

XBRL US

Domain Steering Committee

Taxonomy Approval Metrics

Preliminary Review of Candidate Release SASB Taxonomy

As approved by the DSC on February 22, 2021

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Part A — SASB Taxonomy Review Purpose and Scope

This document records the findings of the XBRL US Domain Steering Committee (DSC) from the review of the XBRL SASB Taxonomy. The DSC's primary purpose is to promote the use of XBRL throughout the United States by developing and supporting documentation, tools and procedures to facilitate the optimal use of XBRL as a platform to exchange business information. As part of its activities, the DSC will review and approve taxonomies based on a set of existing standards and a set of published metrics. The goal is to not only aid in the development of well formed taxonomies, but to also provide support to the team developing and implementing the taxonomy in order to improve the overall quality of the end system. The review process is conducted by a member or members of the DSC who review the taxonomy along with any supporting documents.

This review was conducted as a Candidate Release to prepare the Taxonomy for public review, and for implementation at a later date by regulators. As such, policy determinations, such as whether the taxonomy should allow or preclude extensions, what format should be required for submission (Inline XBRL, conventional XBRL), and how data produced will be made available or normalized, are not expected to be covered by the Taxonomy or supporting materials. These “implementation metrics” which are not expected to be addressed are noted throughout this review.

Description of the SASB Taxonomy

The taxonomy is described in the SASB XBRL Preparer Guide as follows:

The SASB Taxonomy was designed for companies to report their ESG information that follows SASB standards in a structured machine-readable data format (i.e., XBRL) to the investor and analyst community and other users of companies' non-financial information. The intent is for companies to 'digitally tag' ESG information within their current regulatory filings (e.g., Forms 10-K/Q with the US SEC, foreign equivalents, etc.), within their Corporate Social Responsibility reports, or other reporting format.

Methodology

The DSC reviewed the SASB Taxonomy by using a combination of methods: 1) review of the source materials provided, 2) evaluation of results of XULE Taxonomy validation rules which perform automated checks against the taxonomy to test for conformance with the XBRL US Style Guide and the technical XBRL specification, and 3) review of the taxonomy structure. The work was performed between December 2020 and February 2021.

The review was based on preparing the taxonomy for public review as a Candidate Release, rather than a final taxonomy ready for commercial use.

Source Materials

The following documents were provided by the SASB and relied upon during this review:

Taxonomy — Draft SASB Taxonomy 2020-12-07

Sample Instances:

Novo Nordisk v2 - 2020.12.07

Telefonica v2 - 2020.12.07

SASB Taxonomy Preparer Guide_DRAFT (MS Word)

Taxonomy Approval Submission (MS Word)

Other Information:

SASB Web Site

[77 BFCs]

General Findings

To satisfy requirements for Candidate Release, the following revisions have been requested, and the corrections have been made:

- Prepare one or two sample instance documents to be included with public review materials.
- Expand Preparer's Guide with samples and guidance based on the sample instance documents
- Resolve XBRL specification errors and XBRL US Style errors identified through XULE validation check (see Excel attachment: Errors Identified in SASB Taxonomy).
- Revise conflicts with Employee [Axis].

Part B — Review Against Taxonomy Metrics

1. The Taxonomy Describes the Disclosed Data Architecture/Semantics

1.1. Requirements Addressed

- 1.1.1. Business requirements MUST be adequately and clearly described.

Location: [SASB Conceptual Framework \(Exposure Draft-August 2020\)](#)

Description: The SASB Standards: Primary Users and Use Cases (p. 25)

Conclusion: Satisfies Candidate Release requirement.

- 1.1.2. Existing system(s), if any, SHOULD describe adequately and the differences between the proposed Taxonomy and existing system(s) enumerated.

Location: [SASB Preparer Guide \(Draft-December 2020\)](#)

Description:

1.2 Introduction to Taxonomy and Overview of XBRL-

“Proposed Taxonomy is in structured machine-readable data format.”

1.3.3 Preparation Software

“SASB did not create specific software to prepare XBRL documents.”

1.7 Examples instance documents

Will be included in public review

Conclusion: Satisfies Candidate Release requirement.

- 1.1.3. All stakeholders MUST be properly identified and aligned.

Location: [SASB Conceptual Framework Exposure Draft \(August 2020\)](#)

Description: Introduction (page 21)

“2. The primary external stakeholders for SASBs standard-setting process are capital market participants, including companies and their investors, lenders, and other creditors; service providers (accountants, auditors, lawyers) and capital market regulators.”

Location: [SASB Preparer Guide \(Draft-December 2020\)](#)

Description:

“2.1 Taxonomy Advisory Group (TAG) Representation of all key stakeholder group in the sustainability information supply chain.”

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

- 1.1.4. Key stakeholder groups MUST be identified as participants in development.

Location: [SASB Preparer Guide \(Draft-December 2020\)](#)

Description:

2.2 Taxonomy Change Management

“Ownership of the taxonomy will be with SASB.

XBRL taxonomy changes will be implemented in a timely manner.”

Conclusion: Satisfies Candidate Release requirement. Encourage recruitment of stakeholders representing full supply chain during public review. Implementation metric.

- 1.1.5. Developer SHOULD enumerate methods in which the Taxonomy exchanges information more efficiently than existing or alternative approaches.

Location: [SASB Conceptual Framework \(Exposure Draft-August 2020\)](#)

Description: Sustainability Disclosure Landscape (page 24)

“SASB recognizes that each reporting entity is responsible for identifying the information that is material to its operations and activities and is ultimately responsible for determining what should be disclosed in compliance with applicable laws and regulations.”

“SASB’s role in this ecosystem is to develop sustainability disclosure standards that meet the needs of capital markets.”

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

- 1.1.6. Developer SHOULD summarize ‘Actors and Processes’ of the above requirements.

Location: [SASB Conceptual Framework \(Exposure Draft-August 2020\)](#)

Description: Summary of SASBs Approach to Standard Setting (page 34)

“...to ensure the process is evidence-based, market-informed, industry-specific, and transparent.”

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 2.2 Taxonomy Change Management (page 7)

Change management process diagram (high level, no actors)

Conclusion: Satisfies Candidate Release requirement. Recommend expanding on this after public review. Implementation metric.

1.2. Shared Data Elements

- 1.2.1. The Taxonomy MUST define a domain or business Semantic Data Model for the exchange of information including inputs, outputs and data views.

Location: [SASB Conceptual Framework Exposure Draft](#)

Description: Structure of the SASB Standards - page 27

“Sectors and Industries are based on SASB’s Sustainable Industry Classification System (SICS). They are represented as columns in SASB’s Materiality Map, which includes 77 industries divided into 11 sectors.”

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

1.4 The Data Model

Description: Points to <https://www.sasb.org/xbml/taxonomy/cor/sasb.xsd>.

“Includes entry points, presentations, concepts, dimensions, data types and units, instance preparation, filing, and validation.”

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

- 1.2.2. Importable taxonomies and shared data elements MUST be identified.

Location: [sasb.xsd](#)

Description: “The schema DTS includes the required collection of schemas and linkbases.”

Conclusion: Satisfies Candidate Release requirement.

- 1.2.3. The characteristics of each data element MUST be defined.

Location: [sasb.xsd](#)

Description: “Each data element is properly defined by its data type.”

Conclusion: Satisfies Candidate Release requirement.

- 1.2.4. Private/Confidential aspects of the data model SHOULD be addressed.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: There are no private or confidential aspects disclosed.

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

1.3. Interfacing

- 1.3.1. Developer SHOULD define the typical source data elements and locations and address options for data extraction.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 1.3.1 Originating ESG Information

“The source of the data that is intended to be represented in an XBRL format using the SASB Taxonomy is a company’s ESG information that follows SASB standards.”

Conclusion: Satisfies Candidate Release requirement.

- 1.3.2. Developer SHOULD define one or more rudimentary methods of viewing or presenting information in a meaningful way for preparers and consumers.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 1.3.3 Preparation Software

“The SASB did not create specific software for companies to use to prepare their XBRL documents for ESG information. Many XBRL software providers have the ability to create XBRL documents.”

Description: 1.4.1 Entry Points and Presentations

“You can open and view the taxonomy using an XBRL taxonomy viewer, such as the freely available Arelle software.”

Description: 1.5 Instance Preparation and Filing

“There are a number of software tools available to tag your company’s ESG information. It is recommended that companies use the Inline XBRL (iXBRL) format or the XBRL as XML format.”

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

- 1.3.3. Developer SHOULD address the level of burden to preparers and consumers on an initial and ongoing basis.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 1.3.1 Originating ESG Information

“The data that preparers need to represent in their XBRL reports is data with which they are already familiar.”

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

1.4. Open or Closed Architecture

- 1.4.1. The Taxonomy MUST be described as either “open” or “closed”.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\), Taxonomy Approval Submission](#)

Description: 1.4.3 Extending Information

Section addresses extendability of the taxonomy.

Conclusion: Satisfies Candidate Release requirement. Implementation metric. On final implementation, the preparer's guide should specify the methods and manner of extending or adding information, whether new concepts, dimensions, footnotes, etc.

- 1.4.2. If open, Developer MUST describe the extent and manner preparers can extend the taxonomy, including details of the types of extensions (concepts, dimensions, units, etc.).

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 1.4.3 Extending Information

"In certain instances, a company may extend the taxonomy."

"The SASB metrics allow a company to include additional optional information by creating its own company-specific extension elements within its XBRL schema."

"When extending an element, companies should also specify the element's label and documentation in the extended label linkbase."

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

- 1.4.3. If open, Developer SHOULD define what steps, if any, are required to normalize data.

Location: [SASB Standards Application Guidance \(Version 2018-10\)](#)

Description: 4.2 Activity Metrics and Normalization

"The SASB recognizes that normalizing performance data is important for the analysis of disclosures pursuant to the SASB standards...contain activity metrics that are designed to assist in the accurate evaluation and comparability of reporting."

Conclusion: Satisfies Candidate Release requirement. Implementation metric. A Consumer's Guide with use case examples is recommended for final implementation.

- 1.4.4. If closed, Developer SHOULD describe the methods allowed by the Taxonomy to footnote or provide additional information.

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

- 1.4.5. Developer MUST define whether XBRL footnotes may be employed and in what manner.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 1.4.4 Not reporting a particular metric — page 5

“If the company does not report a particular metric intended for its industry, it is suggested that the company tag the concept with the nil attribute set to true and add an XBRL footnote explaining the rationale the concept is not reported. Companies can also choose to use the footnote to provide additional information about the fact.”

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

1.5. Instance Only

- 1.5.1. Developer SHOULD define whether data within the Taxonomy can be consumed using only an instance document.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 1.5 Instance Preparation and Filing

“The intention of the SASB Taxonomy is for a company to report the XBRL schema information, the instance document, and, if applicable, an extended label linkbase (to include labels associated with company-specific extensions, if applicable).”

Conclusion: Satisfies Candidate Release requirement. Implementation metric. Developer should consider whether a presentation linkbase is warranted if the taxonomy is extended by the preparer. Further, some implementations may require a presentation linkbase.

2. Support Requirements

2.1. Published Documentation

- 2.1.1. The Taxonomy MUST include an Overview Document describing the overall application, justification and approach to the development of the Taxonomy, definitions of concepts within the Taxonomy and required and optional Taxonomy data. The document SHOULD also outline revision mechanics and governing bodies.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 1.2 Introduction to the Taxonomy and an Overview of XBRL
2. Taxonomy Governance
2.1 Taxonomy Advisory Group
2.2 Taxonomy Change Management

Conclusion: Satisfies Candidate Release requirement. On final implementation, suggest that a business case/white paper would aid in describing the overall taxonomy and development objectives.

- 2.1.2. The Taxonomy MUST include a Preparer's Guide to aid in the proper assembly and structure of XBRL instance data and associated linkbases.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 1.3 Transforming ESG Data to XBRL

1.3.1 Originating ESG Information

1.3.2 Reporting Format

1.4 The Data Model

1.4.1 Entry Points and Presentations

1.4.2 Concepts and Dimensions

1.4.5 Data Types and Units

Conclusion: Satisfies Candidate Release requirement.

- 2.1.3. The Taxonomy MUST include an Implementation Guide to aid system developers in the exportation and importation of instance data components and linkbases.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 1.5 Instance Preparation and Filing

“There are a number of software tools available to tag your company's ESG information. Companies should ensure that they are meeting all necessary regulatory requirements.”

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

2.2. Implementation Procedures

- 2.2.1. Developer MUST provide internal documentation for the management of the implementation of the Taxonomy.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: Description: 1.5 Instance Preparation and Filing

“There are a number of software tools available to tag your company's ESG information. Companies should ensure that they are meeting all necessary regulatory requirements.”

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

- 2.2.2. Developer MUST discuss the method of implementation, impediments to implementation and major implementation milestones.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 1.3 Transforming ESG Data to XBRL

“This preparer guide’s rules allow flexibility as the format of reporting will differ for each company.”

Location: [SASB Conceptual Framework \(Exposure Draft-August 2020\)](#)

Description: Sustainability Disclosure Landscape - page 24

“Perspectives on the materiality of sustainability information vary by user and use case.”

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

2.2.3. Developer MUST include a plan for the operation of governing bodies.

Location: [SASB Standards Application Guidance \(Version 2018-10\)](#)

Description: 5.0 Governance, Internal Control, and Assurance

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 2. Taxonomy Governance

2.1 Taxonomy Advisory Group

2.2 Taxonomy Change Management

Includes change management process diagram.

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

2.2.4. Developer MUST define related third parties that may be required or relied upon for implementation.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 1.3.3 Preparation Software

1.4.1 Entry Points and Presentations

1.5 Instance Preparation and Filing

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

2.3. Revision Procedures

2.3.1. Developer MUST provide internal documentation for the methods and procedures pertaining to revising the Taxonomy and its supporting documentation.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 2.2 Taxonomy Change Management

“SASB plans to follow a structured change management process to maintain and improve the taxonomy on an ongoing basis.”

“As changes to the standards are implemented, corresponding changes to the XBRL taxonomy will be implemented.”

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

- 2.3.2. Developer SHOULD create public revision procedures that SHOULD include review and comment periods.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 2.2 Taxonomy Change Management

“As the market utilizes the taxonomy, there will be a need for adjustments, corrections, and improvements. SASB plans to respond to this feedback in a timely manner.”

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

2.4. Tools

- 2.4.1. Developer MUST discuss tools for preparers, such as for validation and accuracy.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 1.6 Validation

“Software providers used for instance creation may have built-in validators. However, this alone would not mean that the information reported is complete and accurate, only that it is in the proper XBRL format.”

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

- 2.4.2. Developer MUST discuss whether tools will be provided for consumers.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#)

Description: 1.3.3 Preparation Software

“The SASB did not create specific software to use to prepare their XBRL documents for ESG information.”

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

- 2.4.3. Developer MUST provide at least two sample instance documents.

Location: [SASB XBRL Preparer Guide \(Draft December 2020\)](#).

Description: 1.7 Examples — only placeholder

Conclusion: Will be included in public review.

3. General XBRL Requirements

3.1. XBRL Specifications

- 3.1.1. The Taxonomy MUST conform to existing XBRL Specifications published by [XBRL International](#) and [XBRL US](#).

Location: Provided Taxonomy

XULE Taxonomy validation rules ran automated checks against the taxonomy and identified specification and XBRL US Style Guide errors.

Conclusion: Satisfies Candidate Release requirement.

- 3.1.2. Developer MUST specify any other standards or groups relied upon to create and maintain the Taxonomy.

Location: SASB references are included throughout taxonomy.

Conclusion: Satisfies Candidate Release requirement.

3.2. Data Architecture

- 3.2.1. Developer MUST describe the overall data architecture, including graphics, as required, to illustrate hierarchical and domain relationships.

Location: Preparers Guide briefly covers data architecture in Section 1.4 The Data Model.

Conclusion: Satisfies Candidate Release requirement. Recommend creating Architecture Guide after public review.

- 3.2.2. Developer MUST describe any required parent-child relationships.

Not addressed in Preparers Guide.

Conclusion: Satisfies Candidate Release requirement. Recommend creating Architecture Guide after public review to address.

- 3.2.3. For repetitive submissions, Developer MUST describe whether various data elements will be reiterated for previous filings and, if so, why. If reiteration is allowed. Developer MUST describe a policy for differences from submission to submission.

Not addressed in Preparers Guide.

Conclusion: Satisfies Candidate Release requirement. Recommend addressing in final Preparer's Guide.

3.3. Data Types and Units

- 3.3.1. The Taxonomy SHOULD employ the most restrictive data types for common values. For example, if a concept can only have non-negative values (regardless of dimensionality), a non-negative data type SHOULD be employed.

Identified in data types throughout taxonomy.

Conclusion: Satisfies Candidate Release requirements.

- 3.3.2. If custom data types or unit types are required for the Taxonomy, the unit type(s) to be used SHOULD be specified and a request SHOULD be made to add the custom type(s) to the appropriate XBRL registry.

Request for custom data types for GigaJoules, PetaBytes, and Available Seat Kilometers has been made to XBRL International to add to the XBRL International Units Registry.

Conclusion: Satisfies Candidate Release requirements.

- 3.3.3. The Taxonomy MUST express which units are allowed or declare an appropriate Unit Type Registry (UTR), such as [XBRL International's UTR](#), and whether extension units can be used by preparers. Any identified extension units SHOULD be added to XBRL International's UTR.

Conclusion: Satisfies Candidate Release requirements. Implementation metric.

- 3.3.4. The Taxonomy MUST express how scaled units SHOULD be used, if at all.

Section in Preparers Guide - 1.4.5 Data Types and Units, does not appear to address this.

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

3.4. Concepts/Elements

- 3.4.1. The naming of elements MUST conform to XBRL requirements.

XULE Taxonomy validation rules ran automated checks against the taxonomy and identified specification and XBRL US Style Guide errors.

Conclusion: Deficiencies corrected. Satisfies Candidate Release requirement.

- 3.4.2. The naming of elements MUST be consistent and clear to avoid overlapping names, excessively terse or verbose names, or ambiguous names and comply with [XBRL US Style Guide](#).

XULE Taxonomy validation rules ran automated checks against the taxonomy and identified specification and XBRL US Style Guide errors.

Conclusion: Deficiencies corrected. Satisfies Candidate Release requirement.

- 3.4.3. Elements MUST be specified for context and dimensional requirements restrictions.

Conclusion: Satisfies Candidate Release requirements.

- 3.4.4. The Taxonomy MUST define: (i) required and optional concepts; (ii) mutually dependent concepts; and, (iii) mutually exclusive concepts.

Conclusion: Deficiencies corrected. Satisfies Candidate Release requirement. Implementation metric.

- 3.4.5. If Taxonomy extensions are allowed, Developer MUST specify guidelines, rules and the scope for creating extensions.

Location: See Preparer Guide section 1.4.3

Conclusion: Satisfies Candidate Release requirements. Implementation metric.

- 3.4.6. Each concept's properties MUST be defined to include: (i) the period/context type (relationship in time); and, (ii) any extra information such as balance types, if applicable. These SHOULD be in conformance with the Balance Type and Period Type Guide.

Location: Identified in Taxonomy.

Conclusion: Satisfies Candidate Release requirements.

3.5. Data (Facts)

- 3.5.1. Each concept MUST use a defined data type included in the Taxonomy.

Location: Identified in Taxonomy.

Conclusion: Satisfies Candidate Release requirements.

- 3.5.2. Each numeric concept/fact SHOULD use a standard Unit Type from the XBRL International UTR. If a non-standard unit is necessary, the Taxonomy SHOULD clearly express the reasoning for the use of such a unit.

Location: Identified in Taxonomy.

Conclusion: Satisfies Candidate Release requirements.

- 3.5.3. Each concept SHOULD exist within the presentation or mathematical relationships of the Taxonomy.

Location: Identified in Taxonomy.

Conclusion: Satisfies Candidate Release requirements.

3.6. Labels and Label Roles

- 3.6.1. The Taxonomy SHOULD only use XBRL International approved label roles.

Location: Identified in Taxonomy.

Conclusion: Satisfies Candidate Release requirements.

- 3.6.2. The Taxonomy MUST provide for each concept an associated label for each applicable label role.

Location: Certain concepts are missing documentation labels.

Conclusion: Satisfies Candidate Release requirement.

- 3.6.3. The Taxonomy MUST express whether extension concepts require documentation and what that documentation SHOULD express.

Conclusion: Satisfies Candidate Release requirements. Implementation metric. This should be in the Preparer's Guide on final implementation.

- 3.6.4. The Taxonomy MUST express whether each label role must be unique within an instance and the reasoning behind that choice.

Conclusion: Deferred for Candidate Review. Some implementations require unique label text for specific roles.

3.7. Presentations

- 3.7.1. The Taxonomy MUST define proper abstract usage and comply with the XBRL US Style Guide.

Conclusion: Satisfies Candidate Release requirements.

- 3.7.2. All elements included in the Taxonomy SHOULD be represented in a presentation linkbase.

Conclusion: Satisfies Candidate Release requirements.

- 3.7.3. Abstract items SHOULD be used to group elements together in logical groupings or headings.

Conclusion: Satisfies Candidate Release requirements.

- 3.7.4. Developer MUST define the purpose and scope of default presentations and ad hoc presentations.

Conclusion: Deferred for Candidate Review. May not be applicable.

- 3.7.5. Developer MUST define whether the concepts specified for use on a default presentation can also be used on other presentations for which the concept is not specified for use.

Conclusion: Deferred for Candidate Review. Should be covered in Preparer's Guide.

- 3.7.6. The Taxonomy MUST define mandatory and optional presentations.

Conclusion: Satisfies Candidate Release requirement. Implementation metric.

- 3.7.7. The Taxonomy MUST define proper abstract usage.

Conclusion: Not evaluated at this time. Should be covered in Preparer's Guide when adding abstract extension concepts.

- 3.7.8. If extensions are allowed, the Taxonomy MUST require presentations to define relationships with other elements.

Conclusion: Deferred for Candidate Review. Should be covered in Preparer's Guide.

- 3.7.9. The content generated from XBRL SHOULD match the existing system in structure and/or human readability.

Conclusion: Implementation issue. Should be covered in Preparer's Guide.

3.8. Mathematical Relationships

- 3.8.1. The Taxonomy SHOULD express relationships between concepts as calculations or formulae as applicable.

Conclusion: Satisfies Candidate Release requirements.

3.9. Normalization

- 3.9.1. Developer MUST define whether normalization of data is required for consumption and, if so, to the extent practicable, the method of normalization.

Conclusion: Satisfies Candidate Release requirements. Implementation metric.

- 3.9.2. If normalization is required, Developer MUST address any potential issues.

Conclusion: Satisfies Candidate Release requirements. Implementation metric.

4. XBRL Conformance Requirements

4.1. Taxonomy Architecture

4.1.1. [Section Removed]

4.2. Valid Instances

4.2.1. Valid instance documents SHOULD be provided with the Taxonomy that demonstrate the use of all fields in the Taxonomy.

Conclusion: Instance examples will be included. Satisfies Candidate Release requirements.

4.3. XBRL US Conformance Tests

4.3.1. The Taxonomy MUST comply with the XBRL US conformance tests.

Conclusion: Taxonomy tested against XULE rules. Satisfies Candidate Release requirements.

4.4. XBRL US Style Guide

4.4.1. The Taxonomy MUST comply with the XBRL US Style Guide.

Location: Taxonomy

Conclusion: Tested with XULE rules. Some exceptions exist with respect to terms-of-art. Satisfies Candidate Release requirements.