June 12, 2018

Susan M. Cosper, Technical Director  
Louis Matherne, Chief of Taxonomy Development  
Financial Accounting Standards Board  
401 Merritt 7  
PO Box 5116  
Norwalk, CT 06856-5116

RE: File Reference No. 2018-240

Dear Ms. Cosper and Mr. Matherne;

The proposed ASU does not change the disclosure requirements for collaborative arrangements. However, there are changes to the Taxonomy for the existing disclosure requirements. If the proposed ASU update does result in changes to the disclosure requirements, then we suggest that these changes should be explicitly addressed to provide clarity for both the development of the US GAAP taxonomy and the preparers.

We would also like to reiterate that changes to the Taxonomy that are not related to changes in the reporting requirements (i.e., presentation or disclosure requirements) in the Codification should normally only be made only if a cost/benefit analysis of the proposed changes warrants the changes.

Changes to the taxonomy that are not predicated on new or updated reporting requirements have a clear cost impact for both preparers and consumers of the data and should be made only when there are discernible benefits that outweigh those costs. Furthermore, the cost/benefit analysis should include research that addresses whether (and how) the changes improve the consistency of the data across companies and periods or the ability to automatically ingest the data. Based on our review of the impact of these changes on our customers, there is no discernible benefit to the preparers.

We strongly recommend that the FASB staff conduct comprehensive research to determine whether any proposed changes are beneficial.
If you have any questions or would like to discuss our views further, please contact me at mike.starr@workiva.com

Sincerely,

J.W. Mike Starr  
Vice-President, Government and Regulatory Affairs  
Workiva Inc.

cc: Campbell Pryde, CEO, XBRL US, Inc.  
Mike Willis, Assistant Director, Office of Structured Disclosure, Division of Economics and Risk Analysis, U. S. Securities and Exchange Commission