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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	

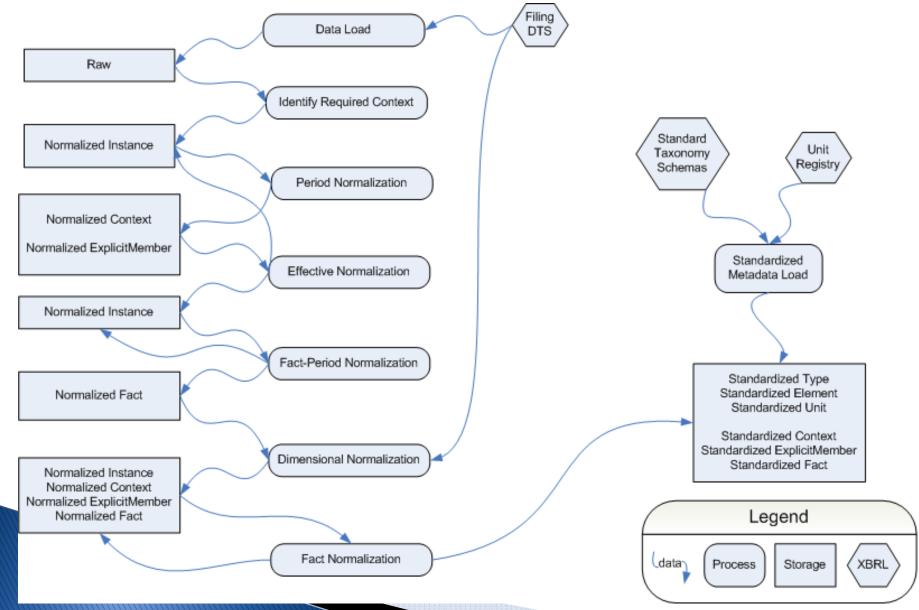


Dimensions

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 ^[1]	
Nature of Company	Other liabilities	1.2	2.5 [¹]	
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

