

**Version 1.0**  
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**Definition Components & Structure**

**FASB U.S. GAAP Financial Reporting Taxonomy  
Style Guide Series**

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

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## **1.1 General Style Guidance**

The purpose of this document is to provide guidance for creating useful and consistent element definitions as contained in documentation labels within the U.S. GAAP Financial Reporting Taxonomy (UGT). This guidance is used by Financial Accounting Standards Board (FASB) staff to construct element definitions in a clear, structured, and consistent manner. Additionally, it serves as a reference for users to clarify meaning and drive consistency in use

*While constituents may find the information in this guide useful, users looking for guidance to conform with SEC XBRL filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC website at [xbrl.sec.gov](http://xbrl.sec.gov).*

The purpose of an element definition is to describe the financial reporting concept that the element represents in a manner that assists users in selecting the most appropriate element in the UGT. To meet this purpose, element definitions should be clear and concise, but should include enough information to assist users in differentiating between similar elements or concepts in the UGT. Additionally, the element definition should provide sufficient information about the nature of the financial reporting concept to assist users in understanding the tagged data.

The definition should be written in plain English and should only include information that is helpful for the users of the UGT or the tagged data. Definitions should exclude any other guidance or instruction not in accordance with the discussion in 1.2 below.

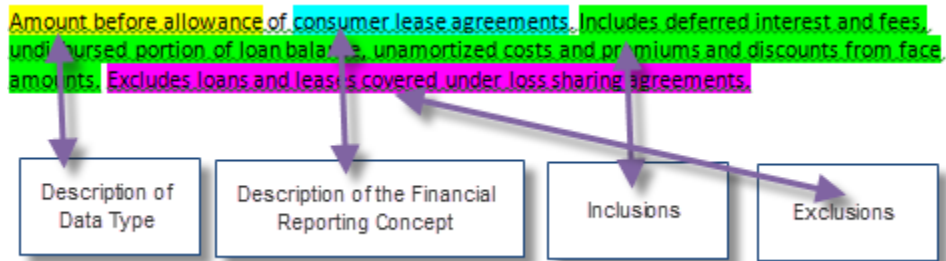
Many definitions within the current UGT do not yet conform to this guide. However, it is now the effective standard upon which definitions are formulated.

## **1.2 UGT Definition Components & Structure**

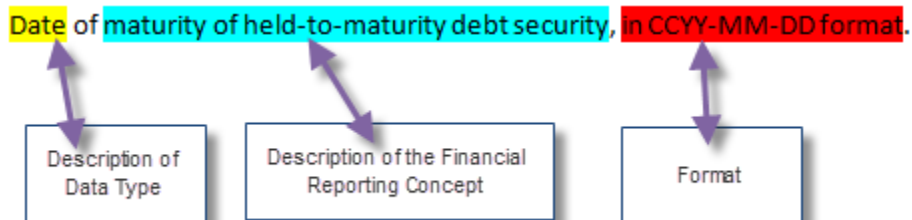
UGT element definitions include, when appropriate, the following components typically in this order:

- Description of data type
- Description of the financial reporting concept
- Inclusions
- Exclusions
- Format

## Illustration 1



## Illustration 2



## Description of Data Type

Different data types require different units of measurement for financial reporting concepts. The actual unit of measurement (examples include, but are not limited to, USD, acreage, kilometer, gallon, troy ounce and byte) is set by the filer in the instance document. The UGT element definition should only provide a description of the data type in the definition. See the illustrative examples in the table below.

Element Data Type	Base Description of Data Type Language
areaItemType	area
domainItemType	N/A
integerItemType	number
monetaryItemType	amount, fair value, cost
percentItemType	percentage, rate
perShareItemType	per share amount, price
pureItemType	price, rate, ratio

Further modification of the phrases included in the column marked “Base Description of Data Type Language” is permitted as deemed necessary. Examples of modifications include, but are not limited to, interest rate, cost basis and amortized cost.

## Description of the Financial Reporting Concept

As a general rule, definitions should be based on definitions or guidance provided in the FASB Accounting Standards Codification (Codification). However, not all reported concepts are explicitly defined in the Codification and therefore other authoritative literature or resources should be considered.

An example of this is the definition of *Cash* within the Codification:

*Consistent with common usage, cash includes not only **currency on hand but demand deposits with banks or other financial institutions. Cash also includes other kinds of accounts that have the general characteristics of demand deposits** in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty. All charges and credits to those accounts are cash receipts or payments to both the entity owning the account and the bank holding it. For example, a bank's granting of a loan by crediting the proceeds to a customer's demand deposit account is a cash payment by the bank and a cash receipt of the customer when the entry is made.*

The base definition for the UGT element Cash (“Cash”) is as follows:

*Amount of currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits.*

UGT definitions should exclude any other guidance or instruction not specified in the components. The remainder of the *Cash* definition from the Codification which is not included in the definition is guidance explaining the mechanics of deposits, withdrawals and the entries made for loan proceeds.

Parantheses should only be used for two purposes: (1) to indicate positive or negative or (2) to provide acronyms, for example, APIC, FHLBank or VOBA.

Certain elements are used to report facts that may be entered as positive or negative. For example, if a filer is reporting income with OperatingIncomeLoss (“Operating Income (Loss)”) the value would be entered as a positive, if the filer is reporting a loss the value would be entered as a negative.

In order to facilitate element use, elements that may have values reported as either positive or negative will include language indicative of how values should be reported. Examples of language to be used include:

- Increase (decrease)
- (Increase) decrease
- Gain (loss)
- (Gain) loss
- Income (loss)
- (Income) loss
- Proceeds from (payment to)

- Inflow (outflow)
- (Inflow) outflow
- Addition (reduction)
- Asset (liability)
- Excess of (less than)

## **Inclusions**

Certain elements require clarification as to what is included in the reporting concept. The examples provided are not an all-inclusive list, but serve as the types of examples one would anticipate.

Examples of such inclusions:

*Includes recently completed structures or modifications to structures that have not been placed into service.*

*Includes liability associated with customer loyalty programs for other businesses, for example, but is not limited to, hotels, supermarkets, credit card companies, automobile rental companies, and book sellers.*

*...includes, but is not limited to bonds, certificates of deposit, preferred stock.*

## **Exclusions**

Certain elements require clarification as to what is excluded in the reporting concept.

Examples of such exclusions:

*Excludes cash and cash equivalents within disposal group and discontinued operation.*

*...excludes other than temporary impairment (OTTI).*

*Excludes land held for sale.*

*Excludes loans and leases covered under loss sharing agreements.*

## **Format**

Certain elements require clarification as to the appropriate format of the data type.

Examples of such formats:

*... in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days.*

*... in CCYY format.*

*... in CCYY-MM-DD format.*