



INVITATION TO COMMENT

Issued: October 12, 2022
Comments Due: May 11, 2023*

Proposed Meta Model Relationships

*Comment Period Extended from January 10, 2023

**GAAP Financial Reporting Taxonomy and SEC Reporting
Taxonomy
(collectively referred to as the “GAAP Taxonomy”)**

This Invitation to Comment is issued by the Financial Accounting Standards Board for public comment as a step preceding inclusion in a future proposed GRT Release.

Written comments should be addressed to:
Chief of Taxonomy Development
File Reference No. 2023-2700

Notice to Recipients of This Invitation to Comment

The FASB staff invites feedback on all matters in this Invitation to Comment before including in a future proposed GAAP Financial Reporting Taxonomy (GRT) Release. Interested parties should submit comments to xbrled@fasb.org. Those without email should mail their comments to “Chief of Taxonomy Development, File Reference No. 2023-2700, FASB, 801 Main Avenue, PO Box 5116, Norwalk, CT 06856-5116.” Do not send responses by fax.

Responses from those wishing to comment must be received by May 11, 2023.

The FASB will make all comments publicly available by posting them to the [GAAP Taxonomy Comment Letters Page](#) of its website.

A copy of this Invitation to Comment is also available on the FASB’s [website](#).

Notice

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Invitation to Comment

GAAP Financial Reporting Taxonomy (GRT)

Proposed Meta Model Relationships

October 12, 2022

Comment Deadline: January 10, 2023

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Why the FASB Taxonomy Staff Is Issuing This Invitation to Comment

The Financial Accounting Foundation (FAF) and the Financial Accounting Standards Board (FASB) are responsible for the ongoing development and maintenance of the GAAP Financial Reporting Taxonomy (GRT) and the SEC Reporting Taxonomy (SRT) (collectively referred to as the “GAAP Taxonomy”). This Invitation to Comment includes new relationships focused on accounting model information, which are viewed as helpful information for constituents.

Status of the Meta Model

The proposed meta model relationships (relationships) are being exposed to receive input on whether it has utility in practice. The Taxonomy staff requests input on the relationships provided as well as any additional relationships that should be added to the meta model. It is anticipated that additional relationships will be exposed for comment over time.

Publication

As the meta model is developed, it will be exposed separately from the GRT. Eventually, the FASB plans to publish it in the GRT in a directory named “meta/,” similar to the DQC Rules Taxonomy (DQCRT). As with the DQCRT, the meta model is designed to provide additional information about elements in the GRT without changing the existing structure.

General Information

XBRL Standards:

Base specification: <https://www.xbrl.org/Specification/XBRL-2.1/REC-2003-12-31/XBRL-2.1-REC-2003-12-31+corrected-errata-2013-02-20.html>

Dimensions specification: <https://www.xbrl.org/specification/dimensions/rec-2012-01-25/dimensions-rec-2006-09-18+corrected-errata-2012-01-25-clean.html>

Purpose of the Relationships in the Meta Model

The existing XBRL relationships provide presentation, syntax, and validation. The proposed meta model relationships add base level accounting model relationships.

The objectives of the relationships are to:

- Assist preparers in identifying the proper elements for tagging their filings.
 - For example, if a preparer is trying to identify an element that is a cash inflow, it should have an instant-inflow relationship.
- Assist data users in the consumption of data with additional relationship information.
 - For example, the user can perform a more effective analysis when it can identify all of the appropriately associated elements.
- Assist in writing business rules that leverage this information to assist with proper element selection and identification.
 - For example, the relationships can be read into the rule, instead of defining a list of elements for a rule.

Overall benefits include:

- Accounting relevant relationships that can be leveraged by both preparers and data consumers.
- Relationships that work as complementary pairs that augment their utility
 - Instant-accrual and Instant-contra
 - Instant-inflow and Instant-outflow
 - Trait-concept and Trait-domain.
- Anchor points for entity-specific disclosures.

Questions for Respondents

The Financial Accounting Standards Board (FASB) Taxonomy staff invites comments on all matters in this proposal, particularly on the issues and questions below, but respondents need not comment on all issues. Comments are most helpful if they identify and clearly explain the issue or question to which they relate. Those who disagree with the ideas expressed are asked to describe their suggested alternatives, supported by specific reasoning.

1. Do you find the proposed relationships useful? If yes, are there additional improvements you would recommend?
2. If you do not find the proposed relationships useful, why not?
3. Do you agree with how the proposed relationships are structured? If not, how can they be improved?
4. Are there other or additional relationships that the FASB can add to the meta model? If so, what are they and how would they be structured?

Proposed Meta Model Relationships

There are eight proposed relationships:

- Instant-accrual
- Instant-contra
- Instant-inflow
- Instant-outflow
- Trait-concept
- Trait-domain
- Class-subclass
- Concept-dimensional-equivalent



Instant-accrual

This relationship indicates that the target accrues into the instant element, specifically, an accrual element that represents the expense or income provision against the instant element (typically an asset or liability). It signifies the use or interest costs during a reporting period when no cash transaction occurs.

This relationship provides the link between an element measured at a point in time (instant) and an element measured over a period of time (duration). In this relationship, if the source element is an instant element, then the target element is a duration element. If the source element has a credit balance, then the target element has a debit balance, and vice versa.

The benefits for users are that this relationship provides accounting relationships between the expense and the contra asset or asset, it ensures the balance is flowing into the applicable contra account, and it assists with identifying non-cash adjustments.

Here is an example:

| | |
|--|-----------------|
| Hierarchy: | Definition |
| Relationship: | instant-accrual |
| ▼  Finite-Lived Intangible Assets, Accumulated Amortization | |
|  Amortization of Intangible Assets | |

“Finite-Lived Intangible Assets, Accumulated Amortization”

(FiniteLivedIntangibleAssetsAccumulatedAmortization) is the instant element that represents

the accumulated balance of the periodic amortization expense, “Amortization of Intangible Assets” (AmortizationOfIntangibleAssets).

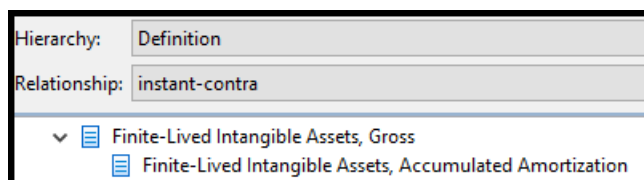
Instant-contra

This relationship indicates that the target offsets the source element, specifically, a contra element that reduces the asset or liability.

This relationship provides the link between two instant elements. If the source element has a debit balance, then the target element has a credit balance, and vice versa.

The benefit for users is that this relationship provides accounting relationships between the contra account and the asset or liability that it offsets. In addition, it ensures that the contra accounts are properly classified as an offset when consumed by users.

Here is an example:



“Finite-Lived Intangible Assets, Accumulated Amortization”

(FiniteLivedIntangibleAssetsAccumulatedAmortization) is the target element of “Finite-Lived Intangible Assets, Gross” (FiniteLivedIntangibleAssetsGross), as it represents the contra account.

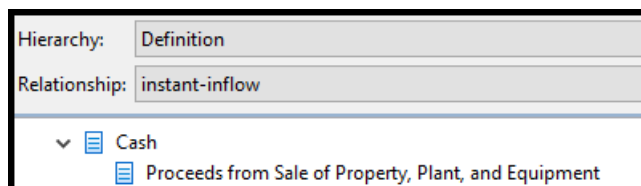
Instant-inflow

This relationship indicates that the target element flows into the instant balance of the source element, specifically, an element that represents an increase to a particular instant balance.

This relationship provides the link between an instant element and a duration element. In this relationship, the source element is an instant element, and the target element is a duration element. Generally, if the source element has a debit balance, then the target element has a debit balance, and vice versa. However, this does not hold true in all cases, because the GRT contains some inconsistencies for this pattern.

The benefit for the users is that this relationship provides accounting relationships between the elements that represent inflows or increases to balance sheet accounts. It also delineates between cash inflow elements and noncash accrual elements.

Here is an example:



“Proceeds from Sale of Property, Plant, and Equipment” (ProceedsFromSaleOfPropertyPlantAndEquipment) is the target element of “Cash” (Cash), as it represents the inflow to cash from the sale of property, plant and equipment.

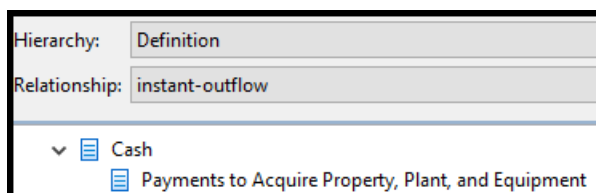
Instant-outflow

This relationship indicates that the target element flows out of the instant balance of the source element, specifically, an element that represents a decrease to a particular instant balance.

This relationship provides the link between an instant element and a duration element. In this relationship, the source element is an instant element, and the target element is a duration element. Generally, if the source element has a debit balance, then the target element has a credit balance, and vice versa. However, this does not hold true in all cases, because the GRT contains some inconsistencies for this pattern.

The benefit for the users is that this relationship provides accounting relationships between the elements that represent outflows or decreases to balance sheet accounts. It also delineates between cash outflow elements and noncash expense elements.

Here is an example:



“Payments to Acquire Property, Plant, and Equipment”

(PaymentsToAcquirePropertyPlantAndEquipment) is the target element of “Cash” (Cash) as it represents the outflow of cash for the purchase of property, plant, and equipment.

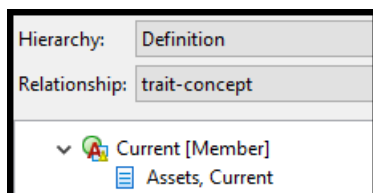
Trait-concept

This relationship indicates that the target element possesses the singular trait conveyed by the source element.

This relationship provides the link between the trait, which is conveyed with a domainItemType element, and the element. This relationship can be used in conjunction with the class-subclass relationship. A subclass of a class concept assigned a trait will inherit that trait.

The benefit for users is that they can easily search for elements based on the accounting traits possessed by the element in the GRT. Users also have the ability to autogenerate element lists, based on those traits.

Here is an example:



“Current [Member]” (CurrentTrait) conveys the property of current, as opposed to noncurrent, and “Assets, Current” (AssetsCurrent) also possesses that trait.

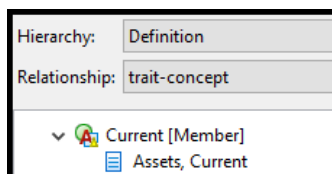
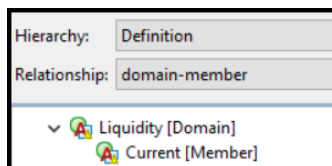
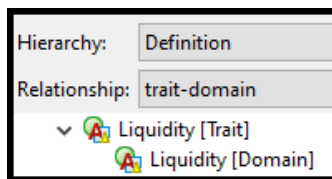
Trait-domain

This relationship indicates that the target domain trait element contains the list of values for the source trait type. No element that is the target of the trait-concept relationship can have more than one trait from a trait's domain. For example, an element with this relationship cannot have the traits of both “current” and “noncurrent.” This relationship assists in checking the integrity of the model.

This relationship provides the link between two domainItemType elements. This relationship works with domain-member and trait-concept relationships.

The benefit for users is that this relationship ensures that conflicting accounting attributes are not assigned to an element.

Here is an example:



“Assets, Current” (AssetsCurrent) is the target of “Current [Member]” (CurrentTrait) and “Current [Member]” (CurrentTrait) is a target in the domain-member relationship of the source element “Liquidity [Domain]” (LiquidityDomain), which in turn is the target to the source element “Liquidity [Trait]” (LiquidityTrait) in the trait-domain relationship.

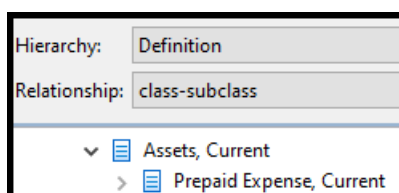
Class-subclass

This relationship indicates that the target element inherits all of the traits of the source element, as well as with additional traits. In other words, the traits of the class source element also are applicable to the target subclass element. This is fundamental to any sort of hierarchical construct, such as programming or inheritance model, but is utilized in the accounting model.

This relationship provides the link between two elements that have the same base attributes, that is data type, period type, and balance type (if applicable). For example, if the source element is instant and debit, then the target element also will be instant and debit.

The benefit for users is that the application of a class-subclass relationship in the GRT makes it easier for users to understand the traits of every element.

Here is an example:



“Prepaid Expense, Current” (PrepaidExpenseCurrent) is the target element of “Assets, Current” (AssetsCurrent), as it inherits all of the traits of current assets.

Concept-dimensional-equivalent

This relationship indicates that the combined target elements are equal to the source element. In other words, the target elements synthetically create the same accounting concept as the source element.

This relationship provides the link between three source elements and the target element. The three source elements are comprised of one primary element that possesses the same data type and period type as the source element (but not necessarily the same balance attribute for monetary elements), one dimension element, and one domainItemType element.

The benefit for users is that the equivalent accounting concepts in the GRT are identified to aid users in their comparative analyses.

Here is an example:

| | |
|---------------|---|
| Hierarchy: | Definition |
| Relationship: | concept-dimensional-equivalent |
| ▼ | Retained Earnings, Unappropriated |
| | Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest |
| | Equity Components [Axis] |
| | Retained Earnings, Unappropriated [Member] |

“Retained Earnings, Unappropriated” (RetainedEarningsUnappropriated) can be synthetically created by taking “Stockholders’ Equity, Including Portion Attributable to Noncontrolling Interest” (StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest) and dimensionally qualifying it with the dimension “Equity Components [Axis]” (StatementEquityComponentsAxis) and the member “Retained Earnings, Unappropriated [Member]” (RetainedEarningsUnappropriatedMember).

How to Comment on the Proposed Meta Model Relationships

Comments on the proposed Meta Model Relationships should be made through the Taxonomy Online and Comment System ([TORCS](#)). Individuals providing comments on the Proposed Meta Model Relationships are required to register with a “user name” and email address. Please note that all comments will be visible to other registered users. Guidance for using the Taxonomy viewer/commenting tool is provided [here](#).

XBRL Taxonomy Files are also available at this [link](#), which requires XBRL-enabled software in order to view.