



Principles and Criteria for XBRL-Formatted Information

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Principles and Criteria for XBRL-Formatted Information

Notice to Readers

The *Principles and Criteria for XBRL-Formatted Information* present criteria established by the Assurance Services Executive Committee (ASEC) of the AICPA for use by preparers of XBRL-formatted information and practitioners when providing attestation or consulting services to evaluate XBRL-formatted information. ASEC, in establishing and developing these principles and criteria, followed due process procedures, including exposure of the proposed principles and criteria for public comment. Under BL section 360, *Committees* (AICPA, *Professional Standards*), ASEC has been designated as a senior committee and has been given authority to make public statements and publish measurement criteria without clearance from Council or the board of directors.

Background and Applicability

- .01** The AICPA Assurance Services Executive Committee (ASEC) has developed a set of principles and criteria for preparers, reviewers, practitioners, and users of information formatted in eXtensible Business Reporting Language (XBRL) to use in evaluating the completeness of the XBRL files, evaluating the mapping of the source information, evaluating the consistency of the XBRL files with the source information, and evaluating the structure of the XBRL files (XBRL principles and criteria). XBRL is a global standard that provides unique electronically readable codes (tags) for each business reporting concept in financial statements or other business reports. (These reports are referred to as source information because they are the origin of the information that will be formatted.) The term *XBRL-formatted information* means information that has been represented using XBRL and included in one or more electronic files (commonly referred to as *tagged information*).
- .02** This document presents the principles and related criteria to be used for evaluating XBRL-formatted information and provides the basis for ASEC's conclusions that the criteria are suitable. Regardless of who establishes or develops the criteria, the preparer (responsible party) is responsible for selecting the criteria and determining that such criteria are appropriate for his or her purposes. ASEC focused on areas that would require judgment, could not be automatically validated, and may have a significant impact on users of XBRL files (instance document and related files, including taxonomy extension schema, label linkbase, calculation linkbase, presentation linkbase, and definition linkbase documents). The XBRL principles and criteria have been developed for multijurisdictional use and are based on key concepts from best practices and significant local requirements. However, compliance with this set of principles and criteria may not necessarily result in compliance with the laws, regulations, or other requirements of an entity's reporting environment. The exhibit, "Application Guidance of the eXtensible Business Reporting Language Principles and Criteria for eXtensible Business Reporting Language Exhibits Submitted to the Securities Exchange Commission," of this document aligns certain requirements of the Securities and Exchange Commission (SEC) rules^{fn 1} for preparing and submitting XBRL files that include financial statements, including the notes, and required schedules that are submitted to the SEC with the re-

^{fn 1} The Securities and Exchange Commission (SEC) adopted final rules that require issuers to provide their financial statements, including the notes, and required schedules to the SEC and on their corporate websites in an interactive data format using eXtensible Business Reporting Language (XBRL) (Release Nos. 33-9002, 34-59324, and 39-2461; IC-28609; and File No. S7-11-08 issued January 30, 2009).

lated XBRL principles and criteria herein. However, the XBRL principles and criteria are not intended to be complete for purposes of evaluating compliance with the SEC rules^{fn 2} and regulations; therefore, complying with these principles and criteria is not a sufficient basis for a preparer to assert that the entity has complied with all the SEC rules and regulations.

- .03** The XBRL principles and criteria focus on the use of the XBRL 2.1 Specification for financial statement reporting and do not address all possible implementations of the XBRL standard. As a result, some options and features have not been addressed in this document. For example, the XBRL principles and criteria cover the more commonly used decimal attribute (used to convey the accuracy for a given amount) rather than the less common option of using the precision attribute. Similarly, some features addressed in this document may not be used in certain implementations.

Use of the Criteria

- .04** The XBRL principles and criteria represent a means for assessing the quality of XBRL files and, therefore, provide a consistent basis for evaluating the completeness, mapping, consistency, and structure of the XBRL-formatted information. Prior to applying these XBRL principles and criteria, management needs to determine that the underlying source information to be tagged is complete and accurate and that it includes all required content and is prepared in conformity with its reporting framework (for example, U.S. generally accepted accounting principles). Therefore, the XBRL principles and criteria only relate to the XBRL-formatted information, not the underlying source information (for example, deficiencies in the underlying source information with respect to its reporting framework are not addressed by these principles and criteria).
- .05** The XBRL principles and criteria were written in general terms with the intent of applying them across a variety of XBRL reporting environments. In addition to applying these XBRL principles and criteria, management may perform validation tests to determine whether the XBRL files will be accepted for submission (for example, will pass validation tests provided by the regulator or requesting party). The XBRL principles and criteria focus on areas that both require judgment by management in preparing the XBRL files and would likely have a significant effect on user decisions and, therefore, may not include all requirements of an entity's reporting environment. Management should comply with the XBRL principles and criteria taken as a whole. It would not be appropriate for management merely to assert compliance with individual principles and criteria. Notwithstanding, a preparer may be requested by a practitioner, in connection with services provided by the practitioner, to provide specific written representations with respect to certain principles or criteria.
- .06** The process for preparing financial statements and other business reports and mapping the information to standardized XBRL taxonomies is complex and requires judgment. Knowledge of the XBRL language and specific requirements for submitting XBRL-formatted information is needed to properly create XBRL files. For this reason, entities may use the criteria to evaluate the quality of their XBRL-formatted information. They also may decide to engage a CPA to provide attestation or consulting services related to their XBRL-formatted information.

^{fn 2} Additional *EDGAR Filer Manual* requirements exist for XBRL-formatted information that are not included herein.

CPA Services

- .07** Attestation services under the AICPA’s Statements on Standards for Attestation Engagements or the Public Company Accounting Oversight Board’s interim attestation standards include examination, review,^{fn 3} and agreed-upon procedures engagements. In the attestation standards, the CPA performing an attest engagement is known as a practitioner. Examples of attestation standards that may be applied to perform engagements related to XBRL-formatted information include AT section 101, *Attest Engagements*, and AT section 201, *Agreed-Upon Procedures Engagement* (AICPA, *Professional Standards*).
- .08** In examination engagements, the practitioner provides a report that expresses an opinion (for example, the practitioner reports on whether the XBRL-formatted information meets the criteria for completeness, mapping, consistency, and structure in all material respects). The XBRL principles and criteria are not designed for measuring compliance with the laws, regulations, or other requirements related to an entity’s XBRL reporting obligations. Accordingly, when conducting examination engagements, evaluation of compliance with these XBRL principles and criteria alone does not provide an adequate basis for determining that the entity has complied with all its XBRL reporting requirements. In order to make clear that the practitioner’s report does not cover the entity’s compliance with all its XBRL reporting requirements, the practitioner will ordinarily want to include additional explanatory language within his or her attest reports to emphasize that the practitioner is not forming a conclusion on whether the entity is in compliance with all its XBRL reporting requirements.
- .09** In an agreed-upon procedures engagement, the practitioner does not express an opinion but, rather, performs procedures agreed upon by the specified parties and reports the findings in a report restricted to the use of those specified parties.
- .10** Consulting services include developing findings, conclusions, and recommendations for client consideration and decision making. The practitioner does not express an opinion or form a conclusion about the reliability of the subject matter in these engagements. Clients may engage practitioners to perform various tasks using the XBRL principles and criteria, which may include providing observations and recommendations to management on its XBRL project management plan, implementation process, or supporting documentation prepared by the client, including comments on the client’s mapping of its financial statements to the elements in the applicable taxonomy. Practitioners providing such services follow CS section 100, *Consulting Services: Definitions and Standards* (AICPA, *Professional Standards*).

Suitability and Availability of Criteria

- .11** The XBRL principles and criteria included herein address the completeness of the XBRL files, the mapping of the source information, the consistency of the XBRL files with the source information, and the structure of the XBRL files. These four attributes of XBRL-formatted information are known as *principles*, which are broad statements of objectives. The following four principles have been developed for

^{fn 3} Review engagements generally consist of the performance of inquiries and analytical procedures designed to provide a moderate level of assurance (that is, negative assurance). However, a practitioner ordinarily could not perform meaningful analytical procedures on information formatted in XBRL sufficient to achieve this level of assurance, and it is uncertain what other procedures could be identified that, when combined with inquiry procedures, could form the basis for a review engagement. Accordingly, the feasibility of a review engagement related to XBRL formatting is uncertain.

use in evaluating the quality of XBRL-formatted information and should be applied in accordance with the requirements of the entity's reporting environment:^{fn 4}

- *Completeness of the XBRL files.* All required information is formatted at the required levels of detail, as defined by the entity's reporting environment. Only permitted information is included in the XBRL files.
- *Mapping of the source information.* The elements selected are consistent with the meaning of the corresponding business reporting concepts in the source information in accordance with the requirements of the entity's reporting environment.
- *Consistency of the XBRL files with the source information.* All formatted information in the XBRL files is consistent with the source information and formatted in accordance with the requirements of the entity's reporting environment.
- *Structure of the XBRL files.* XBRL files are structured in accordance with the associated criteria.

.12 *Criteria* are benchmarks used to measure and present the subject matter and against which the practitioner evaluates the subject matter. AT section 101, *Attest Engagements*,^{fn 5} in *AICPA Professional Standards* and *PCAOB Standards and Related Rules* states that suitable criteria must have each of the following attributes:

- *Objectivity.* Criteria should be free from bias.
- *Measurability.* Criteria should permit reasonably consistent measurements, qualitative or quantitative, of subject matter.
- *Completeness.* Criteria should be sufficiently complete so that those relevant factors that would alter a conclusion about subject matter are not omitted.
- *Relevance.* Criteria should be relevant to the subject matter.

.13 ASEC has concluded that the XBRL criteria have all the attributes of suitable criteria. In addition to being suitable, AT section 101 also indicates that the criteria must be available to users of the practitioner's report. The publication of the principles and criteria following exposure makes the criteria available to users.

Reporting Environment

.14 In an attest service in which a conclusion is expressed, a practitioner will report on compliance with all the principles and related criteria. In an agreed-upon procedures engagement, practitioners and specified parties agree on the procedures to be performed, and specified parties take responsibility for the suffi-

^{fn 4} More information on the requirements of the entity's reporting environment is provided in paragraph .15.

^{fn 5} This and all subsequent mentions of AT section 101 refer to AT section 101, *Attest Engagements*, in *AICPA Professional Standards* and *PCAOB Standards and Related Rules*.

ciency of those procedures for their purposes. In such an engagement, the procedures may not address all the principles and criteria.

- .15** Several principles and criteria included herein refer to consistency with the requirements of the entity's reporting environment. The entity's reporting environment includes the requirements, rules, and regulations for which the entity provides the XBRL files (for example, securities regulators or tax authorities). It is beyond the scope of this document to include all applicable rules, regulations, and technical requirements related to the intended purpose of the XBRL submissions. Notwithstanding, preparers are responsible for identification of, and compliance with, all requirements of the entity's reporting environment in which XBRL files are submitted and may choose to request that a practitioner perform procedures with respect to such requirements.

XBRL-Related Principles and Criteria

- .16** This section represents the principles and related criteria for XBRL-formatted information. The lettered statements represent the criteria related to each principle, and the lettered rows contained within the table in the exhibit of this document also correspond to the lettered criteria presented in this section.

Completeness of the XBRL Files

- .17** All required information is formatted at the required levels of detail, as defined by the entity's reporting environment. Only permitted information^{fn 6} is included in the XBRL files.
- a. All information that is required to be formatted, as defined by the entity's reporting environment, is formatted at the appropriate levels of detail in the XBRL files.
 - b. The XBRL files contain only facts or presentation or calculation relationships that are included in the source information^{fn 7} and other required or permitted information (such as document and entity information^{fn 8}) and contain only unused elements and linkbase information that are used intermittently unless otherwise prohibited.^{fn 9}

^{fn 6} In a case in which an entity elects to format permitted information in addition to the required information, preparers should consider to what level of detail to format such information so that it is not misleading to the user.

^{fn 7} *Source information* is the original data set (which may be in electronic format) for which the information is to be formatted in XBRL files (for example, financial statements, including the notes, and required schedules; sustainability reports; or the "Risk/Return Summary" section of the mutual fund prospectuses).

^{fn 8} Document and entity information includes information that may be outside the financial statements, such as public float or central index key.

^{fn 9} The entity may carry forward unused elements or presentation, definition, or calculation relationships that are used intermittently (for example, elements or relationships reflected in annual financial statements but not used in quarterly financial statements).

Mapping of the Source Information

- .18** The elements ^{fn 10} selected are consistent with the meaning of the corresponding business reporting concepts in the source information in accordance with the requirements of the entity's reporting environment.
- c.* Elements used in XBRL files, considering their attributes; ^{fn 11} definitions (for example, documentation labels in the label linkbase); and references, are consistent with the corresponding business reporting concepts in the underlying source information.
 - d.* The most specific elements or dimensional combination of elements across the entire taxonomy whose attributes; definitions (for example, documentation labels in the label linkbase); and references are consistent with the corresponding business reporting concepts have been used.
 - e.* Use of selected elements is permitted (for example, the selected element is not deprecated).
 - f.* The same business reporting concepts appearing multiple times in the source information are formatted once using the same element or combination of elements throughout the XBRL files, when appropriate. ^{fn 12}
 - g.* The same elements are used consistently to report the same business reporting concepts, including for each period for which such concepts appear in the underlying source information. ^{fn 13}
 - h.* Extension elements are created only when both of the following conditions are met: no suitable elements exist in the selected taxonomy, and extensions are permitted by the entity's reporting environment.
 - i.* Definitions, if provided (for example, documentation labels in the label linkbase) for extension elements used in the instance document, are consistent with the source information.

^{fn 10} Elements include line items and combinations of line items, domain members, and axes.

^{fn 11} The basic element attributes include (a) abstract; (b) data type (that is, whether the content is expected to conform to a certain type of content, such as block text, a monetary value, or other numeric value); (c) period type (that is, whether it is a point in time or a period of time); and (d) balance type (that is, whether it is normally a debit or credit).

^{fn 12} Exceptions exist when business reporting concepts will be formatted using different line item and member combinations or when the related guidance requires different elements to be used based on the level of granularity of the source data item being formatted (for example, in situations when concepts must use both dimensional and nondimensional approaches, such as Treasury stock presented on the balance sheet without dimensions and presented on the statement of stockholders equity with dimensions). The appropriate use of duplicate elements should be considered.

^{fn 13} Although the source information may contain different values (for example, positive, negative, or zero) in one period as compared with another (for example, net income [loss]) or represent an ending balance in one period and the beginning balance in the next, the same element should be used in all periods presented. Notwithstanding, there may be certain situations when the taxonomy may include different elements to reflect positive and negative values (for example, certain elements relating to tax assets and liabilities in the US GAAP Taxonomy).

Consistency of the XBRL Files With the Source Information

- .19** All formatted information^{fn 14} in the XBRL files is consistent with the source information and formatted in accordance with the requirements of the entity's reporting environment.
- j.* Formatted amounts in the XBRL files reflect the entire numbers of the corresponding business reporting concepts (that is, the XBRL amounts are not scaled^{fn 15}).
 - k.* Formatted amounts have the appropriate signs based on the nature of the values in the source information, balance attributes, and definitions (documentation labels in the label linkbase) of the elements.
 - l.* All text, dates, and uniform resource identifiers in the XBRL files are consistent with the underlying source information.
 - m.* Extension elements included in the instance document of the XBRL files for monetary amounts include debit or credit balance attributes or documentation labels with an indication of the meaning of positive or negative values, when applicable, that are consistent with the nature of the business reporting concepts in the underlying source information.
 - n.* The context periods^{fn 16} are consistent with the source information (for example, second calendar quarter 2012 is expressed as "2012-04-01 to 2012-06-30").
 - o.* The decimal attribute values are consistent with the degree of accuracy of the amounts as represented in the source information (for example, 23.5 million is rounded to the hundred thousandths).
 - p.* The units defined in the instance document are consistent with the measurements represented in the source information (for example, U.S. dollars are defined as "iso4217:USD," as properly defined in XBRL Specification 2.1).
 - q.* The entity identifier in the instance document properly represents the reporting entity (for example, the central index key) in accordance with the requirements of the entity's reporting environment.
 - r.* When text block information is used, its format and layout are consistent with the format and layout of the content in the source information.

^{fn 14} Formatted information includes data (for example, amounts, text, dates); contextual information (for example, monetary units); and relationships (for example, presentation order and calculations).

^{fn 15} Amounts in financial statements are often presented in various formats (for example, rounded to millions) and may represent a different scale. However, amounts formatted in XBRL must be entered without such presentational formatting. For example, 23.5 million would be entered as 23500000, and 14.3 percent would be entered as .143.

^{fn 16} Context periods for a roll-forward format use the same "instant" context for the beginning balance of the current period as for the ending balance of the previous period.

- s. When a presentation linkbase is used, the order and hierarchy (that is, arrangement of appropriate abstracts and line items) reflected in the presentation linkbase are consistent^{fn 17} with the requirements of the entity's reporting environment.
- t. Labels are consistent^{fn 18} with the captions or meanings in the source information, as applicable.
- u. Calculations reflected in the source information are included in the calculation linkbase in accordance with the requirements of the entity's reporting environment to the extent possible within the technical limitations^{fn 19} of XBRL.

Structure of the XBRL Files

.20 XBRL files are structured^{fn 20} in accordance with the following listed criteria.

- v. Taxonomies, including versions, referenced in the XBRL files are permitted for the entity's reporting environment.
- w. Presentation groupings are consistent with the titles and order of the components of the underlying source information and in accordance with the requirements of the entity's reporting environment.
- x. The entity scheme for each context throughout the instance document is in accordance with the requirements of the entity's reporting environment.
- y. New table structures are only created when no suitable table structure exists in the applicable standard taxonomy's definition linkbase.
- z. The names of extension elements contain no prohibited information.
- aa. The XBRL files include all files required by the entity's reporting environment (for example, an instance, schemas, and linkbases).
- bb. The language of the information in the XBRL files uses a permitted (or required) language (for example, English).

^{fn 17} When using dimensions to format information, it may not be possible to present this information in the same order and hierarchy (for example, transposed or intermingled axes for line items and domain members may occur).

^{fn 18} *Consistent* means the same as the captions in the source information, when required, or within the scope of variances otherwise permitted.

^{fn 19} Due to the current limitations of XBRL, calculations cannot be performed across different contexts; accordingly, it is currently not possible to include such calculations in the XBRL files.

^{fn 20} It is beyond the scope of these principles and criteria to include all applicable rules, regulations, and technical requirements related to the intended purpose of the XBRL submissions. Notwithstanding, preparers are responsible for identification of, and compliance with, all the requirements of the entity's reporting environment in which XBRL files are submitted, and a preparer may choose to request that a practitioner perform procedures with respect to such requirements.

Basis for Conclusions

Basis for Principles and Criteria Overview

- .21** The quality of XBRL files is an important concern to users of these files. Errors in the XBRL files will have varying consequences. During the development of the XBRL principles and criteria, potential errors that could occur when preparing XBRL files were considered, and it is believed that the criteria address many of these errors. Further, the principles and criteria meet the requirements under AT section 101, as previously discussed in paragraphs .11–.13, and, thus, are considered to be suitable for a practitioner to perform an attestation engagement. An important component of producing high-quality XBRL files is to have a sound preparation process in place that includes controls (including adequate documentation and review procedures) designed both to comply with requirements of an entity's reporting environment and to prepare files in an appropriately consistent manner from period to period. It also is important to create the XBRL files in a manner so that they will be accepted upon submission. In some reporting environments, presubmission validation tests may be provided by the regulator and performed prior to submitting the XBRL files.
- .22** It is critical that the underlying source information to be formatted is complete and accurate (that is, the underlying source information includes all required content and is prepared in conformity with its own criteria) in order for users to appropriately rely on the XBRL files.
- .23** An analysis of the potential errors and effects on users resulted in the determination that the most important attributes of quality XBRL files are the completeness of the XBRL files, the mapping of the source information, the consistency of the XBRL files with the source information, and the structure of the XBRL files. These attributes have become the four principles by which to measure the quality of the XBRL files; the criteria were developed to achieve each of these principles.

Completeness of the XBRL Files

- .24** It is important that entities format all the required information at the required levels of detail in their XBRL files. Missing information will result in incomplete reporting and will impact users' ability to access information. Additionally, when formatting information that is permitted but not required, entities should ascertain that the information is included in the source information and formatted at a level of detail that is not misleading to users. For example, the current SEC rules do not require dates included in a note to be individually formatted in the XBRL files. However, if an entity opts to format this information separately and formats some but not all the dates included in the note, users may question why certain information was not formatted.

Mapping of the Source Information

- .25** Elements communicate the meaning of the information being reported; accordingly, selecting the most appropriate element (or combination of elements) is important because it will better enable users to properly analyze and compare disclosures among entities. Selecting the element from the appropriate taxonomy(ies) that best depicts the corresponding business reporting concept is required, except when extensions are necessary to differentiate information in order to effectively communicate with users of XBRL files. Incorrect element selections or inappropriate extensions will affect users' ability to access and compare the data among entities, thereby increasing the risk of inefficient and possibly inaccurate analyses.

Consistency of the XBRL Files With the Source Information

- .26** The XBRL files must contain information that is consistent with the source information. Although the use of incorrect amounts and dates has obvious effects on the usefulness of data, other contextual information also is important. User analyses of the formatted amounts are affected by incorrect information, such as units of measure, decimals, sign values, and calculations. It is important that any extensions are appropriately created with the proper attributes because the attributes can change the meaning and value of a reported concept.

Structure of the XBRL Files

- .27** It is essential to structure XBRL files in accordance with the requirements of the entity's reporting environment. Failure to comply with such requirements may prohibit those files from operating within the requesting party's system. For example, under the SEC's interactive data program for financial statements, files that do not comply with SEC requirements may not pass the SEC's validation process and will not be uploaded through the SEC's Electronic Data-Gathering, Analysis, and Retrieval system. Other structural errors may cause XBRL files to be materially inconsistent with the HTML version of the source information or not usable by other XBRL software applications. It is beyond the scope of this document to include all applicable rules, regulations, and technical requirements related to the intended purpose of the XBRL submissions. Notwithstanding, preparers are responsible for identification of, and compliance with, all requirements of the entity's reporting environment in which XBRL files are submitted and may choose to request that a practitioner perform procedures with respect to such requirements.

Glossary

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abstract. An attribute of an element to primarily indicate that the element is used only in a hierarchy to group related elements together or to provide headings in a rendering. An abstract element cannot be used to tag data in an instance document.

attribute. A property of an element that indicates the kind of data that can be tagged to the concept, such as its data type, period type, and whether the element is abstract.

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

balance type. An attribute of a monetary item type designated as debit or credit; a designation, 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), as well as how numbers should be entered into the instance document.

calculation linkbase. A taxonomy file that defines weighted summation, aggregating relationships between numeric items expressed as parent-child hierarchies.

caption. Explanatory text provided to describe facts presented in a report.

context. Entity- and report-specific information (reporting period, segment information, and so forth) required by eXtensible Business Reporting Language (XBRL) that allows tagged data to be understood in relation to other information.

decimal. Fact attribute used to express the number of decimal places to which numbers have been rounded.

deprecated element. An element within a taxonomy that has been declared not to be used in instance documents for various reasons (for example, superseded, redundant, or incorrect).

domain. An element that represents an entire set of other elements that are used to further describe line items; the domain and its members are used to classify facts along the axis of a table. For example, “Arkansas” could be 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 classifications within a domain. A domain member categorizes the information to which it is applied.

element. An XBRL component, such as a line item, domain member, and dimension (a dimension is called an axis in the US GAAP Taxonomy). The representation of a business reporting concept, including line items in the face of the financial statements, important narrative disclosures, and rows and columns in tables are all examples of elements in a taxonomy. The terms *concept*, *element*, and *tag* (noun) are often used interchangeably in XBRL.

element definition. A description of a reporting concept, most commonly a documentation label in the label linkbase.

extension element. An element that is created in an extension taxonomy to define business reporting concepts that have not previously been defined in a standard taxonomy.

extension taxonomy. A taxonomy in which users can add additional entity-specific elements and indicate additional relationships to a standard taxonomy in order to define business reporting concepts or element relationships and aspects (presentation, calculation, labels, and so forth) to reflect their own unique reporting characteristics.

fact. The occurrence of an amount or other information tagged in an instance document by a taxonomy element or combination of elements.

formatted information. Information represented using XBRL and included in one or more electronic files. Commonly referred to as tagged data or structured data.

hierarchy. An organizational treelike structure to present relationships between elements (such as order and indentation of elements in linkbases).

instance or instance document. A file that contains business reporting information and represents a collection of business facts and report-specific information using elements from one or more XBRL taxonomies.

label. Name or description for an element for presentation purposes; under the SEC mandate, for example, each element has, at a minimum, a standard label in U.S. English (such as, cash and cash equivalents) and is unique across the taxonomy.

label type. A distinguishing name for each distinct label indicating the circumstances in which it should be used; each is given a separate defining role to use in different presentation situations (for example, beginning, ending, and so forth).

line item. Elements that conventionally appear on the vertical axis (rows) of a table or columnar presentation. Line items represent the primary business reporting concepts of tagged data in the instance document.

linkbase. A taxonomy file that contains additional defining information and relationships for taxonomy elements. The primary taxonomy linkbases in XBRL are calculation, definition, label, presentation, and reference.

mapping. Process of identifying the elements that correspond to lines, columns, and tables in the source information to elements in the taxonomy.

name. An attribute that uniquely identifies an element in a schema.

namespace. Every element is associated with a universal resource identifier that may identify the organization that maintains the taxonomy. In the 2012 US GAAP Financial Reporting Taxonomy, namespaces start with *http://xbrl.fasb.org/us-gaap/2012*.

negated label. A negated label is a special label type that can be referenced in the presentation linkbase. A negated label role is a convention used to indicate that the sign for a tagged amount should be reversed when presented in a rendering.

nil. An attribute of an element that, when marked as “true” in an instance document, reflects a concept tagged without a value.

period type. An attribute of an element that reflects whether it is reported as a point in time (an instant) or period of time (duration).

presentation linkbase. A taxonomy file that defines presentation order of elements in the taxonomy. The presentation linkbase also suggests which label type should be used at each point of presentation.

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

scaling. A process that automatically adjusts numeric data to present a specific format, thus saving time of entering zeros during the entry or creation process. The XBRL specification 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.

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, and type of other income.

sign value. Denotes whether a numeric fact in an instance has an implied positive (no sign) or a negative (–) value.

source information. The information (which may be in electronic format) that is to be formatted in XBRL files (for example, financial statements, including the notes, and required schedules; sustainability reports; or the “Risk/Return Summary” section of the mutual fund prospectuses).

table. Generally, a presentation of rows and columns also known as a hypercube. In the presentation linkbase, an element that organizes a set of axes and set of line items 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 a specific scenario, such as “forecast.”

tag (noun). The terms *element* and *tag* are often used interchangeably in XBRL. The tag is the structure that brings together the content being tagged with the associated element from the taxonomy and additional attributes to related contexts, units, and other information.

tag (verb). To apply tags to business reporting concepts.

taxonomy(ies). Electronic “dictionary” of elements used to report business data, their definitions, and interrelationships.

type or data type. Attribute that defines type (for example, monetary, string, share, decimal) of data that an element represents.

unit of measure. The units in which numeric items have been measured, such as U.S. dollars (iso4217:USD); shares (xbrli:shares); euros (iso4217:EUR); or compound units, such as U.S. dollars per share.

validation. Process of checking that instance documents and taxonomies correctly meet the rules of the XBRL specification and certain requirements of the entity’s reporting environment.

XBRL files. Electronic files that may include the instance document, taxonomy extension schema, label linkbase, calculation linkbase, presentation linkbase, and definition linkbase documents (or other linkbases)

XBRL footnote link. Additional information that is attached to an element used to tag information in superscript footnotes.

Exhibit — Application Guidance of the eXtensible Business Reporting Language Principles and Criteria for eXtensible Business Reporting Language Exhibits Submitted to the Securities and Exchange Commission

- .29 The Securities and Exchange Commission (SEC) issued a release adopting final rules, *Interactive Data to Improve Financial Reporting* (SEC rules^{fn 1}), that requires issuers to submit their financial statements, including the notes, and required schedules to the SEC and to post them on their corporate websites in an interactive data format using eXtensible Business Reporting Language (XBRL). The SEC rules do not require auditor involvement on the XBRL files; however, issuers may obtain third-party services voluntarily.

This exhibit aligns certain SEC requirements for XBRL exhibits submitted to the SEC with the related XBRL principles and criteria applicable to XBRL files that include financial statements, including the notes, and required schedules that are submitted to the SEC under the SEC rules. Accordingly, the term “entity’s reporting environment” has been replaced with the “SEC’s requirements” throughout this exhibit in order to make it specific to SEC filers. The XBRL principles and criteria are not designed for measuring compliance with the SEC rules and regulations. Additional *EDGAR Filer Manual* (EFM) requirements exist for XBRL-formatted information that are not included herein. For example, the SEC requirements include certain requirements that are checked in an automated manner by using the Electronic Data-Gathering, Analysis, and Retrieval XBRL validation process. Therefore, compliance with this set of principles and criteria does not result in compliance with all SEC requirements. Accordingly, when conducting examination engagements, evaluation of compliance with these XBRL principles and criteria alone does not provide an adequate basis for determining that the entity has complied with all the SEC’s XBRL reporting requirements. In order to make clear that the practitioner’s report does not cover the entity’s compliance with all the SEC’s XBRL reporting requirements, the practitioner will ordinarily want to include additional explanatory language within his or her attest reports to emphasize that the practitioner is not forming a conclusion on whether the entity is in compliance with all the SEC’s XBRL reporting requirements.

The letters in the following table correspond to the XBRL criteria that were included in the “XBRL-Related Principles and Criteria” section of this document, and the numbers associated with certain lettered criteria relate to specific requirements under the SEC rules. The table also provides references to relevant guidance (for example, EFM section or other source) that are applicable to the principles. Additionally, some of the SEC requirements may be applicable to multiple principles. This table identifies secondary principles to which these requirements may also apply (C=Completeness, M=Mapping, CO=Consistency, and S=Structure).

^{fn 1} Release Nos. 33-9002, 34-59324, and 39-2461; IC-28609; and File No. S7-11-08 issued January 30, 2009.

		<i>EFM (V.20 or Guidance Reference^{fn 2})</i>	<i>C</i>	<i>M</i>	<i>CO</i>	<i>S</i>
	Completeness of the XBRL Files—All required information is formatted at the required levels of detail, as defined by the SEC’s requirements. Only permitted information^{fn 3} is included in the XBRL files.					
A	All information that is required to be formatted, as defined by the SEC’s requirements, is formatted at the appropriate levels of detail in the XBRL files.		X			
A(1)	All information (including parenthetical information) on the face of the financial statements in the source information ^{fn 4} is formatted in the XBRL files, including facts that represent zero or do not have amounts.	6.6.12, 6.6.14, Staff Observations November 2010	X			
A(2)	All required document and entity information (DEI) is formatted in the XBRL files.	6.5.20, 6.5.21, 6.5.26, 6.6.7, 6.6.8, 6.6.9, 6.6.10	X			
A(3)	Each complete note and required schedule under Regulation S-X are formatted separately using a text block element.	6.6.16	X		X	
A(4)	Each significant accounting policy (whether included in the accounting policies note or elsewhere within the notes to the financial statements) is formatted separately using a text block ^{fn 5} element.	6.6.19, C&DI 146.15	X		X	
A(5)	Each table within each note is formatted separately using a text block element.	6.6.20	X		X	
A(6)	Each amount ^{fn 6} disclosed in the notes and required schedules under Regulation S-X (including amounts written as words) is formatted separately.	6.6.22, 6.6.23, C&DI 146.16	X		X	

^{fn 2} The numbered references in this column refer to sections of the EDGAR Filer Manual (EFM). Other references include the Securities and Exchange Commission (SEC) Division of Corporation Finance’s Compliance and Disclosure Interpretations (C&DIs), staff interpretations and frequently asked questions from the SEC Office of Interactive Disclosure (OID), and the OID’s Staff Observations From Review of Interactive Data Financial Statements (from November 1, 2010). These documents are available on the SEC’s website. Because the EFM is updated frequently, filers should check the SEC’s website at <http://xbrl.sec.gov> for the most current version.

^{fn 3} In a case in which an entity elects to format permitted information in addition to the required information, preparers should consider to what level of detail to format such information so that is not misleading to the user.

^{fn 4} Source information, for purposes of submission to the SEC, is the electronic or paper-based financial statements, including the notes; required schedules under Regulation S-X; and document and entity information (DEI) (which includes document type, document period end date, registrant name, central index key [CIK], fiscal year-end date, public float, fiscal year, fiscal period, filer category, and reporting status, as well as an indication of whether an amendment flag exists [if so, include an amendment description], whether the filer is not required to file reports, and whether the filer is a well-known seasoned issuer).

^{fn 5} The US GAAP Taxonomy has adopted a convention for distinguishing between text block elements intended for use in tagging accounting policies, tables, and disclosures.

^{fn 6} Not all amounts are required to be formatted (for example, no need to format 2 in 2 percent milk) (see C&DI 146.16, located on the SEC’s website, for additional examples).

		<i>EFM (V.20 or Guidance Reference^{fn 2})</i>	<i>C</i>	<i>M</i>	<i>CO</i>	<i>S</i>
A(7)	Each amount included in the superscript footnotes is formatted separately.	6.6.22, 6.6.39	X		X	
A(8)	Text that is shown on the face of the financial statements at the bottom of the page or bottom of a table preceded by a superscript is formatted using XBRL footnote links. ^{fn 7}	6.6.39, 6.6.40	X		X	
B	The XBRL files contain only facts or presentation or calculation relationships that are included in the source information and other required or permitted information (such as DEI ^{fn 8} required by the SEC) and contain only unused elements and linkbase information that are used intermittently unless otherwise prohibited. ^{fn 9}	6.6.17	X			
	Mapping of the Source Information—The elements^{fn 10} selected are consistent with the meaning of the corresponding business reporting concepts in the source information in accordance with the SEC’s requirements.					
C	Elements used in XBRL files, considering their attributes; ^{fn 11} definitions (for example, documentation labels in the label linkbase); and references, are consistent with the corresponding business reporting concepts in the underlying source information.	6.6.23, 6.6.24, 6.6.25, 6.6.26 6.6.27, 6.6.29, 6.8.12, 6.8.13, Staff Observations November 2010		X	X	
C(1)	Headings in the source information are represented as abstract elements.	6.8.8, 6.13.3		X	X	
D	The most specific elements or dimensional combination of elements across the entire taxonomy whose attributes; definitions (for example, documentation labels in the label linkbase); and references are consistent with the corresponding business reporting concepts have been used.	6.6.5, 6.6.7, 6.6.8, FAQ E.17		X	X	
D(1)	Certain elements required for use by the SEC (for example, DEI elements or elements for reporting consolidating entities) have been used, if applicable.	6.5.20, 6.5.21, 6.6.5, 6.6.7, 6.6.8, FAQ E.17		X	X	
E	Use of selected elements is permitted (for example, the selected element is not deprecated).	Staff Observations November 2010		X		

^{fn 7} The EFM only requires this for the face of the financial statements.

^{fn 8} DEI includes information that may be outside the financial statements, such as public float and CIK.

^{fn 9} The entity may carry forward unused elements or presentation, definition, or calculation relationships that are used intermittently (for example, elements or relationships reflected in annual financial statements [Form 10-K] but not used in quarterly financial statements [Form 10-Q]).

^{fn 10} Elements include line items and combinations of line items, domain members, and axes.

^{fn 11} The basic element attributes include (a) abstract; (b) data type (that is, whether the content is expected to conform to a certain type of content, such as block text, a monetary value, or other numeric value); (c) period type (that is, whether it is a point in time or a period of time); and (d) balance type (that is, whether it is normally a debit or credit). The balance attribute is currently not a primary consideration in selecting elements in the SEC program.

		<i>EFM (V.20 or Guidance Reference^{fn 2})</i>	<i>C</i>	<i>M</i>	<i>CO</i>	<i>S</i>
F	The same business reporting concepts appearing multiple times in the source information are formatted once using the same elements or combination of elements throughout the XBRL files, when appropriate. ^{fn 12}	6.5.7, 6.5.8, 6.5.9, 6.5.12		X		
G	The same elements are used consistently to report the same business reporting concepts, including for each period for which such concepts appear in the underlying source information. ^{fn 13}	6.6.13, 6.8.10		X		
H	Extension elements are created only when both of the following conditions are met: no suitable elements exist in the selected taxonomy, and extensions are permitted in accordance with the SEC's rules.	6.8.4, 6.8.16, 6.8.17, 6.8.18, 6.8.20, 6.8.21, 6.8.23, 6.10.5, Staff Observations November 2010		X		
I	Definitions, if provided (for example, documentation labels in the label linkbase) for extension elements used in the instance document, are consistent with the source information.			X		
	Consistency of the XBRL Files With the Source Information—All formatted information^{fn 14} in the XBRL files is consistent with the source information and formatted in accordance with the SEC's requirements.					
J	Formatted amounts in the XBRL files reflect the entire numbers of the corresponding business reporting concepts (that is, the XBRL amounts are not scaled ^{fn 15}).	6.6.31, 6.6.32			X	
K	Formatted amounts have the appropriate signs based on the nature of the values in the source information, balance attributes, and definitions (documentation labels in the label linkbase) of the elements.	6.6.30, Staff Observations November 2010			X	
L	All text, dates, and uniform resource identifiers in the XBRL files are consistent with the underlying source information.	Reg. S-T §232.405(c)			X	
L(1)	Nil attribute ^{fn 16} is used only to convey business re-	6.6.15			X	

^{fn 12} Exceptions exist when business reporting concepts will be formatted using different line item and member combinations or when the related guidance requires different elements to be used based on the level of granularity of the source data item being formatted (for example, in situations when concepts must use both dimensional and nondimensional approaches, such as Treasury stock presented on the balance sheet without dimensions and presented on the statement of stockholders equity with dimensions). The appropriate use of duplicate elements should be considered, and redundantly formatted facts should be eliminated.

^{fn 13} Although the source information may contain different values (for example, positive, negative, or zero) in one period as compared with another (for example, net income [loss]) or represent an ending balance in one period and the beginning balance in the next, the same element should be used in all periods presented. Notwithstanding, there may be certain situations when the taxonomy may include different elements to reflect positive and negative values (for example, certain elements relating to tax assets and tax liabilities in the US GAAP Taxonomy).

^{fn 14} Formatted information includes data (for example, amounts, text, dates); contextual information (for example, monetary units); and relationships (for example, presentation order and calculations).

^{fn 15} Amounts in financial statements are often presented in various formats (for example, rounded to millions) and may represent a different scale. However, amounts formatted in XBRL must be entered without such presentational formatting. For example, 23.5 million would be entered as 23500000, and 14.3 percent would be entered as .143.

		<i>EFM (V.20 or Guidance Reference^{fn 2})</i>	<i>C</i>	<i>M</i>	<i>CO</i>	<i>S</i>
	porting concepts reported that have no amounts associated but are not zero (for example, commitments and contingencies).					
M	Extension elements included in the instance document of the XBRL files for monetary amounts include debit or credit balance attributes or documentation labels with an indication of the meaning of positive or negative values, when applicable, that are consistent with the nature of the business reporting concepts in the underlying source information.	6.11.5, Staff Observations November 2010			X	
M(1)	Extension elements included in the XBRL files for monetary amounts of balance sheet or income statement concepts include balance attributes (debit or credit) that are consistent with the nature of the underlying source information.	6.8.11, Staff Observations November 2010			X	X
N	The context periods ^{fn 17} are consistent with the source information (for example, second calendar quarter 2012 is expressed as “2012-04-01 to 2012-06-30”).	6.5.9, 6.5.19, 6.11.7, FAQ E.19, Staff Observations November 2010			X	
N(1)	The required DEI elements use the Required Context. ^{fn 18}	6.5.20			X	
O	The decimal attribute values are consistent with the degree of accuracy of the amounts as represented in the source information (for example, 23.5 million is rounded to the hundred thousands).	6.6.32			X	
P	The units defined in the instance document are consistent with the measurements represented in the source information (for example, U.S. dollars are defined as “iso4217: USD,” as properly defined in XBRL Specification 2.1).	6.5.35, 6.6.35			X	
Q	The entity identifier in the instance document properly represents the reporting entity (for example, central index key [CIK]) in accordance with the SEC’s requirements.				X	
Q(1)	Only one CIK code is used throughout the XBRL files.	6.5.2			X	
R	The format and layout of the text block information are consistent ^{fn 19} with the format and layout of the content in the source information.	6.6.16			X	X
S	The order and hierarchy (that is, arrangement of appropriate abstracts and line items) reflected in the presentation linkbase are consistent ^{fn 20} with the SEC’s requirements.	6.8.8, 6.12.3, 6.13.3			X	X

^{fn 16} Nil attribute is used only to convey business reporting concepts that have no amounts, text, dates, or uniform resource identifiers in the source information, but the elements are used in the instance document and presentation.

^{fn 17} Context periods for a roll-forward format use the same “instant” context for the beginning balance of the current period as for the ending balance of the previous period.

^{fn 18} The *Required Context* is defined in the EFM as the context when the dates cover the reporting period, and no segment or scenario information (that is, dimensional information) is included.

^{fn 19} The EFM requires the same format and layout in text blocks as the underlying source information.

		<i>EFM (V.20 or Guidance Reference^{fn 2})</i>	<i>C</i>	<i>M</i>	<i>CO</i>	<i>S</i>
T	Labels ^{fn 21} are consistent ^{fn 22} with the captions or meanings in the source information, as applicable.	6.11.1, 6.11.2			X	
T(1)	The appropriate label roles (in the label linkbase) are specified in presentation groupings and are consistent with the source information, as applicable. For example, negated labels are used to reverse the sign of numeric values for presentation purposes.	6.11.4, 6.11.6, 6.11.7			X	X
U	Calculations reflected in the source information are included in the calculation linkbase in accordance with the SEC's requirements to the extent possible within the technical limitations ^{fn 23} of XBRL.	6.6.33, 6.15.2			X	X
	Structure of the XBRL Files—XBRL files are structured^{fn 24} in accordance with the following listed criteria.					
V	Taxonomies, including versions, referenced in the XBRL files are permitted by the SEC's requirements.	6.3.9		X	X	X
W	Presentation groupings are consistent with the titles and order of the components of the underlying source information and in accordance with the SEC's requirements.	6.7.12, FAQ B.12				X
W(1)	Separate note presentation groupings (base sets) are created for each required level (I, II, III, and IV) and ordered in accordance with the SEC's requirements.	6.7.12, FAQ B.12			X	X
W(2)	Titles of presentation groupings are in accordance with the SEC's formatting requirements.	6.7.12, FAQ B.12			X	X
X	The entity scheme (for example, www.sec.gov/CIK) for each context throughout the instance document is in accordance with the SEC's requirements.	6.5.1, 6.5.2, 6.5.3, FAQ E.17				X
Y	New table structures are only created when no suitable table structure exists in the applicable standard taxonomy's definition linkbase.	FAQ E.16, Staff Observations November 2010				X
Z	The names of extension elements contain no prohibited information.					X
Z(1)	The names of extension elements (excluding domain members) do not include company- or period-specific information.	6.8.6				X

^{fn 20} When using dimensions to format information, it may not be possible to present this information in the same order and hierarchy (for example, transposed or intermingled axes for line items and domain members may occur).

^{fn 21} Labels in the label linkbase for the SEC program must be the same as the captions in the source information, including parenthetical information.

^{fn 22} *Consistent* means the same as the captions in the source information, when required, or within the scope of variances otherwise permitted.

^{fn 23} Due to the current limitations of XBRL, calculations cannot be performed across different contexts; accordingly, it is currently not possible to include such calculations in the XBRL files.

^{fn 24} It is beyond the scope of these principles and criteria to include all applicable rules, regulations, and technical requirements related to the intended purpose of the XBRL submissions. Notwithstanding, preparers are responsible for identification of, and compliance with, all the SEC's requirements, and a preparer may choose to request that a practitioner perform procedures with respect to such requirements.

		<i>EFM (V.20 or Guidance Reference^{fn 2})</i>	<i>C</i>	<i>M</i>	<i>CO</i>	<i>S</i>
AA	The XBRL files include all files required by the SEC (for example, an instance, schemas, and linkbases).	6.3.2				X
BB	The language of the information in the XBRL files uses a permitted (or required) language (for example, English).					X
BB(1)	Elements must include fact values and labels expressed in U.S. English.	6.5.14, 6.10.1				X

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