



HOW IMPORTANT IS YOUR XBRL DATA?

Making sure your XBRL data is accurate and consistent with your traditional filing is more important than ever before. Rely on the XBRL Consistency Suite to create the best quality, most accurate XBRL financial statements.

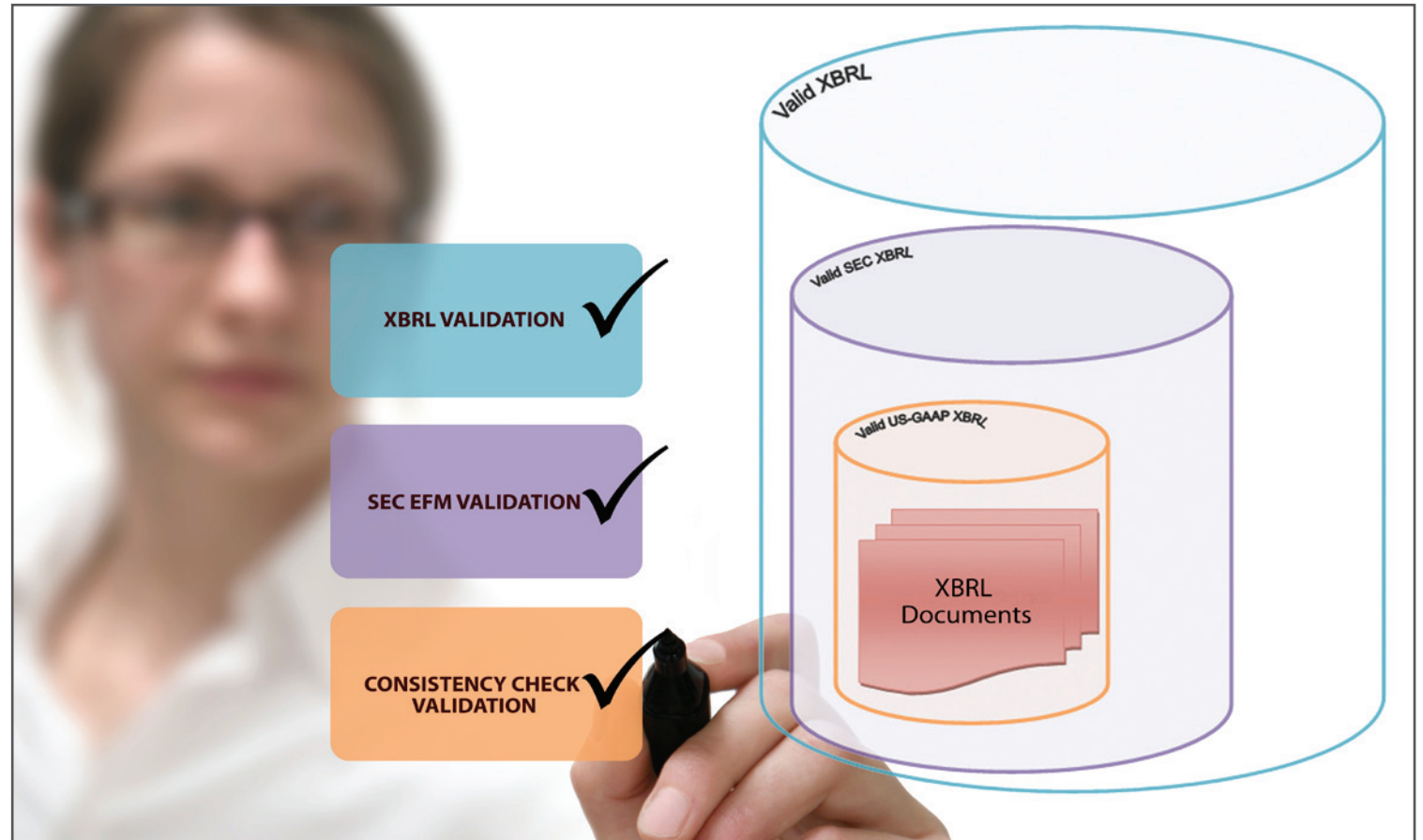
XBRL Consistency Suite

Given the size and complexity of the US GAAP Financial Reporting Taxonomy, data quality issues in XBRL furnished documents are inevitable.

Every public company in the US has submitted XBRL data to the SEC, furnishing thousands of XBRL-formatted documents. On review of these documents, XBRL US has identified over half a million data quality problems in these company filings combined.

The consequence of these data quality errors is inaccurate data in your XBRL filing and inconsistencies compared to your traditional HTML filing.

Validate your filing using the three critical validation methods for the best way to guard against errors.



STEP 1: XBRL VALIDATION

Compliance with the XBRL technical specification that looks at the structure and schema of your XBRL document. This is included in most XBRL creation tools/services.

STEP 2: SEC EFM VALIDATION

Checks conformance with the automated portions of the Edgar Filer Manual, e.g., document entity information. Also included in most tools and services, this validation ensures that your document is accepted to the EDGAR system.

STEP 3: CONSISTENCY CHECK VALIDATION

Runs over 12,000 automated data quality checks for a consistent and comprehensive test for errors that will result in incorrect data in your XBRL filing and inconsistencies versus your traditional filing. Only available through XBRL US.

What data quality errors does the XBRL Consistency Suite check for?

The XBRL Consistency checks reviews concepts and combinations of concepts in an instance document, **before it's filed with the SEC**, to identify the most common problems in XBRL filings such as:

- » Negative values
- » Inappropriate table structures
- » Missing disclosures
- » Inappropriate calculations
- » Deprecated concepts
- » Incorrect use of decimals
- » Inconsistency in facts reported
- » Incorrect use of future context date
- » Inappropriate units

In total, the tool runs over 12,000 rules that fall into over 30 categories of potential problems. The rules can be run automatically against an XBRL instance document to produce a report that identifies errors you can correct before SEC submission.

The XBRL Consistency Suite generates an error report by checking concepts and combinations of concepts in your XBRL instance document against the 12,000+ rules and can be run multiple times until you have resolved all issues.

The Error Code tells you what the problem is related to – in this case the “IS” stands for income statement.

There are 3 severity levels: Error, Warning, and Informational, to explain the significance of the problem.

The error messages generated in the XBRL Consistency Checks describe the problem in your XBRL instance document and how to resolve it.

Severity	Error Code	Description	Rules Version
ERROR	xbrlus-cc.is.nonneg.8298	It is expected that UnrecognizedTaxBenefitsIncomeTaxPenaltiesAndInterestExpense with a value of -3,000,000 will be reported with a value equal to or greater than zero. The value reported for this item is less than zero. Preparer should consider if the value is input correctly for this assertion and, after considering the appropriateness of as a positive (i.e., absolute) value for rendering purposes. (id:8298) {UnrecognizedTaxBenefitsIncome [entity=entity('http://www.sec.gov', period=duration('2011-07-01', '2011-09-30'), unit=USD)]} r18086	2011-20110531
ERROR	xbrlus-cc.is.nonneg.8298	It is expected that UnrecognizedTaxBenefitsIncomeTaxPenaltiesAndInterestExpense with a value of -5,000,000 will be reported with a value equal to or greater than	2011-20110531

How were the Checks developed and how are they maintained?

XBRL experts who are CPAs, accountants and analysts, created and maintain the checks. These individuals developed the initial US GAAP taxonomy and the XBRL technical specification, and have years of experience in XBRL technology and accounting. They have extensively and meticulously researched XBRL filings, how they are created and how data from them is consumed. The US GAAP taxonomy concepts and combinations of concepts have been reviewed and analyzed for potential problems that can occur during XBRL financial statement preparation, and rules (checks) have been created to flag these potential errors.

The XBRL Consistency Checks allows you to establish a consistent, systematic quality check that is part of your XBRL controls process. The rules are updated every quarter through:

- » Continuous, intensive analysis of filings submitted to the SEC
- » Input from the XBRL US Best Practice Group, a team of accountants, XBRL tool and service providers, public company preparers, investors and analysts
- » Review and analysis of changes to the US GAAP Taxonomy to catch deprecated items, definition changes and other structural changes that can impact the way the taxonomy should be used



What else is included in the XBRL Consistency Suite?

Company Filings Analysis

Access to an XBRL database of all SEC XBRL submissions to see extensions created and concepts used by peers. The database is accessed by selecting from criteria including entity, filing, time period, and concept. The data is updated within minutes of posting to the SEC web site. Both text and numeric values can be extracted and exported to Excel for further analysis.

Value of Concepts Reported By Filing

Number of Rows: 4647

Entity Name	Concept Name	Axis	Member	#Dim	Units	Value	Text	Period	Year	Filing Date
KRAFT FOODS INC	AccumulatedOtherComprehensiveIncomeLossCumulativeChangesInNetGainLossFromCashFlowHedgesEffectNetOfTax	DerivativeInstrumentsGainLossByHedgingRelationshipAxis	CashFlowHedgingMember	1	USD	(439,000,000.00)		2Q	2012	2012-07-20
CONAGRA FOODS INC /DE/	AccumulatedOtherComprehensiveIncomeLossCumulativeChangesInNetGainLossFromCashFlowHedgesEffectNetOfTax				USD				2011	2012-07-20
KRAFT FOODS INC	AccumulatedOtherComprehensiveIncomeLossCumulativeChangesInNetGainLossFromCashFlowHedgesEffectNetOfTax	DerivativeInstrumentsGainLossByHedgingRelationshipAxis	CashFlowHedgingMember	1	USD	(297,000,000.00)		Y	2011	2012-08-03
KRAFT FOODS INC	AccumulatedOtherComprehensiveIncomeLossCumulativeChangesInNetGainLossFromCashFlowHedgesEffectNetOfTax	DerivativeInstrumentsGainLossByHedgingRelationshipAxis	CashFlowHedgingMember	1	USD	(218,000,000.00)		1Q	2012	2012-08-03
CAMPBELL SOUP CO	AccumulatedOtherComprehensiveIncomeLossCumulativeChangesInNetGainLossFromCashFlowHedgesEffectNetOfTax									

Concept Comparison

☐ In Filing, No Data
 ☒ Primary Item In Filing
 ☒ Dimension In Filing
 ☒ Member In Filing
 ☒ Abstract In Filing

Element	Taxonomy	CAMPBELL SOUP CO 2012-06-06 10-Q	CONAGRA FOODS INC 2012-07-20 10-K	KRAFT FOODS INC 2012-08-03 10-Q
AccumulatedTranslationAdjustmentMember	US GAAP			
AcquiredIndefiniteLivedIntangibleAssetAmount	US GAAP			
AcquireeOneMember	CONAGRA FOODS INC			
AcquisitionRelatedRestructuringMember	CONAGRA FOODS INC			
AcquisitionsTextualAbstract	CONAGRA FOODS INC			
AdditionalContingenciesTextualAbstract	CONAGRA FOODS INC			
AdditionalPaidInCapital	US GAAP			
AdditionalPaidInCapitalCommonStock	US GAAP			
AdditionalPaidInCapitalMember	US GAAP			
AdditionsToPropertyPlantAndEquipmentAbstract	CONAGRA FOODS INC			
AdjustmentsToAdditionalPaidInCapitalReallocationOfMinorityInterest	US GAAP			
AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOper	US GAAP			
AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOper	US GAAP			
Total Concepts	All	425	1044	483

Extract data for multiple companies.

Get axis and member information if relevant

Export to Excel or HTML

Extract reported values or text

Compare concepts used by multiple companies or for multiple time periods for the same companies to see what concepts were used, what taxonomy they came from and how they were used, e.g., in filing, no data, primary item, dimension, member or abstract.

Other Core Functions found in Company Filing Analysis

Company Filing Analysis also lets you review label use among your peers, find out what extensions were created and the context of those extensions and other types of analysis. Company Filings can be used for external reporting and XBRL work but can also be used for financial planning and investor relations throughout your company to extract the most current peer data within minutes of it being filed to EDGAR.

Taxonomy View and Compare

A tool to identify changes from one release of the taxonomy to another that will directly impact your own XBRL document.

Effect of Taxonomy Changes on a Specific Company Filing

Accession Number: 0000000000-00-000000

Definition Changes (Tree) Definition Changes (List) Depreciated Items (Tree) Depreciated Items (List) Extension Items Adopted(List)

Total Definition Changes: 54

Concept Name	Original	Revised (Showing Changes)
LongTermDebtNoncurrent	Sum of the carrying values as of the balance sheet date of all long-term debt, which is debt initially having maturities due after one year from the balance sheet date or beyond the operating cycle, if longer, but excluding the portions thereof scheduled to be repaid within one year (current maturities) or the normal operating cycle, if longer, and after deducting unamortized discount or premiums, if any.	SumCarrying of the carrying values asamount of the balance sheet date of all long-term debt, whichnet isof debtunamortized initially having maturities due after one year from the balance sheet dateddiscount or beyond the operating cyclepremium, if longer, but excluding the portions thereof scheduledamounts to be repaid within one year (current maturities) or the normal operating cycle, if longer (current maturities). Includes, andbut afternot deductinglimited unamortizedto, notes discountpayable, bonds or premiumspayable, debentures, ifmortgage loans and commercial paper. Excludes capital lease anyobligations.

Find out which concepts you used that have had a change in definition. View track changes and export to Excel to quickly determine if a concept still fits your financial statement item. Can also be viewed in presentation tree format.

Check out taxonomy changes that will directly affect a specific company filing.

Effect of Taxonomy Changes on a Specific Company Filing

Accession Number: 0000000000-00-000000

Definition Changes (Tree) Definition Changes (List) Depreciated Items (Tree) Depreciated Items (List)

Concept Name	Deprecated Description
Financial Statements (Line Items:559, Deprecated Line Items:14)	
2404402 - Disclosure - Fair Value Measurements (Details)	
FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisTable	
FairValueOptionQualitativeDisclosuresRelatedToElectionByEligibleItemOrGroupAxis	Deprecated on 2012-01-31. Element was deprecated. Possible replacement is EligibleItemOrGroupForFairValueOptionAxis.
2407400 - Disclosure - Fair Value Measurements (Details Textual)	
FairValueAssetsAndLiabilitiesMeasuredOnRecurringAndNonrecurringBasisTable	
ScheduleOfAvailableForSaleSecuritiesMajorTypesOfDebtAndEquitySecuritiesAxis	Deprecated on 2012-01-31. Element was deprecated. Possible replacement is MajorTypesOfDebtAndEquitySecuritiesAxis.
2408402 - Disclosure - Investments (Details)	
ScheduleOfAvailableForSaleSecuritiesTable	
ScheduleOfAvailableForSaleSecuritiesMajorTypesOfDebtAndEquitySecuritiesAxis	Deprecated on 2012-01-31. Element was deprecated. Possible replacement is MajorTypesOfDebtAndEquitySecuritiesAxis.
ScheduleOfAvailableForSaleSecuritiesLineItems	
GainLossOnInvestmentsAbstract	

Identify concepts that were used in your filing that have been deprecated and are no longer supported. Learn what to use as a replacement concept.

What does the XBRL Consistency Suite cost?

\$2500 per year which includes:

- » Unlimited users throughout your company
- » Up-front training
- » Ongoing phone and e-mail support
- » New releases each quarter with updated functionality, additional checks
- » Discounts on XBRL US educational and training programs

For more information, contact us at consistencysuite@xbrl.us



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XBRL US is the national consortium for XBRL business reporting standards, building a more transparent market.