FASB PROPOSED GAAP TAXONOMY IMPLEMENTATION GUIDE

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Financial Statement Location Dimensions: A Guide for Preparers

GAAP Financial Reporting Taxonomy and SEC Reporting Taxonomy

(collectively referred to as the "GAAP Taxonomy")

Implementation Guide Series

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:
Assistant Director, XBRL Staff
File Reference No. 2026-2850

Financial Accounting Standards Board

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 August 20, 2026. Interested parties should submit their comments by email to xbrlguide@fasb.org, File Reference No. 2026-2850 Those without email should send their comments to "Assistant Director, XBRL Staff, File Reference No. 2026-2850, FASB, 801 Main Avenue , 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 FASB Taxonomies Comment Letters page.

An electronic copy of this proposed GAAP Taxonomy Implementation Guide is available on the FASB's website.

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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 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 find this proposed Guide useful? If yes, are there additional improvements you would recommend? If not, what changes would you propose?

2. Do you agree with the examples provided explaining how to use the *financial statement location dimensions*? If not, what examples would you suggest?

3. Do you think there is additional information that should be covered about financial statement location dimensions? If so, what is that information?

Proposed GAAP Taxonomy Implementation Guide on Financial Statement Location Dimensions: A Guide for Preparers

Overview

The purpose of this proposed Guide is to describe when and how to use the financial statement location dimensions (defined in the next section) and what alternative elements should be considered instead of the financial statement location dimensions. The target audience for the Guide is any party responsible for tagging financial statements in an U.S. Securities and Exchange Commission (SEC) Extensible Business Reporting Language ("XBRL") filing.

While constituents may find the information in the Guide useful, users looking for guidance to conform to SEC eXtensible Business Reporting Language (XBRL) filing requirements should look to the SEC EDGAR Filer Manual, EDGAR XBRL Guide, and other information provided on the SEC's website at www.sec.gov/structureddata.

There are two sections included in this Guide:

Financial Statement Location Dimensions

Financial statement location dimensions (FSLDs) identify where balances are disclosed when they are not separately presented in the primary financial statements (the statement of financial position, statement of income, or statement of comprehensive income) and the balance is disclosed in multiple different financial statement captions.[1] The financial statement location dimensions are:

- "Location, Statement of Financial Position, Balance [Axis]" (StatementOfFinancialPositionLocationBalanceAxis)
- "Location, Statement of Income, Balance [Axis]" (IncomeStatementLocationAxis)
- "Location, Statement of Other Comprehensive Income, Balance [Axis]" (OtherComprehensiveIncomeBalanceAxis)

In addition, the following two dimensions are similarly modeled to support the disclosure of transactional information:

- "Location, Statement of Financial Position, Activity, Accrual [Axis]" (SfpLocationActivityAccrualAxis)
- "Location, Statement of Financial Position, Activity, Capitalization [Axis]" (SfpLocationActivityCapitalizationAxis)

This Guide illustrates the use of all five dimensions.

Originally, the financial statement location dimensions were modeled as explicit dimensions. Beginning with the 2026 GAAP Taxonomy update, they were remodeled as typed dimensions to promote greater consistency across the GAAP Taxonomy.

[1] When the entire balance is reported within a single financial statement caption on the financial statements, an extensible enumeration primary line item element is intended to be used to indicate the financial statement line items in which the accounting concepts is located when that accounting concept is not presented separately. For more information see the *Extensible Enumerations: A Guide for Preparers*.

General Information

(1) A legend for dimensions and domain members has been provided to associate with facts contained in the examples. 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	**Location, Statement of Financial Position, Balance [Axis]**	**StatementOfFinancialPositionLocationBalanceAxis**
us-gaap:OtherAssetsNoncurrent		
us-gaap:AssetsHeldForSaleNotPartOfDisposalGroupCurrent		
A2	**Location, Statement of Income, Balance [Axis]**	**IncomeStatementLocationAxis**
us-gaap:GeneralAndAdministrativeExpense		
us-gaap:CostOfGoodsAndServicesSold		
A3	**Location, Statement of Other Comprehensive Income, Balance [Axis]**	**OtherComprehensiveIncomeBalanceAxis**
us-gaap:OtherComprehensiveIncomeLossCashFlowHedgeGainLossBeforeReclassificationAfterTax		
us-gaap:OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationGainLossArisingDuringPeriodNetOfTax		
A4	**Product and Service [Axis]**	**ProductOrServiceAxis**
	Product and Service [Domain]	ProductsAndServicesDomain
M1	License [Member]	LicenseMember
A5	**Location, Statement of Financial Position, Activity, Accrual [Axis]**	**SfpLocationActivityAccrualAxis**
us-gaap:AccountsReceivableNet		
us-gaap:OtherAssetsCurrent		
A6	**Location, Statement of Financial Position, Activity, Capitalization [Axis]**	**SfpLocationActivityCapitalizationAxis**
us-gaap:OtherAccruedLiabilitiesCurrentAndNoncurrent		

(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, 20XX) and duration elements have a starting and ending date as their context (such as January 1 through December 31, 20XX).

(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, see the SEC's *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: How to Use Financial Statement Location Dimensions

The FSLDs are intended to identify the specific locations within the financial statements of values that are not required to be presented separately in the primary financial statements.[2] These dimensions provide location context only and do not change the meaning of the primary line-item element being reported. Use of these dimensions to convey additional meaning or to modify the interpretation of the primary line-item element is discouraged, as it can obscure the nature of the reported data and hinder consumption.

The FSLDs are intended to be used when the disclosed balances are disaggregated across multiple different line item captions in the primary financial statements. When the values are not disaggregated across multiple line items but are disclosed within a single line-item caption in the primary financial statements, the corresponding extensible enumeration element should be used instead. For further guidance, please refer to *Extensible Enumerations: A Guide for Preparers.*

Section 1.1: How to Use "Location, Statement of Financial Position, Balance [Axis]"

"Location, Statement of Financial Position, Balance [Axis]" is included in the GAAP Financial Reporting Taxonomy (GRT) to provide filers with a way of reporting under the *FASB Accounting Standards Codification*® (ASC) which line item(s) in the statement of financial position that a concept that is not reported separately is located, to be used in concert with the corresponding extensible enumeration elements. For example, the disclosure requirement in ASC 842-20-45-2 is detailed below:

842-20-45-2	If a lessee does not present finance lease and operating lease right-of-use assets and lease liabilities separately in the statement of financial position, the lessee shall disclose which line items in the statement of financial position include those right-of-use assets and lease liabilities.

ASC 842-20-45-2 requires an entity to disclose the specific locations within the statement of financial position where operating lease right-of-use assets and finance lease right-of-use assets are reported when they are not separately reported in the primary financial statement.

[2] See footnote 1.

Example 1.1

This example illustrates how "Location, Statement of Financial Position, Balance [Axis]" is intended to be used to tag the disclosure requirements of ASC 842-20-45-2:

Information related to our right-of-use assets and lease liabilities follows:
(in thousands)

Right-of-use assets	Balance Sheet Classification				December 31, 20X1
Operating lease assets	Other noncurrent assets		L1, A1:us-gaap:OtherAssetsNoncurrent	$	2,500
Operating lease assets	Assets held for sale		L1, A1:us-gaap:AssetsHeldForSaleNotPartOfDisposalGroupCurrent		300
Total operating lease assets			**L1**	**$**	**2,800**
Finance lease assets	Other noncurrent assets		L2, A1:us-gaap:OtherAssetsNoncurrent	$	800
Finance lease assets	Assets held for sale		L2, A1:us-gaap:AssetsHeldForSaleNotPartOfDisposalGroupCurrent		100
Total finance lease assets			**L2**	**$**	**900**
Lease liabilities					
Operating lease liabilities, current	Current accrued liabilities	[1]	L3	$	600
Operating lease liabilities, noncurrent	Other noncurrent liabilities	[2]	L5		2,300

Legend†:

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

[1] **XL4**

[2] **XL6**

Figure 1.1.1

In this case, the value of the right-of-use assets for both operating leases and finance leases are not separately presented in the statement of financial position. Instead, the values are reported in multiple line items—other noncurrent assets and assets held for sale.

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

	Standard Label	Balance Type	Period Type	Element Name
A1	Location, Statement of Financial Position, Balance [Axis]		Duration	StatementOfFinancialPositionLocationBalanceAxis
us-gaap:OtherAssetsNoncurrent				
us-gaap:AssetsHeldForSaleNotPartOfDisposalGroupCurrent				
L1	Operating Lease, Right-of-Use Asset	Debit	Instant	OperatingLeaseRightOfUseAsset
L2	Finance Lease, Right-of-Use Asset, after Accumulated Amortization	Debit	Instant	FinanceLeaseRightOfUseAsset
L3	Operating Lease, Liability, Current	Credit	Instant	OperatingLeaseLiabilityCurrent
XL4	Operating Lease, Liability, Current, Statement of Financial Position [Extensible Enumeration]		Instant	OperatingLeaseLiabilityCurrentStatementOfFinancialPositionExtensibleList
L5	Operating Lease, Liability, Noncurrent	Credit	Instant	OperatingLeaseLiabilityNoncurrent
XL6	Operating Lease, Liability, Noncurrent, Statement of Financial Position [Extensible Enumeration]		Instant	OperatingLeaseLiabilityNoncurrentStatementOfFinancialPositionExtensibleList

Figure 1.1.2

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

	Standard Label	Preferred Label			
	Location, Statement of Financial Position, Balance [Axis] A1		us-gaap:OtherAssetsNoncurrent	us-gaap:AssetsHeldForSaleNotPartOfDisposalGroupCurrent	Report-Wide Value
L1	Operating Lease, Right-of-Use Asset	Operating lease assets	2500000	300000	2800000
L2	Finance Lease, Right-of-Use Asset, after Accumulated Amortization	Finance lease assets	800000	100000	900000
L3	Operating Lease, Liability, Current	Operating lease liabilities, current			600000
XL4	Operating Lease, Liability, Current, Statement of Financial Position [Extensible Enumeration]	Current accrued liabilities			http://fasb.org/us-gaap/202X#AccruedLiabilitiesCurrent
L5	Operating Lease, Liability, Noncurrent	Operating lease liabilities, noncurrent			2300000
XL6	Operating Lease, Liability, Noncurrent, Statement of Financial Position [Extensible Enumeration]	Other noncurrent liabilities			http://fasb.org/us-gaap/202X#OtherLiabilitiesNoncurrent

Figure 1.1.3

This information is valuable to data users seeking to compare statements of financial position among different companies. With knowledge of where the lease asset and liability balances are reported, users can adjust the balances to ensure comparability across companies, even if some filers separately disclose the operating lease and finance lease right-of-use assets in the statement of financial position. For the example above, a user could reduce the balance of “Other Assets, Noncurrent” by $3,300,000 ($2,500,000 + $800,000) for the operating lease right-of-use assets and finance lease right-of-use assets if it wants to exclude those values in its analysis. “Location, Statement of Financial Position, Balance [Axis]” is needed to disaggregate the balances of “Operating Lease, Right-of-Use Asset” and “Finance Lease, Right-of-Use Asset, after Accumulated Amortization.” With the use of the new typed dimension, the members are sufficient when a balance is being disaggregated across multiple line items, because the typed dimension member value provides the level of precision that the previous members before remodeling did not convey to users. In these situations, use of an extensible enumeration is unnecessary, because it would be redundant given the precision already conveyed by the typed dimension. When the balance is not disaggregated and is reported entirely within a single line-item caption on the face of the financial statements, use of the extensible enumeration elements is preferred, because they clearly convey to users that the entire balance is captured within that single caption.

For the liabilities, the current and noncurrent portions of the operating lease liability are not being disclosed in multiple line items in the statement of financial position, so the use of "Location, Statement of Financial Position, Balance [Axis]" is not needed with the extensible enumeration elements for reporting the information, as noted above.

Section 1.2: How to Use "Location, Statement of Income, Balance [Axis]"

Example 1.2

Below is an example of how "Location, Statement of Income, Balance [Axis]" is intended to be used:

350-30-50-3	For each impairment loss recognized related to an intangible asset, all of the following information shall be disclosed in the notes to financial statements that include the period in which the impairment loss is recognized: a. A description of the impaired intangible asset and the facts and circumstances leading to the impairment b. The amount of the impairment loss and the method for determining fair c. The caption in the income statement or the statement of activities in which the impairment loss is aggregated d. If applicable, the segment in which the impaired intangible asset is reported under Topic 280.

Under ASC 350-30-50-3(c), while there is no requirement to separately report an impairment loss recognized for an intangible asset on a statement, there is a requirement to provide the caption that the impairment loss is contained in (highlighted above).

Below is an illustration of how "Location, Statement of Income, Balance [Axis]" is intended to be used to tag the disclosure requirements of ASC 350-30-50-3(c).

> The company recorded impairments on finite-lived intangible assets of which $2.2 million[3] was included in general and administrative expense and $0.9[4] million was included in cost of goods sold.

[3] **L7, A2:us-gaap:GeneralAndAdministrativeExpense**

[4] **L7, A2:us-gaap:CostOfGoodsAndServicesSold**

Figure 1.2.1

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

	Standard Label	Balance Type	Period Type	Element Name
A2	Location, Statement of Income, Balance [Axis]		Duration	IncomeStatementLocationAxis
us-gaap:GeneralAndAdministrativeExpense				
us-gaap:CostOfGoodsAndServicesSold				
L7	Intangible Asset, Finite-Lived, Impairment Loss	Debit	Duration	ImpairmentOfIntangibleAssetsFinitelived

Figure 1.2.2

In this example, the filer has reported its impairment of finite-lived intangible assets within two line items in the Statement of Income.

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

	Location, Statement of Income, Balance [Axis] A2	us-gaap:GeneralAndAdministrativeExpense	us-gaap:CostOfGoodsAndServicesSold	Report-wide Value
L7	Intangible Asset, Finite-Lived, Impairment Loss	2200000	900000	

Figure 1.2.3

As noted in the prior example, because the balance is being disaggregated across multiple financial statement captions, use of "Location, Statement of Financial Position, Balance [Axis]" is sufficient on its own, because the members convey the precise locations within the Statement of Income in which the balances are reported. In these circumstances, use of the corresponding extensible enumeration elements is unnecessary, because the balance is already being disaggregated and the typed dimension member value provides the required precision.

Section 1.3: How to Use the "Location, Statement of Other Comprehensive Income, Balance [Axis]"

Under ASC 820-10-50-3(b), for derivative assets and liabilities categorized within Level 3 of the fair value hierarchy, the reporting entity shall report a reconciliation from the opening balances to the closing balances, disclosing changes separately during the period. Below is an illustration of how "Location, Statement of Other Comprehensive Income, Balance [Axis]" is intended to be used to tag the disclosure requirements on a net basis for derivatives:

Example 1.3

In this example, the effect of the net derivative activity is included in two different captions in the statement of other comprehensive income:

Net Derivative Activity				
For the year ended December 31, 20X1				
(in thousands)				
Balance at December 31, 20X0		**L8**	$	300
Realized and unrealized gains losses:				
Included in earnings[3]	[5]	**L9**	$	(20)
Included in other comprehensive income - derivative activity		**L11, A3:us-gaap:OtherComprehensiveIncomeLossCashFlowHedgeGainLossBeforeReclassificationAfterTax**		90
Included in other comprehensive income - foreign currency activity		**L11, A3:us-gaap:OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationGainLossArisingDuringPeriodNetOfTax**		5
Acquisitions		**L12**		50
Settlements		**L13**		(70)
Balance at December 31, 20X1		**L8**	$	355

[3]Realized gains (losses) on are included in gains (losses) on derivatives in the Consolidated Statement of Income.

Legend:[†]

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

[5] **XL10**

Figure 1.3.1

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

	Standard Label	Balance Type	Period Type	Element Name
A3	Location, Statement of Other Comprehensive Income, Balance [Axis]		Duration	OtherComprehensiveIncomeBalanceAxis
us-gaap:OtherComprehensiveIncomeLossCashFlowHedgeGainLossBeforeReclassificationAfterTax				
us-gaap:OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationGainLossArisingDuringPeriodNetOfTax				
L8	Fair Value, Net Derivative Asset (Liability) Measured on Recurring Basis with Unobservable Inputs	Debit	Instant	FairValueNetDerivativeAssetLiabilityMeasuredOnRecurringBasisWithUnobservableInputs
L9	Fair Value, Net Derivative Asset (Liability) Measured on Recurring Basis, Unobservable Inputs Reconciliation, Gain (Loss) Included in Earnings	Credit	Duration	FairValueNetDerivativeAssetLiabilityMeasuredOnRecurringBasisUnobservableInputsReconciliationGainLossIncludedInEarnings
XL10	Fair Value, Net Derivative Asset (Liability), Recurring Basis, Unobservable Input Reconciliation, Gain (Loss), Statement of Income or Comprehensive		Duration	FairValueRecurringBasisUnobservableInputReconciliationNetDerivativeAssetLiabilityGainLossStatementOfIncomeExtensibleList
L11	Fair Value, Net Derivative Asset (Liability) Measured on Recurring Basis, Unobservable Inputs Reconciliation, Gain (Loss) Included in Other Comprehensive Income (Loss)	Credit	Duration	FairValueNetDerivativeAssetLiabilityMeasuredOnRecurringBasisUnobservableInputsReconciliationGainLossIncludedInOtherComprehensiveIncomeLoss
L12	Fair Value, Net Derivative Asset (Liability) Measured on Recurring Basis, Unobservable Inputs Reconciliation, Purchases	Debit	Duration	FairValueNetDerivativeAssetLiabilityMeasuredOnRecurringBasisUnobservableInputsReconciliationPurchases
L13	Fair Value, Net Derivative Asset (Liability) Measured on Recurring Basis, Unobservable Inputs Reconciliation, Settlements	Credit	Duration	FairValueNetDerivativeAssetLiabilityMeasuredOnRecurringBasisUnobservableInputsReconciliationSettlements

Figure 1.3.2

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

	Standard Label	Preferred Label					
	Date Context		20X1-01-01 to 20X1-12-31			20X1-12-31	20X0-12-31
	Location, Statement of Other Comprehensive Income, Balance [Axis] A3		us-gaap:OtherComprehensiveIncomeLossCashFlowHedgeGainLossBeforeReclassificationAfterTax	us-gaap:OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationGainLossArisingDuringPeriodNetOfTax	Report-Wide Value	Report-Wide Value	Report-Wide Value
L8	Fair Value, Net Derivative Asset (Liability) Measured on Recurring Basis with Unobservable Inputs	Net derivative activity, balance at December 31				355000	300000
L9	Fair Value, Net Derivative Asset (Liability) Measured on Recurring Basis, Unobservable Inputs Reconciliation, Gain (Loss) Included in Earnings	Net derivative activity, Included in earnings			20000		
XL10	Fair Value, Net Derivative Asset (Liability), Recurring Basis, Unobservable Input Reconciliation, Gain (Loss), Statement of Income or Comprehensive Income [Extensible Enumeration]	Realized gains (losses) are included in gains (losses) on derivatives in the Consolidated Statement of Income.			http://fasb.org/us-gaap/20X1#GainLossOnSaleOfDerivatives		
L11	Fair Value, Net Derivative Asset (Liability) Measured on Recurring Basis, Unobservable Inputs Reconciliation, Gain (Loss) Included in Other Comprehensive Income (Loss)	Net derivative activity, Included in other comprehensive income	90000	5000			
L12	Fair Value, Net Derivative Asset (Liability) Measured on Recurring Basis, Unobservable Inputs Reconciliation, Purchases	Net derivative activity, Acquisitions			50000		
L13	Fair Value, Net Derivative Asset (Liability) Measured on Recurring Basis, Unobservable Inputs Reconciliation, Settlements	Net derivative activity, Settlements			70000		

Figure 1.3.3

As noted in the prior example, because the balance is being disaggregated across multiple financial statement captions in the statement of comprehensive income, use of “Location, Statement of Other Comprehensive Income, Balance [Axis]” is sufficient on its own, as the members convey the precise locations within the Statement of Other Comprehensive Income in which the balances are reported. For this disclosure, use of the extensible enumeration is needed for the realized gains (losses) recognized in earnings because that value is not disaggregated in the statement of income.

Section 2: How to use Dimensions for Recording Transactional Information

Two dimensions are included in the GAAP Taxonomy to address use cases observed in the data when "Location, Statement of Financial Position, Balance [Axis]" was applied outside its intended purpose. In those cases, "Location, Statement of Financial Position, Balance [Axis]" was used to describe activity illustrated in the journal entries below, specifically to indicate where a transaction or balance was recorded or reported.

Sections 2.1 and 2.2 describe the appropriate use of these two dimensions. Section 2.1 illustrates situations in which accrual activity is reported as an effect on a statement of financial position item, while Section 2.2 illustrates situations in which capitalization activity is reported as an effect on a statement of financial position item.

Extensible enumerations were not modeled for the activity disclosures because they contain informational transaction data (see Section 1).

Section 2.1: How to use "Location, Statement of Financial Position, Activity, Accrual [Axis]"

The first dimension, "Location, Statement of Financial Position, Activity, Accrual [Axis]" (SfpLocationActivityAccrualAxis), is intended to be used when a filer needs to disclose where a revenue or expense item has been reported as an effect on a statement of position line item resulting in combination of instant/duration or duration/instant activity that is demonstrated in the journal entry below in Figure 2.1.1 (shown in millions).

Example 2.1

Here is an example disclosure:

> License revenue totaled $37.5[6] million. License revenue of $21.4 million[7] was included in accounts receivable at December 31, 20X1. License revenue of $6.4 million[8] was included in other current assets at December 31, 20X1.

[6] **L14, A4:M1**

[7] **L14, A4:M1, A5: us-gaap:AccountsReceivableNet**

[8] **L14, A4:M1, A5: us-gaap:OtherAssetsCurrent**

The underlying journal entry that the filer is trying to convey in using "Location, Statement of Financial Position, Activity, Accrual [Axis]" is shown below:

Journal Entry	**Debit**	**Credit**
Cash	9.7	
Accounts receivable	21.4	
Other current assets	6.4	
License revenue		37.5

Figure 2.1.1

Note: The $9.7 million debit to cash is not disclosed and is included solely to balance the journal entry.

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

	Standard Label	**Balance Type**	**Period Type**	**Element Name**
A4	Product and Service [Axis]		Duration	ProductOrServiceAxis
	Product and Service [Domain]		Duration	ProductsAndServicesDomain
M1	License [Member]		Duration	LicenseMember
A5	Location, Statement of Financial Position, Activity, Accrual [Axis]		Duration	SfpLocationActivityAccrualAxis
us-gaap:AccountsReceivableNet				
us-gaap:OtherAssetsCurrent				
L14	Revenue from Contract with Customer, Excluding Assessed Tax	Credit	Duration	Revenue from Contract with Customer, Excluding Assessed Tax

Figure 2.1.2

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

	Product and Service [Axis] A4	License [Member] M1		
	Location, Statement of Financial Position, Activity, Accrual [Axis] A5	us-gaap:AccountsReceivableNet	us-gaap:OtherAssetsCurrent	
L14	Revenue from Contract with Customer, Excluding Assessed Tax	21400000	6400000	37500000

Figure 2.1.3

Section 2.2: How to use "Location, Statement of Financial Position, Activity, Capitalization [Axis]"

The second dimension, "Location, Statement of Financial Position, Activity, Capitalization [Axis]" (SfpLocationActivityCapitalizationAxis), is intended to be used when a filer needs to disclose where an amount has been reported as an effect on a statement of financial position line item resulting in a combination of instant/instant activity that is demonstrated in the journal entry below in Figure 2.2.1 (shown in millions).

Example 2.2

Here is an example disclosure:

> During the year ended December 31, 20X1, the Company repurchased 2 million[9] of the Company's shares of common stock for $662 million[10] through open market transactions, of which $38 million[11] was accrued at December 31, 20X1 within "other accrued liabilities" in the Company's Condensed Consolidated Balance Sheet for share repurchases that were executed in late December 20X1 and settled in early January 20X2.

[9] **L15**

[10] **L16**

[11] **L16, A6:us-gaap:OtherAccruedLiabilitiesCurrentAndNoncurrent**

The underlying journal entry that the filer is trying to convey in using Location, Statement of Financial Position, Activity, Capitalization [Axis] is shown below:

Journal Entry	Debit	Credit
Treasury Stock	662	
Accrued Liabilities		38
Cash		624

Figure 2.2.1

Note: The $624 million credit to cash is not disclosed and is included solely to balance the journal entry.

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

	Standard Label	Balance Type	Period Type	Element Name
A6	Location, Statement of Financial Position, Activity, Capitalization [Axis]		Duration	SfpLocationActivityCapitalizationAxis
us-gaap:OtherAccruedLiabilitiesCurrentAndNoncurrent				
L15	Treasury Stock, Shares, Acquired		Duration	TreasuryStockSharesAcquired
L16	Treasury Stock, Value, Acquired, Cost Method	Debit	Duration	TreasuryStockValueAcquiredCostMethod

Figure 2.2.2

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

	Location, Statement of Financial Position, Activity, Capitalization [Axis] A6	us-gaap:OtherAccruedLiabilitiesCurrentAndNoncurrent	Report-wide Value
L15	Treasury Stock, Shares, Acquired		2000000
L16	Treasury Stock, Value, Acquired, Cost Method	38000000	662000000

Figure 2.2.3

Section 2.3: Matrix explaining dimension uses

Here is a matrix (in millions) explaining how to use the five dimensions:

							Tagging		
Example Number	**Case**	**Scenario**	**Example Description**	**Journal Entry**	**DR**	**CR**	**Element**	**Typed Dimension**	**Typed Member**
1.1	Instant element value disclosed in different accounts across the statement of financial position	Disclose location of where balances are reported	Right-of-use (ROU) asset disclosed in Current and Noncurrent Other Assets	N/A				Location, Statement of Financial Position, Balance [Axis]	us-gaap:OtherAssetsNoncurrent
1.1				N/A				Location, Statement of Financial Position, Balance [Axis]	us-gaap:AssetsHeldForSaleNotPartOfDisposalGroupCurrent
1.2	Duration element value disclosed in different accounts across the statement of comprehensive income	Disclose location of where balances are reported	Impairment of finite-lived intangible assets disclosed in general and administrative expense and cost of goods sold	N/A				Location, Statement of Income, Balance [Axis]	us-gaap:GeneralAndAdministrativeExpense
1.2				N/A				Location, Statement of Income, Balance [Axis]	us-gaap:CostOfGoodsAndServicesSold
1.3	Duration element value disclosed different accounts across the statement of other comprehensive income.	Disclose location of where balances are reported	Realized and unrealized gains (losses) disclosed in statement of other comprehensive derivative activity and foreign currency activity	N/A				Location, Statement of Other Comprehensive Income, Balance [Axis]	us-gaap:OtherComprehensiveIncomeLossCashFlowHedgeGainLossBeforeReclassificationAfterTax
1.3				N/A				Location, Statement of Other Comprehensive Income, Balance [Axis]	us-gaap:OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationGainLossArisingDuringPeriodNetOfTax

Figure 2.3.1 (continues)

Example Number	Case	Scenario	Example Description	Journal Entry	DR	CR	Tagging: Element	Tagging: Typed Dimension	Tagging: Typed Member
2.1	Instant/Duration journal using duration element	Revenue allocated to multiple instant accounts	License revenue accrued in accounts receivable and other current assets	Cash	9.7		Not applicable—not disclosed		
2.1				Accounts receivable	21.4		RevenueFromContractWithCustomerExcludingAssessedTax, Duration, Monetary, Debit	Location, Statement of Financial Position, Activity, Accrual [Axis]	us-gaap:AccountsReceivableNet
2.1				Other current assets	6.4		RevenueFromContractWithCustomerExcludingAssessedTax, Duration, Monetary, Debit	Location, Statement of Financial Position, Activity, Accrual [Axis]	us-gaap:OtherAssetsCurrent
2.1				License revenue		37.5	RevenueFromContractWithCustomerExcludingAssessedTax, Duration, Monetary, Debit		
2.2	Instant/Instant journal using duration element	Amount payable to settle purchases of common stock	Purchases of the company's common stock	Treasury stock	662		Treasury Stock, Value, Acquired, Cost Method		
2.2				Accounts payable		38	Treasury Stock, Value, Acquired, Cost Method	Location, Statement of Financial Position, Activity, Capitalization [Axis]	us-gaap:OtherAccruedLiabilitiesCurrentAndNoncurrent
2.2				Cash		624	Not applicable—not disclosed		

Figure 2.3.1 (continued)

Appendix A: Modeling Challenges

A challenge in modeling these disclosures is representing meaningful relationships among multiple primary concepts and their associated facts. In many cases, the disclosure does not simply provide additional context about a single fact, but instead describes how multiple facts relate to one another, such as when one amount is a component of another or when multiple balances reflect different effects of the same transaction.

Current XBRL mechanisms provide limited support for expressing these relationships directly. Relationships such as *factExplanatoryFact* may be suitable when one fact explains another, but they do not adequately capture more complex relationships, including component relationships, paired debit and credit effects, or situations in which multiple facts together describe how an amount is reflected in the financial statements. As a result, taxonomy authors often rely on members in combination with dimensions or extensible enumeration elements to approximate these relationships, even though those constructs were not specifically designed for that purpose.

The challenge is particularly evident in the use of financial statement location dimensions. Typically, dimensions are used to disaggregate a reported balance by class or attribute, such that the individual members can be aggregated to arrive at the total reported amount, for example, breaking down revenue by product or business unit. In contrast, financial statement location dimensions qualify a fact by indicating where it is reported, rather than what portion of a total it represents.

The complexity increases because the modeling is inverted relative to typical dimensional usage. The dimension and member are applied to the component concept rather than to the aggregate concept. For example, in the disclosure illustrated earlier in this Guide, a right-of-use lease asset is identified as a component of “Other Noncurrent Assets.” If financial statement location dimensions were modeled consistently with a traditional component breakdown, the dimension and member would instead be applied to the “Other Noncurrent Assets” concept to identify its component parts, including the right-of-use lease asset.

This inversion of typical dimensional modeling can make it difficult for users to interpret the intended relationships between facts and to distinguish among disaggregation, classification, and transactional effects.

These modeling challenges provide important context for the guidance and examples presented in this document. The approaches used are intended to balance the need to convey these relationships with the constraints of existing XBRL constructs, while prioritizing clarity, consistency, and usability for data consumers.