

Technical Enhancements to the 2021 US GAAP Taxonomy Update and SEC Reporting Taxonomy Update

Extensible Enumerations 2.0 (EE 2.0) [Extensible Lists]

- New EE 2.0 and DTR requirements improperly implemented in software will cause XBRL documents to fail with the 2021 Taxonomy Update
- Extensible List elements introduced with 2017 US GAAP Taxonomy
 - Utilized custom datatype
 - Intended to convert to EE 2.0-defined datatype when the specification reached Recommendation Status, which was attained February 12, 2020
 - Implement with 2021 US GAAP and SRT taxonomies
 - Change the 282 elements from the custom type to the EE 2.0-defined type
 - New ones created as EE 2.0-defined datatype
- Specification location:
<https://www.xbrl.org/Specification/extensible-enumerations-2.0/REC-2020-02-12/extensible-enumerations-2.0-REC-2020-02-12.html>
- Schema location:
<https://www.xbrl.org/2020/extensible-enumerations-2.0.xsd>
- Requirements location:
<http://www.xbrl.org/REQ/extensible-enumerations-1.1/REQ-2016-10-12/extensible-enumerations-requirements-1.1-REQ-2016-10-12.html>
- Declared with @type equal to enum2:enumerationSetItemType
 - Attributes new to the Taxonomy:
 - enum2:linkrole
 - enum2:domain
- Three primary requirements for the facts reported with extensible list elements to validate the instance document
 - Proper format of value
 - URI-based notation
 - Different format than utilized for custom datatype
 - Element reported as a fact must exist in a schema
 - Generally, not an issue for base taxonomy elements (US GAAP, SRT, SEC taxonomies)
 - Extension member values need to be defined in extension taxonomy
 - Element must be present in the domain-member relationships defined in the US GAAP and SRT taxonomies
 - Relationships for 2021 taxonomies will be published at the following locations:
[elts/us-gaap-eedm-def-2021-01-31.xml](https://www.xbrl.org/2021/elts/us-gaap-eedm-def-2021-01-31.xml)
[elts/srt-eedm1-def-2021-01-31.xml](https://www.xbrl.org/2021/elts/srt-eedm1-def-2021-01-31.xml)
 - Software providers will need to build in capability to augment the lists
 - LinkbaseRef included in base US GAAP schema
- Additional validation:
 - Space-separated list of values
 - Listed facts must be unique
 - Lexicographically ordered

Data Type Registry (DTR)

- Establishes process for identifying datatypes that have broad utility
- Codifies numeric and non-numeric schemas into a single schema
 - Changes location and namespace
 - E.g., nonnum:domainItemType becomes dtr:domainItemType
- Adds new datatypes that have been requested by jurisdictions
- Includes datatypes for certain US GAAP Taxonomy-defined datatypes
 - Remove datatypes from elts/us-types-2021-01-31.xsd
 - “Change” of datatypes from GAAP Taxonomy-defined datatypes to DTR
 - gYearListItemType
 - flowItemType
- Adds new datatype of noLangTokenItemType, base type for Enumerations 2.0
 - Necessary for implementation
- Registry location:
<http://www.xbrl.org/dtr/2020-01-21/dtr.html>
- Schema location:
<http://www.xbrl.org/dtr/2020-01-21/dtr.html>
- Impact to software
 - Items hard coded in software may be impacted
 - Extension elements could utilize DTR