

FASB Extension Taxonomy Change Application (TC App)

User Guide

Version 0.20

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1. Overview

The FASB Extension Taxonomy Change (TC App) application helps users quickly identify element changes resulting from a new U.S. GAAP Financial Reporting Taxonomy (Taxonomy)¹ release for elements used in an existing XBRL extension taxonomy that meet the requirements for filing with the Securities and Exchange Commission (SEC). This application provides the basic information of elements defined in an extension taxonomy as well as additional deprecated element labels and change notes for elements defined in a given version of the Taxonomy (version 2016, 2017, and new for 2018-both the U.S. GAAP Taxonomy and the SEC Reporting Taxonomy). Users should reference the respective Taxonomy Release Notes that accompany each Taxonomy version for a fuller description of the year-to-year changes.

2. Distribution contents

This distribution of the TC App contains:

- TCApUserGuide.pdf - This file
- VERSION - TCAp version identifier
- Bin - TCAp run file (xtqt.bat)
- Lib - TCAp 3rd party libraries and licenses

3. Summary of features

TCAp implements the following features:

- XBRL Filings Taxonomy Query
- Save to Spreadsheet XML File

XBRL Filings Taxonomy Query: This feature generates a list of all elements used in the presentation groups for an XBRL extension taxonomy and identifies the element changes relative to a subsequent Taxonomy release.

The following information is provided for each element (See Example 1 below):

- Element Prefix – example, us-gaap, dei, company specific
- Element Name – example, AccountsPayableCurrent
- Element Namespace – example, <http://fasb.org/us-gaap/2018-01-31>
- Element Type – example, monetary, decimal, string
- Element Period Type – instant, duration
- Element Balance – debit, credit
- Standard Label [as used in filing] – example, “Accounts Payable, Current”

¹ For 2018 the FASB also issued a SEC Reporting Taxonomy (SRT) which can also be reviewed using the TCApp.

- Documentation Label [as used in filing] – element definition
- In Base (us-gAAP/srt) – A value of "us-gAAP" or "srt" appears if there is an element either within the U.S. GAAP Taxonomy (us-gAAP) or the SEC Reporting Taxonomy (srt) with the same name as an extension taxonomy element and that it may be an appropriate replacement element for the extension element. If not, the extension element name will need to be changed to avoid an element name conflict.
- Link Roles – indicates the relationship groups the element is used in
- Base Standard Label – standard label in the version of the Taxonomy selected
- Base Documentation Label (if applicable) – documentation label in the version of the Taxonomy selected
- Deprecated Date (if applicable) – example, "2018-01-31"
- Deprecated Label (if applicable) – example, "Element was deprecated because ..."
- Deprecation Replacements – example "FinancialInstrumentAxis"
- Change Notes – Contain the source of the changes as well as the date and the ASU number, if applicable. For example, "{SourceName}Financial Instruments-Recognition and Measurement {ChangeDate}2017-08 {ModifiedReferences} {Source_ASU_Number} 2016-01"
- Removed from Base – A value of YES indicates the Base element has been removed from the Base because it was deprecated before 2015-01-31 and is no longer available for use. It must be replaced.
- Taxonomy Implementation Note (if applicable) – example, "Element is transitional and intended to be used by entities that apply nonpublic entity timing in adoption of amendments from Accounting Standards Updates."

Example 1

The screenshot shows the 'View Panel' of the XBRL Taxonomy Change Application. It displays a table of taxonomy elements with columns for Element Name, Element Type, Standard Label, Base Documentation Label, and several columns for deprecation and modification. Red arrows point from the filter options to the corresponding columns in the table.

Element Prefix	Element Name (dp-20141227)	Element P...	Elem...	Standard Label(dp-20141227)	Base Documentation Label(2018-01-31)	Deprecated Date(2018-01-31)	Deprecated Label(2018-01-31)	Deprecation Replacements(2018-01-31)	Change Notes(2018-01-31)	Removed from
us-gaap	GoodwillImpairmentLoss	duration	debit	Goodwill, Impairment Loss	Amount of loss from the write-down of an asset representing the future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized.					
us-gaap	GoodwillIntangibles	duration		Goodwill [Line Items]	Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.					
us-gaap	GoodwillPeriodIncreaseDecrease	duration		Goodwill, Period Increase (Decrease)	Amount of increase (decrease) of an asset representing future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized.					
us-gaap	GoodwillPurchaseAccountingAdjustments	duration	debit	Goodwill, Purchase Accounting Adjustments	Amount of increase (decrease) from adjustments after acquisition date under purchase accounting of an asset representing the future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized.					
us-gaap	GoodwillTransitionAdjustments	duration	debit	Goodwill, Transition Adjustments	Amount of increase (decrease) from foreign currency transition adjustments of an asset representing future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized.	2018-01-31		Element was deprecated because...	GoodwillForeignCurrencyTransitionGainLoss	
us-gaap	GrossProfit	duration	credit	Gross Profit	Aggregate revenue less cost of goods and services sold or operating expenses directly attributable to the revenue generation activity.					[SourceName]ASC Reorganization (ChangeDate)2017-11 (ModifiedDate)References
us-gaap	ImpairmentOfIntangibleAssetsFiniteLived	duration	debit	Impairment of Intangible Assets, Finite-lived	The amount of impairment loss recognized in the period resulting from the write-down of the carrying amount of a finite-lived intangible asset to fair value.					[SourceName]Cash Flows (ChangeDate)2017-08 (ModifiedDate)References
us-gaap	ImpairmentOrDisposalOfLongLivedAssetsPolicy[Policy Text Block]	duration		Impairment or Disposal of Long-Lived Assets, Policy [Policy Text Block]	Disclosure of accounting policy for recognizing and measuring the impairment of long-lived assets. An entity also may disclose its accounting policy for long-lived assets to be sold. This policy excludes goodwill and intangible assets.					
us-gaap	IncomeLossFromContinuingOperationsBeforeIncome Taxes, Domestic	duration	credit	Income (Loss) from Continuing Operations before Income Taxes, Domestic	The portion of earnings or loss from continuing operations before income taxes that is attributable to domestic operations.					
us-gaap	IncomeLossFromContinuingOperationsBeforeIncome Taxes, Extraordinary Items, Noncontrolling Interest	duration	credit	Income (Loss) from Continuing Operations before Income Taxes, Extraordinary Items, Noncontrolling Interest	Amount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest.					[SourceName]ASC Reorganization, Reference Project (ChangeDate)2017-11 (ModifiedDate)References

The information provided in the “View Panel” allows users to easily identify elements in the XBRL extension taxonomy that have been modified or deprecated based on the Taxonomy release selected. For further use outside of TC App the results can be saved in Microsoft Excel, (see Item 6, Sub item 5).

4. Changes from previous versions

The following functions have been added in this release:

- The ability to compare a company’s extension taxonomy to the 2018 Taxonomy and SEC Reporting Taxonomy.
- Removal of the 2015 Taxonomy
- A new label “Deprecation Replacements” has been added to provide additional information to consider when selecting a replacement element for an element that has been deprecated.
- A new label "In Base(us-gaap/srt)" has been added to indicate whether the element is located in the US GAAP Taxonomy or the SEC Reporting Taxonomy.

5. Installation procedure

To install TC App simply unzip the installation package into a folder on your local drive. However, in order to run the program, you must have Java 1.6 or above installed on your machine. If necessary, visit <http://www.java.com> to download and install Java on your machine.

6. Launch TC App

1. Go to the installation folder FASBTaxonomyChangeApplication/bin
2. Double click xtqt.bat to start the tool
3. Load extension taxonomy by either entering the taxonomy entry point URL such as <http://www.sec.gov/Archives/edgar/data/1390777/000119312511214307/bk-20110630.xsd>, or click the "Open" button to select an extension taxonomy entry point XSD file from your local drive. The file can be retrieved directly from any Internet location such as the SEC EDGAR System (**Example 2: Item A**) or by selecting a local XSD file using the open function (**Example 2: Item B**).
4. Select the radio button for the Taxonomy release to compare with the XBRL extension taxonomy (**Example 2: Item C**). Clicking the radio button automatically runs the application.
5. Save the results in the "View Panel" as an XML file (**Example 2: Item D**) with an xml extension; for example, "XTQT_Results.xml". This file can be opened and saved in Microsoft Excel for further use.

Example 2

Element Prefix	Element Name	Element Period	Element Type	Standard label	Base Documentation Label	Depreciated Date	Depreciated Label	Depreciation Replacements	Change Notes	Removed from Base
us-gaap	GrossProfit	duration	credit							
us-gaap	ImpairmentOfIntangibleAssets	duration	debit	Impairment of Intangible Assets, Finite-lived	The amount of impairment loss recognized in the period resulting from the write-down of the carrying amount of a finite-lived intangible asset to fair value.				SourceName\Cash Flows (ChangeDate)2017-08 (ModifyReferences)	
us-gaap	ImpairmentOrDisposalOfLongLivedAssetsPolicy	duration		Impairment or Disposal of Long-Lived Assets, Policy [Policy Text Block]	Disclosure of accounting policy for recognizing and measuring the impairment of long-lived assets. An entity also may disclose its accounting policy for long-lived assets to be sold. This policy excludes goodwill and intangible assets.					
us-gaap	IncomeLossFromContinuingOperationsBeforeIncomeTaxesDomestic	duration	credit	Income (Loss) from Continuing Operations before Income Taxes, Domestic	The portion of earnings or loss from continuing operations before income taxes that is attributable to domestic operations.					
us-gaap	IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest	duration	credit	Income (Loss) from Continuing Operations before Income Taxes, Extraordinary Items, Noncontrolling Interest	Amount of income (loss) from continuing operations, including income (loss) from equity method investments, before deduction of income tax expense (benefit), and income (loss) attributable to noncontrolling interest.				SourceName\ASC Reorganization, Reference Project (ChangeDate)2017-11 (ModifyReferences)	
us-gaap	IncomeLossFromContinuingOperationsBeforeIncomeTaxesForeign	duration	credit	Income (Loss) from Continuing Operations before Income Taxes, Foreign	The portion of earnings or loss from continuing operations before income taxes that is attributable to foreign operations, which is defined as income or loss generated from operations located outside the entity's country of domicile.					
us-gaap	IncomeLossFromEquityMethodInvestments	duration	credit	Income (Loss) from Equity Method Investments	This item represents the entity's proportionate share for the period of the net income (loss) of its investee (such as unconsolidated subsidiaries and joint ventures) to which the equity method of accounting is applied. This item includes income or expense related to stock-based compensation based on the investor's grant of stock to employees of an equity method investee.				SourceName\ASC Reorganization (ChangeDate)2017-11 (ModifyReferences)	
us-gaap	IncomeStatementAbstract	duration		Income Statement [Abstract]						
us-gaap	IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupIncludingDiscontinuedOperations	duration		Income Statement, Balance Sheet and Additional Disclosures by Disposal Group, Including Discontinued Operations [Line Items]	Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.					
us-gaap	IncomeStatementBalanceSheetAndAdditionalDisclosuresByDisposalGroupIncludingDiscontinuedOperations	duration		Income Statement, Balance Sheet and Additional Disclosures by Disposal Group, Including Discontinued Operations [Table]	Disclosure of information about a disposal group, includes, but is not limited to, a discontinued operation, disposed classified as held for sale or disposed of by means other than sale or disposal of an individually significant component.					
us-gaap	IncomeStatementLocationAxis	duration		Income Statement Location [Axis]	Information by location in the income statement.				SourceName\Reference Project (ChangeDate)2017-11 (ModifyReferences)	

7. Constraints

This application is not intended to be a general XBRL processor. It is built on the assumption of accepting a valid XBRL taxonomy and in general is aimed at processing a US-GAAP extension taxonomy as it appears in the SEC web site for a given filer. An invalid XBRL taxonomy may cause unexpected errors.

8. Troubleshooting

In some cases, the TC App is unable to find the installed Java application and will not run.

A proper TC App launch results in a small black dialog box appearing and remaining resident on the screen with the TC App launching in front of it. The common failure symptom has the small black dialog box flashing on and off with no subsequent TC App launch.

The possible cause for this problem is that the system cannot find Java. The following steps will usually rectify this problem (this may require administrator rights):

1. From the Windows Start icon go to Control Panel -> System (or System and Security) -> Advanced system settings. *To navigate directly, you can type "view advanced system settings" in the "search programs and files" box and then select the result.*

2. Select “Environment Variables” and under “System variables”, double-click the Variable “Path” to bring up the edit window.
3. In the Edit window, modify the variable value by adding the location of your Java directory, e.g. C:\Program Files\Java\jre6\bin. Save by selecting OK.
4. Return to your TCAPP installation directory and run it again.

9. Support

If you have any difficulty using this application, please contact xbri@fasb.org.