

XBRL Glossary

abstract

An attribute of an element to indicate that the element is only used in a hierarchy to group related elements together. An abstract element cannot be used to tag data in an instance document.

attribute

A property of an element such as its name, balance, data type, and whether the element is abstract. Attributes of XBRL US GAAP Taxonomy elements cannot be changed.

authoritative reference

Citations to specific authoritative accounting literature (pronouncements, standards, rules, and regulations) derived from various authoritative sources (Securities and Exchange Commission, Financial Accounting Standards Board, American Institute of Certified Public Accountants, *etc.*) and used to help define an element.

axis (pl. axes)

An instance document contains facts; an axis differentiates facts and each axis represents a way that the facts may be classified. For example, Revenue for a period might be reported along a business unit axis, a country axis, a product axis, and so forth.

axis-default relationship

The dimensional relationship indicating that the table axis has a default domain member. In the XBRL US GAAP Taxonomies 1.0, the default is always the domain element.

axis-domain relationship

The dimensional relationship indicating that the table axis has members drawn from a domain.

balance

An attribute of a monetary item type designated as debit, credit, or neither; a designation, if any, should be the natural or most expected balance of the element – credit or debit – and thus indicates how calculation relationships involving the element may be assigned a weight attribute (-1 or +1).

calculation relationships

Additive relationships between numeric items expressed as parent-child hierarchies.

concept

XBRL technical term for element.

context

Entity and report-specific information (reporting period, segment information, and so forth) required by XBRL that allows tagged data to be understood in relation to other information.

decimal

Instance document fact attribute used to express the number of decimal places to which numbers have been rounded.

definition relationships file

Technical term for dimensional relationships file.

dimension

XBRL technical term for axis.

domain

An element that represents an entire set of other elements; the domain and its members are used to classify facts along the axis of a table. For example, “Arkansas” is a domain member in the domain “States,” and would be used to classify elements such as revenues and assets in Arkansas as distinct from other states. When a fact does not have any domain member specified, that means it applies to the entire domain.

domain member

An element representing one of the possibilities within a domain.

domain-member relationship

Dimensional relationship indicating that a domain contains the member.

element

XBRL components (items, domain members, dimensions, and so forth). The representation of a financial reporting concept, including: line items in the face of the financial statements, important narrative disclosures, and rows and columns in tables.

element definition

A human-readable description of a reporting concept. From an XBRL technical point of view, the element definition is the label with the type “documentation,” and there are label relationships in a label relationships file, but from a user point of view the definition is an unchangeable attribute of the element.

extension taxonomy or extension

A taxonomy that allows users to add to a published taxonomy in order to define new elements or change element relationships and attributes (presentation, calculation, labels, and so forth) without altering the original.

face of the financial statements

Financial statements without the notes or schedules.

fact

The occurrence in an instance document of a value or other information tagged by a taxonomy element.

hierarchy

Trees (presentation, calculation, and so forth) used to express and navigate relationships.

hypercube

XBRL technical term for a table.

imputed value

A value that is not specifically provided but could be calculated based on other provided numbers and calculation weights.

instance or instance document

XML file that contains business reporting information and represents a collection of financial facts and report-specific information using tags from one or more XBRL taxonomies.

item

XBRL technical term for a kind of element.

label

Human-readable name for an element; each element has a standard label that corresponds to the element name, and is unique across the taxonomy.

label type

A distinguishing name for each distinct element indicating the circumstances in which it should be used; each is given a separate defining role to use in different presentation situations.

line item

Elements that conventionally appear on the vertical axis (rows) of a table.

linkbase

XBRL technical term for a relationships file.

mapping

Process of determining the elements that correspond to lines and columns in a financial statement and which elements must be created by extension.

name

Unique identifier of an element in a taxonomy.

namespace

Every element has a Universal Resource Identifier (URI) that identifies the organization that maintains the element definitions, with an indication of what the term covers. In the XBRL US GAAP Taxonomy, namespaces start with *http://xbrl.us/us-gaap*. A namespace prefix is not the namespace.

nillable

An attribute that appears on all taxonomy elements, and is used (false) on elements that, if used in an instance document, must have a non-empty value. XBRL taxonomy tools normally have the default value for nillable as “true.” There is no need for any extension to define an element with nillable “false.”

parent-child hierarchy

Relationship between elements that indicates subordination of one to the other as represented in a print listing or financial statement presentation. Relationships files use parent-child hierarchies to model several different relationships, including presentation,

summation of a set of facts, and membership of concepts within a domain used as the axis of a table.

period type

An attribute of an element that reflects whether it is reported as an instant or duration time period.

prefix or namespace prefix

A shorthand sequence of letters for a namespace; “us-gaap,” for example, is a common prefix for the namespace *http://xbrl.us/us-gaap/2008-01-31*.

presentation relationships

Relationships that arrange elements allowing them to navigate the taxonomy content in parent-child tree structures (hierarchies).

render or rendering

To process an instance document into a layout that facilitates readability and understanding of its contents.

scaling

A process that automatically scales numeric data by value, thus saving time of entering zeros during the entry or creation process. XBRL does not support the scaling of numeric values (all values must be reported in their entirety); however, it is a feature commonly found in instance document creation software.

scenario

Tag that allows for additional information to be associated with facts in an instance document; this information encompasses in particular the reporting circumstances of the fact, as for example “actual or forecast.” The scenario of any fact can be left unspecified.

schema

Technical term for an element declaration file.

segment

Tag that allows additional information to be included in the context of an instance document; this information captures segment information such as an entity’s business units, type of debt, type of other income, and so forth.

sign value

Denotes whether a numeric fact in an instance has a positive (+) or negative (-) value.

standard label

The default label for an element. An extension may override the standard label.

table

An element that organizes a set of axes and a set of line items to indicate that each fact of one of the line items could be further characterized along one or more of its axes. For example, if a line item is Sales and an axis is Scenario, this means that an instance document could have facts that are either for an unspecified scenario or for a specific scenario such as “actual or forecast.”

tag (noun)

Identifying information that describes a unit of data in an instance document and encloses it in angle brackets (<> and). All facts in an instance document are enclosed by tags that identify the element of the fact.

tag (verb)

To apply tags to an instance document.

taxonomy, taxonomies

Electronic dictionary of business reporting elements used to report business data. A taxonomy is composed of an element names file (.xsd) and relationships files directly referenced by that schema. The taxonomy schema files together with the relationships files define the concepts (elements) and relationships that form the basis of the taxonomy. The set of related schemas and relationships files altogether constitute a taxonomy.

type or data type

Data types (monetary, string, share, decimal, and so forth) define the kind of data to be tagged with the element name.

unit of measure

The units in which numeric items have been measured, such as dollars, shares, Euros, or dollars per share.

validation

Process of checking that instance documents and taxonomies correctly meet the rules of the XBRL specification.

weight

Calculation relationship attribute (-1 or +1) that works in conjunction with the balance of the parent and child numeric elements to determine the arithmetic summation relationship