

## **FASB Staff Issues Proposed DQC Rules Taxonomy and Technical Guide**

The Financial Accounting Standards Board (FASB) staff recently issued for comment the following:

- Proposed DQC Rules Taxonomy (DQCRT)
- Proposed Technical Guide

The comment period on the proposed DQCRT and the proposed accompanying Technical Guide ends on September 23, 2021.

The proposed 2022 DQCRT includes the following DQC Rules:

- DQC 0005—Context Dates After Period End Date
- DQC 0006—DEI and Block Tag Date Contexts
- DQC 0033—Document Period End Date Context
- DQC 0036—Document Period End Date Context / Fact Value Check
- DQC 0041—Axis with a Default Member that Differs from the Base Taxonomy
- DQC 0043—Incorrect Calculation Weights in Operating Cash Flows
- DQC 0044—Accrual Items used in Investing/Financing Cash flow Reconciliation
- DQC 0060—Element Dependence for Specific Elements
- DQC 0079—Extension Members

Additional proposed improvements have been made for DQC Rule 0015—Negative Values. The exposure includes only rules that are proposed to be added or improved to the 2022 DQCRT.

Specific comments on the DQCRT should be provided directly on the proposed DQCRT named “DQC Rules (2022)” available in the FASB Taxonomy Online Review and Comment System that can be accessed by going to the [Proposed XBRL US DQC Rules Taxonomy](#) link on the FASB website.

Interested parties may provide comments on the proposed [Technical Guide](#) by emailing their comments to [xbri@fasb.org](mailto:xbri@fasb.org) or by sending their comments to “Chief of Taxonomy Development, FASB 401 Merritt 7, P.O. Box 5116, Norwalk, CT 06856-5116.” Refer to the File Reference Number 2021-1000 (located on the cover of the proposed Technical Guide).