

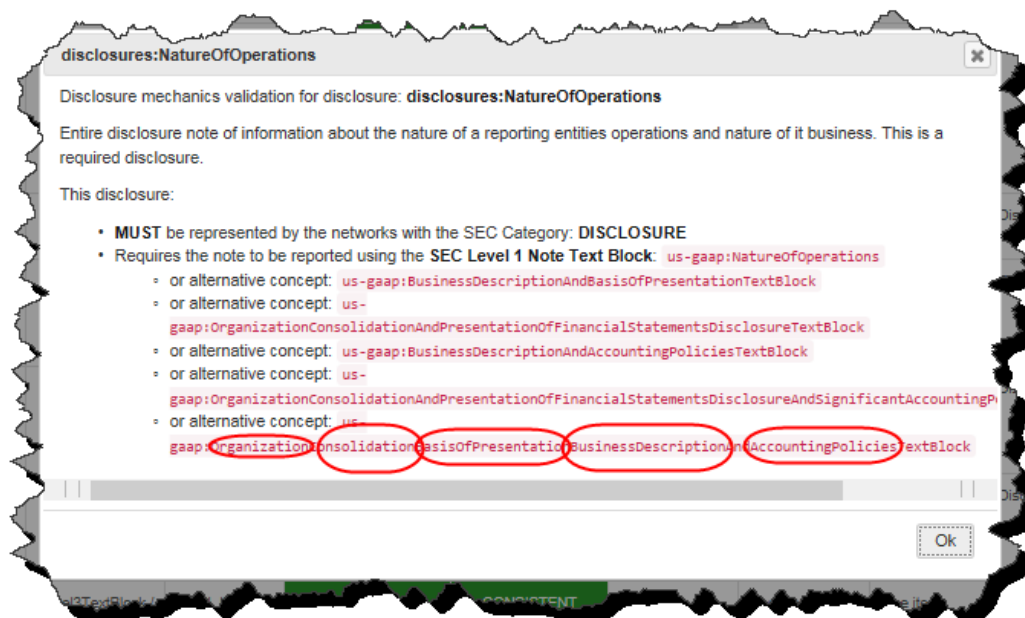
Disclosure Analysis – Set 01

3M Company (PWC) (Merrill)

<http://www.sec.gov/Archives/edgar/data/66740/000155837017000479/0001558370-17-000479-index.htm>

This is an error. Perhaps 3M “labels” their NOTE 1. Significant Accounting Policies. But that note contains the Significant accounting policies, basis of presentation, and the nature of operations within the LABEL “Consolidation”.

Yes, it is true that the US GAAP XBRL Taxonomy permutations and combinations are, shall I say “convoluted” and incomplete; but there is a concept that appears to meet your needs. I have mentioned this issue about the US GAAP XBRL Taxonomy numerous times to the FASB, to Campbell at XBRL US, and have pointed this out to multiple filing agents. Further, the terms used are inconsistent. See the reconciliation below. I believe that this is a legitimate point that I make. Further, this is an extreme example of other areas of the US GAAP XBRL Taxonomy that have similar issues.



Further, in my professional opinion the label for note 1 “Significant Accounting Policies” would be more precise if it was something like “Significant Accounting Policies, Nature of Operations, Basis of Presentation, and Consolidation”.

Reporting Entity [Axis]	0000066740 (http://www.sec.gov/CIK)																																													
us-gaap:SignificantAccountingPoliciesTextBlock	Period [Axis]																																													
SignificantAccounting Policies	2016-01-01 - 2016-12-31																																													
Significant Accounting Policies	Significant Accounting Policies																																													
Significant Accounting Policies	Notes to Consolidated Financial Statements																																													
	NOTE 1. Significant Accounting Policies																																													
	Consolidation: 3M is a diversified global manufacturer, technology innovator and marketer of a wide variety of products. All subsidiaries are consolidated. All intercompany 3M Company and subsidiaries unless the context indicates otherwise.																																													
	Basis of presentation: Certain consolidated balance sheet amounts relative to prior periods have been immaterially revised to correct the Company's application of Accounting mark asbestos liability associated with pending and future claims and related defense costs. This correction reflects the inclusion of all potentially relevant years rather than a 3M assessed the materiality of this correction to prior periods' financial statements in accordance with Securities and Exchange Commission Staff Accounting Bulletin No. (S) Misstatements when Quantifying Misstatements in Current Year Financial Statements, codified in ASC 250, Presentation of Financial Statements. The Company concluded the previously filed reports are not required. In accordance with ASC 250, 3M corrected prior periods presented herein by revising the consolidated balance sheet amounts, including probable loss were similar to those of the revised amounts. Accordingly, the correction had no impact on consolidated results of operations and cash flows for the periods presented report. The impact of this revision on the Company's previously reported consolidated balance sheet, consolidated statement of changes in equity, and related amounts in Notes																																													
	<table><tr><td></td><td colspan="4">December 31, 2015</td></tr><tr><td>(Millions)</td><td>Previously Reported</td><td>Adjustment</td><td>As Revised</td><td>Previous</td></tr><tr><td>Other assets</td><td>\$ 1,053</td><td>\$ 165</td><td>\$ 1,218</td><td>\$</td></tr><tr><td>Total assets</td><td>32,718</td><td>165</td><td>32,883</td><td></td></tr><tr><td>Other liabilities</td><td>1,580</td><td>444</td><td>2,024</td><td></td></tr><tr><td>Total liabilities</td><td>20,971</td><td>444</td><td>21,415</td><td></td></tr><tr><td>Retained earnings</td><td>36,575</td><td>(279)</td><td>36,296</td><td></td></tr><tr><td>Total 3M Company shareholders' equity</td><td>11,708</td><td>(279)</td><td>11,429</td><td></td></tr><tr><td>Total equity</td><td>11,747</td><td>(279)</td><td>11,468</td><td></td></tr></table>		December 31, 2015				(Millions)	Previously Reported	Adjustment	As Revised	Previous	Other assets	\$ 1,053	\$ 165	\$ 1,218	\$	Total assets	32,718	165	32,883		Other liabilities	1,580	444	2,024		Total liabilities	20,971	444	21,415		Retained earnings	36,575	(279)	36,296		Total 3M Company shareholders' equity	11,708	(279)	11,429		Total equity	11,747	(279)	11,468	
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	As the correction originates in periods prior to those presented in this annual report, the previously reported amounts of retained earnings and total equity as of December 31, 2015, statement of changes in equity have each been reduced by \$279 million.																																													
	Foreign currency translation: Local currencies generally are considered the functional currencies outside the United States. Assets and liabilities for operations in local-currency reported. Income and expense items are translated at month-end exchange rates of each applicable month. Cumulative translation adjustments are recorded as a component of																																													

Note this summary of permutations and combinations that have been covered. Many other have NOT been covered. Note the differences in terminology.

Nature of business	Basis of reporting	Significant accounting policies	Consolidation	Revenue recognition policy
us-gaap: NatureOfOperations	us-gaap: BasisOfAccounting	us-gaap: SignificantAccounting PoliciesTextBlock	us-gaap: Consolidation PolicyTextBlock	us-gaap: RevenueRecognition PolicyTextBlock
us-gaap: BusinessDescriptionAndBasisOfPresentation TextBlock		us-gaap: SignificantAccounting PoliciesTextBlock	us-gaap: Consolidation PolicyTextBlock	us-gaap: RevenueRecognition PolicyTextBlock
us-gaap: OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPolicies TextBlock				us-gaap: RevenueRecognition PolicyTextBlock
us-gaap: OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPolicies TextBlock				us-gaap: RevenueRecognition PolicyTextBlock
Terminology key:				
Nature of operations = Business description				
Basis of accounting = Basis of presentation				
Basis of accounting = Presentation of financial statements				
Significant accounting policies = Accounting policies				
Consolidation policy = Consolidation				
Nature of operations = Organization				
Basis of accounting = Presentation of financial statement disclosure				

<http://www.sec.gov/Archives/edgar/data/1438731/000156459016030454/0001564590-16-030454-index.htm>

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_195_Consistent.html

Reporting Entity [Axis]	0001438731 (http://www.sec.gov/CIK)												
	Period [Axis]												
Debt Disclosure [Abstract]	2015-10-01 - 2016-09-30												
Debt Disclosure [Abstract]	Schedule of Estimated Future Minimum Payments under Term Loan												
Schedule of Estimated Future Minimum Payments under Term Loan	Estimated future minimum payments are as follows (in thousands):												
Schedule of Estimated Future Minimum Lease Payment under Non-Cancellable Capital Leases	<table border="1"> <thead> <tr> <th>Year Ended September 30,</th> <th>Future Minimum Payments</th> </tr> </thead> <tbody> <tr> <td>2017</td> <td>\$ 10,893</td> </tr> <tr> <td>2018</td> <td>8,625</td> </tr> <tr> <td>2019</td> <td>8,625</td> </tr> <tr> <td>2020</td> <td>73,826</td> </tr> <tr> <td></td> <td>\$101,969</td> </tr> </tbody> </table>	Year Ended September 30,	Future Minimum Payments	2017	\$ 10,893	2018	8,625	2019	8,625	2020	73,826		\$101,969
Year Ended September 30,	Future Minimum Payments												
2017	\$ 10,893												
2018	8,625												
2019	8,625												
2020	73,826												
	\$101,969												
a) ScheduleOfLongTermDebtRepaymentsTableTextBlock													

Here is the Level 4 Disclosure Detail:

3

AMERICAN EXPRESS CO (PWC) (Certent)

<http://www.sec.gov/Archives/edgar/data/4962/000119312517047588/0001193125-17-047588-index.htm>

This is clearly an error. There is ZERO reason for an extension concept for the Level 3 Disclosure Text Block for long term debt maturities. Look at these best practice examples:

Represented as a ROLL UP (with total):

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_195_Consistent.html

Represented as a HIERARCHY (NO total):

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_1272_Consistent.html

What exactly is the justification for the extension concept? I would strongly suggest that these companies get into the habit of providing justification for extensions in the documentation of the extension concept created.

The screenshot shows the XBRL Editor interface for American Express CO (10-K). The 'Report Element' pane on the left displays the 'Long Term Debt By Maturity' table. The 'Table' pane on the right shows the financial data for the company, including a table of aggregate annual maturities on long-term debt obligations.

Report Element

Report Standard Label: Long Term Debt By Maturity [Table Text Block]

Base Taxonomy Standard Label: Aggregate annual maturities on long-term debt obligations

Documentation: Represents table detailing aggregate annual maturities on long-term debt obligations (based on final maturity dates).

Report Element Class: Concept

Prefix (From Taxonomy): exp

Balance Type: For Period (duration)

Period Type: String (xbrl:stringItemType, nonnum:textBlockItemType)

Data Type: String (xbrl:stringItemType, nonnum:textBlockItemType)

Name: exp:LongTermDebtByMaturityTableTextBlock

ID: exp:LongTermDebtByMaturityTableTextBlock

Table

Reporting Entity [Axis]: 0000004962 (http://www.sec.gov/)

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

Aggregate annual maturities on long-term debt obligations (based on contractual maturity or anticipated redemption dates) as of December 31, 2016

Amounts	2017	2018	2019	2020	2021	Thereafter	Total
American Express Company (Parent Company only)	\$ 1,800	\$ 3,850	\$ 641	\$ —	\$ —	\$ 5,147	\$ 9,138
American Express Credit Corporation	4,900	3,624	5,150	4,150	2,784	—	20,618
American Express Centurion Bank	1,300	125	—	—	—	—	1,425
American Express Bank, FSB	1,300	—	—	—	—	—	1,300
American Express Lending Trust	6,629	2,886	1,317	—	—	—	10,842
American Express Charge Trust II	—	4,287	—	—	—	—	4,287
Other	85	127	35	—	13	11	271
	\$ 15,724	\$ 14,855	\$ 7,143	\$ 4,150	\$ 2,867	\$ 5,158	\$ 47,887
Unamortized underwriting fees							(71)
Unamortized discount and premium							(814)
Impacts due to Fair Value Hedge Accounting							24
Total Long-Term Debt							\$ 46,990

AT&T Inc. (EY) (Certent) (PPE)

<http://www.sec.gov/Archives/edgar/data/732717/000073271717000021/0000732717-17-000021-index.htm>

This is an error. Clearly there is no need to create an extension concept for this Level 3 Disclosure Text Block of PPE components. See these best practice examples:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_1271_Consistent.html
(Represented as Axis/Member)

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_536_Consistent.html
(Represented as Line Items)

The screenshot displays the XBRL Editor interface for AT&T Inc. (10-K). The 'Report Element' panel on the left shows the 'Property, Plant And Equipment' element, which is a 'Table Text Block'. The 'Base Taxonomy Standard Label' is 'Summary Of Property, Plant And Equipment [Table Text Block]'. The 'Documentation' field contains a detailed description of the assets. The 'Report Element Class' is 'Concept'. The 'Prefix (From Taxonomy)' is 't'. The 'Balance Type' is 'For Period (duration)'. The 'Data Type' is 'String (xbrl:stringItemType, nonnum:textBlockItemType)'. The 'Name' is 't_PropertyPlantAndEquipmentScheduleTableTextBlock'. The 'ID' is 't_PropertyPlantAndEquipmentScheduleTableTextBlock'.

The main table on the right is titled 'Summary Of Property, Plant And Equipment [Table Text Block]'. It shows the following data:

	Lives (years)	2016	2015
Land	-	\$ 1,643	\$ 1,638
Buildings and improvements	2-44	35,036	33,784
Central office equipment ¹	3-10	92,954	93,643
Cable, wiring and conduit	15-50	79,279	75,784
Satellites	12-15	2,710	2,088
Other equipment	2-23	88,436	81,972
Software	3-5	14,472	11,347
Under construction	-	5,118	5,971
		319,648	306,227
Accumulated depreciation and amortization		194,749	181,777
Property, plant and equipment - net		\$ 124,899	\$ 124,450

¹ Includes certain network software.

AT&T Inc. (Certent) (EY) (Unrecognized tax positions)

<http://www.sec.gov/Archives/edgar/data/732717/000073271717000021/0000732717-17-000021-index.htm>

This is an inappropriate extension concept. Out of 30 companies in the DOW 30, there were **28 that used the existing US GAAP XBRL Taxonomy concept for this disclosure**. The exceptions were AT&T and McDonalds, both of which created extension concepts. That evidence alone makes it incredibly hard to justify the creation of the extension concept.

Add to that these BEST PRACTICE EXAMPLES of how public companies report this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_746_Consistent.html

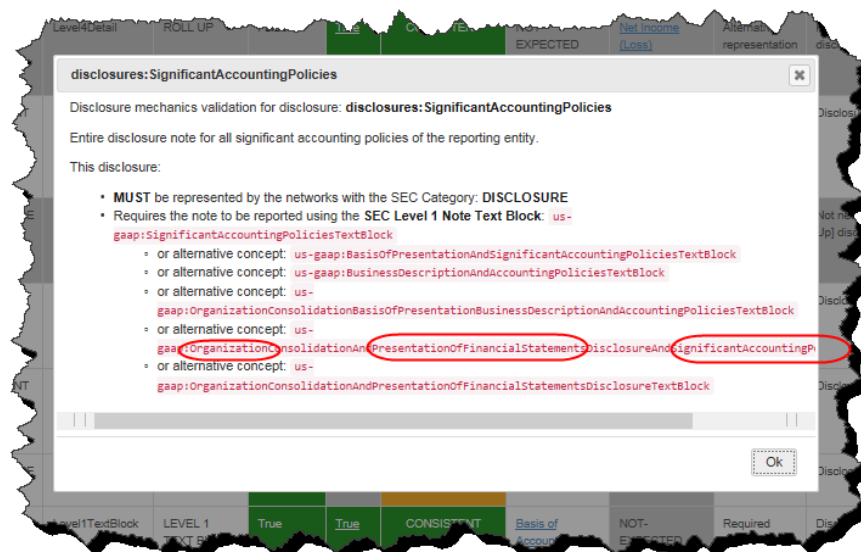
Reporting Entity [Axis]	0000732717 (http://www.sec.gov/CIK)	
	Period [Axis]	
Income Taxes	2016-01-01 - 2016-12-31	
Income Taxes	Changes In Unrecognized Tax Benefits Balance For Federal, State, And Foreign Tax [Table Text Blo...	
Components Of Deferred Tax Liabilities (Assets) [Table Text Block]		
Changes In Unrecognized Tax Benefits Balance For Federal, State, And Foreign Tax [Table Text Block]		
Components Of Income Tax Expense [Table Text Block]		
Schedule of Income before Income Tax, Domestic and Foreign [Table Text Block]		
Reconciliation Of Income Tax Expense Based On Federal Statutory Rate To Amount Per Effective Tax Rate [Table Text Block]		
	Federal, State and Foreign Tax	2016
	Balance at beginning of year	\$ 6,898
	Increases for tax positions related to the current year	318
	Increases for tax positions related to prior years	473
	Decreases for tax positions related to prior years	(1,168)
	Lapse of statute of limitations	(25)
	Settlements	50
	Current year acquisitions	-
	Foreign currency effects	(30)
	Balance at end of year	6,516
	Accrued interest and penalties	1,140
	Gross unrecognized income tax benefits	7,656
	Less: Deferred federal and state income tax benefits	(557)
	Less: Tax attributable to timing items included above	(3,398)
	Less: UTBs included above that relate to acquisitions that would impact goodwill if recognized during the measurement period	-
	Total UTB that, if recognized, would impact the effective income tax rate as of the end of the year	\$ 3,701

BANK OF AMERICA CORP /DE/ (Workiva) (PWC)

<http://www.sec.gov/Archives/edgar/data/70858/000007085817000013/0000070858-17-000013-index.htm>

This is an error. First, obviously this NOTE labeled “Summary of Significant Accounting Policies” contains MORE than just the significant accounting policies. You can clearly see the “BASIS OF PRESENTATION” included in that. Further, while not explicitly LABELED; the YELLOW is the nature of operations disclosure.

As such, there are clearly better concepts that should be used to include these three things:



Reporting Entity [Axis]	0000070858 (http://www.sec.gov/CIK)
Accounting Policies [Abstract]	Period [Axis]
Accounting Policies [Abstract]	2016-01-01 - 2016-12-31
Summary of Significant Accounting Principles	Summary of Significant Accounting Principles
us-gaap:SignificantAccountingPoliciesTextBlock	<p>Summary of Significant Accounting Principles</p> <p>Bank of America Corporation, a bank holding company (BHC) and a financial holding company, provides a diverse range of financial services and products throughout the U.S. and in certain international markets. Bank of America Corporation individually, Bank of America Corporation and its subsidiaries, or certain of Bank of America Corporation's subsidiaries or affiliates.</p> <p>Principles of Consolidation and Basis of Presentation</p> <p>The Consolidated Financial Statements include the accounts of the Corporation and its majority-owned subsidiaries, and those variable interest entities (VIEs) where the Corporation is the primary beneficiary. Results of operations of acquired companies are included from the dates of acquisition and for VIEs, from the dates that the Corporation became the primary beneficiary. Assets held in an agency or fiduciary capacity are included in other assets. Equity method investments are subject to impairment testing and the Corporation's proportionate share of income or loss is included in other income.</p> <p>The preparation of the Consolidated Financial Statements in conformity with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions. Realized results could differ from those estimates and assumptions. Certain prior-year amounts have been reclassified to conform to current-year presentation.</p> <p>On December 20, 2016, the Corporation entered into an agreement to sell its non-U.S. consumer credit card business to a third party. Subject to regulatory approval, this transaction is expected to substantially all payment protection insurance (PPI) exposure above existing reserves. The Corporation has considered this exposure in its estimate of a small after-tax gain on the sale. This transaction will reduce regulatory capital. At December 31, 2016, the assets of this business, which are presented in the assets of business held for sale line on the Consolidated Balance Sheet, included consumer credit card receivables of \$775 million, goodwill of \$775 million, available-for-sale (AFS) debt securities of \$619 million and all other assets of \$305 million. Liabilities are primarily comprised of intercompany borrowings. This business is included in the Consolidated Financial Statements.</p> <p>Change in Accounting Method</p> <p>Effective July 1, 2016, the Corporation changed its accounting method under the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 310-20, Nonrefundable fees and other costs, from the contractual method to the contractual method.</p> <p>The Corporation believes that the contractual method is the preferable method of accounting because it is consistent with the accounting method used by peer institutions in terms of net interest income. The Corporation's asset and liability management (ALM) strategy.</p> <p>The following is the impact of the change in accounting method on the annual periods presented in the consolidated financial statements herein. The impact is expressed as an increase/(decrease) as compared to the prior period. The impact of the change in accounting method on the annual periods presented in the consolidated financial statements herein. The impact is expressed as an increase/(decrease) as compared to the prior period. The impact of the change in accounting method on the annual periods presented in the consolidated financial statements herein. The impact is expressed as an increase/(decrease) as compared to the prior period.</p> <p>New Accounting Pronouncements</p> <p>In August 2016 and November 2016, the FASB issued new accounting guidance that addresses classification of certain cash receipts and cash payments, including changes in restricted cash, in the statement of cash flows. The Corporation has adopted the new guidance on a retrospective basis for the periods presented in the Consolidated Statement of Cash Flows, which the Corporation does not expect will be significant, and will not have any impact on its consolidated financial position or results of operations.</p>

The US GAAP XBRL Taxonomy permutations and combinations are, shall I say “convoluted” and incomplete; but there is a concept that appears to meet the needs of this filer. I have mentioned this issue about the US GAAP XBRL Taxonomy numerous times to the FASB, to Campbell at XBRL US, and have pointed this out to multiple filing agents.

Further, the terms used are inconsistent. See the reconciliation below. I believe that this is a legitimate point that I make. Further, this is an extreme example of other areas of the US GAAP XBRL Taxonomy that have similar issues.

Nature of business	Basis of reporting	Significant accounting policies	Consolidation	Revenue recognition policy
us-gaap: NatureOfOperations	us-gaap: BasisOfAccounting	us-gaap: SignificantAccounting PoliciesTextBlock	us-gaap: Consolidation PolicyTextBlock	us-gaap: RevenueRecognition PolicyTextBlock
us-gaap: BusinessDescriptionAndBasisOfPresentation TextBlock		us-gaap: SignificantAccounting PoliciesTextBlock	us-gaap: Consolidation PolicyTextBlock	us-gaap: RevenueRecognition PolicyTextBlock
us-gaap: OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPolicies TextBlock				us-gaap: RevenueRecognition PolicyTextBlock
us-gaap: OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPolicies TextBlock				us-gaap: RevenueRecognition PolicyTextBlock
Terminology key:				
Nature of operations = Business description				
Basis of accounting = Basis of presentation				
Basis of accounting = Presentation of financial statements				
Significant accounting policies = Accounting policies				
Consolidation policy = Consolidation				
Nature of operations = Organization				
Basis of accounting = Presentation of financial statement disclosure				

CHEVRON CORP (Workiva) (PWC)

<http://www.sec.gov/Archives/edgar/data/93410/000009341017000013/0000093410-17-000013-index.htm>

This is an ERROR. Two separate disclosures are being combined into ONE text block. Notice these two sets of BEST PRACTICE examples:

Income before tax, foreign and domestic breakdown:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_340_Consistent.html

Reconciliation of statutory and effective income tax rate:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_640_Consistent.html

There is ONE intersecting FACT. That fact should be in BOTH disclosures.

So, you could make the argument, I guess, that “this is one table therefore it goes in one text block”. That would be a fair argument. But if you make that argument, this is STILL an error...the text block used is NOT what you are showing in the text block.

And so, a really good thing for accountants to discuss is do they want a DATA centric representation of information (which is STANDARD, see the BEST PRACTICE examples above) or a DOCUMENT CENTRIC presentation of information which can be infinitely arbitrary?

Report Element

Properties	Occurrences
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	
Period Type	For Period (duration)
Data Type	String (xbrl:stringItemType, nonnum:textBlockItemType)
Name	us-gaap:ScheduleOIEffectiveIncomeTaxRateReconciliationTableTextBlock
ID	us-gaap_ScheduleOIEffectiveIncomeTaxRateReconciliationTableTextBlock

Labels of Report Element

Reconciliation between the U.S. statutory federal income tax rate and the company's effective income tax rate

	2016	2015 ¹	2014 ¹
Income (loss) before income taxes			
United States	\$ (4,317)	\$ (2,877)	\$ 6,296
International	2,157	7,719	24,906
Total income (loss) before income taxes	(2,160)	4,842	31,202
Theoretical tax (at U.S. statutory rate of 35%)	(756)	1,695	10,921
Equity affiliate accounting effect	(704)	(1,286)	(2,039)
Effect of income taxes from international operations	608	72	2,708
State and local taxes on income, net of U.S. federal income tax benefit	(44)	(74)	234
Prior year tax adjustments, claims and settlements	(349)	84	(76)
Tax credits	(188)	(35)	(68)
Other ²	(296)	(324)	212
Total income tax expense (benefit)	\$ (1,729)	\$ 132	\$ 11,892
Effective income tax rate	80.0%	2.7%	38.1%

¹2014 and 2015 conformed to 2016 presentation.
²Includes one-time tax benefits associated with changes in uncertain tax positions and valuation allowances.

<http://www.sec.gov/Archives/edgar/data/858877/000085887717000016/0000858877-17-000016-index.htm>

[illegible]

10

CISCO SYSTEMS, INC. (Workiva) (PWC) (Long lived assets)

<http://www.sec.gov/Archives/edgar/data/858877/000085887717000016/0000858877-17-000016-index.htm>

This disclosure of PPE information by geographic area is really the same disclosure, here are multiple BEST PRACTICE examples:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_369_Consistent.html

And therefore, this Level 3 Disclosure Text Block should be used: us-gaap:LongLivedAssetsByGeographicAreasTableTextBlock

This extension is not justifiable.

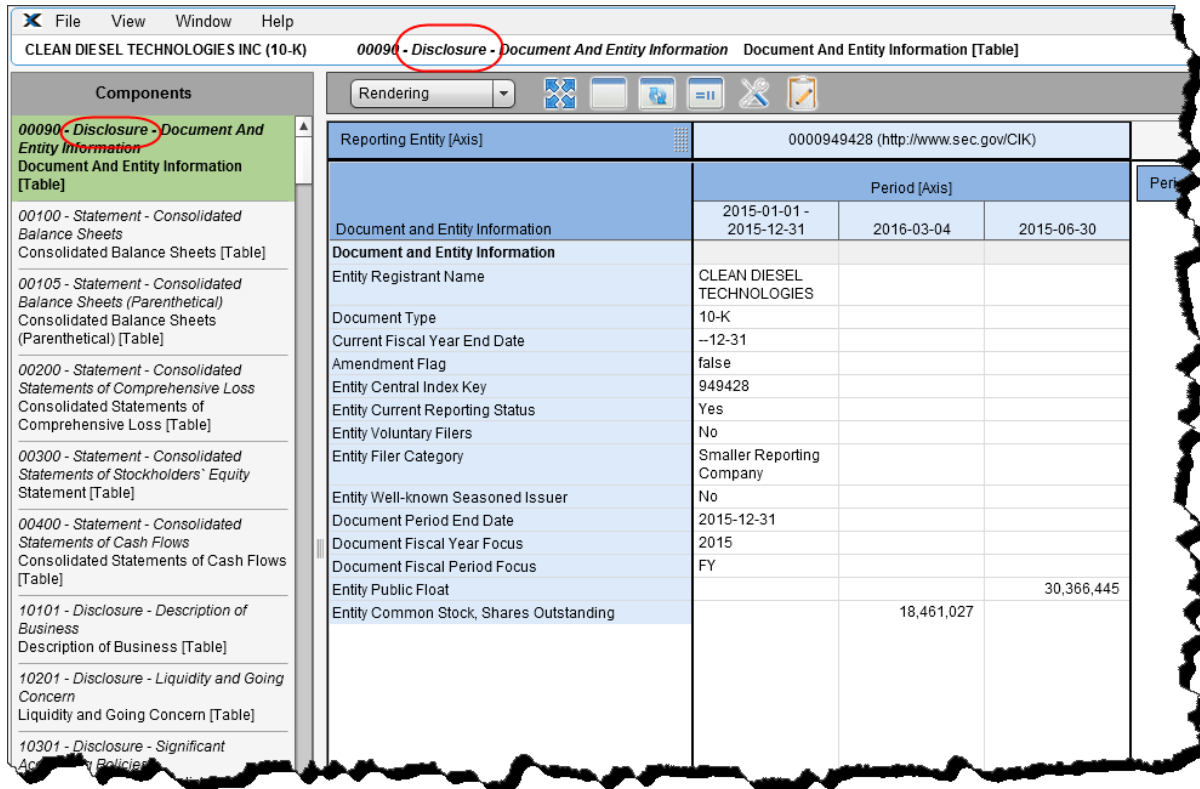
The screenshot displays the Workiva interface for editing a financial report. The main window shows the 'Report Element' for 'Property and Equipment, Net' with various properties and occurrences. A red circle highlights the 'Name' property, which is set to 'csc:EntityWideDisclosureOnGeographicAreasLongLivedAssetsTableTextBlock'. To the right, a table titled 'Property and equipment, net' is shown, detailing the company's property and equipment by geographic area (United States and International) for the periods ending July 29, 2017, July 30, 2016, and July 25, 2015. The table includes a 'Total' row and is presented in millions of dollars.

	July 29, 2017	July 30, 2016	July 25, 2015
United States	\$ 2,711	\$ 2,822	\$ 2,733
International	611	684	599
Total	\$ 3,322	\$ 3,506	\$ 3,332

CLEAN DIESEL TECHNOLOGIES INC

<http://www.sec.gov/Archives/edgar/data/949428/000104746916011746/0001047469-16-011746-index.htm>

Filer is using the SEC Sort Category of “Disclosure” when you should be using the category “Document” when representing the document and entity information:



CLEAN DIESEL TECHNOLOGIES INC (10-K) 00090 - Disclosure - Document And Entity Information Document And Entity Information [Table]				
Reporting Entity [Axis]		0000949428 (http://www.sec.gov/CIK)		
		Period [Axis]		
		2015-01-01 - 2015-12-31	2016-03-04	2015-06-30
Document and Entity Information				
Entity Registrant Name		CLEAN DIESEL TECHNOLOGIES		
Document Type		10-K		
Current Fiscal Year End Date		--12-31		
Amendment Flag		false		
Entity Central Index Key		949428		
Entity Current Reporting Status		Yes		
Entity Voluntary Filers		No		
Entity Filer Category		Smaller Reporting Company		
Entity Well-known Seasoned Issuer		No		
Document Period End Date		2015-12-31		
Document Fiscal Year Focus		2015		
Document Fiscal Period Focus		FY		
Entity Public Float		30,366,445		
Entity Common Stock, Shares Outstanding		18,461,027		

Coca-Cola (EY) (Workiva)

<http://www.sec.gov/Archives/edgar/data/21344/000002134417000009/0000021344-17-000009-index.htm>

To report Coca-Cola's business description and summary of significant accounting policies, Coca-Cola creates an extension concept:

ko:BusinessAndSummaryOfSignificantAccountPoliciesTextBlock

Yet, there is an existing US GAAP XBRL Taxonomy concept that would certainly be usable to report this information:

us-gaap:BusinessDescriptionAndAccountingPoliciesTextBlock

This is clearly an error which should be fixed.

Reporting Entity [xbrl]	Period [xbrl]
ko:BusinessAndSummaryOfSignificantAccountPoliciesTextBlock	0000021344 (http://www.sec.gov/CIK)
Summary of Significant Accounting Policies [Abstract]	2016-01-01 - 2016-12-31
Summary of Significant Accounting Policies [Abstract]	BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	BUSINESS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
	<i>Description of Business</i>
	The Coca-Cola Company is the world's largest beverage company. We own or license and market more than 500 nonalcoholic beverage brands including sparkling beverages and a variety of still beverages such as waters, flavored waters and enhanced waters, juices and juice drinks, ready-to-drink teas and coffees, sports drinks, dairy, and energy drinks. We own and market four of the world's top five nonalcoholic sparkling beverage brands: Coca-Cola, Diet Coke, Fanta and Sprite. Finished beverage products bearing our trademarks, sold in the United States since 1886, are now sold in more than 200 countries.
	We make our branded beverage products available to consumers throughout the world through our network of Company-owned or -controlled bottling and distribution operations, as well as independent bottling partners, distributors, wholesalers and retailers — the world's largest beverage distribution system. Beverages bearing trademarks owned by or licensed to us account for more than 1.9 billion of the approximately 59 billion servings of all beverages consumed worldwide every day.
	Our Company markets, manufactures and sells:
	<ul style="list-style-type: none">• beverage concentrates, sometimes referred to as "beverage bases," and syrups, including fountain syrups (we refer to this part of our business as our "concentrate business" or "concentrate operations"); and• finished sparkling and still beverages (we refer to this part of our business as our "finished product business" or "finished product operations").
	Generally, finished product operations generate higher net operating revenues but lower gross profit margins than concentrate operations.
	In our concentrate operations, we typically generate net operating revenues by selling concentrates and syrups to authorized bottling and canning operations (to which we typically refer as our "bottlers" or our "bottling partners").

DATAWATCH CORP (Certent)

<http://www.sec.gov/Archives/edgar/data/792130/000114420416133226/0001144204-16-133226-index.htm>

This is an error, an unnecessary extension concept was created. See this list of 100 examples where the concept “us-gaap:AllowanceForCreditLossesOnFinancingReceivablesTableTextBlock” was used for exactly that disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_65_Consistent.html

For the fiscal years ended September 30, 2016, 2015 and 2014, changes to and ending balances of the allowance for doubtful accounts were as follows:

	September 30,		
	2016	2015	2014
	(In thousands)		
Allowance for doubtful accounts balance - beginning of year	\$ 106	\$ 53	\$ 43
Additions to the allowance for doubtful accounts	51	111	18
Deductions against the allowance for doubtful accounts	(129)	(58)	(8)
Allowance for doubtful accounts balance - end of year	\$ 28	\$ 106	\$ 53

Report Element Properties

23

Properties

Labels

References

Occurrences

To Do

Report Standard Label

Schedule Of Allowance For Doubtful Accounts Receivable [Table Text Block]

Base Standard Label

Documentation

Tabular disclosure of allowance for doubtful accounts receivable.

Properties

Class

[Concept] Text Block (HTML)

Prefix

dwch

Name

dwch:ScheduleOfAllowanceForDoubtfulAccountsReceivableTableTextBlock

Other

Balance Type

Period Type

For Period (duration)

Data Type

nonnum:textBlockItemType (subtype of: nonnum:xmlNodesItemType)

ID

dwch_ScheduleOfAllowanceForDoubtfulAccountsReceivableTableTextBlock

EXXON MOBIL CORP (PWC) (Certent)

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

This is an ERROR. Two separate disclosures are being combined into ONE text block.

Income before tax, foreign and domestic

breakdown: http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_340_Conistent.html

Reconciliation of statutory and effective income tax

rate: http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_640_Consistent.html

There is ONE intersecting FACT. That fact should be in BOTH disclosures.

So, you could make the argument, I guess, that “this is one table therefore it goes in one text block”. That would be a fair argument. But if you make that argument, this is STILL an error...the text block used is NOT what you are showing in the text block.

And so, a really good thing for accountants to discuss is do they want a DATA centric representation of information (which is STANDARD, see the BEST PRACTICE examples above) or a DOCUMENT CENTRIC presentation of information which can be infinitely arbitrary?

	2016	2015	2014
Income before income taxes			
United States	(5,832)	147	9,080
Non-U.S.	13,801	21,819	42,550
Total	7,969	21,966	51,630
Theoretical tax	2,789	7,688	18,071
Effect of equity method of accounting	(1,682)	(2,675)	(4,663)
Non-U.S. taxes in excess of (less than) theoretical U.S. tax (1)	(582)	1,415	5,442
U.S. tax on non-U.S. operations	41	38	5
State taxes, net of federal tax benefit	(43)	(8)	(324)
Other (2)	(929)	(1,043)	(516)
Total income tax expense	(406)	5,415	18,015
Effective tax rate calculation			
Income taxes	(406)	5,415	18,015
ExxonMobil share of equity company income taxes	1,692	3,011	5,678
Total income taxes	1,286	8,426	23,693
Net income including noncontrolling interests	8,375	16,551	33,615
Total income before taxes	9,661	24,977	57,308
Effective income tax rate	13%	34%	41%

(1) 2016 includes a \$227 million expense from an adjustment to deferred taxes and a \$548 million benefit from an adjustment to a tax position.
(2) 2016 includes an exploration tax benefit of \$198 million and benefits from an adjustment to a prior year tax position of \$176 million.

FRANKLIN COVEY CO (Certent)

<http://www.sec.gov/Archives/edgar/data/886206/000088620616000075/0000886206-16-000075-index.htm>

The concept “us-gaap:CapitalLeasesInFinancialStatementsOfLesseeDisclosureTextBlock” which is a LEVEL 1 NOTE Text Block to represent a Level 3 Disclosure Text Block. The appropriate concept is shown in YELLOW below:

Rules	Line of Reasoning
	This disclosure: disclosures:CapitalLeasesFutureMinimumPaymentsPresentValueOfNetMinimumPaymentsRollUp
	- MUST be represented by a network with the SEC Category: cm:DisclosureType
	- MUST be represented as a Level 4 Disclosure Detail with the concept arrangement pattern: cm:RollUp
	- cm:RollUp REQUIRES total: us-gaap:CapitalLeasesFutureMinimumPaymentsPresentValueOfNetMinimumPayments
	- Or by the allowed alternative concept: us-gaap:CapitalLeaseObligations
	- Or by the allowed alternative concept: us-gaap:CapitalLeasesFutureMinimumPaymentsDue
	- MUST be represented as using the Level 3 Disclosure Text Block : us-gaap:ScheduleOfFutureMinimumLeasePaymentsForCapitalLeasesTableTextBlock
	- Requires the note to be reported using the Level 1 Note Text Block : us-gaap:CapitalLeasesInFinancialStatementsOfLesseeDisclosureTextBlock
	- Or by the allowed alternative concept: us-gaap:DebtAndCapitalLeasesDisclosuresTextBlock
	- Or by the allowed alternative concept: us-gaap:LeasesOfLesseeDisclosureTextBlock
	- Or by the allowed alternative concept: us-gaap:CommitmentsAndContingenciesDisclosureTextBlock
	- Or by the allowed alternative concept: us-gaap:CommitmentsDisclosureTextBlock

See this Level 3 Disclosure Text Block related to the minimum future payments under capital leases:

Component: (Network and Table)

Network: 30503 - Disclosure - Financing Obligation (Tables)

Table: Implied [Table]

Reporting Entity [Axis]: 0000886206 http://www.sec.gov/CIK

Period [Axis]: 2016-08-31

Drop Column Fields Here

Implied [Line Items]

Fact Value

Future Minimum Payments Under The Financing Obligation

YEAR ENDING		
AUGUST 31,		
2017	\$	3,509
2018		3,579
2019		3,651
2020		3,724
2021		3,798
Thereafter		15,157
Total future minimum financing obligation payments		33,418
Less interest		(10,125)
Present value of future minimum financing obligation payments	\$	23,293

Report Element Properties

Properties Labels References Occurrences To Do

Report Standard Label: Capital Leases in Financial Statements of Lessee Disclosure [Text Block]

Base Standard Label: Capital Leases in Financial Statements of Lessee Disclosure [Text Block]

Documentation: The entire disclosure for capital leasing arrangements including, but not limited to, the following: a) the basis on which contingent rental payments are determined; (b) the existence and terms of renewal or purchase options and escalation clauses; (c) restrictions imposed by lease agreements, such as those concerning dividends, additional debt, and further leasing.

Properties

Class: [Concept] Text Block (HTML)

Prefix: us-gaap

Name: us-gaap:CapitalLeasesInFinancialStatementsOfLesseeDisclosureTextBlock

Other

Balance Type: For Period (duration)

Period Type: nonnum:textBlockItemType (subtype of: nonnum:xmlNodeItemType)

Data Type: us-gaap_CapitalLeasesInFinancialStatementsOfLesseeDisclosureTextBlock

ID: us-gaap_CapitalLeasesInFinancialStatementsOfLesseeDisclosureTextBlock

That is a LEVEL 1 Note Text Block:

195000 - Disclosure - Comprehensive Text Block List

- Text Block [Abstract]
 - Disclosure Text Block [Abstract]**
 - [1..50]
 - Accounting Changes [Text Block]
 - Accounting Changes and Error Corrections [Text Block]
 - Accounting for Certain Loans and Debt Securities Acquired [Text Block]
 - Accounts Payable and Accrued Liabilities Disclosure [Text Block]
 - Accounts Payable, Accrued Liabilities, and Other Liabilities [Text Block]
 - Accounts Payable, Accrued Liabilities, and Other Liabilities [Text Block]
 - Additional Financial Information Disclosure [Text Block]
 - Affordable Housing Program [Text Block]
 - Agriculture [Text Block]
 - Allowance for Credit Losses [Text Block]
 - Asset Impairment Charges [Text Block]
 - Asset Retirement Obligation Disclosure [Text Block]
 - Banking and Thrift Disclosure [Text Block]
 - Basis of Accounting [Text Block]
 - Basis of Presentation and Significant Accounting Policies [Text Block]
 - Brokers and Dealers Disclosure [Text Block]
 - Business Acquisition, Integration, Restructuring and Other [Text Block]
 - Business Combination Disclosure [Text Block]
 - Business Description and Accounting Policies [Text Block]
 - Business Description and Basis of Presentation [Text Block]
 - Business Insurance Recoveries [Text Block]
 - Business and Contractual Arrangements for Prepaid Health [Text Block]
 - Capital Leases in Financial Statements of Lessee Disclosure**
 - Capital Leases in Financial Statements of Lessor Disclosure**
 - Capital Requirements on Trust Assets [Text Block]

Labels

Type

Standard

Document

Reference

Properties

Property

Name

Namespace

Data Type

XBRL Type

Substitution

Period Type

Abstract

Nillable

Custom Type

This custom type

Details Relationships Tree Locations		
Capital Leases in Financial Statements of Lessee Disclosure [Text Block]		
Labels		
Type	Lang	Label
Standard Label	en-US	Capital Leases in Financial Statements of Lessee Disclosure [Text Block]
Documentation	en-US	The entire disclosure for capital leasing arrangements including, but not limited to, the following: a) the basis on which contingent rental payments are determined; (b) the existence and terms of renewal or purchase options and escalation clauses; (c) restrictions imposed by lease agreements, such as those concerning dividends, additional debt, and further leasing.
References		
Properties		
Property	Value	
Name	CapitalLeasesInFinancialStatementsOfLesseeDisclosureTextBlock	
Namespace	http://fasb.org/us-gaap/2017-01-31	
Data Type	nonnum:textBlockItemType	
XBRL Type	stringItemType	
Substitution Group	xbrl:item	
Period Type	duration	
Abstract	false	
Nillable	true	

General Electric Company (Certent) (KPMG)

<http://www.sec.gov/Archives/edgar/data/40545/000004054517000010/0000040545-17-000010-index.htm>

The FIRST breakdown circled in RED, don't know what it is.

The SECOND is "Income before taxes" which breaks out the foreign and domestic income before taxes. This is a set of 60 BEST PRACTICES for providing this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_340_Consistent.html

The THIRD is the breakdown of the current and deferred portion of income tax expense. This is a set of 77 BEST PRACTICE examples of that:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_337_Consistent.html

So, you could make the argument, I guess, that "this is one table therefore it goes in one text block". That would be a fair argument. But if you make that argument, this is STILL an error...the text block used is NOT what you are showing in the text block.

And so, a really good thing for accountants to discuss is do they want a DATA centric representation of information (which is STANDARD, see the BEST PRACTICE examples above) or a DOCUMENT CENTRIC presentation of information which can be infinitely arbitrary?

General Electric Company (10-K) 301400 - Disclosure - Income Taxes (Tables) Income Taxes (Tables) [Table]

Rendering 9,030

Reporting Entity [Axis] 0000040545 (http://www.sec.gov/CIK)

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

Income Tax Disclosure [Abstract]

Income Tax Disclosure [Abstract]

Provision for Income Taxes

PROVISION FOR INCOME TAXES

(In millions)	2016	2015	2014
GE			
Current tax expense (benefit)	\$ (140)	\$ 3,307	\$ 2,110
Deferred tax expense (benefit) from temporary differences	1,107	(1,800)	(476)
	967	1,506	1,634
GE Capital			
Current tax expense (benefit)	(1,138)	2,796	(455)
Deferred tax expense (benefit) from temporary differences	(293)	2,183	(406)
	(1,431)	4,979	(861)
Consolidated			
Current tax expense (benefit)	(1,278)	6,103	1,655
Deferred tax expense (benefit) from temporary differences	814	383	(882)
Total	\$ (464)	\$ 6,485	\$ 772

CONSOLIDATED EARNINGS (LOSS) FROM CONTINUING OPERATIONS BEFORE INCOME TAXES

(In millions)	2016	2015	2014
U.S. earnings	\$ 2,145	\$ (309)	\$ 3,176
Non-U.S. earnings	6,885	8,495	7,087
Total	\$ 9,030	\$ 8,186	\$ 10,263

CONSOLIDATED (BENEFIT) PROVISION FOR INCOME TAXES

(In millions)	2016	2015	2014
U.S. Federal			
Current	\$ (2,646)	\$ 1,549	\$ (122)
Deferred	(754)	492	261
Non - U.S.			
Current	1,730	4,867	2,035
Deferred	1,239	(121)	(982)
Other	(33)	(302)	(419)
Total	\$ (464)	\$ 6,485	\$ 772

Report Element

Properties

Occurrences

Report Element Class Concept

Prefix (From Taxonomy) us-gaap

Balance Type

Period Type For Period (duration)

Data Type String (xbrl:stringItemType, nonnum:textBlockItemType)

Name us-gaap:ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock

ID us-gaap_ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock

Labels of Report Element

Intel Corporation (Workiva) (EY)

<http://www.sec.gov/Archives/edgar/data/50863/000005086317000012/0000050863-17-000012-index.htm>

This is an ERROR. What Intel is doing is putting two (or three really) different disclosures into the SAME TEXT BLOCK where they really should be separated into TWO, maybe THREE different text blocks.

The first is "Income before taxes" which breaks out the foreign and domestic income before taxes. This is a set of 60 BEST PRACTICES for providing this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_340_Consistent.html

The second is the breakdown of the current and deferred portion of income tax expense. This is a set of 77 BEST PRACTICE examples of that:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_337_Consistent.html

Then you have the effective income tax reconciliation to the statutory rate which Intel did not do. This is a set of 78 BEST PRACTICE examples of that:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_640_Consistent.html

Intel showed the entire effective rate to statutory rate reconciliation in another text block; so that fact is really not necessary here and it does not go with the other two disclosures. Keep in mind that the focus should be a data centric representation of information, not a document centric presentation.

Years Ended (In Millions)	Dec 31, 2016	Dec 26, 2015	Dec 27, 2014
Income before taxes:			
U.S.	\$ 6,957	\$ 8,800	\$ 11,565
Non-U.S.	5,979	5,412	4,236
Total income before taxes	12,936	14,212	15,801
Provision for taxes:			
Current:			
Federal	1,319	2,828	3,374
State	13	40	38
Non-U.S.	756	842	969
Total current provision for taxes	2,088	3,710	4,381
Deferred:			
Federal	658	(862)	(263)
Other	(126)	(56)	(21)
Total deferred provision for taxes	532	(918)	(284)
Total provision for taxes	\$ 2,620	\$ 2,792	\$ 4,097
Effective tax rate	20.3%	19.6%	25.9%

JOHNSON & JOHNSON (PWC) (Workiva)

<http://www.sec.gov/Archives/edgar/data/200406/000020040617000006/0000200406-17-000006-index.htm>

This is an ERROR. Two separate disclosures are being combined into ONE text block.

Income before tax, foreign and domestic

breakdown: http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_340_Conistent.html

Reconciliation of statutory and effective income tax

rate: http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_640_Conistent.html

So, you could make the argument, I guess, that “this is one table therefore it goes in one text block”. That would be a fair argument. But if you make that argument, this is STILL an error...the text block used is NOT what you are showing in the text block.

And so, a really good thing for accountants to discuss is do they want a DATA centric representation of information (which is STANDARD, see the BEST PRACTICE examples above) or a DOCUMENT CENTRIC presentation of information which can be infinitely arbitrary?

JOHNSON & JOHNSON (10-K) 2308301 - Disclosure - Income Taxes (Tables) Income Taxes (Tables) [Table]

Components

- 2307301 - Disclosure - Borrowings (Tables)
- 2308301 - Disclosure - Income Taxes (Tables)
- 2309301 - Disclosure - Employee

Report Element

Properties

- Report Element Class: Concept
- Prefix (From Taxonomy): us-gaap
- Balance Type: For Period (duration)
- Period Type: For Period (duration)
- Data Type: String (xbrl:stringItemType, nonnum:textBlockItemType)
- Name: us-gaap:ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock
- ID: us-gaap:ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock

Occurrences

Income Tax Disclosure [Abstract]

Income Tax Disclosure [Abstract]

Provision for Income Taxes

Comparison of Income Taxes at Statutory Rate and Company's Effective Tax Rate

A comparison of income tax expense at the U.S. statutory rate of 35% in 2016, 2015 and 2014, to the Company's effective tax rate is as follows:

(Dollars in Millions)	2016	2015	2014
U.S.	\$ 7,457	\$ 8,179	\$ 8,001
International	12,346	11,017	12,562
Earnings before taxes on income:	\$ 19,803	\$ 19,196	\$ 20,563
Tax rates:			
U.S. statutory rate	35.0 %	35.0	35.0
International operations excluding Ireland	(9.4)	(6.7)	(7.0)
Ireland and Puerto Rico operations ⁽¹⁾	(7.8)	(8.7)	(6.9)
Research and orphan drug tax credits	(0.4)	(0.2)	(0.3)
U.S. state and local	(0.1)	0.4	1.0
U.S. manufacturing deduction	(0.6)	(0.6)	(0.6)
U.S. tax on international income	1.3	0.2	1.4
Additional tax benefits on share based compensation	(1.8)	—	—
U.S. tax benefit on asset/business disposals	—	—	(1.9)
All other	0.3	0.3	(0.1)
Effective tax rate	16.5 %	19.7	20.6

The Company has subsidiaries operating in Puerto Rico under various tax incentives.

MCDONALDS CORP (Workiva) (EY) (Unrecognized tax positions)

<http://www.sec.gov/Archives/edgar/data/63908/000006390817000017/0000063908-17-000017-index.htm>

This is an inappropriate extension concept. Out of 30 companies in the DOW 30, there were **28 that used the existing US GAAP XBRL Taxonomy concept for this disclosure**. The exceptions were AT&T and McDonalds, both of which created extension concepts. That evidence alone makes it incredibly hard to justify the creation of the extension concept.

Add to that these BEST PRACTICE EXAMPLES of how public companies report this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_746_Consistent.html

Reporting Entity [Axis]	0000063908 (http://www.sec.gov/CIK)	
	Period [Axis]	
Income Tax Disclosure [Abstract]	2016-01-01 - 2016-12-31	
Income Tax Disclosure [Abstract]	Reconciliation of Beginning and Ending Amounts of Unrecognized Tax Benefits	
Income before Provision for Income Taxes, Classified by Source of Income	The following table presents a reconciliation of the beginning and ending amounts of unrecognized tax benefits:	
Provision for Income Taxes, Classified by Timing and Location of Payment		
Net Deferred Tax Liabilities		
Statutory U.S. Federal Income Tax Rate Reconciliation to Effective Income Tax Rates		
Reconciliation of Beginning and Ending Amounts of Unrecognized Tax Benefits		
	<i>In millions</i>	
	2016	2015
Balance at January 1	\$ 781.2	\$ 988.1
Decreases for positions taken in prior years	(37.1)	(49.9)
Increases for positions taken in prior years	150.1	30.5
Increases for positions related to the current year	116.6	83.7
Settlements with taxing authorities	(17.7)	(258.0)
Lapsing of statutes of limitations	(69.0)	(13.2)
Balance at December 31 ⁽¹⁾	\$ 924.1	\$ 781.2

This amount, \$890.0 million and \$704.0 million are included in Other long-term liabilities for 2016 and 2015, respectively, and \$114.1 million and \$21.9 million are included in Current liabilities - income taxes for 2016 and 2015, respectively, on the consolidated balance sheet. The remainder is included in Deferred income taxes on the consolidated balance sheet.

mcd:UnrecognizedTaxBenefitsReconciliationTableTextBlock

MCDONALDS CORP (Workiva) (EY) (Income before tax breakdown)

<http://www.sec.gov/Archives/edgar/data/63908/000006390817000017/0000063908-17-000017-index.htm>

This is an error.

This set of BEST PRACTICES shows this exact disclosure and the Level 3 Disclosure Text Block and the Level 4 Disclosure Detail concept used:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_340_Consistent.html

But the **SMOKING GUN** is that the CORRECT Level 3 Disclosure Detail concept WAS USED.

Therefore, it really is not possible to argue that the extension that was created is justifiable.

Level 4 Disclosure Detail: (inappropriate extension)

Reporting Entity [Axis]	0000063908 (http://www.sec.gov/CIK)		
Income Tax Disclosure [Abstract]	Period [Axis]		
	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Income Tax Disclosure [Abstract]			
U.S.	2,059,400,000	2,597,800,000	2,681,900,000
Outside the U.S.	4,806,600,000	3,957,900,000	4,690,100,000
Income before provision for income taxes	6,866,000,000	6,555,700,000	7,372,000,000

Report Element

Properties

Occurrences

Report Element Class

Concept

Prefix (From Taxonomy)

mcd

Balance Type

Credit

Period Type

For Period (duration)

Data Type

Monetary (xbrli:monetaryItemType)

Name

mcd:IncomeLossFromContinuingOperationsBeforeIncomeTaxes

ID

mcd_IncomeLossFromContinuingOperationsBeforeIncomeTaxes

Labels of Report Element

From	Role	Label	Lang
Filer	Standard label	Income Loss From Continuing Operations Before Income Taxes	en-US

Level 3 Disclosure Text Block:

File View Window Help

MCDONALDS CORP (10-K) 2309301 - Disclosure - Income Taxes (Tables) Income Taxes (Tables) [Table]

Rendering 6866

Components

2201201 - Disclosure - Summary of Significant Accounting Policies (Policies) Summary of Significant Accounting Policies (Policies) [Table]

2301302 - Disclosure - Summary of Significant Accounting Policies (Tables) Summary of Significant Accounting Policies (Tables) [Table]

2303301 - Disclosure - Property and Equipment Property and Equipment [Table]

2305301 - (Income) E Other Operating Income (Tables) [Table]

2307301 - Arrangements Franchise Fee (Tables) [Table]

2308301 - Arrangements Leasing Arrangements (Tables) [Table]

2309301 - (Tables) Income Taxes (Tables) [Table]

2311301 - Geographic Segments (Tables) [Table]

Reporting Entity [Axis] 0000063908 (<http://www.sec.gov/CIK>)

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

Income Tax Disclosure [Abstract]

Income Tax Disclosure [Abstract]

Income before Provision for Income Taxes, Classified by Source of Income

Income before provision for income taxes, classified by source of income, was as follows:

In millions	2016	2015	2014
U.S.	\$ 2,059.4	\$ 2,597.8	\$ 2,681.9
Outside the U.S.	4,806.6	3,957.9	4,690.1
Income before provision for income taxes	\$ 6,866.0	\$ 6,555.7	\$ 7,372.0

Report Element

Properties Occurrences

Documentation: Federal disclosure of income before income tax between domestic and foreign jurisdictions.

Report Element Class Concept

Prefix (From Taxonomy) us-gaap

Balance Type

Period Type For Period (duration)

Data Type String (xbrli:stringItemType, nonnum:textBlockItemType)

Name us-gaap:ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock

ID us-gaap_ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock

Labels of Report Element

Moxian, Inc. (EZ-XBRL)

<http://www.sec.gov/Archives/edgar/data/1516805/000121390016019618/0001213900-16-019618-index.htm>

A Level 3 Disclosure Text Block that relates to INDEFINITE LIVED intangible assets to represent information that per the Level 4 Disclosure Detail is FINITE LIVED intangible assets.

FileViewWindowHelp

Moxian, Inc. (10-K)021 - Disclosure - Intangible Assets, Net (Tables)Intangible Assets, Net (Tables) [Table]

Components

016 - Disclosure - Commitments and Contingencies
Commitments and Contingencies [Table]

016 - Disclosure - Subsequent Events
Subsequent Events [Table]

017 - Disclosure - Summary of Principal Accounting Policies (Policies)
Summary of Principal Accounting Policies (Policies) [Table]

018 - Disclosure - Summary of Principal Accounting Policies (Tables)
Summary of Principal Accounting Policies (Tables) [Table]

019 - Disclosure - Prepayments

Rendering

3311

Reporting Entity [Axis]

0001516805 (http://www.sec.gov/CIK)

Period [Axis]

2015-10-01 - 2016-09-30

Intangible Assets, Net [Abstract]

Intangible Assets, Net [Abstract]

Schedule of intangible assets

Schedule of total estimated amortization of intangible assets

Schedule of intangible assets

September 30, 2016

September 30, 2015

\$ 3,460,335

\$ 6,782,000

1,376,122

354,755

4,836,457

\$ 7,136,755

(1,525,164)

(536,470)

\$ 3,311,293

\$ 6,600,285

Report Element

Properties

Occurrences

Report Element Class

Concept

Prefix (From Taxonomy)

us-gaap

Balance Type

Period Type

For Period (duration)

Data Type

String (xbrl:stringItemType, nonnum:textBlockItemType)

Name

us-gaap:ScheduleOfIndefiniteLivedIntangibleAssetsTableTextBlock

ID

us-gaap_ScheduleOfIndefiniteLivedIntangibleAssetsTableTextBlock

Label of Report Element

034 - Disclosure - Intangible Assets, Net (Details) Schedule of Acquired Indefinite-lived Intangible Assets by Major Class [Table]

	Rendering				
	Reporting Entity [Axis]	0001516805 (http://www.sec.gov/CIK)			
		Period [Axis]			
		2016-09-30			
		Finite-Lived Intangible Assets by Major Class [Axis]		Finite-Lived Intan	
	Acquired Finite-Lived Intangible Assets [Line Items]	IP rights [Member]	Other intangible assets [Member]	Finite-Lived Intangible Assets,...	IP rights [Member]
	Gross carrying amount	3,460,335	1,376,122	4,836,457	6,782,000
	Less: accumulated amortization			(1,525,164)	
	Total			3,311,293	

PROCTER & GAMBLE CO (Workiva) (Deloitte) (Accrued liabilities)

<http://www.sec.gov/Archives/edgar/data/80424/000008042417000047/0000080424-17-000047-index.htm>

This is an error. TWO different disclosures, each of which tie to the balance sheet, are represented as ONE text block. Frankly, it seems that the SEC's definition of "Table" is ambiguous. Is what is shown below ONE [Table] or TWO [Table]s? Is a table defined by the presentation characteristics of the table such as the HEADING? Or, is the definition of a table more data oriented?

This is one clue/bit of empirical evidence:

Current accrued liabilities:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_149_Consistent.html

Noncurrent accrued liabilities:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_940_Consistent.html

PROCTER & GAMBLE CO (10-K)		
2303301 - Disclosure - SUPPLEMENTAL FINANCIAL INFORMATION (Tables)		
SUPPLEMENTAL FINANCIAL INFORMATION (Tables) [Table]		
Components	Rendering	7,024
VALU MEASUREMENTS RISK MANAGEMENT ACTIVITIES AND FAIR VALUE MEASUREMENTS [Table]	Reporting Entity [Axis]	0000080424 (http://www.sec.gov/CIK)
2139100 - Disclosure - SHORT-TERM AND LONG-TERM DEBT SHORT-TERM AND LONG-TERM DEBT [Table]	Period [Axis]	2016-07-01 - 2017-06-30
2142100 - Disclosure - ACCUMULATED OTHER COMPREHENSIVE INCOME ACCUMULATED OTHER COMPREHENSIVE INCOME [Table]	Disclosure Text Block [Abstract]	Other Liabilities [Table Text Block]
2144100 - Disclosure - COMMITMENTS AND CONTINGENCIES COMMITMENTS [Table]	Property, Plant and Equipment [Table Text Block]	Selected components of current and noncurrent liabilities were as follows:
2146100 - D OPERATION DISCONTIN [Table]	Other Liabilities [Table Text Block]	As of June 30
2148100 - D RESULTS (Q QUARTERLY [Table]	Schedule of Restructuring Reserve by Type of Cost [Table Text Block]	
2201201 - D SIGNIFICAN POLICIES (P SUMMARY O ACCOUNTING [Table]	Restructuring and Related Costs [Table Text Block]	
2302301 - D INFORMATI SEGMENT IN [Table]		
2303301 - Disclosure - SUPPLEMENTAL FINANCIAL		
Report Element		
Properties Occurrences		
Standard Label		
Documentation: Tabular disclosure of other liabilities.		
Report Element Class Concept		
Prefix (From Taxonomy) us-gaap		
Balance Type		
Period Type For Period (duration)		
Data Type String (xbrli:stringItemType, nonnum:textBlockItemType)		
Name us-gaap:OtherLiabilitiesTableTextBlock		
ID us-gaap:OtherLiabilitiesTableTextBlock		
1 share of Report Element		

Reporting Entity [Axis]	0000080424 (http://www.sec.gov/CIK)	
Scenario [Axis]	Scenario, Unspecified [Domain]	
	Period [Axis]	
Statement [Line Items]	2017-06-30	2016-06-30
ACCRUED AND OTHER LIABILITIES - CURRENT		
Marketing and Promotion	2,792,000,000	2,820,000,000
Compensation Expenses	1,344,000,000	1,457,000,000
Restructuring Reserves	277,000,000	315,000,000
Taxes Payable	449,000,000	397,000,000
Legal and Environmental	168,000,000	158,000,000
Other Liabilities	1,994,000,000	2,302,000,000
Accrued Liabilities, Current	7,024,000,000	7,449,000,000
OTHER NONCURRENT LIABILITIES		
Pension Benefits	5,487,000,000	6,761,000,000
Other Postretirement Benefits	1,333,000,000	1,808,000,000
Uncertain Tax Positions	564,000,000	952,000,000
Liabilities, Noncurrent	870,000,000	804,000,000
Other Liabilities, Noncurrent	8,254,000,000	10,325,000,000

PROCTER & GAMBLE CO (Workiva) (Deloitte) (Income before tax)

<http://www.sec.gov/Archives/edgar/data/80424/000008042417000047/0000080424-17-000047-index.htm>

This is an error.

This set of BEST PRACTICES shows this exact disclosure and the Level 3 Disclosure Text Block and the Level 4 Disclosure Detail concept used:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_340_Consistent.html

But the **SMOKING GUN** is that the CORRECT Level 3 Disclosure Detail concept WAS USED. Therefore, it really is not possible to argue that the extension that was created is justifiable.

Level 4 Disclosure Detail: (inappropriate extension)

Reporting Entity [Axis]	0000080424 (http://www.sec.gov/CIK)		
Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, Noncont...	Period [Axis]		
	2016-07-01 - 2017-06-30	2015-07-01 - 2016-06-30	2014-07-01 - 2015-06-30
Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, Noncontrolling Interest [Abstract]			
Income (Loss) from Continuing Operations before Income Taxes, Domestic	9,031,000,000	8,788,000,000	8,496,000,000
Income (Loss) from Continuing Operations before Income Taxes, Foreign	4,226,000,000	4,581,000,000	2,516,000,000
Income Loss From Continuing Operations Before Income Taxes Adjusted for Net Earnings Attributable to Noncontrolling Interests	13,257,000,000	13,369,000,000	11,012,000,000

Report Element	
Properties	Occurrences
Documentation:	Income Loss From Continuing Operations Before Income Taxes Adjusted for Net Earnings Attributable to noncontrolling interests
Report Element Class	Concept
Prefix (From Taxonomy)	pg
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Name	pg:IncomeLossFromContinuingOperationsBeforeIncomeTaxesAdjustedForNetEarningsAttributableToNoncontrollingInterests
ID	pg_IncomeLossFromContinuingOperationsBeforeIncomeTaxesAdjustedForNetEarningsAttributableToNoncontrollingInterests

Labels of Report Element			
From	Role	Label	Lang

Level 3 Disclosure Text Block:

TRAVELERS COMPANIES, INC. (KPMG) (Document information)

<http://www.sec.gov/Archives/edgar/data/86312/000104746917000695/0001047469-17-000695-index.htm>

Using the SEC sort code “Statement” on document and entity information; SHOULD be using the SEC sort code “Document”:

<div> <div>FileViewWindowHelp</div> <div>TRAVELERS COMPANIES, INC. (10-K)</div> <div>05000 - Statement - Document and Entity Information</div> <div>Document and Entity Information [Table]</div> </div>				
Components 05000 - Statement - Document and Entity Information Document and Entity Information [Table] 10000 - Statement - Consolidated Statement of Income Consolidated Statement of Income [Table] 11000 - Statement - Consolidated Statement of Income Parentheticals Consolidated Statement of Income Parentheticals [Table] 15000 - Statement - Consolidated Statement of Comprehensive Income Consolidated Statement of Comprehensive Income [Table] 20000 - Statement - Consolidated Balance Sheet Consolidated Balance Sheet [Table] 25000 - Statement - Consolidated Balance Sheet Parentheticals Consolidated Balance Sheet Parentheticals [Table] 30000 - Statement - Consolidated Statement of Changes in Shareholders' Equity	<div> <div>Rendering</div> <div> </div> </div>			
	Reporting Entity [Axis]		0000086312 (http://www.sec.gov/CIK)	
	Document and Entity Information		Period [Axis]	
	Document and Entity Information		2016-01-01 - 2016-12-31	2016-06-30
	Registrant name		TRAVELERS COMPANIES, INC.	
	Central index key		86312	
	Document type		10-K	
	Document period end date		2016-12-31	
	Amendment flag		false	
	Amendment description			
	Current fiscal year end date		-12-31	
	Well-known seasoned issuer		Yes	
	Voluntary filers		No	
	Current reporting status		Yes	
	Filer category		Large Accelerated Filer	
	Entity public float			34,172,576,191
	Common stock shares outstanding		279,685,489	
	Document fiscal year focus		2016	
	Document fiscal period focus		FY	

TRAVELERS COMPANIES, INC. (KPMG) (Income before tax breakdown)

<http://www.sec.gov/Archives/edgar/data/86312/000104746917000695/0001047469-17-000695-index.htm>

This is an ERROR. Two separate disclosures are being combined into ONE text block.

Income before tax, foreign and domestic

breakdown: http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_340_Conistent.html

Reconciliation of statutory and effective income tax

rate: http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_640_Consistent.html

There is ONE intersecting FACT. That fact should be in BOTH disclosures.

So, you could make the argument, I guess, that “this is one table therefore it goes in one text block”. That would be a fair argument. But if you make that argument, this is STILL an error...the text block used is NOT what you are showing in the text block.

And so, a really good thing for accountants to discuss is do they want a DATA centric representation of information (which is STANDARD, see the BEST PRACTICE examples above) or a DOCUMENT CENTRIC presentation of information which can be infinitely arbitrary?

	2016	2015	2014
Income before income taxes			
U.S.	\$ 3,946	\$ 4,621	\$ 4,899
Foreign	107	119	190
Total income before income taxes	4,053	4,740	5,089
Effective tax rate			
Statutory tax rate	35%	35%	35%
Expected federal income tax expense	1,419	1,659	1,781
Tax effect of:			
Nontaxable investment income	(323)	(345)	(379)
Other, net	(57)	(13)	(5)
Total income tax expense	\$ 1,039	\$ 1,301	\$ 1,397
Effective tax rate	26%	27%	27%

UNITED TECHNOLOGIES CORP (PWC) (Workiva) (inventories)

<http://www.sec.gov/Archives/edgar/data/101829/000010182917000007/0000101829-17-000007-index.htm>

This is clearly an error. An extension concept was created for a concept that clearly exists in the US GAAP XBRL Taxonomy. See these BEST PRACTICE EXAMPLES that all use the concept “us-gaap:ScheduleOfInventoryCurrentTableTextBlock” to represent this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_517_Consistent.html

2306301 - Disclosure - Inventories and Contracts in Progress (Tables) Inventories and Contracts in Progress (Tables) [Table]

Rendering8,704

Reporting Entity [Axis]0000101829 (http://www.sec.gov/CIK)

Period [Axis]

Inventory Disclosure [Abstract]2016-01-01 - 2016-12-31

Inventory Disclosure [Abstract]

Inventory Table [Table Text Block]

(dollars in millions)		2016	2015
Raw materials		\$ 2,040	\$ 2,037
Work-in-process		2,787	2,422
Finished goods		3,305	3,183
Contracts in progress		9,395	8,668
		17,527	16,310
Less:			
Progress payments, secured by lien, on U.S. Government contracts		(130)	(239)
Billings on contracts in progress		(8,693)	(7,936)
		\$ 8,704	\$ 8,135

Report Element

Properties	Occurrences
Base Taxonomy Standard Label	Inventory Table [Table Text Block]
Documentation:	The complete disclosure related to inventory including the major classes of inventory.
Report Element Class	Concept
Prefix (From Taxonomy)	utx
Balance Type	
Period Type	For Period (duration)
Data Type	String (xbrli:stringItemType, nonnum:textBlockItemType)
Name	utx:InventoryTableTextBlock
ID	utx_InventoryTableTextBlock

Reporting Entity [Axis]	0000101829 (http://www.sec.gov/CIK)		Period [Axis]
Inventory Disclosure [Abstract]	2016-12-31	2015-12-31	
Inventory Disclosure [Abstract]			
Raw materials	2,040,000,000	2,037,000,000	
Work-in-process	2,787,000,000	2,422,000,000	
Finished goods	3,305,000,000	3,183,000,000	
Contracts in progress	9,395,000,000	8,668,000,000	
Inventories before payments and billings	17,527,000,000	16,310,000,000	
Progress payments, secured by lien, on U.S. Government contracts	130,000,000	239,000,000	
Billings on contracts in progress	8,693,000,000	7,936,000,000	
Inventories and contracts in progress, net	8,704,000,000	8,135,000,000	
Inventory Valuation Reserves	877,000,000	760,000,000	
Percent			
Program			
Percent			
Schedule			

Report Element	
Properties	Occurrences
Base Taxonomy Standard Label	Inventories and contracts in progress, net
Documentation:	Amount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Debit
Period Type	As Of (instant)
Data Type	Monetary (xbrli:monetaryItemType)
Name	us-gaap:InventoryNet
ID	us-gaap_InventoryNet

UNITED TECHNOLOGIES CORP (PWC) (Workiva) (long term debt)

<http://www.sec.gov/Archives/edgar/data/101829/000010182917000007/0000101829-17-000007-index.htm>

This is a summary of how others create the long-term debt maturities disclosure:

Roll up:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_195_Consistent.html

Hierarchy (no total, so no roll up):

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_1272_Consistent.html

Notice the Level 3 Disclosure Text Block used which is “us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock”.

And yet, United Technologies created an extension concept. And what would be the justification for the extension concept?

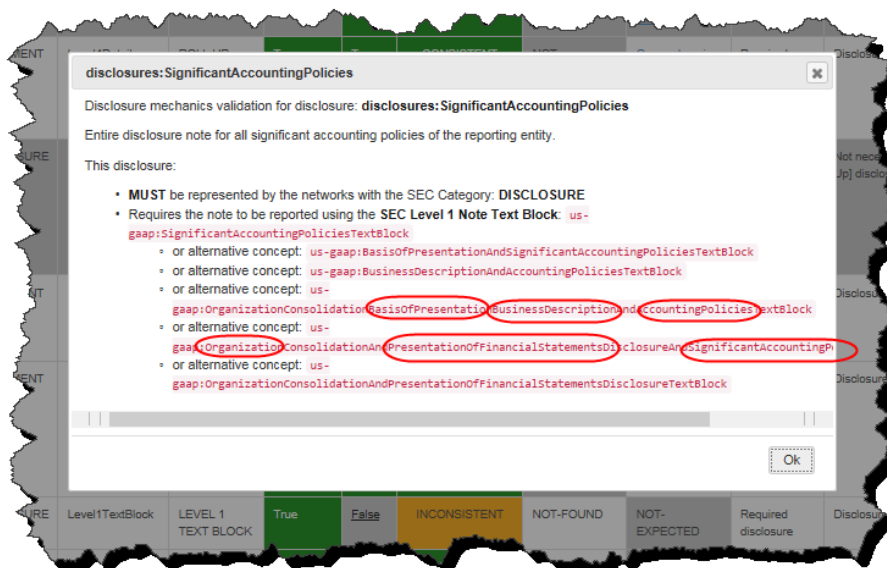
The screenshot displays the Workiva interface for the 'UNITED TECHNOLOGIES CORP /DE/ (10-K)' document. The main window shows the 'Borrowings and Lines of Credit (Tables)' section. The 'Components' pane on the left lists various tables, with '2309301 - Disclosure - Borrowings and Lines of Credit (Tables)' selected. The 'Report Element' pane on the right shows the 'Schedule of Principal Payments on Long-term Debt' table. The 'Properties' tab is active, displaying the 'Report Standard Label' and 'Definitions of Report Element'. The 'Name' property is highlighted with a red circle, showing the value 'ubx:ScheduleOfPrincipalPaymentsonLongtermDebtTableTextBlock'. The 'ID' property is also visible, showing 'ubx_ScheduleOfPrincipalPaymentsonLongtermDebtTableTextBlock'.

Reporting Entity [Axis]	Period [Axis]
0000101829 (http://www.sec.gov/CIK)	2016-01-01 - 2016-12-31
Schedule of Principal Payments on Long-term Debt [Table Text Block]	
(dollars in millions)	
2017	\$ 1,603
2018	2,012
2019	1,299
2020	1,460
2021	2,034
Thereafter	14,891
Total	\$ 23,299

VERIZON COMMUNICATIONS INC (RR Donnelley)

<http://www.sec.gov/Archives/edgar/data/732712/000119312517050292/0001193125-17-050292-index.htm>

Verizon used the basis of presentation + significant accounting policies related Text Block; but that does not include the nature of operations disclosure (description of business) that Verizon clearly includes in that Text Block. See these text block options:



One of those would be a more appropriate text block, so nature of operations would be reported.

Reporting Entity [Axis]	0000732712 (http://www.sec.gov/CIK)
Legal Entity [Axis]	us-gaap: BasisOfPresentationAndSignificantAccountingPoliciesTextBlock
Statement [Line Items]	Entity [Domain]
	Period [Axis]
Description of Business and Summary of Significant Accounting Policies	2016-01-01 - 2016-12-31
Description of Business and Summary of Significant Accounting Policies	
Note 1	
Description of Business and Summary of Significant Accounting Policies	
Description of Business	
Verizon Communications Inc. (Verizon or the Company) is a holding company that, acting through its subsidiaries, is one of the world's leading providers of communication and governmental agencies with a presence around the world. We have two reportable segments, Wireless and Wireline. For further information concerning our business segments, see the "Business Segments" section of our Annual Report on Form 10-K.	
The Wireless segment provides wireless communications services and products across one of the most extensive wireless networks in the United States (U.S.). We provide service in the United States on a postpaid and prepaid basis.	
The Wireline segment provides voice, data and video communications products and enhanced services, including broadband video and data, corporate networking solutions and long distance voice services. We provide these products and services to consumers in the United States, as well as to carriers, businesses and government customers both domestically and internationally.	
Consolidation	
The method of accounting applied to investments, whether consolidated, equity or cost, involves an evaluation of all significant terms of the investments that explicitly grant the investor the ability to exercise significant influence over operating and financial policies of the investee. Investments in businesses which we do not control, but have the ability to exercise significant influence over operating and financial policies are accounted for under the cost method. Equity and cost method investments are included in Net income and Total equity. Investments in businesses which we do not control, but have the ability to exercise significant influence over operating and financial policies are accounted for under the cost method. Equity and cost method investments are included in Net income and Total equity. All significant intercompany accounts and transactions have been eliminated.	
Basis of Presentation	
We have reclassified certain prior year amounts to conform to the current year presentation.	
Use of Estimates	
We prepare our financial statements using U.S. generally accepted accounting principles (GAAP), which requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Examples of significant estimates include: the allowance for doubtful accounts, the recoverability of plant, property and equipment, the recoverability of intangible assets, benefits, valuation allowances on tax assets, accrued expenses, pension and postretirement benefit obligations, contingencies and the identification and valuation of assets and liabilities.	
Revenue Recognition	
Multiple Deliverable Arrangements	
We offer products and services to our wireless and wireline customers through bundled arrangements. These arrangements involve multiple deliverables which may include service, equipment and other products. We allocate the total consideration received for these arrangements to the individual deliverables based on their relative standalone selling prices. The allocation is based on the relative standalone selling prices of the individual deliverables. The allocation is based on the relative standalone selling prices of the individual deliverables. The allocation is based on the relative standalone selling prices of the individual deliverables.	

The US GAAP XBRL Taxonomy permutations and combinations are, shall I say “convoluted” and incomplete; but there is a concept that appears to meet the needs of this filer. I have mentioned this issue about the US GAAP XBRL Taxonomy numerous times to the FASB, to Campbell at XBRL US, and have pointed this out to multiple filing agents.

Further, the terms used are inconsistent. See the reconciliation below. I believe that this is a legitimate point that I make. Further, this is an extreme example of other areas of the US GAAP XBRL Taxonomy that have similar issues.

Nature of business	Basis of reporting	Significant accounting policies	Consolidation	Revenue recognition policy
us-gaap: NatureOfOperations	us-gaap: BasisOfAccounting	us-gaap: SignificantAccounting PoliciesTextBlock	us-gaap: Consolidation PolicyTextBlock	us-gaap: RevenueRecognition PolicyTextBlock
us-gaap: BusinessDescriptionAndBasisOfPresentation TextBlock		us-gaap: SignificantAccounting PoliciesTextBlock	us-gaap: Consolidation PolicyTextBlock	us-gaap: RevenueRecognition PolicyTextBlock
us-gaap: OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPolicies TextBlock				us-gaap: RevenueRecognition PolicyTextBlock
us-gaap: OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPolicies TextBlock				us-gaap: RevenueRecognition PolicyTextBlock
Terminology key:				
Nature of operations = Business description				
Basis of accounting = Basis of presentation				
Basis of accounting = Presentation of financial statements				
Significant accounting policies = Accounting policies				
Consolidation policy = Consolidation				
Nature of operations = Organization				
Basis of accounting = Presentation of financial statement disclosure				

WAL MART STORES INC (Workiva) (EY)

<http://www.sec.gov/Archives/edgar/data/104169/000010416917000021/0000104169-17-000021-index.htm>

I contend that this is an ERROR. The Level 3 Disclosure Text Block used is incorrect. Should be this text block most likely. Further, it seems to me that the term “reporting segment” or “geographic area” or something more precise should be used here. I could be wrong because the language here is imprecise. But based on the information reported, it seems like I am right.

us-

gaap:ScheduleOfRevenuesFromExternalCustomersAndLongLivedAssetsByGeographicalAreasTableTextBlock

Report Element

Properties	Occurrences
Definitions of Report Element	
Base Taxonomy Standard Label	Segment revenues and long-lived assets
Documentation:	Tabular disclosure of the profit or loss and total assets for each reportable segment. An entity discloses certain information on each reportable segment if the amounts (a) are included in the measure of segment profit or loss reviewed by the chief operating decision maker or (b) are otherwise regularly provided to the chief operating decision maker, even if not included in that measure of segment profit or loss.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	
Period Type	For Period (duration)
Data Type	String (xbrl:stringItemType, nonnum:textBlockItemType)
Name	us-gaap:ScheduleOfSegmentReportingInformationBySegmentTextBlock
ID	118

Table: Segment revenues and long-lived assets

Total revenues, consisting of net sales and membership and other income, and long-lived assets, consisting primarily of property and equipment, net, aggregated by the Company's U.S. and non-U.S. operations for fiscal 2017, 2016 and 2015, are as follows:

	Fiscal Years Ended January 31,		
(Amounts in millions)	2017	2016	2015
Total revenues			
U.S. operations	\$ 367,784	\$ 357,559	\$ 348,227
Non-U.S. operations	118,089	124,571	137,424
Total revenues	\$ 485,873	\$ 482,130	\$ 485,651
Long-lived assets			
U.S. operations	\$ 82,746	\$ 82,475	\$ 80,879
Non-U.S. operations	31,432	34,041	35,776
Total long-lived assets	\$ 114,178	\$ 116,516	\$ 116,655

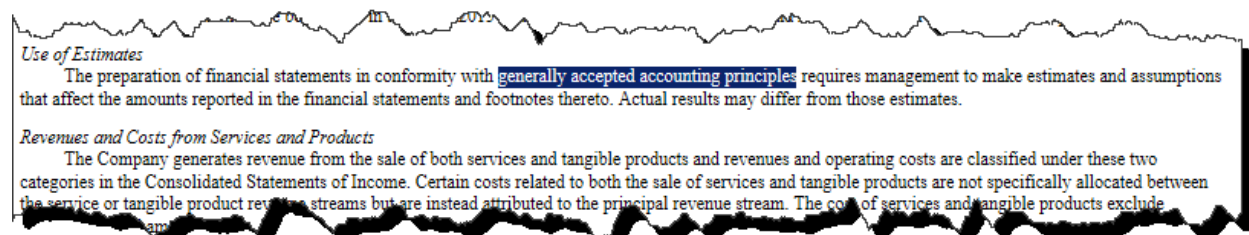
WALT DISNEY CO/ (PWC)

<http://www.sec.gov/Archives/edgar/data/1001039/000100103916000516/0001001039-16-000516-index.htm>

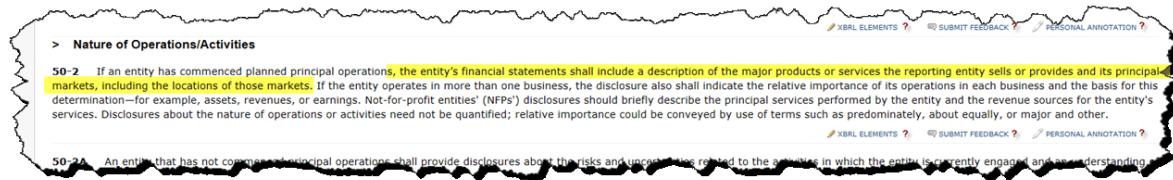
Per reporting rules, the **basis of reporting** must be disclosed yet I see nothing that indicates that Walt Disney has created their financial statement in accordance with US GAAP. This use of estimates verbiage says “The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions...”

It does NOT state that the report was created according to US GAAP (generally accepted accounting principles).

If you feel that this DOES satisfy the basis of reporting requirement; then the concept that includes the basis of reporting would be appropriate here, “us-gaap:BasisOfPresentationAndSignificantAccountingPoliciesTextBlock”



Per the AICPA accounting and reporting technical hotline and other sources; the **nature of operations** disclosure is required. See ASC 275-10-50 which states:



Yet, I see no nature of operations disclosure in the last 10-K that was filed with the SEC. There is certainly no XBRL fact that provides that information. This is an error.

If I am WRONG, then the AICPA Technical Hotline is ALSO WRONG and giving out bad information.

World Moto, Inc. (EZ-XBRL)

<http://www.sec.gov/Archives/edgar/data/1492151/000159406216000651/0001594062-16-000651-index.htm>

The significant accounting policies text block was used; but what is IN the disclosure is a lot more than the significant accounting policies. An appropriate text block should be used.



This concept is inappropriate:

Instance (fare-20151231.xml) Taxonomy (fare-20151231.xsd)

Components (42)

Filter Type Filter Level Filter Status

Enter text to filter ...

001 - Document - Document and Entity Information Implied [Table]

002 - Statement - Consolidated Balance Sheets Implied [Table]

003 - Statement - Consolidated Balance Sheets (Parenthetical) Implied [Table]

004 - Statement - Consolidated Statements of Operations and Comprehensive Loss Implied [Table]

005 - Statement - Consolidated Statement of Changes in Stockholders' Deficit Implied [Table]

006 - Statement - Consolidated Statement of Financial Position Implied [Table]

007 - Disclosure - Summary of Significant Accounting Policies Implied [Table]

008 - Disclosure - Going Concern Implied [Table]

009 - Disclosure - Unearned Revenue Implied [Table]

010 - Disclosure - Related Party Transactions Implied [Table]

011 - Disclosure - Long-Term Debt Implied [Table]

012 - Disclosure - Convertible Securities Implied [Table]

013 - Disclosure - Derivatives Implied [Table]

014 - Disclosure - Income Taxes Implied [Table]

015 - Disclosure - Commitments and Contingencies Implied [Table]

016 - Disclosure - Equity Implied [Table]

017 - Disclosure - Warrants Implied [Table]

018 - Disclosure - Subsequent Events Implied [Table]

019 - Disclosure - Summary of Significant Accounting Policies Implied [Table]

020 - Disclosure - Summary of Significant Accounting Policies Implied [Table]

021 - Disclosure - Long-Term Debt Implied [Table]

022 - Disclosure - Convertible Securities Implied [Table]

Report Element Properties

Properties Labels References Occurrences To Do

Report Standard Label SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES [Text Block]

Base Standard Label Significant Accounting Policies [Text Block]

Documentation The entire disclosure for all significant accounting policies of the reporting entity.

Properties

Class [Concept] Text Block (HTML)

Prefix us-gaap

Name us-gaap:SignificantAccountingPoliciesTextBlock

Other

Balance Type

Period Type For Period (duration)

Data Type nonnum:textBlockItemType (subtype of: nonnum:xmlNodesItemType)

ID us-gaap:SignificantAccountingPoliciesTextBlock (circled in red)

Component Properties

Network

Component: (Network and Table)

Network 007 - Disclosure - Summary of Significant Accounting Policies

Table Implied [Table]

Reporting Entity [Axis] 0001492151 http://www.sec.gov/CIK

Period [Axis] 2015-01-01/2015-12-31

Drop Column Fields Here

Implied [Line Items]

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

World Moto, Inc. (the "Company") was incorporated in the State of Nevada on March 24, 2004, as a user-friendly interactive yearbook software for the military. The Company was considered as a public company on November 14, 2012, as discussed in Note 3. Effective November 12, 2012, the Company name was changed to World Moto Co., Ltd. ("World Moto").

On January 30, 2013, World Moto, Inc. established two wholly owned subsidiaries that were both established, but have no activity to report to date. On February 4, 2013, World Moto Technologies, Inc. was established and the name of this company was later changed to World Moto Co., Ltd. ("World Moto") in the Southeast Asia region.

The Company design, manufacture, market and sell Moto-Meter products and services, including wheelies. The Company seeks to address the need for fare metering and mobile commerce for the world. The Company planned products, however, will have increased functionalities over a standard fare meter.

Basis of Presentation

These financial statements and related notes are presented in accordance with accounting principles generally accepted in the United States as of December 31.

Principal of Consolidation

The consolidated financial statements include the accounts of World Moto Technologies, Inc. and its wholly owned subsidiaries. Intercompany balances and transactions have been eliminated upon consolidation.

Use of Estimates