

XBRL Consistency Suite developed by XBRL US Labs

Tools for public companies to establish controls and streamline the XBRL process.

The screenshot displays the 'Results' tab of the XBRL Consistency Suite. It shows a table of error messages with columns for Severity, Error Code, and Description. An 'Export to Excel' button is visible in the top right corner. A callout box with a green Excel icon and the text 'Export to Excel for easy review' points to the button. The table contains several error entries, including:

Severity	Error Code	Description
ERROR	xbrlus-cc.cf.nonneg.4234	Value -27990000 for ExcessTaxBenefitFromShareBasedCompensationOperatingActivities must be zero or positive. The context is [entity=entity('http://www.sec.gov/CIK', '0000000000'), period=duration('2008-01-01', '2008-12-31'), unit=USD] (id:4234) {ExcessTaxBenefitFromShareBasedCompensationOperatingActivities
ERROR	xbrlus-cc.cf.nonneg.4245	Value -4934000 for OtherNoncashExpense must be zero or positive. The context is [entity=entity('http://www.sec.gov/CIK', '0000000000'), period=duration('2008-01-01', '2008-12-31'), unit=USD] (id:4245) {OtherNoncashExpense
ERROR	xbrlus-cc.cf.nonneg.4436	Value -1881000 for PaymentsToMinorityShareholders must be zero or positive. The context is [entity=entity('http://www.sec.gov/CIK', '0000000000'), period=duration('2008-01-01', '2008-12-31'), unit=USD] (id:4436) {PaymentsToMinorityShareholders

Consistency Checks – Identifies errors in XBRL documents

XBRL is now an important part of preparing your financial statements. It is critical to establish the proper controls and make your XBRL process more efficient **now**.

Designed by the same XBRL and accounting experts that developed the US GAAP taxonomy, collaborating with corporate filers like you, XBRL Consistency Suite runs a set of over 10,000 automated checks against your XBRL filing in **minutes**.

It produces a report that identifies potential errors related to the use of the US GAAP Taxonomy, both face financials and footnote disclosures, so you can make corrections before submitting to regulators and investors.

Rather than relying on an inefficient and costly manual review, the XBRL Consistency Suite identifies problems such as incorrect use of signs, missing concepts and concepts used incorrectly. This is not SEC or XBRL validation. This is the first product of its kind.

The XBRL Consistency Suite Includes:

Consistency Checks - over 10,000 automated checks run against your XBRL document to identify errors you can fix before SEC submission.

Company Filings Analysis - quick and easy peer comparisons of extensions created and concepts used to help in the mapping process.

Taxonomy Review and Compare - compare one US GAAP Taxonomy release to another to save time in the creation process.

The screenshot shows the 'CONSISTENCY SUITE' interface. On the left, there is a navigation menu with 'Home', 'Consistency Checks', and 'Company Filings Analysis'. Under 'Company Filings Analysis', there is a tree view of industry categories such as '2711 - NEWSPAPERS: PUBLISHING OR PUB...', '2731 - BOOKS: PUBLISHING OR PUBLISHING...', '2750 - COMMERCIAL PRINTING', '2800 - CHEMICALS & ALLIED PRODUCTS', '2810 - INDUSTRIAL INORGANIC CHEMICAL', '2820 - PLASTIC MATERIAL, SYNTH RESIN/F...', '2821 - PLASTIC MATERIALS, SYNTH RESIN...', '2833 - MEDICINAL CHEMICALS & BOTANIC...', '2834 - PHARMACEUTICAL PREPARATIONS', and '2836 - BIOLOGICAL PRODUCTS, (NO DISG...'. Below the tree view are search filters for Concept, Axis, Member, CIK, and Period. On the right, the 'Extension Concepts By Industry' section shows a table with 271 rows. The table has columns for Concept Name, Balance Type, Period Type, Item Type, and Time. The table lists various concepts like 'LegalProceedingsTextBlock', 'AmortizationOfAcquiredIntangibleAssets', 'ConvertibleSeniorDebenturesDisclosureTextBloc', etc.

Concept Name	Balance Type	Period Type	Item Type	Time
LegalProceedingsTextBlock		Duration	Concept	10
AmortizationOfAcquiredIntangibleAssets	Debit	Duration	Concept	8
ConvertibleSeniorDebenturesDisclosureTextBloc		Duration	Concept	6
AccruedAndOtherCurrentLiabilities	Credit	Instant	Concept	5
EmployeeRelatedLiabilitiesNoncurrent	Credit	Instant	Concept	5
IncomeLossFromContinuingOperationsBeforeInc	Credit	Duration	Concept	5
IncreaseDecreaseInRestrictedCashInvestments	Debit	Duration	Concept	5
MergerAgreementTextBlock		Duration	Concept	5
OtherPayables	Credit	Instant	Concept	5
PrepaidExpenseAndOtherAssetsCurrent	Debit	Instant	Concept	5
PurchasesSecuritiesAndOtherInvestments	Credit	Duration	Concept	5
SalesReservesAllowances	Credit	Instant	Concept	5
StockholdersEquityBeforeDeductionForTreasurySt	Credit	Instant	Concept	5
TotalCostsExpensesAndOther	Debit	Duration	Concept	5
AccountsPayableAndOtherOperatingLiabilities	Debit	Duration	Concept	4
AccruedRebatesAndReturns	Credit	Instant	Concept	4

The tool also gives access to a database of all XBRL submissions so that you can quickly and easily see what all your peers are doing in terms of extensions created and concepts used.

Audit firms, mid-cap and large-cap companies as well as accounting standard setters use the XBRL Consistency Suite to establish controls and streamline their process.

Make XBRL Consistency Suite a standard part of your XBRL creation process, as ongoing “checks” to make sure you’re following the rules needed in the XBRL US GAAP Taxonomy.

About XBRL US

XBRL US is the non-profit consortium for XML business reporting standards in the U.S and it represents the business information supply chain. Its mission is to support the implementation of XML business reporting standards through the development of taxonomies for use by U.S. public and private sectors, with a goal of interoperability between sectors, and by promoting XBRL adoption through marketplace collaboration. XBRL US has developed taxonomies for U.S. GAAP, credit rating and mutual fund reporting under contract with the U.S. Securities and Exchange Commission. XBRL US Labs, the research and development arm of XBRL US, leverages the XBRL US platform, methodologies and people to address the quality of taxonomies and the harmonization of XBRL with other XML standards. Visit at <http://xbrl.us> to learn more.

“The FAF/FASB uses the XBRL Consistency Suite in our taxonomy maintenance process to help identify best practice and research extensions and concepts used,”

Louis Matherne, Chief of Taxonomy Development, FASB.

Contact us at consistencysuite@xbrl.us or learn more at www.xbrl.us/csuite

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