

## PWC 4

Generator	Audit or	CIK	EntityRegistrantName	Total	EntityComments
Ez-XBRL	PWC	0001176309	ORAMED PHARMACEUTICALS INC.	1	CFE: Income statement does not foot.
Certent	PWC	0000075208	OVERSEAS SHIPHOLDING GROUP INC	3	CFE: Inappropriate extension concept, switch with other before tax line item concept; osgiq:IncomeLossFromContinuingOperationsBeforeIncomeTaxes.
Workiva	PWC	0001530950	Post Holdings, Inc.	1	CFE: Inappropriate representation of comprehensive income, us-gaap:OtherComprehensiveIncomeLossNetOfTax
Workiva	PWC	0000884905	PRAXAIR INC	3	CFE: Income before equity method investments uses incorrect concept. INCOME BEFORE EQUITY INVESTMENTS
Workiva	PWC	0000080661	PROGRESSIVE CORP/OH/	1	CFE: Comprehensive income concept used to represent other comprehensive income line item.
Workiva	PWC	0000355429	PROTECTIVE LIFE CORP	2	CFE: Successor/predecessor issue, incorrect dimension
Workiva	PWC	0000085961	RYDER SYSTEM INC	2	CFE: Conflicting equity concepts. Inappropriate extension concept for net cash flow.
Workiva	PWC	0000811830	Santander Holdings USA, Inc.	2	CFE: Improper use of commitments and contingencies concept somewhere other than balance sheet. Improper use of concept us-gaap:OtherExpenses on IS.
Workiva	PWC	0000920371	SIMPSON MANUFACTURING CO INC /CA/	1	CFE: Inappropriate concept for net cash flow, us-gaap:NetCashProvidedByUsedInContinuingOperations
Thunderdome	PWC	0001108320	SMTC CORP	2	CFE: 10-k issue: Fact for concept used in disclosure to report a BEFORE tax line item is an AFTER tax concept, see tax disclosure, us-gaap:IncomeLossFromContinuingOperations
Unknown	PWC	0001104188	SOHU COM INC	1	CFE: Multiple line items for net income (loss) attributable to noncontrolling interest. Inappropriate extension concept. Held for sale issue.
Workiva	PWC	0001024725	TENNECO INC	1	CFE: Conflicting income before tax concepts; see us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest
RR Donnelley	PWC	0001318605	Tesla, Inc.	2	CFE: Inappropriate use of us-gaap:DebtInstrumentConvertibleCarryingAmountOfTheEquityComponent on balance sheet.
Workiva	PWC	0000946155	TIAA REAL ESTATE ACCOUNT	1	CFE: Inappropriate extension concept tiaareal:NetAssets; many extension concepts on income statement. This might be a fund.
Workiva	PWC	0000098246	TIFFANY & CO	1	CFE: Inconsistent net income (loss) concepts. Net income from noncontrolling interest reported in SHE, but not IS, considered immaterial on IS?
Workiva	PWC	0000850429	TREDEGAR CORP	1	CFE: Inappropriate total revenues concept (or concept missing from US GAAP XBRL Taxonomy), includes us-gaap:OtherNonoperatingIncomeExpense.

## ORAMED PHARMACEUTICALS INC.

<http://www.sec.gov/Archives/edgar/data/1176309/000121390017000252/0001213900-17-000252-index.htm>

Fact values were entered incorrectly for line items "Operating loss" and "Loss before taxes on income". Were entered as positive, should have been entered as negative. Note line item "Net loss for the period":

Income Statement [Abstract]	Period [Axis]	
	2016-09-01 - 2016-11-30	2015-09-01 - 2015-11-30
<b>Income Statement [Abstract]</b>		
REVENUES	(610,000)	xsi:nil
COST OF REVENUES	187,000	xsi:nil
RESEARCH AND DEVELOPMENT EXPENSES, NET	2,353,000	1,901,000
GENERAL AND ADMINISTRATIVE EXPENSES	468,000	548,000
<b>OPERATING LOSS</b>	<b>2,398,000</b>	<b>2,449,000</b>
FINANCIAL INCOME	(186,000)	(76,000)
FINANCIAL EXPENSES	24,000	17,000
<b>LOSS BEFORE TAXES ON INCOME</b>	<b>2,236,000</b>	<b>2,390,000</b>
TAXES ON INCOME	400,000	xsi:nil
<b>NET LOSS FOR THE PERIOD</b>	<b>(2,636,000)</b>	<b>(2,390,000)</b>
UNREALIZED LOSS ON AVAILABLE FOR SALE SECURITIES	63,000	406,000
<b>TOTAL OTHER COMPREHENSIVE LOSS</b>	<b>63,000</b>	<b>406,000</b>
<b>TOTAL COMPREHENSIVE LOSS FOR THE PERIOD</b>	<b>2,699,000</b>	<b>2,796,000</b>

## OVERSEAS SHIPHOLDING GROUP INC

<http://www.sec.gov/Archives/edgar/data/75208/000114420417013619/0001144204-17-013619-index.htm>

Inappropriate application of dimensions on income statement. Several income statement line items are subtotals that should use extension concepts; others are extension concepts but should be US GAAP XBRL Taxonomy concepts. See the one example for “Income from continuing operations before tax”:

Statement [Line Items]	2016-01-01 - 2016-12-31				
	Legal Entity [Axis]				
	Parent Company [Member]	Entity [Domain]			
	Class of Stock [Axis]	Class of Stock [Axis]			
	Class of Stock [Domain]	Common Class A [Member]	Common Class B [Member]	Common Class B and Common Stock [Member]	Class of Stock [Domain]
<b>Shipping Revenues:</b>					
Pool revenues, including \$6,166, \$10,374, \$30,282 and \$36,510 from companies accounted for by the equity method					
Time charter revenues					372,149,000
Voyage charter revenues					90,271,000
Shipping revenues					462,420,000
<b>Operating Expenses:</b>					
Voyage expenses					16,260,000
Vessel expenses					140,696,000
Charter hire expenses					91,947,000
Depreciation and amortization					89,563,000
General and administrative	698,000				41,608,000
Severance costs					12,996,000
Loss/(gain) on disposal of vessels and other property, including impairments					104,532,000
Total Operating Expenses	698,000				497,602,000
(Loss)/income from vessel operations					(35,182,000)
Equity in income of affiliated companies	(63,698,000)				3,642,000
Operating (loss)/income	(64,396,000)				(31,540,000)
Other (Expense)/Income					
Loss/(income) before interest expense, reorganization items and income taxes	(66,759,000)				(33,931,000)
Interest expense	(10,323,000)				(43,151,000)
Loss before Reorganization Items and Income Taxes	(77,082,000)				(77,082,000)
Reorganization items, net	10,925,000				10,925,000
Loss from Continuing Operations before Income Taxes	(66,157,000)				(66,157,000)
Income Tax Benefit from Continuing Operations	65,098,000				65,098,000
Net income/(loss) from continuing operations	(1,059,000)	(1,002,000)	(57,000)		(1,059,000)
Net (Loss)/Income from Discontinued Operations	(292,555,000)	(295,001,000)	2,426,000		(292,555,000)
Net (Loss)/Income	(293,614,000)				(293,614,000)

Also, on cash flow statement, net cash flow from discontinued operations is reported but NOT included in the total of net cash flow.

## Post Holdings, Inc.

<http://www.sec.gov/Archives/edgar/data/1530950/000153095017000037/0001530950-17-000037-index.htm>

Other comprehensive income concept used to represent comprehensive income line item:

Statement of Comprehensive Income [Abstract]	Period [Axis]	
	2016-10-01 - 2016-12-31	2015-10-01 - 2015-12-31
<b>Statement of Comprehensive Income</b>	us-gAAP:OtherComprehensiveIncomeLossNetOfTax	
Net Earnings	97,600,000	25,500,000
<b>Pension and postretirement benefits adjustments</b>		
Reclassifications to net earnings	(600,000)	500,000
<b>Foreign currency translation adjustments:</b>		
Unrealized foreign currency translation adjustments	(1,900,000)	(9,800,000)
Tax benefit (expense) on other comprehensive income	200,000	(200,000)
Total Comprehensive Income	95,300,000	16,000,000

## PRAXAIR INC

<http://www.sec.gov/Archives/edgar/data/884905/000088490517000007/0000884905-17-000007-index.htm>

Inappropriate concept used to represent the line item “Income before equity investments”; use of that concept is inconsistent with the US GAAP XBRL Taxonomy and other filings. That line item is a meaningless subtotal between the line item “Income taxes” and “Income from equity method investments”:

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	10,534,000,000	10,776,000,000	12,273,000,000
Cost of sales, exclusive of depreciation and amortization	8,000,000,000	8,000,000,000	8,000,000,000
Selling, general and administrative expenses	1,122,000,000	1,106,000,000	1,170,000,000
Depreciation and amortization	1,122,000,000	1,106,000,000	1,170,000,000
Research and development	92,000,000	93,000,000	96,000,000
Cost reduction program and other charges	100,000,000	172,000,000	138,000,000
Other income (expenses) - net	23,000,000	28,000,000	9,000,000
Operating Profit	2,238,000,000	2,321,000,000	2,608,000,000
Interest expense - net	190,000,000	161,000,000	213,000,000
Income Before Income Taxes and Equity Investments	2,048,000,000	2,160,000,000	2,395,000,000
Income taxes	551,000,000	612,000,000	691,000,000
Income Before Equity Investments	1,497,000,000	1,548,000,000	1,704,000,000
Income from equity investments	41,000,000	43,000,000	42,000,000
Net Income (Including Noncontrolling Interests)	1,538,000,000	1,591,000,000	1,746,000,000
Less: noncontrolling interests	(38,000,000)	(44,000,000)	(52,000,000)
Net Income (Loss) - Praxair, Inc.	1,500,000,000	1,547,000,000	1,694,000,000

## PROGRESSIVE CORP/OH/

<http://www.sec.gov/Archives/edgar/data/80661/000008066117000012/0000080661-17-000012-index.htm>

Comprehensive income concept used to represent other comprehensive income line item:

Provision for income taxes	413,500,000	611,100,000	626,400,000
Net income	1,057,200,000	1,300,500,000	1,281,000,000
Net (income) loss attributable to noncontrolling interest (NCI)	(26,200,000)	(32,900,000)	0
Net income attributable to Progressive	1,031,000,000	1,267,600,000	1,281,000,000
<b>Other Comprehensive Income</b>	us-gAAP:ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest		
<b>Changes in:</b>			
Total net unrealized gains (losses) on securities	130,600,000	(212,900,000)	74,900,000
Net unrealized losses on forecasted transactions	(1,200,000)	(9,700,000)	(2,600,000)
Foreign currency translation adjustment	400,000	(1,200,000)	(900,000)
Other comprehensive income (loss)	129,800,000	(223,800,000)	71,400,000
Other comprehensive (income) loss attributable to NCI	3,200,000	1,100,000	0
Comprehensive income attributable to Progressive	1,164,000,000	1,044,900,000	1,352,400,000

# PROTECTIVE LIFE CORP

<http://www.sec.gov/Archives/edgar/data/355429/000035542917000003/0000355429-17-000003-index.htm>

Inappropriate application of XBRL Dimensions. The successor should be the default context (dimension default); that is the root economic entity which is reporting.

Statement [Line Items]	Period [Axis]							
	2016-01-01 - 2016-12-31		2015-02-01 - 2015-12-31		2015-01-01 - 2015-01-31		2014-01-01 - 2014-12-31	
	Scenario [Axis]		Scenario [Axis]		Scenario [Axis]		Scenario [Axis]	
	Successor	Scenario, Unspecified [Domain]	Successor	Scenario, Unspecified [Domain]	Predecessor	Scenario, Unspecified [Domain]	Predecessor	Scenario, Unspecified [Domain]
<b>Revenues</b>								
Premiums and policy fees	3,407,931,000		3,008,050,000		261,866,000		3,297,768,000	
Reinsurance ceded	(1,314,716,000)		(1,154,978,000)		(89,956,000)		(1,373,597,000)	
Net of reinsurance ceded	2,093,215,000		1,853,072,000		171,910,000		1,924,171,000	
Net investment income	1,942,456,000		1,632,948,000		175,180,000		2,197,724,000	
<b>Realized investment gains (losses):</b>								
Derivative financial instruments	(40,288,000)		29,997,000		(123,274,000)		(346,878,000)	
All other investments	90,659,000		(166,886,000)		81,153,000		205,402,000	
Other-than-temporary impairment losses	(32,075,000)		(28,659,000)		(636,000)		(2,589,000)	
Portion recognized in other comprehensive income (before taxes)	14,327,000		1,666,000		155,000		(4,686,000)	
Net impairment losses recognized in earnings <span style="color: yellow;">▲</span>	(17,748,000)		(26,993,000)		(481,000)		(7,275,000)	
Other income	415,653,000		388,531,000		36,421,000		430,428,000	
Total revenues	4,483,947,000		3,710,669,000		340,909,000		4,403,572,000	
<b>Benefits and expenses</b>								
Benefits and settlement expenses, net of reinsurance ceded: (Successor 2016 - \$1,181,960; 2015 - \$1,025,596); (Predecessor 2015 - \$87,674; 2014 - \$1,226,307)	2,880,435,000		2,539,943,000		267,287,000		2,791,610,000	
Amortization of deferred policy acquisition costs and value of business acquired	149,064,000		94,056,000		4,072,000		257,309,000	
Other operating expenses, net of reinsurance ceded: (Successor 2016 - \$207,197; 2015 - \$191,346); (Predecessor 2015 - \$35,036; 2014 - \$196,923)	860,451,000		676,828,000		68,368,000		771,364,000	
Total benefits and expenses	3,889,950,000		3,310,827,000		339,727,000		3,820,283,000	
Income before income tax	593,997,000	593,997,000	399,842,000	399,842,000	1,182,000	1,182,000	583,289,000	583,289,000
<b>Income tax expense</b>								
Current	(46,719,000)		1,471,000		(31,118,000)		197,943,000	
Deferred	247,687,000		130,072,000		30,791,000		471,000	
Total income tax expense	200,968,000		131,543,000		(27,000)		198,414,000	
Net income	393,029,000		268,299,000		1,509,000		384,875,000	

## RYDER SYSTEM INC

<http://www.sec.gov/Archives/edgar/data/85961/000008596117000013/0000085961-17-000013-index.htm>

Inappropriate extension concept for line item "Decrease in cash and cash equivalents": (existing US GAAP XBRL Taxonomy is perfectly appropriate; if that is not true, then some concept is missing from the US GAAP XBRL Taxonomy)

<b>Cash flows from investing activities from continuing operations:</b>			
Purchases of property and revenue earning equipment	(1,905,157,000)	(2,667,978,000)	(2,259,164,000)
Sales of revenue earning equipment	414,249,000	423,605,000	493,477,000
Sales of operating property and equipment	7,051,000	3,891,000	3,486,000
Acquisitions			(972,000)
Collections on direct finance leases and other	76,510,000	70,980,000	64,267,000
Changes in restricted cash	1,514,000	8,147,000	3,396,000
Net cash used in investing activities from continuing operations	(1,405,833,000)	(2,161,355,000)	(1,704,510,000)
Effect of exchange rates on cash	(9,482,000)	37,000	297,000
(Decrease) increase in cash and cash equivalents from continuing operations	(215,000)	11,955,000	(9,745,000)
Decrease in cash and cash equivalents from discontinued operations	(1,929,000)	(1,102,000)	(1,725,000)
(Decrease) increase in cash and cash equivalents	(2,144,000)	10,853,000	(11,470,000)
Cash and cash equivalents at January 1	60,945,000	50,092,000	61,562,000
Cash and cash equivalents at December 31	58,801,000	60,945,000	50,092,000



## Santander Holdings USA, Inc.

<http://www.sec.gov/Archives/edgar/data/811830/000081183017000006/0000811830-17-000006-index.htm>

This test picked up the improper use of the concept “us-gaap:CommitmentsAndContingencies”

Balance Sheet [Line Items]	Period [Axis]	
	2016-12-31	
	Fact	
	Value	Origin
<b>Assets [Roll Up]</b>		
Assets	137,370,523,000	fac:Assets[us-gaap:Assets[137,370,523,000]] ⊕
<b>Liabilities and Equity [Roll Up]</b>		
<b>Liabilities [Roll Up]</b>		
Liabilities	114,991,765,000	fac:Liabilities[us-gaap:Liabilities[114,991,765,000]] ⊕
Commitments and Contingencies	31,110,538,000	fac:CommitmentsAndContingencies[us-gaap:CommitmentsAndContingencies[31,110,538,000]] ⊕
Temporary Equity	0	fac:TemporaryEquity[0] = fac:TemporaryEquityAttributableToParent[0] + fac:RedeemableNoncontrollingInterest[0] ⊕
<b>Equity [Roll Up]</b>		
Equity Attributable to Parent	19,621,883,000	fac:EquityAttributableToParent[us-gaap:StockholdersEquity[19,621,883,000]] ⊕
Equity Attributable to Noncontrolling Interest	2,756,875,000	fac:EquityAttributableToNoncontrollingInterest[us-gaap:MinorityInterest[2,756,875,000]] ⊕
Equity	22,378,758,000	fac:Equity[us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest[22,378,758,000]] ⊕
Liabilities and Equity	137,370,523,000	fac:LiabilitiesAndEquity[us-gaap:LiabilitiesAndStockholdersEquity[137,370,523,000]] ⊕

Disclosure:

2419402 - Disclosure - COMMITMENTS, CONTINGENCIES AND GUARANTEES (Other Commitments) (Details)

Rendering

Reporting Entity [Axis] 0000811830 (http://www.sec.gov/CIK)

Period [Axis]

Other Commitments [Line Items]	Commitments to sell loans	Other Commitments [...]	Commitment extension
Other commitments	49,121,000		32,110,538,000
Lines of credit outstanding		114,400,000	
Letters of credit			
<b>Total commitments</b>		<b>31,110,538,000</b>	

**Fact Characteristics and Properties**

Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0000811830 (http://www.sec.gov/CIK)
Period [Axis]	2016-12-31
Other Commitments [Axis]	Other Commitments [Domain]
Concept	Commitments and Contingencies
Name (From Taxonomy)	CommitmentsAndContingencies
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	As Of (instant)
Data Type	Monetary
Fact Value	31110538000
Units	USD
Decimals (rounding)	-3

Improper use of concept "us-gaap:OtherExpenses"

Marketing expense	112,858,000	85,205,000	59,135,000
Loan expense	415,267,000	384,051,000	339,388,000
Lease expense	1,305,712,000	1,121,531,000	595,468,000
Other administrative expenses	418,911,000	426,887,000	375,665,000
<b>TOTAL GENERAL AND ADMINISTRATIVE EXPENSES</b>	<b>5,122,211,000</b>	<b>4,724,400,000</b>	<b>3,777,173,000</b>
<b>OTHER EXPENSES:</b>			
Amortization of intangibles	70,034,000	7,921,000	105,412,000
Deposit insurance premiums and other expenses	77,976,000	61,503,000	61,152,000
Loss on debt extinguishment	114,232,000	0	127,063,000
Investment expense on qualified affordable housing projects	1,741,000	155,000	0
Impairment of capitalized software	0	0	64,546,000
Impairment of goodwill	0	4,507,095,000	0
<b>TOTAL OTHER EXPENSES</b>	<b>263,983,000</b>	<b>4,648,674,000</b>	<b>358,173,000</b>
<b>INCOME/(LOSS) BEFORE INCOME TAX PROVISION</b>	<b>954,478,000</b>	<b>(3,655,194,000)</b>	<b>4,707,218,000</b>
Income/(benefit) tax provision	313,715,000	(599,758,000)	1,673,123,000

us-gaap:OtherExpenses

# SIMPSON MANUFACTURING CO INC /CA/

<http://www.sec.gov/Archives/edgar/data/920371/000092037117000042/0000920371-17-000042-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	
<b>160000 - Statement - Statement of Cash Flows, Deposit Based Operations</b>	
	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>
	<b>Net Cash Provided by (Used in) Continuing Operations</b>

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

The screenshot shows a portion of the XBRL taxonomy tree. Two items are highlighted with yellow callouts:

- us-gaap:NetCashProvidedByUsedInContinuingOperations**: This item is linked to the 'Net Cash Provided by (Used in) Continuing Operations' node in the tree.
- us-gaap:CashAndCashEquivalentsPeriodIncreaseDecrease**: This item is linked to the 'Effect of Exchange Rate on Cash and Cash Equivalents' node in the tree.

## Cash flow statement:

Cash flows from investing activities			
Capital expenditures	(42,002,000)	(34,186,000)	(23,715,000)
Business acquisitions, net of cash acquired	(5,361,000)	(4,179,000)	(220,000)
Invest in Equity Investments	(2,500,000)	0	0
Loan made to customer	0	0	(281,000)
Loan repayment by customer	0	244,000	39,000
Proceeds from sale of assets	1,320,000	293,000	672,000
<b>Net cash used in investing activities</b>	<b>(46,543,000)</b>	<b>(37,828,000)</b>	<b>(23,505,000)</b>
Cash flows from financing activities			
Repayment of line of credit and other borrowings	0	(17,000)	(77,000)
Contingent consideration of asset acquisitions	(27,000)	(1,177,000)	(1,293,000)
Debt issuance costs	(1,125,000)	0	0
Repurchase of common stock	0	0	0
Issuance of Company's common stock	0	9,720,000	4,592,000
Issuance of Company's common stock	273,000	79,000	79,000
Dividends paid	(32,711,000)	(29,352,000)	(25,918,000)
<b>Net cash used in financing activities</b>	<b>(79,116,000)</b>	<b>(67,892,000)</b>	<b>(25,608,000)</b>
<b>Effect of exchange rate changes on cash</b>	<b>424,000</b>	<b>(9,969,000)</b>	<b>(9,009,000)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(32,288,000)</b>	<b>(1,482,000)</b>	<b>9,099,000</b>
Cash and cash equivalents at beginning of year	258,825,000	260,307,000	251,208,000

# SMTC CORP

<http://www.sec.gov/Archives/edgar/data/1108320/000143774917004122/0001437749-17-004122-index.htm>

A before tax line item is being represented by an AFTER TAX US GAAP XBRL Taxonomy concept:

Note 8 - Income Taxes - **Income (Loss) before Income Taxes** (Details) Statement [Table]

Rendering

Reporting Entity [Axis] 0001108320 (http://www.sec.gov/CIK)

Scenario [Axis] Scenario, Unspecified [Domain]

These are both BEFORE tax line items

Statement [Line Items]	Period [Axis]		
	2016-01-04 - 2017-01-01	2014-12-29 - 2016-01-03	2015-12-29 - 2016-01-03
Domestic (U.S.)	(3,710,000)	3,205,000	
Foreign (Non U.S.)	3,765,000	(2,536,000)	
	55,000	669,000	

Fact Characteristics and Properties

Properties	Occurrences
Characteristic, trait or fact	Value of characteristic, trait, or fact
Reporting Entity	0001108320 (http://www.sec.gov/CIK)
Period [Axis]	2016-01-04 - 2017-01-01
Scenario [Axis]	Scenario, Unspecified [Domain]
Concept	us-gaap_IncomeLossFromContinuingOperations
Name (From Taxonomy)	IncomeLossFromContinuingOperations
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary
Fact Value	55000

Report Element

Properties	Occurrences
Report Standard Label	us-gaap_IncomeLossFromContinuingOperations
Definitions of Report Element	
Base Taxonomy Standard Label	
Documentation:	Amount after tax of income (loss) from continuing operations attributable to the parent
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:IncomeLossFromContinuingOperations
ID	us-gaap_IncomeLossFromContinuingOperations

## SOHU COM INC

<http://www.sec.gov/Archives/edgar/data/1104188/000119312517057489/0001193125-17-057489-index.htm>

This may not be a filer error; it could be an error in the US GAAP XBRL Taxonomy. There should be NO NEED for a company to create an extension concept for such a high-level financial report line item. Some filers use existing discontinued operations related cash flow statement line items to represent this reporting situation. Needs further investigation.

Proceeds of loans from offshore banks			275,000,000
Payment of contingent consideration			
Other cash proceeds /(payments) related to financing activities	(766,000)	2,874,000	(5,298,000)
Net cash used in financing activities	(327,934,000)	(43,116,000)	(122,810,000)
Effect of exchange rate changes on cash and cash equivalents	(43,511,000)	(24,305,000)	(1,947,000)
Reclassification of cash and cash equivalents to assets held for sale	(11,684,000)	0	0
Net increase /(decrease) in cash and cash equivalents	(194,248,000)	368,865,000	(410,948,000)
Cash and cash equivalents at beginning of year	1,245,205,000	876,340,000	1,287,288,000
Cash and cash equivalents at end of year	1,050,957,000	1,245,205,000	876,340,000
<b>Supplemental cash flow disclosures:</b>			
Cash paid for income taxes	(25,179,000)	(4,000,000)	(5,863,000)

# TENNECO INC

<http://www.sec.gov/Archives/edgar/data/1024725/000102472517000005/0001024725-17-000005-index.htm>

This may not be an error. There is an issue related to the use of this concept:

us-gaap:IncomeLossFromContinuingOperationsBeforeInterestExpenseInterestIncomeIncomeTaxesExtraordinaryItemsNoncontrollingInterestsNet

## Income (Loss) from Continuing Operations before Interest Expense, Interest Income, Income Taxes, Noncontrolling Interests, Net

Calculations	
124003 - Statement - Statement of Income	
	Operating Income (Loss) <i>Cr</i>
+	Nonoperating Income (Expense) <i>Cr</i>
+	Income (Loss) from Equity Method Investments <i>Cr</i>
_____	Income (Loss) from Continuing Operations before Interest Expense, Interest Income, Income Taxes, Noncontrolling Interests, Net <i>Cr</i>

Test may need to be adjusted or a new reporting style might need to be added:

Income Statement [Abstract]	2016-10-01 - 2016-12-31	2016-07-01 - 2016-09-30	2016-04-01 - 2016-06-30	2016-01-01 - 2016-12-31
	<b>Income Statement [Abstract]</b>			
<b>Revenues</b>				
Net sales and operating revenues	2,155,000,000	2,096,000,000	2,212,000,000	8,599,000,000
<b>Costs and expenses</b>				
Cost of sales (exclusive of depreciation and amortization shown below)	1,790,000,000	1,741,000,000	1,810,000,000	7,111,000,000
Engineering, research, and development				154,000,000
Selling, general, and administrative				589,000,000
Depreciation and amortization of other intangibles				212,000,000
Costs and expenses				8,066,000,000
<b>Other income (expense)</b>				
Loss on sale of receivables				(5,000,000)
Other expense				0
Total other income (expense)				(5,000,000)
<b>Earnings before interest expense, income taxes, and noncontrolling interests</b>	75,000,000	152,000,000	177,000,000	528,000,000
Interest expense				92,000,000
Earnings before income taxes and noncontrolling interests				436,000,000
Income tax expense				3,000,000
Net income				433,000,000
Less: Net income attributable to noncontrolling interests				70,000,000
Net income attributable to Tenneco Inc.	40,000,000	180,000,000	86,000,000	363,000,000

## Tesla, Inc.

<http://www.sec.gov/Archives/edgar/data/1318605/000156459017003118/0001564590-17-003118-index.htm>

Either the US GAAP XBRL Taxonomy is incorrect because it does not show this concept fitting into the balance sheet (i.e. it is never a balance sheet line item) or the use of this concept is incorrect. This might need further investigation, it might not be a filer error:

Total current liabilities		5,027,005,000	2,811,035,000
Long-term debt and capital leases, net of current portion		5,860,049,000	2,021,093,000
Solar bonds issued to related parties, net of current portion	99,164,000		
Convertible senior notes issued to related parties		10,287,000	
Deferred revenue, net of current portion		851,790,000	446,105,000
Resale value guarantees, net of current portion			1,293,741,000
Other long-term liabilities		1,891,449,000	364,976,000
Total liabilities		16,750,167,000	6,936,950,000
Commitments and contingencies (Note 17)		xsi:nil	xsi:nil
Redeemable noncontrolling interests in subsidiaries		367,039,000	
Convertible senior notes (Notes 13)		8,784,000	47,285,000
<b>Stockholders' equity:</b>			
Preferred stock; \$0.001 par value; 100,000 shares authorized; no shares issued and outstanding		xsi:nil	xsi:nil
Common stock; \$0.001 par value; 2,000,000 shares authorized as of December 31, 2016 and 2015; 161,561 and 131,425 shares issued and outstanding as of December 31, 2016 and 2015, respectively		161,000	21,000

## TIAA REAL ESTATE ACCOUNT

<http://www.sec.gov/Archives/edgar/data/946155/000162828017002712/0001628280-17-002712-index.htm>

The line item “Total net assets” is represented using an extension concept. There is a concept in the US GAAP XBRL Taxonomy “us-gaap:AssetsNet”. Per SFAC 6 net assets and equity are the same concept.

	TOTAL ASSETS	26,985,200,000	24,399,400,000
<b>LIABILITIES</b>			
	Mortgage loans payable, at fair value (principal outstanding: \$2,316.5 and \$1,763.7)	2,332,100,000	1,794,400,000
	Accrued real estate property expenses	202,200,000	191,500,000
	Payable for collateral for securities loaned	93,000,000	0
	Other	53,200,000	53,500,000
	TOTAL LIABILITIES	2,680,500,000	2,039,400,000
COMMITMENTS AND CONTINGENCIES			
<b>NET ASSETS</b>			
	Accumulation Fund	23,813,500,000	21,898,600,000
	Annuity Fund	491,200,000	461,400,000
	TOTAL NET ASSETS	24,304,700,000	22,360,000,000
	NUMBER OF ACCUMULATION UNITS OUTSTANDING (in shares)	62,400,000	60,400,000
	NET ASSET VALUE PER ACCUMULATION UNIT (in dollars per share)	391.10	369.87



## TIFFANY & CO

<http://www.sec.gov/Archives/edgar/data/98246/000009824617000061/0000098246-17-000061-index.htm>

This filing has the same issue as Boeing (Deloitte), Oracle, Hershey. The fact “Net income (loss) attributable to noncontrolling interest” is EXPLICITLY reported; however, it is NOT include on the income statement:

Net Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2016-02-01 - 2017-01-31	
	Fact	
	Value	Origin
<b>Net Income (Loss) [Roll Up]</b>		
Net Income (Loss) Attributable to Parent	446,100,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[446,100,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	(3,200,000)	fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-3,200,000]]
Net Income (Loss)	446,100,000	fac:NetIncomeLoss[446,100,000] = fac:IncomeLossFromContinuingOperationsAfterTax[446,100,000] + fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] + fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0]
<b>Validation Results [Hierarchy]</b>		
IS7	3,200,000	fac:NetIncomeLoss[446,100,000] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[446,100,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[-3,200,000]])

Essentially, what they seem to be saying is that the net income (loss) attributable to noncontrolling interest is immaterial for the income statement, but not for the statement of changes in equity.

Income Statement [Abstract]	Period [Axis]		
	2016-02-01 - 2017-01-31	2015-02-01 - 2016-01-31	2014-02-01 - 2015-01-31
<b>Income Statement [Abstract]</b>			
Net sales	4,001,800,000	4,104,900,000	4,249,900,000
Cost of sales	1,511,500,000	1,613,600,000	1,712,700,000
Gross profit	2,490,300,000	2,491,300,000	2,537,200,000
Selling, general and administrative expenses	1,769,100,000	1,731,200,000	1,645,800,000
Earnings from operations	721,200,000	760,100,000	891,400,000
Interest expense and financing costs	46,000,000	40,000,000	62,000,000
Other (income) expense, net	(1,400,000)	0	0
Loss on Extinguishment of Debt	0	0	93,800,000
Earnings from operations before income taxes	676,600,000	709,900,000	737,500,000
Provision for income taxes	230,500,000	246,000,000	253,300,000
Net earnings	446,100,000	463,900,000	484,200,000

Statement [Line Items]	2016-02-01 - 2017-01-31					
	Equity Components [Axis]					
	Retained Earnings [Member]	Accumulated Other Comprehensive Loss [Member]	Common Stock [Member]	Additional Paid-In Capital [Member]	Non-controlling Interests [Member]	Total
Beginning Balances	2,012,500,000	(278,100,000)	1,300,000	1,175,700,000	18,100,000	2,929,500,000
Beginning Balance, Shares			126,800,000			126,800,000
Exercise of stock options and vesting of restricted stock units ("RSUs")	0	0	0	12,500,000	0	12,500,000
Exercise of stock options and vesting of restricted stock units ("RSUs"), shares			500,000			
Tax benefit from exercise of stock options and vesting of RSUs						
Tax deficiency from exercise of stock options and vesting of RSUs	0	0	0	(500,000)	0	(500,000)
Share-based compensation expense	0	0	0	24,500,000	0	24,500,000
Issuance of Common Stock under the Employee Profit Sharing and Retirement Savings Plan						0
Purchase and retirement of Common Stock, Value	(161,500,000)	0	(100,000)	(22,000,000)	0	(183,600,000)
Purchase and retirement of Common Stock, Shares			(2,800,000)			(2,800,000)
Cash dividends on Common Stock	(218,800,000)	0	0	0	0	(218,800,000)
Other comprehensive earnings (loss), net of tax	0	21,900,000	0	0	0	21,900,000
Net earnings	446,100,000	0	0	0	0	446,100,000
Redemption of non-controlling interest						
Non-controlling interests	0	0	0	0	(3,200,000)	(3,200,000)
Ending Balances	2,078,300,000	(256,200,000)	1,200,000	1,190,200,000	14,900,000	3,028,400,000

## TREDEGAR CORP

<http://www.sec.gov/Archives/edgar/data/850429/000085042917000018/0000850429-17-000018-index.htm>

Inappropriate extension concept created to represent high-level income statement line item which you would expect would never need to be extended. Similar to IMPERIAL OIL LTD, Marathon Petroleum Corp, VALHI INC /DE/.

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.

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>	us-gaap:OtherNonoperatingIncomeExpense		
<b>Revenues and other:</b>			
Sales	828,341,000	896,177,000	951,826,000
Other income (expense), net	2,381,000	(20,113,000)	(6,697,000)
<b>Total revenues, net of other expenses</b>	<b>830,722,000</b>	<b>876,064,000</b>	<b>945,129,000</b>
<b>Costs and expenses:</b>	tg:TotalRevenuesNetOfOtherExpenses		
Cost of goods sold	668,626,000	725,459,000	778,113,000
Freight	29,069,000	29,838,000	28,793,000
Selling, general and administrative	75,754,000	71,911,000	69,526,000
Research and development	19,122,000	16,173,000	12,147,000
Amortization of intangibles	3,978,000	4,073,000	5,395,000
Interest expense	3,806,000	3,502,000	2,713,000
Asset impairments and costs associated with exit and disposal activities	2,684,000	3,850,000	3,026,000
Goodwill, Impairment Loss	0	44,465,000	0
<b>Total</b>	<b>803,039,000</b>	<b>899,271,000</b>	<b>899,713,000</b>
<b>Income (loss) from continuing operations before income taxes</b>	<b>27,683,000</b>	<b>(23,207,000)</b>	<b>45,416,000</b>
<b>Income taxes</b>	<b>3,217,000 <sup>1</sup></b>	<b>8,928,000 <sup>1</sup></b>	<b>9,387,000 <sup>1</sup></b>
<b>Income (loss) from continuing operations</b>	<b>24,466,000</b>	<b>(32,135,000)</b>	<b>36,029,000</b>
<b>Income (loss) from discontinued operations, net of tax</b>	<b>0 <sup>1</sup></b>	<b>0 <sup>1</sup></b>	<b>850,000 <sup>1</sup></b>
<b>Net income (loss)</b>	<b>24,466,000</b>	<b>(32,135,000)</b>	<b>36,879,000</b>