XBRL US Work In Process Taxonomy 2016

Preparers Guide

Version 1.0   January 7, 2016

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1 Goal

This Preparers Guide is intended to assist preparers in using the XBRL US Work In Process (WIP) Taxonomy for reporting the Work In Process Report, in an XBRL format.

The guide is intended to be used by preparers of financial statements familiar with the WIP Report format. The guide covers the basics required to allow a preparer to create a WIP report in an XBRL format. It is not intended as a guide to the XBRL specification. Software providers looking to incorporate modules into their software to support WIP reporting in an XBRL format should read this guide as well as the XBRL specification [XS]. If a preparer needs more technical information regarding the architecture and implementation aspects of XBRL Taxonomies in the United States, the preparer should refer to the XBRL US GAAP Taxonomies v1.0 Preparers Guide [PG].

The examples used in this Preparers Guide are based on WIP reports used by companies in the construction industry.

2 Background

The purpose of the XBRL US Work In Process Taxonomy is to capture financial information related to work in process on construction projects. This information is defined in the financial statements of construction companies and used by insurance companies and banks to provide surety bonding or financing for construction projects.

The taxonomy is called the Work in Progress (WIP) Taxonomy, and covers the Work in Process report. This report is also often called the Work in Progress report. For the purposes of this taxonomy they are considered the same.

Limit the Need for Extensions

The XBRL US WIP Taxonomy supports a wide range of work in process reports and related information. Although it includes all the necessary components, the description of individual contracts can vary from filer to filer. To facilitate this variability, a typed dimension (XBRL table) is used to allow filers to report a variable number of construction projects. The taxonomy also includes a number of flags to indicate project completeness, grouped contracts or to indicate if a loss has been recognized. These are typically reported as footnotes in the traditional WIP report but in the XBRL report are indicated as boolean flags against each contract.

Integration with FASB and SEC taxonomies

The WIP taxonomy incorporates both the FASB US-GAAP taxonomies and the SEC DEI (Document Entity Information) taxonomies. These taxonomies are referenced by the WIP taxonomy so that existing XBRL filers (public companies required to report financials in XBRL to the SEC) can easily incorporate the WIP reports into an XBRL filing. In addition it eliminates the need to create duplicate elements in the WIP taxonomy that are the same as elements already defined by the SEC and FASB. Those elements specific to the WIP taxonomy also include reference to SEC and FASB standards where applicable. The structure of the WIP taxonomy also mirrors the structure of the FASB and SEC taxonomies. This is transparent to the regular user of the taxonomy, but allows for integration of the WIP taxonomy into the FASB taxonomies at a future date.

Specifications Used

The WIP taxonomy uses the 2.1 XBRL specification. It is expected with subsequent releases of the taxonomy XBRL rules (assertions that explain the relationship between reported facts, signage, etc.) will be added to support validation of the data reported using the taxonomy.

3. Work in Process Taxonomy Logical Structure

In order to report Work In Process data in an XBRL format the WIP taxonomy needs to be used. This taxonomy is designed to be integrated with the US GAAP taxonomy but can stand alone as its own taxonomy. The taxonomy provides various entry points to support this which are documented in the physical structure section of this document. In the WIP Taxonomy the elements required to tag the Work In Process report are contained in section 910100 of the taxonomy.

Policies

The taxonomy contains two policy text block tags that are provided to facilitate reporting the revenue recognition policies used for reporting work in process information. These tags allow the filer to report a string of text defining either a completed contract method of accounting or a percentage of completion method.

The following is an example of a disclosure made with the element "Revenue Recognition Percentage Of Completion Method". The element has a period type of duration which means the disclosure must have a start date and an end date. These should match the period of the report. For example if the work in process report is for the year ending 2015-12-31 then the start date will be 2015-01-01 and the end date will be 2015-12-31.

Revenue and Income Recognition

The Company recognizes revenues using the percentage-of-completion method for custom production-type contracts while revenues from other products are recorded when such products are accepted and shipped. Profits on custom production-type contracts are recorded on the basis of the Company's estimates of the percentage-of-completion of individual contracts, commencing when progress reaches a point where experience is sufficient to estimate final results with reasonable accuracy. Under this method, revenues are recognized based on costs incurred to date compared with total estimated costs.

The asset, "Costs and estimated earnings in excess of billings on uncompleted contracts," represents revenues recognized in excess of amounts billed.

The liability, "Billings in excess of costs and estimated earnings on uncompleted contracts," represents amounts billed in excess of revenues recognized.

The following is an example of a policy where the element "Revenue Recognition Completed Contract Method" is used to report the policy related to the completed contract method.

We use the completed contract method if reasonably dependable estimates cannot be made or for which inherent hazards make estimates doubtful. Under the completed contract method, contract revenue and costs in progress are deferred as work on the contract continues. If a loss becomes evident on the contract, a provision is made at that time for the total loss anticipated on the contract. Total contract revenue and related costs are recognized upon the completion of the contract.

Work In Process Table

The WIP taxonomy contains a single table called the "Work In Process [Table]" that is used to capture all construction contracts. The table is structured to support:

1. Individual contracts
2. Complete and incomplete construction projects

Individual Contracts

In most cases a company will report a single table with contracts in process such as the one shown below:

Con-tract No.	Contract Description	Total Contract			From Inception to December 31, 2014				At December 31, 2014			For the Year Ended December 31, 2014		
		Estimated Revenue	Estimated Costs	Estimated Gross Profit	Earned Contract Revenue	Contract Costs	Gross Profit	Contract Billings	Estimated Costs to Complete	Per-cent Com-plete	Under (Over) Billings	Earned Contract Revenue	Contract Costs	Gross Profit (Loss)
10000	Open job 1	$ 864,000	$ 838,000	$ 26,000	$ 829,579	$ 804,619	$ 24,960	$ 864,000	$ 33,381	96%	$ (34,421)	$ 654	$ 37,134	$ (36,480)
10001	Open job 2	177,337	165,000	12,337	174,392	162,302	12,090	166,238	2,698	98%	8,154	29,593	36,783	(7,190)
10002	Open job 3	683,438	556,000	127,438	678,677	552,513	126,164	668,698	3,487	99%	9,979	658,888	520,953	137,935
10003	Open job 4	168,805	118,476	50,329	81,308	57,150	24,158	94,412	61,326	48%	(13,104)	81,308	57,150	24,158
10004	Open job 5	274,800	110,000	164,800	118,064	47,200	70,864	201,222	62,800	43%	(83,158)	118,064	47,200	70,864
10005	Open job 6	347,094	335,757	11,337	234,823	227,114	7,709	257,804	108,643	68%	(22,981)	234,823	227,114	7,709
10006	Open job 7	364,040	250,000	114,040	337,599	231,542	106,057	364,040	18,458	93%	(26,441)	337,599	231,542	106,057
10007	Open job 8	444,575	395,520	49,055	26,667	23,724	2,943	42,500	371,796	6%	(15,833)	26,667	23,724	2,943
10008	Open job 9	230,221	143,236	86,985	213,746	132,850	80,896	113,605	10,386	93%	100,141	213,746	132,850	80,896
	Miscellaneous contracts in progress under $ 150,000	788,757	671,544	117,213	560,930	483,512	77,418	559,852	188,032		1,078	518,154	453,635	64,519
		$ 4,343,067	$ 3,583,533	$ 759,534	$ 3,255,785	$ 2,722,526	$ 533,259	$ 3,332,371	$ 861,007		$ (76,586)	$ 2,219,496	$ 1,768,085	$ 451,411

Costs and estimated gross profit in excess of billings on contracts in progress	$ 153,146
Billings in excess of costs and estimated gross profit on contracts in progress	(229,732)
	$ (76,586)

In this report there are 10 contracts in process including miscellaneous contracts. Each of these contracts is uniquely identified using the "Contract Number Axis". See below:
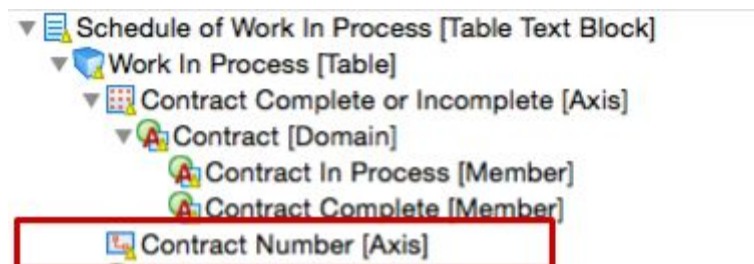
This axis allows the filer to define each contract using an integer as a unique contract identifier that is defined in the filing. This type of axis is called a typed dimension. In the figure above, the

Contract Number Axis is equivalent to the Y axis. Each contract is represented as a unique integer on this axis. The contract number axis only allows the contracts to be defined as an integer. Each integer has to be unique and should increment for each subsequent filing if possible. The integer used for the typed dimension has no meaning and is simply a unique identifier for the contract which allows individual contracts to be distinguished by a computer reading the file. The details of the contract are associated with this unique identifier using the elements defined under the line item header.

Complete and In Progress Construction Projects

The following shows a table of completed contracts, whereas the table above shows contracts in process for the same company. The revenue earned for the period on completed contracts was 3,009,644 and the revenue recognised on in process contracts was 2,219,496. Total revenue for the period was 5,229,140.

Contract No.	Contract Description	Total Earned Contract Revenue	Total Contract Costs	Total Gross Profit	Before January 1, 2014 Earned Contract Revenue	Before January 1, 2014 Contract Costs	Before January 1, 2014 Gross Profit	For the Year Ended December 31, 2014 Earned Contract Revenue	For the Year Ended December 31, 2014 Contract Costs	For the Year Ended December 31, 2014 Gross Profit (Loss)
25000	Completed job 1	$ 296,948	$ 284,175	$ 12,773	280,342	$ 268,335	$ 12,007	$ 16,606	$ 15,840	$ 766
25001	Completed job 2	235,647	195,197	40,450	225,362	186,530	38,832	10,285	8,667	1,618
25002	Completed job 3	321,698	241,867	79,831	322,168	240,535	81,633	(470)	1,332	(1,802)
25003	Completed job 4	838,656	701,474	137,182	688,009	590,200	97,809	150,647	111,274	39,373
25004	Completed job 5	345,023	143,836	201,187	273,084	119,016	154,068	71,939	24,820	47,119
25005	Completed job 6	678,255	646,621	31,634	668,461	631,666	36,795	9,794	14,955	(5,161)
25006	Completed job 7	285,462	284,213	1,249	36,250	29,981	6,269	249,212	254,232	(5,020)
25007	Completed job 8	208,574	200,273	8,301	-	-	-	208,574	200,273	8,301
25008	Completed job 9	308,575	222,766	85,809	-	-	-	308,575	222,766	85,809
25009	Completed job 10	273,189	148,975	124,214	-	-	-	273,189	148,975	124,214
	Miscellaneous contracts completed under $200,000	2,271,096	1,972,460	298,636	559,803	410,466	149,337	1,711,293	1,561,994	149,299
		$ 6,063,123	$ 5,041,857	$ 1,021,266	$ 3,053,479	$ 2,476,729	$ 576,750	$ 3,009,644	$ 2,565,128	$ 444,516

Effectively the revenue for the period has been disaggregated into revenue on construction contracts completed and construction contracts in process. To facilitate this disaggregation the WIP taxonomy includes a dimension called "Contract Complete or Incomplete [Axis]". This axis is used when the company breaks the WIP report into two tables representing in process contracts and complete contracts. If a company reports a single WIP table then this axis does not need to be used. This axis is used to allow companies to report the subtotals of $3,009,644 for contracts that are complete and the value of $2,219,496 for contracts that are in process. The only fact values that should use this axis are those fact values that represent the aggregations of complete and incomplete contracts. In the case of the two tables above these are the subtotals with the double underline. This axis should NOT be used with individual facts such as the value of $864,000 shown in the figure describing in process contracts above for estimated revenue for open Job 1. Each contract should use the element "Contract Complete Flag" (discussed later in this section) to indicate if a contract is complete or incomplete. This flag can be used by software to determine if a contract is shown in a table of complete or incomplete contracts.

If all contracts are in process, this axis does not have to be used. For example the subtotal for revenue should match the total for revenue on the income statement.

Contract Details

The taxonomy contains a header called "Contract Details [Line Items] to provide descriptive information about each individual contract. As discussed above each contract is identified by a unique key or integer. On its own, the unique integer is meaningless - it needs elements to provide meaning to each contract which are detailed below.
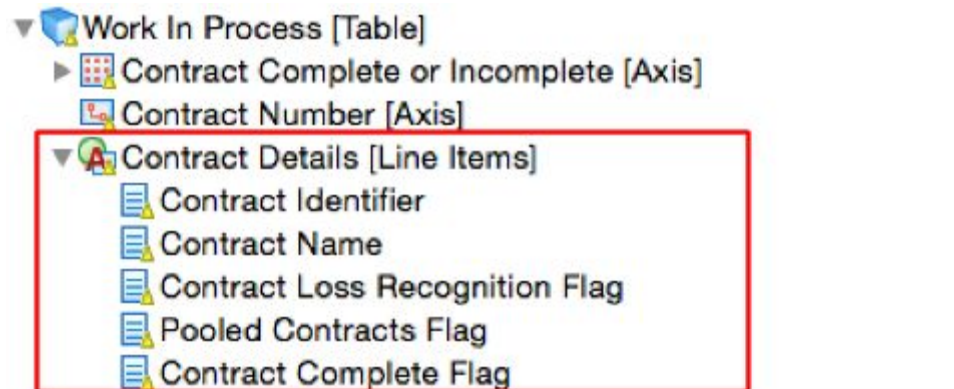
Contract Identifier: This element is used to report the contract identifier used by the filer. In this case it would be the Contract Number. The contract identifier for the first line in the figure above would be "*25000".*

Contract Name: This element is used to report the name of the contract. Following the case above this element would have a value of "*Completed Job 1*" .

Contract Loss Recognition Flag: This flag is a boolean or true/false value and is used to indicate if a loss over the life of the contract has been recognized immediately. In those cases where the loss on the contract is recognized immediately then this flag should be set to true, otherwise it should be set to false. If no value is defined for this element it is assumed to be false.

Pooled Contracts Flag: In some cases companies aggregate small contracts into pools that are represented as if they are a single contract. To represent the values for a pool it should be tagged as if it were a single contract. To indicate that it represents a pool the Pooled contract flag is used with a value of true to indicate that it is comprised of multiple contracts. If this field is not flagged the default value is false. In the example above the miscellaneous contracts completed under 200,000 should be flagged as true, all the other values on the table should be set to false.

Contract Complete Flag: This flag is used to indicate if the contract is complete or in process. In the table above every line would be tagged as true and in the preceding table every value would be tagged as false.

Financial Details

Contract Revenues

The WIP taxonomy contains 4 different elements for Revenues.
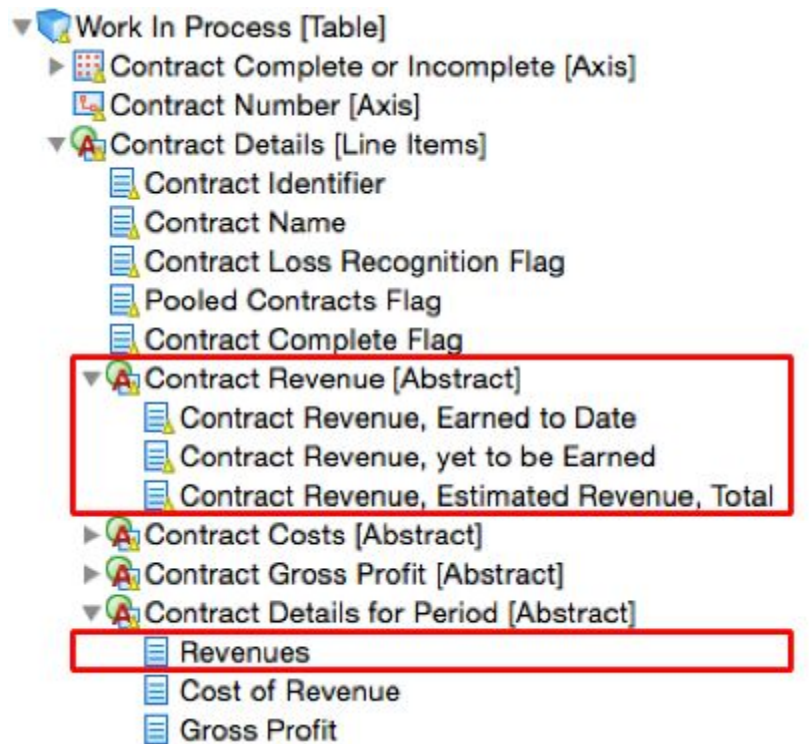
The first is Contract Revenue, Earned to Date. This element is used to tag the value of all the revenue earned to date on a contract or a group of contracts. This in effect is the revenue earned over the entire life of the contract to the date the value is reported. Unlike the Revenues element in the US-GAAP taxonomy this element is measured at a point in time and is defined as an instant. The second element is the Revenue that is still to be earned (Contract Revenue, yet to be Earned) to complete the contract. Like contract revenue earned to date this is also measured at a point in time. When tagging this value the context date that should be used is the reporting date. This element should not be tagged with a context date that represents when the contract is expected to be completed. The third revenue element is the aggregate of the first and second revenue elements (Contract Revenue, Estimated Revenue, Total). This is the estimated revenue on the contract. The estimate is also an instant and should have the same context date as the previous two elements. The fourth revenue element is the US-GAAP Revenues element which is included in the WIP taxonomy. This element, unlike the other three,

is measured over a period of time. The value associated with this element therefore is a duration and must have a start date and an end date. The element, Contract Revenue Earned to Date from the prior period plus the Revenues tag should equal the revenue earned to date at the end of the reporting period.

Contract Costs

The WIP taxonomy also contains 4 different elements for Costs. The first is Contract Costs, Incurred to Date. This element is used to tag the value of all the costs earned to date on a contract or a group of contracts. This in effect is the cost incurred over the entire life of the contract to the date the value is reported. Unlike the Cost of Revenue element in the US-GAAP taxonomy this element is measured at a point in time and is defined as an instant. The second element is the Contract Costs, Estimated Costs to Complete. Like contract costs incurred to date this is also measured at a point in time. When tagging this value the context date that should be used is the reporting date. This element should not be tagged with a context date that represents when the contract is expected to be completed. The third cost element is the aggregate of the first and second cost elements. This is the Contract Cost, Estimated Cost, Total. The estimate is also an instant and should have the same context date as the previous two elements. The fourth cost element is the US-GAAP Cost of Revenues element which is included in the WIP taxonomy. This element unlike the other three is measured over a period of time. The value associated with this element therefore is a duration and must have a start date and an end date. The element, Contract Costs, Incurred to Date, from the prior period plus the Cost of Revenues tag should equal the Contract Costs, Incurred to Date at the end of the reporting period.

Contract Gross Profit

The Gross Profit elements are treated the same way as the revenue and cost elements. In addition to the Gross Profit from Inception to Date, Gross Profit, to be Earned and Gross Profit, Total Contract, the taxonomy includes an element for Gross Profit, Percent, Total Contract. This element is defined as the estimated revenue divided by the estimated cost for the contract. This is reported at a point in time and should have a context date that matches the elements it is derived from.

Contract Details for Period

The three elements in this section are used to tag the values for the reporting period, which is usually a year.

These elements are US-GAAP elements that would typically appear on the income statement. The US-GAAP taxonomy includes a large number of revenue and cost elements that are defined for different industries and types of revenue. For the WIP report these generic elements included in the WIP taxonomy should be used when the construction contracts represent 100 percent of the company's revenue. For example, an element from the US-GAAP taxonomy like Construction Revenue should only be used in the WIP report if revenues of the company are comprised of construction revenue and revenue from other sources, and the WIP report is included in an XBRL filing of the company's financials. When reporting just the WIP report only the revenues and associated costs and gross profit elements shown above should be used.

Percent Complete

The percent complete element is used to estimate the percentage of completion of a given contract.

This element should only be used with a specific contract and should not be used for a group of pooled contracts or a subtotal at the bottom of the report. The Percent Complete element is calculated by dividing the cost incurred to date by the total estimated cost. Because both the numerator and the denominator of the calculation are measured at a point in time the date context of the value must be the same as the date context for the numerator and denominator. This value is measured at a point in time.

Contract Billings

This section of the taxonomy includes four elements.
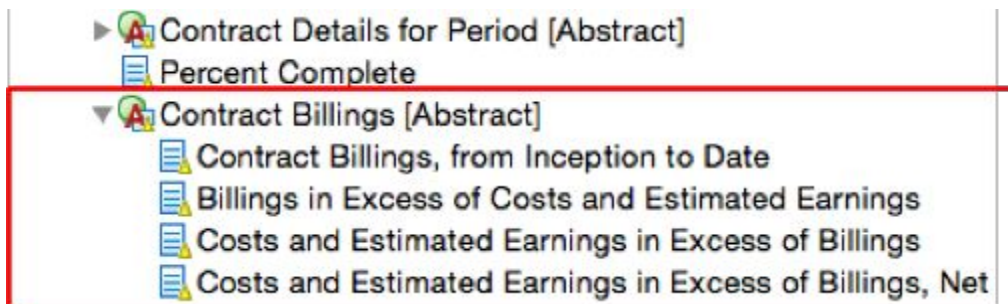
Contract Billings, From Inception to Date: This element is used to tag the value of all the billings made on a contract to date. It is used as the basis to calculate the liability or asset that is carried on the balance sheet as the difference between the billings to date and the revenue earned to date on a specific contract. The value of this element should never be negative.

Billings in Excess of Costs and Estimated Earnings: This element represents the liability that results when billings are in excess of the revenue earned to date. This value should never be negative for an individual contract.

Costs and Estimated Earnings in Excess of Billings: This element represents the assets that results when Billings are less than the revenue earned to date. This value should never be negative for an individual contract. If it is, the reporting entity should use the element "Billings in Excess of Costs and Estimated Earnings".

Costs and Estimated Earnings in Excess of Billings, Net: This element is the net of the liability and the asset. The value is positive if the asset is greater than the liability. This element is never reported for an individual contract, but is used when the filer provides a subtotal at the bottom of the report showing the net amount. This element should also be used for a pool of contracts which is effectively a subtotal of contracts as well.

Typed Dimensions

The work in process table uses a typed dimension to disaggregate values by individual contracts. The typed dimension is used in this taxonomy as it allows dimension members to be defined (in this case contracts) without the need to create an extension taxonomy. The contracts are defined in the instance document, which makes preparation of the XBRL documents by end users easier. The typed dimension also allows as many construction contracts as required to be defined in the Work In Process Report. A typed dimension however, cannot have a default value which means that the table structure cannot be used to report total values for more than one contract. The WIP Report however does have aggregate totals. To overcome this limitation the WIP Taxonomy has defined two separate extended link roles in the definition linkbase. One of these is called "Work In Process" which is used to report the values for the individual contracts and the second table is called "Work In Process, Total" which is used to show the aggregate totals of in process contracts, completed contracts and the sum of both.

Calculations

The taxonomy includes a number of calculation relationships between elements. These are provided to document the calculation relationships between elements in the taxonomy so that a preparer and user of the data gets a thorough understanding of an element's meaning. When validating a filing error, messages may be reported when all components to the calculation are not present. These messages can be ignored when elements to the calculation are missing. If all the element values are defined and a calculation error is reported, the preparer should check to see if the values are entered correctly and if not, correct them.

4 DEI Taxonomy Logical Structure

The Document and Entity Information (DEI) taxonomy is published by the Securities and Exchange Commission (SEC) that is used to identify details of the XBRL document filed as well as the entity making the filing. It is comprised of elements that allow the user to tag document information and entity information.

Document Information

Document information includes data about the actual document in an XBRL format. All WIP Reports expressed in XBRL will require a minimal amount of information defined using the DEI taxonomy so that a user can understand the context of the document.

For the WIP Report the filer needs to provide the following information about the filing:
- Document Creation Date
- Document Period End Date
- Document Fiscal Year Focus
- Document Fiscal Period Focus

Each of these pieces of information are critical to the user of the data to help them understand what period the document relates to and if it is the latest information available. Each of these values must be entered in a very specific format. The format is specified in the taxonomy and the XBRL document will fail to validate if the format is not correct. (See section on validation at the end of this document).

The format of each of these elements is listed below:

Element Name	Format	Example	Description
DocumentCreationDate	CCYY-MM-DD	2016-01-31	Date the XBRL submission was created and finalized.
DocumentPeriodEndDate	CCYY-MM-DD	2015-12-31	End date of the financial reporting period.
DocumentFiscalYearFocus	CCYY	2015	The financial year being reported for.
DocumentFiscalPeriodFocus	One of the following: FY, Q1, Q2, Q3, Q4, H1, H2, M9, T1, T2, T3, M8, CY	FY	The fiscal period being reported. For example FY is the fiscal Year, Q1 is the first quarter etc.

Entity Information

Entity information includes data about the actual entity reporting the data in an XBRL format. All WIP Reports expressed in XBRL will require a minimum set of information about the entity preparing the document so the user knows to whom the data is associated.

For the WIP Report the filer needs to provide the following information about the entity:
- Entity Registrant Name
- Current Fiscal Year End Date
- Common Entity Identifier

The entity Registrant Name is the name of the actual legal entity reporting. This is a string and should match the legal name of the company.

The "Current Fiscal Year End Date" is the balance date of the company. If the company has a December year end the company reports a value in the format --mm-dd, which would be expressed as --12-31.

Identification of reporting entity

When identifying the reporting entity the company should use the following hierarchy to determine the identifier used.
1. Tax Identification Number
2. DUNS Number
3. State Registration Number

The Tax Identification Number in the United States is the company's EIN (employer identification number) number. This is defined as the "Entity Tax Identification Number" in the DEI taxonomy.

If an EIN is not available the company should use their DUNS number if they have one. The Data Universal Numbering System (DUNS) number is a unique 9-digit identification number provided by Dun & Bradstreet (D&B). This element is defined in the DEI taxonomy as "Entity Data Universal Numbering System Number".

If the company has no DUNS number then the state registration number should be used in the state where the company is domiciled. Most companies are typically registered with a state. The registration number of the legal entity being bonded should be used. If the company is a sole proprietor that does not have an EIN, a DUNS number or a state registration number then the social security number should be used with the EIN element. To tag the state registration number two elements need to be tagged. The first is the "Entity Other Identification Type" which

is used to identify the state where the entity is incorporated. The value entered should be the two letter symbol for the state. For example California will be CA and New York would be NY.

The second element used is "Entity Other Identification Value". The value entered for this element should be the identification number issued by the state. The purpose of this identification is to uniquely identify the entity so that when it is processed two different entities are not treated as the same company.

At least one entity identifier should be used, however there is no reason why more than one identifier cannot be used. However if more than one identifier is used they must represent the same entity.

In addition every fact reported must include an entity reference. This should match the entity identifier defined in the Entity Information reported in the DEI section of the filing. If they are different it is assumed the value reported in the DEI is the official entity identifier.

The entity identifier requires that the company reports a schema. The schema used for each of the elements listed above is as follows:

Identifier	Schema
Tax Number	http://xbrl.sec.gov/dei/EntityTaxIdentificationNumber
DUNSNumber	http://xbrl.sec.gov/dei/EntityDataUniversalNumberingSystem Number
State Identification Number	http://xbrl.sec.gov/stpr/{2 digit state code}

If the company was registered in California with a state id of 200524910118, the entity identifier defined in the context would look like the following:

<xbrli:identifier scheme="http://xbrl.sec.gov/stpr/CA">200524910118</xbrli:identifier>

This is how the context is defined in the XBRL document. Most software will ask for the entity identifier issuer and associated number and will create the string above in the XBRL filing.

5 Work In Process Taxonomy Physical Structure

The Work In Process Taxonomy is an extension of the US GAAP taxonomy and must be used in conjunction with this taxonomy. It defines a number of concepts that are specific to the Work in Process Report that are not in the US-GAAP Taxonomy and also uses concepts in the US-GAAP Taxonomy.

The WIP Taxonomy is defined in its own extended link role or Network titled "910100 - Disclosure - Work In Process". This is immediately after the disclosure section "910000 - Disclosure - Contractors". It is located here as the WIP Report will be used mostly by companies involved in the construction industry.

The WIP Taxonomy follows the format of the US-GAAP Taxonomy and follows the style guide rules used by the FASB so that the taxonomy can be easily incorporated into standard FASB taxonomies at some point in the future if required. The WIP Taxonomy can also be used just for reporting WIP Reports by using various entry points.

Work in Process Taxonomy Entry Points and File Structure

The file structure of the WIP Taxonomy is based on the file structure of the US-GAAP Taxonomy. This means there are various entry points that can be used depending on the filing requirements. The WIP Taxonomy has three entry points which are defined in a directory called **entire**.

WIP Only Entry Point

The first entry point is called wip-entryPoint-2016-01-31.xsd. This entry point brings together the linkbases for the WIP and DEI Taxonomy that is hosted by the SEC. This entry point does not include any of the linkbases associated with the US GAAP taxonomy. As a result it is faster to load. This entry point would be used if a company is just reporting a WIP Report and not the financial statements of the company. The entry point includes the US-GAAP elements that are included in the WIP Report. The figure below shows each of the taxonomies components and relative locations. The entry point is at the top and pulls together the files shown.

WIP Only Entry Point - File Structure
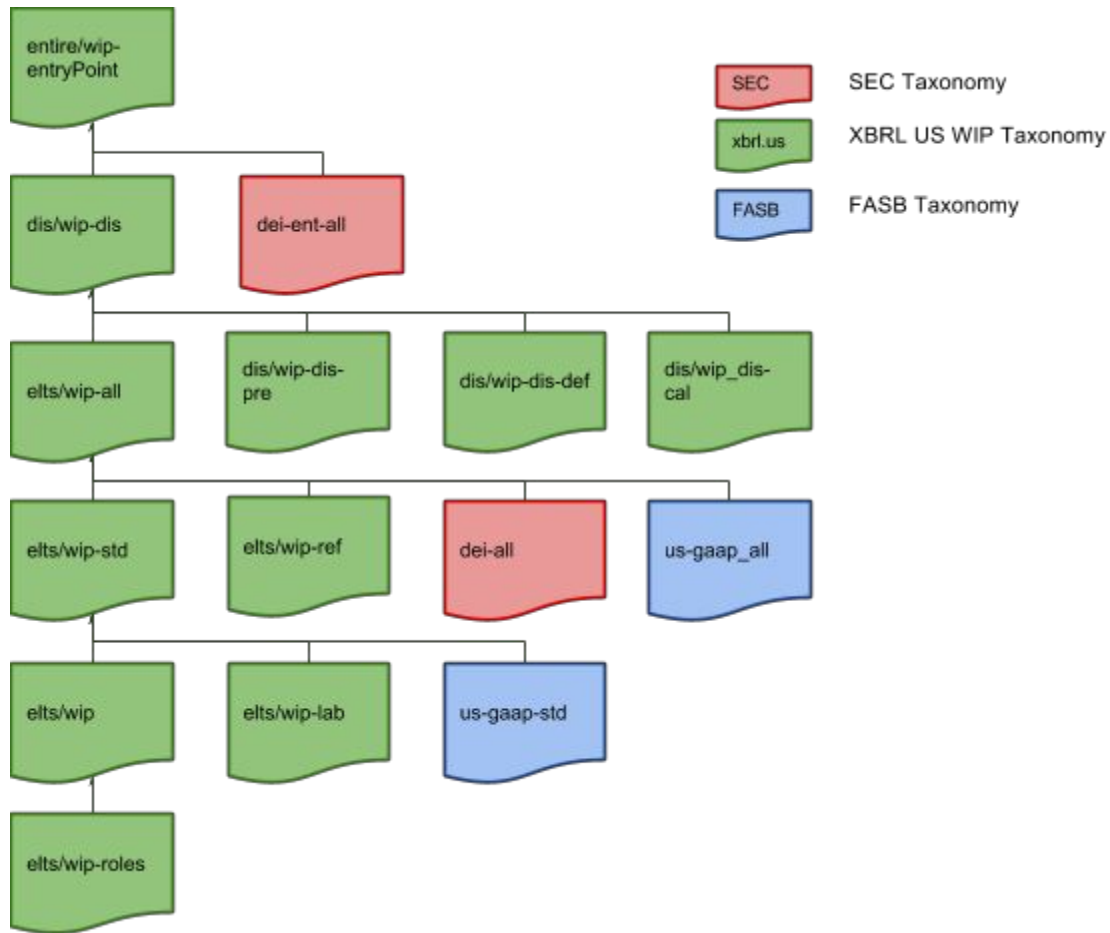
This entry point can be accessed on the xbrl us website at the following location: http://taxonomies.xbrl.us/wip/2016/entire/wip-entryPoint-2016-01-31.xsd. When imported into a taxonomy viewing tool you will only see hierarchical trees for the WIP taxonomy and the SEC DEI taxonomy. An example of this is shown in the figure below:

**Presentation view of WIP entryPoint**

Using this entry point none of the presentation calculation or definition relationships for the US-GAAP taxonomy are included. As mentioned earlier this entry point should be used for preparing a stand alone WIP Report.

WIP and US-GAAP Entry Point

The second entry point is called wip-entryPoint-all-2016-01-31.xsd. This entry point brings together the linkbases for the work in process and document entity information taxonomy that is hosted by the SEC and the US-GAAP taxonomy defined by the FASB. This entry point includes all the linkbases associated with the US-GAAP taxonomy. As a result it is slower to load. This entry point is used if a company is reporting a WIP Report and the financial statements of the company. The entry point includes the US GAAP elements and associated linkbases. The figure below shows each of the taxonomies components and relative locations. The entry point is at the top and pulls together the files shown.

WIP, FASB and SEC All Entry Point - File Structure
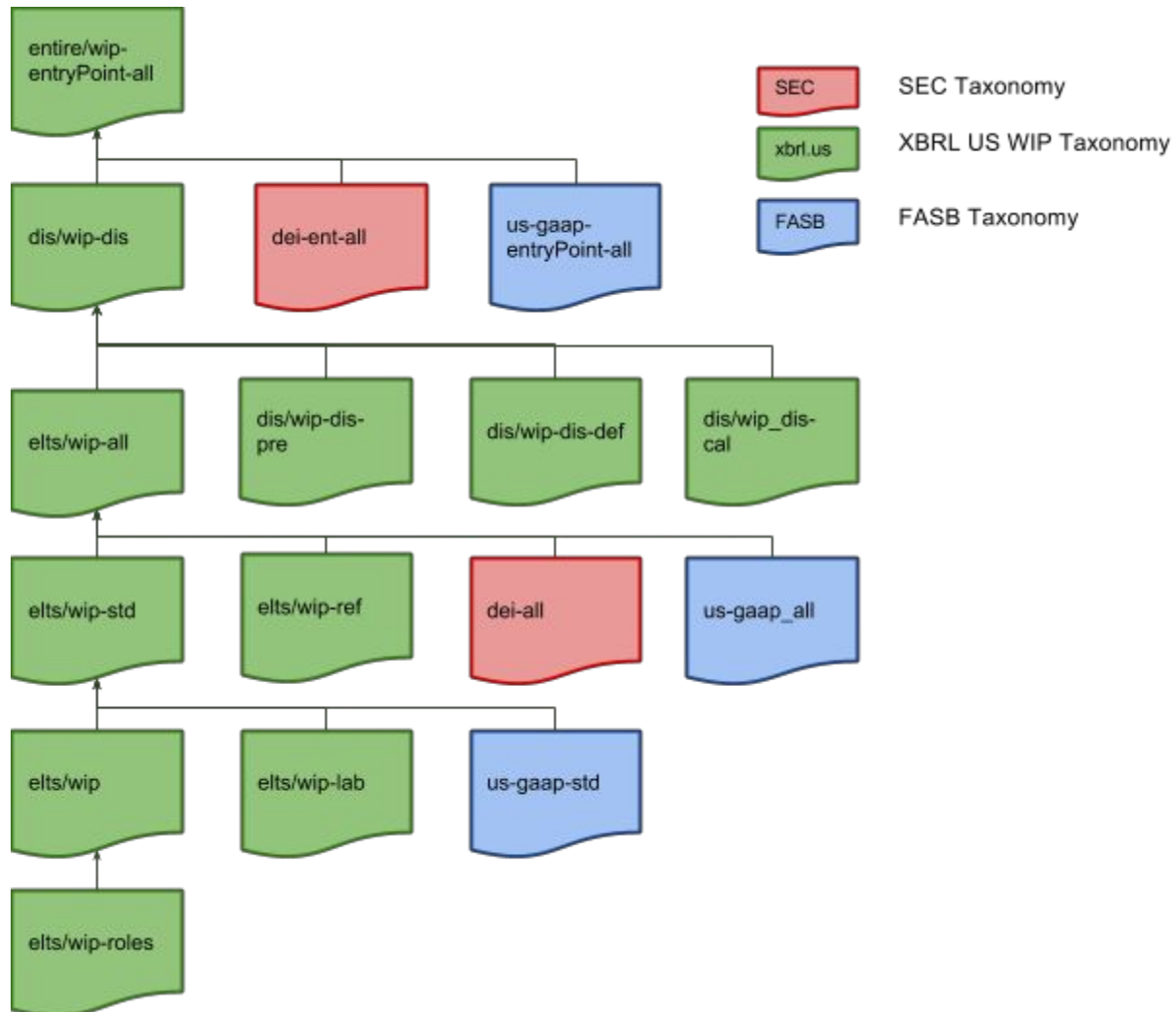
This entry point can be accessed on the XBRL US website at the following location: http://taxonomies.xbrl.us/wip/2016/entire/wip-entryPoint-all-2016-01-31.xsd. When imported into a taxonomy viewing tool you will see hierarchical trees for the WIP taxonomy, the SEC DEI taxonomy and the US-GAAP Taxonomy. This entry point includes us-gaap references and documentation labels. This entry point is the largest and takes the longest to load. If you want to load the US-GAAP taxonomy with the WIP report but want a faster to load taxonomy there is also a standard entry point that excludes us-gaap references and documentation. The FASB refers to this as the std taxonomy. The next entry point loads the standard FASB taxonomy from the work in process entry point.

## WIP and Standard US-GAAP Entry Point

The third entry point is called wip-entryPoint-std-2016-01-31.xsd. This entry point brings together the linkbases for the work in process and document entity information taxonomy that is hosted by the SEC and the US-GAAP taxonomy defined by the FASB. This entry point

excludes some of the linkbases associated with the US-GAAP taxonomy, specifically the linkbases that include accounting references and documentation labels. These are very large files and increase the time required to open the taxonomy. As a result the taxonomy is slower to load if they are included. This entry point can used as an alternative to the all entry point noted above, if a company is reporting a WIP Report and the financial statements of the company. The figure below shows each of the taxonomies components and relative locations. The entry point is at the top and pulls together the files shown.

WIP, FASB and SEC Std Entry Point - File Structure
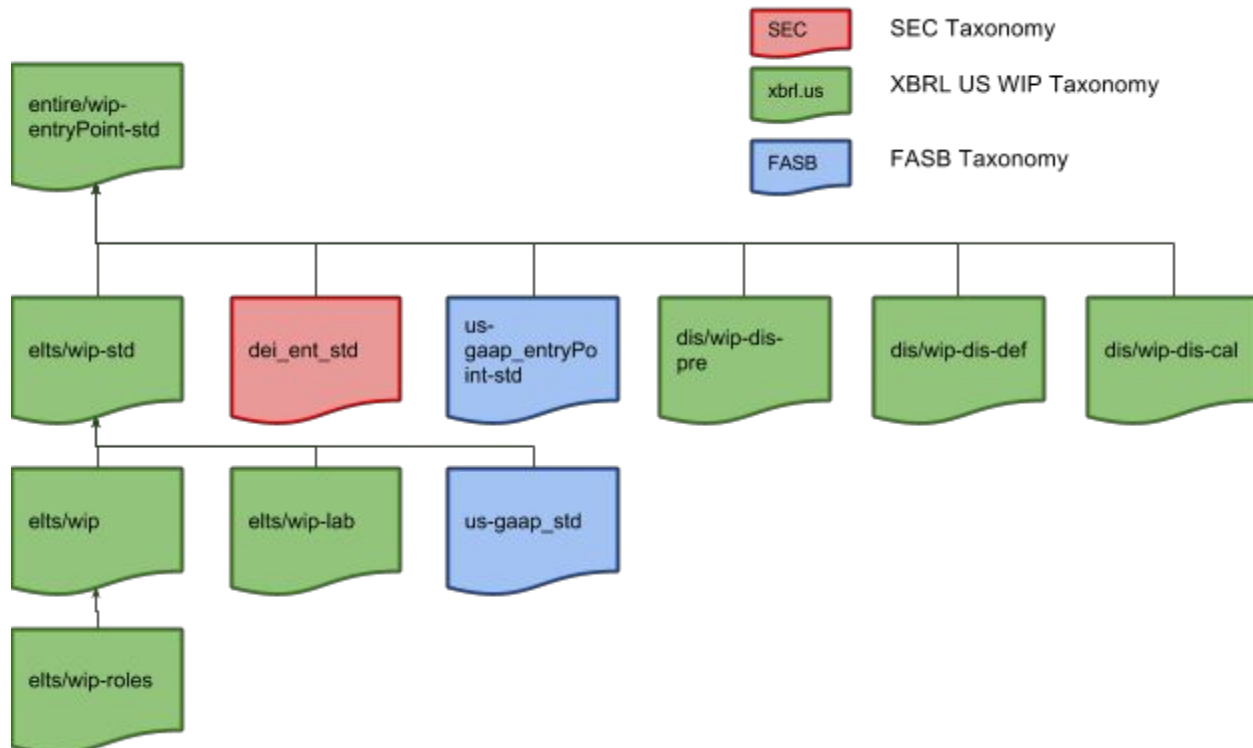
This entry point can be accessed on the xbrl us website at the following location:
http://taxonomies.xbrl.us/wip/2016/entire/wip-entryPoint-std-2016-01-31.xsd.   When imported into a taxonomy viewing tool you will see hierarchical trees for the WIP taxonomy, the SEC DEI taxonomy and the US-GAAP Taxonomy. This entry point excludes US-GAAP references and documentation labels and as a result takes less time to load.

File Structure

The **entire** directory contains the standard entry points discussed above which can be used as a base taxonomy for creating WIP Reports. The other components of the WIP Taxonomy are located in the **elts** and **dis** directories. The **elts** directory is a short name for elements. This directory contains all the information relevant to the elements in the WIP Taxonomy. It contains the schema file called wip-2016-01-31 which lists all the elements in the WIP Taxonomy. It also includes wip-roles-2016-01-31 which documents the different extended link roles used in the

WIP Taxonomy. The reference (wip-ref-2016-01-31.xsd) and label (wip-lab-2016-01-31.xsd) files which document each of the individual elements are also located in this directory. The directory contains additional entry point files called wip-all-2016-031 and wip-std-2016-01-31 which pull together the list of elements, labels and references in different combinations.

Whereas the **elts** directory has all the details about the elements the **dis** directory contains all the details about the disclosure. This directory contains the presentation, calculation and definition structures or linkbases that comprise the WIP Taxonomy. In addition the directory contains an entry point called wip-dis which pulls together the linkbase files and element files from the **elts** directory. This file is located at **http://taxonomies.xbrl.us/wip/2016/elts/wip-dis-2016-01-31.xsd**. This file includes the concepts defined in the WIP Taxonomy with their standard, period start, period end, total, axis default, documentation labels. It also includes references presentation, calculation and definition linkbases for the WIP taxonomy.

A user can also create their own custom entry point that can arrange these files in a structure that meets their specific purposes. The taxonomy files have been broken up to allow the maximum flexibility to add and remove various components using a custom entry point.

6 What Tools do I Need?

The XBRL US Work in Process Taxonomy requires completion of the Work In Process Table, which means the instance uses dimensions to represent the data. The preparer should use software that supports entering data into dimensions. The taxonomy uses typed dimensions to alleviate the need for the preparer to create an extension taxonomy. However the preparer will need a tool that also supports the use of typed dimensions.

There are many tools availble that suport these requirements that can be found on the http://xbrl.us website.

7 How do I Create the Instance?

First the preparer needs to load the appropriate WIP Taxonomy into a tool of their choice. The taxonomy entry point used depends on what is being reported. If the WIP Report is included as a component of the financial reports created in XBRL then the entry point http://taxonomies.xbrl.us/wip/2016/entire/wip-entryPoint-all-2016-01-31.xsd might be used. If the preparer is just reporting the WIP Report as a stand alone document then the entry point http://taxonomies.xbrl.us/wip/2016/entire/wip-entryPoint-2016-01-31.xsd should be used.

After the taxonomy has been loaded, the preparer is ready to create the instance document. There are various methods to create an instance. There are tools that allow the preparer to enter the data into a taxonomy template, or tools that allow the preparer to tag the data directly. Alternatively, the preparer can create the instance by creating the XML directly in an XML editor. Unless the user is familiar with the XBRL specification, creating an instance in an XML editor is not recommended. For a number of construction companies, it will be more efficient to create filings directly from the company's reporting systems. In these cases, it is worth the effort to produce XBRL reports directly from these systems.

This guide goes through each of the logical steps that need to be performed to create an XBRL instance. The appendix details how this can be performed using different tools.

Defining Units of Measure

Units of measure refer to units of measure associated with a number. Every number has a unit of measure. A company's revenue for example could be measured in USD, EUR or any other currency. In addition, any percentage will have its own measurement unit. When USD is divided by another USD amount the unit disappears and is referred to as a pure unit. The pure unit is typically used for percentages such as percentage of completion. Only numbers will have a unit associated with them. For the WIP report there will generally only ever be a single currency such as USD and a unit of pure for percentages.

Preparers have to define the units that will appear in the instance document. For the WIP Report these will generally be the two defined below:

Unit ID	*Measure*
USD	iso4217:USD
Ratio	xbrli:pure

The XBRL tool you are using will allow you to define the units or will automatically set them as you enter data.

Defining Decimals

Every number reported in an XBRL document must indicate the accuracy of the number reported. This accuracy is determined by assigning a decimal value to every number reported. For example if a number is reported in millions such as 3 million this number is accurate to a million dollars. This value is then assigned a decimals value of -6. This means it is accurate to 6 places to the left of the decimal place. If a number is reported at 3.256 it is said to be accurate to 3 decimal places and would have a decimals value of 3. If a number is the actual number and is not rounded in any way it can be said to be infinitely accurate. It is not rounded to a penny. To indicate that value is infinitely accurate, the text "INF" is provided as a decimal value. In the table below all of the numbers are reported to the dollar. All of the values for this WIP Report would be tagged with a decimals value of 0. If the numbers were reported in thousands the decimals value would be set to -3.

Contract No.	Contract Description	Total Contract			From Inception to December 31, 2014			
		Estimated Revenue	Estimated Costs	Estimated Gross Profit	Earned Contract Revenue	Contract Costs	Gross Profit	Contract Billings
10000	Open job 1	$ 864,000	$ 838,000	$ 26,000	$ 829,579	$ 804,619	$ 24,960	$ 864,000
10001	Open job 2	177,337	165,000	12,337	174,392	162,302	12,090	166,238
10002	Open job 3	683,438	556,000	127,438	678,677	552,513	126,164	668,698
10003	Open job 4	168,805	118,476	50,329	81,308	57,150	24,158	94,412
10004	Open job 5	274,800	110,000	164,800	118,064	47,200	70,864	201,222
10005	Open job 6	347,094	335,757	11,337	234,823	227,114	7,709	257,804
10006	Open job 7	364,040	250,000	114,040	337,599	231,542	106,057	364,040
10007	Open job 8	444,575	395,520	49,055	26,667	23,724	2,943	42,500
10008	Open job 9	230,221	143,236	86,985	213,746	132,850	80,896	113,605
	Miscellaneous contracts in progress under $ 150,000	788,757	671,544	117,213	560,930	483,512	77,418	559,852
		$ 4,343,067	$ 3,583,533	$ 759,534	$ 3,255,785	$ 2,722,526	$ 533,259	$ 3,332,371

In most software the decimals value is usually set for the entire table and the preparer does not have to tag a decimals value for every single number.

Defining Contexts

Facts in an instance are organized into contexts. A context at a minimum is composed of an id, identifier, scheme, and period. In addition, the context can also contain dimensional qualifiers such as the contract identifier. Many software products automate the construction of the necessary contexts. Nevertheless, preparers using XBRL should have some general understanding of contexts. The contexts required in a WIP filing are as follows:

- **ID:** The context id only needs to start with a letter. In this example, they are simply numbered C01 through C...

- **Period:** There will be a context for every different reporting period. This means that there will be a context for every point in time and every duration of time. For example revenue earned to date until the end of 2014 will have a different context than revenues earned for the last fiscal year. The period includes both a start date and end date for a duration and only an end date for a value at a point in time or instant.
- **Entity ID:** The entity id MUST be the 9 digit EIN or the DUNS number or the state registration number as noted earlier in this document. In the example below, we assume that construction company Example 3 Inc. has a EIN of 111-111-111.
- **Entity Scheme:** The scheme used will depend on the entity identifier used. The preparer can identify the entity reporting by EIN, DUNS or State Registration Number. The scheme for an EIN must be "http://xbrl.sec.gov/dei/EntityTaxIdentificationNumber". (See section 4 for the DUNS and State scheme)
- **DImensions:** For the WIP Report the individual contract that the fact relates to is also reported in the context. This is an integer value.

The number of contexts required in the WIP Taxonomy is a function of the number of contracts defined, the number of periods reported, and if the company has reported totals for complete and incomplete contracts.

If the WIP report has 20 contracts for contracts in process there will be at least 42 context defined. There will be 2 contexts for each contract reported. One for the values reported at an instant in time and one for the values that are a duration in time. In addition another two contexts are used to report total values. These would use the context defined as C01 and C02 in the table below.

Example Context Declarations

ID	Start Date	End Date	Entity ID	Entity Scheme	Contract Number Axis
C01		2014-12-31	111111111	http://xbrl.sec.gov/dei/EntityTaxIdentificationNumber	
C02	2014-01-01	2014-12-31	111111111	http://xbrl.sec.gov/dei/EntityTaxIdentificationNumber	
C03		2014-12-31	111111111	http://xbrl.sec.gov/dei/EntityTaxIdentificationNumber	1
C04	2014-01-01	2014-12-31	111111111	http://xbrl.sec.gov/dei/EntityTaxIdentificationNumber	1
C05		2014-12-31	111111111	http://xbrl.sec.gov/dei/EntityTaxIdentificationNumber	2
....	....	....	.....	....	.....

Every number reported in the XBRL WIP Report must have both a unit and a context that makes sense for the number reported. In the WIP Taxonomy any value reported that is not a number such as a flag must have a context that is a period of time such as C02 or C04. This is

the convention used in US-GAAP reporting and is followed in the WIP taxonomy for consistency.

Complete the DEI Taxonomy

The DEI Taxonomy contains fields for document and entity information. The following fields need to be completed as part of the filing:
- Document Creation Date
- Document Period End Date
- Document Fiscal Year Focus
- Document Fiscal Period Focus
- Entity Registrant Name
- Current Fiscal Year End Date
- Common Entity Identifier

This is common information about the filing. The company "Example 3 Inc." with a balance date of 12/31 with a EIN of 111-11-111 which is filing a report for their 2014 year end would report the DEI information as follows:

Element	*Value*
Document Creation Date	2015-01-31
Document Period End Date	2014-12-31
Document Fiscal Year Focus	2014
Document Fiscal Period Focus	FY
Entity Registrant Name	Example 3 Inc.
Current Fiscal Year End Date	--12-31
Entity Tax Identification Number	111111111

The context associated with each of these values must be a duration and will not have a contract number associated with them. In this case context C02 would be used for each of these values reported in the DEI taxonomy. In addition because these values are not numbers no units are associated with any of these values.

Tagging the WIP Report

The WIP Report is a table that breaks up the revenues, costs and gross profit on construction projects over a number of distinct contracts. Every contract in the XBRL filing will need 2

contexts. In addition each value will need to be tagged with the appropriate element from the WIP Taxonomy. Below is the WIP report for Example 3 Inc.

Contract No.	Contract Description	Total Contract			From Inception to December 31, 2014				At December 31, 2014			For the Year Ended December 31, 2014		
		Estimated Revenue	Estimated Costs	Estimated Gross Profit	Earned Contract Revenue	Contract Costs	Gross Profit	Contract Billings	Estimated Costs to Complete	Percent Complete	Under (Over) Billings	Earned Contract Revenue	Contract Costs	Gross Profit (Loss)
10000	Open job 1	$ 864,000	$ 838,000	$ 26,000	$ 829,579	$ 804,619	$ 24,960	$ 864,000	$ 33,381	96%	$ (34,421)	$ 654	$ 37,134	$ (36,480)
10001	Open job 2	177,337	165,000	12,337	174,392	162,302	12,090	166,238	2,698	98%	8,154	29,593	36,783	(7,190)
10002	Open job 3	683,438	556,000	127,438	678,677	552,513	126,164	668,698	3,487	99%	9,979	658,888	520,953	137,935
10003	Open job 4	168,805	118,476	50,329	81,308	57,150	24,158	94,412	61,326	48%	(13,104)	81,308	57,150	24,158
10004	Open job 5	274,800	110,000	164,800	118,064	47,200	70,864	201,222	62,800	43%	(83,158)	118,064	47,200	70,864
10005	Open job 6	347,094	335,757	11,337	234,823	227,114	7,709	257,804	108,643	68%	(22,981)	234,823	227,114	7,709
10006	Open job 7	364,040	250,000	114,040	337,599	231,542	106,057	364,040	18,458	93%	(26,441)	337,599	231,542	106,057
10007	Open job 8	444,575	395,520	49,055	26,667	23,724	2,943	42,500	371,796	6%	(15,833)	26,667	23,724	2,943
10008	Open job 9	230,221	143,236	86,985	213,746	132,850	80,896	113,605	10,386	93%	100,141	213,746	132,850	80,896
	Miscellaneous contracts in progress under $ 150,000	788,757	671,544	117,213	560,930	483,512	77,418	559,852	188,032		1,078	518,154	453,635	64,519
		$ 4,343,067	$ 3,583,533	$ 759,534	$ 3,255,785	$ 2,722,526	$ 533,259	$ 3,332,371	$ 861,007		$ (76,586)	$ 2,219,496	$ 1,768,085	$ 451,411

Costs and estimated gross profit in excess of billings on contracts in progress $ 153,146
Billings in excess of costs and estimated gross profit on contracts in progress (229,732)

$ (76,586)

In this report there are 13 columns of numbers, each of which correspond to a an element defined in the WIP taxonomy. Each column corresponds to the following element in the taxonomy:

Column Header	XBRL Element
1. Estimated Revenue	ContractRevenueEstimatedRevenue
2. Estimated Costs	ContractCostsEstimatedCost
3. Estimated Gross Profit	ContractGrossProfitTotalContract
4. Earned Contract Revenue	ContractRevenueEarnedToDate
5. Contract Costs	ContractCostsIncurredToDate
6. Gross Profit	ContractGrossProfitFromInceptionToDate
7. Contract Billings	ContractBillingsFromInceptionToDate
8. Estimated Costs to Complete	ContractCostsEstimatedCostToComplete
9. Percent Complete	PercentageComplete
10. Under (Over) Billings	CostsAndEarningsInExcessOfBillings OR BillingsInExcessOfCostAndEarnings
11. Earned Contract Revenue (For the Year Ended 2014)	Revenues
12. Contract Costs (For the Year Ended 2014)	CostOfRevenue
13. Gross Profit (Loss) (For the Year Ended 2014)	GrossProfit

Each of the values reported in the schedule will use the elements defined and each element will appear 11 times with a different context, that will correspond to each row of the table. The element percentage complete will only appear 9 times as a total is not reported for percentage complete or for miscellaneous contracts.

For column 10 the preparer should use a different element depending if the value is negative or positive. If the value is negative the element "Billings in Excess of Cost and Earnings" should be used. If positive then "Costs and Earnings in Excess of Billings" should be used. This column also has three subtotal elements. The first two would use the elements defined above. The net total of the two however should use the element Costs and Estimated Earnings in Excess of Billings Net". This element does not appear on the balance sheet and only appears on the WIP Report and is often used to show the net amount of all the contracts. This element however should not be used for an individual contract.

Validation

When the instance is completed the preparer should validate the filing. Software tools that contractors use to prepare the XBRL WIP should incorporate XBRL validation. This is an automated process that takes a couple of seconds to perform. Validation ensures that the filing conforms to the XBRL specification, that values are entered in the appropriate format and that values in the instance document calculate correctly when calculations are defined. In addition, over time additional validation rules can be added to the taxonomy that provide additional checks to ensure that values are entered appropriately.

8 References

[PG]   XBRL US GAAP Taxonomies v1.0 Preparers Guide
                               http://usgaap.xbrl.us/

[XS]   XBRL International Specification
                               http://specifications.xbrl.org/work-product-index-group-base-spec-ba
                               se-spec.html

Glossary

abstract – An attribute of an element to indicate that the element is only used in a hierarchy to group related elements together. An abstract element cannot be used to tag data in an instance document. In the XBRL US GAAP Taxonomy, every element that has calculation children also has a corresponding abstract element.

ASCII character – Technical term preparers may see in warning messages; the characters are only English letters, digits, and common punctuation marks. ASCII stands for American Standard Code for Information Interchange, and omits commonly used formatting characters forward- and backward tilted apostrophes and double quotes, non-breaking spaces, and bullets.

attribute – A property of an element including its name, balance, data type, and whether the element is abstract. Attributes of XBRL US GAAP Taxonomy elements cannot be changed.

authoritative reference – Citations to specific authoritative accounting literature (pronouncements, standards, rules, and regulations) derived from various authoritative sources (SEC, FASB, and AICPA) and used to help define an element.

axis (pl. axes) – An instance document contains facts; an axis differentiates facts and each axis represents a way that the facts may be classified. For example, Revenue for a period might be reported along a business unit axis, a country axis, a product axis, and so forth.

axis-default relationship – The dimensional relationship indicating that the table axis has a default domain member. In the XBRL US GAAP Taxonomies 1.0, the default is always the domain element.

axis-domain relationship – The dimensional relationship indicating that the table axis has members drawn from a domain.

balance – An attribute of a monetary item type designated as debit, credit, or neither; a designation, if any, should be the natural or most expected balance of the element "credit" or "debit" and thus indicates how calculation relationships involving the element may be assigned a weight attribute (-1 or +1).

calculation relationships – Additive relationships between numeric items expressed as parent-child hierarchies. Each calculation child has a weight attribute (+1 or -1) based upon its natural balance of the parent and child items.

calculation relationships file – A file containing only calculation relationships. An extension taxonomy will typically have at least one calculation relationships file.

camel case – method used to articulate the name of a concept with no spaces. For example, the phrase "Net Change in Assets" is transformed into "NetChangeInAssets" in camel case. When software requires preparers to provide a name containing no spaces, and changing an English phrase into the symbol makes it hard to read, use camel case. Contrasted with either lower case or upper case, camel case uses capitalization of each word in the phrase to create visual "humps". Punctuation is always removed. Even an acronym occurring in a phrase also should be converted to camel case (for example, "US GAAP Report" becomes "UsGaapReport").

context –identifying information that, at a minimum, is composed of an id, identifier, scheme, and period. A context can also contain dimensional qualifiers such as the contract identifier.

concept – XBRL technical term for element. context – Entity and report-specific information (reporting period, segment information, and so forth) required by XBRL that allows tagged data to be understood in relation to other information.

decimal – Instance document fact attribute used to express the number of decimal places to which numbers have been rounded.

default – mechanism used in a dimension to describe the aggregation of values.

definition relationships file – technical term for dimensional relationships file.

dimension – XBRL technical term for axis used to define dimensional relationships between elements. The XBRL technical name for this file is a definition relationships file. Dimensions can be explicit - with a finite, defined set of members; or typed, where members can be defined by the reporting entity.

domain – An element that represents an entire set of other elements; the domain and its members are used to classify facts along the axis of a table. For example, "Arkansas" is a domain member in the domain "States", and would be used to classify elements such as revenues and assets in Arkansas as distinct from other states. When a fact does not have any domain member specified, that means it applies to the entire domain.

domain member – An element representing one of the possibilities within a domain.

domain-member relationship – Dimensional relationship indicating that a domain contains the member.

element – XBRL components (items, domain members, dimensions, and so forth). The representation of a financial reporting concept, including: line items in the face of the financial statements, important narrative disclosures, and rows and columns in tables.

element definition – A human-readable description of a reporting concept. From an XBRL technical point of view, the element definition is the label with the type "documentation", and there are label relationships in a label relationships file, but from a user point of view the definition is an unchangeable attribute of the element.

element names file – Part of the taxonomy that defines XBRL elements and their attributes as well as relationship groups.

entry point – XBRL file that brings together a set of relationships files. The file name ends with ".xsd" just like an element names file.

extended link – XBRL technical term for a relationship group.

extension taxonomy *or* **extension** – A taxonomy that allows users to add to a published taxonomy in order to define new elements or change element relationships and attributes (presentation, calculation, labels, and so forth) without altering the original.

face of the financial statements – Financial statements without the notes or schedules.

fact – The occurrence in an instance document of a value or other information tagged by a taxonomy element. .

GAAP – Generally Accepted Accounting Principles.

group *or* **relationship group** – Highest level of a parent-child hierarchy used to categorize item relationships at the financial statement, schedule, or industry level.

hierarchy – Trees (presentation, calculation, and so forth) used to express and navigate relationships.

hypercube – XBRL technical term for a table. imputed value – A value that is not specifically provided but could be calculated based on other provided numbers and calculation weights.

instance *o*r **instance document** – XML file that contains business reporting information and represents a collection of financial facts and report-specific information using tags from one or more XBRL taxonomies.

integer – A data type indicating that the element is stated in whole numbers.

item – XBRL technical term for a kind of element.

label – Human-readable name for an element; each element has a standard label that corresponds to the element name, and is unique across the taxonomy.

label relationships file – Part of a taxonomy used to associate labels to elements.

label type – A distinguishing name for each distinct element indicating the circumstances in which it should be used; each is given a separate defining "role" to use in different presentation situations.

line item – Elements that conventionally appear on the vertical axis (rows) of a table.

linkbase – XBRL technical term for a relationships file.

mapping – Process of determining the elements that correspond to lines and columns in a financial statement and which elements must be created by extension. name – Unique identifier of an element in a taxonomy.

namespace – Every element has a Universal Resource Identifier (URI) that identifies the organization that maintains the element definitions, with an indication of what the term covers. In the XBRL US WIP Taxonomy, namespaces start with "http://xbrl.us/wip/". A namespace prefix is not the namespace.

negating label – A label type that causes numeric values of an element to be displayed with their sign flipped.

nillable – An attribute that appears on all taxonomy elements, and is used (false) on elements that, if used in an instance document, must have a non-empty value. XBRL taxonomy tools normally have the default value for nillable as "true". There is no need for any extension to define an element with nillable "false".

non-GAAP – As used in this guide and the XBRL US GAAP Taxonomies v1.0, this term applies to the taxonomies of non-financial information; it does not mean "non-GAAP" in the sense of Regulation S-K Item 10(e).

parent-child hierarchy – Relationship between elements that indicates subordination of one to the other as represented in a print listing or financial statement presentation. Relationships files use parent-child hierarchies to model several different relationships, including presentation, summation of a set of facts, and membership of concepts within a domain used as the axis of a table.

period type – An attribute of an element that reflects whether it is reported as an instant or duration time period.

prefix *or* **namespace prefix** – A shorthand sequence of letters for a namespace; "us-gaap", for example, is a common prefix for the namespace http://xbrl.us/us-gaap/2008-01-31.

presentation relationships – Relationships that arrange elements allowing them to navigate the taxonomy content in parent-child tree structures (hierarchies).

presentation relationships file – Defines the organizational relationships (order) of elements using parent-child hierarchies; it presents the taxonomy elements to users and allows them to navigate the content.

reference relationships file – Part of a taxonomy used to associate references to authoritative literature with elements.

relationship group – A set of relationships that are given a name and description and treated as a whole set.

relationship group description – A human-readable name for a relationship group, specifically used for sorting. For example, ―148600 – Statement – Statement of Income ‖ is the name of a relationship group that begins with a number so that it can be sorted easily.

relationship group role or relationship group name – A unique identifier, resembling a namespace, that is shared by related calculation, presentation, and dimension relationships all used together. For example, http://xbrl.us/us-gaap/role/statement/StatementOfIncome is a relationship group role.

relationships file – Part of a taxonomy used to define specific relationships and other data about elements. There are five standard relationships file types: Presentation, Calculation, Definition (Dimensions), Label, and Reference.

render or rendering – To process an instance document into a layout that facilitates readability and understanding of its contents.

root – The top level of a tree; can appear only once in that tree.

scaling – A process that automatically scales numeric data by value, thus saving time of entering zeros during the entry or creation process. XBRL does not support the scaling of numeric values (all values must be reported in their entirety); however, it is a feature commonly found in instance document creation software.

scenario – Tag that allows for additional information to be associated with facts in an instance document; this information encompasses in particular the reporting circumstances of the fact, as for example "actual" or "forecast". The scenario of any fact can be left unspecified.

schema – Technical term for an element declaration file.

segment – Tag that allows additional information to be included in the context of an instance document; this information captures segment information such as an entity's business units, type of debt, type of other income, and so forth.

sign value – Denotes whether a numeric fact in an instance has a positive (+) or negative (-) value.

standard label – The default label for an element. An extension may override the standard label.

suppress (a relationship) – An extension effectively can remove a parent-child relationship in a presentation, calculation, or dimension relationship. It is not actually deleted from the XBRL US GAAP Taxonomy, just made ineffectual. The technical term is "prohibiting the arc".

table – An element that organizes a set of axes and a set of line items so as to indicate that each fact of one of the line items could be further characterized along one or more of its axes. For example, if a line item is "Sales" and an axis is "Scenario" this means that an instance document could have facts that are either for an "unspecified scenario" or for a specific scenario such as "actual" or "forecast".

table-axis relationship – Dimensional relationship indicating that a table uses a particular axis. The XBRL technical name for this is the "hypercube-dimension" relationship; software tools may provide other names.

tag (noun) – Markup information that describes a unit of data in an instance document and encloses it in angle brackets ("<>" and "</>"). All facts in an instance document are enclosed by tags that identify the element of the fact.

tag (verb) – To apply markup to an instance document.

target namespace – The namespace for which an element names file defines elements. The uniqueness of the target namespace prevents element name collisions between the various element names files, assisting taxonomy users to recognize the restrictions between the original element names files and extension element names files.

taxonomy, taxonomies – Electronic dictionary of business reporting elements used to report business data. A taxonomy is composed of an element names file (.xsd) and relationships files directly referenced by that schema. The taxonomy schema files plus the relationships files define the concepts (elements) and relationships that form the basis of the taxonomy. The set of related schemas and relationships files altogether constitute a taxonomy.

tree – Common name for a display of a hierarchy, with "roots", "branches" and "leaves".

tuple – Tuples are not used in the WIP Taxonomy, and best practice is not to use them in any extension. Tuples may be mentioned in software applications to ensure backward compatibility with previously created instance documents. The functionality previously addressed with tuples has been replaced with tables.

type *or* **data type** – Data types (monetary, string, share, decimal, and so forth) define the kind of data to be tagged with the element name.

unit of measure – The units in which numeric items have been measured, such as dollars, shares, Euros, or dollars per share.

validation – Process of checking that instance documents and taxonomies correctly meet the rules of the XBRL specification.

weight – Calculation relationship attribute (-1 or +1) that works in conjunction with the balance of the parent and child numeric elements to determine the arithmetic summation relationship between them. A parent with a balance credit that has two children, one with a balance type debit and the other with a balance type credit, would, in an XBRL calculation relationships file, have the parent with a weight of +1, the debit child with a weight of -1, and the credit child with a weight of +1. As can be seen, the parent's balance drives the weight of the children addends.

XBRL – Stands for Extensible Business Reporting Language; an XML-based standard for electronic communication of financial and business data.

XBRL footnote – An instance document element that provides additional information for specified values by creating linkages between them and a footnote element containing this additional information.

XBRL specification – Detailed description of XML syntax, semantics, and structures, and so forth that prescribe how XBRL is constructed. The current Specification 2.1 is used primarily by IT professionals in developing tools and software for XBRL applications.

XBRL table – A table.

XML – Stands for Extensible Markup Language, which is used to describe and define data by allowing users to define their own tags (in contrast to HTML where the tags are predefined). XBRL is an XML based standard.