

Fundamental Accounting Concept Relations Continuity Cross Check Error Examples

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This document contains a list of about 26 different common and easy to understand errors that exist in the XBRL-based financial reports of public companies. Each error is marked with a letter “A” to “Z”. All of these errors relate to fundamental, high-level accounting concepts that exist in financial reports. A good way to understand how to create XBRL-based reports is to understand such errors so that the errors can be avoided or if they exist they can be detected and corrected.

For each error, a URL is provided where you can navigate to the actual XBRL-based report where you can grab the URL to the XBRL instance so that you can load that into software you might be using. If you do not have software, you can go to the XBRL Interactive Data Viewer provided by the SEC in order to observe the error yourself.

For example, the first error shown for “(A) 1847 Holdings LLC” below, go to the URL:

<http://www.sec.gov/Archives/edgar/data/1599407/000147793218005687/0001477932-18-005687-index.htm>



Click on the blue “Interactive Data” button:

Click on the “Financial Statements” tab, click on the “Consolidated Balance Sheets” item, open the balance sheet, and you can click on the line item to see that concepts were used by the public company creating the financial report.

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1847 Holdings LLC (Filer) CIK: 0001599407

Print Document View Excel Document

Cover	CONSOLIDATED BALANCE SHEETS - USD (\$)	Sep. 30, 2018	Dec. 31, 2017
Document and Entity Information	Current Assets		
Financial Statements	Cash	\$ 8,983	\$ 501,422
CONSOLIDATED BALANCE SHEETS	Accounts receivable, net	244,915	310,363
CONSOLIDATED BALANCE SHEETS (Parenthetical)	Inventories, net	857,881	836,571
CONSOLIDATED STATEMENTS OF OPERATIONS (UNAUDITED)	Prepaid expenses and other assets	312,932	174,877
CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED)	TOTAL CURRENT ASSETS	1,424,711	1,823,233
Notes to Financial Statements	Property and equipment, net	4,846,053	6,099,219
Accounting Policies	Goodwill	22,166	22,166
Notes Tables	Intangible assets, net	23,233	28,333
Notes Details	Other assets	39,182	111,504
All Reports	TOTAL ASSETS	6,355,345	8,084,455
	CURRENT LIABILITIES		
	Accounts payable and accrued expenses	1,483,411	1,060,969
	Line of credit		675,000
	Floor plan payable	127,834	168,137
	Advances, related party	172,416	179,704
	Note payable - related party	117,000	
	Current portion of note payable	335,635	14,247
	Promissory note payable		1,025,000
	Uncertain tax liability	128,000	126,000
	Current portion of capital lease obligation	302,718	615,349
	TOTAL CURRENT LIABILITIES	2,667,014	3,864,406
	Note payable, net of current portion	3,296,939	58,020
	Promissory note payable	1,025,000	
	Vesting note payable		395,634
	Non-current deferred tax liability	240,501	988,601
	Accrued expenses long term	338,048	
	Capital lease obligation, net of current portion, net of discount	917,378	3,262,988
	TOTAL LIABILITIES	8,484,860	8,569,649
	TOTAL 1847 HOLDING \$ LLC AND SUBSIDIARIE \$ SHAREHOLDER \$ DEFICIT		
	Allocation shares, 1,000 shares issued and outstanding	1,000	1,000
	Common Shares, 500,000,000 shares authorized, 3,115,625 shares issued and outstanding as of September 30, 2018 and December 31, 2017	3,115	3,115
	Additional paid-in capital	11,891	11,891
	Accumulated deficit	(2,179,617)	(1,159,724)
	TOTAL SHAREHOLDERS' DEFICIT	(2,163,611)	(1,143,718)

- Definition
Amount of stockholders' equity (deficit), net of receivables from officers, directors, owners, and affiliates of the entity, attributable to both the parent and noncontrolling interests. Amount excludes temporary equity. Alternate caption for the concept is permanent equity.

+ References
- Details
Name: us-gaap_StockholdersEquityIncludingPortionAttributableToN
Namespace Prefix: us-gaap_
Data Type: xbrli:monetaryItemType

1847 Holdings LLC (Filer)
IRS No.: 383922937 | State of
Type: 10-Q | Act: 34 | File No:

(A) 1847 Holdings LLC

<http://www.sec.gov/Archives/edgar/data/1599407/000147793218005687/0001477932-18-005687-index.htm>

Used parent equity concept to represent total equity and total equity concept to represent parent equity. Also, inappropriately labeled the two different line items with the same label which is incorrect.

Promissory note payable	1,000,000	xsi:nil
Vesting note payable	xsi:nil	395,634
Non-current deferred tax liability		201
Accrued expenses long term		xsi:nil
Capital lease obligation, net of current portion, net of discount	78	3,262,988
TOTAL LIABILITIES	8,569,880	8,569,649
TOTAL 1847 HOLDINGS LLC AND SUBSIDIARIES SHAREHOLDERS' DEFICIT		
Allocation shares, 1,000 shares issued and outstanding	1,000	1,000
Common Shares, 500,000,000 shares authorized, 3,115,625 shares issued and outstanding as of September 30, 2018 and December 31, 2017	3,115	3,115
Additional paid-in capital	11,891	11,891
Accumulated deficit	(2,179,617)	(1,159,724)
TOTAL SHAREHOLDERS' DEFICIT	(2,163,611)	(1,143,718)
NONCONTROLLING INTERESTS	34,076	658,524
TOTAL SHAREHOLDERS' DEFICIT	(2,129,535)	(485,194)
TOTAL LIABILITIES AND SHAREHOLDERS' DEFICIT	6,355,345	8,084,455

us-gaap:StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest

us-gaap:StockholdersEquity

(B) American Retail Group, Inc.

<http://www.sec.gov/Archives/edgar/data/277905/000121390018017548/0001213900-18-017548-index.htm>

Used improper concept to represent the line item Net income (loss); used concept “us-gaap:OtherComprehensiveIncomeLossNetOfTax” inappropriately:

Income Statement [Abstract]	Period [Axis]			
	2018-07-01 - 2018-09-30	2018-01-01 - 2018-09-30	2017-07-01 - 2017-09-30	2017-01-01 - 2017-09-30
Income Statement [Abstract]				
Revenue	260,494	385,212	101	342
Operating expenses:				
General and administrative expenses	180,033	704,628	95,255	297,928
Total operating expenses	180,033	704,628	95,255	297,928
Income (loss) from operations	80,461	(319,416)	(95,154)	(297,586)
Non operating income (expense)				
Other income (expense)	891	(5,379)	(1,794)	(1,915)
Total other income (expense)	891	(5,379)	(1,794)	(1,915)
Income (loss) before income taxes	81,352	(324,795)	(96,948)	(299,501)
Provision for income tax	xsi:nil	xsi:nil	xsi:nil	xsi:nil
Net income (loss)	81,352	(324,795)	(96,948)	(299,501)
Comprehensive income (loss):				
Net income (loss)	81,352	(324,795)	(96,948)	(299,501)
Foreign currency translation gain (loss)	4,527	14,878	1,291	(4,165)
Comprehensive income (loss):	85,879	(309,917)	(95,657)	(303,666)

(C) AMERINAC HOLDING CORP.

<http://www.sec.gov/Archives/edgar/data/936446/000147793218005524/0001477932-18-005524-index.htm>

Inappropriate concept used to represent line item “Income before discontinued operations” (which is also a non-standard label, that label is generally “Income from continuing operations” or “Income from continuing operations after tax”):

		2,811,554		176
Other income (expense):				
Interest		(1,000,557)	(203,155)	(400,550)
Change in fair value of put option	xsi:nil	xsi:nil	xsi:nil	(213,000)
Gain on sale	xsi:nil	xsi:nil	xsi:nil	3,409,184
Other income (expense)		84,882	3,818	53
Total other income (expense)		(952,052)	(199,340)	2,729,707
Income from continuing operations before provision for income taxes		451,736	1,859,542	123,539
Provision for income taxes		27,806	(103,751)	xsi:nil
Income before discontinued operations		479,542	1,755,791	123,539
Income (loss) from discontinued operations, net		xsi:nil	xsi:nil	(16,566)
Net income		479,542	1,755,791	106,973
Non-controlling interest share of net income from continuing				833

(D) APEX RESOURCES INC/NV

<http://www.sec.gov/Archives/edgar/data/1653710/000147793219000577/0001477932-19-000577-index.htm>

Entered the fact value of line item "Loss Before Income Tax" as a POSITIVE value, but it should have been entered as a NEGATIVE value:

Condensed Consolidated Statements Of Operations	Period [Axis]	
	2018-07-01 - 2018-09-30	2017-07-01 - 2017-09-30
Condensed Consolidated Statements Of Operations		
REVENUES	xsi:nil	30,108
Cost of Goods Sold	xsi:nil	29,854
Gross Profit	xsi:nil	254
Operating Expenses:		
General and administrative	171,050	1,521
Depreciation	xsi:nil	72
Total Operating Expenses	171,050	1,593
Net Loss from Operations	(171,050)	(1,339)
Other Income (Expense)		
Interest expenses	(49)	xsi:nil
Loss Before Income Tax	171,099	(1,339)
Provision for (Benefit of) Income Taxes		
Income tax expense (benefit) - Current	xsi:nil	xsi:nil
Net Loss Including Noncontrolling Interests	(171,099)	(1,339)
Less: Net Loss Attributable to Noncontrolling Interests	xsi:nil	xsi:nil
Net Loss Attributable to Apex Resources Inc.	(171,099)	(1,339)

Entered fact value as POSITIVE, should be NEGATIVE

Income (Loss) from Equity Method Investments		tryMethodInvestments[342,149] =
Income (Loss) from Continuing Operations Before Tax	342,149	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[171,099]] - fac:OperatingIncomeLoss[us-gaap:OperatingIncomeLoss[-171,050]]
Income Tax Expense (Benefit)	171,099	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[171,099]]
Income (Loss) from Continuing Operations After Tax	(171,099)	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[0]]
Income (Loss) from Discontinued Operations, Net of Tax		fac:IncomeLossFromContinuingOperationsAfterTax[us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest[-171,099]]
		fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0]

(E) APPLIED BIOSCIENCES CORP.

<http://www.sec.gov/Archives/edgar/data/1607549/000147793219000451/0001477932-19-000451-index.htm>

Used concept for net income attributable to parent (i.e. us-gAAP:NetIncomeLoss) to represent line item of total net income. Used total net income concept (i.e. us-gAAP:ProfitLoss) to represent line item of net income attributable to parent.

Condensed Consolidated Statements Of Operations	Period [Axis]			
	2018-10-01 - 2018-12-31	2018-04-01 - 2018-12-31	2017-10-01 - 2017-12-31	2017-04-01 - 2017-12-31
Condensed Consolidated Statements Of Operations				
PRODUCT REVENUE, NET	413,109	472,509	62,977	179,534
COST OF REVENUE, PRODUCT	379,582	439,740	50,370	140,706
GROSS MARGIN	33,527	32,769	12,607	38,828
EXPENSES				
Sales and marketing (including stock based compensation of nil, \$47,111, \$210,000 and \$47,111, respectively)	100,730	556,167	165,315	229,674
General and administrative (including stock based compensation of \$1,133,534, \$13,889, \$1,271,959 and \$26,389, respectively)	1,317,469	1,712,667	133,977	358,193
Depreciation and Amortization	292	877	56,172	168,428
TOTAL OPERATING EXPENSES	1,418,491	2,269,711	355,464	756,295
OPERATING LOSS	(1,384,964)	(2,236,942)	(342,857)	(717,467)
Other Income (Expense)				
Unrealized gain on equity investments	xsi:nil	404,723	xsi:nil	xsi:nil
Interest Expense	(506,579)	(574,880)	xsi:nil	xsi:nil
Total other income, net	(506,579)	(170,117)	xsi:nil	xsi:nil
NET LOSS	(1,891,543)	(2,407,059)		(467)
Less: Net loss (income) attributable to non controlling interest	(204)	9,358	7,131	5,997
NET LOSS ATTRIBUTABLE TO APPLIED BIOSCIENCES CORP.	(1,891,777)	(2,397,701)	(335,726)	(711,470)

(F) Banjo & Matilda, Inc.

<http://www.sec.gov/Archives/edgar/data/1481504/000147793218005714/0001477932-18-005714-index.htm>

Used concept related to other comprehensive income “us-gaap:OtherComprehensiveIncomeLossNetOfTax” to represent comprehensive income: (should have used something like “us-gaap:ComprehensiveIncomeLossNetOfTax”)

Consolidated Statements Of Comprehensive Loss Income	Period [Axis]	
	2016-07-01 - 2017-06-30	2015-07-01 - 2016-06-30
Consolidated Statements Of Comprehensive Loss Income		
Net loss	(1,066,746)	(1,115,977)
Other comprehensive income		
Foreign currency translation	xsi:nil	xsi:nil
Total other comprehensive income	xsi:nil	xsi:nil
Comprehensive loss	(1,066,746)	(1,115,977)

us-gaap:OtherComprehensiveIncomeLossNetOfTax

(G) Barrel Energy Inc.

<http://www.sec.gov/Archives/edgar/data/1631463/000147793219000685/0001477932-19-000685-index.htm>

Used concept related to total net income loss (i.e. us-gAAP:ProfitLoss) to represent line item "Comprehensive loss":

Income Statement [Abstract]	Period [Axis]	
	2017-10-01 - 2018-09-30	2016-10-01 - 2017-09-30
Income Statement [Abstract]		
Operating expenses:		
Consulting expense	129,722	xsi:nil
General and administrative expense	41,164	43,289
Impairment of unproved property	xsi:nil	45,042
Loss from operations	(170,886)	(88,331)
Other income (expense)		
Interest expense	(5,147)	(7,399)
Gain on debt forgiveness	xsi:nil	24,625
Total other income (expense)	(5,147)	17,226
Net loss before tax	(176,033)	(71,105)
Income tax	xsi:nil	xsi:nil
Net loss	(176,033)	(71,105)
Foreign currency translation adjustment	(2,560)	(8,900)
Comprehensive loss	(178,593)	(80,005)
Net loss per common share, basic and diluted	(0.01)	(0.01)
Weighted average number of common shares outstanding, basic and diluted	12,700,000	12,700,000

(H) Cell Source, Inc.

<http://www.sec.gov/Archives/edgar/data/1569340/000116552718000225/0001165527-18-000225-index.htm>

Used concept “us-gaap:InterestIncomeExpenseNet” which is used by banks to represent net operating interest to represent the line item “Interest expense”:

Income Statement [Abstract]	Period [Axis]			
	2018-07-01 - 2018-09-30	2018-01-01 - 2018-09-30	2017-07-01 - 2017-09-30	2017-01-01 - 2017-09-30
Income Statement [Abstract]				
Operating Expenses:				
Research and development	56,459	165,997	152,658	422,903
Research and development - related party	72,527	375,151	200,000	600,000
General and administrative	359,660	1,031,517	202,480	662,455
Total Operating Expenses	488,646	1,572,665	555,138	1,685,358
Loss From Operations	(488,646)	(1,572,665)	(555,138)	(1,685,358)
Other (Expense) Income:				
Interest expense	(30,923)	(124,774)	(33,445)	(144,112)
Interest expense - related parties	(756)	(49,244)	(756)	(2,244)
Amortization of debt discount	xsi:nil	(173,099)	(49,502)	(339,133)
Amortization of debt discount - related parties	xsi:nil	(28,356)	(18,904)	(30,040)
Change in fair value of derivative liabilities	115,500	390,400	149,200	452,880
Loss on exchange of notes payable for preferred shares	xsi:nil	xsi:nil	xsi:nil	(725,355)
Total Other Income (Expense)	83,821	14,927	46,593	(788,004)
Net Loss	(404,825)	(1,557,738)	(508,545)	(2,473,362)
Dividend attributable to Series A preferred stockholders	(110,666)	(327,626)	(74,261)	(150,630)
Net Loss Applicable to Common Stockholders	(295,361)	(1,885,364)	(582,806)	(2,623,992)
Net Loss Per Common Share - Basic and Diluted	(0.01)	(0.07)	(0.02)	(0.1)
Weighted Average Common Shares Outstanding - Basic and Diluted	27,580,598	27,456,267	26,807,466	26,751,525

Report Element Properties	
Report Standard Label	Interest expense
Base Taxonomy Standard Label	Interest Income (Expense), Net
Documentation	The net amount of operating interest income (expense).
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbri:monetaryItemType)
Name	us-gaap:InterestIncomeExpenseNet
ID	us-gaap_InterestIncomeExpenseNet

(I) China Senior Living Industry International Holding Corporation

<http://www.sec.gov/Archives/edgar/data/805729/000147793218005620/0001477932-18-005620-index.htm>

Used the concept “us-gAAP:OperatingExpenses” to represent the line item “Operating income” (should have used the concept “us-gAAP:OperatingIncomeLoss”):

Condensed Consolidated Statements Of Income And Comprehensive Income	Period [Axis]			
	2018-07-01 - 2018-09-30	2018-01-01 - 2018-09-30	2017-07-01 - 2017-09-30	2017-01-01 - 2017-09-30
Condensed Consolidated Statements Of Income And Comprehensive Income				
Revenues - related party	165,793	504,765	120,001	354,907
Cost of revenues	100,935	321,757	84,417	240,561
Gross profit	64,858	183,008	35,584	114,346
Operating expenses				
General and administrative expenses	23,649	89,702	13,569	46,153
Operating income	41,209	93,306	22,015	68,193
Other income/(expenses)				
Other income	xsi:nil	27,354	xsi:nil	xsi:nil
Interest income	226	377	1	4
Other expenses	(618)	(618)	xsi:nil	xsi:nil
Total other income/(expenses)	(392)	27,113	1	4
Earnings before tax	40,817	120,419	22,016	68,197
Income tax	xsi:nil	xsi:nil	xsi:nil	xsi:nil
Net income	40,817	120,419	22,016	68,197

(J) CLOUDWEB, INC.

<http://www.sec.gov/Archives/edgar/data/1619227/000164033418002039/0001640334-18-002039-index.htm>

Used concept “us-gAAP:OperatingIncomeLoss” to represent the line item “LOSS FROM CONTINUED OPERATIONS” (should have used either:

us-gAAP:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest -

us-gAAP:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments

Unaudited Consolidated Statements Of Operations	Period [Axis]			
	2018-07-02 - 2018-09-30	2018-01-01 - 2018-09-30	2017-07-02 - 2017-09-30	2017-01-01 - 2017-09-30
Unaudited Consolidated Statements Of Operations				
REVENUE	xsi:nil	xsi:nil	xsi:nil	xsi:nil
COST OF SERVICES	xsi:nil	xsi:nil	xsi:nil	xsi:nil
GROSS PROFIT	xsi:nil	xsi:nil	xsi:nil	xsi:nil
OPERATING EXPENSES				
Administrative Expenses	xsi:nil	150	xsi:nil	xsi:nil
Professional fees	5,481	36,880	9,304	35,657
Stock Based Compensation	xsi:nil	35,200,000	xsi:nil	xsi:nil
Total Operating Expenses	5,481	35,237,030	9,304	35,657
OTHER INCOME (EXPENSES)				
Gain on debt extinguishment	xsi:nil	xsi:nil	11,896	11,896
Interest expense	(13,848)	(38,736)	(10,520)	(29,744)
Total other income expense	(13,848)	(38,736)	1,376	(17,848)
LOSS FROM CONTINUED OPERATIONS	(19,329)	(35,275,766)	(7,928)	(53,505)
Provision for income taxes	xsi:nil	xsi:nil	xsi:nil	xsi:nil
Net Loss from continuing operations	(19,329)	(35,275,766)	(7,928)	(53,505)
LOSS FROM DISCONTINUED OPERATIONS	xsi:nil	xsi:nil	xsi:nil	(96,216)
LOSS FROM CONTINUED OPERATIONS PER SHARE: BASIC AND DILUTED	0	(1.8)	(0.01)	(0.07)
LOSS FROM DISCONTINUED OPERATION PER SHARE: BASIC AND DILUTED	xsi:nil	xsi:nil	0	(0.12)
NET LOSS PER SHARE: BASIC AND DILUTED	0	(1.8)	(0.01)	(0.19)
WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING: BASIC AND DILUTED	20,786,082	19,550,788	785,191	785,191

(L) BIODELIVERY SCIENCES INTERNATIONAL INC

<http://www.sec.gov/Archives/edgar/data/1103021/000119312519074893/0001193125-19-074893-index.htm>

This filer explicitly reports two facts related to net cash flow from operating activities, continuing operations amount and total amount. One fact is POSITIVE, the other fact is NEGATIVE which is impossible. One of the fact values was entered in reverse:

		2018-01-01 - 2018-12-31
Cash Flow Statement [Line Items]		Fact
	Value	Origin
Net Cash Flow [Roll Up]		
Net Cash Flow from Operating Activities [Roll Up]		
Net Cash Flow from Operating Activities, Continuing	24,100,000	fac:NetCashFlowFromOperatingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations [24,100,000]]
Net Cash Flow from Operating Activities, Discontinued	0	fac:NetCashFlowFromOperatingActivitiesDiscontinued[0] = 0
Net Cash Flow from Operating Activities	(24,113,000)	fac:NetCashFlowFromOperatingActivities[us-gaap:NetCashProvidedByUsedInOperatingActivities[-24,113,000]]

(M) Aramark

<http://www.sec.gov/Archives/edgar/data/1584509/000158450919000036/0001584509-19-000036-index.htm>

On the income statement, the concept “us-gaap:CostOfRevenue” (direct operating expenses) to represent the line item labeled “Costs and Expenses”. This is clearly incorrect because the filer is reporting the line items “Selling and general corporate expenses” as a part of that line item and per the US GAAP XBRL Taxonomy, that line item is NOT part of “us-gaap:CostOfRevenue”. The filer most likely should be using the concept “us-gaap:CostsAndExpenses” (direct and indirect operating expenses).

Income Statement [Abstract]	Period [Axis]	
	2018-09-29 - 2018-12-28	2017-09-30 - 2017-12-29
Income Statement [Abstract]		
Revenue	4,265,349,000	3,965,118,000
Costs and Expenses:		
Cost of services provided	3,794,445,000	3,522,230,000
Depreciation and amortization	150,721,000	133,849,000
Selling and general corporate expenses	104,130,000	92,168,000
Gain on sale of Healthcare Technologies	(157,309,000)	0
Costs and Expenses	3,891,987,000	3,748,247,000
Operating income	373,362,000	216,871,000
Interest and Other Financing Costs, net	82,978,000	74,133,000
Income Before Income Taxes	290,384,000	142,738,000
(Benefit) Provision for Income Taxes	39,708,000	(149,702,000)
Net income	250,676,000	292,440,000
Less: Net income (loss) attributable to noncontrolling interest	(6,000)	156,000
Net income attributable to Aramark stockholders	250,682,000	292,284,000

(N) Avid Technology, Inc.

<http://www.sec.gov/Archives/edgar/data/896841/000089684119000019/0000896841-19-000019-index.htm>

What is going on is that while the line item “Other long-term liabilities” is correctly reported on the balance sheet, in the disclosure that breaks down that line item using the concept “us-gaap:OtherLiabilitiesNoncurrent”; rather than using that same concept as the TOTAL of the breakdown a different concept is used “us-gaap:LiabilitiesNoncurrent”. This causes TWO problems. First, the summary item per the balance sheet and the detailed disclosure are not linked together as they should be by the concept “us-gaap:OtherLiabilitiesNoncurrent” being used in both places. Second, the concept that is used “us-gaap:LiabilitiesNoncurrent” is being used inconsistent with the intentions of the US GAAP XBRL Taxonomy.

Further, two duplicate facts exist and are reported for this period (same issue for other periods) when the same fact should be used in both places, both using the concept “us-gaap:OtherLiabilitiesNoncurrent” most likely.

Balance Sheet:

Statement [Line Items]	2018-12-31	2017-12-31	Report Element
Current liabilities:			
Accounts payable	39,239,000		Other Liabilities, Noncurrent
Accrued compensation and benefits	21,967,000		Other long-term liabilities
Accrued expenses and other current liabilities	37,547,000		
Income taxes payable	1,853,000		
Short-term debt	1,405,000		
Deferred tax liabilities, net			
Deferred revenues	85,662,000		
Total current liabilities	187,673,000		
Long-term debt	220,590,000		
Long-term deferred tax liabilities, net	0		
Long-term deferred revenues	13,939,000		
Other long-term liabilities	10,302,000		us-gaap:OtherLiabilitiesNoncurrent
Total liabilities	432,504,000		
Commitments and contingencies (Note J)			
Stockholders' deficit:			
Preferred stock, \$0.01 par value, 1,000 shares authorized; no shares issued or outstanding	0	0	
Common stock, \$0.01 par value, 100,000 shares authorized; 42,339 shares issued and 41,949 shares and 41,356 shares outstanding at December 31, 2018 and 2017, respectively	423,000	423,000	
Additional paid-in capital	1,028,924,000	1,035,808,000	
Accumulated deficit	(1,187,010,000)	(1,284,703,000)	

Other Long Term Liabilities Disclosure: (Note that the concept you (a) used the concept “us-gaap:LiabilitiesNoncurrent” is not consistent with the US GAAP XBRL Taxonomy and (b) that total concept is NOT THE SAME as the concept from the balance sheet that it is breaking down, which is “us-

gaap:OtherLiabilitiesNoncurrent". If you HAD used the concept "us-gAAP:OtherLiabilitiesNoncurrent" here in this disclosure, then everything would work as expected.

The screenshot shows a financial reporting application window for Avid Technology, Inc. (10-K). The main table displays 'OTHER LONG-TERM LIABILITIES (Details)' for the periods 2018-12-31 and 2017-12-31. A 'Report Element' dialog box is open, showing details for the 'Total long-term liabilities' row.

Reporting Entity [Axis]	0000896841 (http://www.sec.gov/CIK)	
	Period [Axis]	
	2018-12-31	2017-12-31
Other Liabilities Disclosure [Abstract]		
Other Liabilities Disclosure [Abstract]		
Long-term deferred rent	5,122,000	2,970,000
Long-term accrued restructuring	188,000	731,000
Long-term deferred compensation	4,992,000	5,546,000
Total long-term liabilities	10,302,000	9,247,000

Report Element	
Properties	Occurrences
Report Standard Label	Liabilities, Noncurrent
▼ Definitions of Report Element	
Base Taxonomy Standard Label	Total long-term liabilities
Documentation:	Amount of obligation due after one year or beyond the normal operating cycle, if longer.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gAAP
Balance Type	Credit
Period Type	As Of (Instant)
Data Type	Monetary (xbrli:monetaryItemType)
Name	us-gAAP:LiabilitiesNoncurrent
ID	us-gAAP_LiabilitiesNoncurrent

(O) Bellicum Pharmaceuticals, Inc.

<http://www.sec.gov/Archives/edgar/data/1358403/000135840319000038/0001358403-19-000038-index.htm>

In the Consolidated Statements of Operations and Comprehensive Loss, the line item “Comprehensive loss” is represented using a concept related to “other comprehensive income” rather than “comprehensive income”:

Statement [Line Items]	Period [Axis]		
	2018-01-01 - 2018-12-31	2017-01-01 - 2017-12-31	
	Product and Service [Axis] Product and Service [Domain]	Product and Service [Axis] Grants Product and Service [Domain]	
REVENUES			
Total revenues	1,120,000	185,000	185,000
OPERATING EXPENSES			
Research and development	71,152,000		65,663,000
License fees	436,000		864,000
General and administrative	24,998,000		21,045,000
Total operating expenses	96,586,000		87,572,000
LOSS FROM OPERATIONS	(95,466,000)		(87,387,000)
OTHER INCOME (EXPENSE)			
Interest income			1,055,000
Interest expense			(3,672,000)
Gain/(Loss) on disposal of assets	(10,000)		11,000
Loss on extinguishment of debt	0		(1,786,000)
Total other expense	(2,570,000)		(4,392,000)
NET LOSS	(98,036,000)		(91,779,000)
Net loss per share attributable to common shareholders - basic and diluted (in usd per share)	(2.44)		(2.89)
Weighted-average shares outstanding-basic and diluted (in shares)	40,230,580		31,714,164
Net Loss	(98,036,000)		(91,779,000)
Other comprehensive loss:			
Unrealized gain (loss) on securities, net	1,000		(63,000)
Foreign currency translation adjustment	(99,000)		0
Comprehensive loss	(98,134,000)		(91,842,000)

Further, the CORRECT concept is used to represent the line item “Comprehensive income” per the statement of changes in equity:

Common stock issued in a public offering, net	92,000		64,573,000			64,665,000
Issuance of common stock upon vesting of restricted stock units (in shares)	17,226					
Comprehensive loss			(98,036,000)	(98,000)		(98,134,000)
Balance, end of period (in shares)	44,242,059	677,463				
Balance, end of period	442,000	(5,056,000)	493,784,000	(420,548,000)	(144,000)	68,478,000

Both of these facts are shown in this automated validation test which checks to make sure these fundamental relations are in tact. However, as can be seen this computation is not consistent with expectation, thus pointing out that some sort of issue exists which should be resolved.

Further, using these two different concepts results in duplicate facts being reported for one fact.

Statement of Comprehensive Income (Loss) [Line Items]	Period [Axis]	
	2018-01-01 - 2018-12-31	
	Fact	
	Value	Origin
Comprehensive Income (Loss) [Roll Up]		
Net Income (Loss)		fac:NetIncomeLoss[-98,036,000] = fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[-98,036,000]]
Other Comprehensive Income (Loss)	(98,036,000)	fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-98,134,000]]
Comprehensive Income (Loss)	(98,134,000)	fac:ComprehensiveIncomeLoss[-98,134,000] = fac:ComprehensiveIncomeLossAttributableToParent[us-gaap:ComprehensiveIncomeNetOfTax[-98,134,000]]
Validation Results [Hierarchy]		
IS10		fac:ComprehensiveIncomeLoss[-98,134,000] = (fac:NetIncomeLoss[-98,036,000] + fac:OtherComprehensiveIncomeLoss[us-gaap:OtherComprehensiveIncomeLossNetOfTax[-98,134,000]])

(P) COHERENT INC

<http://www.sec.gov/Archives/edgar/data/21510/000002151019000009/0000021510-19-000009-index.htm>

What is the justification for creating an extension concept for the line item “Income from operations”? Why is the existing US GAAP XBRL Taxonomy concept “us-gAAP:OperatingIncomeLoss” not appropriate? I would point out this list of 1,642 public companies that report their income statement similar to your company and none of them found it necessary to create an extension concept: (i.e. each used the existing concept “us-gAAP:OperatingIncomeLoss”)

http://xbrl.azurewebsites.net/2018/Campaign/Validation/ExtractionPrototype-SPEC6-2018-01-10_Revised.zip

cohr:Incomefromoperationsbeforeotherincomeincometaxesandlossfromdiscontinuedoperations		2018-12-29	2017-12-30
Income Statement [Abstract]			
Net sales		383,146,000	477,565,000
Cost of sales		233,796,000	260,542,000
	Gross profit	149,350,000	217,023,000
Operating expenses:			
Research and development		28,942,000	31,392,000
Selling, general and administrative		64,557,000	73,437,000
Impairment and other charges		0	265,000
Amortization of intangible assets		3,040,000	2,606,000
	Total operating expenses	96,539,000	107,700,000
	Income from operations	52,811,000	109,323,000
Other income (expense):			
Interest income		228,000	471,000
Interest expense		(4,901,000)	(8,747,000)
Other—net		(4,478,000)	(224,000)
	Total other income (expense), net	(9,151,000)	(8,500,000)
	Income from continuing operations before income taxes	43,660,000	100,823,000
Provision for income taxes		8,110,000	58,920,000
	Net income from continuing operations	35,550,000	41,903,000
Loss from discontinued operations, net of income taxes		0	(2,000)
	Net income	35,550,000	41,901,000

Income Statement [Abstract] | 2018-12-29 | 2017-12-30

Report Element Properties

Report Standard Label	Income from operations before other income, income taxes and loss from discontinued operations
Base Taxonomy Standard Label	
Documentation	Income from operations before other income, income taxes and loss from discontinued operations
Report Element Class	Concept
Prefix (From Taxonomy)	cohr
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Name	cohr:Incomefromoperationsbeforeotherincomeincometaxesandlossfromdiscontinuedoperations
ID	cohr_Incomefromoperationsbeforeotherincomeincometaxesandlossfromdiscontinuedoperations

Labels of Report Element

From	Role	Label	Lang
Filer	Standard label	Income from operations before other income, income taxes and loss from discontinued operations	en-U
Filer	Terse label	Income from operations before other income, income taxes and loss from discontinued operations	en-U
Filer	Total label	Income from operations	en-U

(Q) Forterra, Inc.

<http://www.sec.gov/Archives/edgar/data/1678463/000167846319000017/0001678463-19-000017-index.htm>

The extension concept to report the line item “Income from operations” is unjustifiable per the Edgar Filer Manual rules and given this set of 1,642 public companies (link below) that report their income statement in a manner similar to Forterra, Inc. yet none of these 1,642 companies deemed it necessary to create an extension concept and found the existing US GAAP XBRL Taxonomy concept “us-gaap:OperatingIncomeLoss” to be perfectly suitable.

http://xbrlsite.azurewebsites.net/2018/Campaign/Validation/ExtractionPrototype-SPEC6-2018-01-10_Revised.zip

Income statement:

Income Statement [Abstract]	Period [Axis]		
	2018-01-01 - 2018-12-31	2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31
Income Statement [Abstract]			
Net sales	1,479,712,000	1,580,413,000	1,363,962,000
Cost of goods sold	1,234,143,000	1,327,305,000	1,083,508,000
Gross profit	245,569,000	253,108,000	280,454,000
Selling, general & administrative expenses	(209,877,000)	(255,034,000)	(216,099,000)
Impairment and exit charges	(4,336,000)	(13,220,000)	(2,218,000)
Earnings from equity method investee	10,162,000	12,360,000	11,947,000
Gain (loss) on sale of property, plant, and equipment, net	4,267,000	(2,107,000)	(21,274,000)
Other operating income, net	5,256,000	7,304,000	10,303,000
Operating expenses, including earnings from equity method investments	(194,528,000)	(250,697,000)	(217,341,000)
Income from operations	51,041,000	2,411,000	63,113,000
Other income (expenses)			
Interest expense	(78,337,000)	(59,408,000)	(125,048,000)
Change in tax receivable agreement liability	0	46,180,000	0
Other income (expense), net			
Income tax (expense) benefit	(3,085,000)	40,672,000	51,692,000
Loss from continuing operations	(24,365,000)	(2,060,000)	(11,090,000)
Discontinued operations, net of tax	0	0	3,484,000
Net loss	(24,365,000)	(2,060,000)	(7,606,000)

Documentation for extension concept:

Report Element Properties



Report Standard Label	Operating Income (Loss), Including Income (Loss) From Equity Method Investments
Base Taxonomy Standard Label	
Documentation	Operating Income (Loss), Including Income (Loss) From Equity Method Investments
Report Element Class	Concept
Prefix (From Taxonomy)	firta
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbri:monetaryItemType)
Name	firta:OperatingIncomeLossIncludingIncomeLossFromEquityMethodInvestments
ID	firta_OperatingIncomeLossIncludingIncomeLossFromEquityMethodInvestments

Labels of Report Element

From	Role	Label	Lang
Filer	Standard label	Operating Income (Loss), Including Income (Loss) From Equity Method Investments	en-US
Filer	Total label	Income from operations	en-US

References of Report Element

No references found for this report element

(R) GARTNER INC

<http://www.sec.gov/Archives/edgar/data/749251/000074925119000005/0000749251-19-000005-index.htm>

The error is that the concept “us-gAAP:AssetsNoncurrent” was used to represent the line item “Long-Lived Assets” you your information by Geographic Location. Per the US GAAP XBRL Taxonomy, the correct concept is “us-gAAP:NoncurrentAssets” as can be seen below. Using the inappropriate concept “us-gAAP:AssetsNoncurrent” causes conflicts/contradictions to exist relating to your balance sheet information.

US GAAP XBRL Taxonomy:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~174*v~5670\)!con~\(id~3744848\)!net~\(a~3474*!~832\)!lang~\(code~en-us\)!path~\(g~99087*p~0 0 3 2 0 2 1\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~174*v~5670)!con~(id~3744848)!net~(a~3474*!~832)!lang~(code~en-us)!path~(g~99087*p~0 0 3 2 0 2 1)!rg~(rg~32*p~12))

The screenshot displays the US GAAP XBRL Taxonomy Network Browser. The left pane shows a tree view of the taxonomy, with 'Long-Lived Assets' selected and circled in red. The right pane shows the details for this concept, including a 'Labels' table, a 'References' section, and a 'Properties' table. The 'Properties' table has a 'Name' property with the value 'NoncurrentAssets', which is also circled in red. Other properties include Namespace, Data Type, XBRL Type, Substitution Group, Period Type, Abstract, Nillable, and Balance.

Property	Value
Name	NoncurrentAssets
Namespace	http://fasb.org/us-gaap/2018-01-31
Data Type	xbrli:monetaryItemType
XBRL Type	monetaryItemType
Substitution Group	xbrli:item
Period Type	instant
Abstract	false
Nillable	true
Balance	debit

Geographic information:

Reporting Entity [Axis]						0000749251 (http://www.sec.gov/CIK)					
						2018-12-31					
						Geographical [Axis]					
Revenues from External Customers and Long-Lived Assets [Line Items]						United States and Canada	Europe, Middle East and Africa	Other International	Geographical [Domain]	United States and Canada	
Revenues:											
Revenues											
Long-lived assets:											
Long-lived assets						305,928,000	67,306,000	50,800,000	424,034,000		

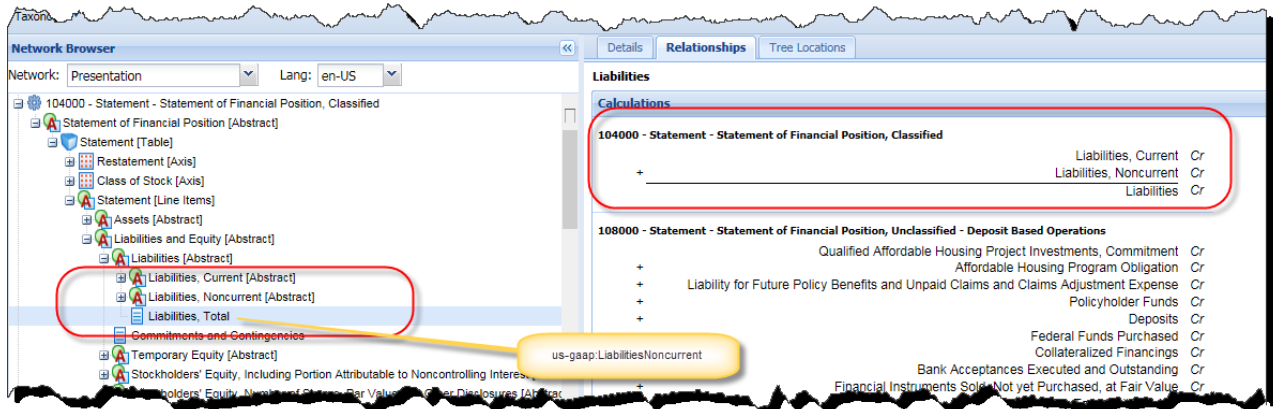
Report Element	
Properties	Occurrences
Report Standard Label	Assets, Noncurrent
Definitions of Report Element	
Base Taxonomy Standard Label	Long-lived assets
Documentation:	Sum of the carrying amounts as of the balance sheet date of all assets that are expected to be realized in cash, sold or consumed after one year or beyond the normal operating cycle, if longer.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Debit
Period Type	As Of (instant)
Data Type	Monetary (xbri:monetary/ItemType)
Name	us-gaap:AssetsNoncurrent
ID	us-gaap_AssetsNoncurrent

(S) GenMark Diagnostics, Inc.

<http://www.sec.gov/Archives/edgar/data/1487371/000148737119000055/0001487371-19-000055-index.htm>

The issue is that on your balance sheet, you are using the concept “us-gAAP:LiabilitiesNoncurrent” to represent the line item “Other noncurrent liabilities”. That concept that you used is inconsistent with the intended purpose of that concept per the US GAAP XBRL Taxonomy as can be seen by looking at the US GAAP XBRL Taxonomy:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~174*v~5670\)!con~\(id~3743526\)!net~\(a~3474*!~832\)!lang~\(code~en-us\)!path~\(g~99043*p~0_0_2_1_0_2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~174*v~5670)!con~(id~3743526)!net~(a~3474*!~832)!lang~(code~en-us)!path~(g~99043*p~0_0_2_1_0_2)!rg~(rg~32*p~12))



Using that concept in the manner you are using it causes inconsistencies and contradictions when extracting information from your XBRL-based financial report.

An appropriate concept might be “us-gAAP:OtherLiabilitiesNoncurrent”, see:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~174*v~5670\)!con~\(id~3745991\)!net~\(a~3474*!~832\)!lang~\(code~en-us\)!path~\(g~99043*p~0_0_2_1_0_1_1_25\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~174*v~5670)!con~(id~3745991)!net~(a~3474*!~832)!lang~(code~en-us)!path~(g~99043*p~0_0_2_1_0_1_1_25)!rg~(rg~32*p~12))

GenMark Diagnostics, Inc Balance sheet:

Current liabilities		
Accounts payable	9,886,000	11,171,000
Accrued compensation	7,358,000	5,419,000
Current portion of long-term debt	0	7,927,000
Other current liabilities	3,043,000	3,226,000
Total current liabilities	20,287,000	27,743,000
Long-term liabilities		
Deferred rent	2,996,000	3,059,000
Long-term debt	36,042,000	20,099,000
Other noncurrent liabilities	109,000	241,000
Total liabilities	59,434,000	51,142,000
Commitments and contingencies - See Note 7	xsi:nil	xsi:nil
Stockholders' equity		
Preferred stock, \$0.0001 par value; 5,000 authorized, none issued	0	0
Common stock, \$0.0001 par value; 100,000 authorized; 56,240 and 55,066 shares issued and outstanding, respectively	6,000	6,000
Additional paid-in capital	500,344,000	487,525,000
Accumulated deficit	(466,883,000)	(416,383,000)
Accumulated other comprehensive income	80,000	9,000

us-gaap:LiabilitiesNoncurrent

(T) iHeartMedia, Inc.

<http://www.sec.gov/Archives/edgar/data/1400891/000140089119000006/0001400891-19-000006-index.htm>

What is going on is that the concept “us-gaap:AssetsNoncurrent” is being used incorrectly in a disclosure which contradicts/conflicts with the balance sheet. What you probably should be doing is using the same concept for the total in the disclosure that reports “Total other assets” as that total line items reported using the concept “us-gaap:OtherAssetsNoncurrent” to report the line item “Other assets” on the balance sheet. In addition to the contradiction/inconsistency, you are reporting DUPLICATE FACTS for exactly the same information. This is true for both the 2018 and 2017 balance sheet line items.

The screenshot displays a financial statement for iHeartMedia, Inc. The 'CONSOLIDATED BALANCE SHEETS' section shows the following data:

Class of Stock (Domestic)	2018-12-31	2017-12-31
CURRENT ASSETS		
Cash and cash equivalents	406,462,000	242,179,000
Accounts receivable, net of allowance of \$63,800 in 2018 and \$66,400 in 2017	1,276,170,000	1,086,370,000
Prepaid expenses	189,246,000	205,250,000
Other current assets	94,088,000	85,539,000
Total Current Assets	2,065,966,000	1,619,338,000
PROPERTY, PLANT AND EQUIPMENT		
Structures, net	1,083,016,000	1,085,682,000
Other property, plant and equipment, net	738,124,000	703,602,000
INTANGIBLE ASSETS AND GOODWILL		
Intangible-lived intangibles - licenses	2,451,615,000	2,451,615,000
Intangible-lived intangibles - patents	971,363,000	977,152,000
Other intangibles, net	462,284,000	500,206,000
Goodwill	4,138,766,000	4,655,082,000
OTHER ASSETS		
Other assets	292,240,000	278,267,000
Total Assets	11,989,510,000	12,586,931,000
CURRENT LIABILITIES		
Accounts payable	163,149,000	165,449,000
Accrued expenses	624,863,000	768,138,000

The 'OTHER INFORMATION' section shows 'Components of Other Assets' with a table for '2018-12-31' where 'Total other assets' is highlighted in yellow and circled in red. A red circle also highlights 'us-gaap:AssetsNoncurrent' in the 'OTHER INFORMATION' section.

This explains the intended use of the concept “us-gaap:AssetsNoncurrent”.

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~174*v~5670\)!con~\(id~3735237\)!net~\(a~3474*!~832\)!lang~\(code~en-us\)!path~\(g~99043*p~0_0_2_0_2\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~174*v~5670)!con~(id~3735237)!net~(a~3474*!~832)!lang~(code~en-us)!path~(g~99043*p~0_0_2_0_2)!rg~(rg~32*p~12))

The screenshot shows a 'Network Browser' interface. The left pane displays a tree view of financial statement elements, with 'Assets, Total' circled in red. The right pane shows a table of calculations:

Calculation	Assets, Current	Assets, Noncurrent	Assets
104000 - Statement - Statement of Financial Position, Classified	Dr	Dr	Dr
108000 - Statement - Statement of Financial Position, Unclassified - Deposit Based Operations	Dr	Dr	Dr

(U) StarTek, Inc.

<http://www.sec.gov/Archives/edgar/data/1031029/000103102918000084/0001031029-18-000084-index.htm>

Incorrect concept “us-gaap:NetCashProvidedByUsedInContinuingOperations” was used to represent the line item “Net cash provided by operating activities”. The proper concept is “us-gaap:NetCashProvidedByUsedInOperatingActivities” or perhaps “us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations”.

Statement of Cash Flows [Abstract]	2018-04-01 - 2018-09-30	2017-04-01 - 2017-09-30
Statement of Cash Flows [Abstract]		
Net income (loss)	(14,664,000)	5,925,000
Operating Activities		
Adjustments to reconcile net income provided by operating activities:		
Depreciation and amortization	12,643,000	8,699,000
Provision for doubtful accounts	1,726,000	242,000
Share-based compensation expense	249,000	0
Deferred income taxes	(366,000)	(98,000)
Share of profit of affiliates	(22,000)	(874,000)
Changes in operating assets and liabilities:		
Trade accounts receivable	(1,586,000)	(6,824,000)
Prepaid expenses and other assets	(2,937,000)	(3,538,000)
Accounts payable	(690,000)	2,718,000
Income taxes, net	(3,759,000)	(997,000)
Accrued and other liabilities	9,865,000	1,508,000
Net cash provided by operating activities	459,000	6,761,000
Investing Activities		
Purchases of property, plant and equipment	(4,511,000)	(7,555,000)

(V) VISTA OUTDOOR INC.

<http://www.sec.gov/Archives/edgar/data/1616318/000161631819000013/0001616318-19-000013-index.htm>

Incorrect concept “us-gAAP:NetCashProvidedByUsedInContinuingOperations” was used to represent the line item “Increase in cash and cash equivalents”. The correct concept is something like “us-gAAP:CashAndCashEquivalentsPeriodIncreaseDecrease”:

Drawings on lines of credit	440,000,000	250,000,000
Payments on lines of credit		
Proceeds from Issuance of Long-term Debt		
Payments made on long-term debt	(576,000,000)	(24,000,000)
Payments made for debt issuance costs	(10,271,000)	(1,805,000)
Settlement from former parent	13,047,000	0
Other Payments to Acquire Businesses		
	1,348,000	1,348,000
Shares withheld for payroll taxes	(1,001,000)	(2,982,000)
Proceeds from employee stock compensation plans	0	4,237,000
Cash used for financing activities	(166,230,000)	(185,898,000)
Effect of foreign exchange rate fluctuations on cash	(1,013,000)	1,486,000
Increase in cash and cash equivalents	14,754,000	18,204,000
Cash and cash equivalents at beginning of period	1,000,000	4,275,000

Here are the common concepts that are used to represent that line item:

NetCashFlow	Count
us-gAAP:CashAndCashEquivalentsPeriodIncreaseDecrease	3384
us-gAAP:CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseIncludingExchangeRateEffect	1209
us-gAAP:CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect	334
us-gAAP:CashPeriodIncreaseDecrease	267
us-gAAP:CashAndCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect	91

The best information that shows the concept “us-gAAP:NetCashProvidedByUsedInContinuingOperations” is incorrect is the fact that (a) the reporting entity has also reported the line item “Effect of foreign exchange rate fluctuation of cash” and that (b)

per the US GAAP XBRL Taxonomy, exchange gains is NOT PART of the concept “us-gAAP:NetCashProvidedByUsedInContinuingOperations” per the US GAAP XBRL Taxonomy.

US GAAP XBRL Taxonomy:

[http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~\(id~174*v~5670\)!con~\(id~3744900\)!net~\(a~3474*!~832\)!lang~\(code~en-us\)!path~\(g~99045*p~0_0_1_0_0_3_0_3\)!rg~\(rg~32*p~12\)](http://xbrlview.fasb.org/yeti/resources/yeti-gwt/Yeti.jsp#tax~(id~174*v~5670)!con~(id~3744900)!net~(a~3474*!~832)!lang~(code~en-us)!path~(g~99045*p~0_0_1_0_0_3_0_3)!rg~(rg~32*p~12))

The screenshot displays the US GAAP XBRL Taxonomy interface. On the left, a tree view shows various concepts, with 'us-gAAP:NetCashProvidedByUsedInContinuingOperations' highlighted. A yellow callout bubble points to this concept. The main area shows the 'Properties' table for this concept.

Property	Value
Name	NetCashProvidedByUsedInContinuingOperations
Namespace	http://fasb.org/us-gaap/2018-01-31
Data Type	xbrli:monetaryItemType
XBRL Type	monetaryItemType
Substitution Group	xbrli:item
Period Type	duration
Abstract	false
Nilable	true
Balance	

Below the properties table, there is a section for 'Custom Type Information'.

(W) UNITED SECURITY BANCSHARES

<http://www.sec.gov/Archives/edgar/data/1137547/000162828019002383/0001628280-19-002383-index.htm>

This company used concepts related to the provision for loan, lease, and other losses that contradicted one-another. One is entered as a positive, the other is entered as a negative which is impossible because these two concepts are used to describe essentially the same thing:

Fact determination of fac:ProvisionForLoanLeaseAndOtherLosses		
1	us-gaap:ProvisionForLoanLeaseAndOtherLosses	1,764,000
2	us-gaap:ProvisionForLoanAndLeaseLosses	-1,764,000
3	us-gaap:ProvisionForLoanLossesExpensed	-

To better understand this, please see the relation between these two concepts per the US GAAP XBRL Taxonomy.

(X) UNIT CORP

<http://www.sec.gov/Archives/edgar/data/798949/000079894919000007/0000798949-19-000007-index.htm>

This company used the concept “us-gAAP:IncomeLossFromContinuingOperations” to represent the line item “Income (loss) from operations”. The concept used is clearly intended to be used AFTER TAX as can be seen from the documentation of the concept. The correct concept is “us-gAAP:OperatingIncomeLoss”.

Income Statement [Abstract]	Period [Axis]		
	2018-01-01 - 2018-12-31	2017-01-01 - 2017-12-31	2016-01-01 - 2016-12-31
Income Statement [Abstract]			
Revenues			
Oil and natural gas	423,059,000	357,744,000	294,221,000
Contract drilling	196,492,000	174,720,000	122,086,000
Gas gathering and processing	223,730,000	207,176,000	185,870,000
Total revenues	843,281,000	739,640,000	602,177,000
Expenses			
Expenses:			
Oil and natural gas	131,675,000	130,780,000	120,184,000
Contract drilling	131,385,000	122,000,000	88,154,000
Gas gathering and processing	167,836,000	155,483,000	137,609,000
Total operating costs	430,896,000	408,872,000	345,947,000
Depreciation, depletion, and amortization	243,605,000	209,257,000	208,353,000
Impairments (Note 2)	147,880,000	0	161,563,000
General and administrative	38,007,000	38,087,000	33,337,000
Gain on disposition of assets	(704,000)	(327,000)	(2,540,000)
Total operating expenses	860,388,000	655,889,000	746,660,000
Income (loss) from operations	(17,107,000)	83,751,000	(144,483,000)
Other income (expense):			
Interest, net	(33,494,000)	(38,334,000)	(39,829,000)
Gain (loss) on derivatives	(3,184,000)	14,732,000	(22,813,000)
Other	22,000	21,000	307,000
Total other income (expense)	(36,656,000)	(23,581,000)	(62,335,000)
Income	(53,763,000)	60,170,000	(206,818,000)

Report Element Properties

Report Standard Label	Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent
Base Taxonomy Standard Label	Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent
Documentation	Amount after tax of income (loss) from continuing operations attributable to the parent.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbrli:monetaryItemType)
Name	us-gaap:IncomeLossFromContinuingOperations
ID	us-gaap_IncomeLossFromContinuingOperations

Labels of Report Element

From	Role	Label	Lang
Filer	Standard label	Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent	en-US
Base	Standard label	Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent	en-US
Filer	Terse label	Income (loss) from operations	en-US
Filer	Total label	Income (loss) from operations	en-US
Base	Total label	Income (Loss) from Continuing Operations, Net of Tax, Attributable to Parent, Total	en-US

References of Report Element

(Y) Tiptree Inc.

<http://www.sec.gov/Archives/edgar/data/1393726/000139372619000036/0001393726-19-000036-index.htm>

In this report, the reporting company explicitly provided three facts that have an explicit relationship. Net income (loss) = Net income (loss) attributable to parent + Net income (loss) attributable to noncontrolling interest. However, the fact values reported by this company do not properly reconcile to one another as can be seen by this analysis:

Net Income (Loss) Breakdown [Line Items]	Period [Axis]	
	2018-01-01 - 2018-12-31	
	Value	Fact Origin
Net Income (Loss) [Roll Up]		
Net Income (Loss) Attributable to Parent	23,933,000	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[23,933,000]]
Net Income (Loss) Attributable to Noncontrolling Interest	(612,000)	fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:IncomeLossFromContinuingOperationsAttributableToNoncontrollingEntity[-612,000]]
Net Income (Loss)	29,883,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[29,883,000]]
Validation Results [Hierarchy]		
IS7	6,562,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[29,883,000]] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[23,933,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:IncomeLossFromContinuingOperationsAttributableToNoncontrollingEntity[-612,000]])

(Z) BIODELIVERY SCIENCES INTERNATIONAL INC

<http://www.sec.gov/Archives/edgar/data/1103021/000119312519074893/0001193125-19-074893-index.htm>

What this company did was to report two fact related to net cash flow from operating activities where one is a POSITIVE fact value and the other is a NEGATIVE fact value; but the facts are related to one another in a very specific way:

Net cash flow from operating activities = Net cash flow from operating activities, continuing operations + Net cash flow from operating activities, discontinued operations.

And so, these fact values are impossible per that relation.

Cash Flow Statement [Line Items]	Period [Axis]	
	2018-01-01 - 2018-12-31	
	Fact	
	Value	Origin
Net Cash Flow [Roll Up]		
Net Cash Flow from Operating Activities [Roll Up]		
Net Cash Flow from Operating Activities, Continuing	24,100,000	fac:NetCashFlowFromOperatingActivitiesContinuing[us-gaap:NetCashProvidedByUsedInOperatingActivitiesContinuingOperations [24,100,000]]
Net Cash Flow from Operating Activities, Discontinued	0	fac:NetCashFlowFromOperatingActivitiesDiscontinued[0] = 0
Net Cash Flow from Operating Activities	(24,113,000)	fac:NetCashFlowFromOperatingActivities[us-gaap:NetCashProvidedByUsedInOperatingActivities[-24,113,000]]
Net Cash Flow from Investing Activities [Roll Up]		
Net Cash Flow from Investing Activities, Continuing	(2,063,000)	fac:NetCashFlowFromInvestingActivitiesContinuing[-2,063,000] = fac:NetCashFlowFromInvestingActivities[us-gaap:NetCashProvidedByUsedInInvestingActivities[-2,063,000]] - fac:NetCashFlowFromInvestingActivitiesDiscontinued[0]
Net Cash Flow from Investing Activities, Discontinued		fac:NetCashFlowFromInvestingActivitiesDiscontinued[0] = 0