

## **XBRL QUALITY SCORE Q4 2019**



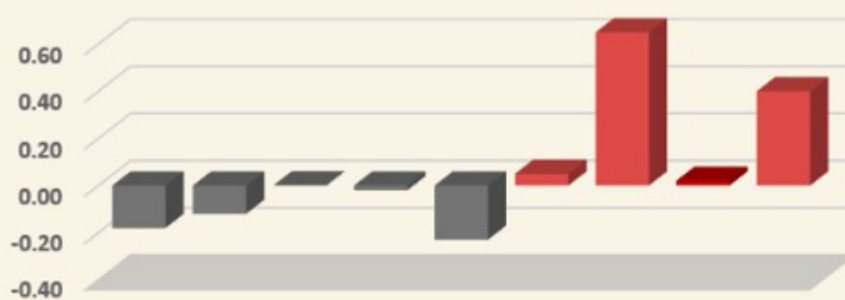
- **SUMMARY**
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- **SCORE BY COMPLIANCE SOFTWARE**
- **SCORE BY INDUSTRY**
- **IMPACT OF INLINE XBRL ON QUALITY**
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## SUMMARY



	COUNT	TXNMY ERRORS	BLOCK ERRORS	PERIOD TYPE	UNCLASS ERRORS	SIBLNG ERRORS	SUM ERRORS	CALC ARCS	SIGN ERRORS	EXTEN- SIONS	ISSUES	PRIMARY ITEMS	QSCORE
Q4 2019	4,468	0.34	0.45	0.04	0.19	0.62	0.47	2.11	0.16	5.40	9.80	77	87.0
Q3 2019	4,347	0.32	0.44	0.04	0.19	0.64	0.42	1.79	0.12	5.03	9.00	76	88.0
Q2 2019	4,784	0.33	0.52	0.05	0.20	0.78	0.42	1.47	0.12	4.90	8.80	75	88.4
Q1 2019	3,826	0.62	0.54	0.04	0.17	0.93	0.45	1.56	0.11	5.52	10.00	79	87.2
Q4 2018	4,549	0.52	0.57	0.04	0.21	0.85	0.42	1.46	0.14	5.00	9.20	73	87.3

## CHANGE FROM Q4 2018

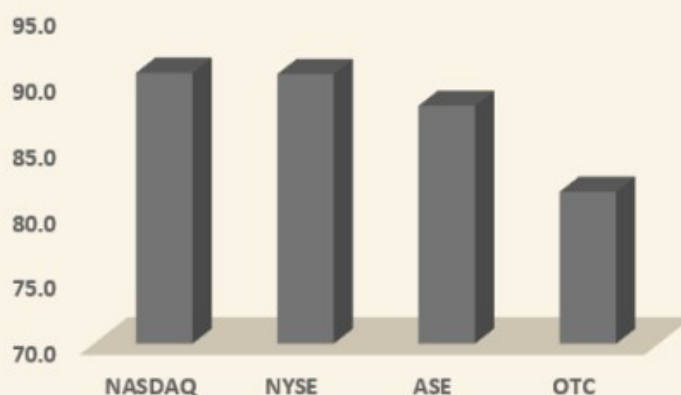


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Q4 2019 vs Q42018	-81	-0.18	-0.12	0.00	-0.02	-0.23	0.05	0.65	0.02	0.40	0.60	4	-0.3

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## SCORE BY LISTING EXCHANGE

Listing Exchange, as a proxy for company size, illustrates the significant quality gap between large and small companies. OTC companies have almost 10% lower quality than other exchanges. Smaller companies have fewer in-house resources, less XBRL expertise and are likely to use lower-cost compliance software.



EXCHANGE	COUNT	TXNMY ERRORS	BLOCK ERRORS	PERIOD TYPE	UNCLASS ERRORS	SIBLNG ERRORS	SUM ERRORS	CALC ARCS	SIGN ERRORS	EXTEN- SIONS	ISSUES	PRIMARY ITEMS	QSCORE
NASDAQ	1470	0.23	0.31	0.04	0.14	0.44	0.31	0.71	0.05	5.47	7.70	79.8	90.5
NYSE	1069	0.27	0.40	0.05	0.13	0.71	0.70	1.39	0.05	5.17	8.86	88.7	90.4
ASE	173	0.38	0.47	0.05	0.20	0.60	0.38	1.60	0.10	5.99	9.79	78.5	88.0
OTC	1563	0.49	0.60	0.04	0.29	0.74	0.49	3.86	0.34	5.66	12.50	68.6	81.5

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## SCORE BY COMPLIANCE SOFTWARE

Compliance software plays a major role in the quality, consistency and completeness of XBRL filings. Almost all filers utilize third-party software to prepare their XBRL filings. That software varies widely in terms of adherence to (and enforcement of) SEC guidelines set forth in the Edgar Filing Manual, tagging assistance, peer group comparability, ease of use, etc. Motivated filers can produce high quality XBRL filings with poor software, but it takes excellent software to induce unmotivated filers to produce the same high quality. Unfortunately, most filers are not motivated and most software is not excellent. The result...13% of primary statement items are not usable by serious investors without adjustment of some kind.

FILING SOFTWARE	COUNT	TXNMY ERRORS	BLOCK ERRORS	PERIOD TYPE	UNCLASS ERRORS	SIBLING ERRORS	SUM ERRORS	CALC ARCS	SIGN ERRORS	EXTEN- SIONS	ISSUES	PRIMARY ITEMS	QSCORE
IRIS Carbon	6	0.17	0.50	0.00	0.00	1.50	0.00	0.00	0.00	0.83	3.00	83	96.7
DataTracks	2	0.50	0.00	0.00	0.50	0.00	0.00	0.50	0.00	2.50	4.00	56	93.8
P3 Data Systems	3	0.00	0.00	0.00	0.00	0.00	0.00	0.33	0.00	5.33	5.70	85	93.4
Certent	84	0.19	0.30	0.07	0.10	0.50	0.71	0.40	0.01	5.32	7.60	87	91.6
EdgarFilings Profile	68	0.22	0.18	0.06	0.07	0.16	0.26	0.18	0.03	5.62	6.80	79	91.5
CompSci	37	0.57	0.76	0.05	0.05	1.41	0.35	1.46	0.05	1.92	6.60	76	91.5
DFIN	652	0.15	0.15	0.03	0.09	0.23	0.28	0.21	0.00	5.75	6.90	78	91.2
Workiva	1,566	0.30	0.46	0.06	0.15	0.73	0.58	1.24	0.06	5.16	8.70	88	90.5
Toppan Merrill	446	0.21	0.26	0.03	0.14	0.22	0.33	0.26	0.00	6.38	7.80	77	90.1
Ez-XBRL	26	0.65	0.69	0.04	0.19	0.85	0.31	0.58	0.19	3.88	7.40	60	89.4
Thunderdome	210	0.24	0.20	0.01	0.09	0.23	0.24	2.52	0.01	5.18	8.70	76	89.0
EZ-Editor	14	0.64	0.71	0.00	0.29	1.21	0.07	0.50	0.07	3.79	7.30	57	88.3
Electro Filings	16	0.63	0.75	0.00	0.31	1.13	0.06	0.13	0.00	4.81	7.80	62	88.2
Qxi	89	0.71	0.94	0.07	0.47	1.02	0.26	1.72	0.39	4.98	10.60	69	85.9
GoXBRL	299	0.43	0.59	0.00	0.34	1.04	0.32	0.70	0.23	6.38	10.00	65	85.4
Genesis Filings	10	0.10	1.40	0.00	0.20	2.30	0.00	0.20	0.80	7.00	12.00	80	85.2
Novaworks Software	676	0.60	0.76	0.03	0.26	0.95	0.55	1.88	0.16	5.85	11.00	65	84.5
Advance Computer Inn	84	0.24	0.49	0.01	0.32	0.76	0.50	8.13	1.11	1.94	13.50	51	76.0
SECFly, Inc.	2	0.50	1.00	0.00	0.00	0.50	3.50	7.50	0.50	5.50	19.00	71	73.5
UBMatrix	1	12.00	4.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00	30.00	105	71.4
NTDAS, Inc.	147	0.48	0.33	0.06	0.60	0.30	1.07	25.14	1.76	4.45	34.20	53	40.4
SmartXBRL	23	0.61	1.09	0.09	0.26	0.39	0.00	22.57	1.57	0.17	26.70	39	34.0
Q4 2019	4,461	0.34	0.45	0.04	0.19	0.63	0.47	2.11	0.16	5.41	9.80	77	87.0

## Year-Over-Year Change - Q4 2019 vs Q4 2018

		TXNMY	BLOCK	PERIOD	UNCLASS	SIBLING	SUM	CALC	SIGN	EXTEN-	ISSUES	PRIMARY	QSCORE
		ERRORS	ERRORS	TYPE	ERRORS	ERRORS	ERRORS	ARCS	ERRORS	SIONS		ITEMS	
IRIS Carbon	0	0.17	0.33	0.00	-0.17	1.00	0.00	-0.17	0.00	-4.34	-3.20	14	5.1
Certent	-22	0.04	-0.16	0.06	0.01	-0.23	0.48	0.21	-0.08	0.98	1.30	8	-0.6
EdgarFilings Profile	11	-0.11	-0.40	0.02	-0.11	-0.56	0.12	0.02	-0.01	1.18	0.20	5	0.4
CompSci	-6	0.08	-0.38	-0.02	-0.04	0.06	0.12	0.04	-0.11	-0.50	-0.80	7	1.9
DFIN	40	-0.04	-0.13	0.00	0.02	-0.27	0.10	-0.05	0.00	1.14	0.80	4	-0.6
Workiva	164	-0.45	-0.03	0.01	0.00	-0.02	0.18	0.36	0.01	0.58	0.60	5	-0.1
Toppan Merrill	168	-0.15	-0.14	0.01	0.00	-0.24	0.08	0.11	0.00	0.89	0.50	1	-0.5
Ez-XBRL	-27	0.16	-0.29	0.04	0.00	-0.15	0.08	0.18	0.02	-5.31	-5.20	-13	5.9
Thunderdome	14	0.09	-0.29	0.00	-0.01	-0.40	0.07	0.16	0.01	0.77	0.40	4	0.3
EZ-Editor	-75	0.16	0.31	0.00	0.01	0.04	-0.14	0.16	-0.14	-2.58	-2.20	-12	1.1
Electro Filings	9	0.49	0.04	0.00	0.31	-0.01	-0.08	-0.16	0.00	0.38	0.90	13	1.4
Qxi	-1	-0.03	-0.23	0.05	-0.13	0.13	0.07	0.32	-0.07	-1.31	-1.20	3	2.4
GoXBRL	2	0.03	-0.10	-0.01	0.06	0.07	0.00	-0.06	-0.06	1.25	1.20	13	0.9
Novaworks Software	172	-0.01	-0.18	-0.01	0.00	0.00	0.03	0.47	-0.02	0.21	0.50	5	1.2
Advance Computer Inn	15	-0.09	-0.08	0.00	-0.14	0.08	-0.30	5.09	0.37	-1.45	3.50	1	-4.9

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## SCORE BY INDUSTRY

### TOP TEN

INDUSTRY	COUNT	TXNMY ERRORS	BLOCK ERRORS	PERIOD TYPE	UNCLASS ERRORS	SIBLNG ERRORS	SUM ERRORS	CALC ARCS	SIGN ERRORS	EXTEN- SIONS	ISSUES	PRIMARY ITEMS	QSCORE
Retail - Variety Stores	13	0.00	0.15	0.00	0.00	0.31	0.08	0.00	0.00	3.31	3.85	78.3	95.2
Computer Peripheral Equipment, Nec	12	0.08	0.00	0.00	0.08	0.58	0.58	0.25	0.08	2.75	4.42	79.8	94.6
Retail - Apparel & Accessory Stores	14	0.07	0.00	0.07	0.21	0.64	0.21	0.21	0.00	3.21	4.64	77.5	94.2
Industrial Instruments for Measurement, Display, and Control Services - General	17	0.12	0.18	0.00	0.29	0.59	0.12	1.12	0.00	2.47	4.88	75	93.7
Medical & Surgical Hospitals, Nec	16	0.19	0.38	0.00	0.06	0.13	0.44	0.00	0.13	4.19	5.50	61.4	93.7
Wholesale - Electronic Parts & Equipment, Nec	14	0.07	0.00	0.00	0.07	0.50	0.29	0.21	0.07	4.21	5.43	75.6	93.5
Oil & Gas Field Machinery & Equipment	16	0.06	0.75	0.00	0.06	0.44	0.38	0.75	0.00	2.94	5.38	77.9	93.5
Semiconductors & Related Devices	85	0.16	0.16	0.06	0.13	0.61	0.18	0.53	0.02	4.19	6.05	83	93.1
Arrangement of Transportation of Freight & Cargo	11	0.45	0.09	0.00	0.18	0.64	0.18	0.36	0.09	4.00	6.00	84	93.0
Motor Vehicle Parts & Accessories	39	0.10	0.31	0.00	0.15	0.44	0.49	1.03	0.00	3.87	6.38	82.7	92.6

### BOTTOM TEN

INDUSTRY	COUNT	TXNMY ERRORS	BLOCK ERRORS	PERIOD TYPE	UNCLASS ERRORS	SIBLNG ERRORS	SUM ERRORS	CALC ARCS	SIGN ERRORS	EXTEN- SIONS	ISSUES	PRIMARY ITEMS	QSCORE
Miscellaneous Manufacturing Industries	16	0.63	0.50	0.06	0.13	1.19	0.19	5.94	0.31	4.50	13.44	78	80.5
Services - Miscellaneous Amusement & Recreation	21	0.43	0.71	0.10	0.52	0.62	0.67	5.00	0.52	5.81	14.38	77.8	80.1
Services - Management Consulting Services	43	0.81	0.56	0.07	0.33	0.93	0.70	4.23	0.37	5.84	13.84	69.4	79.5
Retail - Miscellaneous Retail	16	0.75	1.19	0.00	0.13	0.81	0.56	2.81	0.56	7.56	14.38	78	79.0
Electric Lighting & Wiring Equipment	13	0.38	0.31	0.08	0.23	0.38	0.69	5.92	0.08	2.38	10.46	66.6	78.1
Services - Motion Picture & Video Tape Production	13	0.38	0.46	0.08	0.31	1.15	0.62	4.31	0.23	8.54	16.08	67.2	77.0
Transportation Services	16	0.94	0.81	0.06	0.13	0.88	0.50	4.75	0.25	6.00	14.31	71.1	76.7
Beverages	15	0.40	0.27	0.00	0.67	1.00	0.33	9.93	0.53	4.67	17.80	81	76.2
Wholesale - Drugs, Proprietaries & Druggists Sundries	13	0.38	0.54	0.00	0.23	0.23	0.00	14.08	1.31	5.08	21.85	72.5	70.7
Metal Mining	48	0.56	0.46	0.02	0.31	1.06	0.54	9.38	0.65	3.48	16.46	55.2	70.5

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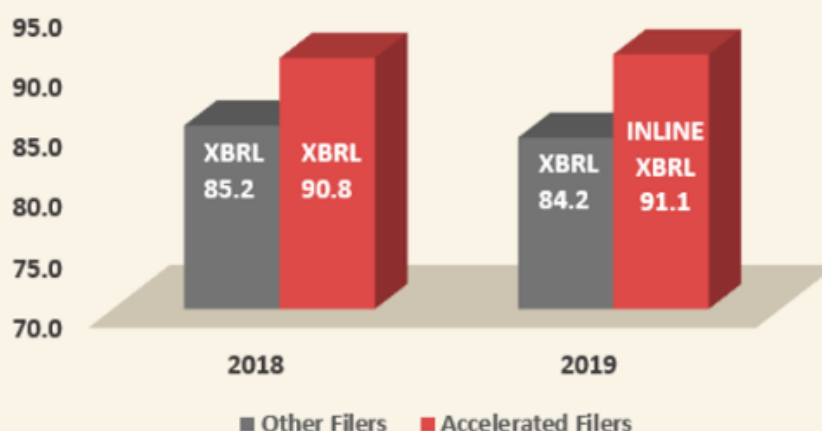
## IMPACT OF INLINE XBRL ON QUALITY

Inline XBRL (iXBRL) adds XBRL tags to the traditional HTML filing to produce a single hybrid document. It's an XBRL-based application that has appeal if enhanced by vendors to produce useful analysis, at an 'enhanced' cost. More importantly, proponents of iXBRL claim that the single document approach will improve data quality. I would like that to be true but remain skeptical.

The analysis below compares the Quality Scores for iXBRL filers in Q4 2019 against scores of the same filers in Q4 2018 (pre-iXBRL). The result is basically no significant change in quality that can be attributed to iXBRL. The score has gone up slightly but issues/filing has risen as well. Due to certain accounting changes (i.e. lease accounting), the number of reported items/statement has increased by almost 4 line items and that explains the modest increase in score.

The difference between iXBRL and XBRL scores for Q4 2019 is due to company size, as documented earlier in this report.

**XBRL QUALITY SCORE - Q4 2018 vs 2019**



Q4 2019		COUNT	TXNMY ERRORS	BLOCK ERRORS	PERIOD TYPE	UNCLASS ERRORS	SIBLING ERRORS	SUM ERRORS	CALC ARCS	SIGN ERRORS	EXTEN- SIONS	ISSUES	PRIMARY ITEMS	QSCORE
XBRL		2722	0.40	0.50	0.03	0.24	0.63	0.43	2.82	0.23	5.62	10.90	70.1	84.2
Inline XBRL		1750	0.26	0.36	0.05	0.12	0.61	0.54	1.00	0.05	5.05	8.05	87	91.1
Q4 2018		COUNT	TXNMY ERRORS	BLOCK ERRORS	PERIOD TYPE	UNCLASS ERRORS	SIBLING ERRORS	SUM ERRORS	CALC ARCS	SIGN ERRORS	EXTEN- SIONS	ISSUES	PRIMARY ITEMS	QSCORE
XBRL		2863	0.48	0.64	0.03	0.25	0.93	0.40	1.81	0.19	5.17	9.91	67.3	85.2
Inline XBRL		1690	0.57	0.44	0.04	0.13	0.72	0.46	0.88	0.06	4.70	8.01	83.3	90.8
2019 vs 2018		COUNT	TXNMY ERRORS	BLOCK ERRORS	PERIOD TYPE	UNCLASS ERRORS	SIBLING ERRORS	SUM ERRORS	CALC ARCS	SIGN ERRORS	EXTEN- SIONS	ISSUES	PRIMARY ITEMS	QSCORE
XBRL		2722	-0.08	-0.14	0.00	-0.01	-0.30	0.03	1.01	0.04	0.45	0.99	2.80	-1.00
Inline XBRL		1750	-0.31	-0.08	0.01	-0.01	-0.11	0.08	0.12	-0.01	0.35	0.04	3.70	0.30

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## PERFECT SCORES

These 105 companies submitted filings that had a XBRL Quality Score of 100. The primary statements contained in these filings can be ingested by investors without correction and with little modification. The extension taxonomies are well-formed, validated by the facts and consistent with the standard taxonomy.

COMPANY	TYPE	FILED	EXCHANGE	SOFTWARE	COMPANY	TYPE	FILED	EXCHANGE	SOFTWARE
Altex Industries Inc	10K	12/26/19	OTCBB	ADVC	Lindsay Corp	10K	10/31/19	NYSE	DFIN
Amperico Corp	10Q	12/26/19		NOVA	Lnpr Group Inc.	10Q	11/27/19		NOVA
Apple Inc	10K	10/31/19	NASGM	WRKV	Logicquest Technology, Inc.	10Q	11/14/19	OTCBB	NOVA
Applied Materials Inc	10K	12/13/19	NASGM	WRKV	Madison Ave Holdings Inc	10Q	11/12/19	OTCBB	THUN
Astrotech Corp	10Q	11/14/19	NASGM	DFIN	Merida Merger Corp. I	10Q	12/19/19		GOXB
B&G Foods, Inc.	10Q	11/05/19	NYSE	MERR	Model N, Inc.	10K	11/15/19	NYSE	WRKV
Badger Meter Inc	10Q	10/25/19	AMEX	DFIN	Modine Manufacturing Co	10Q	11/08/19	NYSE	EDGF
Baynon International Corp	10Q	10/31/19	OTCBB	ADVC	Mohawk Industries Inc	10Q	11/01/19	NYSE	WRKV
Bestofer Inc.	10K	11/18/19		NOVA	Mosys, Inc.	10Q	11/13/19	NASGM	DFIN
Builders Firstsource, Inc.	10Q	11/01/19	NASGM	DFIN	Msc Industrial Direct Co Inc	10K	10/24/19	NYSE	CERT
Caseys General Stores Inc	10Q	12/09/19	NASGM	WRKV	Multi Solutions II, Inc	10Q	12/05/19	OTCBB	WRKV
Chicago Rivet & Machine Co	10Q	11/08/19	AMEX	ADVC	Nanophase Technologies Corporation	10Q	11/14/19	NASGM	NOVA
China Elite Information Co., Ltd.	10Q	10/21/19	OTCBB	GOXB	Neogen Corp	10Q	12/27/19	NASGM	DFIN
Commercial Vehicle Group, Inc.	10Q	11/06/19	NASGM	WRKV	Newmarket Corp	10Q	10/24/19	NYSE	WRKV
Contango Ore, Inc.	10Q	11/13/19	OTCBB	THUN	Nic Inc	10Q	10/30/19	NASGM	WRKV
Costco Wholesale Corp	10K	10/11/19	NASGM	WRKV	Now Inc.	10Q	11/06/19	NYSE	DFIN
Cyberoptics Corp	10Q	11/06/19	NASGM	IRIS	Odenza Corp.	10Q	12/17/19	OTCBB	NOVA
Diamond Cartel Inc	10Q	12/04/19	OTCBB		Odyssey Group International, Inc.	10K	10/23/19	OTCBB	NOVA
Diamond Offshore Drilling Inc	10Q	10/28/19	NYSE	DFIN	One Madison Corp	10Q	11/07/19	NYSE	WRKV
E.L.F. Beauty, Inc.	10Q	11/07/19	OTCBB	WRKV	Pacific Sports Exchange Inc.	10K	11/27/19		EZED
Eagle Materials Inc	10Q	10/31/19	NYSE	DFIN	Panamera Healthcare Corp	10K	10/29/19	OTCBB	EZED
Echo Global Logistics, Inc.	10Q	10/25/19	NASGM	WRKV	Peninsula Acquisition Corp	10Q	11/13/19	OTCBB	GOXB
Ecomat Inc	10Q	11/05/19	OTCBB	NOVA	Peregrine Pharmaceuticals Inc	10Q	12/09/19	NASGM	NOVA
Edge Therapeutics, Inc.	10Q	11/07/19	OTCBB	EDGF	Plantronics Inc	10Q	11/05/19	NYSE	WRKV
Encore Wire Corp	10Q	10/30/19	NASGM	WRKV	Proto Labs Inc	10Q	10/29/19	NYSE	THUN
Enscopl	10Q	10/31/19	NYSE	WRKV	Pulse Biosciences, Inc.	10Q	11/07/19	OTCBB	CERT
E-Waste Corp.	10Q	10/15/19	OTCBB	NOVA	Rampart Studios Inc.	10Q	10/21/19	NYSE	ADVC
Expeditors International Of Washingto	10Q	11/06/19	NASGM	DFIN	Ridgefield Acquisition Corp	10Q	10/31/19	OTCBB	MERR
Fastenal Co	10Q	10/16/19	NASGM	WRKV	Rorine International Holding Corp	10Q	10/30/19		GOXB
Fdctech, Inc.	10Q	11/12/19	OTCBB	NOVA	Sandston Corp	10Q	11/13/19	OTCBB	MERR
First America Resources Corp	10Q	11/12/19	OTCBB	XBRM	Sanmina Corp	10K	11/08/19	NASGM	WRKV
Flexsteel Industries Inc	10Q	10/31/19	NASGM	CERT	Scansource Inc	10Q	11/12/19	NASGM	WRKV
Fortive Corp	10Q	10/25/19	OTCBB	WRKV	Scotts Liquid Gold Inc	10Q	11/12/19	OTCBB	DFIN
Fuel Tech, Inc.	10Q	11/13/19	NASGM	WRKV	Secureworks Corp	10Q	12/05/19	OTCBB	WRKV
Gibraltar Industries, Inc.	10Q	10/25/19	NASGM	WRKV	Sigmarenopro, Inc.	10Q	11/08/19	NASGM	NOVA
Glowpoint, Inc.	10Q	11/14/19	OTCBB	WRKV	Soldino Group Corp	10Q	12/06/19	OTCBB	NOVA
Graco Inc	10Q	10/23/19	NYSE	WRKV	Steel Dynamics Inc	10Q	10/31/19	NASGM	MERR
Gryphon Resources Inc	10K	11/12/19	NASGM	NOVA	Superior Industries International Inc	10Q	11/04/19	NYSE	DFIN
Gsi Technology Inc	10Q	11/05/19	NASGM	MERR	Team Inc	10Q	11/08/19	NASGM	WRKV
Halliburton Co	10Q	10/25/19	NYSE	WRKV	Tjx Companies Inc	10Q	12/03/19	NYSE	WRKV
Halyard Health, Inc.	10Q	11/05/19	NYSE	WRKV	Tongji Healthcare Group, Inc.	10Q	11/21/19		NOVA
Hawaiian Holdings Inc	10Q	10/22/19	NASGM	WRKV	Trimas Corp	10Q	11/04/19	NYSE	WRKV
Hibbett Sports Inc	10Q	12/11/19	NASGM	EDGF	Wabash National Corp	10Q	11/06/19	NYSE	WRKV
Hoops Scouting Usa	10K	11/13/19		ADVC	Wal Mart Stores Inc	10Q	12/04/19	NYSE	WRKV
Image Sensing Systems Inc	10Q	11/13/19	NASGM	IRIS	Wari, Inc.	10Q	10/22/19	OTCBB	EZXB
Immucell Corp	10Q	11/12/19	NASGM	GOXB	Weyco Group Inc	10Q	11/07/19	NASGM	MERR
Innodata Inc	10Q	11/07/19	NASGM	MERR	Xylem Inc.	10Q	10/31/19	NYSE	WRKV
Inphi Corp	10Q	11/04/19	NYSE	THUN	Yacht Finders, Inc.	10Q	11/19/19	OTCBB	NOVA
Intelligent Buying, Inc.	10Q	12/11/19	OTCBB	NOVA	Zebra Technologies Corp	10Q	10/30/19	NASGM	WRKV
Intersect Ent Inc	10Q	11/05/19	NASGM	DFIN	Zedge Inc	10Q	12/13/19	OTCBB	GOXB
Jialijia Group Corp Ltd	10Q	11/01/19	OTCBB	GOXB	Zeta Acquisition Corp I	10Q	11/14/19	OTCBB	GOXB
Koss Corp	10Q	11/12/19	NASGM	THUN	Zhong Ya International Ltd	10Q	11/14/19	OTCBB	ADVC
Lake Forest Minerals Inc.	10Q	11/06/19	OTCBB	EZXB					

The automated tests used to generate these results may occasionally yield false positives or fail to identify all existing errors. These exceptions are not deemed to be material to the group score or to the overall ranking. There are other error categories not included in this scoring. The Quality Score looks only at the three primary statements from the US-GAAP commercial taxonomy. **COPYRIGHT 2020, ASREPORTED.COM LLC**



## DEFINITIONS

### Formula

XBRL Quality Score =  $(1 - (\text{sum}(\text{issues}) / \text{primary items})) * 100$   
For 3 primary statements, US-GAAP Commercial Taxonomy

### Components

- **TAXONOMY ERROR**

- **What is it?** Filers tag their line items to a target US-GAAP taxonomy, consistent with their industry or sector. An error occurs when a tag is selected from the wrong taxonomy.
- **Why does it matter?** The data consumer must re-tag or map the mis-tagged concept to the correct sector taxonomy. Otherwise the item is non-comparable.

- **BLOCK ERROR**

- **What is it?** A block is a grouping of elements with a common summation concept, like 'Current Assets'. An error occurs when a block in the filer's extended taxonomy is inconsistent with the standard taxonomy.
- **Why does it matter?** Unless block errors are re-mapped to their correct block, subtotals will be incorrect and the statement won't validate.

- **PERIOD TYPE ERROR**

- **What is it?** Occurs when a duration element is tagged to an instant element, or vice versa.
- **Why does it matter?** Period type errors set up apples/oranges comparisons that users must reconcile, usually by remapping the item.

- **UNCLASSIFIED ERROR**

- **What is it?** When a balance sheet is presented in the 'classified' format, unclassified elements should not be used, as they introduce ambiguity.
- **Why does it matter?** If an unclassified tag is included in a classified statement, the user must ascertain from the item's context whether it belongs in the current or non-current block.

- **SIBLING ERROR**

- **What is it?** When sibling elements in the company's extended taxonomy are tagged to parent-child elements in the standard taxonomy, the data cannot be used without modification.
- **Why does it matter?** A filer reports G&A and SG&A as siblings on its income statement. G&A is a component of SG&A so the user must infer the meaning and rollout SG&A to *Other SG&A* for the items to make sense. In some cases, these rollout items are not available.



- **SUMMATION ERROR**

- **What is it?** A basic validation error where the sum of values in a summation-total block don't add up due to missing values, incorrect signs, incorrect weights or missing calculation arcs.
- **Why does it matter?** The is by far the most important error in that it reveals most other errors. In fact, this one test covers many of the XBRL-US Data Quality Rules. An invalid summation is the first sign of a poorly constructed extended taxonomy.

- **MISSING RELATION**

- **What is it?** Calculation arcs define the relationships between elements. When these arcs are not disclosed, data validation is not possible.
- **Why does it matter?** Calculation arcs given meaning to financial statements and allow self-validation to occur. No arcs, no meaning.

- **SIGN ERROR**

- **What is it?** Values for certain elements cannot be presented with a negative sign.
- **Why does it matter?** Signs that are consistent with the US-GAAP taxonomy can be deduced through validation, users shouldn't have to validate the data, particularly when this can be easily done by filers and filing software.

- **EXTENSION**

- **What is it?** Custom elements are created when no comparable standard element is available. They break standardization and are almost always unnecessary. Filers should consider peer group tags for similar items, custom labels and dimensions before resorting to extensions. Filing software should promote this approach and inform it with relevant data.
- **Why does it matter?** This is self-evident. Extensions are not usable. They require mapping to a standard element.