E Revisions and Public Comments

The Style Guide was released for public comments on April 7, 2017. Written comments were received from the following persons:

1. Charles Hoffman, CPA
2. Laura Rusu, PhD
   XBRL Advance

All comments submitted are summarized below with the DSC response. Comments are associated with their respective commenter by the number assigned above. When changes to the proposed text are indicated in response to comment, new text is in bold font and deleted text is in strikethrough font.

Comment 1-1

The term "context" is really syntax and should not be included, or included and stating that it defines syntax rather than semantics. I would propose the following two definitions:

Update definition for entities and other members/dimensions

DSC Response

After review, the definition of "context" has been revised as follows:

> A period of time, as either a specific instant in time or a duration of time. Contexts can be further qualified ~~by Segments and Scenarios~~ to provide a dimensional representation of Facts.

Comment 1-2

Fact: A fact defines a single, observable, reportable piece of information contained within a business or financial report, or fact value, contextualized for unambiguous interpretation or analysis by one or more distinguishing characteristics. Facts can be numbers, text, or prose.

DSC Response

The DSC believes the current definition in the Style Guide satisfies the requirements of the document.

Comment 1-3

Characteristic: A characteristic describes a fact (a characteristic is a property of a fact). A characteristic provides information necessary to unambiguously describe a fact and distinguish one fact from another fact. A fact may have one or many distinguishing characteristics.

Aspect: https://www.xbrl.org/wgn/xbrl-formula-overview/pwd-2011-12-21/xbrl-formula-overview-wgn-pwd-2011-12-21.html#section-aspect-models

http://www.xbrl.org/Specification/oim/CR-2017-05-02/oim-CR-2017-05-02.html#term-aspect

DSC Response

Because the term "characteristic" is used only once in the Style Guide, the DSC does not believe the term requires a definition.

Comment 1-4

Finally, while "Concept" is defined although the definition is not precise; Table (or hypercube), Axis (or dimension), Member, Line Items (or primary items). Something that is an "Element" could be further

categorized as a Concept, Table, Axis, Member, Line Items, or Abstract. Precise definitions of these categories are very useful to software developers creating software that is easy for business professionals to use.

Concept Core Aspect

DSC Response

The DSC received two comments regarding the definition of the term "Concept" and so reviewed the definition for concept and for other related terms. Upon review of the definition of "concept" and of "element", the DSC has made the following changes to add clarity. The definition of "concept" has been revised as follows:

> A Concept is defined in two correlative ways. ~~In a syntactic sense, a Concept is an XML element defined in the XML schema.~~ On a semantic level, a Concept ~~is defined for which a value or text can be provided in an Instance~~. **defines a data point or data structure within a taxonomy and, ultimately, an instance. In a syntactic sense, a Concept is equivalent to an XML element when XBRL is implemented using XML.**

The definition of "element" has been revised as follows:

> ~~The terms Element and Concept are sometimes interchanged. For XML, an element is defined using XML Schema. Fact data is contained inside an XML/XBRL element.~~ For XBRL, an element is the representation of a Concept. Since many implementations of XBRL use XML to represent instance data, the term Element is an acceptable synonym for Concept.

Comment 2-1

Section 1.2 Goals mentions that "Consistent styling of concept names, labels, and documentation will facilitate the efficient creation and consumption of XBRL data.". To that end, I think the scope of this document could extend to all XBRL data and include XBRL instances as well, not only taxonomies. XBRL Instances would benefit from the same set of rules with regards to naming of context's, scenarios' or dimensions' IDs and attributes (as applicable).

DSC Response

The Style Guide applies to any DTS. To clarify the Style Guide's position among other governing documents, the committee has added language discussing the order of precedence of authoritative guidance the for creation of concepts and labels when extending a taxonomy. This additional language is located in Section 1.5.

> The Style Guide serves as a foundation for Taxonomy development and maintenance in the United States with the Style Guide's governance controlled by XUS. **When following rules for the creation of concepts and labels when extending a taxonomy, preparers should follow rules based on the following precedence:**
>
> 1st **Adhere to any regulatory requirements**
>
> 2nd **Follow the Taxonomy Guide.**
>
> 3rd **Follow the rules laid out in the Style Guide.**
>
> **For example, in the case of SEC filings using the US GAAP Taxonomy, first follow the Edgar Filer Manual (EFM) rules as promulgated by the SEC, then the Taxonomy Guide**

for US GAAP Financial Reporting Taxonomy (unreleased as of the time of issuance of this Style Guide) and finally the rules specified within this guide.

Comment 2-2

Section 1.4 Terminology needs some clarifications on the terms definitions. For example: a. Re definitions of "concept" and "abstract element": a Concept is defined for which a value or text can be provided in an Instance.", while an "abstract element" is "a concept [..] that "cannot define a fact or data". It makes it a bit confusing regarding what a concept can or cannot define. Suggestion would be to change "Abstract Element" naming to "Abstract Concept" and clarify both concept and abstract concept definitions.

DSC Response

The definition of "concept" was reviewed and revised as follows:

A Concept is defined in two correlative ways. ~~In a syntactic sense, a Concept is an XML element defined in the XML schema.~~ On a semantic level, a Concept ~~is defined for which a value or text can be provided in an Instance~~ **defines a data point or data structure within a taxonomy and, ultimately, an instance. In a syntactic sense, a Concept is equivalent to an XML element when XBRL is implemented using XML.**

By specifying that a concept can define a data structure, the committee hopes to clarify that concepts can define more than simply facts or data points. The following revisions were also made to the definition of "abstract element" to rename the term from "Abstract Element" to "Abstract Concept" and to correspond to the above change:

A Concept used specifically to organize or group other Concepts within a presentation. An abstract ~~element~~ **concept** cannot define a fact or data.

Comment 2-3

As per XBRL Specs 2.1, context also includes entity and scenario along with the period. In this document, entity is not present and context also includes "segments"; However, "segments" are not mentioned anywhere else in the document. Suggestion would be keep the definition of context as in the XBRL Spec 2.1.;

DSC Response

Due to the revisions that were made to the definition of "context", these terms are no longer mentioned in the Style Guide, so we will not be including any definitions for these terms.

Comment 2-4

In definition of "Element" it is mentioned that "Since many implementations of XBRL use XML to represent instance data". Since all XBRL documents (either instances or taxonomy documents) are implemented using XML, maybe the wording "many implementations" could be changed or clarified.

DSC Response

To accommodate certain initiatives for XBRL such as the Open Information Model, the Style Guide uses general language in anticipation of developers seeking to express XBRL data using a format other than XML. For this reason, no revisions will be made to this portion of the "element" definition.

Comment 2-5

Section 1.5, first sentence in last para on page 5: "Taxonomies included in a Compliant Taxonomy do not have to be compliant" it is confusing because of the repetition of word "compliant" with two different implications. Maybe it can be reworded.

DSC Response

We have rewritten the sentence in question to clarify as follows:

> Taxonomies ~~included in~~ **that are incorporated into** a **Style Guide** Compliant Taxonomy do not **also** have to be compliant. **(For example, the US GAAP Taxonomy was developed under the SEC's Edgar Filer Manual (EFM) rules prior to the issuance of this Style Guide. Hence it may not be fully compliant with this guide. Yet an otherwise Compliant Taxonomy may incorporate portions of the US GAAP Taxonomy.)**

Additionally, the "Compliant Taxonomy" term has been changed to "Style Guide Compliant Taxonomy" to indicate that it is this style guide to which the taxonomy is compliant.

Comment 2-6

Also in this section and in Section 2 (Data Organisation and XBRL Conventions) the XBRL US Taxonomy Guide is mentioned only briefly (I understand it is still under development). It would be good to make it more clear what will be covered in the Taxonomy Guide and what is covered in this Style document, how these two documents would complement each other and why they need to be used together to create valid and compliant taxonomies.

DSC Response

Because the Development Guide is still a work in progress, the committee has decided to review and revise sections of the Style Guide that make reference to it to add further information about what it covers when a formal draft of the document has been completed.

Comment 2-7

Throughout Section 3 Language Guidelines, I think would be useful to have examples of not allowable use, along with examples of allowable use.

DSC Response

Additional disallowed examples are welcome. Any examples sent to the DSC will be reviewed for inclusion in a subsequent release of the Style Guide.

Comment 2-8

Also, example for allowable use are included in some subsections but not in all. Consistent examples pattern (i.e. included in each subsection) would be great for the benefit of the reader.

DSC Response

The examples shown are in areas that the DSC believes will be most problematic for developers and where the most guidance was needed. Additional examples are welcome. Any examples sent to the DSC will be reviewed for inclusion in a subsequent release of the Style Guide.