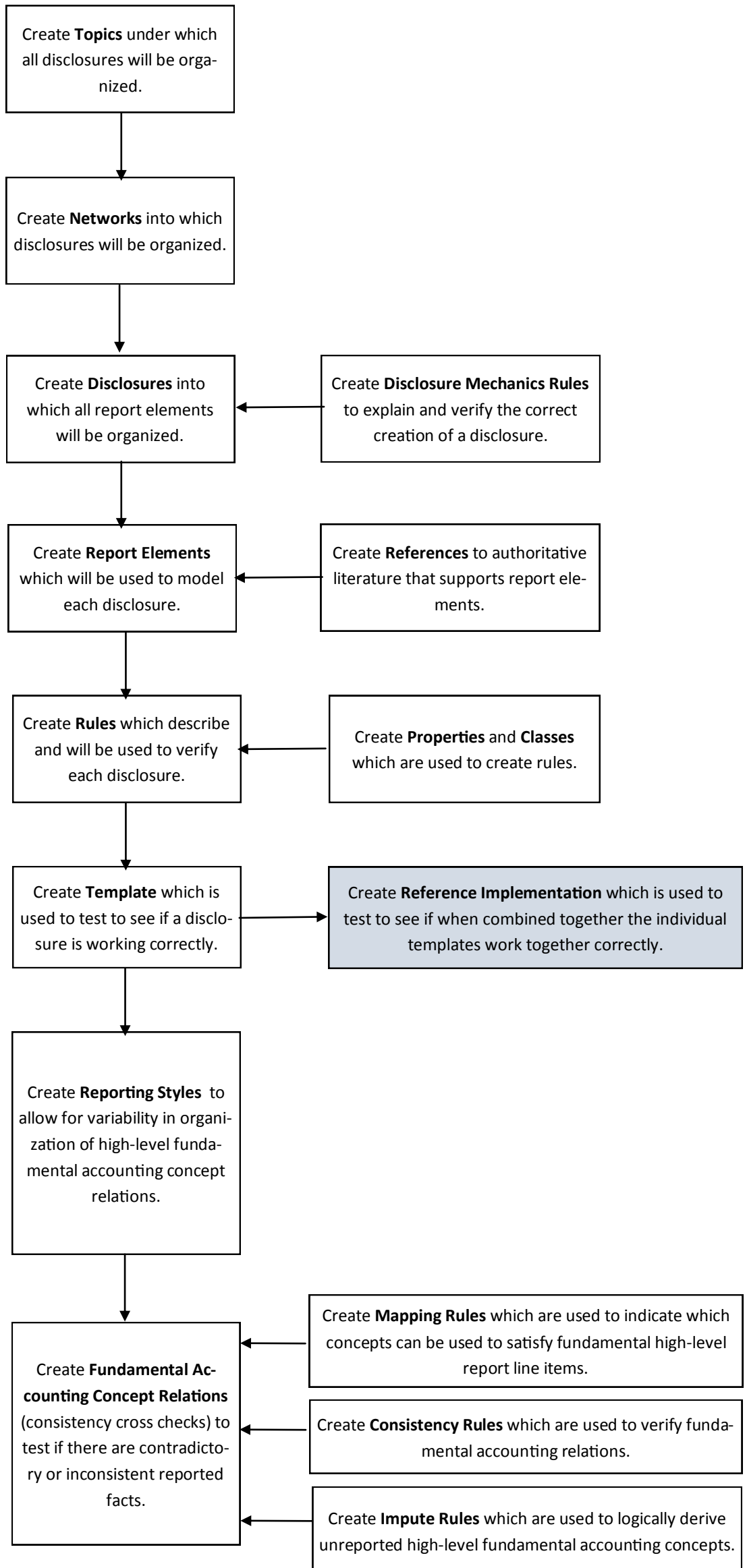
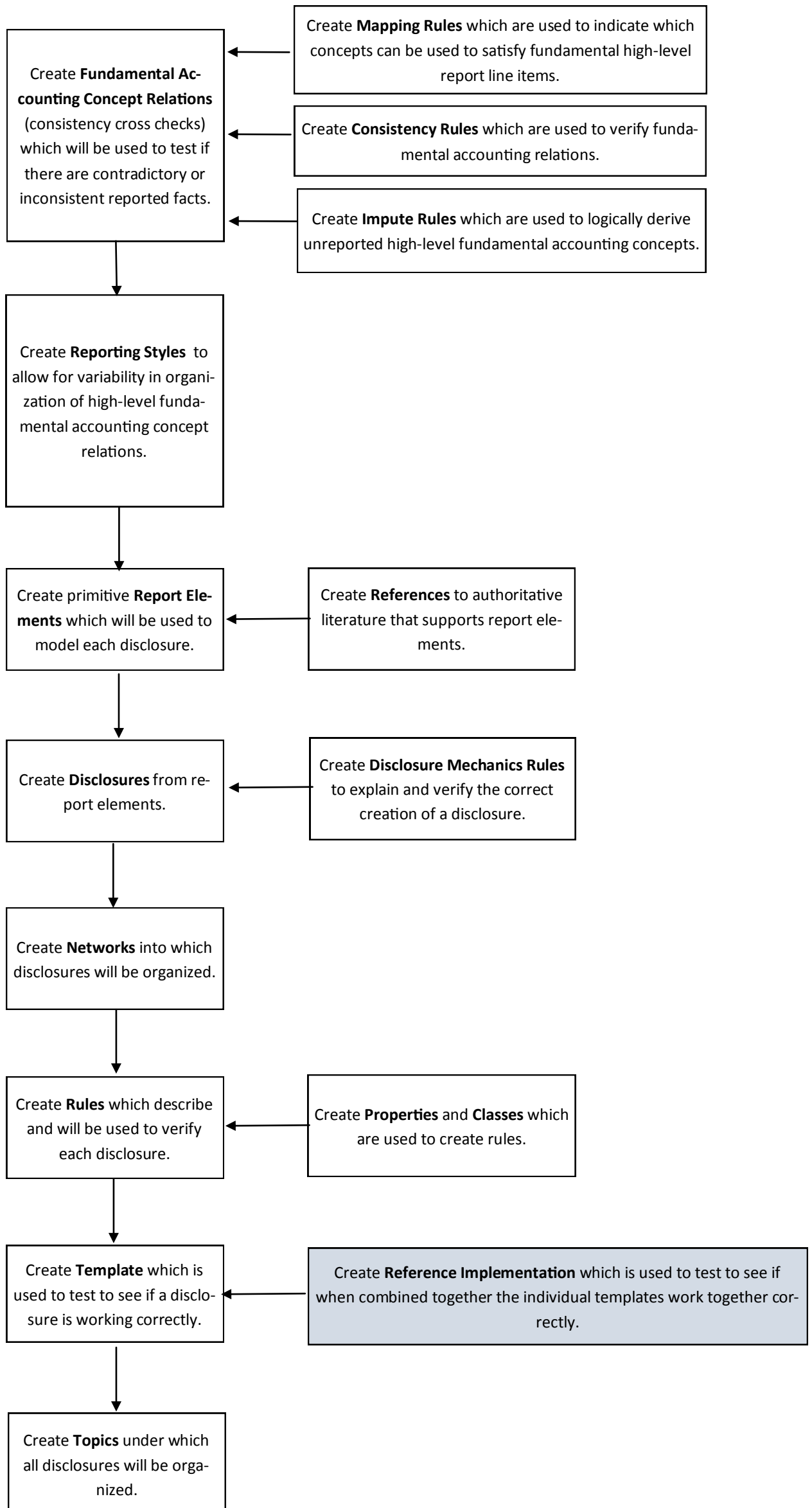


Top-Down Taxonomy Creation Approach



Bottom-Up Taxonomy Creation Approach



Iteration Taxonomy Creation Approach

Create **Fundamental Accounting Concept Relations** (consistency cross checks) which will be used to test if there are contradictory or inconsistent reported facts.

Create **Mapping Rules** which are used to indicate which concepts can be used to satisfy fundamental high-level report line items.

Create **Consistency Rules** which are used to verify fundamental accounting relations.

Create **Impute Rules** which are used to logically derive unreported high-level fundamental accounting concepts.

Create **Reporting Styles** to allow for variability in organization of high-level fundamental accounting concept relations.

Create **References** to authoritative literature that supports report elements.

Create primitive **Report Elements** which will be used to model each disclosure.

Create **Disclosure Mechanics Rules** to explain and verify the correct creation of a disclosure.

Create **Disclosures** from report elements.

Create **Properties** and **Classes** which are used to create rules.

Create **Networks** into which disclosures will be organized.

Create **Topics** under which all disclosures will be organized.

Create **Rules** which describe and will be used to verify each disclosure.

Create **Template** which is used to test to see if a disclosure is working correctly.

Create **Reference Implementation** which is used to test to see if when combined together the individual templates work together correctly.