XBRL US GAAP C&I Taxonomy 00-04-04

This list includes the "label" attribute in bold, followed by the attributes (order / type / sense / repeatable). Descriptions in italics; references in roman.

- **statements** (1 / string / none /)
    - **balance sheet** (3 / monetary / none /) *The balance sheet as a whole is a "monetary" type because, by definition, the assets, liabilities and equity sum to zero.*
        - **title** (1 / string / none /) *{This element is presentation related only and probably should be removed.}*
        - **date** (2 / string / none /) *{This element is redundant with the period information already embedded in every item and should be removed.}*
        - **reference to notes** (3 / string / none /) *{The intended usage of this element is so unclear that it should be removed.}*
        - **assets** (1 / monetary / add /)
            - **current assets** (1 / monetary / add /)
                - **cash, cash equivalents and short term investments** (1 / monetary / add /)
                    - **cash and cash equivalents** (1 / monetary / add /)
                        - **cash** (1 / monetary / add /)
                        - **cash equivalents** (1 / monetary / add /)
                    - **short term investments** (2 / monetary / add /) *Short-term investments in debt and equity securities. {Items in the taxonomy generally have either zero children or more than one. It is unclear in this case what other children "short term investments" should have besides "marketable securities".*
                        - **marketable securities** (1 / monetary / add /)
                            - **available for sale** (1 / monetary / add /)
                            - **held to maturity** (2 / monetary / add /)
                            - **trading** (3 / monetary / add /)
                - **receivables** (3 / monetary / add /)
                    - **accounts receivable-trade net** (1 / monetary / add /)
                        - **accounts receivable-trade** (1 / monetary / add /)
                        - **allowance for doubtful accounts** (2 / monetary / subtract /)
                    - **receivables - leasing** (3 / monetary / add /)

- - **allowance for doubtful accounts** (2 / monetary / subtract /)
  - **notes receivables** (4 / monetary / add /)
    - **allowance for doubtful accounts** (2 / monetary / subtract /)
  - **other receivables** (5 / monetary / add /)
    - **allowance for doubtful accounts** (2 / monetary / subtract /)
  - **contract receivables** (6 / monetary / add /)
    - **allowance for doubtful accounts** (2 / monetary / subtract /)
  - **unbilled receivables** (7 / monetary / add /) arb 43, ch11a, par.4
    - **allowance for doubtful accounts** (2 / monetary / subtract /)
  - **retention** (8 / monetary / add /)
    - **allowance for doubtful accounts** (2 / monetary / subtract /)
  - **income tax receivables** (9 / monetary / add /)
    - **allowance for doubtful accounts** (2 / monetary / subtract /)
  - **finance receivables** (10 / monetary / add /)
    - **allowance for doubtful accounts** (2 / monetary / subtract /)
  - **related party receivables** (11 / monetary / add /)
    - **employee receivables** (11 / monetary / add /)
      - **allowance for doubtful accounts** (2 / monetary / subtract /)
    - **receivables from affiliates** (12 / monetary / add /) arb 43, ch1a, par.5
      - **allowance for doubtful accounts** (2 / monetary / subtract /)
  - **allowance for doubtful accounts** (12 / string / none /) *{Added per EC -wch}*
- **inventories** (3 / monetary / add /)
  - **raw materials** (1 / monetary / add /)
  - **work in process** (2 / monetary / add /)
  - **finished goods** (3 / monetary / add /)
  - **supplies** (4 / monetary / add /)
  - **other inventories** (5 / monetary / add /)
  - **lifo reserve** (6 / monetary / subtract /)
  - **allowance for inventory losses** (7 / monetary / subtract /) apb 12, par. 3
- **deferred income taxes, current portion** (4 / monetary / add /)
- **prepaid expenses** (5 / monetary / add /)

- **property held for sale** (6 / monetary / add /)
- **restricted assets** (8 / monetary / add /) arb43, ch3a, par.6
  - **restricted cash** (1 / monetary / add /)
- **other current assets** (8 / monetary / add /)
- **long term assets** (2 / monetary / add /)
  - **net property, plant and equipment** (1 / monetary / add /) apb12, par.15
    - **gross property, plant and equipment** (1 / monetary / add /) *Changed "total" to "gross" - wch*
      - **land** (1 / monetary / add /)
      - **buildings** (2 / monetary / add /)
      - **machinery and equipment** (3 / monetary / add /)
      - **furniture and fixtures** (4 / monetary / add /)
      - **transportation equipment** (5 / monetary / add /)
      - **construction in progress** (6 / monetary / add /)
      - **capitalized interest** (7 / monetary / add /)
      - **leasehold improvements** (8 / monetary / add /)
      - **other property, plant and equipment** (9 / monetary / add /)
    - **accumulated depreciation and amortization** (2 / monetary / subtract /)
    - **net capital leased assets** (2 / monetary / add /)
      - **gross capital leases** (1 / monetary / add /)
      - **accumulated amortization, capital leased assets** (2 / monetary / subtract /)
  - **net noncurrent assets from discontinued operations** (2 / monetary / add /)
  - **net capitalized software** (3 / monetary / add /)
    - **gross capitalized software** (1 / monetary / add /)
    - **accumulated amortization** (2 / monetary / add /)
  - **long term investments** (4 / monetary / add /)
    - **noncurrent notes receivable** (1 / monetary / add /)
    - **equity method investments** (2 / monetary / add /) apb18, par.19
    - **held to maturity** (3 / monetary / add /) sfas 115, par. 17
    - **available for sale** (4 / monetary / add /) sfas 115, par. 17
    - **trading** (5 / monetary / add /) sfas 115, par. 17

- **noncurrent deferred income taxes** (5 / monetary / add /)
- **assets held for sale** (6 / monetary / add /)
- **intangibles** (7 / monetary / add /)
    - **trademarks and brand names** (1 / monetary / add /)
    - **patents** (2 / monetary / add /)
    - **franchise rights and licenses** (3 / monetary / add /)
    - **goodwill** (4 / monetary / add /)
    - **computer software costs** (5 / monetary / add /)
    - **gross customer lists** (6 / monetary / add /)
    - **noncompete agreements** (6 / monetary / add /)
    - **other intangible assets** (7 / monetary / add /)
    - **accumulated amortization of intangible assets** (8 / monetary / subtract /)
- **restricted assets** (8 / monetary / add /)
- **deferred financing costs** (9 / monetary / add /)
- **prepaid pension costs** (10 / monetary / add /)
- **other assets** (11 / monetary / add /)

- **liabilities and stockholders equity** (2 / monetary / subtract /) *This item has a sense of "subtract" because it balances against assets. Its immediate children have sense 'add' because they are added up to get the total of liabilities and stockholders equity.*
    - **current liabilities** (1 / monetary / add /)
        - **bank overdrafts** (1 / monetary / add /)
        - **accounts payable and accrued expenses** (2 / monetary / add /)
            - **payables** (1 / monetary / add /)
                - **trade accounts payable** (2 / monetary / add /)
                - **other accounts payable** (3 / monetary / add /)
            - **accrued expenses** (2 / monetary / add /)
            - **payables to affiliates** (3 / monetary / add /)
        - **short term debt** (3 / monetary / add /)
        - **current portion of long term debt** (4 / monetary / add /) arb 43, ch. 3a, par. 7 and 8
            - **unsecured debt (current portion)** (1 / monetary / add /)

- **notes (current portion)** (1 / monetary / add /) *(current portion) avoids a name clash -wch. "Notes" in context here are bank notes, not "notes" as in financial statements.*
- **debentures (current portion)** (2 / monetary / add /) *(current portion) avoids a name clash -wch*
  - **senior debentures (current portion)** (1 / monetary / add /) *(current portion) avoids a name clash -wch*
  - **subordinated debentures (current portion)** (2 / monetary / add /) *(current portion) avoids a name clash -wch*
- **loans (current portion)** (3 / monetary / add /) *(current portion) avoids a name clash -wch*
- **ESOP loans (current portion)** (4 / monetary / add /) *(current portion) avoids a name clash -wch*
- **collateralized debt (current portion)** (2 / monetary / add /) *(current portion) avoids a name clash -wch*
  - **capital leases (current portion)** (1 / monetary / add /) *(current portion) avoids a name clash -wch*
  - **notes and loans (current portion)** (2 / monetary / add /) *(current portion) avoids a name clash -wch*
  - **mortgages (current portion)** (3 / monetary / add /) *(current portion) avoids a name clash -wch*
- **convertible debt (current portion)** (3 / monetary / add /) *(current portion) avoids a name clash -wch*
  - **convertible debentures (current portion)** (1 / monetary / add /) *(current portion) avoids a name clash -wch*
  - **convertible notes (current portion)** (2 / monetary / add /) *(current portion) avoids a name clash -wch*
- **notes or loans payable** (5 / monetary / add /)
- **commercial paper** (6 / monetary / add /)
- **employee related liabilities** (7 / monetary / add /)
  - **salaries** (1 / monetary / add /)

- **accrued vacation** (2 / monetary / add /)
- **employee benefits** (3 / monetary / add /)
- **income taxes payable** (8 / monetary / add /)
- **other current liabilities** (9 / monetary / add /)
  - **interest payable** (1 / monetary / add /)
  - **advertising** (2 / monetary / add /)
  - **insurance** (3 / monetary / add /)
  - **warranties and related accruals** (4 / monetary / add /)
  - **deferred income taxes** (5 / monetary / add /)
  - **customer advances or deposits** (6 / monetary / add /)
  - **other** (7 / monetary / add /)
  - **taxes other than income taxes** (8 / monetary / add /)
  - **dividends payable** (9 / monetary / add /)
  - **deferred revenue** (10 / monetary / add /)
  - **rents and leases** (11 / monetary / add /)
  - **restructuring** (12 / monetary / add /)
  - **royalties** (13 / monetary / add /)
  - **litigation contingencies** (14 / monetary / add /)
  - **net liabilities of discontinued operations** (15 / monetary / add /)
- **long term debt** (2 / monetary / add /)
  - **unsecured debt** (1 / monetary / add /)
    - **notes payable** (1 / monetary / add /)
    - **debentures** (2 / monetary / add /)
      - **senior debentures** (1 / monetary / add /)
      - **subordinated debentures** (2 / monetary / add /)
    - **commercial paper** (3 / monetary / add /)
    - **loans** (4 / monetary / add /)
    - **ESOP loans** (5 / monetary / add /)
  - **collateralized debt** (2 / monetary / add /)
    - **capital lease obligations** (1 / monetary / add /)
    - **notes and loans** (2 / monetary / add /)

- **mortgages** (3 / monetary / add /)
- **convertible debt** (3 / monetary / add /)
  - **convertible debentures** (1 / monetary / add /)
  - **convertible notes** (2 / monetary / add /)
- **discounts on long term debt** (4 / monetary / add /) apb 21, par. 16
- **premiums on long term debt** (5 / monetary / add /) apb 21, par. 16
- **noncurrent liabilities** (3 / monetary / add /)
  - **deferred income taxes** (1 / monetary / add /)
  - **employee liabilities** (3 / monetary / add /)
    - **pensions** (1 / monetary / add /)
    - **other postretirement** (2 / monetary / add /)
    - **deferred compensation** (3 / monetary / add /)
    - **employee benefits** (4 / monetary / add /)
  - **provision for future losses and expenses** (4 / monetary / add /)
    - **environmental** (1 / monetary / add /)
    - **other estimated losses and expenses** (2 / monetary / add /)
  - **put options and warrants** (6 / monetary / add /)
  - **net liabilities of discontinued operations, noncurrent** (7 / monetary / add /)
  - **other noncurrent liabilities** (8 / monetary / add /)
- **commitments and contingencies** (4 / monetary / add /)
- **minority interest** (5 / monetary / add /)
- **mandatorily redeemable securities** (6 / monetary / add / yes)
  - **redemption/liquidation value** (1 / monetary / add /)
  - **stated/ par value** (2 / monetary / add /)
  - **voting characteristics** (3 / string / none /) *not time*
  - **class of security** (4 / string / none /)
  - **shares authorized** (5 / pure / none /)
  - **shares issued** (6 / pure / none /)
  - **shares outstanding** (7 / pure / none /)
  - **conversion features** (8 / string / none /)
- **stockholders equity** (7 / monetary / add /)

- **preferred stock** (1 / monetary / add / yes)
  - **liquidation/redemption value** (1 / monetary / add /)
  - **stated/par value** (2 / monetary / add /)
  - **voting characteristics** (3 / string / none /) *not time*
  - **class of security** (4 / string / none /) *not time*
  - **shares authorized** (5 / pure / none /)
  - **shares issued** (6 / pure / none /)
  - **shares outstanding** (7 / pure / none /)
- **common stock** (2 / monetary / add / yes)
  - **liquidation/redemption value** (1 / monetary / add /)
  - **stated/par value** (2 / monetary / add /)
  - **voting characteristics** (3 / string / none /) *not time*
  - **class of security** (4 / string / none /)
  - **shares authorized** (5 / pure / none /)
  - **shares issued** (6 / pure / none /)
  - **shares outstanding** (7 / pure / none /)
- **additional paid in capital** (3 / monetary / add / yes)
- **retained earnings/(deficit)** (4 / monetary / add /)
  - **appropriations for loss contingencies** (1 / monetary / add /) sfas 5, par. 15
  - **prior period earnings** (2 / monetary / add /) sfas 5, par. 15
- **treasury stock** (5 / monetary / subtract /)
  - **shares repurchased of common stock** (1 / pure / none /)
- **accumulated other comprehensive income, net of income tax benefits** (6 / monetary / add /)
  - **cumulative translation adjustment, net of income tax benefits** (1 / monetary / add /)
  - **unrealized gains (losses) on available for sale securities, net of income tax benefits** (2 / monetary / add /)
  - **additional minimum pension liability, net of income tax benefits** (3 / monetary / add /)
  - **other accumulated comprehensive income, net of income tax benefits** (4 / monetary / add /)
- **unearned compensation** (7 / monetary / add /)
- **income statement** (4 / monetary / none /) *income statement*

- **title of statement** (1 / string / none /)
- **type of period** (1 / string / none /)
- **period end date** (1 / string / none /)
- **net income available to common** (1 / monetary / add /)
  - **net income** (2 / monetary / add /)
    - **net income before cumulative effect of accounting changes** (2 / monetary / add /)
      - **net income before extraordinary items and cumulative effect of accounting changes** (2 / monetary / add /)
        - **income (loss) from continuing operations** (1 / monetary / add /)
          - **income or loss on continuing operations before income taxes, changes in accounting principles and extraordinary items** (1 / monetary / add /)
            - **operating profit** (1 / monetary / add /)
              - **gross profit** (1 / monetary / add /)
                - **net sales revenue** (1 / monetary / add /)
                  - **gross sales revenue** (1 / monetary / add /)
                    - **product** (1 / monetary / add /)
                    - **service** (2 / monetary / add /)
                    - **income from affiliates** (3 / monetary / add /)
                    - **rental income** (4 / monetary / add /)
                    - **other revenue** (5 / monetary / add /)
                  - **sales returns and allowances** (2 / monetary / subtract /)
                    - **sales allowances** (3 / monetary / subtract /)
                    - **sales returns** (3 / monetary / subtract /)
                  - **sales discounts** (4 / monetary / subtract /)
                  - **sales adjustments** (2 / monetary / subtract /)
                - **cost of goods sold** (2 / monetary / subtract /)
                  Removed "total" -wch

- **direct labor** (1 / monetary / add /)
- **direct materials** (2 / monetary / add /)
- **allocation of overhead** (3 / monetary / add /)
- **external contractors** (4 / monetary / add /)
- **operating expenses** (2 / monetary / subtract /)
  - **selling general and administrative expenses** (1 / monetary / add /)
    - **selling and marketing expenses** (1 / monetary / add /)
      - **marketing and advertising expenses** (1 / monetary / add /)
      - **selling expenses** (2 / monetary / add /)
    - **general and administrative expenses** (2 / monetary / add /)
    - **non-cash compensation expense** (3 / monetary / add /)
    - **lease and rental expense** (4 / monetary / add /)
  - **research and development expense** (2 / monetary / add /)
  - **provision for doubtful accounts** (5 / monetary / add /)
  - **taxes other than income taxes** (6 / monetary / add /)
  - **other operating expense (income)** (7 / monetary / add /)
  - **restructuring charges** (9 / monetary / add /)
  - **write off of in-process research and development** (11 / monetary / add /)
  - **environmental remediation** (13 / monetary / add /)

- **merger and acquisitions costs** (14 / monetary / add /)
- **depreciation and amortization** (16 / monetary / add /)
  - **depreciation** (1 / monetary / add /)
  - **amortization** (2 / monetary / add /)
- **other non-recurring charges** (17 / monetary / add /)
- **impairment of long lived assets** (18 / monetary / add /)
- **loss (gain) related to litigation settlement** (19 / monetary / add /)
- **royalty expense** (21 / monetary / add /)
- **maintenance and repairs** (22 / monetary / add /)
- **compensation expense** (23 / monetary / add /)
- **engineering expense** (24 / monetary / add /)
- **unrealized gains (losses) on trading securities** (7 / monetary / add /)
- **non-operating income and expense** (2 / monetary / add /)
  - **gain or loss on disposition of assets** (2 / monetary / add /)
  - **net interest expense (income)** (3 / monetary / add /)
    - **interest and debt expense** (1 / monetary / subtract /)
    - **interest income** (2 / monetary / add /)
  - **realized losses (gains) on sale of investments** (2 / monetary / add /)
  - **foreign currency exchange gains or losses** (3 / monetary / add /)
  - **other non-operating expense (income)** (4 / monetary / add /)
  - **royalty income** (7 / monetary / add /)
- **equity in income or loss of unconsolidated affiliates, net of income taxes** (3 / monetary / add /)

- **minority interest, net of income taxes** (4 / monetary / add /)
- **income taxes** (2 / monetary / subtract /)
  - **current income tax** (1 / monetary / add /)
    - **current federal tax** (1 / monetary / add /)
    - **current state and local taxes** (2 / monetary / add /)
    - **current foreign tax** (3 / monetary / add /)
  - **deferred income tax** (2 / monetary / add /)
    - **deferred federal income tax** (1 / monetary / add /)
    - **deferred state and local income tax** (2 / monetary / add /)
    - **deferred foreign income tax** (3 / monetary / add /)
    - **deferred other** (4 / monetary / add /)
- **income (loss) from discontinued operations, net of tax** (2 / monetary / add /) apb 30, par. 8
  - **income (loss) from discontinued operations / do not use** (1 / monetary / add /) *This element is duplicated. This or one of its siblings may have been intended to refer to tax expenses. -wch*
  - **income (loss) from discontinued operations** (2 / monetary / add /) apb 30, par. 25
  - **income (loss) from disposition of discontinued operations** (3 / monetary / add /)
- **extraordinary items, net of tax effect** (1 / monetary / add /)
  - **extinguishment of debt** (1 / monetary / add /)
  - **other extraordinary gain or loss** (2 / monetary / add /)
  - **gain (loss) from adjustments** (2 / monetary / add /) sfas 16, par. 16c
- **cumulative effect of accounting changes, net of tax** (1 / monetary / subtract /)
  - **effect of changes in accounting principle** (1 / monetary / add /)
  - **tax effect of change in accounting principle** (3 / monetary / add /)
- **preferred dividends** (1 / monetary / subtract /)
- **dividends declared per common share** (3 / monetary / subtract /)
- **impact of assumed conversions** (2 / monetary / subtract /)
  - **impact of assumed dilution of convertible securities, net of income tax** (1 / monetary / add /)

- - - **impact of dilution of employee stock options, net of income tax** (2 / monetary / add /)
      - **impact of other potentially dilutive securities** (3 / monetary / add /)
  - **weighted average shares outstanding** (2 / monetary / add /)
    - **basic weighted average shares** (1 / monetary / add /)
    - **diluted weighted average shares** (2 / monetary / add /)
  - **basic earnings per share** (1 / pure / none /)
  - **fully diluted earnings per share** (1 / pure / none /)
  - **pro-forma net income available to common** (2 / monetary / none /)
  - **pro-forma earnings per share** (3 / monetary / none /)
  - **pro-forma weighted average shares outstanding** (4 / pure / none /)
- **comprehensive income** (5 / monetary / none /)
  - **title of statement** (1 / string / none /)
  - **type of period** (2 / string / none /)
  - **period end date** (3 / string / none /)
  - **net income** (4 / monetary / add /)
  - **other comprehensive income** (5 / monetary / add /)
    - **foreign currency translation adjustment, net** (1 / monetary / add /)
    - **unrealized gains (losses) on securities available for sale, net** (2 / monetary / add /)
      - **unrealized gains (losses) arising during the period, net** (3 / monetary / add /)
      - **reclassification adjustment** (3 / monetary / add /)
    - **accumulated other comprehensive income** (3 / monetary / add /)
    - **change in minimum pension liability** (4 / monetary / add /) sfas 130, par. 24
  - **reclassification adjustments** (6 / monetary / add /)
- **statement of stockholders' equity** (6 / monetary / none /)
  - **title of statement** (1 / string / none /)
  - **type of period** (2 / string / none /)
  - **period end date** (3 / string / none /)
  - **prior period ending balance** (4 / monetary / add /)
  - **comprehensive income** (5 / monetary / add /)
  - **sales of stock** (6 / monetary / add /)
    - **common** (1 / monetary / add /)

- **exercise of stock options** (1 / monetary / add /)
- **tax effect of stock options** (2 / monetary / add /)
- **reissuances of treasury stock** (3 / monetary / add /)
- **restricted stock awards** (4 / monetary / add /)
  - **preferred** (2 / monetary / add /)
- **repurchases/retirement of stock** (7 / monetary / add /)
  - **common** (1 / monetary / add /)
  - **preferred** (2 / monetary / add /)
- **dividends** (8 / monetary / add /)
  - **common** (1 / monetary / add /)
    - **cash dividends** (1 / monetary / add /)
    - **stock dividends** (2 / monetary / add /)
  - **preferred** (2 / monetary / add /)
    - **cash** (1 / monetary / add /)
    - **other** (2 / monetary / add /)
- **shares granted under stock plans** (9 / monetary / add /)
- **deferred compensation expense** (10 / monetary / add /)
- **ending balance** (11 / monetary / add /)
- **cash flows** (7 / monetary / none /) *cash flows statement*
  - **title of statement** (1 / string / none /)
  - **type of period** (2 / string / none /)
  - **period end date** (3 / string / none /)
  - **end of period cash and cash equivalents** (4 / monetary / add /)
    - **beginning of period cash and cash equivalents** (4 / monetary / add /)
    - **net cash flows** (2 / monetary / add /)
      - **net cash flows from operating activities (direct method)** (1 / monetary / add /)
        - **cash from sale of goods and services** (1 / monetary / add /)
        - **interest and dividends on loans to, other debt of, and equity of other entities** (2 / monetary / add /)
          - **interest received** (1 / monetary / add /)
          - **dividends received** (2 / monetary / add /)

- **other cash receipts** (3 / monetary / add /)
- **cash paid to employees and suppliers** (4 / monetary / subtract /)
  - **payments for materials and goods for manufacture or resale** (1 / monetary / add /)
  - **payments for other goods and services** (2 / monetary / add /)
- **taxes and fines** (5 / monetary / subtract /)
- **interest payments to lenders and other creditors** (6 / monetary / add /)
- **other cash payments** (7 / monetary / subtract /)
- **reconciliation of net income to cash provided by operating activities** (8 / monetary / add /)
  - **net cash provided by operating activities** (1 / monetary / add /)
  - **adjustments** (2 / monetary / add /) *Removed "total" -wch*
    - **loss/income from discontinued operations** (1 / monetary / add /)
    - **extraordinary items** (2 / monetary / add /)
    - **cumulative impact of change in accounting principles** (3 / monetary / add /)
    - **minority interests** (4 / monetary / add /)
    - **depreciation and amortization (adjustments)** (5 / monetary / add /) *(adjustments) avoids a name clash -wch* apb 15, par.5
      - **depreciation** (1 / monetary / add /)
      - **amortization** (2 / monetary / add /)
    - **write off of acquired in-process research and development** (6 / monetary / add /)
    - **provision for doubtful accounts** (7 / monetary / add /)
    - **gain / loss on sale of assets** (8 / monetary / add /)
    - **gain/loss on sale of business** (9 / monetary / add /)
    - **undistributed earnings of affiliates** (10 / monetary / add /)
    - **other adjustments** (11 / monetary / add /)
    - **exchange gains/losses** (12 / monetary / add /)
    - **asset impairment charge** (13 / monetary / add /)
    - **change in deferred income taxes** (14 / monetary / add /)

- **change in working capital** (15 / monetary / add /)
  - **period change in accounts receivable** (1 / monetary / add /) *{the word "period" avoids a clash -wch}*
  - **period change in inventory** (2 / monetary / add /) *{the word "period" avoids a clash -wch}*
  - **period change in other assets** (3 / monetary / add /) *{the word "period" avoids a clash -wch}*
  - **period change in accounts payable and accrued expenses** (4 / monetary / add /) *{the word "period" avoids a clash -wch}*
  - **period change in employee related liabilities** (5 / monetary / add /) *{the word "period" avoids a clash -wch}*
  - **period change in income taxes payable** (6 / monetary / add /) *{the word "period" avoids a clash -wch}*
  - **period change in other liabilities** (7 / monetary / add /) *{the word "period" avoids a clash -wch}*
  - **period other changes** (8 / monetary / add /) *{the word "period" avoids a clash -wch}*
- **net income** (3 / monetary / add /)
- **net cash flows from operating activities (indirect)** (1 / monetary / add /)
  - **net income (loss)** (1 / monetary / add /)
  - **adjustments to reconcile net income (loss) to net cash provided by (used in) operations** (2 / monetary / add /) *to reconcile net income to net cash from operating activities*
    - **extraordinary items** (1 / monetary / add /)
    - **cumulative impact of change in accounting principle** (2 / monetary / add /)
    - **minority interest** (3 / monetary / add /)
    - **depreciation and amortization (cash flows reconciliation)** (4 / monetary / add /) *(cash flows reconciliation) avoids a name clash -wch*
      - **depreciation** (1 / monetary / add /)
      - **amortization** (2 / monetary / add /)
    - **write off of acquired in-process research and development** (5 / monetary / add /)
    - **asset impairment charge** (6 / monetary / add /)

- **provision for doubtful accounts** (7 / monetary / add /)
- **gain/loss on sale of business** (8 / monetary / add /) *(loss)*
- **gain/loss on sale of assets** (8 / monetary / add /) *(loss)*
- **undistributed earnings of affiliates** (9 / monetary / add /) *(loss)*
- **other adjustments** (9 / monetary / add /) *(loss)*
- **exchange gains and losses** (10 / monetary / add /) *(loss)*
- **changes in deferred income taxes** (10 / monetary / add /) *(loss)*
- **change in working capital** (11 / monetary / add /)
  - **change in receivables** (1 / monetary / add /)
  - **change in inventories** (4 / monetary / add /)
  - **change in other assets** (5 / monetary / add /)
  - **change in accounts payable and accrued expenses** (6 / monetary / add /)
  - **increase in income taxes payable** (7 / monetary / add /)
  - **increase in employee related liabilities** (9 / monetary / add /)
  - **change in other liabilities** (11 / monetary / add /)
- **net cash flow from investing activities** (2 / monetary / add /)
  - **payments for assets** (1 / monetary / add /)
    - **property plant and equipment** (1 / monetary / add /)
    - **investment payments** (2 / monetary / add /) *"payments" added to avoid a name clash*
      - **unconsolidated affiliates** (1 / monetary / add /)
      - **consolidated subsidiaries** (2 / monetary / add /)
      - **life insurance policies** (3 / monetary / add /)
      - **debt and equity securities** (4 / monetary / add /)
      - **notes receivable** (5 / monetary / add /)
      - **other investments** (6 / monetary / add /)
    - **acquisition of businesses, net of cash acquired** (3 / monetary / add /)
    - **other assets** (4 / monetary / add /)
  - **proceeds from sales/maturity of assets** (2 / monetary / add /)
    - **property plant and equipment** (1 / monetary / add /)

- **investment proceeds** (2 / monetary / add /) *"proceeds" added to avoid a name clash -wch*
  - **unconsolidated affiliates** (1 / monetary / add /)
  - **consolidated subsidiaries** (2 / monetary / add /)
  - **life insurance policies** (3 / monetary / add /)
  - **debt and equity securities** (4 / monetary / add /)
  - **notes receivable** (5 / monetary / add /)
  - **other investments** (6 / monetary / add /)
- **divesture of businesses** (3 / monetary / add /)
- **other assets** (4 / monetary / add /)
- **other investing activities, net** (3 / monetary / add /)
  - **change in short term investments, net** (1 / monetary / add /)
    - **proceeds from sale of short term investments, net** (1 / monetary / add /)
    - **purchase of short term investments, net** (2 / monetary / add /)
  - **change in other assets, net** (1 / monetary / add /)
- **net cash flow from financing activities** (3 / monetary / add /)
  - **proceeds from borrowings** (1 / monetary / add /)
    - **line of credit** (1 / monetary / add /)
    - **long term debt** (2 / monetary / add /)
    - **notes payable** (3 / monetary / add /)
    - **other debt** (4 / monetary / add /)
  - **proceeds from issuance of equity** (2 / monetary / add /)
    - **common stock** (1 / monetary / add /)
    - **treasury stock** (2 / monetary / add /)
    - **preferred stock** (3 / monetary / add /)
    - **stock options exercised** (4 / monetary / add /)
    - **sale of interest in a subsidiary** (5 / monetary / subtract /) *{Formerly "minority interests" -wch per dp}*
    - **other equity** (6 / monetary / subtract /)
  - **repayment of long term borrowings** (3 / monetary / add /)
    - **line of credit** (1 / monetary / add /)

- **long term debt** (2 / monetary / add /)
- **capital lease obligations** (3 / monetary / add /)
- **notes payable** (4 / monetary / add /)
- **other debt** (5 / monetary / add /)
  - **payment for repurchases of equity** (4 / monetary / add /)
    - **common stock** (1 / monetary / add /)
    - **preferred stock** (2 / monetary / add /)
    - **minority interest** (3 / monetary / add /)
    - **other equity** (4 / monetary / add /)
  - **other, net** (5 / monetary / subtract /)
    - **payment of dividends** (1 / monetary / subtract /)
    - **changes in short term borrowings** (2 / monetary / subtract /)
      - **proceeds from short term borrowings** (1 / monetary / subtract /)
      - **repayments of short term borrowings** (2 / monetary / subtract /)
    - **merger related expenses** (3 / monetary / subtract /)
    - **changes in bank overdrafts, net** (4 / monetary / subtract /)
- **effect of exchange rate on cash** (4 / monetary / add /)
  - **supplemental disclosure** (5 / string / none /)
    - **cash interest expense** (1 / monetary / none /)
    - **income taxes paid** (2 / monetary / none /)
    - **non-cash investing and financing activities** (3 / monetary / none /)
      - **fair value of assets acquired** (1 / monetary / none /)
      - **cash paid and stock issued** (2 / monetary / none /)
      - **Liabilities assumed** (3 / monetary / none /)
- **accountant's report** (8 / string / none /)
  - **title of accountants report** (1 / string / none /)
  - **addressee** (1 / string / none /)
  - **independent** (1 / string / none /)
  - **statements covered** (1 / string / none /)
    - **balance sheet date** (1 / string / none / yes)
    - **income statement period** (1 / string / none / yes)

- - **cash flow statement period** (3 / string / none / yes)
    - **statement of stockholder's equity period** (4 / string / none / yes)
    - **statement of comprehensive income period** (5 / string / none / yes)
  - **reporting method** (2 / string / none /)
    - **generally accepted accounting principles** (1 / string / none /)
    - **modified cash basis** (2 / string / none /)
    - **cash basis** (3 / string / none /)
    - **income tax basis** (4 / string / none /)
  - **scope of work performed** (3 / string / none /)
    - **audited financial statements** (1 / string / none /)
    - **audited balance sheet** (2 / string / none /)
    - **reviewed financial statements** (3 / string / none /)
    - **compiled financial statements** (4 / string / none /)
    - **internal financial statements** (5 / string / none /)
  - **other accountant's reports** (4 / string / none /)
    - **predecessor audit report** (1 / string / none /)
    - **predecessor review report** (2 / string / none /)
    - **predecessor compilation report** (3 / string / none /)
  - **type of opinion** (5 / string / none /)
    - **internally prepared financial statements** (1 / string / none /)
    - **unqualified opinion** (2 / string / none /)
    - **qualified opinion** (3 / string / none /)
    - **adverse opinion** (4 / string / none /)
  - **accountant signature** (6 / string / none /)
    - **city** (1 / string / none /)
    - **state** (2 / string / none /)
  - **report date** (7 / string / none /)
    - **date** (1 / string / none /)
    - **dual date** (2 / string / none / yes)
      - **note** (1 / string / none / yes)
- **company** (10 / string / none /)

- **contact** (2 / string / none /)
  - **mail address** (1 / string / none /)
    - **street 1** (1 / string / none /)
    - **street 2** (2 / string / none /)
    - **city** (3 / string / none /)
    - **state or province** (4 / string / none /)
    - **country** (5 / string / none /)
    - **zip or postal code** (6 / string / none /)
  - **physical location** (2 / string / none /)
    - **street 1** (1 / string / none /)
    - **street 2** (2 / string / none /)
    - **city** (3 / string / none /)
    - **state or province** (4 / string / none /)
    - **country** (5 / string / none /)
    - **zip or postal code** (6 / string / none /)
  - **phone number** (3 / string / none /)
  - **investor web site** (4 / string / none /)
  - **company web site** (5 / string / none /)
  - **investor mail address** (6 / string / none /)
- **business Description** (3 / string / none /)
  - **industry** (1 / string / none /)
  - **sector** (2 / string / none /)
  - **industry classification** (3 / string / none / yes)
    - **authority** (1 / string / none /) *sic, naics, or other classifying authority*
    - **code** (2 / string / none /)
    - **Description** (3 / string / none /)
- **identifiers** (4 / string / none /)
  - **company identification** (1 / string / none /) *"company" is there to avoid a name clash -wch*
    - **authority** (1 / string / none /)
    - **name** (2 / string / none /)
  - **tax id** (2 / string / none /)

- **name** (3 / string / none /)
    - **former names** (1 / string / none /)
        - **former name** (1 / string / none / yes)
        - **date of change** (2 / string / none / yes)
- **public securities** (5 / string / none /)
    - **security** (1 / string / none / yes)
        - **name** (1 / string / none /)
        - **Description** (2 / string / none /)
        - **security identification** (3 / string / none /) *"security" is there to avoid a name clash -wch*
            - **authority** (1 / string / none /) *reuters ric, cusip, ...*
            - **name** (2 / string / none /)
        - **exchange** (4 / string / none /)
        - **ticker** (5 / string / none /)
- **notes to financial statements** (11 / string / none /) *Footnotes to the (consolidated, combined) financial statements*
    - **summary of significant accounting policies** (1 / string / none /) *significant accounting policies and organization of business*
        - **nature of business** (1 / string / none /) *manufacturer, distributor, retailer, marketing, wholesaler, service provider*
            - **major products and services** (1 / string / none /) *manufacturer, distributor, retailer, marketing, wholesaler, service provider* SOP94-6, par.10
            - **principle markets and locations** (2 / string / none /) *manufacturer, distributor, retailer, marketing, wholesaler, service provider*
        - **consolidation (policy)** (2 / string / none /) ARB51, Par. 5
            - **all wholly-owned subsidiaries** (1 / string / none /)
            - **majority-owned subsidiaries** (2 / string / none /)
        - **combination(policy)** (3 / string / none /)
            - **commonly owned business** (1 / string / none /)
            - **intervening events between parents and subsidiaries year ends** (3 / string / none /)
            - **minority interest** (2 / string / none /)
        - **management estimates (key estimates)** (4 / monetary / none /) *{Although this was listed as a string, clearly all of its children refer quantities that are either being carried as assets or liabilities. I changed its*

type to monetary on the theory that there is in fact a 'net' figure reported here that should be used instead of the string item.}

- **depreciation** (1 / monetary / add /)
- **amortization** (2 / monetary / add /)
- **results of litigation** (3 / monetary / add /)
- **allowance for doubtful accounts** (4 / monetary / add /)
- **environmental remediation** (5 / monetary / add /)
- **percentage of completion on long-term contracts** (6 / monetary / add /)
- **estimated life of goodwill** (7 / monetary / add /)
- **fair value of financial instruments** (8 / monetary / add /)

- **research and development** (5 / monetary / none /)
  - **expensed as incurred** (1 / monetary / add /)
  - **amount expensed** (2 / monetary / add /)
- **income taxes** (6 / monetary / none /)
- **property, plant and equipment** (7 / monetary / none /)
- **intangibles and other assets** (8 / monetary / none /)
  - **periods of amortization** (1 / monetary / add / yes) *period of amortization for intangible assets*
  - **accumulated amortization** (2 / monetary / add / yes) *accumulated amortization as of year end.* apb17, par. 27
  - **method of amortization** (3 / monetary / add / yes) apb 17, par. 30
  - **computer software to be sold or leased** (3 / monetary / add / yes) sfas 86, par. 11
    - **computer software to be sold or leased** (1 / monetary / add / yes) sfas 86, par. 11a
    - **amortization of computer software costs** (1 / monetary / add / yes) sfas 86, par. 11
    - **research and development** (1 / monetary / add / yes) sfas 86, par. 12
- **stock based compensation** (9 / monetary / none /)
  - **utilization of apb no. 25** (1 / monetary / add /)
  - **utilization of sfas no.123** (2 / monetary / add /)
- **new accounting standards** (10 / monetary / none /) *identify new standards and impact*
- **inventories** (11 / monetary / none /)
  - **valuation** (1 / monetary / add /) *fifo, lifo, average, specific identification, lower of cost or market*
  - **obsolete inventory** (1 / monetary / add /)

- **revenue recognition** (12 / monetary / none /) *upon shipment of goods, percentage of completion, competed contract, providing the service, acceptance of the customer*
- **cash and cash equivalents** (13 / monetary / none /) *cash, short-term investments, equivalents - mature within 90 days of original purchase, money market accounts, time deposits, certificates of deposit*
  - **restrictions on cash** (14 / string / none /) *cash, short-term investments, equivalents - mature within 90 days of original purchase, money market accounts, time deposits, certificates of deposit* sfas 5, par. 18
- **investment securities** (14 / monetary / none /) *available for sale, held to maturity, trading*
- **advertising** (15 / monetary / none /)
- **going concern** (2 / string / none /)
  - **pertinent conditions and events giving rise to the assessment of substantial doubt about he entity's ability to continue as a going concern** (1 / string / none /) sfas 59, par. 10
  - **possible effects of such conditions and events** (2 / string / none /) sfas 59, par. 10
  - **management's evaluation of the significance of these conditions and events and any mitigating factors** (3 / string / none /) sfas 59, par. 10
  - **possible discontinuance of operations** (4 / string / none /) sfas 59, par 10
  - **management's pan** (5 / string / none /) sfas 59, par. 10
  - **information about the recoverability or classification of recorded asset amounts or classifications of liabilities** (6 / string / none /) sfas 59, par. 10
  - **principle conditions and events that initially caused belief that there was substantial doubt when the conclusion of a going concern is alleviated** (7 / string / none /) sfas 59, par. 10
- **business combinations** (3 / string / none /)
  - **pooling of interest method** (1 / string / none /) apb 16
    - **name and description of companies combined** (1 / string / none /) apb 16, par. 64a
    - **accounting method used** (2 / string / none /) apb 16, par. 63 and 64b
    - **Description of stock issued** (3 / string / none /) apb 16, par. 64c
    - **number of shares issued or issuable** (4 / string / none /) apb 16, par. 64c
    - **results of operations of previously separate enterprises included in combined earnings** (5 / string / none /) apb 16, par. 64d
      - **revenues** (1 / string / none /)
      - **extraordinary items** (2 / string / none /)

- **net income** (3 / string / none /)
- **other changes in shareholder's equity** (4 / string / none /)
- **intercompany transactions** (5 / string / none /)
  - **amount of transactions** (1 / string / none /) apb 16, par. 95
  - **manner of accounting** (2 / string / none /)
- **description of net asset adjustments due to adoption of same accounting practices** (6 / string / none /) apb 16, par. 64c
- **effects of changes to acquiree's net income previously reported** (7 / string / none /)
- **changes in retained earnings due to a change in acquiree's fiscal year** (8 / string / none /) apb 16, par. 64f
  - **revenue** (1 / string / none /) apb 16, par. 64f
  - **expenses** (2 / string / none /) apb 16, par. 64f
  - **extraordinary items** (3 / string / none /) apb 16, par. 64f
  - **net income** (4 / monetary / none /) apb 16, par. 64f
  - **other changes in shareholder's equity** (5 / string / none /) apb 16, par. 64f
- **reconciliation of acquirer's revenue and earnings** (9 / string / none /) *This section has been rearranged to be in accordance with ABP 16, par 64g: * Reconciliation of revenues and earnings previously reported by the corporation that issues the stock to effect the combination with the combined amounts currently presented in the financial statements and summaries; For a new corporation formed to effect the combination: * Earnings of the separate companies which comprise combined earnings for prior periods.* apb 16, par. 64g
  - **post combination revenue** (1 / monetary / none /) apb 16, par. 64g
    - **pre combination revenue** (1 / monetary / add /) apb 16, par. 64g
    - **adjustments to revenue** (2 / monetary / add /) apb 16, par. 64g
  - **post combination earnings** (2 / monetary / none /) apb 16, par. 64g
    - **pre combination earnings** (1 / monetary / add /) apb 16, par. 64g
    - **adjustments to earnings** (2 / monetary / add /) apb 16, par. 64g
- **details of post balance sheet date business combinations** (10 / string / none /) apb 16, par. 65
  - **revenues** (1 / monetary / none /) apb 16, par. 65
  - **net income** (2 / monetary / none /) apb 16, par. 65
  - **earnings per share** (3 / string / none /) apb 16, par. 65

- **effects on anticipated changes in accounting policies** (4 / string / none /) apb 16, par. 65
- **purchase accounting** (2 / string / none /) apb 16, par. 95
  - **name and description of acquired company** (1 / string / none /) apb 16, par. 95
  - **periods for which results are included accounting method used in the income statement of acquired company** (2 / string / none /) apb 16, par. 95
  - **method of accounting for the combination** (3 / string / none /) apb 16, par. 95
  - **cost of acquired company** (4 / string / none /) apb 16, par. 95
  - **number of shares issued or issuable** (5 / string / none /) apb 16, par. 95
  - **amount assigned to shares** (6 / string / none /) apb 16, par. 95
  - **Description of plan for amortization of acquired goodwill** (7 / string / none /) apb 16, par. 95
  - **acquired goodwill amortization method and period** (8 / string / none /) apb 16, par. 95
  - **contingent payments, options or commitments specified in agreement** (9 / string / none /) apb 16, par. 95
  - **proposed accounting treatment of contingency or commitment** (10 / string / none /) apb 16, par. 95
  - **results of operations for the current period on pro-forma basis** (11 / string / none /) apb 16, par. 96
  - **results of operations for the previous period on pro-forma basis** (12 / string / none /) apb 16, par. 96
  - **unresolved exit activities or involuntary employee terminations (relocations)** (13 / string / none /) eitf 95-3
    - **description of any unresolved issues** (1 / string / none / yes) eitf 95-3
    - **additional exit and related liabilities resulting in a purchase price adjustment** (1 / string / none /) eitf 95-3
    - **type of additional exit and related liabilities resulting in a purchase price allocation** (1 / string / none /) eitf 95-3
    - **anticipating reporting of such liabilities** (2 / string / none / yes) eitf 95-3
  - **description of liabilities assumed in the purchase price** (14 / string / none /) eitf 95-3
  - **amount of liabilities assumed in purchase price** (15 / string / none /) eitf 95-3
  - **description of major actions comprising the plan to exit or involuntarily terminate employees of the acquired company activities of the acquired company** (15 / string / none /) eitf 95-3

- **activities of acquired companies not continued** (17 / string / none /) eitf 95-3
  - **method of disposition** (1 / string / none /) eitf 95-3
  - **anticipated date of completion** (2 / string / none /) eitf 95-3
  - **Description of employee groups to be terminated** (3 / string / none /) eitf 95-3
- **exit and related activity costs paid prior to full execution of plan** (18 / string / none /) eitf 95-3
  - **exit costs** (1 / string / none /) eitf 95-3
  - **involuntary employee termination costs** (2 / string / none /) eitf 95-3
  - **relocation costs paid and charged against the liability** (3 / string / none /) eitf 95-3
- **adjustments to liability account** (19 / string / none /) eitf 95-3
  - **adjustment to purchase price** (1 / string / none /) eitf 95-3
  - **adjustment to net income** (2 / monetary / none /) eitf 95-3
- **concentrations** (4 / string / none /) *current vulnerability to certain concentrations {a monetary amount, not a string, since total at risk can be rolled up from the child elements.}*
  - **Deposit in excess of insured limits** (1 / monetary / none /)
  - **securities of a particular issuer** (2 / string / none / yes) sfas 105, par. 20
- **subsequent events** (5 / string / none /)
  - **Description of subsequent event** (1 / string / none /) au560.05
    - **date of event** (1 / string / none /)
    - **amount of subsequent event** (2 / monetary / none /)
  - **type of subsequent event** (2 / string / none /)
    - **change in capitalization** (1 / string / none /) au 560.06
    - **business combination** (2 / string / none /) au 560.06
      - **pooling of interests** (1 / string / none /) apb 16 par. 61
        - **substance of pooling of interests business combination consummated before financial statements are issued** (1 / string / none /)
        - **pro forma effects of the pooling of interests combination on the reported financial position** (2 / string / none /)
        - **pro forma effects of the pooling of interests combination of the results of operations** (3 / string / none /)
      - **purchase business combination** (2 / string / none /)

- **proforma results of operations for the current period as though the companies had been combined at the beginning of the period** (1 / string / none /) apb 16, par 96
- **proforma results of operations for the immediately preceding period as though the companies had been combined at the beginning of the period if comparative statements are presented** (2 / string / none /) apb 16, par.096
  - **settlement of litigation when the event giving rise to the claim took place subsequent to the balance sheet date** (3 / string / none /) au 560.06
  - **casualty loss** (4 / string / none /) au 560.06
  - **loss on receivables resulting from conditions arising subsequent to the balance sheet date** (5 / string / none /) au 560.06
  - **stock split** (6 / string / none /)
  - **dividends** (7 / string / none /)
  - **discontinued operations** (8 / string / none /)
  - **debt incurred, reduced or refinanced** (9 / string / none /)
- **pro forma effect of subsequent event on historical financial statements** (3 / string / none /) au 506.05
- **restructuring charges** (6 / string / none /)
  - **liability recognition for certain employee termination benefits and other costs to exit an activity (section a)** (1 / monetary / none /) *when a material liability for involuntary termination benefits is recognized in accordance with eitf 94-3, liability recognition for certain employee termination benefits and other costs to exit an activity (including certain costs incurred in a restructuring)*
    - **employee termination benefits** (1 / string / none /) *when a material liability for involuntary termination benefits is recognized in accordance with eitf 94-3, liability recognition for certain employee termination benefits and other costs to exit an activity (including certain costs incurred in a restructuring)* eitf 94-3
      - **employee terminated benefits accrued** (1 / string / none /) eitf 94-3
      - **amount of terminated benefits charged to expense** (2 / monetary / none /) eitf 94-3
      - **classification of terminated benefits in the income statement** (3 / string / none /) eitf 94-3
      - **number of employees to be terminated** (4 / string / none /) eitf 94-3
      - **Description of employee groups to be terminated** (5 / string / none /) eitf 94-3
      - **amount of actual termination benefits paid** (6 / monetary / none /) eitf 94-3

- - **amount of termination benefits charged against the liability** (7 / monetary / none /) eitf 94-3
    - **number of employees actually terminated** (8 / string / none /) eitf 94-3
    - **amount of any adjustment(s) to the liability** (9 / monetary / none /) eitf 94-3
  - **other costs to exit activity (section b)** (2 / monetary / add /) *when an entity has a plan to exit an activity in accordance with eitf 95-3, liability recognition for certain employee termination benefits and other costs to exit an activity (including certain costs incurred in a restructuring)* eitf 95-3
    - **Description of major actions** (1 / string / none /) eitf 95-3
    - **types of exit costs recognized as liabilities** (2 / string / none /) eitf 95-3
    - **amount of exit costs recognized as liabilities** (3 / monetary / add /) eitf 95-3
    - **classification of exit costs in income statement** (4 / string / none /) eitf 95-3
    - **Description of type of the exit costs paid** (5 / string / none /) eitf 95-3
    - **Description of type of the exit costs charged against liability** (6 / string / none /) eitf 95-3
    - **amount of exit costs paid** (7 / monetary / add /) eitf 95-3
    - **amount of exit costs charged against liability** (8 / monetary / add /) eitf 95-3
    - **amount of any adjustment(s) to the liability** (9 / monetary / add /) eitf 95-3
    - **revenue and net operating income that will not be continued** (10 / monetary / add /) eitf 95-3
  - **sab 100** (3 / string / none /) *for material exit and voluntary termination benefit costs that relate to an acquired business (in accordance with sec staff accounting bulletin no. 100 - restructuring and impairment charges (sab 100)*
    - **when they began formulating the plan** (1 / string / none /) sab 100
    - **Description of liabilities recognized and included in purchase price allocation** (2 / string / none /) sab 100
    - **amount of liabilities recognized and included in purchase price allocation** (3 / monetary / none /) sab 100
    - **unresolved contingencies or other issues** (4 / string / none /) sab 100
    - **amount of unresolved contingencies that could result in an adjustment of the acquisition cost allocation** (4 / monetary / none /) sab 100
- **fixed assets** (7 / monetary / none /) *disclosures for property, plant, and equipment*

- **property, plant and equipment** (1 / monetary / add /)
  - **basis of carrying amounts** (1 / monetary / add /)
  - **depreciation method** (2 / string / none / yes) apb 12, par. 5
  - **land** (3 / monetary / add /)
  - **buildings** (4 / monetary / add /)
  - **machinery and equipment** (5 / monetary / add /)
  - **furniture and fixtures** (6 / monetary / add /)
  - **transportation equipment** (7 / monetary / add /)
  - **construction in progress** (8 / monetary / add /)
  - **leasehold improvements** (9 / monetary / add /)
  - **other property, plant and equipment** (10 / monetary / add /)
  - **net capital leased assets** (11 / monetary / add /) sfas 13, par. 16
    - **gross assets (leased)** (1 / monetary / add /) *(leased) avoids a name clash*
      - **buildings** (1 / monetary / add /)
      - **machinery and equipment** (2 / monetary / add /)
      - **furniture and fixtures** (3 / monetary / add /)
      - **transportation equipment** (4 / monetary / add /)
      - **leasehold improvements** (5 / monetary / add /)
      - **other property, plant and equipment** (6 / monetary / add /)
    - **future minimum lease payments in the aggregate** (2 / monetary / add / yes) *in aggregate, and for each of the five succeeding fiscal years. separate deductions for executory costs, including any profit thereon, and for the amount of imputed interest necessary to reduce the net minimum lease payments to present value.*
    - **future minimum lease payments for each of the next five years** (3 / monetary / add / yes)
    - **contingent rentals actually incurred** (4 / monetary / add /) *Removed "total" -wch*
    - **minimum sublease rentals to be received in the future under noncancellable subleases** (5 / monetary / add /) *Removed "total" -wch*
    - **assets recorded under capital leases** (6 / monetary / add /)
    - **accumulated amortization of capital lease assets** (7 / monetary / add /)
    - **related obligations under capital leases** (8 / monetary / add /) sfas 13, par. 13

- **amount of amortization expense of capital lease assets** (9 / monetary / add /) sfas 13, par. 13
- **description of lessee's leasing arrangement** (10 / string / none /) sfas 13, par. 13
  - **basis on which contingent rentals are determined** (1 / string / none /) sfas 13, par. 13
  - **existence of terms of renewal or purchase options and escalation clauses** (2 / string / none /) sfas 13, par. 13
  - **restrictions imposed by lease arrangements** (3 / string / none /) sfas 13, par. 13
- **capitalized interest** (12 / monetary / add /) *amount*
- **depreciation** (2 / monetary / add /)
  - **depreciation expense** (1 / monetary / add /)
  - **accumulated depreciation by major classes or in total** (2 / monetary / add /)
    - **buildings** (1 / monetary / add /)
    - **machinery and equipment** (2 / monetary / add /)
    - **furniture and fixtures** (3 / monetary / add /)
    - **transportation equipment** (4 / monetary / add /)
    - **leasehold improvements** (5 / monetary / add /)
    - **other property, plant and equipment** (6 / monetary / add /)
  - **Description of method(s)** (3 / monetary / add /)
  - **asset lives used** (4 / monetary / add /)
  - **changes in methods, lives and the effects** (5 / monetary / add /)
- **impairment of long-lived assets** (3 / monetary / add /) sfas 121, par.14
  - **Description of impaired assets and facts and circumstances leading to the impairment** (1 / string / none /)
  - **amount of impairment loss** (2 / monetary / add /)
  - **how fair value was determined** (3 / monetary / add /)
  - **caption from income statement where loss is aggregated** (4 / monetary / add /)
  - **business segment(s) affect** (5 / monetary / add /)
- **long-lived assets to be disposed of** (4 / monetary / add / yes) sfas 121, par. 19
  - **Description, facts and circumstances leading to the disposal** (1 / monetary / add /)
  - **business segment** (2 / monetary / add /)

- **loss from write-down** (3 / monetary / add /)
- **description of how fair value was determined** (3 / string / none /)
- **gain or loss from changes in carrying amount** (4 / monetary / add /)
- **caption in income statement where gains (losses) are aggregated** (5 / monetary / add /)
- **results of operations for assets to be disposed of** (5 / monetary / add /)
- **capital leases** (5 / monetary / none /)
  - **gross amount of assets** (1 / monetary / add /)
    - **buildings** (1 / monetary / add /)
    - **machinery and equipment** (2 / monetary / add /)
    - **furniture and fixtures** (3 / monetary / add /)
    - **transportation equipment** (4 / monetary / add /)
    - **leasehold improvements** (5 / monetary / add /)
    - **other property, plant and equipment** (6 / monetary / add /)
  - **future minimum lease payments in the aggregate** (2 / monetary / add / yes) *Need also general description of lesee's leasing arrangements per par. 16d of FAS 13 (for both capital and operating leases)*
  - **future minimum lease payments for each of the five succeeding fiscal years** (3 / monetary / add /)
  - **minimum sublease rentals to be received in the future under noncancellable subleases** (5 / monetary / add /) *{-wch per dp}* FAS 13, par. 16a.iii
  - **contingent rentals actually incurred** (4 / monetary / add /) *Removed "total" -wch*
  - **assets recorded under capital leases** (5 / monetary / add /)
  - **accumulated amortization of capital lease assets** (6 / monetary / add /)
  - **related obligations under capital leases** (7 / monetary / add /) sfas 13, par. 13
  - **amount of amortization expense of capital lease assets** (8 / monetary / add /) sfas 13, par. 13
- **segment disclosures** (8 / string / none /) *segment information in accordance with sfas 131*
  - **segment information footnote** (1 / string / none /) sfas 131
    - **general information** (1 / string / none /) sfas 131, 26
      - **factors to identify segments** (1 / string / none /) sfas 131, 26
      - **products/services of each segment** (2 / string / none /) sfas 131, 26
    - **segment info about profit/loss and assets** (2 / monetary / none / yes) sfas 131, 27 and 28

- **measure of profit/loss** (1 / monetary / add /) sfas 131, 27 and 28
- **external customer revenue** (2 / monetary / add /) sfas 131, 27 and 28
- **intersegment revenue** (3 / monetary / add /) sfas 131, 27 and 28
- **interest revenue** (4 / monetary / add /) sfas 131, 27 and 28
- **interest expense** (5 / monetary / add /) sfas 131, 27 and 28
- **depreciation, depletion, and amortization expense** (6 / monetary / add /) sfas 131, 27 and 28
- **unusual items according to apb 30, 26** (7 / monetary / add /) sfas 131, 27 and 28
- **equity in income of equity method investees** (8 / monetary / add /) sfas 131, 27 and 28
- **income tax expense/benefit** (9 / monetary / add /) sfas 131, 27 and 28
- **extraordinary items** (10 / monetary / add /) sfas 131, 27 and 28
- **assets** (11 / monetary / add /) *Removed "total" -wch* sfas 131, 27 and 28
- **other significant noncash items** (12 / monetary / add /) sfas 131, 27 and 28
- **investment in equity method investees** (13 / monetary / add /) sfas 131, 27 and 28
- **capital expenditures** (14 / monetary / add /) sfas 131, 27 and 28
- **explanation of segment measurements** (3 / string / none /) sfas 131, 29-35
  - **basis of accounting for intersegment transactions** (1 / monetary / none /) sfas 131, 31
  - **difference between measurements of segment and reporting entity** (2 / monetary / none /) sfas 131, 31
    - **profit/loss measurements** (1 / monetary / add /) sfas 131, 31
    - **total asset measurements** (2 / monetary / add /) sfas 131, 31
  - **changes in measurement methods from prior period** (3 / monetary / none /) sfas 131, 31
  - **asymmetrical allocations to segments** (4 / monetary / none /) sfas 131, 31
- **other information** (4 / string / none /)
  - **enterprise-wide disclosures** (1 / monetary / none /) sfas 131, 36-39
    - **external customer revenue for each product/service grouping (repeatable)** (1 / monetary / add /) sfas 131, 37
    - **geographic information** (2 / monetary / add /) sfas 131, 38
      - **external customer revenue** (1 / monetary / add /) sfas 131, 38
        - **country of domicile** (1 / monetary / add /) sfas 131, 38
        - **foreign countries** (2 / monetary / add / yes) sfas 131, 38

- **long-lived assets** (2 / monetary / add /) sfas 131, 38
  - **country of domicile** (1 / monetary / add /) sfas 131, 38
  - **foreign countries** (2 / monetary / add / yes) sfas 131, 38
- **reconciliation of total reportable segments to corresponding consolidated amounts** (3 / monetary / add /) sfas 131, 38
  - **revenues** (1 / monetary / add /) sfas 131, 38
  - **measures of profit and loss** (2 / monetary / add /) sfas 131, 38
    - **income before income taxes** (1 / monetary / add /)
    - **extraordinary items** (2 / monetary / add /)
    - **discontinued operations** (3 / monetary / none /)
    - **cumulative effect of changes in accounting principles** (4 / monetary / add /)
  - **assets** (3 / monetary / add /) sfas 131, 38
  - **other** (4 / monetary / add /) sfas 131, 38
- **revenues from major customers** (3 / monetary / add / yes) sfas 131, 39
  - **related segment** (1 / monetary / add / yes) sfas 131, 39
- **pensions and other postretirement benefits** (9 / string / none /) *{This note has mostly elements that are labeled as monetary and that are essentially expenses. I tried to set the sense to "subtract" wherever it seemed that the figure was really an income figure not an expense. The overall note has datatype string.*
  - **defined benefit plans** (1 / monetary / none /)
    - **net periodic pension (income) expense** (1 / monetary / add /) sfas 132, par 5d
      - **service cost** (1 / monetary / add /)
      - **interest cost** (2 / monetary / add /)
      - **expected return on plan assets** (3 / monetary / subtract /)
      - **amortization of prior service costs** (4 / monetary / subtract /)
      - **amortization of transitional losses** (5 / monetary / subtract /)
      - **actuarial loss or gains** (6 / monetary / add /)
      - **losses or gains from settlements or curtailments** (7 / monetary / add /)
      - **other** (8 / monetary / add /) *{A consistent approach as to whether there is always an "other" category among any set of children would be nice.}*
    - **change in benefit obligation** (2 / monetary / add /) sfas 132, par. 5a

- **projected benefit obligation at the beginning of the period** (1 / monetary / add /)
- **service cost** (2 / monetary / add /)
- **interest cost** (3 / monetary / add /)
- **plan amendments** (4 / monetary / add /)
- **benefits paid** (5 / monetary / add /)
- **actuarial losses gains** (6 / monetary / add /)
- **curtailments** (7 / monetary / subtract /)
- **special termination costs** (8 / monetary / add /)
- **foreign currency exchange rate changes** (9 / monetary / add /)
- **divestitures** (10 / monetary / add /)
- **settlements** (11 / monetary / add /)
- **other** (12 / monetary / add /)
- **projected benefit obligation at the end of the period** (13 / monetary / subtract /)
- **contributions by plan participants** (14 / monetary / subtract /)
- **business combinations** (15 / monetary / add /)
- **change in plan assets** (3 / monetary / add /) sfas 132, par 5b
  - **fair value of plan assets at the beginning of the period** (1 / monetary / add /)
  - **actual returns on plan assets** (2 / monetary / add /)
  - **contributions from participants** (3 / monetary / add /)
  - **benefits paid** (4 / monetary / add /)
  - **divestitures** (5 / monetary / add /)
  - **settlements** (6 / monetary / add /)
  - **foreign currency exchange rate changes** (7 / monetary / add /)
  - **administrative expenses** (8 / monetary / add /)
  - **other** (9 / monetary / add /)
  - **fair value of plan assets at the end of the period** (10 / monetary / subtract /)
  - **employer contributions** (11 / monetary / add /)
  - **business combinations** (12 / monetary / add /)
- **net post retirement benefit obligation** (4 / monetary / add /) sfas 132, par 5c
  - **funded status** (1 / monetary / add /)
  - **unrecognized actuarial gain or loss** (2 / monetary / add /)

- **unrecognized transitional obligations** (3 / monetary / add /)
- **unrecognized prior service cost** (4 / monetary / add /)
- **other** (5 / monetary / add /)
- **amortization of unrecognized transition obligation** (6 / monetary / add /)
- **weighted average assumptions** (5 / string / none /) *The measures used in this note for forecasting benefit plan obligations are represented as pure numbers, i.e., ratios, rates of growth, etc.* sfas 132, par. 5f
  - **discount rate** (1 / pure / none /)
  - **expected long term rate of return on plan assets** (2 / pure / none /)
  - **rate of compensation increase** (3 / pure / none /)
  - **assumed health care cost trend rate** (4 / pure / none /)
  - **impact of one percent increase or decrease in assumed health care cost trend rate** (5 / pure / none /)
- **employers with two or more plans** (2 / monetary / none /)
  - **aggregate benefit obligations for plans with benefit obligations in excess of plan assets** (1 / monetary / add /)
  - **aggregate fair value of plan assets for plans with benefit obligations in excess of plan assets** (2 / monetary / subtract /)
  - **aggregate pension accumulation benefit obligation for plans with accumulated benefit obligations in excess of plan assets** (3 / monetary / add /)
  - **aggregate fair value of plan assets with accumulated benefit obligations in excess of plan assets** (4 / monetary / add /)
  - **prepaid benefit costs** (5 / monetary / subtract /) sfas 132, par 8
  - **accrued benefit liabilities** (6 / monetary / add /) sfas 132, par. 6
  - **aggregate disclosure for defined benefit pension plans** (7 / monetary / add /) sfas 132, par. 7
  - **aggregate disclosure for defined benefit postretirement plans** (8 / monetary / add /) sfas 132, par. 7
  - **disaggregated disclosure in groups** (9 / monetary / add /) *{This seems more like a section heading for a group of several disclosures than a single number.}* sfas 132, par. 7

- **aggregate disclosures for pension plans with assets in excess of the accumulated benefit obligations with pension plans with accumulated benefit obligations in excess of plan assets** (10 / monetary / add /) *{This and the next heading look like typographic errors.}*
- **aggregate disclosures for postretirement plans with assets in excess of the accumulated benefit obligations with postretirement plans with accumulation benefit obligations in excess of plan assets** (10 / monetary / add /)
- **defined contribution plans** (3 / monetary / none /)
  - **the amount of cost recognized for defined contribution pension plans separately from the amount of cost recognized for defined benefit plans** (1 / monetary / add /)
  - **the amount of cost recognized for other post retirement benefit plans separately from the amount of cost recognized for defined benefit plans** (2 / monetary / add /)
  - **Description of nature and effect of any significant changes during the period affecting comparability** (3 / string / none /)
- **multiemployer plans** (4 / string / none /)
  - **amount of contributions** (1 / monetary / none /)
  - **contributions** (2 / monetary / none /)
    - **Description of the nature and effects of any changes affecting comparability** (1 / string / none /) sfas 132, par. 10
  - **employers obligation for portion of unfunded benefit obligations caused by withdrawal from a multiemployer plan** (3 / monetary / none /)
  - **employers obligation for portion of unfunded accumulation postretirement benefit obligation** (4 / monetary / none /)
- **stock compensation plans** (10 / monetary / none /)
  - **Description of the plan** (1 / string / none /) sfas 123, par. 45
    - **vesting requirements** (1 / string / none /) sfas 123, par. 45
    - **maximum term of options granted** (2 / string / none /) sfas 123, par. 45
    - **Description of the plan** (3 / string / none /) sfas 123, par. 45
    - **Description of other plans** (4 / string / none /) sfas 123, par. 45
  - **reconciliation of stock options outstanding at the end of the period** (2 / monetary / none /) *{In this section it is not clear whether the "options" amounts are meant to be dollar balances or numbers of options outstanding. Assuming that they are dollar balances it is not correct to characterize their*

children (weighted average excercise price) as being added to arrive at that total. sfas 123, par 47 and 48

- **stock options outstanding at the beginning of the period** (1 / monetary / add /)
  - **weighted average exercise price** (1 / monetary / none /)
- **stock options granted** (2 / monetary / add /)
  - **weighted average exercise price** (1 / monetary / none /)
- **stock options exercised** (3 / monetary / add /)
  - **weighted average exercise price** (1 / monetary / none /)
- **stock options forfeited** (4 / monetary / add /)
  - **weighted average exercise price** (1 / monetary / none /)
- **stock options expired** (5 / monetary / add /)
  - **weighted average exercise price** (1 / monetary / none /)
- **stock options outstanding at the end of the period** (6 / monetary / subtract /)
  - **weighted average exercise price** (1 / monetary / none /)
- **weighted average grant date fair value of stock options granted during the year** (3 / monetary / add /)
- **weighted average grant date fair value of non-option equity instruments granted during the year** (4 / monetary / add /)
- **stock options outstanding at the end of the period** (5 / monetary / subtract /) sfas 123, par 47 and 48
  - **range of exercise prices** (1 / string / none / yes) *{This has a datatype of "string" because if it is truly a range of prices, it would need to broken into a high and low value so as to fit in a single item.}*
    - **number of options outstanding** (1 / monetary / none /)
      - **weighted average exercise price** (3 / monetary / add /)
      - **weighted average remaining contractual life** (2 / string / none /)
    - **number of options exercisable** (4 / pure / none /)
      - **weighted average exercise price** (1 / monetary / none /)
- **net income and earnings per share disclosures** (6 / string / none /) sfas 123, par 47 and 48
  - **net income as reported** (1 / monetary / none /)
  - **proforma net income** (2 / monetary / none /)
  - **earnings per share** (3 / monetary / none /)
    - **basic** (1 / monetary / none /)

- **basic net income per share as reported** (1 / monetary / none /)
- **basic net income per share pro forma** (2 / monetary / none /)
- **diluted** (2 / monetary / none /)
  - **diluted net income per share as reported** (1 / monetary / add /)
  - **diluted net income per share pro forma** (2 / monetary / none /)
- **assumptions** (7 / string / none /) sfas 123, par 47 and 48
  - **weighted average fair value of stock options issued** (1 / monetary / none /)
  - **pricing model used** (2 / string / none /)
  - **expected life of stock options** (3 / string / none /)
  - **expected volatility** (4 / pure / none /)
  - **expected dividend yield** (5 / pure / none /)
  - **risk free interest rate** (6 / pure / none /)
  - **modification or changes in assumptions** (7 / string / none /)
- **compensation cost recognized** (8 / monetary / none /)
- **deferred costs** (11 / monetary / none /)
  - **prepaid pension costs** (1 / monetary / add /)
  - **software development costs** (2 / monetary / add /)
  - **other deferred costs** (3 / monetary / add /)
- **income taxes** (12 / string / none /)
  - **operating losses and tax credit carryforwards for tax purposes** (1 / monetary / none /) sfas 109, par 48
    - **amounts** (1 / monetary / add /)
    - **expiration dates** (2 / string / none /)
  - **enterprise not subject to income taxes** (2 / string / none /) *net difference between the tax bases and the reported amount of assets and liabilities.*
  - **investment tax credits** (3 / monetary / none /)
    - **method of accounting** (1 / string / none /) *Deferral or Flow-through*
    - **amounts** (2 / monetary / none /)
  - **net deferred tax liability or asset** (4 / monetary / none /) *see par. 43 of sfas 109* sfas 109, par. 43
    - **deferred tax liabilities** (1 / monetary / add /) *Removed "total" -wch*
    - **deferred tax assets** (2 / monetary / subtract /) *Removed "total" -wch*

- **valuation allowance** (3 / monetary / add /) *total valuation allowance recognized for deferred tax assets.*
- **tax effect of temporary difference** (5 / monetary / add /)
- **net change in the total valuation allowance** (5 / monetary / none /) sfas 109, par 43
  - **tax effect of significant temporary differences and carryforwards before allocation** (1 / monetary / add /)
  - **portion of valuation allowances for which subsequent tax benefits will be allocated** (2 / monetary / add /)
- **income tax expense/benefit** (6 / monetary / none /) *see par. 45 of sfas 109* sfas 109, par. 45
  - **current tax expense/benefit** (1 / monetary / add /) sfas 109, par. 45a
    - **federal** (1 / monetary / add /) *current federal tax expense/benefit*
    - **state** (2 / monetary / add /) *current state tax expense/benefit*
    - **foreign** (3 / monetary / add /) *current foreign tax expense/benefit*
  - **deferred tax expense/benefit** (2 / monetary / subtract /) sfas 109, par. 45b
    - **federal** (1 / monetary / add /)
    - **state** (2 / monetary / add /)
    - **foreign** (3 / monetary / add /)
  - **investment tax credits** (3 / monetary / subtract /) sfas 109, par. 45c
  - **govt. grants** (4 / monetary / subtract /) *government grants reducing income tax expense* sfas 109, par. 45d
  - **operating loss carryforward's benefits** (5 / monetary / subtract /) *benefits of operating loss carryforwards* sfas 109, par. 45 e
  - **other tax expense** (6 / monetary / add /) *tax expense that results from allocating certain tax benefits either directly to contributed capital or to reduce goodwill or other noncurrent intangible assets of an acquired entity. (par. 45f of sfas 109)* sfas 109, par. 45f
  - **adjustments due to changes in tax laws or tax status** (7 / monetary / add /) *adjustments for enacted changes in tax laws or rates or a change in the tax status of the enterprise.* sfas 109, par. 45g
  - **adjustment of valuation allowance** (8 / monetary / add /) *adjustments of the beginning of the year balance of a valuation allowance because of a change in circumstances that causes a change in*

judgment about the realizability of the related deferred tax asset in future years. sfas 109, par. 45h

- **income tax expense/benefit allocated to continuing operations** (7 / monetary / none /) sfas 109, par. 46
- **income tax expense/benefit allocated to other items** (8 / monetary / none /) sfas 109, par. 46
- **significant reconciling items** (9 / monetary / none /) *significant reconciling items between income tax expense (benefit) attributable to continuing operations and the expense (benefit) resulting from application of domestic federal statutory tax rates to pretax income from continuing operations.*
- **significant matters affecting comparability** (10 / string / none /)
- **domestic component of pretax income** (11 / string / none /)
- **material foreign component of pretax income** (12 / string / none /)
- **income tax for each major component** (13 / string / none /)
- **effects of a tax holiday in foreign jurisdictions** (14 / string / none /)
- **exception to recognition of deferred tax liability** (15 / string / none /) *see par. 44 of sfas 109* sfas 109, par. 44
  - **temporary differences for which deferred tax liabiliity is not recognized** (1 / string / none /) sfas 109, par. 44a
  - **events that would cause those temporary differences to be recognized** (2 / string / none /) sfas 109, par. 44a
  - **cumulative amount of each temp diff.** (3 / string / none /) *cumulative amount of each type of temporary difference.* sfas 109, par. 45b
  - **related to investments in foreign subsidiaries and domestic joint ventures** (4 / string / none /) sfas 109, par. 45c
  - **amounts of unrecognized deferred tax liability for temporary differences other than those related to investments in foreign subsidiaries** (5 / monetary / none /) *undistributed domestic earnings, thrift bad debt reserves, policyholders' surplus of a life insurance enterprise, statutory reserve funds of a u.s. steamship enterprise, basis differences within foreign subsidiaries that meet the indefinite reversal criterion of apb no. 23.* sfas 109, par. 44d
  - **amount of unrecognized deferred tax liability for temporary differences** (6 / monetary / none /) *undistributed domestic earnings, thrift bad debt reserves, policyholders' surplus of a life insurance enterprise, statutory reserve funds of a u.s. steamship enterprise, basis differences*

within foreign subsidiaries that meet the indefinite reversal criterion of apb no. 23. sfas 109, par. 44d

- **tax sharing arrangements** (16 / monetary / none /) sfas 109, par. 49
  - **aggregate current and deferred tax expense** (1 / monetary / subtract /) sfas 109, par. 49a
  - **tax-related balances due to (from) affiliates** (2 / monetary / add /) sfas 109, par. 49a
  - **method of allocation** (3 / string / none /) sfas 109, par. 49b
  - **effect of changes** (4 / monetary / none /) sfas 109, par. 49b
- **pro-forma results in a subsidiary's separate financial statement** (17 / string / none /)
- **income tax expense/benefit allocated** (18 / monetary / none /)
- **intangible assets** (14 / monetary / none /) *disclosure of certain intangible assets*
  - **trademarks patents and licenses** (1 / monetary / add /) *disclosures regarding trademarks, patents, licenses, etc.*
    - **technology** (1 / monetary / add /)
  - **noncompete covenants** (2 / monetary / add /) *disclosures regarding covenants not to compete*
  - **goodwill** (3 / monetary / add /)
  - **customer lists** (4 / monetary / add /)
  - **cash surrender value of life insurance** (5 / monetary / add /)
  - **other intangible assets** (6 / monetary / add /) *disclosure regarding other intangible assets*
- **Futures Contracts** (76 / string / none /) *Note name reserved for future use.*
- **Dividends Payable** (77 / string / none /) *Note name reserved for future use.*
- **Impairment of Long-lived Assets** (144 / string / none /) *Note name reserved for future use.*
- **Minority Interests** (145 / string / none /) *Note name reserved for future use.*
- **Redeemable Common Stock Warrants** (146 / string / none /) *Note name reserved for future use.*
- **Defined Contribution Plan** (147 / string / none /) *Note name reserved for future use.*
- **Operating Loss and Tax Credit Carryforwards** (148 / string / none /) *Note name reserved for future use.*
- **Acquired Research and Development** (149 / string / none /) *Note name reserved for future use.*
- **Investments in Securities** (150 / string / none /) *Note name reserved for future use. Disclosures related to investments in equity and debt securities*
- **Deferred Credits** (151 / string / none /) *Note name reserved for future use.*
- **Foreign Currency Translation** (152 / string / none /) *Note name reserved for future use.*
- **Sale of Receivables** (153 / string / none /) *Note name reserved for future use.*

- **Rebates** (154 / string / none /) *Note name reserved for future use.*
- **Earnings Per Share** (155 / string / none /) *Note name reserved for future use.*
- **Non-monetary Transactions** (156 / string / none /) *Note name reserved for future use.*
- **Noncurrent Receivables** (157 / string / none /) *Note name reserved for future use.*
- **Put Warrants** (158 / string / none /) *Note name reserved for future use.*
- **Recapitalization** (159 / string / none /) *Note name reserved for future use.*
- **Nonrecurring or Unusual Losses** (160 / string / none /) *Note name reserved for future use.*
- **Dependency** (161 / string / none /) *Note name reserved for future use.*
- **Retirement Plans** (162 / string / none /) *Note name reserved for future use.*
- **Financial Instruments** (163 / string / none /) *Note name reserved for future use.*
- **Extraordinary Items** (164 / string / none /) *Note name reserved for future use.*
- **Selling and Advertising Costs** (165 / string / none /) *Note name reserved for future use.*
- **Product Warranties** (166 / string / none /) *Note name reserved for future use.*
- **Futures Payable** (167 / string / none /) *Note name reserved for future use.*
- **Deferred Revenue** (168 / string / none /) *Note name reserved for future use.*
- **Related Party Transactions** (169 / string / none /) *Note name reserved for future use. Disclosure of certain related party transactions*
- **Capital Structure** (170 / string / none /) *Note name reserved for future use.*
- **Environmental Costs** (171 / string / none /) *Note name reserved for future use. {Is this redundant with Environmental Liabilities note? -wch}*
- **Divestitures** (172 / string / none /) *Note name reserved for future use.*
- **Recurring Charges** (173 / string / none /) *Note name reserved for future use.*
- **Accounts Receivable** (174 / string / none /) *Note name reserved for future use.*
- **Impaired Loans** (175 / string / none /) *Note name reserved for future use.*
- **Common Stock Split** (176 / string / none /) *Note name reserved for future use.*
- **Preferred Stock of Subsidiary** (177 / string / none /) *Note name reserved for future use.*
- **Trade Accounts Payable** (178 / string / none /) *Note name reserved for future use.*
- **Deposits** (179 / string / none /) *Note name reserved for future use.*
- **Research and Development Arrangements** (180 / string / none /) *Note name reserved for future use.*
- **Extinguishment of Debt** (181 / string / none /) *Note name reserved for future use.*
- **Employee Compensatory Plans** (182 / string / none /) *Note name reserved for future use.*

- **Billings in Excess of Costs** (183 / string / none /) *Note name reserved for future use.*
- **Short Term Debt** (184 / string / none /) *Note name reserved for future use.*
- **Discontinued Operations** (185 / string / none /) *Note name reserved for future use.*
- **Marketable Securities** (186 / string / none /) *Note name reserved for future use. Disclosure of marketable securities*
- **Joint Ventures** (187 / string / none /) *Note name reserved for future use.*
- **Equity Method Investment** (188 / string / none /) *Note name reserved for future use.*
- **Inventories** (189 / string / none /) *Note name reserved for future use. Disclosure of inventories*
- **Loss Contingencies** (190 / string / none /) *Note name reserved for future use.*
- **Environmental Remediation Liabilities** (191 / string / none /) *Note name reserved for future use.*
- **Troubled Debt Restructuring** (192 / string / none /) *Note name reserved for future use.*
- **Acquisitions** (193 / string / none /) *Note name reserved for future use.*
- **Royalties** (194 / string / none /) *Note name reserved for future use.*
- **Stockholder's Equity (Deficit)** (195 / string / none /) *Note name reserved for future use.*
- **Employee Related Liabilities** (196 / string / none /) *Note name reserved for future use.*
- **Insurance Claims** (197 / string / none /) *Note name reserved for future use.*
- **Put Options** (198 / string / none /) *Note name reserved for future use.*
- **Taxes other than Income Tax** (199 / string / none /) *Note name reserved for future use.*
- **Noncurrent liabilities** (200 / string / none /) *Note name reserved for future use.*