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Academic Track
Advice on Using SEC Interactive Data:
Dimensions, Extensions and Conventions
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Advice on Using SEC Interactive Data

- Preliminaries
- Dimensions
- Extensions
- Conventions

There are Different Streams

▸ EDGAR Filings ("EX-101's")

◦ Do Not Crawl EDGAR

◦ Public Distribution .tar.gz files ftp://ftp.sec.gov/

◦ Continuous RSS Feeds

- ftp://ftp.sec.gov/pub/xbrlrss.*.xml

◦ Monthly RSS Feeds

- ftp://ftp.sec.gov/pub/monthly/

◦ EDGAR Filer Manual Volume II, Chapter 6 – Know it!

◦ Validation exceptions and rendering

▸ Voluntary Filings ("EX-100's")

▸ Credit Ratings

Credit Ratings – A Sample*

▶ You will need to manually log in here:
  ◦ http://www.ambest.com/nrsro/NrsroExhibit1.html
  ◦ http://www.dbrs.com/about/regulatoryAffairs
  ◦ http://www.egan-jones.com/17g-2
  ◦ http://www.fitchratings.com/jsp/creditdesk/PolicyRegulation.faces?context=3&detail=4
  ◦ http://www.jcr.co.jp/english/ratingactions/index.html
  ◦ http://v3.moodys.com/Pages/reg001004.aspx
  ◦ http://www.r-i.co.jp/eng/regulatory_affair/nrsro.html
  ◦ https://www.realpoint.com/RPLogin.aspx
  ◦ http://www.standardandpoors.com/home/en/us

* Note: This list is just a sample and does not suggest that any of the listed entities is preferable to any other entity that may not be listed on this slide.

Dimensions – Taxonomy View

- ◢ 🔷 Schedule of goodwill [Table] [4061001 - Disclosure - 10. GOODWILL (Details)]
  - ◢ ▦ Goodwill by Segment [Axis]
    - ◢ 🗐 Goodwill, Segment [Domain] [DEFAULT]
      - EN Division
      - FM Division
      - LL Division
      - ME Division
      - MP Division
  - ◢ ▦ Primary items
    - ◢ Ⓐ Goodwill [Roll Forward]
      - ▤ Goodwill
      - ▤ Goodwill acquired during period
      - ▤ Goodwill, Translation and Purchase Accounting Adjustments
      - ▤ Goodwill

Dimensions – Presentation View

		9876543210					
		Goodwill, Segment	EN Division	FM Division	LL Division	ME Division	MP Division
	Schedule of goodwill						
	Goodwill						
Year ended 31-Dec-2009	Balance	$7,777,777,000	$77,000	$577,000	$555,000	$3,132,000	$419,000
	Acquisitions	$7,369,000	$77,000	$90,000	$5,775,000	$1,073,000	$354,000
	Purchase Accounting Adjustments and Other	$(21,000)	$(1,000)	$68,000	$(53,000)	$(14,000)	$(21,000)
	Balance	$12,108,000	$153,000	$738,000	$6,274,000	$4,191,000	$752,000
	Schedule of goodwill						
	Goodwill						
Year ended 31-Dec-2010	Balance	$12,108,000	$153,000	$738,000	$6,274,000	$4,191,000	$752,000
	Acquisitions	$739,000	$1,000	$233,000	$447,000		$58,000
	Purchase Accounting Adjustments and Other	$(344,000)	$(77,000)	$67,000	$(64,000)	$(264,000)	$(6,000)
	Balance	$12,503,000	$77,000	$1,035,000	$6,660,000	$3,927,000	$804,000

4061001 - Disclosure - 10. GOODWILL (Details)

Dimensions – Fact Table View

Element	Start	End	Segment	Value
Acquisitions	2009-01-01	2009-12-31		7369000
Acquisitions	2009-01-01	2009-12-31	EN	77000
Acquisitions	2009-01-01	2009-12-31	FM	90000
Acquisitions	2009-01-01	2009-12-31	LL	5775000
Acquisitions	2009-01-01	2009-12-31	ME	1073000
Acquisitions	2009-01-01	2009-12-31	MP	354000
Balance	2009-12-31	2009-12-31		12108000
Balance	2009-12-31	2009-12-31	EN	153000
Balance	2009-12-31	2009-12-31	FM	738000
Balance	2009-12-31	2009-12-31	LL	6274000
Balance	2009-12-31	2009-12-31	ME	4191000
Balance	2009-12-31	2009-12-31	MP	752000

Extensions
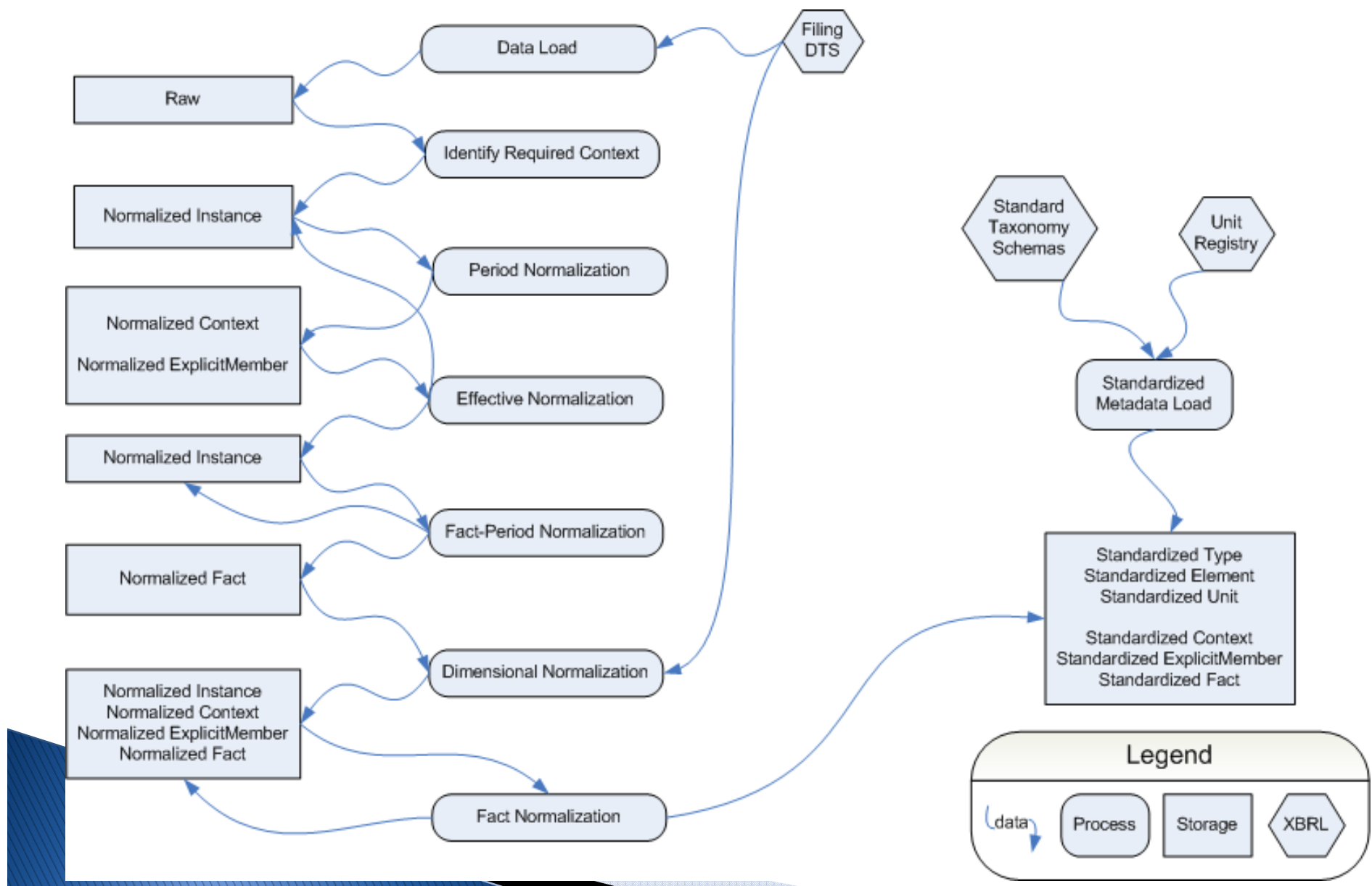
Fact Normalization Examples

- CIK 456789 has another name for current assets
  - If the CIK is 456789
  - And there is a fact with element name OperatingCapitalCurrent
  - Then there is a new fact:
    - AssetsCurrent in the same context with the same value
      - With support = the original fact: OperatingCapitalCurrent
- Banks call their current assets "deposits"
  - If the SIC2 is 6000
  - And there is a fact with element name CurrentDeposits
  - Then there is a new fact:
    - CurrentAssets in the same context with the same value
      - With support = the original CurrentDeposits fact
- The us gaap taxonomy has an extra element called TotalAssets
  - If there is a fact with element name TotalAssets
  - Then there is a new fact:
    - Assets in the same context with the same value
      - With support = the original TotalAssets fact

Rule 33-9002 + EFM 6.7.12 + Rendering Engine = Information

- **Presentation Groups**
  - Use FilingSummary.xml
- **Presentation Order and Calculation Nesting**
  - Custom leaf elements versus custom trunk elements
- **Text Blocks**
  - Parse the XHTML as XML to find words in headings

Advice on Using SEC Interactive Data

- Preliminaries
  - Be sure you're looking at the right data stream
- Dimensions
  - Transform everything into fact tables
- Extensions
  - Business rules implement *your* normalization
- Conventions
  - Use presentation clues