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**Revenue from Contracts with Customers (including remodeling
of revenue and cost of revenue presentation in the Statement of
Income)**

(Taxonomy Version 2018)

**FASB U.S. GAAP Financial Reporting Taxonomy (Taxonomy)
Implementation Guide Series**

The Taxonomy Implementation Guide is not authoritative; rather, it is a document that communicates how the U.S. GAAP Financial Reporting Taxonomy (Taxonomy) is designed. It also provides other information to help a user of the Taxonomy understand how elements and relationships are structured.

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Taxonomy Implementation Guide on Revenue from Contracts with Customers (including remodeling of revenue and cost of revenue presentation in the Statement of Income)

Overview

The purpose of this Taxonomy Implementation Guide (Guide) is to demonstrate the modeling for disclosures related to revenue from contracts with customers under *FASB Accounting Standards Codification*[®] Topic 606 and remodeling of revenue and cost of revenue presentation in the Statement of Income. These examples are not intended to encompass all of the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy or disclosures in its financial statements. The examples are provided to help users of the Taxonomy understand how the modeling for disclosures of revenue from contracts with customers and revenue and cost of revenue in the Statement of Income is structured within the Taxonomy. The examples are based on the assumption that an entity meets the criteria for reporting revenue from contracts with customers under U.S. GAAP and/or U.S. Securities and Exchange Commission (SEC) authoritative literature. However, the reported line items within the examples do not include all reporting requirements and represent only partial disclosures and statements for illustrative purposes.

While constituents may find the information in this Guide useful, users looking for guidance to conform to SEC XBRL filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC's website at xbrl.sec.gov.

This Guide focuses on detail tagging only (Level 4); it does not include any elements for text blocks, policy text blocks, and table text blocks (Levels 1–3).

There are two sections included in this Guide:

- **Section 1: Revenue from Contracts with Customers disclosure examples**

This section includes the following six examples:

- Example 1—[Disclosure of Disaggregated Revenue](#)
- Example 2—[Disclosure of Contract Asset and Liability](#)
- Example 3a—[Disclosure of Transaction Price Allocated to the Remaining Performance Obligations—Defined End Point](#)
- Example 3b—[Disclosure of Transaction Price Allocated to the Remaining Performance Obligations—Undefined End Point](#)

- Example 4—[Disclosure of Costs Incurred to Obtain or Fulfill a Contract](#)
- Example 5—[Disclosure of Cumulative Effect Recognized on Initial Application of the New Guidance](#).

- **Section 2: Statement of Income presentation**

This section includes the following five examples:

- Example 6—[Revenue and Cost of Revenue Statement of Income Presentation—Unspecified Type of Revenue from Contracts with Customers](#)
- Example 7—[Revenue and Cost of Revenue Statement of Income Presentation—One Type of Revenue from Contracts with Customers](#)
- Example 8—[Revenue and Cost of Revenue Statement of Income Presentation—Multiple Types of Revenue from Contracts with Customers—Use of Taxonomy Members](#)
- Example 9—[Revenue and Cost of Revenue Statement of Income Presentation—Multiple Types of Revenue from Contracts with Customers—Use of Extension Members](#)
- Example 10—[Revenue and Cost of Revenue Statement of Income Presentation—Multiple Types of Revenue—Revenue from Contracts with Customers and Lease Revenue](#)

General Information

- (1) A legend for dimensions and domain members has been provided to associate with facts contained in the notes to the financial statements. Extension elements are coded using “Ex.” Legends specific to the examples are provided in Figure x.2 of each example.

Coding	Standard Label	Element Name
A1	Segments [Axis]	StatementBusinessSegmentsAxis
	Segments [Domain]	SegmentDomain
ExM1	Consumer Products [Member]	ConsumerProductsMember
ExM2	Transportation [Member]	TransportationMember
ExM3	Energy [Member]	EnergyMember
A2	Geographical [Axis]	StatementGeographicalAxis
	Geographical [Domain]	SegmentGeographicalDomain
M4	North America [Member]	NorthAmericaMember
M5	Europe [Member]	EuropeMember
M6	Asia [Member]	AsiaMember
A3	Product and Service [Axis]	ProductOrServiceAxis
	Product and Service [Domain]	ProductsAndServicesDomain
ExM7	Office Supplies [Member]	OfficeSuppliesMember
ExM8	Appliances [Member]	AppliancesMember
ExM9	Clothing [Member]	ClothingMember
ExM10	Motorcycles [Member]	MotorcyclesMember
M11	Automobiles [Member]	AutomobilesMember
ExM12	Solar Panels [Member]	SolarPanelsMember
ExM13	Power Plant [Member]	PowerPlantMember
M14	Electricity, US Regulated [Member]	ElectricityUsRegulatedMember
M15	Natural Gas, US Regulated [Member]	NaturalGasUsRegulatedMember
ExM16	Casino and Racing [Member]	CasinoAndRacingMember
M17	Casino [Member]	CasinoMember
M18	Food and Beverage [Member]	FoodAndBeverageMember
M19	Occupancy [Member]	OccupancyMember
ExM20	Retail and Entertainment [Member]	RetailAndEntertainmentMember
M21	Retail [Member]	RetailMember
M22	Entertainment [Member]	EntertainmentMember
M23	Product [Member]	ProductMember
M24	Service [Member]	ServiceMember
A4	Timing of Transfer of Good or Service [Axis]	TimingOfTransferOfGoodOrServiceAxis
	Timing of Transfer of Good or Service [Domain]	TimingOfTransferOfGoodOrServiceDomain
M25	Transferred at Point in Time [Member]	TransferredAtPointInTimeMember
M26	Transferred over Time [Member]	TransferredOverTimeMember

(Continues)

Coding	Standard Label	Element Name
A5	Capitalized Contract Cost [Axis] Capitalized Contract Cost [Domain]	CapitalizedContractCostAxis CapitalizedContractCostDomain
ExM27	Sales Commission [Member]	SalesCommissionMember
ExM28	Migration and Testing [Member]	MigrationAndTestingMember
ExM29	Software [Member]	SoftwareMember
A6	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]	RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionStartDateAxis
2019-01-01		
2020-01-01		
A7	Initial Application Period Cumulative Effect Transition [Axis] Initial Application Period Cumulative Effect Transition [Domain]	InitialApplicationPeriodCumulativeEffectTransitionAxis InitialApplicationPeriodCumulativeEffectTransitionDomain
M30	Difference between Revenue Guidance in Effect before and after Topic 606 [Member]	DifferenceBetweenRevenueGuidanceInEffectBeforeAndAfterTopic606Member
A8	Adjustments for New Accounting Pronouncements [Axis] Type of Adoption [Domain]	AdjustmentsForNewAccountingPronouncementsAxis TypeOfAdoptionMember
M31	Accounting Standards Update 2014-09 [Member]	AccountingStandardsUpdate201409Member

(Continued)

- (2) Elements that have instant period type and elements that have duration period type are indicated as such in Figure x.2 of each example. Instant elements have a single date context (such as December 31, 20X1), while duration elements have a starting and ending date as their context (such as January 1 to December 31, 20X1).
- (3) Instance documents (Figure x.3 in each example) do not include all information that may appear in an entity's instance document. The instance documents are provided for illustrative purposes only.
- (4) For elements contained in the Taxonomy, the standard label is as it appears in the Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, refer to the *EDGAR Filer Manual*.
- (5) Values reported in XBRL are generally entered as positive, with the exception of certain concepts such as net income (loss) or gain (loss).

Section 1: Revenue from Contracts with Customers disclosure examples

Modeling

The expected variability in disclosures between filing entities for the disaggregation of revenue, types of capitalized costs, and timing of satisfaction of remaining performance obligations required a flexible modeling structure in the Taxonomy to accommodate the new requirements.

In Example 1, dimensions (denoted by [Axis] in the standard label) are used to disaggregate revenue by category. The appropriate line item element for revenue is used with the dimensions to provide consistency between filers but allowing for variability in the categories that may be used to disaggregate.

In Example 3, a new design that was available beginning with the 2017 Taxonomy is used to provide a flexible structure for the time bands for the duration of the remaining performance obligations. This structure has a typed dimension for the starting date of the duration. The dimension is restricted to a specific format for its members which is a date (YYYY-MM-DD). It is intended to be applied in conjunction with line item elements to tag the fact value for the dates in which the remaining performance obligations are expected to be recognized.

This multiple date dimension represents certain facts reported as part of the current context and also has relevant information that links those facts to other time periods. In other words, multiple date dimension-members represent the date attribute that is reported for certain facts but is different from the contextual date or reporting date.

In Example 4, a dimension is used to disaggregate the capitalized costs for obtaining or fulfilling contracts with customers by category of asset. The line item element provides consistency between filers with the dimension allowing for the variability in the categorization.

Example 1—Disclosure of Disaggregated Revenue

This Example illustrates the modeling for disclosure of disaggregated revenue from contracts with customers by primary geographical market, major product line, and timing of revenue recognition.

Year Ended December 31, 2018		A1:ExM1	A1:ExM2	A1:ExM3	Total
		Consumer Products	Transportation	Energy	
Primary geographical markets					
North America	L1, A2:M4	\$ 990	\$ 2,250	\$ 5,250	\$ 8,490
Europe	L1, A2:M5	300	750	1,000	2,050
Asia	L1, A2:M6	700	260	—	960
Total revenue	L1	\$ 1,990	\$ 3,260	\$ 6,250	\$ 11,500
Major goods/service lines					
Office supplies	L1, A3:ExM7	\$ 600	—	—	\$ 600
Appliances	L1, A3:ExM8	990	—	—	990
Clothing	L1, A3:ExM9	400	—	—	400
Motorcycles	L1, A3:ExM10	—	500	—	500
Automobiles	L1, A3:M11	—	2,760	—	2,760
Solar panels	L1, A3:ExM12	—	—	1,000	1,000
Power plant	L1, A3:ExM13	—	—	5,250	5,250
Total revenue	L1	\$ 1,990	\$ 3,260	\$ 6,250	\$ 11,500
Timing of revenue recognition					
Goods transferred at a point in time	L1, A4:M25	\$ 1,990	\$ 3,260	\$ 1,000	\$ 6,250
Services transferred over time	L1, A4:M26	—	—	5,250	5,250
Total revenue	L1	\$ 1,990	\$ 3,260	\$ 6,250	\$ 11,500

Figure 1.1

The legend for the elements used to tag these facts is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Segments [Axis]		Duration	StatementBusinessSegmentsAxis
	Segments [Domain]		Duration	SegmentDomain
ExM1	Consumer Products [Member]		Duration	ConsumerProductsMember
ExM2	Transportation [Member]		Duration	TransportationMember
ExM3	Energy [Member]		Duration	EnergyMember
A2	Geographical [Axis]		Duration	StatementGeographicalAxis
	Geographical [Domain]		Duration	SegmentGeographicalDomain
M4	North America [Member]		Duration	NorthAmericaMember
M5	Europe [Member]		Duration	EuropeMember
M6	Asia [Member]		Duration	AsiaMember
A3	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
ExM7	Office Supplies [Member]		Duration	OfficeSuppliesMember
ExM8	Appliances [Member]		Duration	AppliancesMember
ExM9	Clothing [Member]		Duration	ClothingMember
ExM10	Motorcycles [Member]		Duration	MotorcyclesMember
M11	Automobiles [Member]		Duration	AutomobilesMember
ExM12	Solar Panels [Member]		Duration	SolarPanelsMember
ExM13	Power Plant [Member]		Duration	PowerPlantMember
A4	Timing of Transfer of Good or Service [Axis]		Duration	TimingOfTransferOfGoodOrServiceAxis
	Timing of Transfer of Good or Service [Domain]		Duration	TimingOfTransferOfGoodOrServiceDomain
M25	Transferred at Point in Time [Member]		Duration	TransferredAtPointInTimeMember
M26	Transferred over Time [Member]		Duration	TransferredOverTimeMember
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax

Figure 1.2

The instance document created using the modeling structure is provided here:

		L1	
Standard Label	Segments [Axis] A1	Geographical [Axis] A2	Revenue from Contract with Customer, Excluding Assessed Tax
Preferred Label**			Total revenue
Consumer Products [Member] ExM1		North America [Member] M4	990
		Europe [Member] M5	300
		Asia [Member] M6	700
			1990
Transportation [Member] ExM2		North America [Member] M4	2250
		Europe [Member] M5	750
		Asia [Member] M6	260
			3260
Energy [Member] ExM3		North America [Member] M4	5250
		Europe [Member] M5	1000
		Asia [Member] M6	0
			6250
		North America [Member] M4	8490
		Europe [Member] M5	2050
		Asia [Member] M6	960
	Report-wide Value		11500

Figure 1.3a

The instance document created using the modeling structure is provided here:

L1

Standard Label	Product and Service [Axis] A3	Segments [Axis] A1	Revenue from Contract with Customer, Excluding Assessed Tax
Preferred Label**			Total revenue
	Office Supplies [Member] ExM7	Consumer Products [Member] ExM1	600
		Transportation [Member] ExM2	0
		Energy [Member] ExM3	0
			600
	Appliances [Member] ExM8	Consumer Products [Member] ExM1	990
		Transportation [Member] ExM2	0
		Energy [Member] ExM3	0
			990
	Clothing [Member] ExM9	Consumer Products [Member] ExM1	400
		Transportation [Member] ExM2	0
		Energy [Member] ExM3	0
			400
	Motorcycles [Member] ExM10	Consumer Products [Member] ExM1	0
		Transportation [Member] ExM2	500
		Energy [Member] ExM3	0
			500
	Automobiles [Member] M11	Consumer Products [Member] ExM1	0
		Transportation [Member] ExM2	2760
		Energy [Member] ExM3	0
			2760
	Solar Panels [Member] ExM12	Consumer Products [Member] ExM1	0
		Transportation [Member] ExM2	0
		Energy [Member] ExM3	1000
			1000

Figure 1.3b (Continues)

Standard Label	Product and Service [Axis] A3	Segments [Axis] A1	Revenue from Contract with Customer, Excluding Assessed Tax
Preferred Label**			Total revenue
	Power Plant [Member] ExM13	Consumer Products [Member] ExM1	0
		Transportation [Member] ExM2	0
		Energy [Member] ExM3	5250
			5250
		Consumer Products [Member] ExM1	1990
		Transportation [Member] ExM2	3260
		Energy [Member] ExM3	6250
	Report-wide Value		11500

Figure 1.3b (Continued)

The instance document created using the modeling structure is provided here:

L1

Standard Label	Timing of Transfer of Good or Service [Axis] A4	Segments [Axis] A1	Revenue from Contract with Customer, Excluding Assessed Tax
Preferred Label**			Total revenue
	Transferred at Point in Time [Member] M25	Consumer Products [Member] ExM1	1990
		Transportation [Member] ExM2	3260
		Energy [Member] ExM3	1000
			6250
	Transferred over Time [Member] M26	Consumer Products [Member] ExM1	0
		Transportation [Member] ExM2	0
		Energy [Member] ExM3	5250
			5250
		Consumer Products [Member] ExM1	1990
		Transportation [Member] ExM2	3260
		Energy [Member] ExM3	6250
	Report-wide Value		11500

Figure 1.3c

Notes:

- “Revenue from Contract with Customer, Excluding Assessed Tax” (L1) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, excluding tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” element may be used, if applicable.
 - “Consumer Products [Member]” (ExM1), “Transportation [Member]” (ExM2), and “Energy [Member]” (ExM3) are created under “Segments [Axis]” (A1) to provide the company-specific names of the segments.
 - “Office Supplies [Member]” (ExM7), “Appliances [Member]” (ExM8), “Clothing [Member]” (ExM9), “Motorcycles [Member]” (ExM10), “Solar Panels [Member]” (ExM12), and “Power Plant [Member]” (ExM13) are created and “Automobiles [Member]” (M11) is located under “Product and Service [Axis]” (A3) to provide the names of the company's products and services.
 - The values \$1,990, \$3,260, \$6,250, and \$11,500 are provided in each figure (1.3a, 1.3b, and 1.3c) for illustrative purposes, but may only appear once in the instance document.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 2—Disclosure of Contract Asset and Liability

This Example illustrates the modeling for the disclosure of the contract asset and liability related to revenue recognized in the reporting period that was included in the contract liability balance at the beginning of the period.

		2018	2017	2016
Receivable	L5	\$ 560	\$ 780	\$ 630
Contract asset	L3	\$ 1,500	\$ 2,250	\$ 1,800
Contract liability	L4	\$ (200)	\$ (850)	\$ (500)
Revenue recognized in the period from:				
Amounts included in contract liability at the beginning of the period	L2	\$ 650	\$ 200	\$ 100

Figure 2.1

The legend for the elements used to tag these facts is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L2	Contract with Customer, Liability, Revenue Recognized	Credit	Duration	ContractWithCustomerLiabilityRevenueRecognized
L3	Contract with Customer, Asset, Net	Debit	Instant	ContractWithCustomerAssetNet
L4	Contract with Customer, Liability	Credit	Instant	ContractWithCustomerLiability
L5	Accounts Receivable, Net	Debit	Instant	AccountsReceivableNet

Figure 2.2

The instance document created using the modeling structure is provided here:

	<u>Standard Label</u>	<u>Preferred Label**</u>	<u>Report-wide Value</u>		
	<u>Date context</u>		<u>2018</u>	<u>2017</u>	<u>2016</u>
L5	Accounts Receivable, Net	Receivable	560	780	630
L3	Contract with Customer, Asset, Net	Contract asset	1500	2250	1800
L4	Contract with Customer, Liability	Contract liability	200	850	500
L2	Contract with Customer, Liability, Revenue Recognized	Amounts included in contract liability at the beginning of the period	650	200	100

Figure 2.3

Notes:

- Assets and liabilities are reported on an unclassified basis, and, therefore, line item elements selected are unclassified assets and liabilities elements.
 - “Contract with Customer, Liability, Revenue Recognized” (L2) is used to tag the fact value for revenue recognized in the reporting period when it was previously included in the contract liability balance at the beginning of the period. It has a duration date context for each year presented and is shown in the same column in Figure 2.3 as other line items for illustrative purposes only.
 - “Contract with Customer, Asset, Net” (L3) is used to tag the fact value for contract asset balance, net of allowances for credit loss.
 - “Contract with Customer, Liability” (L4) is used to tag the fact value for contract liability balance.
 - “Accounts Receivable, Net” (L5) is used to tag the fact value for receivable balance, net of allowance for doubtful accounts.
 - Line items “Contract with Customer, Asset, Net” (L3), “Contract with Customer, Liability” (L4), and “Accounts Receivable, Net” (L5) have instant date contexts and “Contract with Customer, Liability, Revenue Recognized” (L2) has a duration date context for each year presented.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 3a—Disclosure of Transaction Price Allocated to the Remaining Performance Obligations—Defined End Point

This Example illustrates the modeling for the disclosure of transaction price allocated to the remaining performance obligations with a defined end point. Company A discloses the amount of transaction price that has not yet been recognized as revenue in a table by time bands that illustrate when Company A expects to recognize revenue.

	A6:2019-01-01	A6:2020-01-01	
	2019 ⁽¹⁾	2020 ⁽¹⁾	Total
Revenue expected to be recognized as of December 31, 2018	L7 \$ 4,800	\$ 2,400	\$ 7,200

⁽¹⁾ L6 is used to tag the duration of the time band (P1Y)

Figure 3.1a

The legends for the elements used to tag these facts are:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A6	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]		Duration	RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionStartDateAxis
	2019-01-01⁽¹⁾			
	2020-01-01⁽¹⁾			
L6	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period		Instant	RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionPeriod1
L7	Revenue, Remaining Performance Obligation, Amount	Credit	Instant	RevenueRemainingPerformanceObligation

⁽¹⁾ See notes for explanation of multiple date dimension values in a YYYY-MM-DD format (for example, 2019-01-01 and 2020-01-01).

Figure 3.2a

The instance document created using the modeling structure is provided here:

	<u>Standard Label</u>	<u>Preferred Label**</u>			<u>Report-wide Value</u>
	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]		2019-01-01	2020-01-01	
A6					
L6	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period		P1Y	P1Y	
L7	Revenue, Remaining Performance Obligation, Amount	Revenue expected to be recognized as of December 31, 2018	4800	2400	7200

Figure 3.3a

Notes:

- The modeling for this example uses a multiple date dimension with a date data type in a YYYY-MM-DD format; therefore, the dimension-members are restricted to date values only (2019-01-01, 2020-01-01, and so on). A multiple date dimension represents certain facts that are reported as part of the current context and also has relevant information that links those facts to other time periods. Multiple date dimension-members represent the date attribute that is reported for certain facts but is different from the contextual date or reporting date. The dimensions are classified as Multiple Date in the *Dimension Uses Style Guide*. See the *Dimension Uses Style Guide* for additional information.
- “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]” (A6) is the multiple date dimension that is used in conjunction with line item elements to tag the fact value for the dates in which the remaining performance obligations are expected to be recognized. It is achieved by adding multiple date dimension-members with dates entered in a YYYY-MM-DD format. For example, fact value \$4,800 is tagged with an appropriate line item and multiple date dimension-member (2019-01-01) created under “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]” (A6). (2019-01-01) and (2020-01-01) multiple date dimension-members only appear in the instance document and are not be included in the extension taxonomy.
- “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period” (L6) is used to indicate the period when the remaining performance obligations are expected to be recognized. The period is entered in a PnYnMnDTnHnMnS format. The period in conjunction with the starting date from the “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]” (A6) convey the time band information.
- “Revenue, Remaining Performance Obligation, Amount” (L7) is used with “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]” (A6) domain-members to tag the fact value for the transaction price that was allocated to performance obligations that have not been recognized as revenue.
- The multiple date dimension does not allow for a default, therefore, the value for “Revenue, Remaining Performance Obligation, Amount” (L7) of \$7,200 (a report-wide value) will not appear together with the values of \$4,800 and \$2,400 but in a separate relationship group

as a default value. The values are shown together in Figure 3.3a for illustrative purposes only. For further information about the structure, refer to Example 3 of the Taxonomy Disclosure Template in the Taxonomy.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 3b—Disclosure of Transaction Price Allocated to the Remaining Performance Obligations—Undefined End Point

This Example illustrates the modeling for the disclosure of transaction price allocated to the remaining performance obligations with an undefined end point. Company B discloses the amount of transaction price that has not yet been recognized as revenue in a table by time bands that illustrate when Company B expects to recognize revenue.

As of December 31, 2018		L7 Remaining Performance Obligations	
2019 ⁽¹⁾	A6:2019-01-01	\$	2,100
2020 ⁽¹⁾	A6:2020-01-01		4,500
Thereafter ⁽¹⁾	A6:2021-01-01		3,700
Total		\$	10,300

⁽¹⁾ L6 is used to tag the duration of the time band (P1Y for 2019 and 2020 and nil for Thereafter)

Figure 3.1b

The legends for the elements used to tag these facts are:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A6	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]		Duration	RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionStartDateAxis
	2019-01-01⁽¹⁾			
	2020-01-01⁽¹⁾			
	2021-01-01⁽¹⁾			
L6	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period		Instant	RevenueRemainingPerformanceObligationExpectedTimingOfSatisfactionPeriod1
L7	Revenue, Remaining Performance Obligation, Amount	Credit	Instant	RevenueRemainingPerformanceObligation

⁽¹⁾ See notes for explanation of multiple date dimension values in a YYYY-MM-DD format (for example, 2019-01-01 and 2020-01-01).

Figure 3.2b

The instance document created using the modeling structure is provided here:

	<u>Standard Label</u>	<u>Preferred Label**</u>				<u>Report-wide Value</u>
	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]					
	A6		2019-01-01	2020-01-01	2021-01-01	
L6	Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period		P1Y	P1Y	nil	
L7	Revenue, Remaining Performance Obligation, Amount	Remaining Performance Obligations	2100	4500	3700	10300

Figure 3.3b

Notes:

- The modeling for this example uses a multiple date dimension with a date data type in a YYYY-MM-DD format; therefore, the dimension-members are restricted to date values only (2019-01-01, 2020-01-01, and so on). A multiple date dimension represents certain facts that are reported as part of the current context and also has relevant information that links those facts to other time periods. Multiple date dimension-members represent the date attribute that is reported for certain facts but is different from the contextual date or reporting date. The dimensions are classified as Multiple Date in the *Dimension Uses Style Guide*. See the *Dimension Uses Style Guide* for additional information.
- “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]” (A6) is the multiple date dimension that is used in conjunction with line item elements to tag the fact value for the dates in which the remaining performance obligations are expected to be recognized. It is achieved by adding multiple date dimension-members with dates entered in a YYYY-MM-DD format. For example, fact value \$2,100 is tagged with an appropriate line item and multiple date dimension-member (2019-01-01) created under “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]” (A6). (2019-01-01), (2020-01-01), and (2021-01-01) multiple date dimension-members only appear in the instance document and are not be included in the extension taxonomy.
- “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period” (L6) is used to indicate the period when the remaining performance obligations are expected to be recognized. The period is entered in a PnYnMnDTnHnMnS format. The period in conjunction with the starting date from the “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date [Axis]” (A6) convey the time band information. However, if one of the time bands has an undefined end point (for example, "Thereafter"), “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Period” (L6) should be used for such time band with the value of "nil" for the expected timing of remaining performance obligations.
- “Revenue, Remaining Performance Obligation, Amount” (L7) is used with “Revenue, Remaining Performance Obligation, Expected Timing of Satisfaction, Start Date

[Axis]” (A6) domain-members to tag the fact value for the transaction price that was allocated to performance obligations that have not been recognized as revenue.

- The multiple date dimension does not allow for a default, therefore, the value for “Revenue, Remaining Performance Obligation, Amount” (L7) of \$10,300 (a report-wide value) will not appear together with the values of \$2,100, \$4,500. and \$3,700 but in a separate relationship group. The values are shown together in Figure 3.3b for illustrative purposes only. For further information about the structure, refer to Example 3 of the Taxonomy Disclosure Template in the Taxonomy.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 4—Disclosure of Costs Incurred to Obtain or Fulfill a Contract

This Example illustrates the modeling for the disclosure of capitalized costs incurred to obtain or fulfill a contract.

Year Ended December 31, 2018	A5:ExM27		A5:ExM28		A5:ExM29		
		Commission to sales employees		Migration and testing of data platform		Software	Total
Gross total costs incurred	L8	\$ 10,000	\$	100,000	\$	90,000	\$ 200,000
Accumulated amortization	L9	(2,000)		(20,000)		(18,000)	(40,000)
Net total costs incurred	L10	\$ 8,000	\$	80,000	\$	72,000	\$ 160,000

Figure 4.1

The legend for the elements to tag the facts is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A5	Capitalized Contract Cost [Axis]		Duration	CapitalizedContractCostAxis
	Capitalized Contract Cost [Domain]		Duration	CapitalizedContractCostDomain
ExM27	Sales Commission [Member]		Duration	SalesCommissionMember
ExM28	Migration and Testing [Member]		Duration	MigrationAndTestingMember
ExM29	Software [Member]		Duration	SoftwareMember
L8	Capitalized Contract Cost, Gross	Debit	Instant	CapitalizedContractCostGross
L9	Capitalized Contract Cost, Accumulated Amortization	Credit	Instant	CapitalizedContractCostAccumulatedAmortization
L10	Capitalized Contract Cost, Net	Debit	Instant	CapitalizedContractCostNet

Figure 4.2

The instance document created using the modeling structure is provided here:

	Standard Label	Preferred Label**	Sales Commission [Member]	Migration and Testing [Member]	Software [Member]	Report-wide Value
A5	Capitalized Contract Cost [Axis]		ExM27	ExM28	ExM29	
L8	Capitalized Contract Cost, Gross	Gross total costs incurred, capitalized contract costs	10000	100000	90000	200000
L9	Capitalized Contract Cost, Accumulated Amortization	Accumulated amortization, capitalized contract costs	2000	20000	18000	40000
L10	Capitalized Contract Cost, Net	Net total costs incurred, capitalized contract costs	8000	80000	72000	160000

Figure 4.3

Notes:

- “Sales Commission [Member]” (ExM27), “Migration and Testing [Member]” (ExM28), and “Software [Member]” (ExM29) are created under “Capitalized Contract Cost [Axis]” (A5) to provide the types of costs capitalized in obtaining or fulfilling a contract.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 5—Disclosure of Cumulative Effect Recognized on Initial Application of the New Guidance

This Example illustrates the modeling for the disclosure of the cumulative effect recognized at the date of initial application of the new guidance. December 31, 2018 is the year of initial application of the new guidance.

December 31, 2018	A7:M30 A8:M31	Total
Effect on revenue	L1	\$ 150
Effect on cost of goods sold	L11	6
Effect on capitalized contract costs	L10	(6)
Effect on other liabilities	L12	(200)
Effect on contract liability	L4	50
Cumulative effect recognized on initial application of the new guidance ⁽¹⁾	L13	144

⁽¹⁾ Adjustment to equity is calculated as 150-6=144, the cumulative effect amount of initially applying the new guidance on the opening balance of retained earnings of the annual reporting period that includes the date of initial application.

Figure 5.1

The legend for the elements to tag the facts is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A7	Initial Application Period Cumulative Effect Transition [Axis]		Duration	InitialApplicationPeriodCumulativeEffectTransitionAxis
	Initial Application Period Cumulative Effect Transition [Domain]		Duration	InitialApplicationPeriodCumulativeEffectTransitionDomain
M30	Difference between Revenue Guidance in Effect before and after Topic 606 [Member]		Duration	DifferenceBetweenRevenueGuidanceInEffectBeforeAndAfterTopic606Member
A8	Adjustments for New Accounting Pronouncements [Axis]		Duration	AdjustmentsForNewAccountingPronouncementsAxis
	Type of Adoption [Domain]		Duration	TypeOfAdoptionMember
M31	Accounting Standards Update 2014-09 [Member]		Duration	AccountingStandardsUpdate201409Member
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
L4	Contract with Customer, Liability	Credit	Instant	ContractWithCustomerLiability
L10	Capitalized Contract Cost, Net	Debit	Instant	CapitalizedContractCostNet
L11	Cost of Goods and Services Sold	Debit	Duration	CostOfGoodsAndServicesSold
L12	Other Liabilities	Credit	Instant	OtherLiabilities
L13	Retained Earnings (Accumulated Deficit)	Credit	Instant	RetainedEarningsAccumulatedDeficit

Figure 5.2

The instance document created using the modeling structure is provided here:

Standard Label	Preferred Label**	Accounting Standards Update 2014-09 [Member]	Report-wide Value
Adjustments for New Accounting Pronouncements [Axis] A8		M31	
Initial Application Period Cumulative Effect Transition [Axis] A7		Difference between Revenue Guidance in Effect before and after Topic 606 [Member] M30	
L1 Revenue from Contract with Customer, Excluding Assessed Tax	Effect on revenue	150	
L11 Cost of Goods and Services Sold	Effect on cost of goods sold	6	
L10 Capitalized Contract Cost, Net	Effect on capitalized contract costs	-6	
L12 Other Liabilities	Effect on other liabilities	-200	
L4 Contract with Customer, Liability	Effect on contract liability	50	
L13 Retained Earnings (Accumulated Deficit)	Cumulative effect recognized on initial application of the new guidance	144	

Figure 5.3

Notes:

- “Difference between Revenue Guidance in Effect before and after Topic 606 [Member]” (M30) is located under “Initial Application Period Cumulative Effect Transition [Axis]” (A7) to indicate the effect from initial application of the new revenue guidance as compared with the guidance in effect before the change.
 - “Revenue from Contract with Customer, Excluding Assessed Tax” (L1), “Cost of Goods and Services Sold” (L11), “Capitalized Contract Cost, Net” (L10), “Other Liabilities” (L12), “Contract with Customer, Liability” (L4), and “Retained Earnings (Accumulated Deficit)” (L13) are used to tag the fact value for the amount by which each financial statement line item is affected by the application of the new guidance as compared with the guidance that was in effect before the change.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Section 2: Statement of Income presentation

Modeling

Section 2 of this Guide is included to explain the dimensional modeling for revenue and cost of revenue within the Statement of Income. The Statement of Income was remodeled for the 2018 Taxonomy due to changes related to revenue from contracts with customers under *FASB Accounting Standards Codification*[®] Topic 606 and to minimize the use of extensions for line item elements when tagging revenue and cost of revenue.

Line item element, “Revenue from Contract with Customer, Including Assessed Tax” (L14), is located in the Statement of Income as well as revenue line items that are out of scope under *FASB Accounting Standards Codification*[®] Topic 606, such as, revenue from leases and insurance. In order to provide further disaggregation of revenue by the type of products or services, “Product and Service [Axis]” (A3) was added to the structure. The axis and its children are intended to be used in conjunction with the line items to specify the type of revenue presented on the Statement of Income.

Similar changes were made to the cost of revenue elements and they also are intended to be used with “Product and Service [Axis]” (A3) to identify which type of products or services that the cost of revenue elements relate to, if needed.

An extensible list data type element was introduced for both revenue and cost of revenue line item elements. The extensible list element is used to convey additional information about the revenue and cost of revenue values presented that are not disaggregated by type of products or services in the Statement of Income. Either “Product and Service [Axis]” (A3) or extensible list elements (“Type of Revenue [Extensible List]” (XL1) and “Type of Cost, Good or Service [Extensible List]” (XL2)) are intended to be used to identify the type of products or services for revenue and cost of revenue. The extensible list element should be used when only one type of revenue or cost of revenue is presented on the Statement of Income and no further disaggregation is necessary. The value of the extensible list is the member representing the specific type of product or service. “Product and Service [Axis]” (A3) and its members are used when revenue and cost of revenue line items are broken into more than one type of product or service.

**Example 6—Revenue and Cost of Revenue Statement of Income Presentation—
Unspecified Type of Revenue from Contracts with Customers**

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income when the type of revenue from contracts with customers is not specified.

Company A					
Statement of Income					
For the years ended December 31					
		2018	2017	2016	
Revenue	L1	\$ 789	\$ 857	\$ 814	
Cost of sales	L11	240	298	264	
Gross profit	L23	\$ 549	\$ 559	\$ 550	

Figure 6.1

The legend for the elements to tag the facts is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
L11	Cost of Goods and Services Sold	Debit	Duration	CostOfGoodsAndServicesSold
L23	Gross Profit	Credit	Duration	GrossProfit

Figure 6.2

The instance document created using the modeling structure is provided here:

	<u>Standard Label</u>	<u>Preferred Label**</u>	<u>Report-wide Value</u>		
	<u>Date Context</u>		<u>01/01/2018-12/31/2018</u>	<u>01/01/2017-12/31/2017</u>	<u>01/01/2016-12/31/2016</u>
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Revenue	789	857	814
L11	Cost of Goods and Services Sold	Cost of sales	240	298	264
L23	Gross Profit	Gross profit	549	559	550

Figure 6.3

Notes:

- “Revenue from Contract with Customer, Excluding Assessed Tax” (L1) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, excluding tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” element may be used, if applicable.
 - “Cost of Goods and Services Sold” (L11) is used to tag the fact value for the costs related to sales.
 - “Gross Profit” (L23) is used to tag the fact value for the difference between revenue and cost of revenue.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 7—Revenue and Cost of Revenue Statement of Income Presentation—One Type of Revenue from Contracts with Customers

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income when one type of revenue from contracts with customers is disclosed.

Company B				
Statement of Income				
For the years ended December 31				
		2018	2017	2016
Revenue				
Products	L1, XL1	\$ 1,650	\$ 1,950	\$ 2,234
Cost of goods sold				
Products	L11, XL2	\$ 923	\$ 1,102	\$ 1,370
Gross profit	L23	\$ 727	\$ 848	\$ 864

Figure 7.1

The legend for the elements to tag the facts is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
L11	Cost of Goods and Services Sold	Debit	Duration	CostOfGoodsAndServicesSold
L23	Gross Profit	Credit	Duration	GrossProfit
XL1	Type of Revenue [Extensible List]		Duration	TypeOfRevenueExtensibleList
XL2	Type of Cost, Good or Service [Extensible List]		Duration	TypeOfCostGoodOrServiceExtensibleList

Figure 7.2

The instance document created using the modeling structure is provided here:

	<u>Standard Label</u>	<u>Preferred Label**</u>	<u>Report-wide Value</u>		
			<u>01/01/2018-12/31/2018</u>	<u>01/01/2017-12/31/2017</u>	<u>01/01/2016-12/31/2016</u>
	Date Context				
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Revenue	1650	1950	2234
XL1	Type of Revenue [Extensible List]		us-gaap:ProductMember	us-gaap:ProductMember	us-gaap:ProductMember
L11	Cost of Goods and Services Sold	Cost of goods sold	923	1102	1370
XL2	Type of Cost, Good or Service [Extensible List]		us-gaap:ProductMember	us-gaap:ProductMember	us-gaap:ProductMember
L23	Gross Profit	Gross profit	727	848	864

Figure 7.3

Notes:

- “Revenue from Contract with Customer, Excluding Assessed Tax” (L1) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, excluding tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” element may be used, if applicable.
 - “Cost of Goods and Services Sold” (L11) is used to tag the fact value for the costs related to the sale of products.
 - An extensible list data type element is used to convey additional information about the revenue and cost of revenue values presented that are not subject to disaggregation by type of products or services in the Statement of Income. “Type of Revenue [Extensible List]” (XL1) is used to tag the fact value about the type of revenue presented in the Statement of Income: revenue from sale of products. “Type of Cost, Good or Service [Extensible List]” (XL2) is used to tag the fact value about the type of cost of goods sold presented in the Statement of Income, specifically, cost from sale of products. The value of the extensible list is the member representing the specific type of product or service.
 - “Gross Profit” (L23) is used to tag the fact value for the difference between revenue and cost of goods sold.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

**Example 8—Revenue and Cost of Revenue Statement of Income Presentation—
Multiple Types of Revenue from Contracts with Customers—Use of Taxonomy
Members**

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income when multiple types of revenue from contracts with customers are disclosed. The information about the types of revenue is conveyed dimensionally using Taxonomy member elements.

Company C						
Statement of Income						
For the years ended December 31						
		2018	2017	2016		
Operating revenues						
Electric	L1, A3:M14	\$ 550	\$ 698	\$ 587		
Natural gas	L1, A3:M15	489	526	379		
Total operating revenues		L1	\$ 1,039	\$ 1,224	\$ 966	
Operating costs						
Cost of electricity	L17, A3:M14	\$ 387	\$ 412	\$ 345		
Cost of natural gas	L17, A3:M15	246	356	278		
Operating and maintenance	L18	124	104	111		
Depreciation and amortization	L19	74	82	81		
Total operating costs		L11	\$ 831	\$ 954	\$ 815	
Gross profit		L23	\$ 208	\$ 270	\$ 151	

Figure 8.1

The legend for the elements to tag the facts is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A3	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
M14	Electricity, US Regulated [Member]		Duration	ElectricityUsRegulatedMember
M15	Natural Gas, US Regulated [Member]		Duration	NaturalGasUsRegulatedMember
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
L11	Cost of Goods and Services Sold	Debit	Duration	CostOfGoodsAndServicesSold
L17	Cost, Direct Material	Debit	Duration	CostDirectMaterial
L18	Utilities Operating Expense, Maintenance and Operations	Debit	Duration	UtilitiesOperatingExpenseMaintenanceAndOperations
L19	Cost, Depreciation and Amortization	Debit	Duration	CostOfGoodsAndServicesSoldDepreciationAndAmortization
L23	Gross Profit	Credit	Duration	GrossProfit

Figure 8.2

The instance document created using the modeling structure is provided here:

Standard Label		Preferred Label**									
Date Context		01/01/2018-12/31/2018			01/01/2017-12/31/2017			01/01/2016-12/31/2016			
Product and Service [Axis]		Electricity, US Regulated [Member]	Natural Gas, US Regulated [Member]	Report-wide Value	Electricity, US Regulated [Member]	Natural Gas, US Regulated [Member]	Report-wide Value	Electricity, US Regulated [Member]	Natural Gas, US Regulated [Member]	Report-wide Value	
A3		M14	M15		M14	M15		M14	M15		
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Operating revenues	550	489	1039	698	526	1224	587	379	966
L17	Cost, Direct Material	Direct costs	387	246		412	356		345	278	
L18	Utilities Operating Expense, Maintenance and Operations	Operating and maintenance			124			104			111
L19	Cost, Depreciation and Amortization	Depreciation and amortization			74			82			81
L11	Cost of Goods and Services Sold	Total operating costs			831			954			815
L23	Gross Profit	Gross profit			208			270			151

Figure 8.3

Notes:

- “Revenue from Contract with Customer, Excluding Assessed Tax” (L1) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, excluding tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” element may be used, if applicable.
 - “Cost, Direct Material” (L17) is used to tag the fact value for the costs related to revenue-generating activities: sale of electricity and natural gas.
 - “Electricity, US Regulated [Member]” (M14) and “Natural Gas, US Regulated [Member]” (M15) are located under “Product and Service [Axis]” (A3) to provide the type of the company's products and services. An extensible list element is not used in this example since revenue and cost of revenue are further disaggregated into various types of revenue and cost of revenue.
 - “Utilities Operating Expense, Maintenance and Operations” (L18) and “Cost, Depreciation and Amortization” (L19) are used to tag the fact values for other costs incurred by the company.
 - “Cost of Goods and Services Sold” (L11) is used to tag the fact value for the total operating costs.
 - “Gross Profit” (L23) is used to tag the fact value for the difference between revenue and cost of revenue.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

**Example 9—Revenue and Cost of Revenue Statement of Income Presentation—
Multiple Types of Revenue from Contracts with Customers
—Use of Extension Members**

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income when multiple types of revenue from contracts with customers are disclosed. The information about the types of revenue is conveyed dimensionally using both Taxonomy and extension member elements.

Company D				
Statement of Income				
For the years ended December 31				
		2018	2017	2016
Total revenue				
Casino and racing	L1, A3:ExM16	\$ 579	\$ 645	\$ 784
Food and beverage	L1, A3:M18	256	394	365
Room	L1, A3:M19	148	178	196
Retail and entertainment	L1, A3:ExM20	78	84	95
Total revenue	L1	\$ 1,061	\$ 1,301	\$ 1,440
Total cost of revenue				
Casino and racing	L11, A3:ExM16	\$ 240	\$ 279	\$ 300
Food and beverage	L11, A3:M18	127	168	197
Room	L11, A3:M19	87	89	92
Retail and entertainment	L11, A3:ExM20	24	34	47
Total cost of revenue	L11	\$ 478	\$ 570	\$ 636
Gross profit	L23	\$ 583	\$ 731	\$ 804

Figure 9.1

The legend for the elements to tag the facts is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A3	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
ExM16	Casino and Racing [Member]		Duration	CasinoAndRacingMember
M17	Casino [Member]		Duration	CasinoMember
M18	Food and Beverage [Member]		Duration	FoodAndBeverageMember
M19	Occupancy [Member]		Duration	OccupancyMember
ExM20	Retail and Entertainment [Member]		Duration	RetailAndEntertainmentMember
M21	Retail [Member]		Duration	RetailMember
M22	Entertainment [Member]		Duration	EntertainmentMember
L1	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
L11	Cost of Goods and Services Sold	Debit	Duration	CostOfGoodsAndServicesSold
L23	Gross Profit	Credit	Duration	GrossProfit

Figure 9.2

The instance document created using the modeling structure is provided here:

Standard Label Preferred Label**	Date Context	Product and Service [Axis] A3	L1	L11	L23
			Revenue from Contract with Customer, Excluding Assessed Tax	Cost of Goods and Services Sold	Gross Profit
			Total revenue	Total cost of revenue	Gross profit
01/01/2018 -12/31/2018	Casino and Racing [Member] ExM16		579	240	
	Food and Beverage [Member] M18		256	127	
	Occupancy [Member] M19		148	87	
	Retail and Entertainment [Member] ExM20		78	24	
	Report-wide Value		1061	478	583
01/01/2017- 12/31/2017	Casino and Racing [Member] ExM16		645	279	
	Food and Beverage [Member] M18		394	168	
	Occupancy [Member] M19		178	89	
	Retail and Entertainment [Member] ExM20		84	34	
	Report-wide Value		1301	570	731
01/01/2016 -12/31/2016	Casino and Racing [Member] ExM16		784	300	
	Food and Beverage [Member] M18		365	197	
	Occupancy [Member] M19		196	92	
	Retail and Entertainment [Member] ExM20		95	47	
	Report-wide Value		1440	636	804

Figure 9.3

Notes:

- “Revenue from Contract with Customer, Excluding Assessed Tax” (L1) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, excluding tax collected from customers. Alternatively, “Revenue from Contract with Customer, Including Assessed Tax” element may be used, if applicable.
- “Cost of Goods and Services Sold” (L11) is used to tag the fact value for the costs related to the sale of products or services.
- “Casino and Racing [Member]” (ExM16) and “Retail and Entertainment [Member]” (ExM20) are created and “Food and Beverage [Member]” (M18) and “Occupancy [Member]” (M19) are located under “Product and Service [Axis]” (A3) to provide the type of the company's products and services. An extensible list element is not used in this example since revenue and cost of revenue are further disaggregated into various types of revenue and cost of revenue.
- “Retail [Member]” (M21) and “Entertainment [Member]” (M22) are only presented in the extension taxonomy as children of extension member, “Retail and Entertainment [Member]” (ExM20), to indicate that the fact values tagged with the extension member represent revenue related to both retail and entertainment sales. “Retail [Member]” (M21) and “Entertainment [Member]” (M22) are not used to tag any values in the instance document. This relationship is provided in order for consumers of the data to better understand what the extension member represents. By connecting the extension member to a Taxonomy element, the relationship provides for a programmatic consumption of this type of information. However, these types of relationships may not be supported by all XBRL filing software.
- “Casino [Member]” (M17) is only presented in the extension taxonomy as a child of extension member, “Casino and Racing [Member]” (ExM16), to indicate that the fact value tagged with the extension member partially represents revenue related to casinos sales. “Casino [Member]” (M17) is not used to tag any values in the instance document. Since there is no “Racing [Member]” in the Taxonomy, no other member is included as a child of “Casino [Member]” (M17). This relationship is provided in order for consumers of the data to better understand what the extension member represents. By connecting the extension member to a Taxonomy element, the relationship provides for a programmatic consumption of this type of information. However, these types of relationships may not be supported by all XBRL filing software.

- “Gross Profit” (L23) is used to tag the fact value for the difference between revenue and cost of revenue.
 - The instance document has the primary line item elements in the column headings, and the member elements are the row headings due to size constraints.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

**Example 10—Revenue and Cost of Revenue Statement of Income Presentation—
Multiple Types of Revenue—Revenue from Contracts with Customers and Lease
Revenue**

This Example illustrates the modeling for the revenue and cost of revenue in the Statement of Income when multiple types of revenue are disclosed: revenue from contracts with customers and lease revenue.

Company E					
Statement of Income					
For the years ended December 31					
		2018	2017	2016	
Revenue					
Products	L14, A3:M23	\$ 879	\$ 978	\$ 678	
Services	L14, A3:M24	564	457	297	
Total products and services revenue		L14	1,443	1,435	975
Lease revenue	L15	179	168	127	
Total revenue		L16	\$ 1,622	\$ 1,603	\$ 1,102
Costs and expenses					
Cost of products	L11, A3:M23	\$ 378	\$ 450	\$ 287	
Cost of services	L11, A3:M24	279	220	104	
Lease costs	L20	54	48	25	
Selling, general and administrative	L21	17	20	12	
Excise tax	L22	5	7	6	
Total costs and expenses		L24	\$ 733	\$ 745	\$ 434
Operating income		L25	\$ 889	\$ 858	\$ 668

Figure 10.1

The legend for the elements to tag the facts is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A3	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
M23	Product [Member]		Duration	ProductMember
M24	Service [Member]		Duration	ServiceMember
L11	Cost of Goods and Services Sold	Debit	Duration	CostOfGoodsAndServicesSold
L14	Revenue from Contract with Customer, Including Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerIncludingAssessedTax
L15	Direct Financing Lease, Revenue	Credit	Duration	DirectFinancingLeaseRevenue
L16	Revenues	Credit	Duration	Revenues
L20	Cost of Goods Sold, Direct Financing Lease	Debit	Duration	CostOfGoodsSoldDirectFinancingLease
L21	Selling, General and Administrative Expense	Debit	Duration	SellingGeneralAndAdministrativeExpense
L22	Excise and Sales Taxes	Debit	Duration	ExciseAndSalesTaxes
L24	Costs and Expenses	Debit	Duration	CostsAndExpenses
L25	Operating Income (Loss)	Credit	Duration	OperatingIncomeLoss

Figure 10.2

The instance document created using the modeling structure is provided here:

Standard Label		Preferred Label**								
Date Context		01/01/2018-12/31/2018			01/01/2017-12/31/2017			01/01/2016-12/31/2016		
Product and Service [Axis]		Product [Member]	Service [Member]	Report-wide Value	Product [Member]	Service [Member]	Report-wide Value	Product [Member]	Service [Member]	Report-wide Value
A3		M23	M24		M23	M24		M23	M24	
L14	Revenue from Contract with Customer, Including Assessed Tax	Products and services revenue								
		879	564	1443	978	457	1435	678	297	975
L15	Direct Financing Lease, Revenue	Lease revenue								
				179			168			127
L16	Revenues	Total revenue								
				1622			1603			1102
L11	Cost of Goods and Services Sold	Products and services cost								
		378	279		450	220		287	104	
L20	Cost of Goods Sold, Direct Financing Lease	Lease costs								
				54			48			25
L21	Selling, General and Administrative Expense	Selling, general and administrative								
				17			20			12
L22	Excise and Sales Taxes	Excise tax								
				5			7			6
L24	Costs and Expenses	Total costs and expenses								
				733			745			434
L25	Operating Income (Loss)	Operating income								
				889			858			668

Figure 10.3

Notes:

- “Revenue from Contract with Customer, Including Assessed Tax” (L14) is used to tag the fact value for the revenue recognized from satisfaction of performance obligations, including tax collected from customers. “Excise and Sales Taxes” (L22) is used to tag the fact value for the amount of tax collected from customers. Alternatively, “Revenue from Contract with Customer, Excluding Assessed Tax” element may be used if excise tax is excluded from the revenue amount.
 - “Cost of Goods and Services Sold” (L11) is used to tag the fact value for the costs related to sale of products and services.
 - “Product [Member]” (M23) and “Service [Member]” (M24) are located under “Product and Service [Axis]” (A3) to provide the types of the company's products and services. An extensible list element is not used in this example because revenue and cost of revenue are further disaggregated into various types of revenue and cost of revenue.
 - “Direct Financing Lease, Revenue” (L15) is used to tag the fact value for the revenue related to leases. Because it is not in scope under *FASB Accounting Standards Codification*[®] Topic 606, revenue generated from leases is disclosed and tagged separately from revenue from contracts with customers.
 - “Revenues” (L16) is used to tag the fact value for the total of revenue from contracts with customers and leases.
 - “Cost of Goods Sold, Direct Financing Lease” (L20) is used to tag the fact value for the costs related to revenue generated from leases.
 - “Selling, General and Administrative Expense” (L21) is used to tag the fact values for selling, general and administrative expenses incurred by the company.
 - “Costs and Expenses” (L24) is used to tag the fact value for the total costs and expenses.
 - “Operating Income (Loss)” (L25) is used to tag the fact value for the difference between operating revenue and operating costs and expenses.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Appendix A—Changes to 2018 Taxonomy Implementation Guide Version 2.0 from 2017 Taxonomy Implementation Guide Version 1.0

Example Number(s) or Section	Figure(s)	Explanation	2017 Version 1.0 Reference	2017 Version 1.0 Element	2017 Version 1.0 Standard Label	2018 Version 2.0 Reference	2018 Version 2.0 Element	2018 Version 2.0 Standard Label
Example 1	1.1a, 1.2, 1.3b, Example 1 Notes	Replaced with US-GAAP element.	ExM11	Automobiles Member	Automobiles [Member]	M11	Automobiles Member	Automobiles [Member]
Example 3b	3.1b, 3.2b, 3.3b, Example 3b Notes	Added Example 3b. Renamed Example 3 to Example 3a	N/A	N/A	N/A	N/A	N/A	N/A
Section 2	6.1, 6.2, 6.3, Example 6 Notes, 7.1, 7.2, 7.3, Example 7 Notes, 8.1, 8.2, 8.3, Example 8 Notes, 9.1, 9.2, 9.3, Example 9 Notes, 10.1, 10.2, 10.3, Example 10 Notes	Added Section 2 with Examples 6, 7, 8, 9, and 10	N/A	N/A	N/A	N/A	N/A	N/A