

Disclosure Analysis – Set 02

3M Company (Merrill) (PWC) (Other noncurrent assets)

<http://www.sec.gov/Archives/edgar/data/66740/000155837017000479/0001558370-17-000479-index.htm>

This is an error. This is certainly not in the spirit of providing LEVEL 3 DISCLOSURE TEXT BLOCKS and LEVEL 4 DISCLOSURE DETAIL sets. Pretty sure this is (or should be) an EFM error also. Or, another way to look at this is whether it is “data centric” or “presentation centric”. What do you WANT it to be???

What is going on is this. One big Level 3 Disclosure Text Block was provided for what is really multiple sets of Level 4 Disclosure Detail roll ups. This is NOT ONE ROLL UP; if it were, sure, ONE text block would make a lot of sense. But what is going on here is that 5 ROLL UPS were packed into ONE Level 3 Disclosure Text Block.

Here are 95 BEST PRACTICE examples where the Level 3 Disclosure Text Block and the Level 4 Disclosure Detail are both provided for other noncurrent assets:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_113_Consistent.html

Here are 85 BEST PRACTICE examples with the same deal for other noncurrent liabilities:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_940_Consistent.html

Level 3 Disclosure Text Block (should be separated into INDIVIDUAL roll up text blocks)

Reporting Entity [Axis]		000006740 (http://www.sec.gov/CIK)																	
Period [Axis]		2016-01-01 - 2016-12-31																	
Supplemental Balance Sheet Information																			
<table border="1"> <tr> <td>Equity method</td> <td></td> <td>60</td> <td>20</td> </tr> <tr> <td>Cost method</td> <td></td> <td>67</td> <td>59</td> </tr> <tr> <td>Other investments</td> <td></td> <td>1</td> <td>2</td> </tr> <tr> <td>Total investments</td> <td></td> <td>\$ 128</td> <td>\$ 117</td> </tr> </table>				Equity method		60	20	Cost method		67	59	Other investments		1	2	Total investments		\$ 128	\$ 117
Equity method		60	20																
Cost method		67	59																
Other investments		1	2																
Total investments		\$ 128	\$ 117																
Property, plant and equipment - at cost																			
Land	\$	341	\$ 354																
Buildings and leasehold improvements		7,252	7,120																
Machinery and equipment		14,935	14,743																
Construction in progress		809	723																
Capital leases		162	158																
Gross property, plant and equipment		23,499	23,098																
Accumulated depreciation		(14,983)	(14,583)																
Property, plant and equipment - net		\$ 8,516	\$ 8,515																
Other assets																			
Deferred income taxes	\$	422	\$ 675																
Insurance related receivables and other		68	49																
Cash surrender value of life insurance policies		236	241																
Other		255	253																
Total other assets		\$ 981	\$ 1,218																
Other current liabilities																			
Accrued trade payables	\$	578	\$ 566																
Deferred income		551	518																
Derivative liabilities		92	65																
Employee benefits and withholdings		155	148																
Contingent liability claims and other		201	147																
Property and other taxes		90	89																
Pension and postretirement benefits		66	60																
Other		739	811																
Total other current liabilities		\$ 2,472	\$ 2,404																
Other liabilities																			
Long term income taxes payable	\$	244	\$ 154																
Employee benefits		256	254																
Contingent liability claims and other		719	739																

Level 4 Disclosure Detail (these are FINE)

Reporting Entity [Axis]		000006740 (http://www.sec.gov/CIK)	
Period [Axis]		2016-12-31 2015-12-31	
Supplemental Balance Sheet Information			
Other current assets			
Prepaid expenses and other		1,014,000,000	1,081,000,000
Derivative assets-current		148,000,000	211,000,000
Insurance related (receivables, prepaid expenses and other)		109,000,000	106,000,000
Total other current assets		1,271,000,000	1,398,000,000
Investments			
Equity method		60,000,000	56,000,000
Cost method		67,000,000	59,000,000
Other investments		1,000,000	2,000,000
Total investments		128,000,000	117,000,000
Other assets			
Deferred income taxes		422,000,000	675,000,000
Insurance related receivables and other		68,000,000	49,000,000
Cash surrender value of life insurance policies		236,000,000	241,000,000
Other		255,000,000	253,000,000
Total other assets		981,000,000	1,218,000,000
Other current liabilities			
Accrued trade payables		578,000,000	566,000,000
Deferred income		551,000,000	518,000,000
Derivative liabilities		92,000,000	65,000,000
Employee benefits and withholdings		155,000,000	148,000,000
Contingent liability claims and other		201,000,000	147,000,000
Property and other taxes		90,000,000	89,000,000
Pension and postretirement benefits		66,000,000	60,000,000
Other		739,000,000	811,000,000
Total other current liabilities		2,472,000,000	2,404,000,000
Other liabilities			
Long term income taxes payable		244,000,000	154,000,000
Employee benefits		256,000,000	254,000,000

3M Company (Merrill) (PWC) (Other noncurrent liabilities)

<http://www.sec.gov/Archives/edgar/data/66740/000155837017000479/0001558370-17-000479-index.htm>

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Here are 85 BEST PRACTICE example with the same deal for other noncurrent liabilities:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_940_Consistent.html

Level 3 Disclosure Text Block (should be separated into INDIVIDUAL roll up text blocks)

Reporting Entity [Axis]		0000066740 (http://www.sec.gov/CIK)	
		Period [Axis]	
		2016-01-01 - 2016-12-31	
Supplemental Balance Sheet Information		Supplemental Balance Sheet Information	
Supplemental Balance Sheet Information		Supplemental Balance Sheet Information	
Supplemental Balance Sheet Information		Supplemental Balance Sheet Information	
Report Element		Report Element	
Properties		Occurrences	
Documentation:	Tabular disclosure of condensed balance sheet, including, but not limited to, balance sheets of consolidated entities and consolidation eliminations.		
Report Element Class	Concept		
Prefix (From Taxonomy)	us-gaap		
Balance Type			
Period Type	For Period (duration)		
Data Type	String (xbrli:stringItemType, nonnum:textBlockItemType)		
Name	us-gaap:ScheduleOfCondensedBalanceSheetTableTextBlock		
ID	us-gaap_ScheduleOfCondensedBalanceSheetTableTextBlock		
		Equity method	
		\$ 60 \$ 56	
		Cost method	
		67 59	
		Other investments	
		1 2	
		Total investments	
		\$ 128 \$ 117	
		Property, plant and equipment - at cost	
		\$ 341 \$ 354	
		Land	
		7,262 7,120	
		Buildings and leasehold improvements	
		14,935 14,743	
		Machinery and equipment	
		909 723	
		Construction in progress	
		162 158	
		Capital leases	
		23,499 23,098	
		Gross property, plant and equipment	
		(14,983) (14,583)	
		Accumulated depreciation	
		\$ 8,616 \$ 8,515	
		Property, plant and equipment - net	
		Other assets	
		\$ 422 \$ 675	
		Deferred income taxes	
		68 49	
		Insurance related receivables and other	
		236 241	
		Cash surrender value of life insurance policies	
		266 253	
		Other	
		\$ 991 \$ 1,218	
		Total other assets	
		Other current liabilities	
		\$ 578 \$ 566	
		Accrued trade payables	
		651 518	
		Deferred income	
		92 65	
		Derivative liabilities	
		165 148	
		Employee benefits and withholdings	
		201 147	
		Contingent liability claims and other	
		90 89	
		Property and other taxes	
		66 60	
		Pension and postretirement benefits	
		739 811	
		Other	
		\$ 2,472 \$ 2,404	
		Total other current liabilities	
		Other liabilities	
		\$ 244 \$ 154	
		Long term income taxes payable	
		256 254	
		Employee benefits	
		719 739	
		Contingent liability claims and other	
		46 46	
		Capital lease obligations	
		15 19	
		Deferred income	
		146 551	
		Deferred income taxes	
		224 261	
		Other	
		\$ 1,648 \$ 2,024	
		Total other liabilities	

The Level 4 Disclosure Detail representation is fine:

Reporting Entity [Axis]	0000066740 (http://www.sec.gov/CIK)	
	Period [Axis]	
Supplemental Balance Sheet Information	2016-12-31	2015-12-31
Total other current assets	1,271,000,000	1,398,000,000
Investments		
Equity method	60,000,000	56,000,000
Cost method	67,000,000	59,000,000
Other investments	1,000,000	2,000,000
Total investments	128,000,000	117,000,000
Other assets		
Deferred income taxes	422,000,000	675,000,000
Insurance related receivables and other	68,000,000	49,000,000
Cash surrender value of life insurance policies	236,000,000	241,000,000
Other	255,000,000	253,000,000
Total other assets	981,000,000	1,218,000,000
Other current liabilities		
Accrued trade payables	578,000,000	566,000,000
Deferred income	551,000,000	518,000,000
Derivative liabilities	92,000,000	65,000,000
Employee benefits and withholdings	155,000,000	148,000,000
Contingent liability claims and other	201,000,000	147,000,000
Property and other taxes	90,000,000	89,000,000
Pension and postretirement benefits	66,000,000	60,000,000
Other	739,000,000	811,000,000
Total other current liabilities	2,472,000,000	2,404,000,000
Other liabilities		
Long term income taxes payable	244,000,000	154,000,000
Employee benefits	256,000,000	254,000,000
Contingent liability claims and other	719,000,000	739,000,000
Capital lease obligations	45,000,000	46,000,000
Deferred income	15,000,000	19,000,000
Deferred income taxes	145,000,000	551,000,000
Other	224,000,000	261,000,000
Total other liabilities	1,648,000,000	2,024,000,000
Drafts payable		
Drafts payable on demand included in Accounts		

Report Element

Properties Occurrences

Documentation: Amount of liabilities classified as other, due after one year or the normal operating cycle, if longer.

Report Element Class: Concept

Prefix (From Taxonomy): us-gaap

Balance Type: Credit

Period Type: As Of (instant)

Data Type: Monetary (xbrli:monetaryItemType)

Name: us-gaap:OtherLiabilitiesNoncurrent

ID: us-gaap_OtherLiabilitiesNoncurrent

▼ **Labels of Report Element**

From	Role	Label	Lang
Filer	Standard label	Other Liabilities, Noncurrent	en-US

AMERICAN EXPRESS CO (Certent) (PWC) (Assumptions used to evaluate stock options)

<http://www.sec.gov/Archives/edgar/data/4962/000119312517047588/0001193125-17-047588-index.htm>

Here are 85 BEST PRACTICE examples of disclosures for the assumptions used for evaluating options:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_314_Consistent.html

Each of those 85 uses the Level 3 Disclosure Text Block concept “us-gaap:ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock” to disclose a matching set of Level 4 Disclosure Detail concepts.

As such, it seems rather hard to justify the use of an extension concept, such as this extension created by American Express:

The screenshot shows the XBRL software interface for American Express CO (10-K). The main window displays a table titled "Weighted Average Assumptions Used" for the period 2016-01-01 to 2016-12-31. The table lists assumptions such as Dividend yield (1.9%), Expected volatility (25%), Risk-free interest rate (1.5%), Expected life of stock option (6.3 years), and Weighted-average fair value per option (\$13.67). A "Report Element" dialog box is open, showing the properties of the extension concept. The "Name" field is highlighted with a red circle and contains the following text: `axp:ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsTextBlock`. The "Data Type" field is also highlighted and contains `String (xbrl:stringItemType, nonnum:textBlockItemType)`.

Level 4 Disclosure Detail:

File View Window Help

AMERICAN EXPRESS CO (10-K) 041102 - Disclosure - Stock Plans (Details 2) Schedule of Share-based Compensation Arrangements by Share-based Pay

Rendering

Reporting Entity [Axis]	0000004962 (http://www.sec.gov/CIK)		
Schedule of Share-based Compensation Arrangement by Share-based Payment Award...	Stock Option [Member]		
	Period [Axis]		
Share-based Compensation Arrangement by Share-based Payment Award [Line Items]	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	2014-01-01 - 2014-12-31
Weighted Average Assumptions Used			
Dividend yield	0.019	0.011	0.01
Expected volatility	0.25	0.37	0.38
Risk-free interest rate	0.015	0.017	0.022
Expected life of stock option (in years)	P6Y3M0D	P6Y7M0D	P6Y7M0D
Weighted-average fair value per option	13.67	29.20	32.36

Report Element

Properties	Occurrences
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	
Period Type	For Period (duration)
Data Type	Pure (xbri:pureItemType, num:percentItemType)
Name	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardFairValueAssumptionsExpectedVolatilityRate
ID	us-

040903 - Disclosure - Debt (Details Textuals)
Debt (Details Textuals) [Table]

040903 - Disclosure - Debt (Details Textuals)
Schedule of Long-term Debt Instruments [Table]

041000 - Disclosure - Other Liabilities (Details)
Other Liabilities (Details) [Table]

041001 - Disclosure - Other Liabilities (Details 1)
Other Liabilities (Details 1) [Table]

041100 - Disclosure - Stock Plans (Details)
Stock Plans (Details) [Table]

041101 - Disclosure - Stock Plans (Details 1)
Stock Plans (Details 1) [Table]

**041102 - Disclosure - Stock Plans (Details 2)
Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table]**

041103 - Disclosure - Stock Plans (Details 3)
Schedule of Share-based Compensation Arrangements by Share-based Payment Award [Table]

AMERICAN EXPRESS CO (Certent) (PWC) (Accumulated Other Comprehensive Income Roll Forward)

<http://www.sec.gov/Archives/edgar/data/4962/000119312517047588/0001193125-17-047588-index.htm>

These 106 BEST PRACTICES examples use the Level 3 Disclosure Text Block “us-gaap:ScheduleOfAccumulatedOtherComprehensiveIncomeLossTableTextBlock” and the related Level 4 Disclosure Detail concept “us-gaap:AccumulatedOtherComprehensiveIncomeLossNetOfTax” to represent this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_225_Consistent.html

American Express is using the comprehensive income components text block, which is incorrect.

The screenshot shows the XBRL viewer interface for American Express CO (10-K). The main window displays a table titled "Components of comprehensive income (loss), net of tax". The table has columns for "Net Unrealized Gains (Losses) on Investment Securities", "Foreign Currency Translation Adjustments", and "Pension and Other Postretirement Benefit Losses". The data is presented for "Balances as of December 31, 2013" and "Balances as of December 31, 2014". The "Report Element" pane on the left shows the "us-gaap:ScheduleOfAccumulatedOtherComprehensiveIncomeLossTableTextBlock" selected.

Level 4 Disclosure Detail: (very nice)

Reporting Entity [Axis]	0000004962 (http://www.sec.gov/CIK)					
2016-01-01 - 2016-12-31						
Statement, Equity Components [Axis]						
Accumulated Other Comprehensive Income (Loss) [Line Items]	Accumulated Other Comprehensive Income (Loss)	Net Unrealized Investment Gains (Losses)	Foreign Currency Translation Adjustments	Net Unrealized Pension and Other Postretirement Benefit Gains (Losses), net of tax	Equity Component [Domain]	Accumulated Other Comprehensive Income (Loss)
Changes in Other Comprehensive Income						
Balances as of January 1	(2,534,000,000)	58,000,000	(2,044,000,000)	(548,000,000)	(2,534,000,000)	(1,000,000,000)
Net unrealized gains (losses)	(45,000,000)	(45,000,000)	0	0		
Reclassification for realized (gains) losses into earnings	(2,000,000)	(6,000,000)	4,000,000	0		
Net translation of investments in foreign operations	(503,000,000)	0	(503,000,000)	0		(1,000,000,000)
Net gains (losses) related to hedges of investment in foreign operations	281,000,000	0	281,000,000	0		500,000,000
Net unrealized pension and other postretirement benefit gains, net of tax	19,000,000	0	0	19,000,000	19,000,000	500,000,000
Net change in accumulated other comprehensive (loss) income	(250,000,000)	(51,000,000)	(218,000,000)	19,000,000		(600,000,000)
Balances as of December 31	(2,784,000,000)	7,000,000	(2,262,000,000)	(529,000,000)	(2,784,000,000)	(2,500,000,000)

Arconic Inc. (RR Donnelley) (KPMG)

<http://www.sec.gov/Archives/edgar/data/4281/000119312517062657/0001193125-17-062657-index.htm>

These 78 BEST PRACTICE examples use the Level 3 Disclosure Text Block concept “us-gaap:ScheduleOfNetBenefitCostsTableTextBlock” to represent here what you created an extension for:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_285_Consistent.html

As such, this is an error:

Report Element	
Properties	Occurrences
Base Taxonomy Standard Label	Components of Net Periodic Benefit Cost
Documentation:	Schedule of components of net periodic benefit cost table text block.
Report Element Class	Concept
Prefix (From Taxonomy)	arnc
Balance Type	
Period Type	For Period (duration)
Data Type	String (xbrli:stringItemType, nonnum:textBlockItemType)
Name	arnc:ScheduleOfComponentsOfNetPeriodicBenefitCostTextBlock
ID	arnc_ScheduleOfComponentsOfNetPeriodicBenefitCostTextBlock

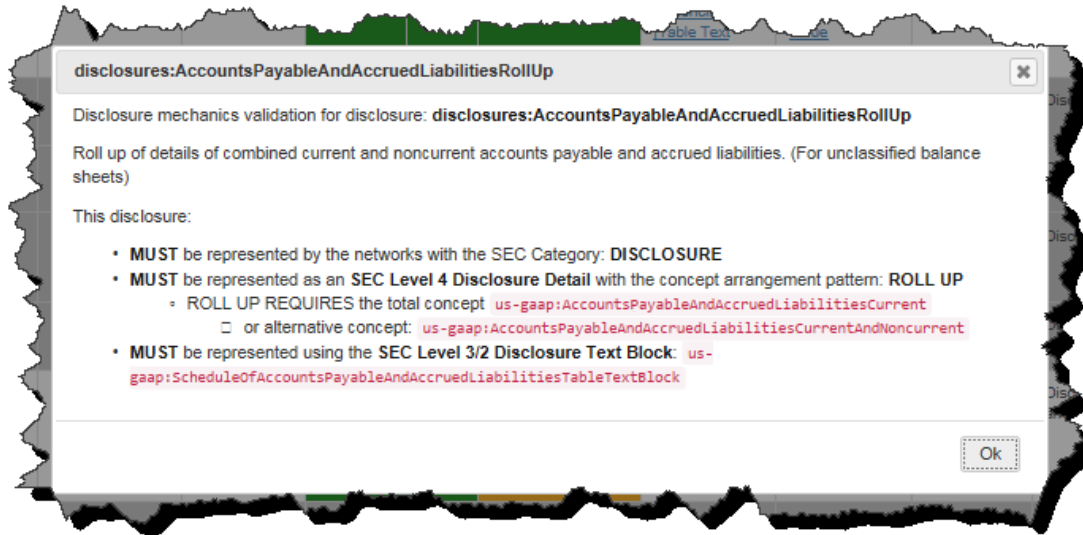
Reporting Entity [Axis]	000004281 (http://www.sec.gov/CIK)							
Period [Axis]	2016-01-01 - 2016-12-31							
Statement [Line Items]	Defined Benefit Plans and Other Postretirement Benefit Plans [Axis]							
	Benefit Obligation (Member)	Net Periodic Benefit Cost (Member)	Defined Benefit Plan and Other Postretirement Benefit Plan [Domain]					
Schedule of Obligations and Funded Status	Components of Net Periodic Benefit Cost							
Schedule of Pension Plan Benefit Obligations	Components of Net Periodic Benefit Cost							
Components of Net Periodic Benefit Cost	Components of Net Periodic Benefit Cost							
Schedule of Amounts Expected to be Recognized in Net Periodic Benefit Cost								
Schedule of Weighted Average Assumptions Used to Determine Benefit Obligations and Net Periodic Benefit Cost								
Schedule of Assumed Health Care Cost Trend Rates								
Schedule of One-Percentage Point Change in Assumed Rates of Health Care Cost Trend Rates								
Schedule of Pension and Postretirement Plans Investment Policy and Weighted Average Asset Allocations								
Schedule of Fair Value of Pension Plan Assets								
Schedule of Benefit Payments Expected to be Paid and Expected Medicare Part D Subsidy Receipts								
			Pension benefits ⁽¹⁾		Other postretirement benefits ⁽²⁾			
			2016	2015	2014	2016	2015	2014
Service cost	\$ 155	\$ 175	\$ 166	\$ 13	\$ 14	\$ 15		
Interest cost	431	577	630	63	92	114		
Expected return on plan assets	(677)	(753)	(782)	-	-	-		
Recognized net actuarial loss	380	468	391	24	17	13		
Amortization of prior service cost (benefit)	13	16	18	(24)	(37)	(25)		
Settlements ⁽³⁾	19	16	26	-	-	-		
Curtailments ⁽⁴⁾	-	9	-	-	(4)	-		
Special termination benefits ⁽⁵⁾	2	16	-	-	-	-		
Net periodic benefit cost ⁽⁶⁾	\$ 323	\$ 524	\$ 449	\$ 76	\$ 82	\$ 117		

AT&T Inc. (Certent) (EY)

<http://www.sec.gov/Archives/edgar/data/732717/000073271717000021/0000732717-17-000021-index.htm>

Here are 39 BEST PRACTICE examples where one of these matching Level 3 Disclosure Text Blocks and Level 4 Disclosure Detail concepts were used to represent accounts payable and accrued liabilities:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_543_Consistent.html



Yet, AT&T created an extension concept to represent this same information. That is an error:

Level 3 Disclosure Text Block:

031801 - Disclosure - Additional Financial Information (Tables)		Additional Financial Information (Tables) [Table]	
Reporting Entity [Axis]		0000732717 (http://www.sec.gov/CIK)	
Period [Axis]		2016-01-01 - 2016-12-31	
Additional Financial Information		Consolidated Balance Sheets [Table Text Block]	
Consolidated Balance Sheets [Table Text Block]		December 31,	
		2016	2015
Consolidated Balance Sheets			
Current customer fulfillment costs (included in Other current assets)		\$ 3,398	\$ 2,923
Accounts payable and accrued liabilities:			
Accounts payable		\$ 22,027	\$ 21,047
Accrued payroll and commissions		2,450	2,629
Current portion of employee benefit obligation		1,644	1,766
Accrued interest		2,023	1,974
Other		2,994	2,956
Total accounts payable and accrued liabilities		\$ 31,138	\$ 30,372

Properties	Occurrences
Documentation:	t:AdditionalFinancialInformationConsolidatedBalanceSheets
Report Element Class	Concept
Prefix (From Taxonomy)	t
Balance Type	
Period Type	For Period (duration)
Data Type	String (xbrl:stringItemType, nonnum:textBlockItemType)
Name	t:AdditionalFinancialInformationConsolidatedBalanceSheetsTableTextBlock
ID	t:AdditionalFinancialInformationConsolidatedBalanceSheetsTableTextBlock

Level 4 Disclosure Detail: (inappropriate use of dimensions but the accounts payable and accrued expenses concept is correct)

Reporting Entity [Axis]		0000732717 (http://www.sec.gov/CIK)			
Additional Financial Information [Line Items]	Period [Axis]				
	2016-12-31		2015-12-31		
	Additional Financial Information [Axis]		Additional Financial Information [Axis]		
	Customer Fulfillment Costs [...]	Additional Financial Information [...]	Customer Fulfillment Costs [...]	Additional Financial Information [...]	
Customer fulfillment costs (included in Other current assets)	3,398,000,000	14,232,000,000	2,923,000,000	13,267,000,000	
Accounts payable		22,027,000,000		21,047,000,000	
Accrued payroll and commissions		2,450,000,000		2,629,000,000	
Current portion of employee benefit obligation		1,644,000,000		1,766,000,000	
Accrued interest		2,023,000,000		1,974,000,000	
Other		2,994,000,000		2,956,000,000	
Total accounts payable and accrued liabilities		31,138,000,000		30,372,000,000	

Report Element	
Properties	Occurrences
Documentation:	Sum of the carrying values as of the balance sheet date of obligations incurred through that date and due within one year (or the operating cycle, if longer), including liabilities incurred (and for which invoices have typically been received) and payable to vendors for goods and services received, taxes, interest, rent and utilities, accrued salaries and bonuses, payroll taxes and fringe benefits.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	As Of (instant)
Data Type	Monetary (xbrl:monetaryItemType)
Name	us-gaap:AccountsPayableAndAccruedLiabilitiesCurrent
ID	us-gaap_AccountsPayableAndAccruedLiabilitiesCurrent
▼ Labels of Report Element	

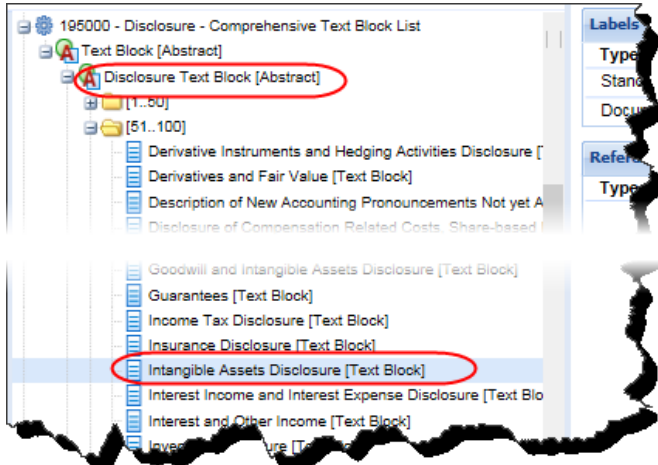
AT&T Inc. (Certent) (EY) (Finite lived intangible assets)

<http://www.sec.gov/Archives/edgar/data/732717/000073271717000021/0000732717-17-000021-index.htm>

Here are 53 best practice examples of how others represent this disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_539_Consistent.html

AT&T is inappropriately using a Level 1 Note Text Block to represent a Level 3 Disclosure Text Block:



A screenshot of a financial reporting tool interface. The main window displays a table titled 'Components of other intangible assets' for the period 2016-01-01 to 2016-12-31. The table shows the following data:

	2016			
	Gross Carrying Amount	Accumulated Amortization	Net Carrying Amount	Gross Carrying Amount
Customer relationships	\$ 1,825	\$ (855)	\$ 730	\$ 1,505
Other	\$ 260	\$ (122)	\$ 158	\$ 231
Total	\$ 1,885	\$ (1,017)	\$ 868	\$ 1,737

Below the table, a 'Report Element' properties window is open, showing details for the 'Intangible Assets Disclosure [Text Block]'. The 'Name' field is circled in red and contains the value 'us-gaap: IntangibleAssetsDisclosureTextBlock'. Other fields include 'Report Standard Label', 'Base Taxonomy Standard Label', 'Documentation', 'Report Element Class', 'Prefix (From Taxonomy)', 'Balance Type', 'Period Type', and 'Data Type'.

BOEING CO (Workiva) (Deloitte)(Assumptions used to evaluate stock options)

<http://www.sec.gov/Archives/edgar/data/12927/000001292717000006/0000012927-17-000006-index.htm>

Here are 85 BEST PRACTICE examples of disclosures for the assumptions used for evaluating options:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_314_Consistent.html

Each of those 85 uses the Level 3 Disclosure Text Block concept “us-gaap:ScheduleOfShareBasedPaymentAwardStockOptionsValuationAssumptionsTableTextBlock” to disclose a matching set of Level 4 Disclosure Detail concepts.

As such, it seems rather hard to justify the use of an extension concept, such as this extension created by Boeing:

The screenshot shows the XBRL software interface with a report element definition for 'Schedule of Performance Based Restricted Stock Units Award Grant Fair Values'. The 'Name' property is highlighted with a red circle and contains the following text:

```

ba:ScheduleOfPerformanceBasedRestrictedStockUnitsAwardGrantFairValuesTableTextBlock

```

The table displayed in the main window is as follows:

Grant Year	Grant Date	Performance Period	Expected Volatility	Risk Free Interest Rate	Grant Date Fair Value
2016	2/22/2016	3 years	22.44%	0.92%	126.1
2015	2/23/2015	3 years	20.35%	1.03%	164.2
2014	2/24/2014	3 years	24.2%	0.72%	136.1

CATERPILLAR INC (Workiva) (PWC)

<http://www.sec.gov/Archives/edgar/data/18230/000001823017000041/0000018230-17-000041-index.htm>

There are two errors here. First, Caterpillar created an extension concept for the Level 3 Disclosure Text Block which is used to represent the roll forward of the restructuring reserve. The following 68 companies use BEST PRACTICES to represent this disclosure and the concept “us-gaap:ScheduleOfRestructuringReserveByTypeOfCostTextBlock” is used for the Level 3 Disclosure Text Block and the concept “us-gaap:RestructuringReserve” is used to represent the Level 4 Disclosure Detail.

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_157_Consistent.html

Level 3 Disclosure Text Block: (note that “employee separation charges and benefits” is a TYPE OF restructuring charge.)

Reporting Entity [Axis]	0000018230 (http://www.sec.gov/CIK)																					
Restructuring Charges [Abstract]	Period [Axis]																					
Restructuring Charges [Abstract]	2015-01-01 - 2016-12-31																					
Restructuring and Related Costs	Summary of separation activity																					
Summary of separation activity	<p>The following table summarizes the 2015 and 2016 employee separation activity:</p> <p>(Millions of dollars)</p> <table border="1"> <tr><td>Liability balance at December 31, 2014</td><td>\$</td><td>182</td></tr> <tr><td>Increase in liability (separation charges)</td><td></td><td>641</td></tr> <tr><td>Reduction in liability (payments)</td><td></td><td>(340)</td></tr> <tr><td>Liability balance at December 31, 2015</td><td>\$</td><td>483</td></tr> <tr><td>Increase in liability (separation charges)</td><td></td><td>297</td></tr> <tr><td>Reduction in liability (payments)</td><td></td><td>(633)</td></tr> <tr><td>Liability balance at December 31, 2016</td><td>\$</td><td>147</td></tr> </table>	Liability balance at December 31, 2014	\$	182	Increase in liability (separation charges)		641	Reduction in liability (payments)		(340)	Liability balance at December 31, 2015	\$	483	Increase in liability (separation charges)		297	Reduction in liability (payments)		(633)	Liability balance at December 31, 2016	\$	147
Liability balance at December 31, 2014	\$	182																				
Increase in liability (separation charges)		641																				
Reduction in liability (payments)		(340)																				
Liability balance at December 31, 2015	\$	483																				
Increase in liability (separation charges)		297																				
Reduction in liability (payments)		(633)																				
Liability balance at December 31, 2016	\$	147																				

Note: In the original image, a yellow callout bubble points to the 'Summary of separation activity' row with the text 'cat:EmployeeSeparationChargesAndBenefitsDisclosureTextBlock'. In the table above, the values 297, (633), and 147 are circled in red.

A second error is representing multiple disclosures that do not go together in ONE Network/Table. Again, note the BEST PRACTICES shown above that is easy to read, whereas this below is incomprehensible:

Reporting Entity [Axis]	0000018230 (http://www.sec.gov/CIK)		
Restructuring Plan [Axis]	Restructuring Cost [Abstract]	2015-10-01 - 2015-12-31	2015-01-01 - 2015-12-31
Restructuring Plan [Axis]	Restructuring Cost [Abstract]	Income Statement Location [Axis]	Income Statement Location [Axis]
Restructuring Plan [Axis]	Restructuring Cost [Abstract]	Income Statement Location [Domain]	Income Statement Location [Domain]
Restructuring Plan [Axis]	Restructuring Cost [Abstract]	Other operating income (expense)	Income Statement Location [Axis]
Restructuring Plan [Axis]	Restructuring Cost [Abstract]	Restructuring Type [Axis]	Restructuring Type [Axis]
Restructuring Plan [Axis]	Restructuring Cost [Abstract]	Type of Restructuring [Axis]	Type of Restructuring [Axis]
Restructuring Plan [Axis]	Restructuring Cost [Abstract]	Employee separation	Contract termination
Restructuring Plan [Axis]	Restructuring Cost [Abstract]	Long-lived asset impairments	Defined benefit retirement plan costs
Restructuring Plan [Axis]	Restructuring Cost [Abstract]	Other restructuring costs	Voluntary retirement enhancement program
Restructuring Plan [Axis]	Restructuring Cost [Abstract]	Facility closures and consolidations	Type of Restructuring [Axis]

Report Element	Properties	Occurrences
Base Taxonomy Standard Label	Liability balance at end of period	
Documentation:	Carrying amount (including both current and noncurrent portions of the accrual) as of the balance sheet date pertaining to a specified type of cost associated with exit from or disposal of business activities or restructuring pursuant to a duly authorized plan.	
Report Element Class	Concept	
Prefix (From Taxonomy)	us-gaap	
Balance Type	Credit	
Period Type	As Of (instant)	
Data Type	Monetary (xbrl:monetaryItemType)	
Name	us-gaap:RestructuringReserve	
ID	us-gaap_restructuringreserve	

Restructuring Plan [Domain]	Curtailment expense	1,019,000,000	679,000,000	641,000,000	0	127,000,000	82,000,000	48,000,000	(82,000,000)	108,000,000	898,000,000
Restructuring Plan [Domain]	Employee separation costs	297,000,000								379,000,000	641,000,000
Restructuring Plan [Domain]	Estimated restructuring costs										
Restructuring Plan [Domain]	Employee Separation Activity										
Restructuring Plan [Domain]	Liability balance at beginning of period	483,000,000									182,000,000
Restructuring Plan [Domain]	Employee separation costs	297,000,000							379,000,000		641,000,000
Restructuring Plan [Domain]	Reduction in liability (payments and other adjustments)	633,000,000									340,000,000
Restructuring Plan [Domain]	Liability balance at end of period	147,000,000	483,000,000								483,000,000

Note: In the original image, the values 483,000,000, 297,000,000, 633,000,000, and 147,000,000 are circled in red.

CHEVRON CORP (Workiva) (PWC)

<http://www.sec.gov/Archives/edgar/data/93410/000009341017000013/0000093410-17-000013-index.htm>

This is an error. Chevron used the Level 3 Disclosure Text Block concept “us-gaap:ScheduleOfRestructuringAndRelatedCostsTextBlock” to represent the restructuring **RESERVE**. That concept has the documentation “Tabular disclosure of **costs incurred for restructuring** including, but not limited to, exit and disposal activities, remediation, implementation, integration, asset impairment, and charges against earnings from the write-down of assets.

If you look at these 68 BEST PRACTICE examples, they all use the concept “us-gaap:ScheduleOfRestructuringReserveByTypeOfCostTextBlock” which is the CORRECT concept for that disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_157_Consistent.html

Level 3 Disclosure Text Block:

Reporting Entity [Axis]	0000093410 (http://www.sec.gov/CIK)										
Period [Axis]	2016-01-01 - 2016-12-31										
Restructuring and Related Activities [Abstract]	Schedule of Restructuring and Related Costs										
Restructuring and Related Activities [Abstract]	Schedule of Restructuring and Related Costs										
Schedule of Restructuring and Related Costs	<p>The following table summarizes the accrued severance liability, which is classified as current on the Consolidated Balance Sheet:</p> <table border="1"> <thead> <tr> <th></th> <th>Amounts Before Tax</th> </tr> </thead> <tbody> <tr> <td>Balance at January 1, 2016</td> <td>\$ 293</td> </tr> <tr> <td>Accruals/Adjustments</td> <td>83</td> </tr> <tr> <td>Payments</td> <td>(316)</td> </tr> <tr> <td>Balance at December 31, 2016</td> <td>\$ 60</td> </tr> </tbody> </table>		Amounts Before Tax	Balance at January 1, 2016	\$ 293	Accruals/Adjustments	83	Payments	(316)	Balance at December 31, 2016	\$ 60
	Amounts Before Tax										
Balance at January 1, 2016	\$ 293										
Accruals/Adjustments	83										
Payments	(316)										
Balance at December 31, 2016	\$ 60										

us-gaap:ScheduleOfRestructuringAndRelatedCostsTextBlock

Level 4 Disclosure Detail: (Note how easy it is to read the disclosure):

Reporting Entity [Axis]	0000093410 (http://www.sec.gov/CIK)	Period [Axis]	2016-01-01 - 2016-12-31
Restructuring and Related Activities [Abstract]	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31	
Restructuring and Related Activities [Abstract]			
Restructuring charges		353,000,000	
Restructuring Reserve [Roll Forward]			
Balance at January 1, 2016	293,000,000		
Accruals/Adjustments	83,000,000		
Payments	(316,000,000)		
Balance at December 31, 2016	60,000,000	293,000,000	

Report Element	
Properties	Occurrences
Documentation:	Carrying amount (including both current and noncurrent portions of the accrual) as of the balance sheet date pertaining to a specified type of cost associated with exit from or disposal of business activities or restructuring pursuant to a duly authorized plan.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	As Of (instant)
Data Type	Monetary (xbrli:monetaryItemType)
Name	us-gaap:RestructuringReserve
ID	us-gaap_RestructuringReserve
Labels of Report Element	
From	Role Label Lang

CISCO SYSTEMS, INC. (Workiva) (PWC) (Long term debt instruments)

<http://www.sec.gov/Archives/edgar/data/858877/000085887717000016/0000858877-17-000016-index.htm>

This is an error. If you look at the US GAAP XBRL Taxonomy, you can clearly see that the concept that UTC used to represent a Level 3 Disclosure Text Block is MEANT to be used to represent the “entire disclosure”, the Level 1 Note Text Block.



Report Element Properties	
Report Standard Label	Long-term Debt [Text Block]
Base Taxonomy Standard Label	Long-term Debt [Text Block]
Documentation	The entire disclosure for long-term debt.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	
Period Type	For Period (duration)
Data Type	String (xbrli:stringItemType, nonnum:textBlockItemType)
Name	us-gaap:LongTermDebtTextBlock (circled in red)
ID	us-gaap_LongTermDebtTextBlock

Schedule of Long-Term Debt		The following table summarizes the Company's long-term debt (in millions, except percentages):					
Maturity Date		July 29, 2017		July 30, 2016			
		Amount	Effective Rate	Amount	Effective Rate		
Senior notes:							
Floating-rate notes:							
Three-month LIBOR plus 0.28%	March 3, 2017	(1) \$ —	—	\$ 1,000	1.03%		
Three-month LIBOR plus 0.60%	February 21, 2018	1,000	1.84%	1,000	1.32%		
Three-month LIBOR plus 0.31%	June 15, 2018	900	1.62%	900	1.03%		
Three-month LIBOR plus 0.50%	March 1, 2019	500	1.76%	500	1.23%		
Three-month LIBOR plus 0.34%	September 20, 2019	(2) 500	1.66%	—	—		
Fixed-rate notes:							
1.10%	March 3, 2017	(1) —	—	2,400	0.87%		
3.15%	March 14, 2017	(1) —	—	750	1.22%		
1.40%	February 28, 2018	1,250	1.47%	1,250	1.47%		
1.65%	June 15, 2018	1,600	1.72%	1,600	1.72%		
4.95%	February 15, 2019	2,000	4.96%	2,000	4.76%		
1.60%	February 28, 2019	1,000	1.67%	1,000	1.67%		
5.15%	March 1, 2019	1,750	1.84%	1,750	1.08%		

CISCO SYSTEMS, INC. (Workiva) (PWC)

<http://www.sec.gov/Archives/edgar/data/858877/000085887717000016/0000858877-17-000016-index.htm>

This is an error. Cisco used the Level 3 Disclosure Text Block concept “us-gaap:ScheduleOfRestructuringAndRelatedCostsTextBlock” to represent the restructuring **RESERVE**. That concept has the documentation “Tabular disclosure of **costs incurred for restructuring** including, but not limited to, exit and disposal activities, remediation, implementation, integration, asset impairment, and charges against earnings from the write-down of assets.

If you look at these 68 BEST PRACTICE examples, they all use the concept “us-gaap:ScheduleOfRestructuringReserveByTypeOfCostTextBlock” which is the **CORRECT** concept for that disclosure:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_157_Consistent.html

Level 3 Disclosure Text Block:

The screenshot shows a Workiva application window titled "CISCO SYSTEMS, INC. (10-K) 2308301 - Disclosure - Restructuring and Other Charges (Tables) Restructuring and Other Charges (Tables) [Table]". The main content area displays a table titled "Liabilities Related to Restructuring and Other Charges" with the following data:

	FISCAL 2015 AND PRIOR YEAR PLANS		FISCAL 2017 PLAN		Total
	Employee Severance	Other	Employee Severance	Other	
Liability as of July 26, 2014	\$ 40	\$ 29	\$ —	\$ —	\$ 69
Charges	464	20	—	—	484
Cash payments	(442)	(17)	—	—	(459)
Non-cash items	(2)	(3)	—	—	(5)
Liability as of July 25, 2015	60	29	—	—	89
Charges	225	43	—	—	268
Cash payments	(264)	(15)	—	—	(279)
Non-cash items	—	(33)	—	—	(33)
Liability as of July 30, 2016	21	24	—	—	45
Charges	—	—	625	131	756
Cash payments	(16)	(8)	(553)	(29)	(606)
Non-cash items	(4)	(9)	1	(66)	(78)
Liability as of July 29, 2017	\$ 1	\$ 7	\$ 73	\$ 36	\$ 117

The 'Name' property of the report element is highlighted in red and is "us-gaap:ScheduleOfRestructuringAndRelatedCostsTextBlock".

CISCO SYSTEMS, INC. (Workiva) (PWC)

<http://www.sec.gov/Archives/edgar/data/858877/000085887717000016/0000858877-17-000016-index.htm>

This is an error. A Level 1 Note Text Block is being used to represent a Level 3 Disclosure Text Block:

Components

- Valuation and Qualifying Accounts
- Schedule II - Valuation and Qualifying Accounts [Table]
- 2122100 - Disclosure - Supplementary Financial Data (Unaudited)
- Supplementary Financial Data (Unaudited) [Table]
- 2205201 - Disclosure - Summary of Significant Accounting Policies (Policies)
- Summary of Significant Accounting Policies (Policies) [Table]
- 2303301 - Disclosure - Supplemental Information (Tables)
- Supplemental Information (Tables) [Table]
- 2305302 - Disclosure - Summary of Significant Accounting Policies (Tables)
- Summary of Significant Accounting Policies (Tables) [Table]
- 2306301 - Disclosure - Divestitures (Tables)
- Acquisitions and [Table]
- 2307301 - Disclosure - Purchased Intangible Assets (Tables)
- Goodwill and Intangible Assets (Tables)
- 2308301 - Disclosure - Restructuring and Other Charges (Tables)
- Restructuring and Other Charges (Tables) [Table]
- 2309301 - Disclosure - Details (Tables)
- Balance Sheet D
- 2310301 - Disclosure - Financing Receivables and Operating Leases (Tables)
- Financing Receivables and Operating Leases (Tables)
- 2311301 - Disclosure - Investments (Tables)
- Investments (Tables)

Report Element

Properties	Occurrences
Report Standard Label	Leases of Lessor Disclosure [Text Block]
Definitions of Report Element	
Base Taxonomy Standard Label	Financing Receivables
Documentation:	The entire disclosure for lessor or entity's leasing arrangements for operating, capital and leveraged leases.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	
Period Type	For Period (duration)
Data Type	String (xbrikl stringItemType, nonnum textBlockItemType)
Name	us-gaap:LeasesOfLessorDisclosureTextBlock
ID	us-gaap:LeasesOfLessorDisclosureTextBlock

Financing Receivables

A summary of the Company's financing receivables is presented as follows (in millions):

	Lease Receivables	Loan Receivables	Financed Service Contracts	Total
July 29, 2017				
Gross	\$ 2,784	\$ 4,560	\$ 2,517	\$ 9,861
Residual value	173	—	—	173
Unearned income	(145)	—	—	(145)
Allowance for credit loss	(162)	(103)	(30)	(295)
Total, net	\$ 2,650	\$ 4,457	\$ 2,487	\$ 9,594
Reported as:				
Current	\$ 1,301	\$ 2,104	\$ 1,451	\$ 4,856
Noncurrent	1,349	2,353	1,036	4,738
Total, net	\$ 2,650	\$ 4,457	\$ 2,487	\$ 9,594
July 30, 2016				
Gross	\$ 3,272	\$ 3,446	\$ 2,059	\$ 8,777
Residual value	202	—	—	202
Unearned income	(174)	—	—	(174)
Allowance for credit loss	(230)	(97)	(48)	(375)
Total, net	\$ 3,070	\$ 3,349	\$ 2,011	\$ 8,430
Reported as:				
Current	\$ 1,490	\$ 1,580	\$ 1,202	\$ 4,272
Noncurrent	1,580	1,769	809	4,158
Total, net	\$ 3,070	\$ 3,349	\$ 2,011	\$ 8,430

COCA COLA CO (Workiva) (EY)

<http://www.sec.gov/Archives/edgar/data/21344/000002134417000009/0000021344-17-000009-index.htm>

To report a very common roll forward of the activity in the allowance for doubtful accounts, Coca-Cola created an extension concept. Yet, there are existing US GAAP XBRL Taxonomy concept that would certainly be usable to report this information:

us-gaap:AllowanceForCreditLossesOnFinancingReceivablesTableTextBlock

us-gaap:ScheduleOfCreditLossesForFinancingReceivablesCurrentTableTextBlock

The screenshot shows the Workiva interface with a 'Report Element' configuration window open. The window displays the following details for the report element 'Activity in allowance for doubtful accounts':

- Documentation:** Describes the changes that took place in the allowance for doubtful accounts during the period.
- Report Element Class:** Concept
- Prefix (From Taxonomy):** ko
- Balance Type:** (Empty)
- Period Type:** For Period (duration)
- Data Type:** String (xbrl:stringItemType, nonnum:textBlockItemType)
- Name:** ko:ChangesInAllowanceForDoubtfulAccountsTableTextBlock (highlighted with a red circle)
- ID:** ko_ChangesInAllowanceForDoubtfulAccountsTableTextBlock

The background shows a table titled 'Activity in allowance for doubtful accounts' with the following data:

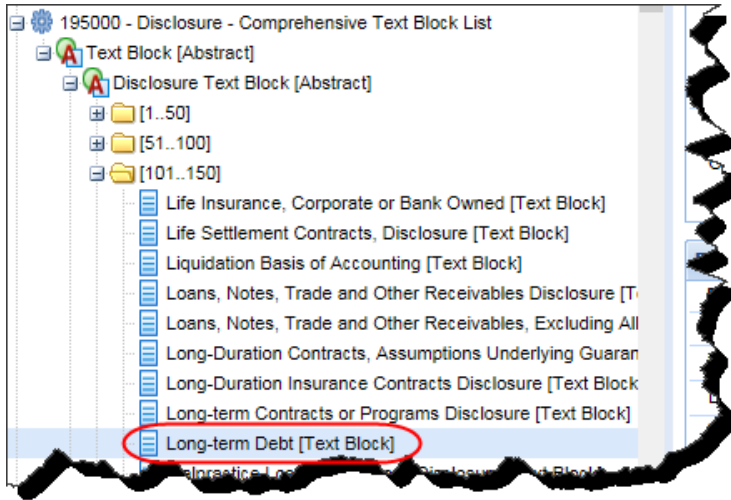
Year Ended December 31,	2016	2015	2014
Balance at beginning of year	\$ 352	\$ 331	\$ 61
Net charges to costs and expenses ¹	126	45	308
Write-offs	(10)	(10)	(13)
Other ²	(2)	(14)	(25)
Balance at end of year	\$ 466	\$ 352	\$ 331

Footnotes:
¹ The increases in 2016 and 2014 were primarily related to concentrate sales receivables from our bottling partner in Venezuela. See Hyperinflationary Economies discussion below for additional information.
² Other includes foreign currency translation adjustments and the impact of reclassifying certain assets to assets held for sale. See Note 2.

COCA COLA CO (Workiva) (EY) (Long term debt instruments)

<http://www.sec.gov/Archives/edgar/data/21344/000002134417000009/0000021344-17-000009-index.htm>

This is an error. If you look at the US GAAP XBRL Taxonomy, you can clearly see that the concept that UTC used to represent a Level 3 Disclosure Text Block is MEANT to be used to represent the “entire disclosure”, the Level 1 Note Text Block.



Disclosure - DEBT AND BORROWING ARRANGEMENTS (Tables) DEBT AND BORROWING ARRANGEMENTS (Tables) [Table]

Rendering [Search]

Reporting Entity [Axis]	0000021344 (http://www.sec.gov/CIK)	
Debt and Borrowing Arrangements Disclosure [Abstract]	Period [Axis]	
Debt and Borrowing Arrangements Disclosure [Abstract]	2016-01-01 - 2016-12-31	
Debt and Borrowing Arrangements Disclosure [Abstract]	Components of long-term debt	
Components of long-term debt	The Company's long-term debt consisted of the following (in millions, except average rate data):	
Schedule of Maturities of Long-term Debt		

December 31, 2016		
	Amount	Average Rate ¹
U.S. dollar notes due 2017–2093	\$ 16,922	2.0%
U.S. dollar debentures due 2017–2098	2,111	4.1
U.S. dollar zero coupon notes due 2020 ²	153	8.4
Australian dollar notes due 2020–2024	741	1.2
Euro notes due 2017–2036 ³	11,567	0.7
Swiss franc notes due 2017–2028 ³	1,304	2.5
Other, due through 2098 ³	316	3.5
Fair value adjustment ¹	97	N/A
Total¹	33,211	1.7%
Less current portion	3,527	
Long-term debt	\$ 29,684	

¹ These rates represent the weighted-average effective interest rate on the balances outstanding as of year end, as adjusted for the effects of interest rate swap agreements, cross-currency swaps, and other derivative instruments. Refer to Note 5 for a more detailed discussion on interest rate management.

² This amount is shown net of unamortized discounts of \$18 million and \$23 million as of December 31, 2016 and 2015, respectively.

Report Element

Properties	Occurrences
Base Taxonomy Standard Label	Components of long-term debt
Documentation:	The entire disclosure for long-term debt.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	
Period Type	For Period (duration)
Data Type	String (xbrli:stringItemType, nonnum:textBlockItemType)
Name	us-gaap:LongTermDebtTextBlock
ID	us-gaap_LongTermDebtTextBlock

Labels of Report Element

DUPONT E I DE NEMOURS & CO (Workiva) (PWC) (Interest income roll up)

<http://www.sec.gov/Archives/edgar/data/30554/000003055417000004/0000030554-17-000004-index.htm>

Here are three BEST PRACTICE examples of where the Level 3 Disclosure Text Block “us-gaap:InterestAndOtherIncomeTableTextBlock” was matched with the Level 4 Disclosure Detail concept “us-gaap:InterestAndOtherIncome” in a ROLL UP:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_630_Consistent.html

And so what Dupont did was use that SAME Level 3 Disclosure Text Block (i.e. they are disclosing the SAME THING as the examples above); HOWEVER, they created an EXTENSION concept rather than using the existing US GAAP XBRL Taxonomy concept. This is illogical. If the Level 3 Disclosure Concept is correct and the SAME THING as the BEST PRACTICE examples; then the Level 4 Disclosure Detail concept should be the SAME. (i.e. NOT an extension, as DUPONT reported that line item)

Level 3 Disclosure Text Block:

2309301 - Disclosure - Other Income, Net (Tables) Other Income, Net (Tables) (Table)

Rendering [Buttons] Search

Reporting Entity (Axis) 0000030554 (http://www.sec.gov/CIK)

Period (Axis) 2016-01-01 - 2016-12-31

Other Income and Expenses (Abstract) Schedule of Other Income

	2016	2015	2014
Royalty income	\$ 170	\$ 138	\$ 156
Interest income	107	129	129
Equity in earnings (loss) of affiliates, net	99	49	(36)
Net gains on sales of businesses and other assets ¹	435	92	710
Net exchange (losses) gains	(106)	30	196
Miscellaneous income and expenses, net ²	3	259	122
Other income, net	\$ 708	\$ 697	\$ 1,277

¹ Includes a pre-tax gain of \$369 (\$214 net of tax) for the year ended December 31, 2016 related to the sale of DuPont (Shanghai) Manufacturing Limited. See Note 3 for additional information.
² Miscellaneous income and expenses, net, includes interest items, gains related to litigation settlements, gains/losses on available-for-sale securities and other items.

us-gaap:InterestAndOtherIncomeTableTextBlock

Level 4 Disclosure Detail (uses EXTENSION concept):

2409402 - Disclosure - Other Income, Net (Schedule of Other Income) (Details) Other Income and Expenses (Table)

Rendering [Buttons] Search

Reporting Entity (Axis) 0000030554

Period (Axis) 2015-01-01 - 2015-03-31

Other Income and Expenses (Line Items)

Other Income and Expense	Component of Other Income and Expenses	Component of Other Income and Expenses
Royalty income	170,000,000	
Interest income	107,000,000	
Income (Loss) from Equity Method Investments	99,000,000	
Net gains on sales of businesses and other assets	435,000,000 ¹	
Net exchange (losses) gains	(106,000,000)	
Miscellaneous income and expenses, net	3,000,000 ²	
Total	708,000,000	

Gain on Gain on Report Element

Properties	Occurrences
Documentation:	Other income net
Report Element Class	Concept
Prefix (From Taxonomy)	us
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (dbr:monetaryItemType)
Name	us:OtherIncomeNet
id	us:OtherIncomeNet

DUPONT E I DE NEMOURS & CO (Workiva) (PWC) (Other noncurrent liabilities)

<http://www.sec.gov/Archives/edgar/data/30554/000003055417000004/0000030554-17-000004-index.htm>

Here are 85 BEST PRACTICE examples for other noncurrent liabilities where the Level 3 Disclosure Text Block used is “us-gaap:OtherNoncurrentLiabilitiesTableTextBlock” and the corresponding Level 4 Disclosure Detail roll up total is “us-gaap:OtherLiabilitiesNoncurrent”:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_940_Consistent.html

Dupont uses the SAME Level 4 Disclosure Detail concept “us-gaap:OtherLiabilitiesNoncurrent” but a less precise Level 3 Disclosure Text Block concept: “us-gaap:OtherLiabilitiesTableTextBlock”. This is an error, the more precise concept should be used.

Level 3 Disclosure Text Block:

The screenshot displays an XBRL table titled "Other Liabilities (Tables) [Table]" for reporting entity 0000030554. The table shows data for December 31, 2016, and 2015. The "Report Element" pane on the left lists properties for the selected element, with the name "us-gaap:OtherLiabilitiesTableTextBlock" circled in red.

Other Liabilities		2016	2015
December 31,			
Employee benefits:			
Accrued pension benefit costs (Note 17)	\$ 8,100	\$ 8,440	
Accrued other post employment benefit costs (Note 17)	2,554	2,520	
Accrued environmental remediation costs	337	300	
Miscellaneous	1,342	1,220	
	\$ 12,333	\$ 12,580	

Level 4 Disclosure Detail:

Reporting Entity [Axis]	0000030554 (http://www.sec.gov/C)			
Other Liabilities [Line Items]	Period [Axis]			
	2016-12-31			
	Defined Benefit Plans and Other Postretirement Benefit Plans [Axis]			Defined Benefit
	Pension Plan [Member]	Other Post Employment Ben...	Defined Benefit Plan and Other P...	Pension Plan [Member]
Accrued benefit costs (Note 17)	8,100,000,000	2,554,000,000		8,478,000,000
Accrued environmental remediation costs			337,000,000	
Miscellaneous			1,342,000,000	
Total other liabilities			12,333,000,000	

Report Element

Properties	Occurrences
Report Standard Label	Other Liabilities, Noncurrent
Definitions of Report Element	
Base Taxonomy Standard Label	Total other liabilities
Documentation:	Amount of liabilities classified as other, due after one year or the normal operating cycle, if longer.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	As Of (instant)
Data Type	Monetary (xbri:monetaryItemType)
Name	us-gaap:OtherLiabilitiesNoncurrent
ID	us-gaap_OtherLiabilitiesNoncurrent

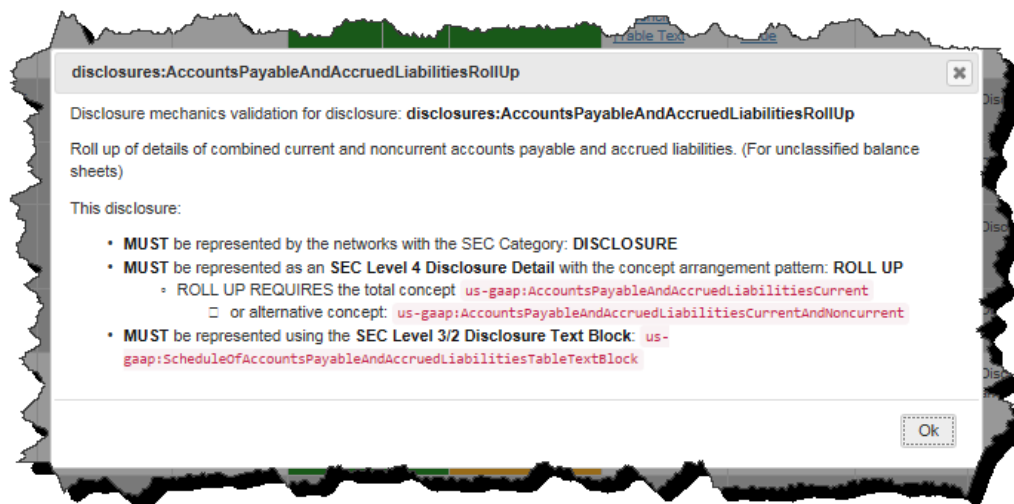
Also, because there is no total for the members of “Accrued Benefit Costs”, the roll up of “Total other liabilities” does not work. Dupont is mixing a dimensional approach and a non-dimensional approach to representing line items in the same [Table] inappropriately.

EXXON MOBIL CORP (Certent) (PWC) (Accounts payable and accrued expenses roll up)

<http://www.sec.gov/Archives/edgar/data/34088/000003408817000017/0000034088-17-000017-index.htm>

Here are 39 examples of how others represented “accounts payable and accrued expenses”. I cannot tell if the Level 3 Disclosure Text Block is intended for ONLY Current or current + noncurrent:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_543_Consistent.html



Here EXXON created an extension concept because they arbitrarily grouped THREE DIFFERENT ROLL UPS into ONE Level 3 Disclosure Text Block. One could argue that this is not an error; but one could also point out that if this is an allowable practice, then basically companies can manipulate what you are able to find in their disclosures, at least the Level 3 Disclosure Text Blocks. Harder to manipulate the Level 4 Disclosure Details. My personal opinion is that this is a bad way to represent financial information if you are considering the needs of analysts, data aggregators, investors, regulators.

Level 3 Disclosure Text Block:

Reporting Entity [Axis]		000034088 (http://wwwsec.gov/CIK)	
Period [Axis]		2016-01-01 - 2016-12-31	
Additional Working Capital Information [Abstract]		Schedule Of Notes, Accounts Receivable And Payable, Loans Payable, And Accrued Liabilities	
Additional Working Capital Information [Abstract]			
Schedule Of Notes, Accounts Receivable And Payable, Loans Payable, And Accrued Liabilities		Dec. 31 2016	Dec. 31 2015
<i>(millions of dollars)</i>			
Notes and accounts receivable			
Trade, less reserves of \$75 million and \$107 million		16,033	13,243
Other, less reserves of \$627 million and \$4 million		5,361	6,632
Total		21,394	19,875
Notes and loans payable			
Bank loans		143	231
Commercial paper		10,727	17,973
Long-term debt due within one year		2,960	558
Total		13,830	18,762
Accounts payable and accrued liabilities			
Trade payables		17,801	18,074
Payables to equity companies		4,748	4,639
Accrued taxes other than income taxes		2,653	2,937
Other		5,991	6,762
Total		31,193	32,412

Level 4 Disclosure Detail: (this is fine, easy to discover and use).

Reporting Entity [Axis]		000034088 (http://wwwsec.gov/CIK)	
Period [Axis]		2016-12-31	
Additional Working Capital Information [Abstract]		2016-12-31	
Additional Working Capital Information [Abstract]		2015-12-31	
Notes and Accounts Receivable [Abstract]			
Trade notes and accounts receivable, less reserves of \$75 million and \$107 million		16,033,000,000	13,243,000,000
Other notes and accounts receivable, less reserves of \$627 million and \$4 million		5,361,000,000	6,632,000,000
Total notes and accounts receivable		21,394,000,000	19,875,000,000
Trade notes and accounts receivable, reserves		75,000,000	107,000,000
Other notes and accounts receivable, reserves		627,000,000	4,000,000
Notes And Loans Payable [Abstract]			
Bank loans		143,000,000	231,000,000
Commercial paper		10,727,000,000	17,973,000,000
Long-term debt due within one year		2,960,000,000	558,000,000
Total notes and loans payable		13,830,000,000	18,762,000,000
Accounts Payable And Accrued Liabilities Current [Abstract]			
Trade payables		17,801,000,000	18,074,000,000
Payables to equity companies		4,748,000,000	4,639,000,000
Accrued taxes other than income taxes		2,653,000,000	2,937,000,000
Other accounts payable and accrued liabilities		5,991,000,000	6,762,000,000
Total accounts payable and accrued liabilities		31,193,000,000	32,412,000,000

Report Element	
Properties	Occurrences
Pretix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	As Of (instant)
Data Type	Monetary (xbri:monetaryItemType)
Name	us-gaap:AccountsPayableAndAccruedLiabilitiesCurrent
ID	us-gaap_AccountsPayableAndAccruedLiabilitiesCurrent

EXXON MOBIL CORP (Certent) (PWC) (Asset Retirement Obligation)

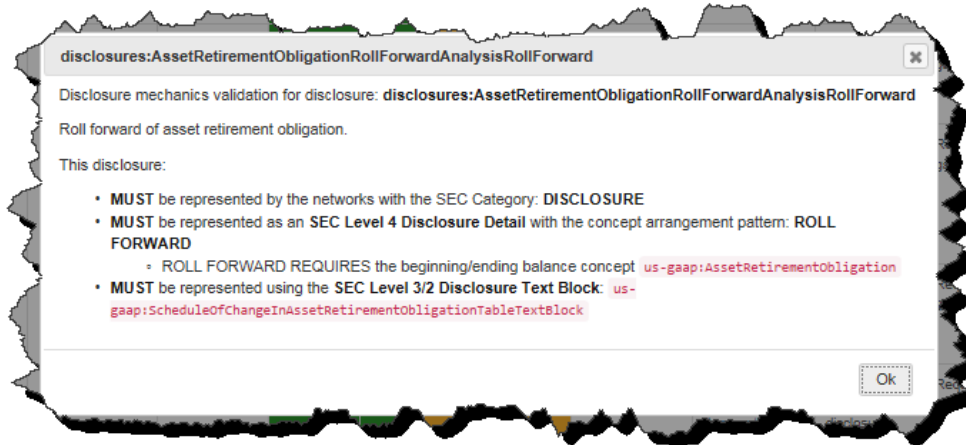
<http://www.sec.gov/Archives/edgar/data/34088/000003408817000017/0000034088-17-000017-index.htm>

Exxon is using a Level 1 Note Text Block to represent a Level 3 Disclosure Text Block.

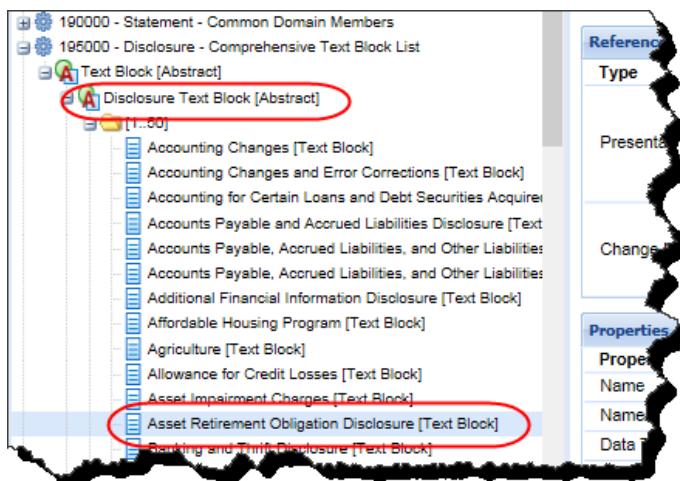
Note these 102 BEST PRACTICE examples that consistently use the Level 3 Disclosure Text Block “us-gaap:ScheduleOfChangeInAssetRetirementObligationTableTextBlock” and the related Level 4 Disclosure Detail concept “us-gaap:AssetRetirementObligation”:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_724_Consistent.html

My little artificial intelligence driven algorithm uses that information articulated in the form an XBRL definition relations shown in human readable form below and some other secret sauce to find this inconsistency.



Further, you can clearly see from looking at the US GAAP XBRL Taxonomy that the concept “us-gaap:AssetRetirementObligationDisclosureTextBlock” is a Level 1 Note Text Block:



Or, you can see that the key phrase “entire disclosure...” is used in the documentation of that concept. This is an error.

The screenshot displays a financial reporting application window for Exxon Mobil Corp. The main table shows the following data:

	2016	2015
Beginning balance	13,704	13,424
Accretion expense and other provisions	740	775
Reduction due to property sales	(134)	(208)
Payments made	(549)	(928)
Liabilities incurred	204	283
Foreign currency translation	(513)	(931)
Revisions	(209)	1,289
Ending balance	13,243	13,704

The 'Report Element' window shows the following details:

- Base Taxonomy Standard Label:** Asset Retirement Obligations
- Documentation:** The entire disclosure for an asset retirement obligation and the associated long-lived asset. An asset retirement obligation is a legal obligation associated with the disposal or retirement from service of a tangible long-lived asset that results from the acquisition, construction or development, or the normal operations of a long-lived asset, except for certain obligations of lessees.
- Report Element Class:** Concept
- Prefix (From Taxonomy):** us-gaap
- Balance Type:** For Period (duration)
- Period Type:** For Period (duration)
- Data Type:** String (xbrli:stringItemType, nonnum:textBlockItemType)
- Name:** us-gaap:AssetRetirementObligationDisclosureTextBlock
- ID:** us-gaap:AssetRetirementObligationDisclosureTextBlock

Level 4 Disclosure Detail:

The screenshot displays a financial reporting application window showing a detailed table for Asset Retirement Obligations. The table shows the following data:

	2016-01-01 - 2016-12-31	2015-01-01 - 2015-12-31
Beginning balance	13,704,000,000	13,424,000,000
Accretion expense and other provisions	740,000,000	775,000,000
Reduction due to property sales	(134,000,000)	(208,000,000)
Payments made	(549,000,000)	(928,000,000)
Liabilities incurred	204,000,000	283,000,000
Foreign currency translation	(513,000,000)	(931,000,000)
Revisions	(209,000,000)	1,289,000,000
Ending balance	13,243,000,000	13,704,000,000

The 'Report Element' window shows the following details:

- Base Taxonomy Standard Label:** Ending balance
- Documentation:** The carrying amount of a liability for an asset retirement obligation. An asset retirement obligation is a legal obligation associated with the disposal or retirement of a tangible long-lived asset that results from the acquisition, construction or development, or the normal operations of a long-lived asset, except for certain obligations of lessees.
- Report Element Class:** Concept
- Prefix (From Taxonomy):** us-gaap
- Balance Type:** Credit
- Period Type:** As Of (instant)
- Data Type:** Monetary (xbrli:monetaryItemType)
- Name:** us-gaap:AssetRetirementObligation
- ID:** us-gaap:AssetRetirementObligation

EXXON MOBIL CORP (Certent) (PWC)(restricted stock options)

<http://www.sec.gov/Archives/edgar/data/34088/000003408817000017/0000034088-17-000017-index.htm>

This is clearly an error. There is a correlation between a Level 3 Disclosure Text Block and a Level 4 Disclosure Detail. The Level 3 and Level 4 are TWO WAYS of disclosing the SAME INFORMATION. For this disclosure, Exxon used the standard US GAAP XBRL Taxonomy concept to represent the Level 3 Disclosure Text Block (see below); but then created an EXTENSION to represent the Level 4 Disclosure Detail.

For contrast, I added the HOME DEPOT disclosure of the same information below. HOME DEPOT created an extension concept for the Level 3 Disclosure Text Block, but then used standard US GAAP XBRL Taxonomy concepts for the Level 4 Disclosure Detail. Seems pretty clear that ALL public companies should be representing the SAME INFORMATION in the SAME MANNER.

Level 4 Disclosure Detail:

Reporting Entity [Axis]	0000034088 (http://www.sec.gov/CIK)	Period [Axis]	2016-01-01 - 2016-12-31
Incentive Program [Abstract]			
Incentive Program [Abstract]			
Issued and outstanding at January 1, Restricted stock, Shares			44,063,000
2015 award issued in 2016, Shares			9,680,000
Vested, Shares			(9,816,000)
Forfeited, Shares			(94,000)
Issued and outstanding at December 31, Restricted stock, Shares			43,833,000
Issued and outstanding at January 1, Weighted Average Grant-Date Fair Value per Share			84.85
2015 award issued in 2016, Weighted Average Grant-Date Fair Value per Share			81.27
Vested, Weighted Average Grant-Date Fair Value per Share			83.20
Forfeited, Weighted Average Grant-Date Fair Value per Share			84.81
Issued and outstanding at December 31, Weighted Average Grant-Date Fair Value per Share			84.43

Report Element			
Properties		Occurrences	
Documentation:	IssuedAndOutstandingRestrictedStock		
Report Element Class	Concept		
Prefix (From Taxonomy)	xom		
Balance Type			
Period Type	As Of (instant)		
Data Type	Shares (xbrli:sharesItemType)		
Name	xom:IssuedAndOutstandingRestrictedStock		
ID	xom_IssuedAndOutstandingRestrictedStock		
Labels of Report Element			
From	Role	Label	Lang
Filer	Standard label	Issued And Outstanding Restricted Stock	en-US

Level 3 Disclosure Text Block:

File View Window Help
 EXXON MOBIL CORP (10-K) 031403 - Disclosure - Incentive Program (Tables) Incentive Program (Tables) [Table]

Reporting Entity [Axis] 0000034088 (http://www.sec.gov/CIK)
 Period [Axis] 2016-01-01 - 2016-12-31

Incentive Program [Abstract]
 Incentive Program [Abstract]
 Summary Of Restricted Stock And Units Outstanding

Report Element

Properties	Occurrences
Documentation:	Disclosure of the number and weighted-average grant date fair value for restricted stock and restricted stock units that were outstanding at the beginning and end of the year, and the number of restricted stock and restricted stock units that were granted, vested, or forfeited during the year.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	
Period Type	For Period (duration)
Data Type	String (xbrl:stringItemType, nonnum:textBlockItemType)
Name	us-gaap-ScheduleOfSharebasedCompensationRestrictedStockAndRestrictedStockUnitsActivityTableTextBlock
ID	us-gaap_ScheduleOfSharebasedCompensationRestrictedStockAndRestrictedStockUnitsActivityTableTextBlock

Summary Of Restricted Stock And Units Outstanding

	2016	
	Shares	Weighted Average Grant-Date Fair Value per Share
	(thousands)	(dollars)
Restricted stock and units outstanding		
Issued and outstanding at January 1	44,063	\$4.85
2015 award issued in 2016	9,680	\$1.27
Vested	(9,816)	\$3.20
Forfeited	(94)	\$4.81
Issued and outstanding at December 31	<u>43,833</u>	<u>\$4.43</u>

General Electric Company (Certent) (KPMG) (Interest and Other Income roll up)

<http://www.sec.gov/Archives/edgar/data/40545/000004054517000010/0000040545-17-000010-index.htm>

So these facts are similar to the DUPONT example (see above) and I have included that below for contrast. The ONLY thing that is different is that rather than creating an EXTENSION concept and using that concept to represent the Level 4 Disclosure Detail which goes with the Level 3 Disclosure Text block; GE used a DIFFERENT US GAAP XBRL Taxonomy Concept.

Here are three BEST PRACTICE examples of where the Level 3 Disclosure Text Block “us-gaap:InterestAndOtherIncomeTableTextBlock” was matched with the Level 4 Disclosure Detail concept “us-gaap:InterestAndOtherIncome” in a ROLL UP:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_630_Consistent.html

Here is that Level 3 Disclosure Text Block:

Reporting Entity [Axis]	0000040545 (http://www.sec.gov/CIK)		
	Period [Axis]		
Other Income [Abstract]	2016-01-01 - 2016-12-31		
Other Income [Abstract]	Schedule of Other Income		
Schedule of Other Income	(in millions)		
	2016	2015	2014
GE			
Purchases and sales of business interests(a)	\$ 3,701	\$ 1,020	\$ 188
Licensing and royalty income	175	168	288
Associated companies	76	45	176
Net interest and investment income(b)	167	65	(77)
Other items(c)	(27)	668	132
	4,092	2,165	707
Eliminations	(87)	62	71
Total	\$ 4,005	\$ 2,227	\$ 778

(a) Included a pre-tax gain of \$3,136 million on the sale of our Appliances business and \$398 million on the sale of GE Asset Management in 2016. Included a

(b) Included other-than-temporary impairments on investment securities of \$(217) million in 2014.

(c) In 2015, included a \$450 million NBCU tax settlement and a \$175 million break-up fee from Electrolux. Included net gains on asset sales of \$101 million, \$

Here is the Level 4 Disclosure Detail (and the concept used DOES NOT MATCH the three BEST PRACTICE examples I provided). Clearly these should not be inconsistent Level 4 Disclosure Detail concepts if the Level 4 Disclosure Text Block is the SAME. True?

Rendering									
4005 Search									
Reporting Entity [Axis]	0000040545 (http://www.sec.gov/CIK)								
Segments [Axis]	Segments [Domain]								
Disposal Group Name [Axis]	Disposal Groups, Including Discontinued Operations, Name [Domain]								
Statement [Line Items]	Period [Axis]								
	2016-01-01 - 2016-12-31			2015-01-01 - 2015-12-31			2014-01-01 - 2014-12-31		
	Consolidation Items [Axis]			Consolidation Items [Axis]			Consolidation Items [Axis]		
	Eliminations	GE	Consolidation Items [Domain]	Eliminations	GE	Consolidation Items [Domain]	Eliminations	GE	Consolidation Items [Domain]
Purchases and sales of business interests		3,701,000,000		1,020,000,000		188,000,000		188,000,000	
Licensing and royalty income		175,000,000		168,000,000		288,000,000		288,000,000	
Associated companies		76,000,000	0	45,000,000	0	176,000,000		176,000,000	0
Net interest and investment income		167,000,000		65,000,000		(77,000,000)		(77,000,000)	
Other items		(27,000,000)		868,000,000		132,000,000		132,000,000	
Other income	(87,000,000)	4,092,000,000	4,005,000,000	62,000,000	2,165,000,000	2,227,000,000	71,000,000	707,000,000	778,000,000
Net other-than-temporary impairments on investment securities									
Gain (Loss) on Sale of Assets and Asset Impairment Charges									
Pre tax gain (loss) on sale of business									
Equity method investment, ownership percentage									
Pre tax income to extinguish obligation									
Gain (loss) on contract termination									

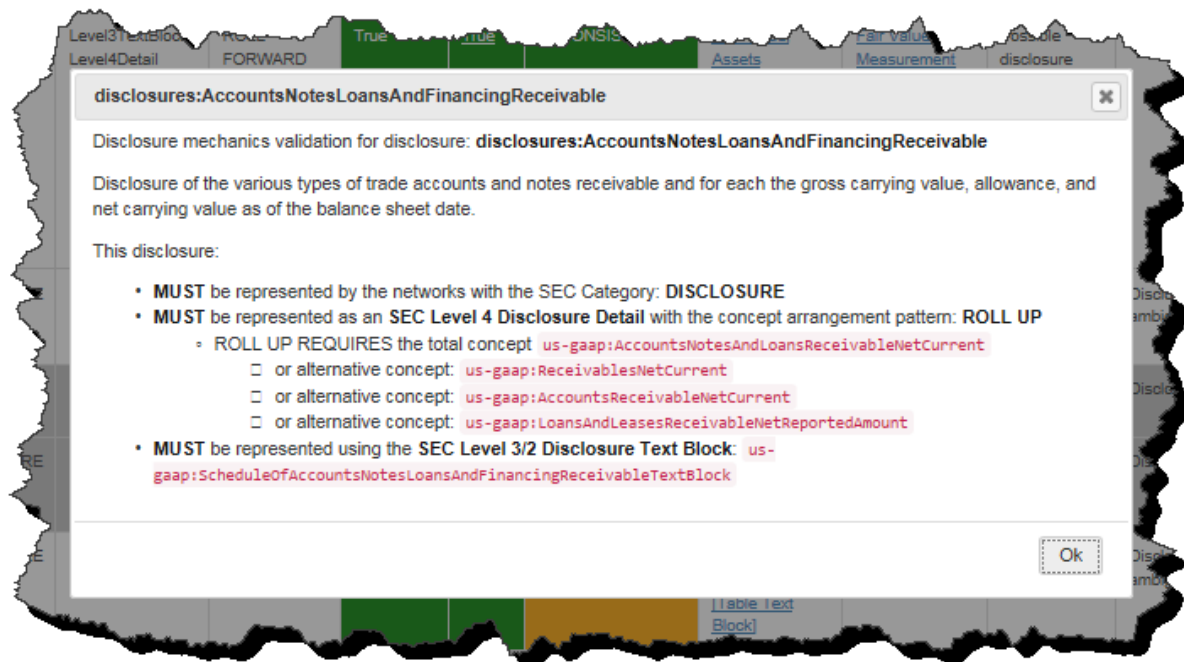
Report Element	
Properties	Occurrences
Documentation:	Amount of revenue and income classified as other.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	For Period (duration)
Data Type	Monetary (xbri:monetaryItemType)
Name	us-gaap:OtherIncome
ID	us-gaap_OtherIncome

General Electric Company (Certent) (KPMG) (Accounts receivable roll up)

<http://www.sec.gov/Archives/edgar/data/40545/000004054517000010/0000040545-17-000010-index.htm>

This set of 154 BEST PRACTICE examples shows that one of these FOUR Level 4 Disclosure Detail concepts and the Level 3 Disclosure Text Block concept were used to report current accounts receivable.

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_73_Consistent.html



Yet, General Electric created an extension concept to represent the Level 3 Disclosure Text Block. This is an error.

File View Window Help

General Electric Company (10-K) 300400 - Disclosure - Current Receivables (Tables) Current Receivables (Tables) [Table]

Components

Securities (Tables)
Investment Securities (Tables) [Table]

300400 - Disclosure - Current Receivables (Tables)
Current Receivables (Tables) [Table]

300500 - Disclosure - Inventories (Tables)
Inventories (Tables) [Table]

300600 - Disclosure - Financing Receivables for Losses on Financial Assets (Tables)
GE Capital Financing Allowance for Losses Receivables (Tables)

300700 - Disclosure - Property, Plant and Equipment (Tables)
Property, Plant and Equipment (Tables)

300800 - Disclosure - Goodwill and Other Intangible Assets (Tables)
Acquisitions, Goodwill and Intangible Assets (Tables)

300900 - Disclosure - Contract Assets (Tables)
Contract Assets (Tables)

301000 - Disclosure - Borrowings (Tables)
Borrowings (Tables)

Reporting Entity [Axis] 0000040545 (http://www.sec.gov/CIK)

Period [Axis] 2016-01-01 - 2016-12-31

Current Receivables [Abstract]
Current Receivables [Abstract]
Schedule Of Current Receivables [Table Text Block]

Schedule Of Current Receivables [Table Text Block]

December 31 (In millions)	Consolidated(a)(b)		GE
	2016	2015	
Power	\$ 7,688	\$ 6,675	\$ 3,632
Renewable Energy	1,903	2,336	1,293
Oil & Gas	4,259	4,968	2,478
Energy Connections & Lighting	2,716	4,432	1,676
Aviation	3,542	4,133	1,731
Healthcare	3,996	4,022	2,068
Transportation	377	609	188
Corporate items and eliminations	454	372	499
	24,935	27,538	13,562
Less Allowance for Losses(d)	(858)	(515)	(847)
Total	\$ 24,076	\$ 27,022	\$ 12,715

a. Included GE industrial customer receivables sold to a GE Capital affiliate and reported as financing receivables by GE Capital of \$12.5 million at December 31, 2016 and 2015, respectively. The December 31, 2016 total included a deferred purchase price reduction from the refinancing of our Receivables Facility described in Note 22.

b. In order to manage credit exposure, the Company sells additional current receivables to third parties outside the Receivables Facility. Note 22. In connection with certain of these sales, we provide servicing activities and limited recourse to the purchasers. At December 31, 2016, GE serviced \$2,952 million and \$2,167 million, respectively, of these receivables that remain outstanding. Of these balances, \$373 million at December 31, 2016 and 2015, respectively, were current receivables serviced by GE Capital that GE sold directly at December 31, 2016 and 2015, our maximum exposure to loss under the limited recourse arrangements is \$215 million and \$154 million, respectively.

c. GE current receivables of \$299 million and \$251 million at December 31, 2016 and 2015, respectively, arose from sales, principally and services, on open account to various agencies of the U.S. government. As a percentage of GE revenues, approximately 3% and 3% of revenues were to the U.S. government in 2016, compared with 4% in 2015 and 3% in 2014.

d. The 2016 increase in allowance for losses is primarily due to Alstom purchase price adjustments of \$263 million.

Report Element

Properties Occurrences

Report Standard Label Schedule Of Current Receivables [Table Text Block]

Definitions of Report Element

Base Taxonomy Standard Label Schedule Of Current Receivables [Table Text Block]

Documentation:

Report Element Class Concept

Prefix (From Taxonomy) ge

Balance Type

Period Type For Period (duration)

Data Type String (xmlns:stringItemType, xmlns:textBlockItemType)

Name ge:ScheduleOfCurrentReceivablesTableTextBlock

ID ge_ScheduleOfCurrentReceivablesTableTextBlock

Level 4 Disclosure Detail: (this is EXCELLENT because the [Member] aggregation roll up across the page and the [Line Items] roll up down the page work because the intersecting fact is reported)

Reporting Entity [Axis]	0000040545 (http://www.sec.gov/CIK)								
Business Acquisition [Axis]	Business Acquisition, Acquiree Domain								
Period [Axis]	2016-12-31								
Legal Entity [Axis]	GE								
Accounts, Notes, Loans and Financing Receivable [Line Items]	Segments [Axis]								Segments Domain
	Power	Renewable Energy	Oil & Gas	Aviation	Healthcare	Transportation	Energy Connections & Li.	Corporate	
Accounts Receivable Gross Current	3,632,000,000	1,293,000,000	2,478,000,000	1,731,000,000	2,068,000,000	186,000,000	1,675,000,000	499,000,000	13,562,000,000
Less allowance for losses									(847,000,000)
Total									12,715,000,000

HOME DEPOT INC (Workiva) (KPMG)

<http://www.sec.gov/Archives/edgar/data/354950/000035495017000005/0000354950-17-000005-index.htm>

To be perfectly honest, this restricted stock number of shares and weighted average grant date fair value is not completely dialed in yet; but I am 100% certain that requiring a company to create an extension concept is not appropriate because there are so, so many companies that provide virtually identical disclosures. As such, this extension concept created by Home Depot is undoubtedly an error. The error could be (a) them not using the appropriate concept which DOES EXIST or (b) a concept MISSING from the US GAAP XBRL Taxonomy. Either way, it is an error.

HOME DEPOT INC (10-K) 2313301 - Disclosure - Employee Stock Plans (Tables) Employee Stock Plans (Tables) [Table]

Components: 2313301 - Disclosure - Employee Stock Plans (Tables) [Table]

Reporting Entity [Axis]: 0000354950 (http://www.sec.gov/CIK)

Period [Axis]: 2016-02-01 - 2017-01-29

Disclosure of Compensation Related Costs, Share-based Payments [Abstract]

Summary of Restricted Stock and Performance Shares

The following table summarizes restricted stock and performance shares outstanding at January 29, 2017 and changes during fiscal 2016 (shares in thousands):

	Number of Shares	Weighted Average Grant Date Fair Value
Outstanding at January 31, 2016	6,687	\$ 80.90
Granted	1,942	126.91
Restrictions lapsed	(2,727)	65.56
Canceled	(450)	99.81
Outstanding at January 29, 2017	5,452	\$ 103.41

Report Element Dialog:

Properties	Occurrences
Report Element Class	Concept
Prefix (From Taxonomy)	hd
Balance Type	
Period Type	For Period (duration)
Data Type	String (xbrl:stringItem type, nonnum:textBlockItem type)
Name	hd:ScheduleOfShareBasedCompensationRestrictedStockAndPerformanceSharesActivityTableTextBlock
ID	hd_ScheduleOfShareBasedCompensationRestrictedStockAndPerformanceSharesActivityTableTextBlock

HOME DEPOT INC (10-K) 2413406 - Disclosure - Employee Stock Plans (Restricted Stock and Performance Shares) (Details) Schedule of Share-based Compensation Arrangements

Components: 2413406 - Disclosure - Employee Stock Plans (Restricted Stock and Performance Shares) (Details)

Reporting Entity [Axis]: 0000354950 (http://www.sec.gov/CIK)

Award Type [Axis]: Restricted Stock [Member]

Period [Axis]: 2016-02-01 - 2017-01-29

Share-based Compensation Arrangement by Share-based Payment Award [Line Items]

Restricted stock and performance shares outstanding:

	Number of Shares, Beginning Balance	Number of Shares, Ending Balance
Granted	1,942,000	
Restrictions lapsed	(2,727,000)	
Canceled	(450,000)	
Number of Shares, Ending Balance	5,452,000	

Weighted Average Grant Date Fair Value, Beginning Balance: 80.90

Weighted Average Grant Date Fair Value, Granted: 126.91

Weighted Average Grant Date Fair Value, Restrictions Lapsed: 65.56

Weighted Average Grant Date Fair Value, Canceled: 99.81

Weighted Average Grant Date Fair Value, Ending Balance: 103.41

Report Element Dialog:

Properties	Occurrences
Base Taxonomy Standard Label	Number of Shares, Ending Balance
Documentation:	The number of non-vested equity-based payment instruments, excluding stock (or unit) options, that validly exist and are outstanding as of the balance sheet date.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	
Period Type	As Of (instant)
Data Type	Shares (xbrl:sharesItem type)
Name	us-gaap:ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber
ID	us-gaap_ShareBasedCompensationArrangementByShareBasedPaymentAwardEquityInstrumentsOtherThanOptionsNonvestedNumber

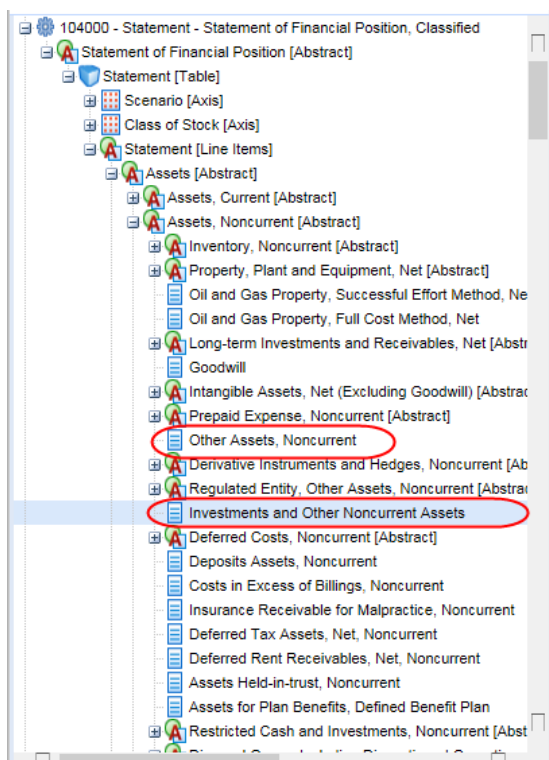
INTERNATIONAL BUSINESS MACHINES CORP (Merrill) (PWC)

<http://www.sec.gov/Archives/edgar/data/51143/000104746917001061/0001047469-17-001061-index.htm>

Here you have 95 BEST PRACTICE examples of where the Level 3 Disclosure Text Block concept “us-gAAP:ScheduleOfOtherAssetsNoncurrentTextBlock” was used to represent what was reported as a Level 4 Disclosure Detail roll up using the total concept “us-gAAP:OtherAssetsNoncurrent”:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_113_Consistent.html

Here is the location of the concept “us-gAAP:OtherAssetsNoncurrent” in the balance sheet relative to the concept “us-gAAP:InvestmentsAndOtherNoncurrentAssets”



And here is IBM using that SAME Level 3 Disclosure Text Block concept “us-gAAP:ScheduleOfOtherAssetsNoncurrentTextBlock” to represent what is articulated as a Level 4 Disclosure Detail using the concept “us-gAAP:InvestmentsAndOtherNoncurrentAssets”; NOT the concept used by the BEST PRACTICE examples, which is a DIFFERENT child of “us-gAAP:Assets”.

(10-K) 30803 - Disclosure - INVESTMENTS AND SUNDRY ASSETS (Tables) INVESTMENTS AND SUNDRY ASSETS (Tables) [Table]

Reporting Entity [Axis] 0000051143 (http://www.sec.gov/CIK)

Period [Axis] 2016-01-01 - 2016-12-31

INVESTMENTS AND SUNDRY ASSETS

INVESTMENTS AND SUNDRY ASSETS

Investments and Sundry Assets

Investments and Sundry Assets

(\$ in millions)

	2016	2015
At December 31:		
Deferred transition and setup costs and other deferred arrangements*	\$ 1,497	\$ 1,624
Derivative—noncurrent	594	702
Alliance investments		
Equity method	85	82
Non-equity method	19	393
Prepaid software	230	273
Long-term deposits	267	256
Other receivables	416	516
Employee benefit-related	272	273
Prepaid income taxes	477	496
Other assets	729	571
Total	\$ 4,585	\$ 5,187

* Deferred transition and setup costs and other deferred arrangements are related to services client arrangements. Refer to note A, "Significant Accounting Policies," on page 93 for additional information.

Further, the Level 4 Disclosure Detail is intermingled incorrectly with a bunch of other disclosures making it particularly hard (unnecessarily hard) to read. Look at the BEST PRACTICE examples above.

(10-K) 40201 - Disclosure - ACCOUNTING CHANGES (Details) New Accounting Pronouncements or Change in Accounting Principle [Table]

Reporting Entity [Axis] 0000051143 (http://www.sec.gov/CIK)

Period [Axis] 2016-01-01 - 2016-12-31

Scenario [Axis] Scenario [Axis]

Estimated Estimated

Range [Axis] Range [Axis]

Range [Domain] Range [Domain]

Adjustments for New Accounting Pronouncements [Axis]

Report Element

Properties Occurrences

Definitions of Report Element

Base Taxonomy Standard Label Investments and sundry assets

Documentation: Amount of investments, and noncurrent assets classified as other.

Report Element Class Concept

Prefix (From Taxonomy) us-gaap

Balance Type Debit

Period Type As Of (instant)

Data Type Monetary (xbrli:monetaryItemType)

Name us-gaap:InvestmentsAndOtherNoncurrentAssets

ID us-gaap_InvestmentsAndOtherNoncurrentAssets

Labels of Report Element

Impact to cash flows

Debt issuance costs 82,000,000 74,000,000

Investments and sundry assets 4,585,000,000 5,187,000,000

Prepaid expenses and other current assets 4,564,000,000 4,205,000,000

Deferred tax assets 5,224,000,000 4,822,000,000

Retained earnings 152,759,000,000 146,124,000,000

Provision for income taxes (Note N) 449,000,000 2,581,000,000

Pre-tax income from continuing operations 12,330,000,000 15,945,000,000

Net income 11,872,000,000 13,190,000,000

Cash payments on behalf of employees for shares directly withheld for taxes 126,000,000 248,000,000

Operating lease commitments 6,900,000,000

Sales-type lease revenue recognized based on use of residual value guarantee insurance 220,000,000

Impact to cash flows 140,000,000 (790,000,000)

Debt issuance costs 82,000,000 74,000,000

Type of Adoption [Domain] New Accounting Principles, Early Adoption [Domain]

Merck & Co., Inc. (Workiva) (PWC) (Long term debt instruments)

<http://www.sec.gov/Archives/edgar/data/310158/000031015817000010/0000310158-17-000010-index.htm>

This is an error. If you look at the US GAAP XBRL Taxonomy, you can clearly see that the concept that they used to represent a Level 3 Disclosure Text Block is MEANT to be used to represent the “entire disclosure”, the Level 1 Note Text Block.



Merck & Co., Inc. (10-K) 2315301 - Disclosure - Loans Payable, Long-Term Debt and Other Commitments (Tables) Loans Payable, Long-Term Debt and Other Commitments (Tables) [Table]

24,274

Reporting Entity [Axis] 0000310158 (http://www.sec.gov/CIK)

Period [Axis] 2016-01-01 - 2016-12-31

Debt Disclosure [Abstract]

Debt Disclosure [Abstract]

Long-Term Debt

Long-term debt at December 31 consisted of:

	2016	2015
2.75% notes due 2025	\$ 2,487	\$ 2,485
3.70% notes due 2045	1,972	1,971
2.80% notes due 2023	1,743	1,742
5.00% notes due 2019	1,273	1,283
1.85% notes due 2020	1,238	1,239
4.15% notes due 2043	1,236	1,236
2.35% notes due 2022	1,228	1,233
3.875% notes due 2021	1,152	1,158
1.125% euro-denominated notes due 2021	1,035	1,091
1.875% euro-denominated notes due 2026	1,028	1,084
2.40% notes due 2022	1,003	1,011
Floating-rate borrowing due 2018	999	998
1.10% notes due 2018	999	998
1.30% notes due 2018	985	985
6.50% notes due 2033	806	809
Floating-rate notes due 2020	698	698
6.55% notes due 2037	594	596
0.50% euro-denominated notes due 2024	516	—
1.375% euro-denominated notes due 2036	511	—

Report Element

Properties	Occurrences
Base Taxonomy Standard Label	Long-Term Debt
Documentation:	The entire disclosure for long-term debt.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	
Period Type	For Period (duration)
Data Type	String (xbrl:stringItemType, nonnum:textBlockItemType)
Name	us-gaap:LongTermDebtTextBlock
ID	us-gaap_LongTermDebtTextBlock

Labels of Report Element

PROCTER & GAMBLE CO (Workiva) (Deloitte) (Other noncurrent liabilities)

<http://www.sec.gov/Archives/edgar/data/80424/000008042417000047/0000080424-17-000047-index.htm>

You could probably make a pretty good argument that this is not an error; but it is certainly not a best practice either. Fundamentally, this boils down to whether you have a “presentation” or document-centric orientation or a “representation” or data-centric orientation.

Here are 85 BEST PRACTICE examples for other noncurrent liabilities where the Level 3 Disclosure Text Block used is “us-gAAP:OtherNoncurrentLiabilitiesTableTextBlock” and the corresponding Level 4 Disclosure Detail roll up total is “us-gAAP:OtherLiabilitiesNoncurrent”:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_940_Consistent.html

Allowing a company the opportunity to **arbitrarily manipulate what something is** by whether it puts a presentation heading on it or not is likely not a good thing.

Level 3 Disclosure Text Block:

2303301 - Disclosure - SUPPLEMENTAL FINANCIAL INFORMATION (Tables)		SUPPLEMENTAL FINANCIAL INFORMATION (Tables) [Table]	
Reporting Entity [Axis]		0000080424 (http://www.sec.gov/CIK)	
Period [Axis]		2016-07-01 - 2017-06-30	
Disclosure Text Block [Abstract]		Other Liabilities [Table Text Block]	
Disclosure Text Block [Abstract]		Property, Plant and Equipment [Table Text Block]	
Other Liabilities [Table Text Block]		Selected components of current and noncurrent liabilities were as follows:	
Report Element		As of June 30	
Properties		2017	2016
Occurrences			
Taxonomy Standard Label		Other Liabilities [Table Text Block]	
Documentation:		Tabular disclosure of other liabilities.	
Report Element Class		Concept	
Prefix (From Taxonomy)		us-gAAP	
Balance Type		For Period (duration)	
Period Type		String (xbrl:stringItemType, nonnum:textBlockItemType)	
Name		us-gAAP:OtherLiabilitiesTableTextBlock	
ID		us-gAAP_OtherLiabilitiesTableTextBlock	
ACCRUED AND OTHER LIABILITIES - CURRENT			
Marketing and promotion	\$ 2,792	\$ 2,827	
Compensation expenses	1,344	1,457	
Restructuring reserves	277	311	
Taxes payable	449	391	
Legal and environmental	168	153	
Other	1,994	2,222	
TOTAL	\$ 7,024	\$ 7,481	
OTHER NONCURRENT LIABILITIES			
Pension benefits	\$ 5,487	\$ 6,761	
Other postretirement benefits	1,333	1,600	
Uncertain tax positions	564	91	
Other	870	86	
TOTAL	\$ 8,254	\$ 10,339	

Level 4 Disclosure Detail:

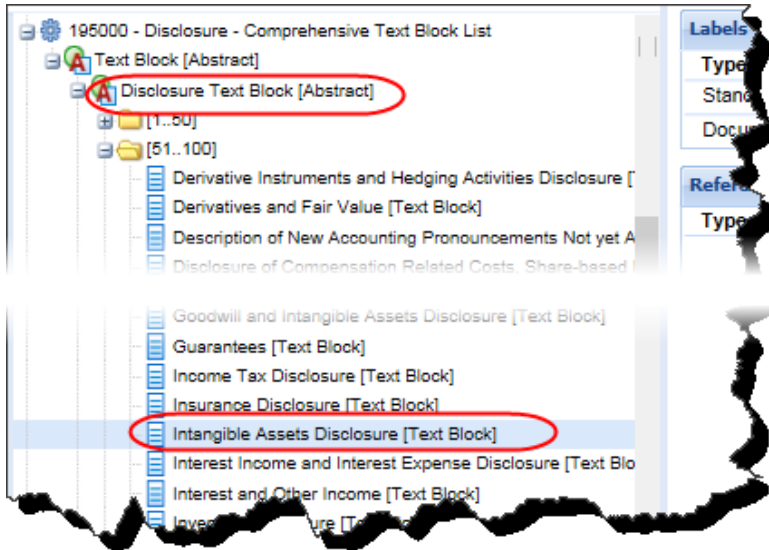
Reporting Entity [Axis]	0000080424 (http://www.sec.gov/CIK)	
Scenario [Axis]	Scenario, Unspecified [Domain]	
	Period [Axis]	
Statement [Line Items]	2017-06-30	2016-06-30
ACCRUED AND OTHER LIABILITIES - CURRENT		
Marketing and Promotion	2,792,000,000	2,820,000,000
Compensation Expenses	1,344,000,000	1,457,000,000
Restructuring Reserves	277,000,000	315,000,000
Taxes Payable	449,000,000	397,000,000
Legal and Environmental	168,000,000	158,000,000
Other Liabilities	1,994,000,000	2,302,000,000
Accrued Liabilities, Current	7,024,000,000	7,449,000,000
OTHER NONCURRENT LIABILITIES		
Pension Benefits	5,487,000,000	6,761,000,000
Other Postretirement Benefits	1,333,000,000	1,808,000,000
Uncertain Tax Positions	564,000,000	952,000,000
Liabilities, Noncurrent	870,000,000	804,000,000
Other Liabilities, Noncurrent	8,254,000,000	10,325,000,000

Report Element	
Properties	Occurrences
Documentation:	Amount of liabilities classified as other, due after one year or the normal operating cycle, if longer.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	As Of (instant)
Data Type	Monetary (xbri:monetaryItemType)
Name	us-gaap:OtherLiabilitiesNoncurrent
ID	us-gaap_OtherLiabilitiesNoncurrent

PROCTER & GAMBLE CO (Workiva) (Deloitte) (Other noncurrent liabilities)

<http://www.sec.gov/Archives/edgar/data/80424/000008042417000047/0000080424-17-000047-index.htm>

Procter & Gamble is using a Level 1 Note Text Block to represent a Level 3 Disclosure Text Block. Note this concept in the US GAAP XBRL Taxonomy:



They used that here;

A screenshot of a financial reporting software interface. The main window displays a table titled 'Intangible Assets Disclosure [Text Block]'. The table shows data for the years 2017 and 2016, with columns for 'Gross Carrying Amount' and 'Accumulated Amortization'. The table is divided into two sections: 'INTANGIBLE ASSETS WITH DETERMINABLE LIVES' and 'INTANGIBLE ASSETS WITH INDEFINITE LIVES'. The 'Determinable Lives' section includes rows for Brands, Patents and technology, Customer relationships, and Other. The 'Indefinite Lives' section includes a row for Brands. The 'TOTAL' row for 2017 shows a Gross Carrying Amount of \$7,327 and Accumulated Amortization of \$(4,855). The 'TOTAL' row for 2016 shows a Gross Carrying Amount of \$7,661 and Accumulated Amortization of \$(4,844). On the left side of the interface, there is a 'Report Element' pane with various properties and documentation. The 'Name' property is highlighted in red and shows the value 'us-gaap: IntangibleAssetsDisclosureTextBlock'. The 'ID' property shows 'us-gaap: IntangibleAssetsDisclosureTextBlock'. The 'Documentation' property contains the text: 'The entire disclosure for all or part of the information related to intangible assets.'

	2017		2016	
	Gross Carrying Amount	Accumulated Amortization	Gross Carrying Amount	Accumulated Amortization
INTANGIBLE ASSETS WITH DETERMINABLE LIVES				
Brands	\$ 3,094	\$(1,898)	\$ 3,409	\$(2,034)
Patents and technology	2,617	(2,261)	2,624	(2,164)
Customer relationships	1,377	(564)	1,382	(514)
Other	239	(132)	246	(114)
TOTAL	\$ 7,327	\$(4,855)	\$ 7,661	\$(4,844)
INTANGIBLE ASSETS WITH INDEFINITE LIVES				
Brands	21,715	—	21,706	—
TOTAL	\$ 29,042	\$(4,855)	\$ 29,367	\$(4,844)

UNITED TECHNOLOGIES CORP /DE/ (Workiva) (PWC) (Product Warranty)

<http://www.sec.gov/Archives/edgar/data/101829/000010182917000007/0000101829-17-000007-index.htm>

UTC is using a Level 1 Note Text Block to represent a Level 3 Disclosure Text Block. That is an error.

Here are 144 BEST PRACTICE examples of how to represent this Level 3 Disclosure Text Block and the Level 4 Disclosure Detail:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_179_Consistent.html

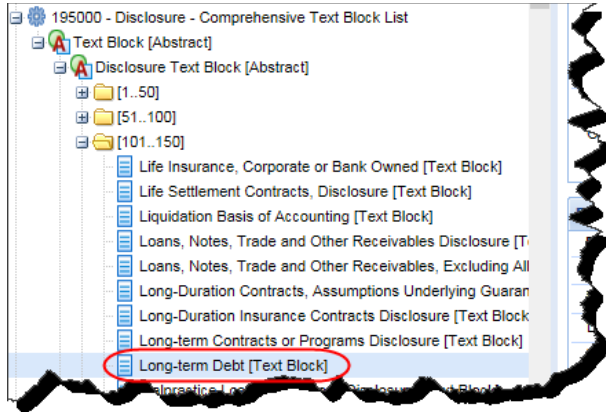
The screenshot displays the XBRL software interface for United Technologies Corp. The main window shows the 'Guarantees (Tables) [Table]' disclosure. A 'Report Element' dialog box is open, showing the definition for 'Product Warranty Disclosure [Table Text Block]'. The 'Documentation' field contains the text: 'The entire disclosure for standard and extended product warranties and other product guarantee contracts, including a tabular reconciliation of the changes in the guarantor's aggregate product warranty liability for the reporting period.' The 'Name' field is set to 'us-gaap:ProductWarrantyDisclosureTextBlock'. Below the dialog box, a table shows the changes in the carrying amount of service and product warranties and product performance guarantees for the years ended December 31, 2016 and 2015.

	2016	2015
Balance as of January 1	\$ 1,212	\$ 1,264
Warranties and performance guarantees issued	246	291
Settlements made	(240)	(259)
Other	(19)	(84)
Balance as of December 31	\$ 1,199	\$ 1,212

UNITED TECHNOLOGIES CORP /DE/ (Workiva) (PWC) (Long term debt instruments)

<http://www.sec.gov/Archives/edgar/data/101829/000010182917000007/0000101829-17-000007-index.htm>

This is an error. If you look at the US GAAP XBRL Taxonomy, you can clearly see that the concept that UTC used to represent a Level 3 Disclosure Text Block is MEANT to be used to represent the “entire disclosure”, the Level 1 Note Text Block.



UNITED TECHNOLOGIES CORP /DE/ (10-K) 2309301 - Disclosure - Borrowings and Lines of Credit (Tables) Borrowings and Lines of Credit (Tables) [Table]

23,300

Reporting Entity [Axis] 0000101829 (http://www.sec.gov/CIK)

Period [Axis] 2016-01-01 - 2016-12-31

Debt Disclosure [Abstract]

Debt Disclosure [Abstract]

Short-term Debt [Table Text Block]

Schedule of Weighted-average interest rates [Table Text Block]

Long-term Debt [Table Text Block]

Schedule of Principal Payments on Long-term Debt [Table Text Block]

Long-term Debt [Table Text Block]			
7.500% notes due 2029 ¹	550	550	
5.400% notes due 2035 ¹	600	600	
6.050% notes due 2036 ¹	600	600	
6.800% notes due 2036	134	134	
7.000% notes due 2038	159	159	
6.125% notes due 2038 ¹	1,000	1,000	
5.700% notes due 2040 ¹	1,000	1,000	
4.500% notes due 2042 ¹	3,500	3,500	
4.150% notes due 2045 ¹	850	850	
3.750% notes due 2046 ¹	1,100	—	
Project financing obligations	155	191	
Other (including capitalized leases)	189	306	
Total principal long-term debt	23,299	19,439	
Other (fair market value adjustments, discounts and debt issuance costs)	1	60	
Total long-term debt	23,300	19,499	
Less: current portion	1,603	179	
Long-term debt, net of current portion	\$ 21,697	\$ 19,320	

1 We may redeem the above notes, in whole or in part, at our option at any time at a redemption price in U.S. Dollars equal to the greater of 100% of the principal amount of the notes to be redeemed or the sum of the present values of the remaining scheduled payments of principal and interest on the notes to be redeemed, discounted to the redemption date on a semiannual basis at the adjusted treasury rate plus 10-50 basis points. The redemption price will also include interest accrued to the date of redemption on the principal balance of the notes being redeemed.

2 The three-month EURIBOR rate as of December 30, 2016 was approximately -0.319%. The notes may be redeemed at our option in whole, but not in part, at any time in the event of certain developments affecting U.S. taxation.

3 The three-month LIBOR rate as of December 30, 2016 was approximately 0.998%.

4 We may redeem these notes, in whole or in part, at our option at any time. If redeemed earlier than three months prior to the stated maturity date, the redemption price in Euro shall equal the greater of 100% of the principal amount of the notes to be redeemed or

Report Element

Properties Occurrences

Definitions of Report Element

Base Taxonomy Long-term Debt [Table Text Block]

Standard Label

Documentation: The entire disclosure for long-term debt.

Report Element Class Concept

Prefix (From Taxonomy) us-gaap

Balance Type

Period Type For Period (duration)

Data Type String (xbrli:stringItemType, nonnum:textBlockItemType)

Name us-gaap_LongTermDebtTextBlock

ID us-gaap_LongTermDebtTextBlock

Labels of Report Element

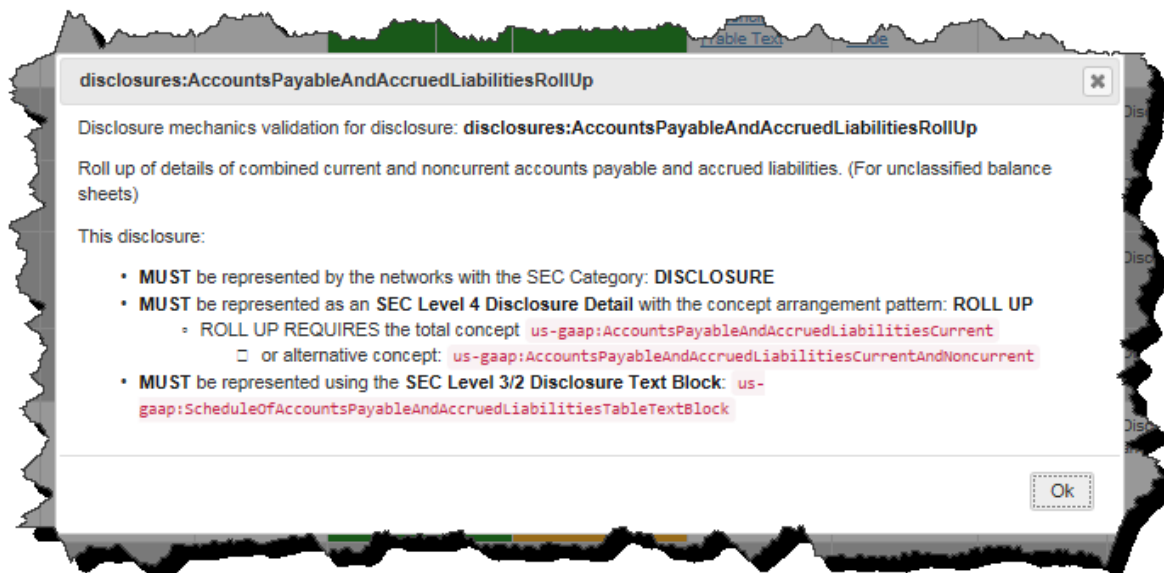
VERIZON COMMUNICATIONS INC (RR Donnelley) (EY) (accounts payable and accrued expenses)

<http://www.sec.gov/Archives/edgar/data/732712/000119312517050292/0001193125-17-050292-index.htm>

You could probably make a pretty good argument that this is not an error; but it is certainly not a best practice either. Fundamentally, this boils down to whether you have a “presentation” or document-centric orientation or a “representation” or data-centric orientation. How do you WANT this to work???

Here are 39 examples of how others represented “accounts payable and accrued expenses”. I cannot tell if the Level 3 Disclosure Text Block is intended for ONLY Current or current + noncurrent:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_543_Consistent.html



But here Verizon grouped TWO roll ups and created an extension concept for that group. There is no way that this should need to be an extension concept.

Level 3 Disclosure Text Block: (Groups two different roll ups together)

File View Window Help
 VERIZON COMMUNICATIONS INC (10-K) 1040 - Disclosure - Additional Financial Information (Tables) Statement [Table] 19.593

Components

- 1039 - Disclosure - Comprehensive Income (Tables) Statement [Table]
- 1040 - Disclosure - Additional Financial Information (Tables) Statement [Table]**
- 1041 - Disclosure - Quarterly Financial Information (Tables) Statement [Table]
- 1042 - Disclosure - Valuation and Qualifying Accounts (Detail) Valuation and Qualifying Accounts Disclosure [Table]
- 1043 - Disclosure - Valuation and Qualifying Accounts (Parenthetical) (Detail) Valuation and Qualifying Accounts Disclosure [Table]
- 1044 - Disclosure - Description of Business and Summary of Significant Accounting Policies - Additional Information (Detail) Organization and Summary of Significant Accounting Policies [Table]
- 1045 - Disclosure - Acquisition Divestitures - Additional Information (Detail) Schedule of Business Acquisitions [Table]
- 1046 - Disclosure - Consideration and Preliminary Identification of Assets Acquired, Including Cash Acquired and Liabilities Assumed as well as Fair Value of Noncontrolling Interests (Detail) Schedule of Business Acquisitions, by Acquisition [Table]
- 1047 - Disclosure - Consideration and Preliminary Identification of Assets Acquired, Including Cash Acquired and Liabilities Assumed as well as Fair Value of Noncontrolling Interests (Parenthetical) (Detail) Schedule of Business Acquisitions, by Acquisition [Table]

Reporting Entity [Axis] 0000732712 (http://www.sec.gov/CIK)

Legal Entity [Axis] Entity[Domain]

Period [Axis] 2016-01-01 - 2016-12-31

Statement [Line Items]

Income Statement Information

Balance Sheet Information

Cash Flow Information

Balance Sheet Information (dollars in millions)

At December 31,	2016	2015
Accounts Payable and Accrued Liabilities		
Accounts payable	\$ 7,084	\$ 5,700
Accrued expenses	5,717	5,659
Accrued vacation, salaries and wages	3,813	4,420
Interest payable	1,463	1,529
Taxes payable	1,516	2,054
	\$ 19,593	\$ 19,362
Other Current Liabilities		
Advance billings and customer deposits	\$ 2,914	\$ 2,969
Dividends payable	2,375	2,323
Other	2,789	3,446
	\$ 8,078	\$ 8,738

Report Element

Properties	Occurrences
Documentation:	Supplemental balance sheet information table text block
Report Element Class	Concept
Prefix (From Taxonomy)	vz
Balance Type	
Period Type	For Period (duration)
Data Type	String (xbrl:stringItemType, nonnum:textBlockItemType)
Name	vz:SupplementalBalanceSheetInformationTableTextBlock
ID	vz_SupplementalBalanceSheetInformationTableTextBlock

Level 4 Disclosure Detail: (this is not a problem, easy for a machine or a human to read)

Reporting Entity [Axis]	0000732712 (http://www.sec.gov/CIK)	
Legal Entity [Axis]	Entity[Domain]	
Schedule Of Condensed Consolidating Balance Sheets [Line Items]	Period [Axis]	
	2016-12-31	2015-12-31
Accounts payable	7,084,000,000	5,700,000,000
Accrued expenses	5,717,000,000	5,659,000,000
Accrued vacation, salaries and wages	3,813,000,000	4,420,000,000
Interest payable	1,463,000,000	1,529,000,000
Taxes payable	1,516,000,000	2,054,000,000
Total accounts payable and accrued liabilities	19,593,000,000	19,362,000,000
Advance billings and customer deposits	2,914,000,000	2,969,000,000
Dividends payable	2,375,000,000	2,323,000,000
Other	2,789,000,000	3,446,000,000
Total other current liabilities	8,078,000,000	8,738,000,000

Report Element

Properties	Occurrences
Documentation:	Sum of the carrying values as of the balance sheet date of obligations incurred through that date and due within one year (or the operating cycle, if longer), including liabilities in current (and for which invoices have typically been received) and payable to vendors for goods and services received, taxes, interest, rent and utilities, accrued salaries and bonuses, payroll taxes and fringe benefits.
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	As Of (instant)
Data Type	Monetary (xbrl:monetaryItemType)
Name	us-gaap:AccountsPayableAndAccruedLiabilitiesCurrent
ID	us-gaap_AccountsPayableAndAccruedLiabilitiesCurrent

WALT DISNEY CO/ (Workiva) (PWC)

<http://www.sec.gov/Archives/edgar/data/1001039/000100103916000516/0001001039-16-000516-index.htm>

Here are 85 BEST PRACTICE examples for other noncurrent liabilities where the Level 3 Disclosure Text Block used is “us-gAAP:OtherNoncurrentLiabilitiesTableTextBlock” and the corresponding Level 4 Disclosure Detail roll up total is “us-gAAP:OtherLiabilitiesNoncurrent”:

http://www.xbrlsite.com/site1/2017/Prototypes/DisclosureAnalysis/All/Index_940_Consistent.html

This is clearly an inappropriate extension concept used to represent this Level 3 Disclosure Text Block:

Level 3 Disclosure Text Block (uses extension concept):

The screenshot shows a financial reporting application window. The main window displays a table titled "Detail of Certain Balance Sheet Accounts (Tables)" for reporting entity 0001001039, covering the period 2015-10-04 to 2016-10-01. The table lists "Other Long-term Liabilities" with sub-categories: "Pension and postretirement medical plan liabilities" (\$ 5,184), "Other" (\$ 2,522), and a total of \$ 7,706.

A "Report Element" dialog box is open, showing details for the "Schedule Of Other Noncurrent Liabilities Table [Text Block]". The "Name" field is circled in red and contains the value "dis:ScheduleOfOtherNoncurrentLiabilitiesTableTextBlock". Other fields include "Base Taxonomy Standard Label" (Other Long-term Liabilities), "Documentation" (Schedule Of Other Noncurrent Liabilities), "Report Element Class" (Concept), "Prefix (From Taxonomy)" (dis), "Balance Type", "Period Type" (For Period (duration)), "Data Type" (String), and "ID" (dis_ScheduleOfOtherNoncurrentLiabilitiesTableTextBlock).

Level 4 Disclosure Detail:

Reporting Entity [Axis]	0001001039 (http://www.se.c.gov/CIK)	
	Period [Axis]	
Balance Sheet Related Disclosures [Abstract]	2016-10-01	2015-10-03
Balance Sheet Related Disclosures [Abstract]		
Other long-term liabilities		
Pension and postretirement medical plan liabilities	5,184,000,000	3,940,000,000
Other	2,522,000,000	2,429,000,000
Other long-term liabilities	7,706,000,000	6,369,000,000

Report Element

Properties	Occurrences
Report Standard Label	Other Liabilities, Noncurrent
Definitions of Report Element	
Base Taxonomy Standard Label	Other long-term liabilities
Documentation:	Aggregate carrying amount, as of the balance sheet date, of noncurrent obligations not separately disclosed in the balance sheet. Noncurrent liabilities are expected to be paid after one year (or the normal operating cycle, if longer).
Report Element Class	Concept
Prefix (From Taxonomy)	us-gaap
Balance Type	Credit
Period Type	As Of (instant)
Data Type	Monetary (xbrli:monetaryItemType)
Name	us-gaap:OtherLiabilitiesNoncurrent
ID	us-gaap_OtherLiabilitiesNoncurrent
Labels of Report Element	