### 23rd XBRL International Conference

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Academic Track Advice on Using SEC Interactive Data: Dimensions, Extensions and Conventions Walter Hamscher, 27 October 2011

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Overview

# 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 <u>ftp://ftp.sec.gov/</u>
  - 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

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# Credit Ratings - A Sample\*

> You will need to manually log in here:

- <u>http://www.ambest.com/nrsro/NrsroExhibit1.html</u>
- <u>http://www.dbrs.com/about/regulatoryAffairs</u>
- <u>http://www.egan-jones.com/17g-2</u>

- <u>http://www.fitchratings.com/jsp/creditdesk/PolicyRegulation.faces?context=3&detail=4</u>
- <u>http://www.jcr.co.jp/english/ratingactions/index.html</u>
- <u>http://v3.moodys.com/Pages/reg001004.aspx</u>
- <u>http://www.r-i.co.jp/eng/regulatory\_affair/nrsro.html</u>
- <u>https://www.realpoint.com/RPLogin.aspx</u>
- <u>http://www.standardandpoors.com/home/en/us</u>
- \* 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.

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Dimensions

# **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
      - iiii MP Division
  - a 🔛 Primary items
    - Goodwill [Roll Forward]
      - 🗧 Goodwill
      - Goodwill acquired during period
      - Goodwill, Translation and Purchase Accounting Adjustments
      - 🗏 Goodwill

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#### Dimensions

### **Dimensions – Presentation View**

	sure - 10. GOODWILL (Details) 🛛	00005 10010						
		9876543210						
		Goodwill, Segment	EN Division	FM Division	LL Division	ME Division	MP Division	
Year ended 31-Dec-2009	Schedule of goodwill							
	Goodwill							
	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	
Year ended 31-Dec-2010	Schedule of goodwill							
	Goodwill							
	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	

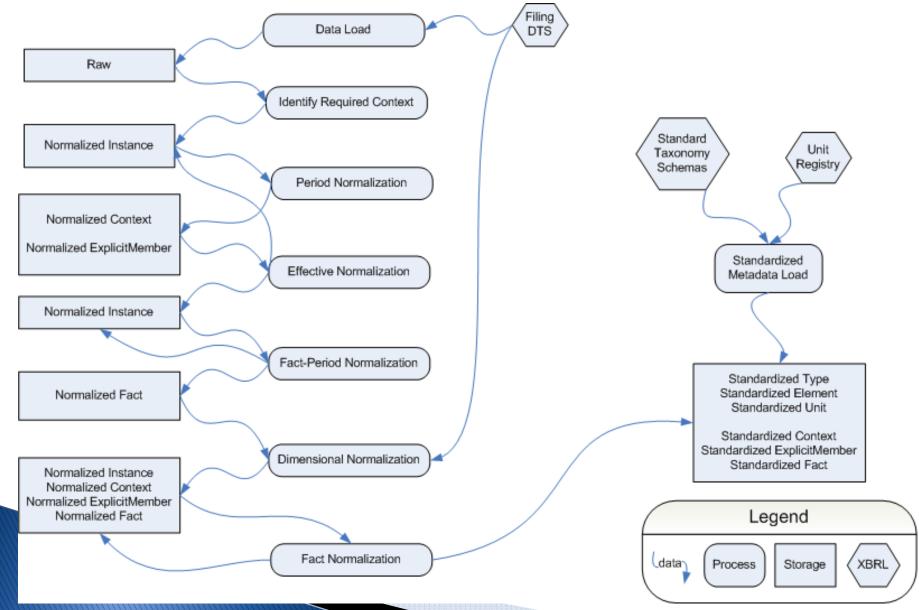


#### Dimensions

## **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

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#### Conventions

### 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

rint Document View Excel Docu	iment			
Cover	Consolidated Condensed Statements of Net Assets in	b.1.02.2044	L 04 204	
Document and Entity Information	Liquidation (USD \$) In Millions	JUI. 02, 2011	Jan. 01, 2011	
F	Assets:			
Financial Statements	Cash and cash equivalents	\$ 4.4	\$8.7 <i>[1]</i>	
Consolidated Condensed	Prepaid expenses	1.5	1.6 <i>[1]</i>	
Statements of Net Assets in Liquidation	Real Estate	6.2	6.2 <i>[1]</i>	
Elquidation	Investment in Holdings	2.9		
Consolidated Condensed	Receivable from Holdings	0.6		
Statement of Changes in Net Assets in Liquidation	Total assets	15.6	16.5 <i>[1</i> ]	
	Liabilities:			
Notes to Financial Statements	Accounts Payable and Accrued Expenses	3.1	4.2 <sup>[1]</sup>	
Nature of Company	Other liabilities	1.2	2.5 [ <sup>1</sup> ]	
Basis of Presentation	Total liabilities	4.3	6.7 <i>[1]</i>	
Fair Value	Net Assets in Liquidation	\$11.3	\$ 9.8 <i>[1]</i>	
Mahwah Real Estate	[1] Derived from audited financial inform	nation		
Income Taxes				
Commitments and Contingencies				
Special Cash Distribution				
Letters of Credit				
1				

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Stock Options

All Reports

Conclusion

### 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

