



Version 2.0

Issued: April 11, 2022
Comments Due: May 11, 2022

Accounting Changes

(2022 GAAP Taxonomy[†])

GAAP Financial Reporting Taxonomy and SEC Reporting Taxonomy (collectively referred to as the “GAAP Taxonomy”)

Implementation Guide Series

[†] Changes from the 2020 GAAP Taxonomy Implementation Guide are included in Appendix A.

This draft is issued by the Financial Accounting Standards Board (FASB) to solicit views on this proposed GAAP Taxonomy Implementation Guide.

Written comments should be addressed to:
Chief of Taxonomy Development
File Reference No. 2022-100

The GAAP Taxonomy Implementation Guide is not authoritative; rather, it is a document that communicates how the GAAP Financial Reporting Taxonomy and the SEC Reporting Taxonomy (collectively referred to as the “GAAP Taxonomy”) are designed. It also provides other information to help a user of the GAAP Taxonomy understand how elements and relationships are structured.

Notice to Recipients of This Draft

The FASB staff invites individuals and organizations to send written comments on all matters in this draft. Responses from those wishing to comment on the proposed GAAP Taxonomy Implementation Guide must be received in writing by May 11, 2022. Interested parties should submit their comments by email to xbrlguide@fasb.org, File Reference No. 2022-100. Those without email should send their comments to “Chief of Taxonomy Development, File Reference No. 2022-100, FASB, 401 Merritt 7, PO Box 5116, Norwalk, CT 06856-5116.” Do not send responses by fax.

The FASB will make all comment letters publicly available by posting them to the [GAAP Taxonomy Comment Letters](#) page.

An electronic copy of this proposed GAAP Taxonomy Implementation Guide is available on the FASB’s [website](#).

Copyright © 2022 by Financial Accounting Foundation. All rights reserved. Permission is granted to make copies of this work provided that such copies are for personal or intraorganizational use only and are not sold or disseminated and provided further that each copy bears the following credit line: “Copyright © 2022 by Financial Accounting Foundation. All rights reserved. Used by permission.”
--

Questions for Respondents

The FASB staff invites individuals and organizations to comment on the content in this proposed GAAP Taxonomy Implementation Guide (Guide) for the GAAP Financial Reporting Taxonomy and the SEC Reporting Taxonomy (collectively referred to as the “GAAP Taxonomy”) and, in particular, on the questions below. Respondents need not comment on all of the questions.

Comments are requested from those who agree with the content and those who disagree with the content. Comments are most helpful if they identify and clearly explain the issue or question to which they relate. Those who disagree are asked to describe their suggested alternative(s), supported by specific reasoning and examples, if possible.

1. Do you agree the examples provide sufficient information to apply the GAAP Taxonomy elements and modeling for the reporting of the transition upon adoption of amendments from an Accounting Standards Update (ASU) or other accounting changes? If not, why are they not sufficient?
2. Are there other examples for the reporting of the transition upon adoption of amendments from an ASU or other accounting changes that would be beneficial to include in the Guide? If yes, what are they?
3. Do you agree that the modeling structure within the GAAP Taxonomy for the reporting of the transition upon adoption of amendments from an ASU or other accounting changes facilitates data consumption and improves comparability? If not, why not?
4. Do you agree that the Guide addresses common reporting practices for the reporting of the transition upon adoption of amendments from an ASU or other accounting changes? If not, what common reporting practices are not included?
5. Are there difficulties, challenges, or unintended consequences in applying the modeling structure for the reporting of the transition upon adoption of amendments from an ASU or other accounting changes as illustrated in the Guide? If yes, what are they?
6. Is there another approach that would provide a better modeling structure for the reporting of the transition upon adoption of amendments from an ASU or other accounting changes? If yes, what alternative would you propose?

GAAP Taxonomy Implementation Guide on Accounting Changes

Overview

The purpose of this Guide is to demonstrate the modeling for the reporting of the transition upon adoption of amendments from an Accounting Standards Update (ASU) or other accounting changes under *FASB Accounting Standards Codification*[®] Topic 250, Accounting Changes and Error Corrections, and Topics amended by an ASU. These examples are not intended to encompass all of the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy or its financial statements. The examples are provided to help users of the GAAP Taxonomy understand how the modeling for the reporting of the transition upon adoption of amendments from an ASU or other accounting changes is structured within the GAAP Taxonomy. The examples are based on the assumption that the entity meets the criteria for reporting the transition upon adoption of amendments from an ASU or other accounting changes under Generally Accepted Accounting Principles (GAAP) and/or U. S. Securities and Exchange Commission (SEC) authoritative literature. In addition, the reported line items within the examples are not all-inclusive and represent only partial disclosures for illustrative purposes.

While constituents may find the information in this Guide useful, users looking for guidance to conform to U.S. Securities and Exchange Commission (SEC) XBRL filing requirements should look to the SEC EDGAR Filer Manual (EFM) and other information provided on the SEC's website at www.sec.gov/structureddata.

This Guide focuses on detail tagging only (Level 4); it does not include elements for text blocks, policy text blocks, and table text blocks (Levels 1 through 3).

Two sections are included in this Guide:

- **Section 1: Overview of Modeling:** This section provides an overview of the modeling for the reporting of the transition upon adoption of amendments from an ASU or other accounting changes.

- **Section 2: Examples of Modeling:** This section includes examples of modeling for the reporting of the transition upon adoption of amendments from an ASU or other accounting changes.
 - Example 1—[Retrospective Effect on Statement of Stockholders' Equity for Each Individual Prior Period Balance Presented](#)
 - Example 2—[Retrospective Effect on Financial Statement Line Items for Each Individual Prior Period Balance Presented](#)
 - Example 3—[Cumulative Effect on Opening Balance in Period of Adoption](#)
 - Example 4—[Disclosure of Reclassifications from an ASU](#)
 - Example 5—[Multiple Adjustments on Statement of Stockholders' Equity for Each Individual Prior Period Balance Presented](#)
 - Example 6—[Effect on Financial Statement Line Items from Multiple Adjustments to Previously Reported Amounts](#)
 - Example 7—[Disclosure of Textual Transition Information](#)
 - Example 8—[Disclosure of Expected Impacts of ASU—Cumulative Effect in Period of Adoption](#)
 - Example 9—[Disclosure of Expected Impacts of ASU—Retrospective Effect on Financial Statement Line Items](#)
 - Example 10—[Disclosure of Effects on Financial Statement Line Items from a Change in Reporting Entity](#)

General Information

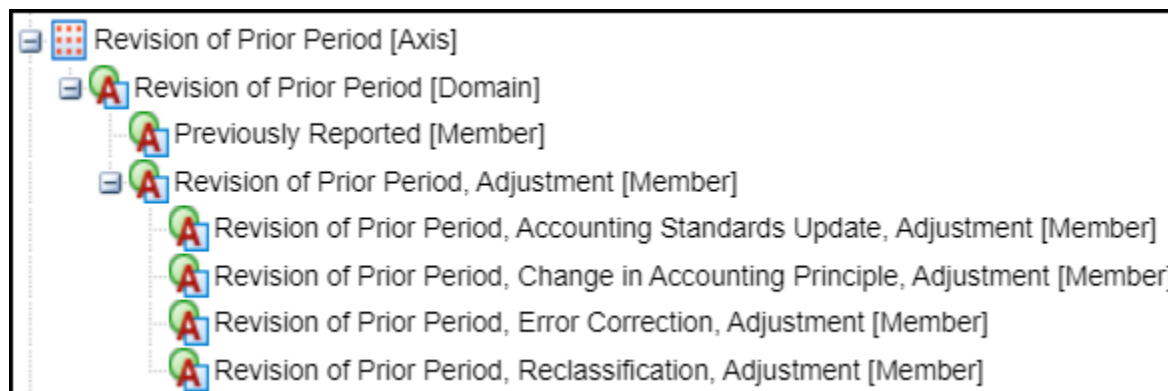
- (1) A legend for dimensions and domain members has been provided to associate with facts contained in the notes to financial statements. Extension elements are coded using “Ex.” Legends specific to the examples are provided in Figure x.2 of each example.

Coding	Standard Label	Element Name
A1	Equity Components [Axis]	StatementEquityComponentsAxis
	Equity Component [Domain]	EquityComponentDomain
M1	Common Stock [Member]	CommonStockMember
M2	Additional Paid-in Capital [Member]	AdditionalPaidInCapitalMember
M3	Retained Earnings [Member]	RetainedEarningsMember
M4	AOCI Attributable to Parent [Member]	AccumulatedOtherComprehensiveIncomeMember
M5	Noncontrolling Interest [Member]	NoncontrollingInterestMember
A2	Revision of Prior Period [Axis]	RestatementAxis
	Revision of Prior Period [Domain]	RestatementDomain
M6	Previously Reported [Member]	ScenarioPreviouslyReportedMember
	Revision of Prior Period, Adjustment [Member]	RestatementAdjustmentMember
M7	Revision of Prior Period, Accounting Standards Update, Adjustment [Member]	RevisionOfPriorPeriodAccountingStandardsUpdateAdjustmentMember
	Revision of Prior Period, Change in Accounting Principle, Adjustment [Member]	RevisionOfPriorPeriodChangeInAccountingPrincipleAdjustmentMember
M8	Revision of Prior Period, Error Correction, Adjustment [Member]	RevisionOfPriorPeriodErrorCorrectionAdjustmentMember
M9	Revision of Prior Period, Reclassification, Adjustment [Member]	RevisionOfPriorPeriodReclassificationAdjustmentMember
A3	Cumulative Effect, Period of Adoption [Axis]	CumulativeEffectPeriodOfAdoptionAxis
	Cumulative Effect, Period of Adoption [Domain]	CumulativeEffectPeriodOfAdoptionDomain
M10	Cumulative Effect, Period of Adoption, Adjustment [Member]	CumulativeEffectPeriodOfAdoptionAdjustmentMember
M11	Cumulative Effect, Period of Adoption, Adjusted Balance [Member]	CumulativeEffectPeriodOfAdoptionAdjustedBalanceMember
A4	Accounting Standards Update [Axis]	AdjustmentsForNewAccountingPronouncementsAxis
	Accounting Standards Update [Domain]	TypeOfAdoptionMember
M12	Accounting Standards Update 2016-02 [Member]	AccountingStandardsUpdate201602Member
M13	Accounting Standards Update 2018-02 [Member]	AccountingStandardsUpdate201802Member
A5	Scenario [Axis]	StatementScenarioAxis
	Scenario [Domain]	ScenarioUnspecifiedDomain
M14	Pro Forma [Member]	ProFormaMember
A6	Statistical Measurement [Axis]	RangeAxis
	Statistical Measurement [Domain]	RangeMember
M15	Minimum [Member]	MinimumMember
M16	Maximum [Member]	MaximumMember

- (2) Elements that have an instant period type and elements that have a duration period type are indicated as such in Figure x.2 of each example. Instant elements have a single date context (such as December 31, 20X1), and duration elements have a starting and ending date as their context (such as January 1 through December 31, 20X1).
- (3) The XBRL report view (Figure x.3 in each example) does not include all information that may appear in an entity's instance document. The XBRL report view is provided for illustrative purposes only.
- (4) For elements contained in the GAAP Taxonomy, the standard label is as it appears in the GAAP Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, refer to the *SEC EDGAR Filer Manual*.
- (5) Values reported in XBRL are generally entered as positive, with the exception of certain concepts such as net income (loss) or gain (loss).
- (6) Preferred labels (Figure x.3 in each example) are the labels created and used by an entity to show the line-item captions in its financial statements.
- (7) Additional information for values reported using extensible enumerations can be found in the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers*.

Section 1: Overview of Modeling

The “Revision of Prior Period [Axis]” (A2) is modeled with the “Previously Reported [Member]” (M6) and members for each type of adjustment that may revise a prior-period amount and a member that represents all revisions to a prior period:



“Revision of Prior Period, Adjustment [Member]” and “Revision of Prior Period, Change in Accounting Principle, Adjustment [Member]” are not used to tag values in the examples. They are used to provide a relationship in order for consumers of the data to better understand what these member element represent.

This modeling is intended to result in the revised amount representing the report-wide value for the context and allows for multiple types of revisions to prior periods to be reported in the same filing for the same line item.

There are corresponding dimension and extensible enumeration elements to provide additional information for the reason for the revision. The dimension elements are intended to be used when the type of revision is further disaggregated, and the extensible enumeration element is intended to be used when there is only one type of revision for each adjustment in the same reporting date context. The dimension elements are:

- “Accounting Standards Update [Axis]” (A4)
- “Change in Accounting Principle, Type [Axis]”
- “Error Correction, Type [Axis]”
- “Reclassification, Type [Axis]”

The extensible enumeration elements are:

- “Accounting Standards Update [Extensible Enumeration]” (**XL2**)
- “Change in Accounting Principle, Type [Extensible Enumeration]”
- “Error Correction, Type [Extensible Enumeration]” (**XL20**)
- “Reclassification, Type [Extensible Enumeration]” (**XL21**)

The “Revision of Prior Period, Reclassification, Adjustment [Member]” (**M9**) is intended to be used for reclassifications that affect comparability that are not related to an amendment from an ASU. Certain amendments from ASUs may contain reclassifications, but “Revision of Prior Period, Accounting Standards Update, Adjustment [Member]” (**M7**) is intended to be used for revisions of prior periods that are from amendments from ASUs.

There are two dimensions for the adjustments for amendments from ASUs: the “Revision of Prior Period [Axis]” (**A2**) and the “Cumulative Effect, Period of Adoption [Axis]” (**A3**). The “Revision of Prior Period [Axis]” (**A2**) is used for retrospective application when the prior periods are revised. The “Cumulative Effect, Period of Adoption [Axis]” (**A3**) is used for amendments from ASUs when the cumulative effect adjusts the opening balance of line items in the period of adoption and does not revise prior periods.

The date context used with the “Revision of Prior Period [Axis]” (**A2**) is the ending date context of the period prior to earliest period reported (earliest opening balance reported). For example, if the earliest period reported begins with 01/01/20X2 or ending of prior period of 12/31/20X1, the date context used for the values tagged with the “Previously Reported [Member]” (**M6**) and the “Revision of Prior Period, Accounting Standards Update, Adjustment [Member]” (**M7**) is 12/31/20X1.

The date context used with “Cumulative Effect, Period of Adoption [Axis]” (**A3**) and “Cumulative Effect, Period of Adoption, Adjustment [Member]” (**M10**) is the ending date context prior to the period of adoption. For example, if the period of adoption is 01/01/20X4, the date context used for the values tagged with “Cumulative Effect, Period of Adoption, Adjustment [Member]” (**M10**) and “Cumulative Effect, Period of Adoption, Adjusted Balance [Member]” (**M11**) is 12/31/20X3.

The two types of transition methods (retrospective application and cumulative effect in the period of adoption), which result in adjustments of values reported, are modeled similarly but need to be on two different dimensions because of how the adjustments affect the statements. For retrospective application, the prior periods are revised, and the adjusted values are the report-wide values in the context. For the cumulative effect in the period of adoption, the prior periods are not revised, and the values for the period prior to adoption remain the report-wide value in the context. The figure below illustrates this difference:

<u>Retrospective Application</u>	<u>Cumulative Effect in the Period of Adoption</u>
\$100 Previously Reported [Member]	\$100 Report-wide value
10 Revision of Prior Period, Accounting Standards Update, Adjustment [Member]	10 Cumulative Effect, Period of Adoption, Adjustment [Member]
\$110 Report-wide value	\$110 Cumulative Effect, Period of Adoption, Adjusted Balance [Member]

Users of machine-readable data have indicated that certain textual transition information about amendments from ASUs is valuable and elements have been added to better structure this information. These elements include:

- “Change in Accounting Principle, Accounting Standards Update, Adopted [true false]”—structured as a Boolean data type and intended to be used if the amendment from the ASU is adopted upon its effective date.
- “Change in Accounting Principle, Accounting Standards Update, Early Adoption [true false]” (**L23**)—structured as a Boolean data type and intended to be used if the amendment from the ASU is adopted earlier than the effective date.
- “Change in Accounting Principle, Accounting Standards Update, Adoption Date” (**L22**)—structured as a date data type and is intended to be used to provide the date that the amendment from the ASU was adopted.
- “Change in Accounting Principle, Accounting Standards Update, Transition Option Elected [Extensible Enumeration]” (**XL24**)—structured as an extensible enumeration and is intended to be used when there is a choice in transition methods for the amendment from the ASU. The values for this element are members that are created for those amendments from ASUs that have a choice in method.

For the expected impacts of amendments from ASUs, the modeling is consistent for the two types of transition methods (retrospective application and cumulative effect in the period of adoption), and the “Scenario [Axis]”(A5) and the “Pro Forma [Member]” (M14) are used for both. In addition, this modeling for the expected impacts of amendments from ASUs is consistent with the modeling for actual impacts of amendments from ASUs with the main difference being the use of the “Scenario [Axis]” (A5) and the “Pro Forma [Member]” (M14). When the impact amounts are actual, that axis and member are no longer needed.

For the effects from a change in reporting entity, the modeling includes line items elements that combine the change in reporting entity attribute with the financial statement line item. In addition, this modeling includes a Boolean element to indicate a change in reporting entity. These elements include the following:

- “Change in Reporting Entity [true false]” (L30)
- “Change in Reporting Entity, Income (Loss) from Continuing Operations, after Tax, Attributable to Parent” (L31)
- “Change in Reporting Entity, Income (Loss), after Tax, Attributable to Parent” (L32)
- “Change in Reporting Entity, Earnings Per Share, Basic” (L33)
- “Change in Reporting Entity, Earnings Per Share, Diluted” (L34)
- “Change in Reporting Entity, Other Comprehensive Income (Loss), after Tax and Adjustments” (L35)

Section 2: Examples of Modeling

This section provides examples of disclosures for accounting changes, error corrections, and reclassifications for comparability.

Example 1—Retrospective Effect on Statement of Stockholders' Equity for Each Individual Prior Period Balance Presented

This example provides an excerpt of a Statement of Stockholders' Equity to illustrate the modeling for the values for transition adjustments to retained earnings and accumulated other comprehensive income (AOCI) for application to the earliest period presented.

		Consolidated Statements of Shareholders' Equity					
(in thousands)		A1:M1	A1:M2	A1:M3	A1:M4	A1:M5	
		Common stock	Additional paid-in capital	Retained Earnings	Accumulated other comprehensive (loss) income	Noncontrolling interest	Total
Balance at December 31, 2016	L1, A2:M6	\$ 1,000	\$ 840,000	\$ 1,703,715	\$ (106,400)	\$ (10,000)	\$ 2,428,315
Adoption of ASU 2018-12	[1] L1, A2:M7			(15,000)	(25,000)		(40,000)
Adjusted Balance at December 31, 2016	L1	\$ 1,000	\$ 840,000	\$ 1,688,715	\$ (131,400)	\$ (10,000)	\$ 2,388,315

Legend[†]:

[†]This legend, which is not part of the disclosure, is provided to illustrate the elements associated with values reported.

[1] XL2

Figure 1.1

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Equity Components [Axis]		Duration	StatementEquityComponentsAxis
	Equity Component [Domain]		Duration	EquityComponentDomain
M1	Common Stock [Member]		Duration	CommonStockMember
M2	Additional Paid-in Capital [Member]		Duration	AdditionalPaidInCapitalMember
M3	Retained Earnings [Member]		Duration	RetainedEarningsMember
M4	AOCI Attributable to Parent [Member]		Duration	AccumulatedOtherComprehensiveIncomeMember
M5	Noncontrolling Interest [Member]		Duration	NoncontrollingInterestMember
A2	Revision of Prior Period [Axis]		Duration	RestatementAxis
	Revision of Prior Period [Domain]		Duration	RestatementDomain
M6	Previously Reported [Member]		Duration	ScenarioPreviouslyReportedMember
M7	Revision of Prior Period, Accounting Standards Update, Adjustment [Member]		Duration	RevisionOfPriorPeriodAccountingStandardsUpdateAdjustmentMember
L1	Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	Credit	Instant	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest
XL2	Accounting Standards Update [Extensible Enumeration]		Duration	AccountingStandardsUpdateExtensibleList

Figure 1.2

The XBRL report views created using the modeling structure are provided here:

Standard Label		Preferred Label																
Date Context		2016-12-31																
Equity Components [Axis]		Common Stock [Member]		Additional Paid-in Capital [Member]		Retained Earnings [Member]			AOCI Attributable to Parent [Member]			Noncontrolling Interest [Member]				Report-wide Value		
A1		M1		M2		M3			M4			M5						
Revision of Prior Period [Axis]		Previously Reported [Member]	Previously Reported [Member]	Previously Reported [Member]	Revision of Prior Period, Accounting Standards Update, Adjustment [Member]	Previously Reported [Member]	Revision of Prior Period, Accounting Standards Update, Adjustment [Member]	Previously Reported [Member]	Revision of Prior Period, Accounting Standards Update, Adjustment [Member]	Previously Reported [Member]	Revision of Prior Period, Accounting Standards Update, Adjustment [Member]	Previously Reported [Member]	Revision of Prior Period, Accounting Standards Update, Adjustment [Member]	Previously Reported [Member]	Revision of Prior Period, Accounting Standards Update, Adjustment [Member]			
A2		M6	M6	M6	M7	M6	M7	M6	M7	M6	M7	M6	M7	M6	M7			
L1	Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	Consolidated statement of stockholders' equity, ending balance		1000000	1000000	840000000	840000000	1703715000	-15000000	1688715000	-106400000	-25000000	-131400000	-10000000	-10000000	2428315000	-40000000	2388315000

Figure 1.3a

Standard Label		Preferred Label
Date Context		2016-01-01 to 2016-12-31
XL2	Accounting Standards Update [Extensible Enumeration]	Adoption of ASU 2018-12 http://fasb.org/us-gaap/2022#AccountingStandardsUpdate201812Member

Figure 1.3b

Notes:

- An extensible enumeration element is used to convey the amendment from one ASU. “Accounting Standards Update [Extensible Enumeration]” (**XL2**) is used to tag the fact value indicating which amendment from an ASU is affecting retained earnings and AOCI in the Statement of Shareholders’ Equity. If a filer shows values from amendments from more than one ASU within the filing in the same reporting date context, then the “Accounting Standards Update [Axis]” (**A4**) is intended to be used.
- The “Revision of Prior Period [Axis]” (**A2**) and its related domain and member (“Revision of Prior Period, Reclassification, Adjustment [Member]” (**M9**)) are intended to be used if a filer discloses amounts for other reclassifications affecting comparability. In addition, there are other members under the “Revision of Prior Period [Axis]” (**A2**) for each type of adjustment including error corrections (“Revision of Prior Period, Error Correction, Adjustment [Member]” (**M8**)) and changes in accounting principle (“Revision of Prior Period, Change in Accounting Principle, Adjustment [Member]”).

Example 2—Retrospective Effect on Financial Statement Line Items for Each Individual Prior Period Balance Presented

This example illustrates the modeling for disclosure of transition adjustments to other line items in the Statement of Financial Position in the earliest period presented.

(in thousands)	A2:M6	A2:M7		
	Amount previously reported 12/31/2016	Effect from ASU 2018-12 12/31/2016	Adjusted amount 12/31/2016	
		[1]		
Liability for future policy benefit, before reinsurance	L3 \$ 740,100	\$ 40,000	\$	780,100
Retained earnings (accumulated deficit)	L4 \$ 1,703,715	\$ (15,000)	\$	1,688,715
Accumulated other comprehensive income (loss)	L5 \$ (106,400)	\$ (25,000)	\$	(131,400)

Legend[†]:

[†]This legend, which is not part of the disclosure, is provided to illustrate the elements associated with values reported.

[1] **XL2**

Figure 2.1

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A2	Revision of Prior Period [Axis]		Duration	RestatementAxis
	Revision of Prior Period [Domain]		Duration	RestatementDomain
M6	Previously Reported [Member]		Duration	ScenarioPreviouslyReportedMember
M7	Revision of Prior Period, Accounting Standards Update, Adjustment [Member]		Duration	RevisionOfPriorPeriodAccountingStandardsUpdateAdjustmentMember
L3	Liability for Future Policy Benefit, before Reinsurance	Credit	Instant	LiabilityForFuturePolicyBenefits
L4	Retained Earnings (Accumulated Deficit)	Credit	Instant	RetainedEarningsAccumulatedDeficit
L5	Accumulated Other Comprehensive Income (Loss), Net of Tax	Credit	Instant	AccumulatedOtherComprehensiveIncomeLossNetOfTax
XL2	Accounting Standards Update [Extensible Enumeration]		Duration	AccountingStandardsUpdateExtensibleList

Figure 2.2

The XBRL report views created using the modeling structure are provided here:

Standard Label		Preferred Label			
Date Context		2016-12-31			
Revision of Prior Period [Axis]		Previously Reported [Member]	Revision of Prior Period, Accounting Standards Update, Adjustment [Member]	Report-wide Value	
A2		M6	M7		
L3	Liability for Future Policy Benefit, before Reinsurance	Liability for future policy benefit, before reinsurance	740100000	40000000	780100000
L4	Retained Earnings (Accumulated Deficit)	Retained earnings (accumulated deficit)	1703715000	-15000000	1688715000
L5	Accumulated Other Comprehensive Income (Loss), Net of Tax	Accumulated other comprehensive income (loss)	-106400000	-25000000	-131400000

Figure 2.3a

Standard Label		Preferred Label	
Date Context		2016-01-01 to 2016-12-31	
Accounting Standards Update [Extensible Enumeration]	Effect from ASU 2018-12	http://fasb.org/us-gaap/2022#AccountingStandardsUpdate201812Member	
XL2	Accounting Standards Update [Extensible Enumeration]	Effect from ASU 2018-12	http://fasb.org/us-gaap/2022#AccountingStandardsUpdate201812Member

Figure 2.3b

Notes:

- An extensible enumeration element is used to convey the amendment from one ASU. “Accounting Standards Update [Extensible Enumeration]” (**XL2**) is used to tag the fact value indicating which amendment from an ASU is affecting balances in the Statement of Financial Position. If a filer shows values from amendments from more than one ASU within the filing in the same reporting date context, then the “Accounting Standards Update [Axis]” (**A4**) is intended to be used.
- The “Revision of Prior Period [Axis]” (**A2**) and its related domain and member (“Revision of Prior Period, Reclassification, Adjustment [Member]”(**M9**)) are intended to be used if a filer discloses amounts for other reclassifications affecting comparability. In addition, there are other members under the “Revision of Prior Period [Axis]” (**A2**) for each type of adjustment including error corrections (“Revision of Prior Period, Error Correction, Adjustment [Member]” (**M8**)) and changes in accounting principle (“Revision of Prior Period, Change in Accounting Principle, Adjustment [Member]”).

Example 3—Cumulative Effect on Opening Balance in Period of Adoption

This example provides an excerpt of Statement of Stockholders' Equity to illustrate the modeling for the values for cumulative effect in the period of adoption transition adjustments to retained earnings and AOCI for application in the current period presented.

Consolidated Statements of Shareholders' Equity							
(in thousands)							
	A1:M1	A1:M2	A1:M3	A1:M4	A1:M5		
	Common stock	Additional paid-in capital	Retained Earnings	Accumulated other comprehensive (loss) income	Noncontrolling interest	Total	
Balance at December 31, 2018	L1 \$ 1,000	\$ 875,000	\$ 1,819,555	\$ (100,850)	\$ 6,405	\$ 2,601,110	
Cumulative effect of ASU 2016-01 [1]	L1, A3:M10		15,000	(15,000)		—	
Adjusted Balance at December 31, 2018	L1, A3:M11 \$ 1,000	\$ 875,000	\$ 1,834,555	\$ (115,850)	\$ 6,405	\$ 2,601,110	

Legend[†]:

[†]This legend, which is not part of the disclosure, is provided to illustrate the elements associated with values reported.

[1] XL2

Figure 3.1

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Equity Components [Axis]		Duration	StatementEquityComponentsAxis
	Equity Component [Domain]		Duration	EquityComponentDomain
M1	Common Stock [Member]		Duration	CommonStockMember
M2	Additional Paid-in Capital [Member]		Duration	AdditionalPaidInCapitalMember
M3	Retained Earnings [Member]		Duration	RetainedEarningsMember
M4	AOCI Attributable to Parent [Member]		Duration	AccumulatedOtherComprehensiveIncomeMember
M5	Noncontrolling Interest [Member]		Duration	NoncontrollingInterestMember
A3	Cumulative Effect, Period of Adoption [Axis]		Duration	CumulativeEffectPeriodOfAdoptionAxis
	Cumulative Effect, Period of Adoption [Domain]		Duration	CumulativeEffectPeriodOfAdoptionDomain
M10	Cumulative Effect, Period of Adoption, Adjustment [Member]		Duration	CumulativeEffectPeriodOfAdoptionAdjustmentMember
M11	Cumulative Effect, Period of Adoption, Adjusted Balance [Member]		Duration	CumulativeEffectPeriodOfAdoptionAdjustedBalanceMember
L1	Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	Credit	Instant	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest
XL2	Accounting Standards Update [Extensible Enumeration]		Duration	AccountingStandardsUpdateExtensibleList

Figure 3.2

The XBRL report views created using the modeling structure are provided here:

Standard Label		Preferred Label		2018-12-31												
Date Context		Common Stock [Member]		Additional Paid-in Capital [Member]		Retained Earnings [Member]		AOCI Attributable to Parent [Member]			Noncontrolling Interest [Member]				Report-wide Value	
A1		M1		M2		M3		M4			M5					
Cumulative Effect, Period of Adoption [Axis]			Cumulative Effect, Period of Adoption, Adjusted Balance [Member]		Cumulative Effect, Period of Adoption, Adjusted Balance [Member]		Cumulative Effect, Period of Adoption, Adjusted Balance [Member]		Cumulative Effect, Period of Adoption, Adjusted Balance [Member]		Cumulative Effect, Period of Adoption, Adjusted Balance [Member]		Cumulative Effect, Period of Adoption, Adjusted Balance [Member]	Cumulative Effect, Period of Adoption, Adjusted Balance [Member]		Cumulative Effect, Period of Adoption, Adjusted Balance [Member]
A3			M11		M11		M10		M11		M10		M11	M10	M11	
LI Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	Consolidated statement of stockholders' equity, ending balance	1000000	1000000	875000000	875000000	1819555000	15000000	1834555000	-100850000	-15000000	-115850000	6405000	6405000	0	2601110000	2601110000

Figure 3.3a

Standard Label		Preferred Label	
Date Context		2018-01-01 to 2018-12-31	
XL2 Accounting Standards Update [Extensible Enumeration]	Cumulative effect of ASU 2016-01	http://fasb.org/us-gaap/2022#AccountingStandardsUpdate201601Member	

Figure 3.3b

Notes:

- This example and Example 1 both use a prior period as the date context. For the cumulative effect in the period of adoption, the context is the period prior to the period of adoption. For the retrospective application, the context is the earliest period presented. The difference between the modeling of the cumulative effect in period of adoption transition adjustments and the retrospective transition adjustments is which amount is tagged as the report-wide value. In this example, the report-wide value is the opening balance for stockholders' equity which does not include the effect of the amendment from the ASU, whereas in Example 1 the report-wide value is the balance for stockholders' equity after the effect of the amendment from the ASU.
- An extensible enumeration element is used to convey the amendment from one ASU. “Accounting Standards Update [Extensible Enumeration]” (XL2) is used to tag the fact value indicating which amendment from an ASU is affecting the opening balance of retained earnings in the period of adoption in the Statement of Shareholders’ Equity. If a filer shows values from amendments from more than one ASU within the filing in the same reporting date context, then the “Accounting Standards Update [Axis]” (A4) is intended to be used.

Example 4—Disclosure of Reclassifications from an ASU

This example illustrates the modeling for reclassification adjustments to specific line items affected by amendments from an ASU. In a note on significant accounting policies, ABC Company discloses the amount of reclassifications from one financial statement line item to another as a result of adopting Accounting Standards Update 2017-07, *Compensation—Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost*.

Effective January 1, 2018, ABC Company (ABC Co.) adopted ASU 2017-07, *Compensation—Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost*,^[1] using the full retrospective method. This ASU requires that an employer report the service cost component in the same line item or items as other compensation costs arising from services rendered by the pertinent employees during the period. The other components of net benefit cost are required to be presented in the income statement separately from the service cost component and outside a subtotal of income from operations, if one is presented. As a result of the adoption, ABC Co. reclassified \$0.5 million and \$0.4 million from operating expenses^[2] to net periodic benefit (income) expense, excluding service cost,^[3] for the years ended December 31, 2018 and 2017, respectively.

Legend[†]:

[†]This legend, which is not part of the disclosure, is provided to illustrate the elements associated with values reported.

[1] **XL2** [2] **L6, A2:M7**

[3] **L7, A2:M7**

Figure 4.1

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A2	Revision of Prior Period [Axis]		Duration	RestatementAxis
	Revision of Prior Period [Domain]		Duration	RestatementDomain
M7	Revision of Prior Period, Accounting Standards Update, Adjustment [Member]		Duration	RevisionOfPriorPeriodAccountingStandardsUpdateAdjustmentMember
L6	Operating Expenses	Debit	Duration	OperatingExpenses
L7	Net Periodic Defined Benefits Expense (Reversal of Expense), Excluding Service Cost Component	Debit	Duration	NetPeriodicDefinedBenefitsExpenseReversalOfExpenseExcludingServiceCostComponent
XL2	Accounting Standards Update [Extensible Enumeration]		Duration	AccountingStandardsUpdateExtensibleList

Figure 4.2

The XBRL report view created using the modeling structure is provided here:

		Preferred			
Standard Label		Label			
Date Context		2017-01-01 to 2017-12-31		2018-01-01 to 2018-12-31	
	Revision of Prior Period [Axis] A2	Revision of Prior Period, Accounting Standards Update, Adjustment [Member] M7		Revision of Prior Period, Accounting Standards Update, Adjustment [Member] M7	
L6	Operating Expenses	operating expense	-400000		-500000
L7	Net Periodic Defined Benefits Expense (Reversal of Expense), Excluding Service Cost Component	net periodic benefit (income) expense, excluding service cost	400000		500000
XL2	Accounting Standards Update [Extensible Enumeration]	adopted ASU 2017-07		http://fasb.org/us-gaap/2022#AccountingStandardsUpdate201707Member	http://fasb.org/us-gaap/2022#AccountingStandardsUpdate201707Member

Figure 4.3

Notes:

- In this example, “Revision of Prior Period, Accounting Standards Update, Adjustment [Member]” (M7) is used instead of “Revision of Prior Period, Reclassification, Adjustment [Member]” (M9) because the adjustments are for reclassifications from amendments to the accounting standards.
- An extensible enumeration element is used to convey the amendment from one ASU. “Accounting Standards Update [Extensible Enumeration]” (XL2) is used to tag the fact value indicating which amendment from an ASU is affecting operating expenses and the net periodic benefit (income) expense, excluding service cost in the Statement of Income. If a filer shows values from amendments from more than one ASU within the filing in the same reporting date context, then the “Accounting Standards Update [Axis]” (A4) is intended to be used.
- The “Revision of Prior Period [Axis]” (A2) and its related domain and member (“Revision of Prior Period, Reclassification, Adjustment [Member]” (M9)) are intended to be used if a filer discloses amounts for other reclassifications affecting comparability that are not related to amendments to the accounting standards. In addition, there are other members under the “Revision of Prior Period [Axis]” (A2) for each type of adjustment including error corrections (“Revision of Prior Period, Error Correction, Adjustment [Member]” (M8)) and changes in accounting principle (“Revision of Prior Period, Change in Accounting Principle, Adjustment [Member]”).

Example 5—Multiple Adjustments on Statement of Stockholders' Equity for Each Individual Prior Period Balance Presented

This example provides a Statement of Stockholders' Equity to illustrate the modeling for the values for transition adjustments for application to the earliest period presented related to retrospective transition method for one amendment from an ASU and for application in the current period presented for the cumulative effect in the period of adoption for another amendment from an ASU. It also provides information about adjustments for an error correction.

Consolidated Statements of Shareholders' Equity								
(in thousands)		A1:M1	A1:M2	A1:M3	A1:M4	A1:M5		
		Common stock	Additional paid-in capital	Retained Earnings	Accumulated other comprehensive (loss) income	Noncontrolling interest	Total	
Balance at December 31, 2016		L1, A2:M6	\$ 1,000	\$ 840,000	\$ 1,649,000	\$ (99,000)	\$ (9,500)	\$ 2,381,500
Adoption of ASU 2018-12	[1]	L1, A2:M7		(15,000)	(25,000)			(40,000)
Error correction - incorrect calculation of depreciation	[2]	L1, A2:M8		(7,500)				(7,500)
Adjusted Balance at December 31, 2016		L1	\$ 1,000	\$ 840,000	\$ 1,626,500	\$ (124,000)	\$ (9,500)	\$ 2,334,000
Net income		L8		33,000			4,750	37,750
Other comprehensive income, net of tax		L9			2,950	3,200		6,150
Compensation under stock-based plans, net		L10		20,000				20,000
Restated balance at December 31, 2017		L1	\$ 1,000	\$ 860,000	\$ 1,659,500	\$ (121,050)	\$ (1,550)	\$ 2,397,900
Net income		L8		55,000		5,100		60,100
Other comprehensive income, net of tax		L9			3,275	2,800		6,075
Compensation under stock-based plans, net		L10		15,000				15,000
Restated balance at December 31, 2018		L1	\$ 1,000	\$ 875,000	\$ 1,714,500	\$ (117,775)	\$ 6,350	\$ 2,479,075
Net income		L8		61,000		6,200		67,200
Other comprehensive income, net of tax		L9			4,330	1,960		6,290
Compensation under stock-based plans, net		L10		14,500				14,500
Balance at December 31, 2019		L1	\$ 1,000	\$ 889,500	\$ 1,775,500	\$ (113,445)	\$ 14,510	\$ 2,567,065
Cumulative effect of ASU 2016-02		L1, A3:M10, A4:M12		9,150				9,150
Cumulative effect of ASU 2018-02		L1, A3:M10, A4:M13		(3,000)	3,000			—
Adjusted Balance at December 31, 2019		L1, A3:M11	\$ 1,000	\$ 889,500	\$ 1,781,650	\$ (110,445)	\$ 14,510	\$ 2,576,215

Legend: This legend, which is not part of the disclosure, is provided to illustrate the elements associated with values reported.

[1] XL2

[2] XL20

Figure 5.1

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Equity Components [Axis]		Duration	StatementEquityComponentsAxis
	Equity Component [Domain]		Duration	EquityComponentDomain
M1	Common Stock [Member]		Duration	CommonStockMember
M2	Additional Paid-in Capital [Member]		Duration	AdditionalPaidInCapitalMember
M3	Retained Earnings [Member]		Duration	RetainedEarningsMember
M4	AOCI Attributable to Parent [Member]		Duration	AccumulatedOtherComprehensiveIncomeMember
M5	Noncontrolling Interest [Member]		Duration	NoncontrollingInterestMember
A2	Revision of Prior Period [Axis]		Duration	RestatementAxis
	Revision of Prior Period [Domain]		Duration	RestatementDomain
M6	Previously Reported [Member]		Duration	ScenarioPreviouslyReportedMember
M7	Revision of Prior Period, Accounting Standards Update, Adjustment [Member]		Duration	RevisionOfPriorPeriodAccountingStandardsUpdateAdjustmentMember
M8	Revision of Prior Period, Error Correction, Adjustment [Member]		Duration	RevisionOfPriorPeriodErrorCorrectionAdjustmentMember
A3	Cumulative Effect, Period of Adoption [Axis]		Duration	CumulativeEffectPeriodOfAdoptionAxis
	Cumulative Effect, Period of Adoption [Domain]		Duration	CumulativeEffectPeriodOfAdoptionDomain
M10	Cumulative Effect, Period of Adoption, Adjustment [Member]		Duration	CumulativeEffectPeriodOfAdoptionAdjustmentMember
M11	Cumulative Effect, Period of Adoption, Adjusted Balance [Member]		Duration	CumulativeEffectPeriodOfAdoptionAdjustedBalanceMember
A4	Accounting Standards Update [Axis]		Duration	AdjustmentsForNewAccountingPronouncementsAxis
	Accounting Standards Update [Domain]		Duration	TypeOfAdoptionMember
M12	Accounting Standards Update 2016-02 [Member]		Duration	AccountingStandardsUpdate201602Member
M13	Accounting Standards Update 2018-02 [Member]		Duration	AccountingStandardsUpdate201802Member
L1	Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	Credit	Instant	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest
XL2	Accounting Standards Update [Extensible Enumeration]		Duration	AccountingStandardsUpdateExtensibleList
L8	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Credit	Duration	ProfitLoss
L9	Other Comprehensive Income (Loss), Net of Tax	Credit	Duration	OtherComprehensiveIncomeLossNetOfTax
L10	APIC, Share-Based Payment Arrangement, Increase for Cost Recognition	Credit	Duration	AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue
XL20	Error Correction, Type [Extensible Enumeration]		Duration	ErrorCorrectionTypeExtensibleList

Figure 5.2

The XBRL report views created using the modeling structure are provided here:

Standard Label	Preferred Label	2016-12-31																	
Date Context		Common Stock [Member]		Additional Paid-in Capital [Member]		Retained Earnings [Member]			AOCI Attributable to Parent [Member]			Noncontrolling Interest [Member]					Report-wide Value		
Equity Components [Axis]		M1		M2		M3			M4			M5							
A1		Previously Reported [Member]	Previously Reported [Member]	Previously Reported [Member]	Revision of Prior Period, Accounting Standards Update, Adjustment [Member]	Revision of Prior Period, Error Correction, Adjustment [Member]	Previously Reported [Member]	Revision of Prior Period, Accounting Standards Update, Adjustment [Member]	Previously Reported [Member]	Previously Reported [Member]	Revision of Prior Period, Accounting Standards Update, Adjustment [Member]	Previously Reported [Member]	Previously Reported [Member]	Revision of Prior Period, Accounting Standards Update, Adjustment [Member]	Revision of Prior Period, Error Correction, Adjustment [Member]				
A2		M6	M6	M6	M7	M8	M6	M7	M6	M7	M6	M6	M7	M8					
LI	Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	Consolidated statement of stockholders' equity, ending balance	1000000	1000000	840000000	840000000	1649000000	-15000000	-7500000	1626500000	-99000000	-25000000	-124000000	-9500000	-9500000	2381500000	-40000000	-7500000	2334000000

Figure 5.3a

Standard Label	Preferred Label	2016-01-01 to 2016-12-31	
XL2	Accounting Standards Update [Extensible Enumeration]	Adoption of ASU 2018-12	http://fasb.org/us-gaap/2022#AccountingStandardsUpdate201812Member
XL20	Error Correction, Type [Extensible Enumeration]	Error correction - incorrect calculation of depreciation	http://www.abc.com/2022#IncorrectCalculationOfDepreciationMember

Figure 5.3b

Standard Label		Preferred Label		2019-01-01 to 2019-12-31						
Date Context				Additional Paid-in Capital [Member]	Retained Earnings [Member]	AOCI Attributable to Parent [Member]	Noncontrolling Interest [Member]	Report-wide Value		
A1		M2		M3	M4	M5				
L8	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Net income			61000000		6200000	67200000		
L9	Other Comprehensive Income (Loss), Net of Tax	Other comprehensive income, net of tax				4330000	1960000	6290000		
L10	APIC, Share-Based Payment Arrangement, Increase for Cost Recognition	Compensation under stock-based plans, net		14500000				14500000		

Figure 5.3c

Standard Label		Preferred Label		2019-12-31																
Date Context		Common Stock [Member]		Additional Paid-in Capital [Member]		Retained Earnings [Member]			AOCI Attributable to Parent [Member]			Noncontrolling Interest [Member]			Report-wide Value					
A1		M1		M2		M3			M4			M5								
A3	Cumulative Effect, Period of Adoption [Axis]		Cumulative Effect, Period of Adoption, Adjusted Balance [Member]		Cumulative Effect, Period of Adoption, Adjusted Balance [Member]	Cumulative Effect, Period of Adoption, Adjustment [Member]				Cumulative Effect, Period of Adoption, Adjustment [Member]		Cumulative Effect, Period of Adoption, Adjusted Balance [Member]		Cumulative Effect, Period of Adoption, Adjusted Balance [Member]	Cumulative Effect, Period of Adoption, Adjustment [Member]			Cumulative Effect, Period of Adoption, Adjusted Balance [Member]		
A4	Accounting Standards Update [Axis]		M11		M11	Accounting Standards Update 2016-02 [Member]	Accounting Standards Update 2018-02 [Member]		Accounting Standards Update 2018-02 [Member]		Accounting Standards Update 2016-02 [Member]	Accounting Standards Update 2018-02 [Member]		Accounting Standards Update 2016-02 [Member]	Accounting Standards Update 2018-02 [Member]		M10	M11	M10	M11
L1	Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	Consolidated statement of stockholders' equity, ending balance	1000000	1000000	889500000	889500000	1775500000	9150000	-3000000	1781650000	-113445000	3000000	-110445000	14510000	14510000	9150000	0	2576215000	2567065000	

Figure 5.3d

Notes:

- Figures 5.3a through 5.3d provide information for the reporting periods (2016 and 2019) with adjustments for transition to amendments from ASUs and error corrections. The other reporting periods (2017 and 2018) would be similarly structured without the use of the “Revision of Prior Period [Axis]” (A2) and its members.
- An extensible enumeration element is used to convey the amendment from one ASU. “Accounting Standards Update [Extensible Enumeration]” (XL2) is used to tag the fact value indicating which amendment from an ASU is affecting retained earnings and AOCI in the Statement of Shareholders’ Equity. If a filer shows values from amendments from more than one ASU within the filing in the same reporting date context, then the “Accounting Standards Update [Axis]” (A4) is intended to be used.
- An extensible enumeration element is used to convey the type of error correction. “Error Correction, Type [Extensible Enumeration]” (XL20) is used to tag the fact value indicating the type of error correction affecting retained earnings in the Statement of Shareholders’ Equity. If a filer shows values from more than one error correction within the filing in the same reporting date context, then the “Error Correction, Type [Axis]” is intended to be used.

Example 6—Effect on Financial Statement Line Items from Multiple Adjustments to Previously Reported Amounts

This example provides disclosure information about the effects of adjustments for reclassifications from discontinued operations and error corrections, shown separately in excerpts of the Statement of Income and the Statement of Financial Position. A reconciliation of the amounts previously reported to the adjusted amounts are shown in the tables below for the effected financial statement line items.

Entity ABC									
Statements of Income Detail									
For the Year Ended December 31,									
2019									
	A2:M6	A2:M9	A2:M8		A2:M6	A2:M9	A2:M8		
(in thousands)	Amount previously reported	Reclassification of discontinued operations	Error corrections - misapplication of GAAP	Adjusted amount	Amount previously reported	Reclassification of discontinued operations	Error corrections - misapplication of GAAP	Adjusted amount	
		[2]	[1]			[2]	[1]		
Revenues	L11 \$ 145,450	(25,000)	(2,000)	\$ 118,450	\$ 125,325	(20,000)	(4,000)	\$ 101,325	
Costs of revenues	L12 \$ 18,190	(6,250)	560	\$ 12,500	\$ 20,000	(2,695)	195	\$ 17,500	
Selling, general and administrative expenses	L13 \$ 250	(200)	50	\$ 100	\$ 200	(100)	350	\$ 450	
Other nonoperating income (expense), net	L14 \$ (1,100)	(400)	—	\$ (1,500)	\$ (750)	(600)	—	\$ (1,350)	
Income (loss) from discontinued operations, net	L15 \$ —	18,950	—	\$ 18,950	\$ —	17,805	—	\$ 17,805	

Legend†:

†This legend, which is not part of the disclosure, is provided to illustrate the elements associated with values reported.

[1] XL20

[2] XL21

Figure 6.1a

Entity ABC									
Statements of Financial Position Detail									
As of December 31,									
2019									
	A2:M6	A2:M9	A2:M8		A2:M6	A2:M9	A2:M8		
(in thousands)	Amount previously reported	Reclassification of discontinued operations	Error corrections - misapplication of GAAP	Adjusted amount	Amount previously reported	Reclassification of discontinued operations	Error corrections - misapplication of GAAP	Adjusted amount	
		[2]	[1]			[2]	[1]		
Property, plant and equipment, net	L16 \$ 1,575,000	(85,000)	—	\$ 1,490,000	\$ 1,465,500	(67,000)	—	\$ 1,398,500	
Total assets	L17 \$ 5,600,000	—	35,000	\$ 5,635,000	\$ 4,950,000	—	44,000	\$ 4,994,000	
Total liabilities	L18 \$ 3,123,785	—	(65,000)	\$ 3,058,785	\$ 2,980,000	—	(48,000)	\$ 2,932,000	
Assets held for sale from discontinued operations	L19 \$ —	85,000	—	\$ 85,000	\$ —	67,000	—	\$ 67,000	

Legend†:

†This legend, which is not part of the disclosure, is provided to illustrate the elements associated with values reported.

[1] XL20

[2] XL21

Figure 6.1b

The legend for the elements used to tag these facts follows:

Standard Label	Balance Type	Period Type	Element Name
A2 Revision of Prior Period [Axis]		Duration	RestatementAxis
Revision of Prior Period [Domain]		Duration	RestatementDomain
M6 Previously Reported [Member]		Duration	ScenarioPreviouslyReportedMember
M8 Revision of Prior Period, Error Correction, Adjustment [Member]		Duration	RevisionOfPriorPeriodErrorCorrectionAdjustmentMember
M9 Revision of Prior Period, Reclassification, Adjustment [Member]		Duration	RevisionOfPriorPeriodReclassificationAdjustmentMember
L11 Revenues	Credit	Duration	Revenues
L12 Cost of Revenue	Debit	Duration	CostOfRevenue
L13 Selling, General and Administrative Expense	Debit	Duration	SellingGeneralAndAdministrativeExpense
L14 Other Nonoperating Income (Expense)	Credit	Duration	OtherNonoperatingIncomeExpense
L15 Income (Loss) from Discontinued Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest	Credit	Duration	IncomeLossFromDiscontinuedOperationsNetOfTax
L16 Property, Plant and Equipment, Net	Debit	Instant	PropertyPlantAndEquipmentNet
L17 Assets	Debit	Instant	Assets
L18 Liabilities	Credit	Instant	Liabilities
L19 Disposal Group, Including Discontinued Operation, Assets, Current	Debit	Instant	AssetsOfDisposalGroupIncludingDiscontinuedOperationCurrent
XL20 Error Correction, Type [Extensible Enumeration]		Duration	ErrorCorrectionTypeExtensibleList
XL21 Reclassification, Type [Extensible Enumeration]		Duration	ReclassificationTypeExtensibleList

Figure 6.2

The XBRL report views created using the modeling structure are provided here:

Standard Label		Preferred Label		2019-01-01 to 2019-12-31		
Date Context						
Revision of Prior Period [Axis] A2		Previously Reported [Member] M6	Revision of Prior Period, Reclassification, Adjustment [Member] M9	Revision of Prior Period, Error Correction, Adjustment [Member] M8	Report-wide Value	
L11	Revenues	Revenues	145450000	-25000000	-2000000	118450000
L12	Cost of Revenue	Costs of revenues	18190000	-6250000	560000	12500000
L13	Selling, General and Administrative Expense	Selling, general and administrative expenses	250000	-200000	50000	100000
L14	Other Nonoperating Income (Expense)	Other nonoperating income (expense), net	-1100000	-400000	0	-1500000
L15	Income (Loss) from Discontinued Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest	Income (loss) from discontinued operations, net	0	18950000	0	18950000
XL21	Reclassification, Type [Extensible Enumeration]	Reclassification of discontinued operations				http://www.abc.com/2022#DiscontinuedOperationsMember
XL20	Error Correction, Type [Extensible Enumeration]	Error corrections - misapplication of GAAP				http://www.abc.com/2022#MisapplicationOfGAAPMember

Figure 6.3a

Standard Label		Preferred Label		2019-12-31		
Date Context						
Revision of Prior Period [Axis] A2		Previously Reported [Member] M6	Revision of Prior Period, Reclassification, Adjustment [Member] M9	Revision of Prior Period, Error Correction, Adjustment [Member] M8	Report-wide Value	
L16	Property, Plant and Equipment, Net	Property, plant and equipment, net	1575000000	-85000000	0	1490000000
L17	Assets	Total assets	5600000000	0	35000000	5635000000
L18	Liabilities	Total liabilities	3123785000	0	-65000000	3058785000
L19	Disposal Group, Including Discontinued Operation, Assets, Current	Assets held for sale from discontinued operations	0	85000000	0	85000000

Figure 6.3b

Notes:

- Figures 6.3a and 6.3b provide information for one reporting period (2019). The other reporting period (2018) would be similarly structured.
- An extensible enumeration element is used to convey the type of reclassification. “Reclassification, Type [Extensible Enumeration]” (**XL21**) is used to tag the fact value indicating which reclassification is affecting the comparability of the financial statements. If a filer shows values from more than one reclassification within the filing in the same reporting date context, then the “Reclassification, Type [Axis]” is intended to be used.
- An extensible enumeration element is used to convey the type of error correction. “Error Correction, Type [Extensible Enumeration]” (**XL20**) is used to tag the fact value indicating which error correction is affecting the financial statements. If a filer shows values from more than one error correction within the filing in the same reporting date context, then the “Error Correction, Type [Axis]” is intended to be used.

Example 7—Disclosure of Textual Transition Information

This example illustrates the modeling for disclosures reporting textual transition information about amendments from an ASU. In a note on significant accounting policies, ABC Company discloses information about the nature and timing of adopting Accounting Standards Update 2016-02, *Leases (Topic 842)*.

Effective January 1, 2018,^[1] ABC Company (ABC Co.) early adopted^[2] *ASU 2016-02, Leases (Topic 842)*^[3], using the full retrospective approach. ^[4] Overall, ASU 2016-02 had a material impact on ABC Co.'s consolidated financial statements with the most significant impact being the recognition of right-of-use assets and lease liabilities for operating leases. See below for additional information including the impacts of ASU 2016-02 on the previously reported financial statements.

Legend[†]:

[†]This legend, which is not part of the disclosure, is provided to illustrate the elements associated with values reported.

[1] **L22** [2] **L23**

[3] **XL2** [4] **XL24**

Figure 7.1

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
XL2	Accounting Standards Update [Extensible Enumeration]		Duration	AccountingStandardsUpdateExtensibleList
L22	Change in Accounting Principle, Accounting Standards Update, Adoption Date		Instant	ChangeInAccountingPrincipleAccountingStandardsUpdateAdoptionDate
L23	Change in Accounting Principle, Accounting Standards Update, Early Adoption [true false]		Instant	ChangeInAccountingPrincipleAccountingStandardsUpdateEarlyAdoption
XL24	Change in Accounting Principle, Accounting Standards Update, Transition Option Elected [Extensible Enumeration]		Duration	ChangeInAccountingPrincipleAccountingStandardsUpdateTransitionOptionElectedExtensibleList

Figure 7.2

The XBRL report views created using the modeling structure are provided here:

	Standard Label	Preferred Label	
	Date Context		2018-12-31
L22	Change in Accounting Principle, Accounting Standards Update, Adoption Date	ASU 2016-02 adoption date	2018-01-01
L23	Change in Accounting Principle, Accounting Standards Update, Early Adoption [true false]	early adopted ASU 2016-02	true

Figure 7.3a

	Standard Label	Preferred Label	
	Date Context		2018-01-01 to 2018-12-31
XL2	Accounting Standards Update [Extensible Enumeration]	ASU 2016-02	http://fasb.org/us-gaap/2022#AccountingStandardsUpdate201602Member
XL24	Change in Accounting Principle, Accounting Standards Update, Transition Option Elected [Extensible Enumeration]	full retrospective approach ASU 2016-02	http://fasb.org/us-gaap/2022#AccountingStandardsUpdate201602RetrospectiveMember

Figure 7.3b

Notes:

- In this example, “Change in Accounting Principle, Accounting Standards Update, Early Adoption [true false]” (**L23**) is used instead of “Change in Accounting Principle, Accounting Standards Update, Adopted [true false]” because the filer early adopted the amendment from the ASU. If the filer adopted the amendments from the ASU upon its effective date, then “Change in Accounting Principle, Accounting Standards Update, Adopted [true false]” would be used.
- An extensible enumeration element is used to convey the amendment from one ASU. “Accounting Standards Update [Extensible Enumeration]” (**XL2**) is used to tag the fact value indicating which amendment from an ASU is affecting the financial statements. If a filer shows values amendments from more than one ASU within the filing in the same reporting date context, then the “Accounting Standards Update [Axis]” (**A4**) is intended to be used.

Example 8—Disclosure of Expected Impacts of ASU—Cumulative Effect in Period of Adoption

This example illustrates the modeling for disclosures reporting information about the expected impacts of amendments from an ASU with the cumulative effect in the period of adoption transition method (also known as the modified retrospective transition approach in this example). In a note on recently issued accounting standards, ABC Company discloses information related to the adoption of *Accounting Standards Update 2016-13, Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*.

Effective January 1, 2022^[1], ABC Company will adopt *ASU 2016-13, Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*,^[2] using the modified retrospective transition approach as of the period of adoption by recording a cumulative effect adjustment to decrease retained earnings by \$5 million^[3] to \$10 million^[4]. The Company does not expect the adoption to have a material effect on operating results.

Legend[†]:

[†]This legend, which is not part of the disclosure, is provided to illustrate the elements associated with values reported.

[1] **L22, A5:M14**

[2] **XL2**

[3] **L1, A1:M3, A3:M10, A5:M14, A6:M15**

[4] **L1, A1:M3, A3:M10, A5:M14, A6:M16**

Figure 8.1

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Equity Components [Axis]		Duration	StatementEquityComponentsAxis
	Equity Component [Domain]		Duration	EquityComponentDomain
M3	Retained Earnings [Member]		Duration	RetainedEarningsMember
A3	Cumulative Effect, Period of Adoption [Axis]		Duration	CumulativeEffectPeriodOfAdoptionAxis
	Cumulative Effect, Period of Adoption [Domain]		Duration	CumulativeEffectPeriodOfAdoptionDomain
M10	Cumulative Effect, Period of Adoption, Adjustment [Member]		Duration	CumulativeEffectPeriodOfAdoptionAdjustmentMember
A5	Scenario [Axis]		Duration	StatementScenarioAxis
	Scenario [Domain]		Duration	ScenarioUnspecifiedDomain
M14	Pro Forma [Member]		Duration	ProFormaMember
A6	Statistical Measurement [Axis]		Duration	RangeAxis
	Statistical Measurement [Domain]		Duration	RangeMember
M15	Minimum [Member]		Duration	MinimumMember
M16	Maximum [Member]		Duration	MaximumMember
XL2	Accounting Standards Update [Extensible Enumeration]		Duration	AccountingStandardsUpdateExtensibleList
L1	Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	Credit	Instant	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest
L22	Change in Accounting Principle, Accounting Standards Update, Adoption Date		Instant	ChangeInAccountingPrincipleAccountingStandardsUpdateAdoptionDate

Figure 8.2

The XBRL report views created using the modeling structure are provided here:

Standard Label	Preferred Label			
Date Context		2021-12-31		
Scenario [Axis]		Pro Forma [Member]		
A5		M14		
Equity Components [Axis]		Retained Earnings [Member]		
A1		M3		
Cumulative Effect, Period of Adoption [Axis]		Cumulative Effect, Period of Adoption, Adjustment [Member]		
A3		M10		
Statistical Measurement [Axis]		Minimum [Member]	Maximum [Member]	
A6		M15	M16	
L1 Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	retained earnings	-5000000	-10000000	
L22 Change in Accounting Principle, Accounting Standards Update, Adoption Date	ASU 2016-13 adoption date			2022-01-01

Figure 8.3a

Standard Label	Preferred Label		
Date Context		2021-01-01 to 2021-12-31	
XL2 Accounting Standards Update [Extensible Enumeration]	adopt ASU 2016-13	http://fasb.org/us-gaap/2022#AccountingStandardsUpdate201613Member	

Figure 8.3b

Notes:

- In this example, the “Scenario [Axis]” (A5) and the “Pro Forma [Member]” (M14) are used because the amounts reported are expected and not actual impacts from the amendment from an ASU. The modeling for expected impacts of amendments from ASUs is consistent with the modeling for actual amounts. Therefore, when the filer adopts the amendments from the ASU and the amounts become actual, the modeling would be the same except the “Scenario [Axis]” (A5) and the “Pro Forma [Member]” (M14) would no longer be needed. Also, note that the members on the “Statistical Measurement [Axis]” (A6) may or may not be needed depending on whether a range is used to report amounts.
- An extensible enumeration element is used to convey the amendment from one ASU. “Accounting Standards Update [Extensible Enumeration]” (XL2) is used to tag the fact value indicating which amendment from an ASU is affecting the financial statements. If a filer shows values amendments from more than one ASU within the filing in the same reporting date context, then the “Accounting Standards Update [Axis]” (A4) is intended to be used.

Example 9—Disclosure of Expected Impacts of ASU—Retrospective Effect on Financial Statement Line Items

This example illustrates the modeling for disclosures reporting information related to the expected impacts of amendments from an ASU with the retrospective transition method. In a note on recently issued accounting standards, ABC Company discloses information related to the impact that the recently issued accounting standard (*Accounting Standards Update 2014-09, Revenue from Contracts with Customers (Topic 606)*) will have on the Statement of Financial Position when the standard is adopted in a future period.

Effective January 1, 2018^[1], ABC Company will adopt *ASU 2014-09, Revenue from Contracts with Customers (Topic 606)*^[2] using the full retrospective transition approach. The Company completed preliminary assessment of adopting Topic 606 on 2017 and 2016 operating results. The adoption is expected to have the following impact on select financial statement line items for the periods presented for the years ended:

		Year Ended December 31,	
		2017	2016
(in thousands, except per share amounts)			
Revenue	L25, A5:M14	\$ 940,100	\$ 870,000
Cost of sales	L26, A5:M14	(250,000)	(225,000)
Gross Profit	L27, A5:M14	<u>\$ 690,100</u>	<u>\$ 645,000</u>
Basic Earnings per share	L28, A5:M14	\$ 11.25	\$ 8.41
Diluted Earnings per share	L29, A5:M14	\$ 11.17	\$ 8.35

Legend[†]:

[†]This legend, which is not part of the disclosure, is provided to illustrate the elements associated with values reported.

[1] **L22, A5:M14**

[2] **XL2**

Figure 9.1

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A5	Scenario [Axis]		Duration	StatementScenarioAxis
	Scenario [Domain]		Duration	ScenarioUnspecifiedDomain
M14	Pro Forma [Member]		Duration	ProFormaMember
XL2	Accounting Standards Update [Extensible Enumeration]		Duration	AccountingStandardsUpdateExtensibleList
L22	Change in Accounting Principle, Accounting Standards Update, Adoption Date		Instant	ChangeInAccountingPrincipleAccountingStandardsUpdateAdoptionDate
L25	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	RevenueFromContractWithCustomerExcludingAssessedTax
L26	Cost of Goods and Services Sold	Debit	Duration	CostOfGoodsAndServicesSold
L27	Gross Profit	Credit	Duration	GrossProfit
L28	Earnings Per Share, Basic		Duration	EarningsPerShareBasic
L29	Earnings Per Share, Diluted		Duration	EarningsPerShareDiluted

Figure 9.2

The XBRL report views created using the modeling structure are provided here:

Standard Label		Preferred Label	2017-01-01 to 2017-12-31	
Date Context			Pro Forma [Member]	Report-wide Value
Scenario [Axis]	A5		M14	
XL2 Accounting Standards Update [Extensible Enumeration]	adopt ASU 2014-09			http://fasb.org/us-gaap/2022#AccountingStandardsUpdate201409 Member
L25 Revenue from Contract with Customer, Excluding Assessed Tax	Revenue		940100000	
L26 Cost of Goods and Services Sold	Cost of sales		250000000	
L27 Gross Profit	Gross Profit		690100000	
L28 Earnings Per Share, Basic	Basic Earnings per share		11.25	
L29 Earnings Per Share, Diluted	Diluted Earnings per share		11.17	

Figure 9.3a

Standard Label		Preferred Label	2017-12-31	
Date Context			Pro Forma [Member]	Report-wide Value
Scenario [Axis]	A5		M14	
L22 Change in Accounting Principle, Accounting Standards Update, Adoption Date	ASU 2014-09 adoption date			2018-01-01

Figure 9.3b

Notes:

- The XBRL report view represents the date context for 2017. The other reporting period (2016) would be similarly structured.
- In this example, the “Scenario [Axis]” (A5) and the “Pro Forma [Member]” (M14) are used because the amounts reported are expected and not actual impacts from the amendment from an ASU. The modeling for expected impacts of amendments from ASUs is consistent with the modeling for actual amounts. Therefore, when the filer adopts the amendments from ASUs and the amounts become actual, the modeling would be the same except the “Scenario [Axis]” (A5) and the “Pro Forma [Member]” (M14) would no longer be needed.
- An extensible enumeration element is used to convey the amendment from one ASU. “Accounting Standards Update [Extensible Enumeration]” (XL2) is used to tag the fact value indicating which amendment from an ASU is affecting the financial statements. If a filer shows values from amendments from more than one ASU within the filing in the same reporting date context, then the “Accounting Standards Update [Axis]” (A4) is intended to be used.

Example 10—Disclosure of Effects on Financial Statement Line Items from a Change in Reporting Entity

This example illustrates the modeling for disclosures reporting information related to the effects on certain financial statement line items from a change in reporting entity. In a note on change in reporting entity, ABC-XYZ Company (formerly ABC Company) discloses information related to its merger with XYZ Company which was accounted for as a change in reporting entity and a transaction between entities under common control of Parent Company.

Effective January 1, 2021, ABC Company merged with XYZ Company to become ABC-XYZ Company. Both entities are under common control of Parent Company and the merger was accounted for as a change in reporting entity^[1]. As a result, the consolidated financial statements are combined to include both entities and all intercompany transactions have been eliminated. The effect of the change in reporting entity on select financial statement line items for the periods presented for the years ended was as follows:

	Year Ended December 31,			
	2021		2020	
(in thousands, except per share amounts)				
Net income from continuing operations attributable to ABC-XYZ Company	L31	\$ 100,000	\$	50,000
Net income attributable to ABC-XYZ Company	L32	\$ 250,000	\$	75,000
Net earnings per common share attributable to ABC-XYZ Company:				
Basic Earnings per share	L33	\$ 1.56	\$	0.77
Diluted Earnings per share	L34	\$ 1.54	\$	0.76
Other comprehensive income (loss)	L35	\$ 14,000	\$	5,000

Legend[†]:

[†]This legend, which is not part of the disclosure, is provided to illustrate the elements associated with values reported.

[1] **L30**

Figure 10.1

The legend for the elements used to tag these facts follows:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L30	Change in Reporting Entity [true false]		Duration	ChangeInReportingEntity1
L31	Change in Reporting Entity, Income (Loss) from Continuing Operations, after Tax, Attributable to Parent	Credit	Duration	ChangeInReportingEntityIncomeLossFromContinuingOperationsAfterTaxAttributableToParent
L32	Change in Reporting Entity, Income (Loss), after Tax, Attributable to Parent	Credit	Duration	ChangeInReportingEntityIncomeLossAfterTaxAttributableToParent
L33	Change in Reporting Entity, Earnings Per Share, Basic		Duration	ChangeInReportingEntityEarningsPerShareBasic
L34	Change in Reporting Entity, Earnings Per Share, Diluted		Duration	ChangeInReportingEntityEarningsPerShareDiluted
L35	Change in Reporting Entity, Other Comprehensive Income (Loss), after Tax and Adjustments	Credit	Duration	ChangeInReportingEntityOtherComprehensiveIncomeLossAfterTax

Figure 10.2

The XBRL report views created using the modeling structure are provided here:

	Standard Label	Preferred Label	2021-01-01 to 2021-12-31
	Date Context		
L30	Change in Reporting Entity [true false]	Merger accounted as change in reporting entity	true
L31	Change in Reporting Entity, Income (Loss) from Continuing Operations, after Tax, Attributable to Parent	Net income from continuing operations attributable to ABC-XYZ Company	100000000
L32	Change in Reporting Entity, Income (Loss), after Tax, Attributable to Parent	Net income attributable to ABC-XYZ Company	250000000
L33	Change in Reporting Entity, Earnings Per Share, Basic	Net earnings per common share attributable to ABC-XYZ Company, Basic	1.56
L34	Change in Reporting Entity, Earnings Per Share, Diluted	Net earnings per common share attributable to ABC-XYZ Company, Diluted	1.54
L35	Change in Reporting Entity, Other Comprehensive Income (Loss), after Tax and Adjustments	Other comprehensive income (loss)	14000000

Figure 10.3

Notes:

- The XBRL report view represents the date context for 2021. The other reporting period (2020) would be similarly structured.
- In this example, “Consolidated Entities [Axis]” and “Consolidation Items [Axis]” are not used because the filer shows the effects on certain financial statement line items from a change in reporting entity and does not show financial statement line items by entity and by consolidation components such as eliminations. If a filer does show such consolidation items, then those axes would be included in the tagging. Although the existing axes are not specific to change in reporting entity the underlying nature of the transaction is similar.

Appendix A—Changes to 2022 GAAP Taxonomy Implementation Guide 2.0 from 2020 GAAP Taxonomy Implementation Guide
Version 1.1

Example Number(s) or Section	Figure(s)	Explanation
Section 2, Example 6	6.3a, 6.3b, 6.3c	Figure 6.3a was modified to include the tagging that was originally included in 6.3b. Figure 6.3c was modified to 6.3b.
Section 2, Example 8	8.1, 8.2, 8.3a, 8.3b	New example
Section 2, Example 9	9.1, 9.2, 9.3	New example
Section 2, Example 10	10.1, 10.2, 10.3	New example