sale of business		5,500,000	0	0	5,500,000	0
Other income, net	us-gaap:DepreciationAndAmortization	0	6,700,000	7,000,000	22,700,000	6,300,000

US GAAP XBRL Taxonomy:

Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest	Calculations
Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, and Noncontrolling Interest	124001 - Statement - Statement of Income
Operating Income (Loss) [Abstract]	
Revenues [Abstract]	Cost of Revenue Dr
Costs and Expenses [Abstract]	Operating Expenses Dr
Cost of Revenue [Abstract]	Costs and Expenses Dr
Operating Expenses [Abstract]	
Operating Costs and Expenses [Abstract]	
Research and Development Expense [Abstract]	
Depreciation, Depletion and Amortization, Nonproduction [Abstract]	
Exploration Expense	
Recapitalization Costs	
Carrying Costs, Property and Exploration Rights	
Restructuring, Settlement and Impairment Provisions [Abstract]	
Insurance Recoveries	
Other Cost and Expense, Operating	
Operating Costs and Expenses, Total	
Selling, General and Administrative Expense [Abstract]	
Provision for Doubtful Accounts	
Gain (Loss) on Disposition of Assets [Abstract]	
Other General Expense	
Operating Expenses, Total	
Costs and Expenses, Total	
Other Operating Income	
Operating Income (Loss), Total	

## ENBRIDGE ENERGY PARTNERS LP

<http://www.sec.gov/Archives/edgar/data/880285/000114420417009660/0001144204-17-009660-index.htm>

The “flow” of the income statement is:

- (+) Net income (loss) (which includes the parent and noncontrolling interest)
- (-) Net income (loss) attributable to noncontrolling interest
- (=) Net income (loss) attributable to parent
- (-) Preferred stock adjustments
- (=) Net income (loss) available to common

This filing has re-arranged that flow to be: (i.e. moving preferred stock related adjustments:

- (+) Net income (loss) (which includes the parent and noncontrolling interest)
- (-) Net income (loss) attributable to noncontrolling interest
- (-) Preferred stock adjustments
- (=) Net income (loss) attributable to parent

This is perhaps an accounting error, but it could be that the filers is just confused about concept selection:

Allowance for equity used during construction (Note 6)		us-gaap:ProfitLoss	500,000
Other income (Note 13)			31,500,000
Income (loss) before income tax expense			(40,400,000)
Income tax expense (Note 22)			(900,000)
Net income (loss)			(41,300,000)
<b>Less: Net income (loss) attributable to:</b>			
Noncontrolling interest (Note 19)		us-gaap:NetIncomeLoss	26,400,000
Series 1 preferred unit distributions			90,000,000
Accretion of discount on Series 1 preferred units			4,700,000
Net income (loss) attributable to general and limited partner ownership interests in Enbridge Energy Partners, L.P.			(162,400,000)
Net income (loss) allocable to common units and i-units			(376,500,000)
Net income (loss) per common unit and i-unit (basic and diluted) (Note 4)			(1.08) <sup>5</sup>
Weighted average common units and i-units outstanding (basic and diluted)		eep:NetIncomeAllocableToCommonUnitsAndUnits	348,000,000
Cash distributions paid per limited partner unit outstanding (in dollars per share)			2.33

## Endo International plc

<http://www.sec.gov/Archives/edgar/data/1593034/000159303417000009/0001593034-17-000009-index.htm>

There are several things that are incorrect about this representation of the cash flow statement:

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))

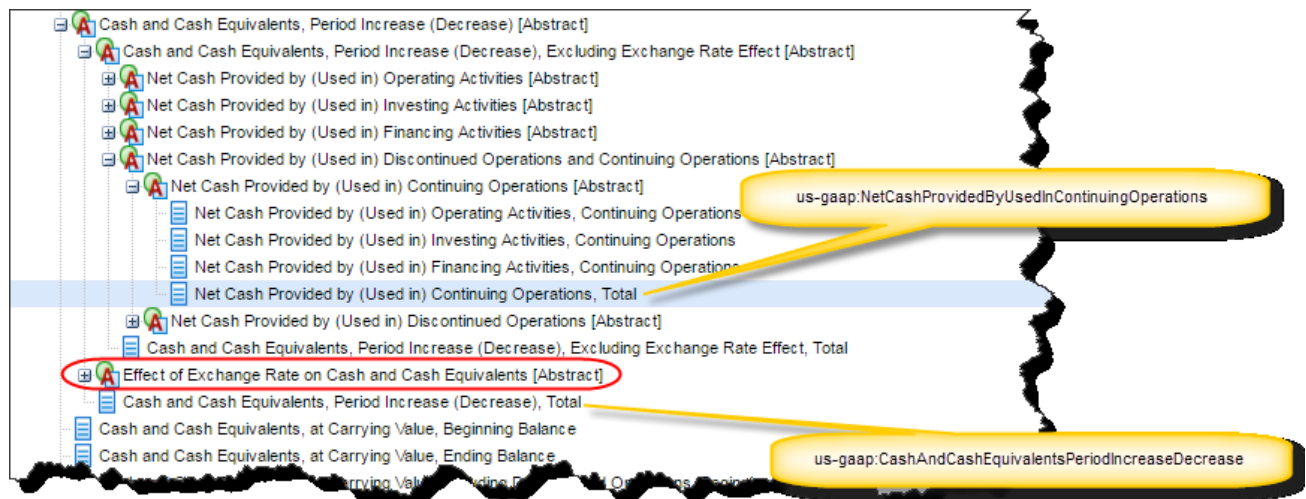
### Net Cash Provided by (Used in) Continuing Operations

#### 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
	<u>Net Cash Provided by (Used in) Continuing Operations</u>	

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



Cash flow statement:

Note that the facts for the line item “NET INCREASE IN CASH AND CASH EQUIVALENTS” are not reported (missing). Notice the concept used for the line item “Movement in cash held for sale”, that is often an extension concept but not here. Is that an acceptable concept?

Repurchase of ordinary shares	0	(250,088,000)	0
Issuance of ordinary shares related to the employee stock purchase plan	5,119,000	4,399,000	4,617,000
Issuance of ordinary shares	us-gaap:NetCashProvidedByUsedInContinuingOperations		
Payments related to the issuance of ordinary shares	0	(66,956,000)	(4,800,000)
Cash distributions to noncontrolling interests	0	0	(5,291,000)
Cash buy-out of noncontrolling interests	0	(39,608,000)	(1,729,000)
Net cash (used in) provided by financing activities	(393,982,000)	6,055,467,000	302,857,000
Effect of foreign exchange rate	328,000	(7,068,000)	(4,037,000)
NET INCREASE IN CASH AND CASH EQUIVALENTS			
Movement in cash held for sale	(11,744,000)	997,000	14,356,000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	244,902,000	(133,348,000)	(120,901,000)
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD	5,119,000	4,399,000	4,617,000
CASH AND CASH EQUIVALENTS, END	us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease		
			00
us-gaap:NetCashProvidedByUsedInDiscontinuedOperations			

## ENPRO INDUSTRIES, INC

<http://www.sec.gov/Archives/edgar/data/1164863/000116486317000006/0001164863-17-000006-index.htm>

Conflicting/contradictory revenue facts reported:

Fact determination of fac:Revenues		
1	us-gaap:Revenues	400,000
2	us-gaap:SalesRevenueNet	1,187,700,000
3	us-gaap:SalesRevenueServicesNet	-

What is wrong with this filings is that the WHOLE of revenue is used as a PART; and a PART is used as the WHOLE.

This is the relation between the concepts “us-gaap:Revenues” and “us-gaap:SalesRevenueNet” per the US GAAP XBRL Taxonomy:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~161\\*v~5016\)!con~\(id~3559162\)!net~\(a~3190\\*!~772\)!lang~\(code~en-us\)!path~\(g~92625\\*p~0.0.1.0.0.0.0.0.0.0.2\)!rfg~\(rg~32\\*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~161*v~5016)!con~(id~3559162)!net~(a~3190*!~772)!lang~(code~en-us)!path~(g~92625*p~0.0.1.0.0.0.0.0.0.0.2)!rfg~(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

Clearly one can see that “us-gaap:SalesRevenueNet” is a PART of the WHOLE “us-gaap:Revenues”.

Income statement: 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
<b>Income Statement [Abstract]</b>			
Net sales	1,187,700,000	1,204,400,000	1,219,300,000
Cost of sales	793,000,000	808,900,000	802,600,000
Gross profit	394,700,000	395,500,000	416,700,000

Fact Characteristics and Properties			
Properties	Occurrences		
Characteristic, trait or fact	Value of characteristic, trait, or fact		
Reporting Entity	0001164863 ( <a href="http://www.sec.gov/CIK">http://www.sec.gov/CIK</a> )		
Period [Axis]	2016-01-01 - 2016-12-31		
Range [Axis]	Range [Domain]		
Long-term Debt, Type [Axis]	Long-term Debt, Type [Domain]		
Property, Plant and Equipment, Type [Axis]	Property, Plant and Equipment, Type [Domain]		
Products and Services [Axis]	Products and Services [Domain]		
Adjustments for Error Corrections [Axis]	Adjustments for Error Correction [Domain]		
Debt Instrument [Axis]	Debt Instrument, Name [Domain]		
Change in Accounting Estimate by Type [Axis]	Change in Accounting Estimate, Type [Domain]		
Finite-Lived Intangible Assets by Major Class [Axis]	Finite-Lived Intangible Assets, Major Class Name [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	400000		

	2016-07-01 - 2016-09-30	2016-04-01 - 2016-06-30	2015-10-01 - 2015-12-31
Accounting Principle, Effect of Adoption, Quantification			
Recognized revenues	400,000		
Gross Profit	394,700,000	98,600,000	107,900,000

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## EVEREST RE GROUP LTD

<http://www.sec.gov/Archives/edgar/data/1095073/000109507317000011/0001095073-17-000011-index.htm>

The flow of these relationships is inconsistent with other reporting entities:

- (+) Net income (loss) (which includes the parent and noncontrolling interest)
- (-) Net income (loss) attributable to noncontrolling interest
- (=) Net income (loss) attributable to parent
- (-) Preferred stock adjustments
- (=) Net income (loss) available to common

Further, this relationship was changed between the 2016 and 2017 US GAAP XBRL Taxonomy as the US GAAP Taxonomy was incorrectly represented.

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	
<b>124000 - Statement - Statement of Income (Including Gross Margin)</b>	
	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

See the earnings per share disclosure.

Reporting Entity [Axis]	000101	
Summary Of Significant Accounting Policies [Abstract]	2016-10-01 - 2016-12-31	2016-01-01 - 2016-12-31
Summary Of Significant Accounting Policies [Abstract]		
Net income (loss)	373,572,000	996,344,000
Less: dividends declared-common shares and nonvested common shares		(195,384,000)
Undistributed earnings		800,960,000
Percentage allocated to common shareholders		0.989
Net income (loss) available to common stockholders, total		792,415,000
Add: dividends declared-common shareholders		193,413,000
Numerator for basic and diluted earnings per common share		985,829,000



## EXELON CORP

<http://www.sec.gov/Archives/edgar/data/1109357/000119312517039639/0001193125-17-039639-index.htm>

Use of the concept “us-gaap:OtherOperatingIncome” contradicts US GAAP XBRL Taxonomy:

Operating Income (Loss) [Roll Up]		
Revenues	31,360,000,000	fac:Revenues[us-gaap:Revenues[31,360,000,000]]
Costs and Expenses	28,200,000,000	fac:CostsAndExpenses[us-gaap:CostsAndExpenses[28,200,000,000]]
Other Operating Income (Expenses)	211,000,000	fac:OtherOperatingIncomeExpenses[us-gaap:OtherOperatingIncome [211,000,000]]
Operating Income (Loss)	3,112,000,000	fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss [3,112,000,000]]

See US GAAP XBRL Taxonomy:

### Operating Income (Loss)

#### Calculations

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

-	Gross Profit	Cr
	Operating Expenses	Dr
+	Other Operating Income (Expense), Net	Cr
	Operating Income (Loss)	Cr

Component: (Network and Table)

Network2449403 - Disclosure

TableSchedule of Segment Reporting Information, by Segment (Table)

Reporting Entity [Axis]0001109357 http://www.sec.gov/CIK

Period [Axis]2016-01-01/2016-12-31

Segment Reporting Information (Line Items) Y	Legal Entity [Axis]	Consolidation Items [Axis]	Segments [Axis]	Related Party [Axis]	Scenario [Axis]	
Other Operating Income	Entity [Domain]	Corporate, Non-Segment [Member]	Corporate and Other [Member]	Related Party [Domain]	Scenario, Unspecified [Domain]	0 <sup>6</sup>
		Operating Segments [Member]	Pepco Holdings LLC [Member]	Related Party [Domain]	Successor [Member]	0 <sup>6,8</sup>
			Exelon Generation Co L L C [Member]	Related Party [Domain]	Scenario, Unspecified [Domain]	215,000,000 <sup>9</sup>
			Commonwealth Edison Co [Member]	Related Party [Domain]	Scenario, Unspecified [Domain]	0
			PECO Energy Co [Member]	Related Party [Domain]	Scenario, Unspecified [Domain]	0
			Baltimore Gas and Electric Company [Member]	Related Party [Domain]	Scenario, Unspecified [Domain]	0 <sup>10</sup>
		Intersegment Eliminations [Member]	Segments [Domain]	Related Party [Domain]	Scenario, Unspecified [Domain]	0
		Consolidation Items [Domain]	Segments [Domain]	Related Party [Domain]	Scenario, Unspecified [Domain]	(4,000,000)
						211,000,000

Fact Characteristics and Properties

Properties	Occurrences	To Do
Reporting Entity	0001109357 http://www.sec.gov/CIK	
Period	2016-01-01/2016-12-31	
Legal Entity [Axis]	Entity [Domain]	
Consolidation Items [Axis]	Consolidation Items [Domain]	
Segments [Axis]	Segments [Domain]	
Related Party [Axis]	Related Party [Domain]	
Scenario [Axis]	Scenario, Unspecified [Domain]	
Concept	Other Operating Income	
Name	us-gaap:OtherOperatingIncome	
Prefix	us-gaap	
Balance Type	Credit	
Period Type	For Period (duration)	
Data Type	Monetary (xbrl:monetaryItemType)	
Fact Value	211000000	
Units	iso4217:USD	
Decimals (rounding)	-6	

## EXXON MOBIL CORP

<http://www.sec.gov/Archives/edgar/data/34088/000003408817000017/0000034088-17-000017-index.htm>

There is no way that having to create an extension concept for such a high-level line item can be justifiable. One of THREE things must be true: (1) The US GAAP XBRL Taxonomy is missing this concept and the concept should be added or (2) the FASB is sending a message that this reporting style is inappropriate and that is why they have not added this concept to the US GAAP XBRL Taxonomy, or (3) an existing concept should be used to report this line item.

Reporting Entity [Axis]	0000034088 (http://www.sec.gov/CIK)		
Consolidated Statement Of Income [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
<b>Consolidated Statement Of Income [Abstract]</b>			
<b>Revenues and other income</b>			
Sales and other operating revenue	218,608,000,000 <sup>12</sup>	259,488,000,000 <sup>12</sup>	394,105,000,000
Income from equity affiliates	4,806,000,000	7,644,000,000	13,323,000,000
Other income	2,680,000,000	1,750,000,000	4,511,000,000
Total revenues and other income	226,094,000,000	268,882,000,000	411,939,000,000
<b>Costs and other deductions</b>			
Crude	<b>Fact Characteristics and Properties</b>		
Produ			
Selling	Properties	Occurrences	
Depre	Characteristic, trait or fact	Value of characteristic, trait, or fact	
Explor	<b>Reporting Entity</b>	0000034088 (http://www.sec.gov/CIK)	
Interes	<b>Period [Axis]</b>	2016-01-01 - 2016-12-31	
Sales	<b>Concept</b>	Total revenues and other income	
Other	<b>Name (From Taxonomy)</b>	TotalRevenuesAndOtherIncome	
	<b>Prefix (From Taxonomy)</b>	xom	
	<b>Balance Type</b>	Credit	
	<b>Period Type</b>	For Period (duration)	
	<b>Data Type</b>	Monetary	
	<b>Fact Value</b>	226094000000	
Income	<b>Units</b>	USD	
Net in	<b>Decimals (rounding)</b>	-6	
Earnin			
Earnin			
(dollar			

SEE ALSO IMPERIAL OIL LTD, Marathon Petroleum Corp, VALHI INC /DE/.

# FEDERAL AGRICULTURAL MORTGAGE CORP

<http://www.sec.gov/Archives/edgar/data/845877/000084587717000018/0000845877-17-000018-index.htm>

Contradictory/conflicting provision for loan loss facts, WHOLE/PART relation is illogical:

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	1,002,000
2	us-gaap:ProvisionForLoanAndLeaseLosses	-
3	us-gaap:ProvisionForLoanLossesExpensed	1,065,000

Per the US GAAP XBRL Taxonomy, this is the relation between those two concepts. Basically, it is logically IMPOSSIBLE for that second concept to have a value MORE than the first concept because the second concept is PART OF the first concept which is the WHOLE.

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~162\\*v~5017\)!con~\(id~3576951\)!net~\(a~3214\\*i~777\)!lang~\(code~en-us\)!path~\(wc\)!rg~\(rg~32\\*p~12\)Provision for Loan, Lease, and Other Losses](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~162*v~5017)!con~(id~3576951)!net~(a~3214*i~777)!lang~(code~en-us)!path~(wc)!rg~(rg~32*p~12)Provision for Loan, Lease, and Other Losses)

Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
+	Provision for Loan and Lease Losses Dr
+	Provision for Other Credit Losses Dr
+	Provision for Other Losses Dr
+	Provision for Loan, Lease, and Other Losses Dr
	us-gaap:ProvisionForLoanAndLeaseLosses
	us-gaap:ProvisionForLoanLeaseAndOtherLosses
Provision for Loan and Lease Losses	
Calculations	
124000 - Statement - Statement of Income (Including Gross Margin)	
+	Provision for Loan Losses Expensed Dr
+	Provision for Lease Losses Dr
+	Provision for Loan and Lease Losses Dr
	us-gaap:ProvisionForLoanLossesExpensed

Income statement: 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
<b>Income Statement [Abstract]</b>			
<b>Interest income:</b>			
Investments and cash equivalents	27,042,000	13,338,000	17,269,000
Farmer Mac Guaranteed Securities and USDA Securities	150,281,000	134,443,000	128,923,000
Loans	134,577,000	117,042,000	94,875,000
Total interest income	311,900,000	264,823,000	241,067,000
Total interest expense	171,626,000	139,016,000	170,720,000
Net interest income	140,274,000	125,807,000	70,347,000
(Provision for)/release of loan losses	(1,065,000)	(2,388,000)	961,000
Net interest income after (provision for)/release of loan losses	139,209,000	123,419,000	71,308,000
<b>Non-interest income:</b>			
Guarantee and commitment fees	14,868,000	14,077,000	14,694,000
Gains/(losses) on financial derivatives and hedging activities	2,311,000	2,531,000	646,000

1010000 - Statement - CONSOLIDATED STATEMENTS OF CASH FLOWS			
Statement [Table]			
Entity [Axis]	0000845877 (		
Major Types of Debt and Equity Securities [Axis]	2016-01-01 - 2016-12-31		
	Short-term Debt, Type [Axis]		
	Discount Notes [Member]	Short-term Debt, Type [Domain]	
	Long-term Debt, Type [Axis]	Long-term Debt, Type [Axis]	
	Long-term Debt, Type [Domain]	Medium-term Notes [Member]	Long-term Debt, Type [Domain]
	(Gains)/losses on sale of real estate owned		(15,000)
Total (release of) provision for losses			1,002,000
Fact Characteristics and Properties			
Properties		Occurrences	
Characteristic, trait or fact		Value of characteristic, trait, or fact	
Reporting Entity		0000845877 ( <a href="http://www.sec.gov/CIK">http://www.sec.gov/CIK</a> )	
Period [Axis]		2016-01-01 - 2016-12-31	
Long-term Debt, Type [Axis]		Long-term Debt, Type [Domain]	
Short-term Debt, Type [Axis]		Short-term Debt, Type [Domain]	
Major Types of Debt and Equity Securities [Axis]		Major Types of Debt and Equity Securities [Domain]	
Class of Stock [Axis]		Class of Stock [Domain]	
Concept		ProvisionForLoan, Lease, and Other Losses	
Name (From Taxonomy)		ProvisionForLoanLeaseAndOtherLosses	
Prefix (From Taxonomy)		us-gaap	
Balance Type		Debit	
Period Type		For Period (duration)	
Data Type		Monetary	
Fact Value		1002000	

## FEDERAL HOME LOAN MORTGAGE CORP

<http://www.sec.gov/Archives/edgar/data/1026214/000102621417000018/0001026214-17-000018-index.htm>

In prior filings, the line item “Expense related to derivatives” was an extension concept, fmcc:ExpenseRelatedToDerivatives. The filer changed to a US GAAP XBRL Taxonomy concept, us-gaap:AmortizationOfDeferredHedgeGains. However, a question remains as to whether “Expense related to derivatives” is PART OF Interest Expense. That line item violates a relation that literally every other financial institution has:

Fundamental Accounting Concepts Consistency Checks Report:		Actual Public Company Financial Statement:			
		Period [axis]			
		2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31	
Interest Income (Expense), After Provision for Losses [Roll Up]		Income Statement [Abstract]			
Interest Income (Expense), Net [Roll Up]		Interest income			
Interest and Dividend Income, Operating	fac:InterestAndDividendIncomeOperating[us-gaap:InterestAndDividendIncomeOperating[65,165,000,000]]	61,040,000,000	62,226,000,000	63,605,000,000	
Interest Expense, Operating	fac:InterestExpenseOperating[us-gaap:InterestExpense[50,595,000,000]]	3,855,000,000	4,794,000,000	5,843,000,000	
Interest Income (Expense), Operating, Net	fac:InterestIncomeExpenseOperatingNet[us-gaap:InterestIncomeExpenseNet[14,379,000,000]]	270,000,000	70,000,000	32,000,000	
Provision for Loan, Lease, and Other Losses	fac:ProvisionForLoanLeaseAndOtherLosses[us-gaap:ProvisionForLoanLeaseAndOtherLosses[-803,000,000]]				
		Total interest income			
		65,165,000,000	67,090,000,000	69,480,000,000	
		Interest expense			
		(50,595,000,000)	(51,916,000,000)	(54,916,000,000)	
		Expense related to derivatives			
		(191,000,000)	(228,000,000)	(301,000,000)	
		Net interest income			
		14,379,000,000	14,946,000,000	14,263,000,000	

Income statement:

Income Statement [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
<b>Income Statement [Abstract]</b>			
<b>Interest income</b>			
Mortgage loans	61,040,000,000	62,226,000,000	63,605,000,000
Investments in securities	3,855,000,000	4,794,000,000	5,843,000,000
Other	270,000,000	70,000,000	32,000,000
Total interest income	65,165,000,000	67,090,000,000	69,480,000,000
<b>Interest expense</b>			
Expense related to derivatives	(191,000,000)	(228,000,000)	(301,000,000)
Net interest income	14,379,000,000	14,946,000,000	14,263,000,000
<b>Benefit (provision) for credit losses</b>			
	803,000,000	2,665,000,000	(58,000,000)
Net interest income after benefit (provision) for credit losses	15,182,000,000	17,611,000,000	14,205,000,000
<b>Non-interest income (loss)</b>			
Gains (losses) on extinguishment of debt	(211,000,000)	(240,000,000)	(422,000,000)
Derivative gains (losses)	(274,000,000)	(2,696,000,000)	(8,291,000,000)
Net impairment of available-for-sale securities recognized in earnings	(191,000,000)	(292,000,000)	(938,000,000)

## FLOWSERVE CORP

<http://www.sec.gov/Archives/edgar/data/30625/000003062517000046/0000030625-17-000046-index.htm>

Contradictory/inconsistent revenues facts.

Fact determination of fac:Revenues		
1	us-gaap:Revenues	0
2	us-gaap:SalesRevenueNet	3,991,462,000
3	us-gaap:SalesRevenueServicesNet	-

What is wrong with this filings is that the WHOLE of revenue is used as a PART; and a PART is used as the WHOLE.

This is the relation between the concepts “us-gaap:Revenues” and “us-gaap:SalesRevenueNet” 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

Clearly one can see that “us-gaap:SalesRevenueNet” is a PART of the WHOLE “us-gaap:Revenues”.

Income statement:

Income Statement [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
<b>Income Statement [Abstract]</b>			
Sales	3,991,462,000	4,561,030,000	4,877,885,000
Cost of sales	(2,759,908,000)	(3,073,712,000)	(3,163,268,000)
Gross profit	1,231,554,000	1,487,318,000	1,714,617,000
Selling, general and administrative expense	(65,322,000)	(61,611,000)	(66,900,000)

Business segment information:

Disclosure - Business Segment Information (Reportable Segments) (Details) Schedule of Segment Reporting Information, by Seg				
<div> <div>Rendering</div> <div> </div> </div>				
Reporting Entity [Axis]	0000030625 ( <a href="http://www.sec.gov/CIK">http://www.sec.gov/CIK</a> )			
	2016-01-01 - 2016-12-31			
	Segments [Axis]			
Segment Reporting Information [Line Items]	Control n [Member]	Subtotal— Reportable Segm...	Intersegment Eliminations [...]	Segments [Domain]
Number of operating segments (in segments)				3
<b>Summarized financial information of the reportable segments</b>				
Sales to external customers	27,478,000	3,991,462,000	0	3,991,462,000
Intersegment sales	6,234,000	74,261,000	(74,261,000)	0
Segment operating	60,810,000	3,991,462,000	(94,000,000)	3,991,462,000
Depreciation and				
Identifiable assets				
Capital expenditure				
Fact Characteristics and Properties				
Properties		Occurrences		
Characteristic, trait or fact		Value of characteristic, trait, or fact		
Reporting Entity		0000030625 ( <a href="http://www.sec.gov/CIK">http://www.sec.gov/CIK</a> )		
Period [Axis]		2016-01-01 - 2016-12-31		
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		
Decimals (rounding)		-3		

## FORD MOTOR CO

<http://www.sec.gov/Archives/edgar/data/37996/000003799617000013/0000037996-17-000013-index.htm>

Inappropriate application of XBRL Dimensions on income statement, mixing nondimensional and dimensional models:

Statement [Line Items]	2016-01-01 - 2016-12-31				
	Consolidation Items [Axis]				
	Operating Segments [Member]				Consolidation Items [Domain]
	Segments [Axis]				Segments [Axis]
	Automotive	Financial Services	Other	Non-Financial Services [Member]	Segments [Domain]
<b>Revenues</b>					
Revenues	141,546,000,000		1,000,000		
Financial Services Revenues					10,253,000,000
Total revenues	141,546,000,000	10,253,000,000	1,000,000		151,800,000,000
<b>Costs and expenses</b>					
Cost of sales					126,584,000,000
Selling, administrative, and other expenses					12,196,000,000
Financial Services interest, operating, and other expenses					8,904,000,000
Total costs and expenses					147,684,000,000
Interest expense on Automotive debt					894,000,000
Interest income and other income/(loss), net		438,000,000		1,356,000,000	



## GIGAMON INC.

<http://www.sec.gov/Archives/edgar/data/1484504/000148450417000013/0001484504-17-000013-index.htm>

Inappropriate extension concept for line item "Comprehensive income (loss)". Or, concept is missing from the US GAAP XBRL Taxonomy. Clearly such a high-level financial statement line item would never require the use of an extension concept:

gimo:ComprehensiveIncomeLossAvailableToCommonStockholders			
Statement of Comprehensive Income [Abstract]	2015-12-31	2015-12-26	2014-12-27
<b>Statement of Comprehensive Income [Abstract]</b>			
Net income (loss)	49,432,000	6,186,000	(40,790,000)
<b>Other comprehensive income (loss):</b>			
Change in unrealized gain (loss) on available-for-sale investments	30,000	47,000	(117,000)
Comprehensive income (loss)	49,462,000	6,233,000	(40,907,000)

# GLADSTONE LAND Corp

<http://www.sec.gov/Archives/edgar/data/1495240/000149524017000006/0001495240-17-000006-index.htm>

The concept us-gaap:RedeemableNoncontrollingInterestEquityPreferredCarryingAmount = 27655273 is reported in a disclosure of this report; but other reporting entities report this concept on the balance sheet. Is this, or is this not a concept that would end up as a balance sheet line item? Either this filing is wrong; or all the others that used this concept on the balance sheet are wrong.

Fundamental Accounting Concepts Consistency Checks Report:			Actual Public Company Financial Statement:		
Balance Sheet [Line Items]	2016-12-31				
	Value	Fact Origin			
<b>Assets [Roll Up]</b>					
Assets		fac:Assets[us-gaap:Assets[333,985,019]]			
	333,985,019	(1)			
<b>Liabilities and Equity [Roll Up]</b>					
<b>Liabilities [Roll Up]</b>					
Liabilities		fac:Liabilities[us-gaap:Liabilities[246,207,857]]			
	246,207,857	(1)			
Commitments and Contingencies		fac:CommitmentsAndContingencies[us-gaap:CommitmentsAndContingencies[0]]			
	0	(1)			
Temporary Equity		fac:TemporaryEquity[27,655,273] = fac:TemporaryEquityAttributableToParent[0] + fac:RedeemableNoncontrollingInterest[27,655,273]			
	27,655,273	(1)			
<b>Equity [Roll Up]</b>					
Equity Attributable to Parent		fac:EquityAttributableToParent[us-gaap:StockholdersEquity[76,690,333]]			
	76,690,333	(1)			
Equity Attributable to Noncontrolling Interest		fac:EquityAttributableToNoncontrollingInterest[11,086,829] = fac:Equity[us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest[87,777,162]] - fac:EquityAttributableToParent[us-gaap:StockholdersEquity[76,690,333]]			
	11,086,829	(1)			
Equity		fac:Equity[us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest[87,777,162]]			
	87,777,162	(1)			
Liabilities and Equity		fac:LiabilitiesAndEquity[us-gaap:LiabilitiesAndStockholdersEquity[333,985,019]]			
	333,985,019	(1)			

Other noncontrolling interest attributable to borrowings under line of credit, net	239,135	132,498
Other assets, net	2,997,469	2,472,042
<b>TOTAL ASSETS</b>	<b>333,985,019</b>	<b>228,684,025</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES:</b>		
Borrowings under lines of credit	16,550,000	100,000
Mortgage notes and bonds payable, net	190,797,012	141,578,935
Series A cumulative term preferred stock, par value \$0.001 per share; \$25.00 per share liquidation preference; 2,000,000 shares authorized, 1,150,000 shares issued and outstanding as of December 31, 2015; zero shares authorized, issued or outstanding as of December 31, 2015, net(1)	27,655,273	0
Accounts payable and accrued expenses	2,801,194	3,495,339
Due to related parties, net	750,796	565,593
Other liabilities, net	7,653,582	4,937,439
<b>Total liabilities</b>	<b>246,207,857</b>	<b>150,677,306</b>
Commitments and contingencies	xs:nil	xs:nil
<b>EQUITY:</b>		
<b>Stockholders' equity:</b>		
Common stock, \$0.001 par value; 18,000,000 shares authorized, 10,024,875 share issued and outstanding as of December 31, 2016; 20,000,000 shares authorized, 9,992,941 shares issued and outstanding as of December 31, 2015	10,025	9,993
Additional paid-in capital	90,081,837	86,892,095
Distributions in excess of accumulated earnings	(13,401,529)	(6,895,369)
<b>Total stockholders' equity</b>	<b>76,690,333</b>	<b>78,006,719</b>
Non-controlling interests in Operating Partnership	11,086,829	0
<b>Total equity</b>	<b>87,777,162</b>	<b>78,006,719</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>333,985,019</b>	<b>228,684,025</b>

## GrafTech International LTD.

<http://www.sec.gov/Archives/edgar/data/931148/000093114817000007/0000931148-17-000007-index.htm>

Inappropriate use of XBRL dimensions. Successor [Member] should be the dimension default or use the default context so that it is identified as the root reporting entity.

Statement [Line Items]	2016-01-01 - 2016-12-31			2016-01-01 - 2016-12-31
	Scenario [Axis]			
	Predecessor [Member]	Successor [Member]	Scenario, Unspecified [Domain]	Predecessor [Member]
Net sales		437,963,000	437,963,000	193,133,000
Cost of sales		448,016,000		180,845,000
Additions to lower of cost or market reserve		18,974,000		
Gross profit (loss)		(29,027,000)		12,283,000
Research and development		2,399,000		1,083,000
Selling and administrative expenses		57,725,000		23,485,000
Impairment of long-lived assets and goodwill		2,843,000		
Rationalizations		59,000		283,000
Operating loss		(92,053,000)		(12,563,000)
Other expense (income), net		(2,188,000)		(81,000)
Interest expense		26,914,000		
Interest income		(358,000)		(6,000)
Loss from continuing operations before provision for income taxes	116,421,000	(116,421,000)		(21,743,000)
(Benefit) provision for income taxes	(7,552,000)	(7,552,000)		6,882,000
Net loss from continuing operations		(108,869,000)		
Loss from discontinued operations, net of tax		(126,974,000)		

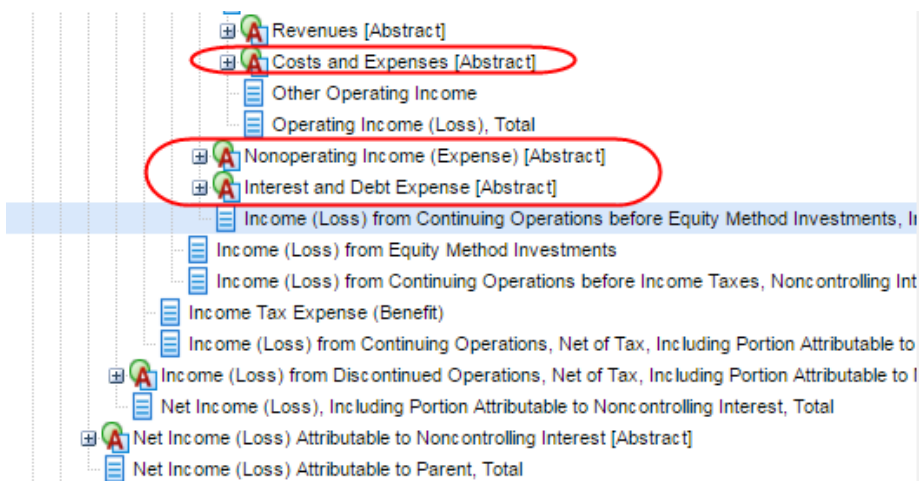
## HERTZ CORP

<http://www.sec.gov/Archives/edgar/data/47129/000004712916000039/0000047129-16-000039-index.htm>

Inappropriate extension concept. It is impossible to justify that a reporting entity should need to create an extension concept for such a high-level financial statement line item.

Income Statement [Abstract]	Period [Axis]			
	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30
<b>Income Statement [Abstract]</b>				
<b>Revenues:</b>				
Worldwide vehicle rental	2,390,000,000	6,353,000,000	2,426,000,000	6,552,000,000
All other operations	152,000,000	441,000,000	149,000,000	439,000,000
Total revenues	2,542,000,000	6,794,000,000	2,575,000,000	6,991,000,000
<b>Expenses:</b>				
Direct vehicle and operating	1,353,000,000	3,778,000,000	1,345,000,000	3,838,000,000
Depreciation of revenue earning vehicles and lease charges, net	695,000,000	1,940,000,000	631,000,000	1,859,000,000
Selling, general and administrative	227,000,000			
Interest expense, net: Vehicle	72,000,000			
Interest expense, net: Non-vehicle	84,000,000	269,000,000	88,000,000	258,000,000
Total interest expense, net	156,000,000	400,000,000	153,000,000	447,000,000
Other (income) expense, net	3,000,000	(86,000,000)	(28,000,000)	(30,000,000)
Total expenses	2,434,000,000	6,797,000,000	2,319,000,000	6,806,000,000
Income (loss) from continuing operations before income taxes	108,000,000	(3,000,000)	256,000,000	185,000,000
(Provision) benefit for taxes on income (loss) of continuing operations	(64,000,000)	(33,000,000)	(39,000,000)	(33,000,000)
Net income (loss) from continuing operations	44,000,000	(36,000,000)	217,000,000	152,000,000
Net income (loss) from discontinued operations	(2,000,000)	(13,000,000)	21,000,000	53,000,000
Net income (loss)	42,000,000	(49,000,000)	238,000,000	205,000,000

However, what the filer is trying to achieve is appropriate. There is no concept that represents total expenses that include all operating expenses, nonoperating expenses (income) and interest expense:



Net cash flow from discontinued operations not included in net cash flow. That is inconsistent with other public companies:

end of period				
<b>Cash flows from discontinued operations:</b>				
Cash flows provided by (used in) operating activities			207,000,000	
Cash flows provided by (used in) investing activities			(77,000,000)	
Cash flows provided by (used in) financing activities			(94,000,000)	
Effect of foreign exchange rate changes on cash and cash equivalents			0	
Net increase (decrease) in cash and cash equivalents during the period from discontinued operations			36,000,000	

## HERTZ GLOBAL HOLDINGS, INC

<http://www.sec.gov/Archives/edgar/data/1657853/000165785317000010/0001657853-17-000010-index.htm>

Inappropriate extension concept. It is impossible to justify that a reporting entity should need to create an extension concept for such a high-level financial statement line item.

Statement [Line Items]	Period [Axis]					
	2016-01-01 - 2016-12-31		2015-01-01 - 2015-12-31		2014-01-01 - 2014-12-31	
	Legal Entity [Axis]		Legal Entity [Axis]		Legal Entity [Axis]	
	The Hertz Corporation	Entity [Domain]	The Hertz Corporation	Entity [Domain]	The Hertz Corporation	Entity [Domain]
<b>Revenues:</b>						
Worldwide vehicle rental	8,211,000,000	8,211,000,000	8,434,000,000	8,434,000,000	8,907,000,000	8,907,000,000
All other operations	592,000,000	592,000,000	583,000,000	583,000,000	568,000,000	568,000,000
<b>Total revenues</b>	<b>8,803,000,000</b>	<b>8,803,000,000</b>	<b>9,017,000,000</b>	<b>9,017,000,000</b>	<b>9,475,000,000</b>	<b>9,475,000,000</b>
<b>Expenses:</b>						
Direct vehicle and operating	4,932,000,000	4,932,000,000	5,055,000,000	5,055,000,000	5,458,000,000	5,458,000,000
Depreciation of revenue earning vehicles and lease charges, net	2,601,000,000	2,601,000,000	2,400,000,000	2,400,000,000	2,705,000,000	2,705,000,000
Selling, general and administrative	899,000,000	899,000,000	899,000,000	899,000,000	936,000,000	936,000,000
<b>Interest expense, net:</b>						
Vehicle	280,000,000	280,000,000	253,000,000	253,000,000	277,000,000	277,000,000
Non-vehicle	343,000,000	344,000,000	346,000,000	346,000,000	340,000,000	340,000,000
<b>Total interest expense, net</b>	<b>623,000,000</b>	<b>624,000,000</b>	<b>599,000,000</b>	<b>599,000,000</b>	<b>617,000,000</b>	<b>617,000,000</b>
Goodwill and intangible asset impairments	292,000,000	292,000,000	40,000,000	40,000,000	0	0
Other (income) expense, net	(75,000,000)	(75,000,000)	(115,000,000)	(115,000,000)	(10,000,000)	(10,000,000)
<b>Total expenses</b>	<b>9,272,000,000</b>	<b>9,273,000,000</b>	<b>8,885,000,000</b>	<b>8,885,000,000</b>	<b>9,706,000,000</b>	<b>9,706,000,000</b>
Income (loss) from continuing operations before income taxes	(469,000,000)	(470,000,000)	132,000,000	132,000,000	(231,000,000)	(231,000,000)
Income tax provision (benefit)	(4,000,000)	(4,000,000)	(17,000,000)	(17,000,000)	(7,000,000)	(7,000,000)

However, what the filer is trying to achieve is appropriate. There is no concept that represents total expenses that include all operating expenses, nonoperating expenses (income) and interest expense:

Revenues [Abstract]
Costs and Expenses [Abstract]
Other Operating Income
Operating Income (Loss), Total
Nonoperating Income (Expense) [Abstract]
Interest and Debt Expense [Abstract]
Income (Loss) from Continuing Operations before Equity Method Investments, I
Income (Loss) from Equity Method Investments
Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Int
Income Tax Expense (Benefit)
Income (Loss) from Continuing Operations, Net of Tax, Including Portion Attributable to
Income (Loss) from Discontinued Operations, Net of Tax, Including Portion Attributable to I
Net Income (Loss), Including Portion Attributable to Noncontrolling Interest, Total
Net Income (Loss) Attributable to Noncontrolling Interest [Abstract]
Net Income (Loss) Attributable to Parent, Total

Net cash flow from discontinued operations not included in net cash flow. That is inconsistent with other public companies:

<b>Cash flows from discontinued operations:</b>						
Cash flows provided by (used in) operating activities					207,000,000	205,000,000
Cash flows provided by (used in) investing activities					(77,000,000)	(77,000,000)
Cash flows provided by (used in) financing activities					(94,000,000)	(97,000,000)
Effect of foreign currency exchange rate changes on cash and cash equivalents of discontinued operations					0	0
Net increase (decrease) in cash and cash equivalents during the period from discontinued operations					36,000,000	31,000,000

## HEXION INC.

<http://www.sec.gov/Archives/edgar/data/13239/000001323917000009/0000013239-17-000009-index.htm>

Inappropriate use of concept to represent line item “Income from continuing operations before earnings from unconsolidated entities”.

Missing fact from 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
Net sales	3,438,000,000	4,140,000,000	5,137,000,000
Cost of sales	3,038,000,000	3,540,000,000	4,576,000,000
Gross profit	400,000,000	600,000,000	561,000,000
Selling, general and administrative expense	328,000,000	306,000,000	399,000,000
Gain on Disposition terminated merger and s	us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest		
Asset and goodwill impairment	0	6,000,000	5,000,000
Business realignment costs	55,000,000	16,000,000	47,000,000
Other operating expense (income), net	(13,000,000)	12,000,000	(8,000,000)
Operating income	244,000,000	260,000,000	118,000,000
Interest expense, net	(310,000,000)	326,000,000	308,000,000
Gain (loss) on extinguishment of debt	(48,000,000)	(41,000,000)	0
Other non-operating (income) expense, net	7,000,000	(3,000,000)	32,000,000
(Loss) income from continuing operations before income tax and earnings from unconsolidated entities	(11,000,000)	(22,000,000)	(222,000,000)
Income Tax Expense (Benefit)	38,000,000	34,000,000	22,000,000
Income from continuing operations before earnings from unconsolidated entities	(49,000,000)	(56,000,000)	(244,000,000)
Earnings from unconsolidated entities, net of taxes	11,000,000	17,000,000	20,000,000
Net income from continuing operations	(38,000,000)	(39,000,000)	(224,000,000)
Net income from discontinued operations, net of taxes			
Net income	(38,000,000)	(40,000,000)	(223,000,000)



## Hillenbrand, Inc.

<http://www.sec.gov/Archives/edgar/data/1417398/000141739817000007/0001417398-17-000007-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))

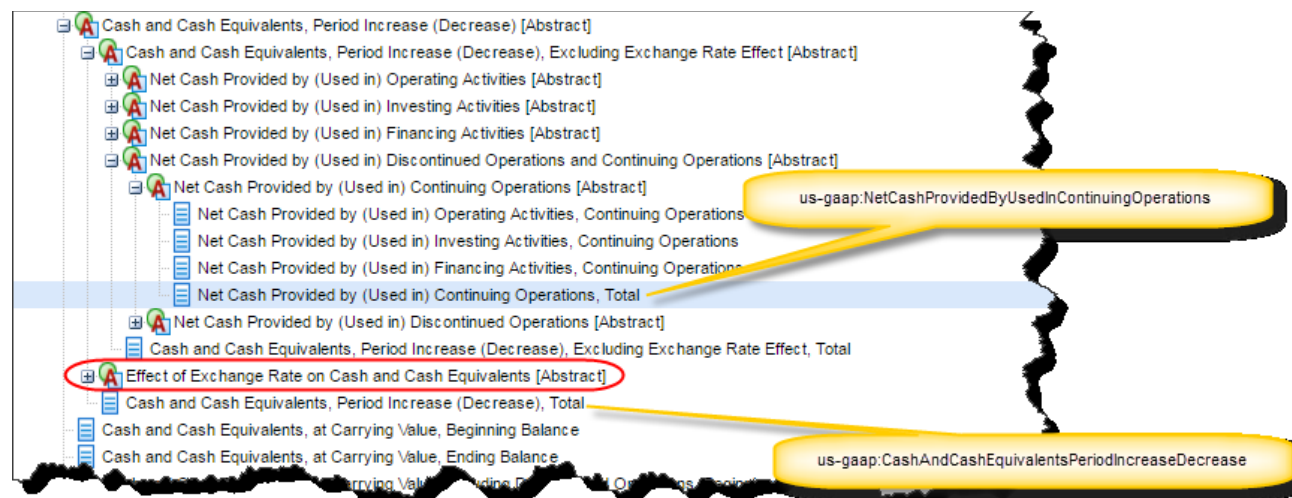
### Net Cash Provided by (Used in) Continuing Operations

#### 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
	<b>Net Cash Provided by (Used in) Continuing Operations</b>	

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



Cash flow statement:

<b>Investing Activities</b>			
Capital expenditures	(4,600,000)	(6,500,000)	
Proceeds from sales of property, plant, and equipment	0	100,000	
Payments to Acquire Businesses, Net of Cash Acquired	0	(105,700,000)	
Other, net	100,000	0	
Net cash used in investing activities	(4,500,000)	(112,100,000)	
<b>Financing Activities</b>			
Repayments on term loan	(3,400,000)	(3,400,000)	
Proceeds from revolving credit facilities	0	0	
Repayments on revolving credit facilities	0	0	
Payments of dividends on common stock	(13,000,000)	(12,700,000)	
Repurchases of common stock	0	(3,000,000)	
Net proceeds (payments) on stock plans	8,600,000	(800,000)	
Other, net	1,100,000	800,000	
Net cash provided by financing activities	49,500,000	81,700,000	
Effect of exchange rates on cash and cash equivalents	(1,700,000)	1,500,000	
Net cash flows	(5,400,000)	6,800,000	
<b>Cash and cash equivalents:</b>			
At beginning of period	52,000,000	48,300,000	
At end of period	46,600,000	55,100,000	

us-gaap:NetCashProvidedByUsedInContinuingOperations

# HORTON D R INC /DE/

<http://www.sec.gov/Archives/edgar/data/882184/000088218417000020/0000882184-17-000020-index.htm>

Inappropriate application of XBRL Dimensions. Root economic entity (default or root entity) is not properly identified.

Statement [Line Items]	Period [Axis]							
	2016-10-01 - 2016-12-31				2015-10-01 - 2015-12-31			
	Segments [Axis]				Segments [Axis]			
	Homebuilding [Member]	Financial Services and Other [Member]	Segments [Domain]		Homebuilding [Member]	Financial Services and Other [Member]	Segments [Domain]	
	Asset Class [Axis]	Asset Class [Axis]	Asset Class [Axis]		Asset Class [Axis]	Asset Class [Axis]	Asset Class [Axis]	
	Asset Class [Domain]	Asset Class [Domain]	Debt Securities [Member]	Asset Class [Domain]	Asset Class [Domain]	Asset Class [Domain]	Debt Securities [Member]	Asset Class [Domain]
<b>Revenues:</b>								
Home sales	2,797,700,000				2,340,900,000			
Land/lot sales and other	28,400,000				20,200,000			
Total revenues	2,826,100,000				2,361,100,000			
<b>Cost of sales:</b>								
Home sales	2,244,800,000				1,874,300,000			
Land/lot sales and other	20,800,000				15,900,000			
Inventory and land option charges	2,300,000				2,000,000			
Total cost of sales	2,267,900,000				1,892,200,000			
<b>Gross profit:</b>								
Home sales	552,900,000				466,600,000			
Land/lot sales and other	7,600,000				4,300,000			
Inventory and land option charges	(2,300,000)				(2,000,000)			
Total gross profit	558,200,000				468,900,000			
Selling, general and administrative expense	268,400,000				241,700,000			
Other (income) expense	(4,100,000)				(1,700,000)			
Revenues		78,100,000				55,300,000		
General and administrative expense		57,500,000				47,700,000		
Interest and other (income) expense		(3,600,000)				(4,800,000)		
Income before income taxes	293,900,000	24,200,000		318,100,000	228,900,000	12,400,000		241,300,000
Income tax expense				111,200,000				83,600,000
Net income				206,900,000				157,700,000

## HSBC Finance Corp

<http://www.sec.gov/Archives/edgar/data/354964/000035496417000003/0000354964-17-000003-index.htm>

This is one of the more extreme misuses of extension concept that I have seen. If you look at the line items of the income statement, they match almost identically the common reporting style used by economic entities that use an interest-based revenues reporting style.

Fundamental Accounting Concepts Consistency Checks Report:			Actual Public Com			
Statement [Line Items]	affiliates [Member]	affiliates [Member]	Entity [Domain]			
Interest and Dividend Income, Operating	0					
Interest Expense, Operating	512,000,000					
Interest Income (Expense), Operating, Net	0					
Provision for Loan, Lease, and Other Losses	621,000,000					
Interest Income (Expense) After Provision for Losses	0					
Noninterest Income	0					
Noninterest Expense	1,095,000,000					
Income (Loss) from Continuing Operations Before Tax	(814,000,000)					
Income Tax Expense (Benefit)	(258,000,000)					
Income (Loss) from Continuing Operations After Tax	(556,000,000)					
Income (Loss) from Discontinued Operations, Net of Tax	27,000,000					
Extraordinary Items of Income (Expense), Net of Tax	0					
Net Income (Loss)	(529,000,000)					
Statement [Line Items]	affiliates [Member]	affiliates [Member]	Entity [Domain]			
Interest income			1,025,000,000			
Interest expense on debt held by:						
Interest expense	329,000,000	183,000,000	512,000,000			
Net interest income			513,000,000			
Provision for credit losses			621,000,000			
Net interest income after provision for credit losses			(108,000,000)			
Other revenues:						
Derivative related expense			(108,000,000)			
Gain on debt designated at fair value and related derivatives			52,000,000			
Servicing and other fees from HSBC affiliates			1,000,000			
Lower of amortized cost or fair value adjustment on receivables held for sale			(212,000,000)			
Gain on sale of real estate secured receivables			633,000,000			
Other income			23,000,000			
Total other revenues			389,000,000			