

1. Exemplars Example

The purpose of this section is to provide the reader with an example of a set of exemplars that can be used when creating XBRL-based digital financial reports.

The financial disclosure templates are a set of approximately 75 smaller fragments or parts of US GAAP financial report disclosures, similar to the business use cases. Disclosure templates/exemplars are created for common financial report disclosures. The disclosure templates/exemplars are modelled compliant with XBRL-based financial report logical, mechanical, mathematical, and SEC EFM rules. The templates/exemplars use the 2017 US GAAP XBRL Taxonomy¹.

1.1. Overview of US GAAP financial disclosure exemplars

The disclosure exemplars can be found at the following URL:

<http://xbrl-site-app.azurewebsites.net/DisclosureBestPractices/DisclosureBestPractices.aspx?DisclosureName=BalanceSheet>

The screenshot shows a web application interface for selecting a disclosure template. On the left, a list of 23 economic entities is displayed, including 3M Company, Abbott Laboratories, and Amgen. The main area shows the selected 'Balance Sheet (Classified)' template. Below this, a table provides details for the 'Consolidated Balance Sheet' component, including the reporting entity (000066740) and a comparison of assets and liabilities for the periods 2016-12-31 and 2015-12-31.

Component: (Network and Table)	
Network	00300 - Statement - Consolidated Balance Sheet (http://www.mmm.com/role/StatementConsolidatedBalanceSheet)
Table	(Implied)
Slicers (applies to each fact value in each table cell)	
Reporting Entity [Axis]	000066740 (http://www.sec.gov/CIK)

Consolidated Balance Sheet	Period [Axis]	
	2016-12-31	2015-12-31
Consolidated Balance Sheet		
Assets		
Current assets		
Cash and cash equivalents	2,398,000,000	1,798,000,000
Marketable securities - current	280,000,000	118,000,000
Accounts receivable - net of allowances of \$88 and \$91	4,392,000,000	4,154,000,000
Inventories		
Finished goods	1,629,000,000	1,655,000,000
Work in process	1,039,000,000	1,008,000,000
Raw materials and supplies	717,000,000	855,000,000
Total inventories	3,385,000,000	3,518,000,000
Other current assets	1,271,000,000	1,398,000,000
Total current assets	11,726,000,000	10,986,000,000
Marketable securities - non-current	17,000,000	9,000,000
Investments	128,000,000	117,000,000
Property, plant and equipment	23,499,000,000	23,098,000,000
Less: Accumulated depreciation	(14,983,000,000)	(14,583,000,000)
Property, plant and equipment - net	8,516,000,000	8,515,000,000
Goodwill	9,166,000,000	9,249,000,000
Intangible assets - net	2,320,000,000	2,601,000,000

¹ Note that a handful of templates/exemplars still use the 2013 US GAAP XBRL Taxonomy; these will eventually be updated to the 2017 taxonomy.

1.2. Details of financial disclosure exemplars

The document Disclosure Best Practices² summarizes information for the approximately 65 disclosures for which exemplars were collected. The following is a summary of the different disclosure exemplars available:

Exemplar label	Description
Accounting Policies	Basic summary of significant accounting policies
Accrued Liabilities Components	Components of accrued liabilities
Antidilutive Securities Excluded from Computation of Earnings Per Share	Details of antidilutive securities excluded from computation of earnings per share
Asset Retirement Obligation Roll Forward	Asset retirement obligation roll forward
Balance Sheet, Classified, Does Not Have Noncontrolling Interest	Basic classified balance sheet which does not include a noncontrolling interest.
Balance Sheet, Classified, With Noncontrolling Interest	Basic classified balance sheet which contains a noncontrolling interest.
Balance Sheet, Parenthetical	Balance sheet parenthetical information

1.3. Information available for each disclosure exemplar

Coming soon...

1.3.1. Exemplar descriptive information

1.3.2. Visual image

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² Charles Hoffman, CPA, *Disclosure Best Practices*, http://xbrlsite.azurewebsites.net/2018/Campaign/DisclosureBestPractices_Approach2WithFASBInfo.pdf