

Disclosure Creation Information

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NOTE that the information in this analysis is an **APPROXIMATION** of the consistency between XBRL-based public company financial reports and business rules by disclosure. The business rules for testing disclosures is incomplete. It is **UNLIKELY** that filings are **LESS** consistent with these results. But it is **POSSIBLE** that filings would be **SLIGHTLY MORE CONSISTENT** than these results for specific disclosures. The reason for this is that 100% of the exception testing is **NOT COMPLETE**. **This information is provided as is to help filing agents and software vendors to understand and MANUALLY check their filings for inconsistencies at this time.**

#	Disclosure	Consistent with expectations	Comments
1	Document and entity information	100%	
2	Nature of operations	81%	Is this a REQUIRED disclosure?
3	Basis of reporting	95%	
4	Significant accounting policies	98%	
5	Revenue recognition policy	77%	
6	Inventory components	83%	One issue here is if inventory components are reported on the balance sheet; inventory components are present, but Level 3 Disclosure Text Block is generally not provided
7	Property, plant and equipment components (using Line Items)	85%	One issues here is if PPE components are reported on the balance sheet; then PPE components are present, but Level 3 Disclosure Text Block is generally not provided
8	Property, plant and equipment estimated useful lives	79%	Is the Level 3 Disclosure Text Block missing from the US GAAP XBRL Taxonomy?
9	Income tax expense components	80%	
10	Reconciliation of statutory tax rate to effective rate (percent or amount)	85%	Currently covers both percent approach and amount approach, need to separate perhaps
11	Income from continuing operations before income taxes, foreign and domestic components	59%	
12	Deferred tax assets and liabilities	84%	
13	Unrecognized tax positions roll forward	68%	
14	Product warranty liability	95%	
15	Long-term debt instruments	75%	
16	Long-term debt maturities (roll up)	67%	NOTE that this can be represented as a Hierarchy (i.e. without a TOTAL). That is NOT being tested.
17	Benefit obligation roll forward	88%	
18	Defined benefit plan assumptions used	92%	
19	Future minimum rental payments due for operating leases	83%	
20	Present value of future minimum lease payments payable for capital lease obligations	86%	

The average consistency rate is calculated to be 83% considering the total consistencies and inconsistencies of each disclosure.

Understanding the Analysis

This section helps you understand how to read this analysis. There are two graphics. This section explains the first, the second is explained in a separate section. Here is how to interpret the table that is provided for each disclosure: (uses the Inventory components roll up as an example)

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	3,612	56%
TRUE	CONSISTENT	us-gaap:ScheduleOfInventoryCurrentTableTextBlock	us-gaap:InventoryNet	1,721	27%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:InventoryNet	1,061	16%
TRUE	INCONSISTENT	us-gaap:ScheduleOfInventoryCurrentTableTextBlock	NOT-FOUND	46	1%
TRUE	CONSISTENT	us-gaap:ScheduleOfUtilityInventoryTextBlock	us-gaap:InventoryNet	19	0%
TRUE	INCONSISTENT	us-gaap:ScheduleOfUtilityInventoryTextBlock	NOT-FOUND	7	0%
				6,466	100%
				Consistent with expectation	5,352 83%
				Inconsistent with expectation	1,114 17%
				Total	6,466 100%

Interpreting each line (indicated by the RED circles to the right):

- **Line #1** indicates that NEITHER the Level 3 Disclosure Text Block nor the Level 4 Disclosure Details were found, meaning this disclosure is not present and is consistent with expectations should the disclosure not exist in the report. Basically, 56% of public companies do not report inventory.
- **Line #2** indicates that BOTH the Level 3 Disclosure Text Block AND the Level 4 Disclosure Detail line items WERE found. This is as expected. A total of 27% of public companies report using these concepts.
- **Line #3, Line #4, and Line #7** indicates an inconsistency because either the Level 3 Disclosure Text Block was found OR the Level 4 Disclosure Detail was found but NOT BOTH.
- **Line #5** indicates that 19 companies used an ALTERNATIVE Level 3 Disclosure Text Block to report the inventory components roll up, but the same Level 4 Disclosure Detail concept.
- **Line #7** indicates the total population of public company financial reports analyzed, which is 6,466 10-K filings as of March 31, 2016.

Further analysis of this example indicates that as per Line #3 in the above table; 1,061 or 16% of public companies reported the line item "inventory" and reported the components breakdown ON THE BALANCE SHEET. And therefore, it seems that the SEC does not require the Level 3 Disclosure Text Block to be reported if the inventory components breakdown is reported within the balance sheet.

Here is an example of how to read XBRL-based public company financial reports to see and understand what this analysis is pointing out.


Consider this 10-K financial filing of *Homeland Energy Solutions* filing page:

<https://www.sec.gov/Archives/edgar/data/1366744/000136674414000002/0001366744-14-000002-index.htm>

Consider this explanation of the disclosure “Inventory, net components roll up”:

<http://www.xbrlsite.com/2015/fro/us-gaap/html/Disclosures/Detail/Disclosure-517.html>

Going to the SEC Interactive Viewer from the filing page, you can get to the Level 3 Disclosure Text Block from the section on the left “Notes Tables”:



View Filing Data

SEC Home » Search the Next-Generation EDGAR System » Company Search » Current Page

HOMELAND ENERGY SOLUTIONS LLC (Filer) CIK: 0001366744

Print Document View Excel Document


Inventory (Tables)		12 Months Ended	
Inventory [Abstract]		Dec. 31, 2013	
Schedule of Inventory	Inventory consisted of the following as of December 31, 2013 and 2012.		
		December 31, 2013	December 31, 2012
Raw Materials	\$	4,617,404	\$ 4,634,704
Work in Process		1,600,041	2,350,304
Finished Goods		1,180,288	2,670,724
Totals	\$	7,397,733	\$ 9,655,732

- Definition
Tabular disclosure of the carrying amount as of the balance sheet date of merchandise, goods, commodities, or supplies held for future sale or to be used in manufacturing, servicing or production process.

+ References

- Details
Name: us-gaap_ScheduleOfInventoryCurrentTableTextBlock
Namespace Prefix: us-gaap_
Data Type: nonnum:textBlockItemType
Balance Type: na
Period Type: duration

Get to the Level 4 Disclosure Detail from the “Notes Details” section and see:



View Filing Data

SEC Home » Search the Next-Generation EDGAR System » Company Search » Current Page

HOMELAND ENERGY SOLUTIONS LLC (Filer) CIK: 0001366744

Print Document View Excel Document

Inventory (Details) (USD \$)		Dec. 31, 2013	Dec. 31, 2012
Inventory [Abstract]			
Raw Materials		\$ 4,617,404	\$ 4,634,704
Work in Process		1,600,041	2,350,304
Finished Goods		1,180,288	2,670,724
Inventory		\$ 7,397,733	\$ 9,655,732

us-gaap:InventoryNet

- Definition
Amount after valuation and LIFO reserves of inventory expected to be sold, or consumed within one year or operating cycle, if longer.

+ References

- Details
Name: us-gaap_InventoryNet
Namespace Prefix: us-gaap_
Data Type: xbrli:monetaryItemType
Balance Type: debit
Period Type: instant

This second graphic shows the consistency rate with business rules by generator. For each “Generator” which is a software application or filing agent, the “Total” column represents total filings for that generator; “Consistent” is the number of filings consistent with business rules; “Inconsistent” is the number of filings inconsistent with business rules; “Percent” is the “Consistent” column divided by the “Total” column and shows the percent of filings consistent with business rules for the disclosure. The YELLOW cell is percent of total filings consistent with the disclosure business rules.

Components of Inventory				
Generator	Total	Consistent	Inconsistent	Percent
Unknown	6	6	0	100%
SmartXBRL	5	5	0	100%
Zenhancer	6	6	0	100%
Accelus	9	8	1	89%
Fujitsu	9	8	1	89%
Compliance Xpressware	66	58	8	88%
DataTracks	369	323	46	88%
Ez-XBRL	328	283	45	86%
QXi	114	98	16	86%
P3 Data Systems	109	93	16	85%
Novaworks Software	565	482	83	85%
GoXBRL	245	207	38	84%
RR Donnelley	907	761	146	84%
IBM Cognos	69	57	12	83%
CompSci	223	184	39	83%
Certent (was Rivet)	199	164	35	82%
Merrill	453	371	82	82%
Advanced Computer Innovations	270	221	49	82%
EDGARfilings PROfile	139	113	26	81%
Workiva (WebFilings)	2076	1671	405	80%
Thunderdome	165	132	33	80%
NeoClarus	77	61	16	79%
S2 Filings	48	37	11	77%
Oracle	2	1	1	50%
SAP Disclosure Management	7	2	5	29%
	6,466	5,352	1,114	
Percent of all filings consistent with disclosure mechanics rules		82.8%		

Examples

Example disclosures are provided for each disclosure analyzed from the XBRL-based financial statements of public companies which have been submitted to the SEC. See the URL provided.

Business rules

The business rules used to analyze each disclosure are provided in a natural language format. The natural language rules are generated from XBRL-based business rules that can be found here:

<http://www.xbrlsite.com/2015/fro/us-gaap/xbrl/ReportingChecklist/ReportingChecklist-General-us-gaap-strict-rules.html>

(1) Document and Entity Information

Required disclosure (per EFM)

Examples: <http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=DocumentAndEntityInformation>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	NOT EXPECTED	dei:EntityRegistrantName	6,466	100%
				6,466	100%
			Consistent with expectation	6,466	100%
			Inconsistent with expectation	-	0%
			Total	6,466	100%

Document Information				
Generator	Total	Consistent	Inconsistent	Percent
Novaworks Software	565	565	0	100%
Advanced Computer Innovations	270	270	0	100%
Certent (was Rivet)	199	199	0	100%
Compliance Xpressware	66	66	0	100%
CompSci	223	223	0	100%
DataTracks	369	369	0	100%
EDGARfilings PROFILE	139	139	0	100%
Ez-XBRL	328	328	0	100%
Fujitsu	9	9	0	100%
GoXBRL	245	245	0	100%
IBM Cognos	69	69	0	100%
Accelus	9	9	0	100%
NeoClarus	77	77	0	100%
Zenhancer	6	6	0	100%
Oracle	2	2	0	100%
P3 Data Systems	109	109	0	100%
QXi	114	114	0	100%
RR Donnelley	907	907	0	100%
S2 Filings	48	48	0	100%
SAP Disclosure Management	7	7	0	100%
SmartXBRL	5	5	0	100%
Thunderdome	165	165	0	100%
Unknown	6	6	0	100%
Workiva (WebFilings)	2076	2076	0	100%
Merrill	453	453	0	100%
	6,466	6,466	0	
Percent of all filings consistent with disclosure mechanics rules		100.0%		

Business rules:

Business rules for disclosure: ** disclosures:DocumentInformation ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Document
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:Hierarchy
- the fro:Hierarchy must be represented as using the Level 4 Detailed Concept: dei:DocumentFiscalPeriodFocus

(2) Nature of Operation

From what I can tell, this is a BEST PRACTICE disclosure, it is NOT REQUIRED.

Examples: <http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=NatureOfOperations>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock	NOT EXPECTED	1,617	25%
TRUE	CONSISTENT	us-gaap:NatureOfOperations	NOT EXPECTED	1,603	25%
FALSE	INCONSISTENT	NOT-FOUND	NOT EXPECTED	1,257	19%
TRUE	CONSISTENT	us-gaap:BusinessDescriptionAndBasisOfPresentationTextBlock	NOT EXPECTED	705	11%
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock	NOT EXPECTED	568	9%
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPoliciesTextBlock	NOT EXPECTED	487	8%
TRUE	CONSISTENT	us-gaap:BusinessDescriptionAndAccountingPoliciesTextBlock	NOT EXPECTED	229	4%
				6,466	100%
				Consistent with expectation	5,209 81%
				Inconsistent with expectation	1,257 19%
				Total	6,466 100%

Nature of Operations				
Generator	Total	Consistent	Inconsistent	Percent
Unknown	6	6	0	100%
SAP Disclosure Management	7	7	0	100%
S2 Filings	48	48	0	100%
Oracle	2	2	0	100%
Compliance Xpressware	66	64	2	97%
NeoClarus	77	71	6	92%
Fujitsu	9	8	1	89%
GoXBRL	245	216	29	88%
Novaworks Software	565	498	67	88%
QXi	114	100	14	88%
Advanced Computer Innovations	270	235	35	87%
Merrill	453	388	65	86%
Ez-XBRL	328	276	52	84%
Zenhancer	6	5	1	83%
IBM Cognos	69	56	13	81%
P3 Data Systems	109	88	21	81%
DataTracks	369	297	72	80%
RR Donnelley	907	730	177	80%
Accelus	9	7	2	78%
Certent (was Rivet)	199	152	47	76%
Workiva (WebFilings)	2076	1578	498	76%
Thunderdome	165	123	42	75%
EDGARfilings PROfile	139	99	40	71%
CompSci	223	152	71	68%
SmartXBRL	5	3	2	60%
	6,466	5,209	1,257	
Percent of all filings consistent with disclosure mechanics rules		80.6%		

Business rules:

Business rules for disclosure: ** disclosures:NatureOfOperations ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:Level1TextBlock
- must be represented as using the Level 1 Disclosure [Text Block]: us-gaap:NatureOfOperations
 - OR alternative Level 1 Disclosure [Text Block]: us-gaap:BusinessDescriptionAndBasisOfPresentationTextBlock
 - OR alternative Level 1 Disclosure [Text Block]: us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock
 - OR alternative Level 1 Disclosure [Text Block]: us-gaap:BusinessDescriptionAndAccountingPoliciesTextBlock
 - OR alternative Level 1 Disclosure [Text Block]: us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock
 - OR alternative Level 1 Disclosure [Text Block]: us-gaap:OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPoliciesTextBlock

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(3) Basis of reporting

REQUIRED disclosure.

Examples: <http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=BasisOfReporting>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock	NOT-FOUND	1,519	23%
TRUE	CONSISTENT	us-gaap:ConsolidationPolicyTextBlock	NOT-FOUND	1,312	20%
TRUE	CONSISTENT	us-gaap:BasisOfPresentationAndSignificantAccountingPoliciesTextBlock	NOT-FOUND	842	13%
TRUE	CONSISTENT	us-gaap:BusinessDescriptionAndBasisOfPresentationTextBlock	NOT-FOUND	635	10%
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock	NOT-FOUND	619	10%
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPoliciesTextBlock	NOT-FOUND	545	8%
TRUE	CONSISTENT	us-gaap:BasisOfAccountingPolicyTextBlock	NOT-FOUND	463	7%
FALSE	INCONSISTENT	NOT-FOUND	NOT-FOUND	328	5%
TRUE	CONSISTENT	us-gaap:BasisOfAccounting	NOT-FOUND	203	3%
				6,466	100%
			Consistent with expectation	6,138	95%
			Inconsistent with expectation	328	5%
			Total	6,466	100%

Inconsistent because basis of reporting is a REQUIRED disclosure.

Basis of Reporting				
Generator	Total	Consistent	Inconsistent	Percent
Unknown	6	6	0	100%
SAP Disclosure Management	7	7	0	100%
Oracle	2	2	0	100%
Fujitsu	9	9	0	100%
IBM Cognos	69	68	1	99%
Compliance Xpressware	66	65	1	98%
Thunderdome	165	161	4	98%
P3 Data Systems	109	106	3	97%
RR Donnelley	907	871	36	96%
Merrill	453	435	18	96%
Certent (was Rivet)	199	191	8	96%
S2 Filings	48	46	2	96%
Workiva (WebFilings)	2076	1984	92	96%
DataTracks	369	351	18	95%
EDGARfilings PROFILE	139	132	7	95%
QXI	114	108	6	95%
Novaworks Software	565	531	34	94%
NeoClarus	77	72	5	94%
GoXBRL	245	229	16	93%
Ez-XBRL	328	304	24	93%
CompSci	223	206	17	92%
Advanced Computer Innovations	270	239	31	89%
Zenhancer	6	5	1	83%
SmartXBRL	5	4	1	80%
Accelus	9	6	3	67%
	6,466	6,138	328	
Percent of all filings consistent with disclosure mechanics rules		94.9%		

Business Rules:

Business rules for disclosure: ** disclosures:BasisOfReporting ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:Level1TextBlock
- must be represented as using the Level 1 Disclosure [Text Block]: us-gaap:BasisOfAccounting
 - OR alternative Level 1 Disclosure [Text Block]: us-gaap:BasisOfPresentationAndSignificantAccountingPoliciesTextBlock
 - OR alternative Level 1 Disclosure [Text Block]: us-gaap:BusinessDescriptionAndBasisOfPresentationTextBlock
 - OR alternative Level 1 Disclosure [Text Block]: us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock
 - OR alternative Level 1 Disclosure [Text Block]: us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock
 - OR alternative Level 2 Disclosure [Text Block]: us-gaap:ConsolidationPolicyTextBlock
 - OR alternative Level 2 Disclosure [Text Block]: us-gaap:BasisOfAccountingPolicyPolicyTextBlock
 - OR alternative Level 1 Disclosure [Text Block]: us-gaap:OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPoliciesTextBlock

(4) Significant accounting policies

This is a REQUIRED disclosure.

Examples: <http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=SignificantAccountingPolicies>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Level1NoteTextBlockConcept	Level2PolicyTextBlockConcept	Count	Percentage
TRUE	CONSISTENT	us-gaap:SignificantAccountingPoliciesTextBlock	NOT-FOUND	us-gaap:SignificantAccountingPoliciesTextBlock	NOT-FOUND	4,239	66%
TRUE	CONSISTENT	us-gaap:BasicOfPresentationAndSignificantAccountingPoliciesTextBlock	NOT-FOUND	us-gaap:BasicOfPresentationAndSignificantAccountingPoliciesTextBlock	NOT-FOUND	679	11%
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock	NOT-FOUND	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock	NOT-FOUND	584	9%
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPoliciesTextBlock	NOT-FOUND	us-gaap:OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPoliciesTextBlock	NOT-FOUND	445	7%
TRUE	CONSISTENT	us-gaap:BusinessDescriptionAndAccountingPoliciesTextBlock	NOT-FOUND	us-gaap:BusinessDescriptionAndAccountingPoliciesTextBlock	NOT-FOUND	223	3%
TRUE	CONSISTENT	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock	NOT-FOUND	us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock	NOT-FOUND	193	3%
FALSE	INCONSISTENT	NOT-FOUND	NOT-FOUND	NOT-FOUND	NOT-FOUND	103	2%
						6,466	100%
					Consistent with expectation	6,363	98%
					Inconsistent with expectation	103	2%
					Total	6,466	100%

Significant Accounting Policies				
Generator	Total	Consistent	Inconsistent	Percent
NeoClarus	77	77	0	100%
Unknown	6	6	0	100%
SmartXBRL	5	5	0	100%
SAP Disclosure Management	7	7	0	100%
S2 Filings	48	48	0	100%
Oracle	2	2	0	100%
Zenhancer	6	6	0	100%
Accelus	9	9	0	100%
Fujitsu	9	9	0	100%
RR Donnelley	907	903	4	100%
Thunderdome	165	164	1	99%
Ez-XBRL	328	326	2	99%
P3 Data Systems	109	108	1	99%
CompSci	223	220	3	99%
DataTracks	369	364	5	99%
Novaworks Software	565	557	8	99%
EDGARfilings PROfile	139	137	2	99%
IBM Cognos	69	68	1	99%
Workiva (WebFilings)	2076	2045	31	99%
Certent (was Rivet)	199	196	3	98%
Compliance Xpressware	66	65	1	98%
GoXBRL	245	240	5	98%
Merrill	453	440	13	97%
QXi	114	110	4	96%
Advanced Computer Innovations	270	251	19	93%
	6,466	6,363	103	
Percent of all filings consistent with disclosure mechanics rules		98.4%		

Business rules:

Business rules for disclosure: ** disclosures:SignificantAccountingPolicies ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:Level1TextBlock
- must be represented as using the Level 1 Disclosure [Text Block]: us-gaap:SignificantAccountingPoliciesTextBlock

- OR alternative Level 1 Disclosure [Text Block]: us-gaap:BasisOfPresentationAndSignificantAccountingPoliciesTextBlock
- OR alternative Level 1 Disclosure [Text Block]: us-gaap:BusinessDescriptionAndAccountingPoliciesTextBlock
- OR alternative Level 1 Disclosure [Text Block]: us-gaap:OrganizationConsolidationBasisOfPresentationBusinessDescriptionAndAccountingPoliciesTextBlock
- OR alternative Level 1 Disclosure [Text Block]: us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureAndSignificantAccountingPoliciesTextBlock
- OR alternative Level 1 Disclosure [Text Block]: us-gaap:OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock

DRAFT

(5) Revenue recognition policy

Required disclosure.

Examples: <http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=RevenueRecognitionPolicy>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:RevenueRecognitionPolicyTextBlock	NOT-EXPECTED	4,616	71%
FALSE	INCONSISTENT	NOT-FOUND	NOT-EXPECTED	1,486	23%
TRUE	CONSISTENT	us-gaap:RevenueRecognitionAccountingPolicyGrossAndNetRevenueDisclosure	NOT-EXPECTED	103	2%
TRUE	CONSISTENT	us-gaap:InsurancePremiumsRevenueRecognitionPolicy	NOT-EXPECTED	60	1%
TRUE	CONSISTENT	us-gaap:RevenueRecognitionSalesOfGoods	NOT-EXPECTED	56	1%
TRUE	CONSISTENT	us-gaap:RevenueRecognitionSalesOfServices	NOT-EXPECTED	37	1%
TRUE	CONSISTENT	us-gaap:RevenueRecognitionPremiumsEarnedPolicy	NOT-EXPECTED	22	0%
TRUE	CONSISTENT	us-gaap:RevenueRecognitionRealEstateTransactionsPolicy	NOT-EXPECTED	18	0%
TRUE	CONSISTENT	us-gaap:ManagementAndInvestmentAdvisoryFeesPolicy	NOT-EXPECTED	18	0%
TRUE	CONSISTENT	us-gaap:RevenueRecognitionLeasesOperating	NOT-EXPECTED	17	0%
TRUE	CONSISTENT	us-gaap:RevenueRecognitionLongTermContracts	NOT-EXPECTED	13	0%
TRUE	CONSISTENT	us-gaap:UtilityRevenueAndExpenseRecognitionPolicy	NOT-EXPECTED	11	0%
TRUE	CONSISTENT	us-gaap:ConstructionContractorsPolicyPolicyTextBlock	NOT-EXPECTED	6	0%
TRUE	CONSISTENT	us-gaap:GovernmentContractorsRevenueRecognitionPolicyPolicyTextBlock	NOT-EXPECTED	2	0%
TRUE	CONSISTENT	us-gaap:RevenueRecognitionServicesRefundableFeesForServices	NOT-EXPECTED	1	0%
				6,466	100%
			Consistent with expectation	4,980	77%
			Inconsistent with expectation	1,486	23%
			Total	6,466	100%

RevenueRecognitionPolicy				
Generator	Total	Consistent	Inconsistent	Percent
Oracle	2	2	0	100%
Accelus	9	8	1	89%
IBM Cognos	69	61	8	88%
Thunderdome	165	145	20	88%
SAP Disclosure Management	7	6	1	86%
Workiva (WebFilings)	2076	1768	308	85%
RR Donnelley	907	736	171	81%
Merrill	453	362	91	80%
P3 Data Systems	109	84	25	77%
QXi	114	86	28	75%
S2 Filings	48	36	12	75%
EDGARfilings PROfile	139	104	35	75%
Certent (was Rivet)	199	143	56	72%
CompSci	223	157	66	70%
NeoClarus	77	54	23	70%
GoXBRL	245	170	75	69%
Novaworks Software	565	392	173	69%
DataTracks	369	248	121	67%
Fujitsu	9	6	3	67%
Ez-XBRL	328	216	112	66%
SmartXBRL	5	3	2	60%
Advanced Computer Innovations	270	159	111	59%
Compliance Xpressware	66	33	33	50%
Unknown	6	1	5	17%
Zenhancer	6	0	6	0%
	6,466	4,980	1,486	
Percent of all filings consistent with disclosure mechanics rules		77.0%		

Business rules:

Business rules for disclosure: ** disclosures:RevenueRecognitionPolicy ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:Level2TextBlock
- must be represented as using the Level 2 Disclosure [Text Block]: us-gaap:RevenueRecognitionPolicyTextBlock
 - OR alternative Level 2 Disclosure [Text Block]: us-gaap:RevenueRecognitionServicesRefundableFeesForServices
 - OR alternative Level 2 Disclosure [Text Block]: us-gaap:ConstructionContractorsPolicyPolicyTextBlock
 - OR alternative Level 2 Disclosure [Text Block]: us-gaap:UtilityRevenueAndExpenseRecognitionPolicy
 - OR alternative Level 2 Disclosure [Text Block]: us-gaap:RevenueRecognitionLongTermContracts
 - OR alternative Level 2 Disclosure [Text Block]: us-gaap:RevenueRecognitionLeasesOperating
 - OR alternative Level 2 Disclosure [Text Block]: us-gaap:ManagementAndInvestmentAdvisoryFeesPolicy
 - OR alternative Level 2 Disclosure [Text Block]: us-gaap:RevenueRecognitionRealEstateTransactionsPolicy
 - OR alternative Level 2 Disclosure [Text Block]: us-gaap:GovernmentContractorsRevenueRecognitionPolicyPolicyTextBlock
 - OR alternative Level 2 Disclosure [Text Block]: us-gaap:RevenueRecognitionAccountingPolicyGrossAndNetRevenueDisclosure
 - OR alternative Level 2 Disclosure [Text Block]: us-gaap:RevenueRecognitionPremiumsEarnedPolicy
 - OR alternative Level 2 Disclosure [Text Block]: us-gaap:RevenueRecognitionSalesOfGoods
 - OR alternative Level 2 Disclosure [Text Block]: us-gaap:RevenueRecognitionSalesOfServices
 - OR alternative Level 2 Disclosure [Text Block]: us-gaap:InsurancePremiumsRevenueRecognitionPolicy

(6) Inventory components

Only required if the line item inventory is reported; at times there is no Level 3 Disclosure Text Block because inventory components is reported within the balance sheet.

Examples: <http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=InventoryNetRollUp>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	3,612	56%
TRUE	CONSISTENT	us-gaap:ScheduleOfInventoryCurrentTableTextBlock	us-gaap:InventoryNet	1,721	27%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:InventoryNet	1,061	16%
TRUE	INCONSISTENT	us-gaap:ScheduleOfInventoryCurrentTableTextBlock	NOT-FOUND	46	1%
TRUE	CONSISTENT	us-gaap:ScheduleOfUtilityInventoryTextBlock	us-gaap:InventoryNet	19	0%
TRUE	INCONSISTENT	us-gaap:ScheduleOfUtilityInventoryTextBlock	NOT-FOUND	7	0%
				6,466	100%
			Consistent with expectation	5,352	83%
			Inconsistent with expectation	1,114	17%
			Total	6,466	100%

Components of Inventory				
Generator	Total	Consistent	Inconsistent	Percent
Unknown	6	6	0	100%
SmartXBRL	5	5	0	100%
Zenhancer	6	6	0	100%
Accelus	9	8	1	89%
Fujitsu	9	8	1	89%
Compliance Xpressware	66	58	8	88%
DataTracks	369	323	46	88%
Ez-XBRL	328	283	45	86%
QXi	114	98	16	86%
P3 Data Systems	109	93	16	85%
Novaworks Software	565	482	83	85%
GoXBRL	245	207	38	84%
RR Donnelley	907	761	146	84%
IBM Cognos	69	57	12	83%
CompSci	223	184	39	83%
Certent (was Rivet)	199	164	35	82%
Merrill	453	371	82	82%
Advanced Computer Innovations	270	221	49	82%
EDGARfilings PROfile	139	113	26	81%
Workiva (WebFilings)	2076	1671	405	80%
Thunderdome	165	132	33	80%
NeoClarus	77	61	16	79%
S2 Filings	48	37	11	77%
Oracle	2	1	1	50%
SAP Disclosure Management	7	2	5	29%
	6,466	5,352	1,114	
Percent of all filings consistent with disclosure mechanics rules		82.8%		

Business rules:

Business rules for disclosure: ** disclosures:InventoryNetRollUp ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:RollUp
- must be represented as using the Level 3 Disclosure [Text Block]: us-gaap:ScheduleOfInventoryCurrentTableTextBlock
 - OR alternative Level 3 Disclosure [Text Block]: us-gaap:ScheduleOfUtilityInventoryTextBlock
- the fro:RollUp must be represented as using the Level 4 Detailed Concept: us-gaap:InventoryNet

(7) Property, plant and equipment components (using Line items)

Can be reported in two ways: (a) as a set of [Line items] or (b) as a set of [Member]s of an [Axis]. Some times the components of PPE are reported within the balance sheet and there is no Level 3 Disclosure Text Block or Level 4 Disclosure Detail.

Examples: <http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=PropertyPlantAndEquipmentNetByTypeRollUp>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:PropertyPlantAndEquipmentTextBlock	us-gaap:PropertyPlantAndEquipmentNet	4,452	69%
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	1,058	16%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:PropertyPlantAndEquipmentNet	844	13%
TRUE	INCONSISTENT	us-gaap:PropertyPlantAndEquipmentTextBlock	NOT-FOUND	112	2%
				6,466	100%
			Consistent with expectation	5,510	85%
			Inconsistent with expectation	956	15%
			Total	6,466	100%

PropertyPlantAndEquipmentNetByTypeRollUp				
Generator	Total	Consistent	Inconsistent	Percent
SmartXBRL	5	5		100%
Zenhancer	6	6		100%
S2 Filings	48	47	1	98%
CompSci	223	204	19	91%
Compliance Xpressware	66	59	7	89%
Ez-XBRL	328	293	35	89%
DataTracks	369	329	40	89%
P3 Data Systems	109	97	12	89%
Fujitsu	9	8	1	89%
Merrill	453	393	60	87%
RR Donnelley	907	780	127	86%
QXi	114	97	17	85%
Certent (was Rivet)	199	169	30	85%
Workiva (WebFilings)	2076	1759	317	85%
IBM Cognos	69	58	11	84%
Novaworks Software	565	473	92	84%
Unknown	6	5	1	83%
EDGARfilings PROfile	139	114	25	82%
Thunderdome	165	135	30	82%
Advanced Computer Innovations	270	219	51	81%
NeoClarus	77	62	15	81%
Accelus	9	7	2	78%
GoXBRL	245	185	60	76%
SAP Disclosure Management	7	5	2	71%
Oracle	2	1	1	50%
	6,466	5,510	956	
Percent of all filings consistent with disclosure mechanics rules		85.2%		

Business rules:

Business rules for disclosure: ** disclosures:PropertyPlantAndEquipmentNetByTypeRollUp ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:RollUp
- must be represented as using the Level 3 Disclosure [Text Block]: us-gaap:PropertyPlantAndEquipmentTextBlock
- the fro:RollUp must be represented as using the Level 4 Detailed Concept: us-gaap:PropertyPlantAndEquipmentNet
- requires the policy to be reported using the Level 2 Policy Text Block: us-gaap:PropertyPlantAndEquipmentPolicyTextBlock
- requires the note to be reported using the Level 1 Note Text Block: us-gaap:PropertyPlantAndEquipmentDisclosureTextBlock

(8) Property, plant and equipment estimated useful lives

There is no Level 3 Disclosure Text Block, but there is a possible Level 2 Policy Text Block.

Examples: <http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=PropertyPlantAndEquipmentUsefulLives>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:PropertyPlantAndEquipmentPolicyTextBlock	us-gaap:PropertyPlantAndEquipmentUsefulLife	4,038	62%
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	1,033	16%
TRUE	INCONSISTENT	us-gaap:PropertyPlantAndEquipmentPolicyTextBlock	NOT-FOUND	1,004	16%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:PropertyPlantAndEquipmentUsefulLife	391	6%
				6,466	100%
			Consistent with expectation	5,071	78%
			Inconsistent with expectation	1,395	22%
			Total	6,466	100%

PropertyPlantAndEquipmentUsefulLives				
Generator	Total	Consistent	Inconsistent	Percent
Zenhancer	6	6		100%
Oracle	2	2		100%
Thunderdome	165	153	12	93%
CompSci	223	203	20	91%
RR Donnelley	907	817	90	90%
EDGARfilings Profile	139	124	15	89%
Merrill	453	404	49	89%
Fujitsu	9	8	1	89%
Accelus	9	8	1	89%
P3 Data Systems	109	95	14	87%
Certent (was Rivet)	199	173	26	87%
SAP Disclosure Management	7	6	1	86%
Workiva (WebFilings)	2076	1732	344	83%
SmartXBRL	5	4	1	80%
S2 Filings	48	36	12	75%
DataTracks	369	265	104	72%
IBM Cognos	69	47	22	68%
Novaworks Software	565	380	185	67%
Advanced Computer Innovations	270	180	90	67%
Ez-XBRL	328	208	120	63%
GoXBRL	245	151	94	62%
Unknown	6	3	3	50%
NeoClarus	77	38	39	49%
QXi	114	52	62	46%
Compliance Xpressware	66	21	45	32%
	6,466	5,116	1,350	
Percent of all filings consistent with disclosure mechanics rules		79.1%		

Business rules:

Business rules for disclosure: ** disclosures:PropertyPlantAndEquipmentUsefulLives ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:Hierarchy
- must be represented as using the Level 2 Policy [Text Block]: us-gaap:PropertyPlantAndEquipmentPolicyTextBlock
 - OR alternative Level 2 Policy [Text Block]: us-gaap:DepreciationDepletionAndAmortizationPolicyTextBlock
- the fro:Hierarchy must be represented as using the Level 4 Detailed Concept: us-gaap:PropertyPlantAndEquipmentUsefulLife

(9) Income tax expense components

Examples: <http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=IncomeTaxExpenseBenefitDetails>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock	us-gaap:IncomeTaxExpenseBenefit	4,294	66%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:IncomeTaxExpenseBenefit	1,208	19%
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	847	13%
TRUE	INCONSISTENT	us-gaap:ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock	NOT-FOUND	117	2%
				6,466	100%
			Consistent with expectation	5,141	80%
			Inconsistent with expectation	1,325	20%
			Total	6,466	100%

Components of Income Tax Expense				
Generator	Total	Consistent	Inconsistent	Percent
Unknown	6	6	0	100%
SAP Disclosure Management	7	7	0	100%
Oracle	2	2	0	100%
Workiva (WebFilings)	2076	1874	202	90%
IBM Cognos	69	61	8	88%
Certent (was Rivet)	199	172	27	86%
EDGARfilings PROFILE	139	119	20	86%
Zenhancer	6	5	1	83%
RR Donnelley	907	754	153	83%
CompSci	223	179	44	80%
Merrill	453	363	90	80%
Thunderdome	165	132	33	80%
Accelus	9	7	2	78%
DataTracks	369	282	87	76%
P3 Data Systems	109	76	33	70%
Ez-XBRL	328	223	105	68%
Novaworks Software	565	383	182	68%
Fujitsu	9	6	3	67%
QXi	114	74	40	65%
Compliance Xpressware	66	41	25	62%
Advanced Computer Innovations	270	167	103	62%
GoXBRL	245	139	106	57%
S2 Filings	48	27	21	56%
NeoClarus	77	41	36	53%
SmartXBRL	5	1	4	20%
	6,466	5,141	1,325	
Percent of all filings consistent with disclosure mechanics rules		79.5%		

Business rules:

Business rules for disclosure: ** disclosures:IncomeTaxExpenseBenefitDetails ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:RollUp
- must be represented as using the Level 3 Disclosure [Text Block]: us-gaap:ScheduleOfComponentsOfIncomeTaxExpenseBenefitTableTextBlock
- the fro:RollUp must be represented as using the Level 4 Detailed Concept: us-gaap:IncomeTaxExpenseBenefit

(10) Reconciliation of statutory tax rate to effective rate

This disclosure can come in two forms: (a) amount, (b) percent.

Examples: <http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=EffectiveIncomeTaxRateContinuingOperationsTaxRateReconciliationRollUp>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock	us-gaap:EffectiveIncomeTaxRateContinuingOperations	3,028	47%
TRUE	CONSISTENT	us-gaap:ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock	us-gaap:IncomeTaxExpenseBenefit	1,892	29%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:IncomeTaxExpenseBenefit	626	10%
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	607	9%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:EffectiveIncomeTaxRateContinuingOperations	187	3%
TRUE	INCONSISTENT	us-gaap:ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock	NOT-FOUND	126	2%
				6,466	100%
			Consistent with expectation	5,527	85%
			Inconsistent with expectation	939	15%
			Total	6,466	100%

EffectiveIncomeTaxRateContinuingOperationsTaxRateReconciliationRollUp				
Generator	Total	Consistent	Inconsistent	Percent
Oracle	2	2	0	100%
Unknown	6	6	0	100%
SAP Disclosure Management	7	7	0	100%
Accelus	9	9	0	100%
EDGARfilings PROfile	139	137	2	99%
Thunderdome	165	155	10	94%
RR Donnelley	907	841	66	93%
Workiva (WebFilings)	2076	1916	160	92%
Certent (was Rivet)	199	182	17	91%
Merrill	453	414	39	91%
IBM Cognos	69	61	8	88%
CompSci	223	196	27	88%
P3 Data Systems	109	94	15	86%
S2 Filings	48	41	7	85%
DataTracks	369	296	73	80%
QXi	114	90	24	79%
Fujitsu	9	7	2	78%
Ez-XBRL	328	248	80	76%
Novaworks Software	565	409	156	72%
Advanced Computer Innovations	270	179	91	66%
NeoClarus	77	49	28	64%
GoXBRL	245	147	98	60%
Compliance Xpressware	66	38	28	58%
Zenhancer	6	2	4	33%
SmartXBRL	5	1	4	20%
	6,466	5,527	939	
Percent of all filings consistent with disclosure mechanics rules		85.5%		

Business rules:

Business rules for disclosure: ** disclosures:EffectiveIncomeTaxRateContinuingOperationsTaxRateReconciliationRollUp ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:RollUp
- must be represented as using the Level 3 Disclosure [Text Block]: us-gaap:ScheduleOfEffectiveIncomeTaxRateReconciliationTableTextBlock
- the fro:RollUp must be represented as using the Level 4 Detailed Concept: us-gaap:EffectiveIncomeTaxRateContinuingOperations
- OR alternative Level 4 Disclosure Detail Concept: us-gaap:IncomeTaxExpenseBenefit

(11) Deferred Tax Assets and Liabilities

Examples: <http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=DeferredTaxAssetsAndLiabilities>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock	us-gaap:DeferredTaxAssetsLiabilitiesNet	2,758	43%
TRUE	CONSISTENT	us-gaap:ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock	us-gaap:DeferredTaxAssetsNet	1,889	29%
TRUE	INCONSISTENT	us-gaap:ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock	NOT-FOUND	834	13%
FALSE	INCONSISTENT	NOT-FOUND	NOT-FOUND	772	12%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DeferredTaxAssetsNet	128	2%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DeferredTaxAssetsLiabilitiesNet	85	1%
				6,466	100%
			Consistent with expectation	4,647	72%
			Inconsistent with expectation	1,819	28%
			Total	6,466	100%

Components of Deferred Taxes				
Generator	Total	Consistent	Inconsistent	Percent
Unknown	6	6	0	100%
Oracle	2	2	0	100%
P3 Data Systems	109	98	11	90%
Ez-XBRL	328	293	35	89%
Accelus	9	8	1	89%
S2 Filings	48	42	6	88%
DataTracks	369	321	48	87%
RR Donnelley	907	789	118	87%
Novaworks Software	565	491	74	87%
QXI	114	99	15	87%
Certent (was Rivet)	199	172	27	86%
SAP Disclosure Management	7	6	1	86%
Workiva (WebFilings)	2076	1758	318	85%
IBM Cognos	69	58	11	84%
EDGARfilings PROFILE	139	116	23	83%
GoXBRL	245	200	45	82%
Merrill	453	369	84	81%
CompSci	223	176	47	79%
Advanced Computer Innovations	270	213	57	79%
Fujitsu	9	7	2	78%
Thunderdome	165	120	45	73%
NeoClarus	77	52	25	68%
SmartXBRL	5	3	2	60%
Zenhancer	6	2	4	33%
Compliance Xpressware	66	18	48	27%
	6,466	5,419	1,047	
Percent of all filings consistent with disclosure mechanics rules		83.8%		

Business rules:

Business rules for disclosure: ** disclosures:DeferredTaxAssetsAndLiabilities ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:RollUp
- must be represented as using the Level 3 Disclosure [Text Block]: us-gaap:ScheduleOfDeferredTaxAssetsAndLiabilitiesTableTextBlock
- the fro:RollUp must be represented as using the Level 4 Detailed Concept: us-gaap:DeferredTaxAssetsLiabilitiesNet
- OR alternative Level 4 Disclosure Detail Concept: us-gaap:DeferredTaxAssetsNet

(12) Unrecognized tax positions roll forward

Examples:

<http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=UnrecognizedTaxBenefitsExcludingAmountsPertainingToExaminedTaxReturnsRollForward>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	3,341	52%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:UnrecognizedTaxBenefits	2,210	34%
TRUE	CONSISTENT	us-gaap:SummaryOfIncomeTaxContingenciesTextBlock	us-gaap:UnrecognizedTaxBenefits	866	13%
TRUE	INCONSISTENT	us-gaap:SummaryOfIncomeTaxContingenciesTextBlock	NOT-FOUND	49	1%
				6,466	100%
			Consistent with expectation	4,207	65%
			Inconsistent with expectation	2,259	35%
			Total	6,466	100%

UnrecognizedTaxBenefitsExcludingAmountsPertainingToExaminedTaxReturnsRollForward				
Generator	Total	Consistent	Inconsistent	Percent
Unknown	6	6	0	100%
SmartXBRL	5	5	0	100%
Oracle	2	2	0	100%
Compliance Xpressware	66	65	1	98%
Advanced Computer Innovations	270	263	7	97%
NeoClarus	77	74	3	96%
QXi	114	107	7	94%
S2 Filings	48	45	3	94%
GoXBRL	245	226	19	92%
Ez-XBRL	328	299	29	91%
Fujitsu	9	8	1	89%
Novaworks Software	565	500	65	88%
DataTracks	369	319	50	86%
SAP Disclosure Management	7	6	1	86%
P3 Data Systems	109	90	19	83%
CompSci	223	151	72	68%
IBM Cognos	69	40	29	58%
Workiva (WebFilings)	2076	1203	873	58%
EDGARfilings PROFILE	139	80	59	58%
Certent (was Rivet)	199	111	88	56%
Merrill	453	237	216	52%
Thunderdome	165	83	82	50%
RR Donnelley	907	446	461	49%
Zenhancer	6	2	4	33%
Accelus	9	3	6	33%
	6,466	4,371	2,095	
Percent of all filings consistent with disclosure mechanics rules		67.6%		

Business rules:

Business rules for disclosure: ** disclosures:UnrecognizedTaxBenefitsExcludingAmountsPertainingToExaminedTaxReturnsRollForward ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:RollForward
- must be represented as using the Level 3 Disclosure [Text Block]: us-gaap:ScheduleOfUnrecognizedTaxBenefitsExcludingAmountsPertainingToExaminedTaxReturnsRollForwardTableTextBlock
 - OR alternative Level 3 Disclosure [Text Block]: us-gaap:SummaryOfPositionsForWhichSignificantChangeInUnrecognizedTaxBenefitsIsReasonablyPossibleTextBlock
 - OR alternative Level 3 Disclosure [Text Block]: us-gaap:SummaryOfIncomeTaxContingenciesTextBlock
- the fro:RollForward must be represented as using the Level 4 Detailed Concept: us-gaap:UnrecognizedTaxBenefits

(13) Income from continuing operations before income taxes, foreign and domestic components

Examples:

<http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=IncomebeforeIncomeTaxDomesticAndForeign>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	2897	45%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	1867	29%
TRUE	CONSISTENT	us-gaap:ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock	us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	912	14%
TRUE	INCONSISTENT	us-gaap:ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock	NOT-FOUND	790	12%
				6,466	100%
			Consistent with expectation	3,809	59%
			Inconsistent with expectation	2,657	41%
			Total	6,466	100%

IncomebeforeIncomeTaxDomesticAndForeign				
Generator	Total	Consistent	Inconsistent	Percent
SmartXBRL	5	5	0	100%
Zenhancer	6	6	0	100%
Compliance Xpressware	66	56	10	85%
Unknown	6	5	1	83%
Novaworks Software	565	431	134	76%
CompSci	223	163	60	73%
Advanced Computer Innovations	270	188	82	70%
GoXBRL	245	164	81	67%
Accelus	9	6	3	67%
Thunderdome	165	108	57	65%
QXi	114	74	40	65%
NeoClarus	77	48	29	62%
EDGARfilings PROfile	139	83	56	60%
P3 Data Systems	109	64	45	59%
SAP Disclosure Management	7	4	3	57%
Merrill	453	257	196	57%
Ez-XBRL	328	182	146	55%
DataTracks	369	203	166	55%
Certent (was Rivet)	199	108	91	54%
RR Donnelley	907	491	416	54%
Workiva (WebFilings)	2076	1098	978	53%
IBM Cognos	69	36	33	52%
Oracle	2	1	1	50%
S2 Filings	48	24	24	50%
Fujitsu	9	4	5	44%
	6,466	3,809	2,657	
Percent of all filings consistent with disclosure mechanics rules		58.9%		

Business rules:

Business rules for disclosure: ** disclosures:IncomebeforeIncomeTaxDomesticAndForeign ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:RollUp
- must be represented as using the Level 3 Disclosure [Text Block]: us-gaap:ScheduleOfIncomeBeforeIncomeTaxDomesticAndForeignTableTextBlock
- the fro:RollUp must be represented as using the Level 4 Detailed Concept: us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest

(14) Product warranty liability

Examples: <http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=ProductWarrantyLiability>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	5,824	90%
TRUE	CONSISTENT	us-gaap:ScheduleOfProductWarrantyLiabilityTableTextBlock	us-gaap:ProductWarrantyAccrual	350	5%
TRUE	INCONSISTENT	us-gaap:ScheduleOfProductWarrantyLiabilityTableTextBlock	NOT-FOUND	236	4%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:ProductWarrantyAccrual	56	1%
				6,466	100%
			Consistent with expectation	6,174	95%
			Inconsistent with expectation	292	5%
			Total	6,466	100%

ProductWarrantyLiability				
Generator	Total	Consistent	Inconsistent	Percent
Unknown	6	6	0	100%
Compliance Xpressware	66	66	0	100%
SmartXBRL	5	5	0	100%
S2 Filings	48	48	0	100%
Fujitsu	9	9	0	100%
Oracle	2	2	0	100%
Accelus	9	9	0	100%
Ez-XBRL	328	327	1	100%
NeoClarus	77	76	1	99%
Advanced Computer Innovations	270	266	4	99%
QXi	114	112	2	98%
DataTracks	369	362	7	98%
Novaworks Software	565	554	11	98%
GoXBRL	245	237	8	97%
Merrill	453	437	16	96%
P3 Data Systems	109	105	4	96%
CompSci	223	213	10	96%
Certent (was Rivet)	199	189	10	95%
EDGARfilings PROFILE	139	131	8	94%
RR Donnelley	907	851	56	94%
Workiva (WebFilings)	2076	1941	135	93%
Thunderdome	165	154	11	93%
IBM Cognos	69	63	6	91%
SAP Disclosure Management	7	6	1	86%
Zenhancer	6	5	1	83%
	6,466	6,174	292	
Percent of all filings consistent with disclosure mechanics rules		95.5%		

Business rules:

Business rules for disclosure: ** disclosures:ProductWarrantyLiability ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:RollForward
- must be represented as using the Level 3 Disclosure [Text Block]: us-gaap:ScheduleOfProductWarrantyLiabilityTableTextBlock
- the fro:RollForward must be represented as using the Level 4 Detailed Concept: us-gaap:ProductWarrantyAccrual
- requires the note to be reported using the Level 1 Note Text Block: us-gaap:ProductWarrantyDisclosureTextBlock
 - OR alternative Level 1 Note Text Block: us-gaap:AccountsPayableAndAccruedLiabilitiesDisclosureTextBlock
 - OR alternative Level 1 Note Text Block: us-gaap:AccountsPayableAccruedLiabilitiesAndOtherLiabilitiesDisclosureCurrentTextBlock

(15) Long-term debt instruments

Examples: <http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=LongTermDebtInstruments>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	2,268	34%
TRUE	CONSISTENT	us-gaap:ScheduleOfDebtInstrumentsTextBlock	us-gaap:DebtInstrumentFaceAmount	1,149	17%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DebtInstrumentFaceAmount	904	13%
TRUE	CONSISTENT	us-gaap:ScheduleOfDebtTableTextBlock	us-gaap:DebtInstrumentFaceAmount	727	11%
TRUE	CONSISTENT	us-gaap:ScheduleOfDebtInstrumentsTextBlock	us-gaap:LongTermDebt	404	6%
TRUE	CONSISTENT	us-gaap:ScheduleOfDebtTableTextBlock	us-gaap:LongTermDebt	317	5%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:LongTermDebt	304	5%
TRUE	INCONSISTENT	us-gaap:ScheduleOfDebtTableTextBlock	NOT-FOUND	238	4%
TRUE	INCONSISTENT	us-gaap:ScheduleOfDebtInstrumentsTextBlock	NOT-FOUND	155	2%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:DebtInstrumentFaceAmount	78	1%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:LongTermDebtAndCapitalLeaseObligationsIncludingCurrentMaturities	27	0%
TRUE	INCONSISTENT	us-gaap:ScheduleOfDebtInstrumentsTextBlock	NOT-FOUND	155	2%
				6,726	100%
				Consistent with expectation	4,970 74%
				Inconsistent with expectation	1,756 26%
				Total	6,726 100%

LongTermDebtInstruments				
Generator	Total	Consistent	Inconsistent	Percent
SmartXBRL	5	5	0	100%
Oracle	2	2	0	100%
Zenhancer	6	6	0	100%
Accelus	9	8	1	89%
NeoClarus	77	67	10	87%
SAP Disclosure Management	7	6	1	86%
Advanced Computer Innovations	270	225	45	83%
GoXBRL	245	201	44	82%
Thunderdome	165	131	34	79%
Compliance Xpressware	66	52	14	79%
Workiva (WebFilings)	2076	1621	455	78%
Merrill	453	351	102	77%
QXi	114	88	26	77%
IBM Cognos	69	53	16	77%
RR Donnelley	907	693	214	76%
Certent (was Rivet)	199	151	48	76%
Novaworks Software	565	396	169	70%
DataTracks	369	257	112	70%
Ez-XBRL	328	221	107	67%
P3 Data Systems	109	73	36	67%
Unknown	6	4	2	67%
EDGARfilings PROfile	139	91	48	65%
CompSci	223	134	89	60%
Fujitsu	9	5	4	56%
S2 Filings	48	24	24	50%
	6,466	4,865	1,601	
Percent of all filings consistent with disclosure mechanics rules		75.2%		

Business rules:

Business rules for disclosure: ** disclosures:LongTermDebtInstruments ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:Hierarchy
- must be represented as using the Level 3 Disclosure [Text Block]: us-gaap:ScheduleOfDebtInstrumentsTextBlock
 - OR alternative Level 3 Disclosure [Text Block]: us-gaap:ScheduleOfDebtTableTextBlock
- the fro:Hierarchy must be represented as using the Level 4 Detailed Concept: us-gaap:DebtInstrumentFaceAmount
 - OR alternative Level 4 Disclosure Detail Concept: us-gaap:LongTermDebt

(16) Long-term debt Maturities

Examples: <http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=LongTermDebtMaturities>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	2,331	36%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:LongTermDebt	1,696	26%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:LongTermDebt	1,008	16%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DebtInstrumentFaceAmount	604	9%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DebtInstrumentCarryingAmount	250	4%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:DebtAndCapitalLeaseObligations	115	2%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DebtAndCapitalLeaseObligations	114	2%
TRUE	INCONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	NOT-FOUND	113	2%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:DebtInstrumentCarryingAmount	106	2%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:DebtInstrumentFaceAmount	78	1%
TRUE	CONSISTENT	us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock	us-gaap:LongTermDebtAndCapitalLeaseObligationsIncludingCurrentMaturities	27	0%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:LongTermDebtAndCapitalLeaseObligationsIncludingCurrentMaturities	24	0%
				6,466	100%
			Consistent with expectation	4,353	67%
			Inconsistent with expectation	2,113	33%
			Total	6,466	100%

LongTermDebtMaturities				
Generator	Total	Consistent	Inconsistent	Percent
SmartXBRL	5	5	0	100%
Compliance Xpressware	66	61	5	92%
NeoClarus	77	71	6	92%
GoXBRL	245	197	48	80%
Advanced Computer Innovations	270	215	55	80%
QXi	114	88	26	77%
Certent (was Rivet)	199	141	58	71%
Thunderdome	165	116	49	70%
Merrill	453	309	144	68%
RR Donnelley	907	615	292	68%
Novaworks Software	565	377	188	67%
Zenhancer	6	4	2	67%
Accelus	9	6	3	67%
Workiva (WebFilings)	2076	1370	706	66%
EDGARfilings PROFILE	139	91	48	65%
Ez-XBRL	328	209	119	64%
CompSci	223	130	93	58%
DataTracks	369	215	154	58%
P3 Data Systems	109	63	46	58%
IBM Cognos	69	37	32	54%
Unknown	6	3	3	50%
Oracle	2	1	1	50%
S2 Filings	48	22	26	46%
Fujitsu	9	4	5	44%
SAP Disclosure Management	7	3	4	43%
	6,466	4,353	2,113	
Percent of all filings consistent with disclosure mechanics rules		67.3%		

Business rules:

Business rules for disclosure: ** disclosures:LongTermDebtMaturities ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:RollUp
- must be represented as using the Level 3 Disclosure [Text Block]: us-gaap:ScheduleOfMaturitiesOfLongTermDebtTableTextBlock
- the fro:RollUp must be represented as using the Level 4 Detailed Concept: us-gaap:LongTermDebt
 - OR alternative Level 4 Disclosure Detail Concept: us-gaap:DebtInstrumentFaceAmount
 - OR alternative Level 4 Disclosure Detail Concept: us-gaap:DebtInstrumentCarryingAmount
 - OR alternative Level 4 Disclosure Detail Concept: us-gaap:LongTermDebtAndCapitalLeaseObligationsIncludingCurrentMaturities
 - OR alternative Level 4 Disclosure Detail Concept: us-gaap:DebtAndCapitalLeaseObligations

(17) Benefit obligation roll forward

Examples:

<http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=DefinedBenefitPlanBenefitObligationRollForward>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	4,993	77%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DefinedBenefitPlanBenefitObligation	1,010	16%
TRUE	CONSISTENT	us-gaap:ScheduleOfDefinedBenefitPlansDisclosuresTextBlock	us-gaap:DefinedBenefitPlanBenefitObligation	443	7%
TRUE	INCONSISTENT	us-gaap:ScheduleOfDefinedBenefitPlansDisclosuresTextBlock	NOT-FOUND	20	0%
				6,466	100%
			Consistent with expectation	5,436	84%
			Inconsistent with expectation	1,030	16%
			Total	6,466	100%

DefinedBenefitPlanBenefitObligationRollForward				
Generator	Total	Consistent	Inconsistent	Percent
Unknown	6	6	0	100%
SmartXBRL	5	5	0	100%
S2 Filings	48	48	0	100%
Zenhancer	6	6	0	100%
Advanced Computer Innovations	270	269	1	100%
GoXBRL	245	243	2	99%
QXi	114	113	1	99%
NeoClarus	77	76	1	99%
Compliance Xpressware	66	65	1	98%
Novaworks Software	565	554	11	98%
Ez-XBRL	328	319	9	97%
Thunderdome	165	159	6	96%
P3 Data Systems	109	104	5	95%
DataTracks	369	348	21	94%
CompSci	223	206	17	92%
Accelus	9	8	1	89%
Fujitsu	9	8	1	89%
RR Donnelley	907	797	110	88%
EDGARfilings PROfile	139	118	21	85%
Merrill	453	368	85	81%
Workiva (WebFilings)	2076	1641	435	79%
Certent (was Rivet)	199	153	46	77%
IBM Cognos	69	48	21	70%
Oracle	2	1	1	50%
SAP Disclosure Management	7	2	5	29%
	6,466	5,665	801	
Percent of all filings consistent with disclosure mechanics rules		87.6%		

Business rules:

Business rules for disclosure: ** disclosures:DefinedBenefitPlanBenefitObligationRollForward ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:RollForward
- must be represented as using the Level 3 Disclosure [Text Block]: us-gaap:ScheduleOfDefinedBenefitPlansDisclosuresTextBlock
 - OR alternative Level 3 Disclosure [Text Block]: us-gaap:ScheduleOfChangesInProjectedBenefitObligationsTableTextBlock
- the fro:RollForward must be represented as using the Level 4 Detailed Concept: us-gaap:DefinedBenefitPlanBenefitObligation

(18) Defined benefit plan assumptions used

Examples: <http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=AssumptionsUsed>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	5,017	78%
TRUE	CONSISTENT	us-gaap:ScheduleOfAssumptionsUsedTableTextBlock	us-gaap:DefinedBenefitPlanAssumptionsUsedCalculatingBenefitObligationDiscountRate	932	14%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:DefinedBenefitPlanAssumptionsUsedCalculatingBenefitObligationDiscountRate	371	6%
TRUE	INCONSISTENT	us-gaap:ScheduleOfAssumptionsUsedTableTextBlock	NOT-FOUND	146	2%
				6,466	100%
			Consistent with expectation	5,949	92%
			Inconsistent with expectation	517	8%
			Total	6,466	100%

Benefit Obligation Assumptions Used				
Generator	Total	Consistent	Inconsistent	Percent
Unknown	6	6	0	100%
SmartXBRL	5	5	0	100%
Zenhancer	6	6	0	100%
Compliance Xpressware	66	65	1	98%
Ez-XBRL	328	322	6	98%
Advanced Computer Innovations	270	265	5	98%
GoXBRL	245	239	6	98%
QXi	114	110	4	96%
S2 Filings	48	46	2	96%
Thunderdome	165	158	7	96%
DataTracks	369	353	16	96%
P3 Data Systems	109	104	5	95%
CompSci	223	210	13	94%
Novaworks Software	565	530	35	94%
NeoClarus	77	72	5	94%
RR Donnelley	907	839	68	93%
EDGARfilings PROfile	139	126	13	91%
Certent (was Rivet)	199	177	22	89%
Accelus	9	8	1	89%
Fujitsu	9	8	1	89%
Workiva (WebFilings)	2076	1838	238	89%
Merrill	453	399	54	88%
SAP Disclosure Management	7	6	1	86%
IBM Cognos	69	56	13	81%
Oracle	2	1	1	50%
	6,466	5,949	517	
Percent of all filings consistent with disclosure mechanics rules		92.0%		

Business rules:

Business rules for disclosure: ** disclosures:AssumptionsUsed ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:Hierarchy
- must be represented as using the Level 3 Disclosure [Text Block]: us-gaap:ScheduleOfAssumptionsUsedTableTextBlock
- the fro:Hierarchy must be represented as using the Level 4 Detailed Concept: us-gaap:DefinedBenefitPlanAssumptionsUsedCalculatingBenefitObligationDiscountRate

(19) Future minimum rental payments due for operating leases

Examples:

<http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=OperatingLeasesFutureMinimumPaymentsDueRollUp>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
TRUE	CONSISTENT	us-gaap:ScheduleOfFutureMinimumRentalPaymentsForOperatingLeasesTableTextBlock	us-gaap:OperatingLeasesFutureMinimumPaymentsDue	2,750	43%
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	1,985	31%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:OperatingLeasesFutureMinimumPaymentsDue	600	9%
TRUE	INCONSISTENT	us-gaap:ScheduleOfFutureMinimumRentalPaymentsForOperatingLeasesTableTextBlock	NOT-FOUND	368	6%
TRUE	CONSISTENT	us-gaap:OperatingLeasesOfLesseeDisclosureTextBlock	us-gaap:OperatingLeasesFutureMinimumPaymentsDue	341	5%
TRUE	CONSISTENT	us-gaap:ContractualObligationFiscalYearMaturityScheduleTableTextBlock	us-gaap:OperatingLeasesFutureMinimumPaymentsDue	260	4%
TRUE	INCONSISTENT	us-gaap:ContractualObligationFiscalYearMaturityScheduleTableTextBlock	NOT-FOUND	100	2%
TRUE	INCONSISTENT	us-gaap:OperatingLeasesOfLesseeDisclosureTextBlock	NOT-FOUND	62	1%
				6,466	100%
			Consistent with expectation	5,336	83%
			Inconsistent with expectation	1,130	17%
			Total	6,466	100%

OperatingLeasesFutureMinimumPaymentsDueRollUp				
Generator	Total	Consistent	Inconsistent	Percent
Accelus	9	9	0	100%
Zenhancer	6	6	0	100%
Oracle	2	2	0	100%
Advanced Computer Innovations	270	257	13	95%
Ez-XBRL	328	295	33	90%
EDGARfilings PROfile	139	124	15	89%
P3 Data Systems	109	97	12	89%
GoXBRL	245	217	28	89%
NeoClarus	77	68	9	88%
Novaworks Software	565	497	68	88%
S2 Filings	48	42	6	88%
CompSci	223	193	30	87%
QXi	114	95	19	83%
Thunderdome	165	136	29	82%
DataTracks	369	303	66	82%
Certent (was Rivet)	199	163	36	82%
Merrill	453	367	86	81%
RR Donnelley	907	733	174	81%
SmartXBRL	5	4	1	80%
Workiva (WebFilings)	2076	1623	453	78%
Compliance Xpressware	66	48	18	73%
Fujitsu	9	6	3	67%
Unknown	6	4	2	67%
IBM Cognos	69	45	24	65%
SAP Disclosure Management	7	2	5	29%
	6,466	5,336	1,130	
Percent of all filings consistent with disclosure mechanics rules		82.5%		

Business rules:

Business rules for disclosure: ** disclosures:OperatingLeasesFutureMinimumPaymentsDueRollUp ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:RollUp
- must be represented as using the Level 3 Disclosure [Text Block]: us-gaap:OperatingLeasesOfLesseeDisclosureTextBlock
 - OR alternative Level 3 Disclosure [Text Block]: us-gaap:ScheduleOfFutureMinimumRentalPaymentsForOperatingLeasesTableTextBlock
 - OR alternative Level 3 Disclosure [Text Block]: us-gaap:ContractualObligationFiscalYearMaturityScheduleTableTextBlock
- the fro:RollUp must be represented as using the Level 4 Detailed Concept: us-gaap:OperatingLeasesFutureMinimumPaymentsDue

DRAFT

(20) Future minimum least payments payable for capital lease obligations

Examples:

<http://www.xbrlsite.com/LinkedData/Exemplars/Exemplars3.aspx?DisclosureObjectName=CapitalLeasesFutureMinimumPaymentsPresentValueOfNetMinimumPaymentsRollUp>

DisclosureFound	DisclosureConsistent	RepresentationConcept_TextBlock	RepresentationConcept_Detail	Count	Percent
FALSE	CONSISTENT	NOT-FOUND	NOT-FOUND	5,166	80%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:CapitalLeaseObligations	337	5%
TRUE	INCONSISTENT	NOT-FOUND	us-gaap:CapitalLeasesFutureMinimumPaymentsPresentValueOfNetMinimumPayments	326	5%
TRUE	CONSISTENT	us-gaap:ScheduleOfFutureMinimumLeasePaymentsForCapitalLeasesTableTextBlock	us-gaap:CapitalLeasesFutureMinimumPaymentsPresentValueOfNetMinimumPayments	320	5%
TRUE	INCONSISTENT	us-gaap:ScheduleOfFutureMinimumLeasePaymentsForCapitalLeasesTableTextBlock	NOT-FOUND	217	3%
TRUE	CONSISTENT	us-gaap:ScheduleOfFutureMinimumLeasePaymentsForCapitalLeasesTableTextBlock	us-gaap:CapitalLeaseObligations	100	2%
				6,466	100%
			Consistent with expectation	5,586	86%
			Inconsistent with expectation	880	14%
			Total	6,466	100%

CapitalLeasesFutureMinimumPaymentsPresentValueOfNetMinimumPaymentsRollUp				
Generator	Total	Consistent	Inconsistent	Percent
Unknown	6	6	0	100%
SmartXBRL	5	5	0	100%
Fujitsu	9	9	0	100%
Accelus	9	9	0	100%
Zenhancer	6	6	0	100%
Advanced Computer Innovations	270	264	6	98%
P3 Data Systems	109	105	4	96%
Ez-XBRL	328	313	15	95%
Novaworks Software	565	531	34	94%
S2 Filings	48	45	3	94%
NeoClarus	77	72	5	94%
GoXBRL	245	229	16	93%
QXI	114	105	9	92%
DataTracks	369	332	37	90%
CompSci	223	200	23	90%
Merrill	453	391	62	86%
Thunderdome	165	142	23	86%
RR Donnelley	907	767	140	85%
EDGARfilings PROFILE	139	117	22	84%
Certent (was Rivet)	199	164	35	82%
Compliance Xpressware	66	54	12	82%
IBM Cognos	69	56	13	81%
Workiva (WebFilings)	2076	1659	417	80%
SAP Disclosure Management	7	4	3	57%
Oracle	2	1	1	50%
	6,466	5,586	880	
Percent of all filings consistent with disclosure mechanics rules		86.4%		

Business rules:

Business rules for disclosure: ** disclosures:CapitalLeasesFutureMinimumPaymentsPresentValueOfNetMinimumPaymentsRollUp ** The disclosure:

- goes into a Network with the SEC Sort Code (Document, Statement, Disclosure, Schedule): Disclosure
- must be represented as the concept arrangement pattern (Roll Up, Roll Forward, [Text Block], Hierarchy, Adjustment): fro:RollUp
- must be represented as using the Level 3 Disclosure [Text Block]: us-gaap:ScheduleOfFutureMinimumLeasePaymentsForCapitalLeasesTableTextBlock
- the fro:RollUp must be represented as using the Level 4 Detailed Concept: us-gaap:CapitalLeasesFutureMinimumPaymentsPresentValueOfNetMinimumPayments
- OR alternative Level 4 Disclosure Detail Concept: us-gaap:CapitalLeaseObligations