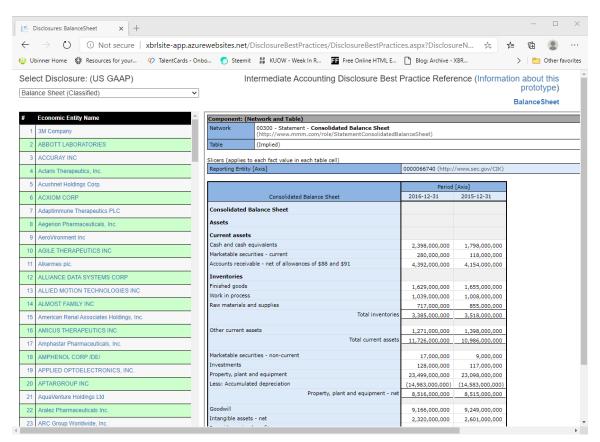# 1. Exemplars Example

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 Taxonomy[1].

1.1. Overview of US GAAP financial disclosure exemplars

The disclosure exemplars can be found at the following URL:

http://xbrlsite-app.azurewebsites.net/DisclosureBestPractices/DisclosureBestPractices.aspx?DisclosureName=BalanceSheet

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[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 Practices[2] 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

Document Information [Line Items]	Period [Axis]
	2010-01-01 - 2010-12-31
Document Information [Hierarchy]	
Document Type	10-K
Amendment Flag	false
Document Fiscal Period Focus	FY
Document Fiscal Year Focus	2010
Document Period End Date	2010-12-31
Current Fiscal Year End Date	--12-31

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