

Quarterly XBRL-based Public Company Financial Report Quality Measurement (Mar 2018)¹

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The following is a summary of the quality measurements of XBRL-based financial reports submitted to the SEC as of **March 31, 2018**. If you have any questions about this data please do not hesitate to contact me.

The following ZIP files contain Excel spreadsheets that provide details related to these quality measurements: (fundamental accounting concept relations)

- [ZIP file containing Excel spreadsheet with details of errors](#)
- [ZIP file containing Excel spreadsheets which has pretty good \(i.e. not commercial quality, but close\) working validator and validation of 3,945 XBRL-based financial filings, about 67% of all such reports](#)

The following ZIP file contains XML infosets of the presentation relations and calculation relations of the last 10-K filed of 6,005 public companies:

- [10-K metadata for 6,005 public companies](#) (easy to work with XML infosets; fairly large, takes about 10 minutes to download)

Fundamental accounting concept relations:

In summary, fundamental accounting concept relations quality has steadily improved each year as can be seen by the [three year comparison](#). On an individual test basis, each of the 21 relations tests is 98% or more consistent with what is expected. 88.5% of all XBRL-based financial reports are consistent with all 21 relations tests as would be expected. The goal as I see it is that all XBRL-based financial filings are 99.99966% consistent with expectations (six sigma).

Disclosure mechanics:

I have added measurements of what I call the **disclosure mechanics** of 65 disclosures. Disclosure mechanics quality has increased from [88%](#) to [90%](#) for the [65 disclosures I am measuring](#). Again, the goal is six sigma for every disclosure reported.

The following are graphical summaries of the quality measurements:

¹ Quarterly XBRL-based Public Company Financial Report Quality Measurement (Mar 2018) , <http://xbrl.squarespace.com/journal/2018/4/1/quarterly-xbrl-based-public-company-financial-report-quality.html>

Fundamental accounting concept relations for last 10-K or 10-Q filed, by generator of the XBRL-based financial report:

March 31, 2018 (Last 10-K or 10-Q filed)					
Generator	Filings Count	Filings With No Errors	Sum Errors (all filings)	Average Errors per Filing	Percent Without Error
IRIS Carbon	5	5	0	.0	100%
Fujitsu	1	1	0	.0	100%
Merrill	390	386	4	.0	99%
Thunderdome	287	284	3	.0	99%
Donnelley Financial Solutions	772	761	11	.0	99%
Certent (was Rivet)	150	146	5	.0	97%
EDGARfilings PROfile	97	93	4	.0	96%
DataTracks	214	204	11	.1	95%
Ez-XBRL	253	232	35	.1	92%
CompSci	55	49	8	.1	89%
Compliance Xpressware	34	30	6	.2	88%
Workiva (WebFilings)	2,151	1,889	361	.2	88%
IBM Cognos	39	34	5	.1	87%
S2 Filings	78	66	15	.2	85%
SAP Disclosure Management	5	4	1	.2	80%
GoXBRL	296	234	99	.3	79%
Novaworks Software	697	535	270	.4	77%
QXi	94	70	30	.3	74%
Advanced Computer Innovations	215	154	98	.5	72%
Unknown	6	3	5	.8	50%
SmartXBRL	17	2	59	3.5	12%
Zenhancer	0	0	0	.0	100%
NeoClarus	0	0	0	.0	100%
Vistalytics	0	0	0	.0	100%
	5,856	5,182	1,030	.2	
Percent of all filings conforming to all FAC relations		88.5%			
Total filings NOT conforming	674				
Total tests	128,832	100.00%			
Total inconsistent	1,030	0.80%			
Total consistent	127,802	99.20%			

Note that of 5,856 XBRL-based filings submitted to the SEC; 5,182 contained NO ERRORS; 674 contained ERRORS; there were a total of 1,030 errors (all of which are detailed in the downloadable Excel spreadsheet); on average 88.5% of XBRL-based filings are consistent with expectation and on average 99.2% of relationships within a filing are consistent with expectation.

Fundamental accounting concept relations, by relation test (same filings as above):

#	Category	Test Number	Fundamental accounting concept consistency check description	Consistent %
1	BS	usfac:BS1	Equity = Equity Attributable to Parent + Equity Attributable to Noncontrolling Interest	99.64%
2	BS	usfac:BS2	Assets = Liabilities and Equity	99.80%
3	BS	usfac:BS3	Assets = Current Assets + Noncurrent Assets (classified balance sheet)	99.11%
4	BS	usfac:BS4	Liabilities = Current Liabilities + Noncurrent Liabilities (classified balance sheet)	99.54%
5	BS	usfac:BS5	Liabilities and Equity = Liabilities + Commitments and Contingencies + Temporary Equity + Redeemable Noncontrolling Interest + Equity	98.84%
6	CF	usfac:CF1	Net Cash Flow = Net Cash Flows, Operating + Net Cash Flows, Investing + Net Cash Flows, Financing + Exchange Gains (Losses)	97.95%
7	CF	usfac:CF2	Net Cash Flows, Continuing = Net Cash Flows, Operating, Continuing + Net Cash Flows, Investing, Continuing + Net Cash Flows, Financing, Continuing	99.44%
8	CF	usfac:CF3	Net Cash Flows, Discontinued = Net Cash Flows, Operating, Discontinued + Net Cash Flows, Investing, Discontinued + Net Cash Flows, Financing, Discontinued	99.71%
9	CF	usfac:CF4	Net Cash Flows, Operating = Net Cash Flows, Operating, Continuing + Net Cash Flows, Operating, Discontinued	99.73%
10	CF	usfac:CF5	Net Cash Flows, Investing = Net Cash Flows, Investing, Continuing + Net Cash Flows, Investing, Discontinued	99.68%
11	CF	usfac:CF6	Net Cash Flows, Financing = Net Cash Flows, Financing, Continuing + Net Cash Flows, Financing, Discontinued	99.90%
12	IS	usfac:IS1	Gross Profit = Revenues - Cost Of Revenue (Multi-step approach)	98.55%
13	IS	usfac:IS2	Operating Income (Loss) = Gross Profit - Operating Expenses + Other Operating Income (Expenses) (Multi-step approach)	97.58%
14	IS	usfac:IS3	Income (Loss) from Continuing Operations Before Equity Method Investments = Operating Income (Loss) + Nonoperating Income (Loss) - Interest And Debt Expense	100.00%
15	IS	usfac:IS4	Income (Loss) from Continuing Operations Before Tax = Income (Loss) from Continuing Operations Before Equity Method Investments + Income (Loss) from Equity Method Investments	98.00%
16	IS	usfac:IS5	Income (Loss) from Continuing Operations after Tax = Income (Loss) from Continuing Operations Before Tax - Income Tax Expense (Benefit)	98.69%
17	IS	usfac:IS6	Net Income (Loss) = Income (Loss) from Continuing Operations After Tax + Income (Loss) from Discontinued Operations, Net of Tax + Extraordinary Items, Gain (Loss)	98.31%
18	IS	usfac:IS7	Net Income (Loss) = Net Income (Loss) Attributable to Parent + Net Income (Loss) Attributable to Noncontrolling Interest	96.50%
19	IS	usfac:IS8	Net Income (Loss) Available to Common Stockholders, Basic = Net Income (Loss) Attributable to Parent - Preferred Stock Dividends and Other Adjustments	99.57%
20	SCI	usfac:IS9	Comprehensive Income (Loss) = Comprehensive Income (Loss) Attributable to Parent + Comprehensive Income (Loss) Attributable to Noncontrolling Interest	99.25%
21	SCI	usfac:IS10	Comprehensive Income (Loss) = Net Income (Loss) + Other Comprehensive Income (Loss)	97.80%

Note that for each of the 21 tests of relations, each relation is about 98% consistent with expectation or higher.

Comparison of 2016, 2017, and 2018 fundamental accounting relations results:

March 31, 2016 (Last 10-K or 10-Q filed)						March 31, 2017 (Last 10-K or 10-Q filed)						March 31, 2018 (Last 10-K or 10-Q filed)					
Generator	Filings Count	Filings With No Errors	Sum Errors (all filings)	Average Errors per Filing	Percent without Error	Generator	Filings Count	Filings With No Errors	Sum Errors (all filings)	Average Errors per Filing	Percent without Error	Generator	Filings Count	Filings With No Errors	Sum Errors (all filings)	Average Errors per Filing	Percent without Error
Merrill	459	444	15	.0	97%	NeoClarus	1	1	0	.0	100%	IRIS Carbon	5	5	0	.0	100%
Certent (was Rivet)	198	186	20	.1	94%	Fujitsu	5	5	0	.0	100%	Fujitsu	1	1	0	.0	100%
DataTracks	378	354	33	.1	94%	Donnelley Financial Solutions	773	759	16	.0	98%	Merrill	390	386	4	.0	99%
RR Donnelley	898	827	85	.1	92%	DataTracks	300	293	11	.0	98%	Thunderdome	287	284	3	.0	99%
P3 Data Systems	79	72	7	.1	91%	Merrill	417	405	15	.0	97%	Donnelley Financial Solutions	772	761	11	.0	99%
Compliance Xpressware	63	57	8	.1	90%	Thunderdome	291	281	14	.0	97%	Certent (was Rivet)	150	146	5	.0	97%
SAP Disclosure Management	7	6	1	.1	86%	Compliance Xpressware	43	41	2	.0	95%	EDGARfilings Profile	97	93	4	.0	96%
EzXBRL	335	287	74	.2	86%	Certent (was Rivet)	171	162	13	.1	95%	DataTracks	214	204	11	.1	95%
Thunderdome	212	177	44	.2	83%	EDGARfilings Profile	114	107	8	.1	94%	EzXBRL	253	232	35	.1	92%
Fujitsu	10	8	2	.2	80%	Unknown	44	41	4	.1	93%	CompSci	55	49	8	.1	89%
CompSci	186	147	57	.3	79%	IBM Cognos	49	44	6	.1	90%	Compliance Xpressware	34	30	6	.2	88%
IBM Cognos	66	51	21	.3	77%	EzXBRL	310	262	70	.2	85%	Workiva (WebFilings)	2,151	1,889	361	.2	88%
Workiva (WebFilings)	2,103	1,624	665	.3	77%	S2 Filings	70	59	16	.2	84%	IBM Cognos	39	34	5	.1	87%
EDGARfilings Profile	143	109	46	.3	76%	Workiva (WebFilings)	2,148	1,803	465	.2	84%	S2 Filings	78	66	15	.2	85%
Unknown	8	6	2	.3	75%	CompSci	73	60	25	.3	82%	SAP Disclosure Management	5	4	1	.2	80%
Novaworks Software	641	470	284	.4	73%	GoXBRL	291	230	98	.3	79%	GoXBRL	296	234	99	.3	79%
GoXBRL	262	184	133	.5	70%	QXI	99	75	30	.3	76%	Novaworks Software	697	535	270	.4	77%
QXI	110	74	62	.6	67%	Novaworks Software	646	485	281	.4	75%	QXI	94	70	30	.3	74%
Zenhancer	6	4	5	.8	67%	Advanced Computer Innovations	213	143	136	.6	67%	Advanced Computer Innovations	215	154	98	.5	72%
S2 Filings	60	40	28	.5	67%	SAP Disclosure Management	6	4	2	.3	67%	Unknown	6	3	5	.8	50%
NeoClarus	75	50	45	.6	67%	Vistalytics	54	34	30	.6	63%	SmartXBRL	17	2	59	3.5	12%
Advanced Computer Innovations	278	185	174	.6	67%	IRIS Carbon	3	1	3	1.0	33%	Zenhancer	0	0	0	.0	100%
SmartXBRL	6	3	4	.7	50%	SmartXBRL	14	4	28	2.0	29%	NeoClarus	0	0	0	.0	100%
Oracle	1	0	1	1.0	0%	Zenhancer	0	0	0	.0	100%	Vistalytics	0	0	0	.0	100%
	6,584	5,365	1,816	.3			6,135	5,299	1,273	.2			5,856	5,182	1,030	.2	
Percent of all filings conforming to all FAC relations				81.5%		Percent of all filings conforming to all FAC relations				86.4%		Percent of all filings conforming to all FAC relations				88.5%	
Total filings NOT conforming	1,219					Total filings NOT conforming	836					Total filings NOT conforming	674				
Total tests	144,848	100.00%				Total tests	134,970	100.00%				Total tests	128,832	100.00%			
Total inconsistent	1,816	1.25%				Total inconsistent	1,273	0.94%				Total inconsistent	1,030	0.80%			
Total consistent	143,032	98.75%				Total consistent	133,697	99.06%				Total consistent	127,802	99.20%			

Note that a comparison of the same information for 2016, 2017, and 2018 reveals a steady increase from 81.5%, to 86.4%, to 88.5%

Disclosure mechanics by generator results from analysis of last 10-K filed with SEC as of March 31, 2018:

March 31, 2018 (10-K for FY 2017)							
Name	Filing Count	Disclosures Consistent	Disclosures Inconsistent	Not Reported	Disclosures Total	Consistent %	Inconsistent %
Ez-XBRL	255	5,844	1,239	10,257	17,340	93%	7%
IRIS Carbon	5	152	25	163	340	93%	7%
DataTracks	248	6,091	1,363	9,410	16,864	92%	8%
S2 Filings	72	1,699	406	2,791	4,896	92%	8%
UNKNOWN	4	104	23	145	272	92%	8%
Certent	171	5,246	1,017	5,365	11,628	91%	9%
CompSci	68	1,521	413	2,690	4,624	91%	9%
Donnelley Financial Solutions	825	25,469	4,979	25,652	56,100	91%	9%
EDGARfilings PROfile	103	3,287	607	3,110	7,004	91%	9%
GoXBRL	272	4,911	1,587	11,998	18,496	91%	9%
Merrill Bridge	294	9,505	1,833	8,654	19,992	91%	9%
Merrill Corporation	107	3,347	681	3,248	7,276	91%	9%
Novaworks Software	646	12,761	3,882	27,285	43,928	91%	9%
Thunderdome	289	8,333	1,741	9,578	19,652	91%	9%
Advanced Computer Innovations	199	2,682	1,453	9,397	13,532	89%	11%
Fujitsu	3	64	22	118	204	89%	11%
RR Donnelley	18	542	132	550	1,224	89%	11%
Workiva	2,213	75,823	17,068	57,593	150,484	89%	11%
Compliance Xpressware	34	577	272	1,463	2,312	88%	12%
IBM Cognos FSR	1	35	8	25	68	88%	12%
QXi	101	1,925	792	4,151	6,868	88%	12%
IBM Cognos CDM	39	1,357	367	928	2,652	86%	14%
SmartXBRL	14	77	151	724	952	84%	16%
Vistalytics	19	182	202	908	1,292	84%	16%
SAP Disclosure Management	5	157	65	118	340	81%	19%
	6,006	171,691	40,328	196,321	408,340	90%	10%

The disclosure mechanics measures what one would expect for a set of 65 rather common disclosures. On average, 90% of the 65 disclosures were examined were consistent with expectation. There appears to be a test error of between 1% and 3%.

Disclosure mechanics results by disclosure:

March 31, 2018 (Last 10-K)									
#	Disclosure	Sec Type	Found In Filings	Found In Filings %	Not Found In Filings	Not Found In Filings %	Consistent	Consistent In Filings %	Inconsistent
18	Document and Entity Information [Hierarchy]	DOCUMENT	5,952	99%	53	1%	6,005	100%	0
51	Property, Plant and Equipment, Net, by Type [Roll Up] (Axis/Member style)	DISCLOSURE	4,234	71%	1,771	29%	6,005	100%	0
66	Statement of Income and Comprehensive Income [Roll Up]	DISCLOSURE	5,701	95%	304	5%	6,005	100%	0
19	Document Information [Hierarchy]	DOCUMENT	5,952	99%	53	1%	5,952	99%	53
20	Entity Information, by Legal Entity [Hierarchy]	DOCUMENT	5,952	99%	53	1%	5,952	99%	53
30	Future Minimum Payments Receivable of Capital Leases, Lessor [Roll Up]	DISCLOSURE	99	2%	5,906	98%	5,925	99%	80
37	Interest and Other Income [Roll Up]	DISCLOSURE	90	1%	5,915	99%	5,921	99%	84
39	Liabilities and Equity [Roll Up]	STATEMENT	5,876	98%	129	2%	5,918	99%	87
42	Long-term Debt Instruments, by Instrument [Roll Up]	DISCLOSURE	3,252	54%	2,753	46%	5,939	99%	66
57	Restructuring Reserve [Roll Forward]	DISCLOSURE	750	12%	5,255	88%	5,937	99%	68
63	Significant Accounting Policies Note [Note Level]	DISCLOSURE	5,920	99%	85	1%	5,920	99%	85
7	Assets [Roll Up]	STATEMENT	5,857	98%	148	2%	5,879	98%	126
49	Product Warranty Liability [Roll Forward]	DISCLOSURE	527	9%	5,478	91%	5,914	98%	91
55	Restructuring Charges [Roll Up]	DISCLOSURE	645	11%	5,360	89%	5,864	98%	141
22	Finite-lived Intangible Assets, by Major Class [Hierarchy]	DISCLOSURE	2,996	50%	3,009	50%	5,804	97%	201
27	Future Minimum Payments Due under Operating Leases of Lessee [Hierarchy]	DISCLOSURE	4,328	72%	1,677	28%	5,809	97%	196
31	Goodwill, by Business Segment [Hierarchy]	DISCLOSURE	2,031	34%	3,974	66%	5,798	97%	207
43	Long-term Debt Maturities [Hierarchy]	DISCLOSURE	2,599	43%	3,406	57%	5,795	97%	210
46	Other Assets, Noncurrent [Roll Up]	DISCLOSURE	454	8%	5,551	92%	5,830	97%	175
8	Balance Sheet	STATEMENT	5,773	96%	232	4%	5,773	96%	232
47	Other Liabilities, Noncurrent [Roll Up]	DISCLOSURE	447	7%	5,558	93%	5,765	96%	240
54	Restructuring Charges [Hierarchy]	DISCLOSURE	925	15%	5,080	85%	5,736	96%	269
67	Unrecognized Tax Benefits, Excluding Amounts Pertaining to Examined Tax Returns [Roll Forward]	DISCLOSURE	2,382	40%	3,623	60%	5,787	96%	218
6	Asset Retirement Obligation, by Legal Entity [Roll Forward]	DISCLOSURE	425	7%	5,580	93%	5,697	95%	308
9	Basis of Reporting Note [Note Level]	DISCLOSURE	5,731	95%	274	5%	5,731	95%	274
16	Defined Benefit Plan, Expected Benefit Payments [Hierarchy]	DISCLOSURE	1,266	21%	4,739	79%	5,727	95%	278
24	Finite-lived Intangible Assets, Future Amortization Expense [Hierarchy]	DISCLOSURE	2,942	49%	3,063	51%	5,676	95%	329
34	Income Statement, by Legal Entity [Roll Up]	STATEMENT	5,577	93%	428	7%	5,701	95%	304
48	Other Nonoperating Income (Expense) [Roll Up]	DISCLOSURE	2,205	37%	3,800	63%	5,713	95%	292
65	Statement of Comprehensive Income [Roll Up]	STATEMENT	3,657	61%	2,348	39%	5,701	95%	304
2	Accounts Payable and Accrued Liabilities [Roll Up]	DISCLOSURE	719	12%	5,286	88%	5,624	94%	381
56	Restructuring Reserve, by Type of Cost [Roll Forward]	DISCLOSURE	682	11%	5,323	89%	5,644	94%	361
17	Defined Benefit Plan, Net Periodic Benefit Costs, by Plan [Roll Up]	DISCLOSURE	1,268	21%	4,737	79%	5,585	93%	420
64	Statement of Changes in Equity [Roll Forward]	STATEMENT	5,573	93%	432	7%	5,573	93%	432
21	Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation [Roll Forward]	DISCLOSURE	1,372	23%	4,633	77%	5,527	92%	478
25	Finite-lived Intangible Assets, Future Amortization Expense [Roll Up]	DISCLOSURE	2,626	44%	3,379	56%	5,543	92%	462
61	Share-based Compensation, Restricted Stock Units Award Activity, Weighted Average Price [Roll Forward Info]	DISCLOSURE	4,565	76%	1,440	24%	5,505	92%	500
3	Accrued Liabilities [Roll Up]	DISCLOSURE	1,502	25%	4,503	75%	5,466	91%	539
13	Defined Benefit Plan, Assumptions Used, by Plan [Hierarchy]	DISCLOSURE	1,412	24%	4,593	76%	5,473	91%	532
29	Future Minimum Payments, Present Value of Net Minimum Payments, Noncancelable Capital Leases, Lessor [Roll Up]	DISCLOSURE	972	16%	5,033	84%	5,453	91%	552
40	Long-Lived Assets in Individual Foreign Countries, by Geographic Area [Hierarchy]	DISCLOSURE	1,546	26%	4,459	74%	5,488	91%	517
58	Revenue from External Customers Attributed to Foreign Countries, by Geographic Area [Hierarchy]	DISCLOSURE	1,905	32%	4,100	68%	5,418	90%	587
68	Warrants or Rights Issued [Hierarchy]	DISCLOSURE	945	16%	5,060	84%	5,378	90%	627
1	Accounts, Notes, Loans and Financing Receivable [Roll Up]	DISCLOSURE	1,578	26%	4,427	74%	5,362	89%	643
28	Future Minimum Payments Due under Operating Leases of Lessee [Roll Up]	DISCLOSURE	4,112	68%	1,893	32%	5,373	89%	632
5	Allowance for Credit Losses on Financing Receivables [Roll Forward]	DISCLOSURE	1,045	17%	4,960	83%	5,305	88%	700
10	Cash Flow Statement [Roll Forward]	STATEMENT	5,200	87%	805	13%	5,200	87%	805
62	Share-based Payment Award, Stock Options, Valuation Assumptions [Hierarchy]	DISCLOSURE	3,467	58%	2,538	42%	5,156	86%	849
14	Defined Benefit Plan, Change in Benefit Obligation, by Plan [Roll Forward]	DISCLOSURE	1,236	21%	4,769	79%	5,113	85%	892
33	Income before Income Tax, Domestic and Foreign [Roll Up]	DISCLOSURE	4,354	73%	1,651	27%	5,075	85%	930
15	Defined Benefit Plan, Change in Fair Value of Plan Assets [Roll Forward]	DISCLOSURE	1,182	20%	4,823	80%	5,064	84%	941
60	Share-based Compensation Arrangements, by Award [Roll Forward]	DISCLOSURE	3,584	60%	2,421	40%	5,048	84%	957
11	Deferred Tax Assets and Liabilities [Roll Up]	DISCLOSURE	5,103	85%	902	15%	4,967	83%	1,038
26	Finite-lived Intangible Assets, Net, by Major Class [Roll Up]	DISCLOSURE	2,871	48%	3,134	52%	5,008	83%	997
44	Long-term Debt Maturities [Roll Up]	DISCLOSURE	2,675	45%	3,330	55%	4,958	83%	1,047
36	Indefinite-lived Intangible Assets, by Major Class [Roll Up]	DISCLOSURE	290	5%	5,715	95%	4,949	82%	1,056
45	Nature of Operations Note [Note Level]	DISCLOSURE	4,896	82%	1,109	18%	4,896	82%	1,109
32	Goodwill [Roll Forward]	DISCLOSURE	1,926	32%	4,079	68%	4,841	81%	1,164
38	Inventory, Net (Current) [Roll Up]	DISCLOSURE	1,770	29%	4,235	71%	4,843	81%	1,162
41	Long-term Debt Instruments, by Instrument [Hierarchy]	DISCLOSURE	3,758	63%	2,247	37%	4,819	80%	1,186
50	Property, Plant and Equipment, Net, by Type [Roll Up]	DISCLOSURE	4,592	76%	1,413	24%	4,805	80%	1,200
12	Defined Benefit Plan, Allocation of Plan Assets [Hierarchy]	DISCLOSURE	964	16%	5,041	84%	4,760	79%	1,245
59	Revenue Recognition Policy [Policy Text Block]	DISCLOSURE	4,616	77%	1,389	23%	4,616	77%	1,389
53	Reconciliation of Statutory to Effective Income Tax Rate, Continuing Operations [Roll Up]	DISCLOSURE	4,917	82%	1,088	18%	4,550	76%	1,455
52	Property, Plant and Equipment Useful Lives, by Type [Hierarchy]	DISCLOSURE	4,996	83%	1,009	17%	4,483	75%	1,522
35	Income Tax Expense (Benefit), Current and Deferred Details [Roll Up]	DISCLOSURE	4,481	75%	1,524	25%	4,330	72%	1,675
23	Finite-lived Intangible Assets, Estimated Useful Lives, by Major Class [Hierarchy]	DISCLOSURE	2,891	48%	3,114	52%	4,001	67%	2,004
4	Accumulated Other Comprehensive Income (Loss), by Equity Component [Roll Forward]	DISCLOSURE	1,860	31%	4,145	69%	3,634	61%	2,371

The information above shows the disclosure mechanics results by disclosure for the 65 disclosures that were analyzed.

Prior test results:

Previous fundamental accounting concept relations consistency results reported as follows, to see the results simply click on the link:

- [November 30, 2017;](#)
- [August 31, 2017;](#)
- [May 31, 2017;](#)
- [March 31, 2017;](#)
- [November 28, 2016;](#)
- [August 31, 2016;](#)
- [June 30, 2016;](#)
- [March 31, 2016;](#)
- [February 29, 2016;](#)
- [January 31, 2016;](#)
- [December 31, 2015;](#)
- [November 30, 2015;](#)
- [October 31, 2015;](#)
- [September 30, 2015;](#)
- [August 31, 2015;](#)
- [July 31, 2015;](#)
- [June 30, 2015;](#)
- [May 29, 2015;](#)
- [April 1, 2015;](#)
- [November 29, 2014.](#)