**FASB** PROPOSED GAAP TAXONOMY IMPLEMENTATION GUIDE

**Version 1.0**

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Comments Due: March 25, 2025

# Segment Reporting (After Adoption of Accounting Standards Update 2023-07)

(2025 GAAP Taxonomy)

## GAAP Financial Reporting Taxonomy and SEC Reporting Taxonomy
### (collectively referred to as the "GAAP Taxonomy")

## Implementation Guide Series

**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 March 25, 2025. Interested parties should submit their comments by email to xbrlguide@fasb.org, File Reference No. 2025-350. Those without email should send their comments to "Chief of Taxonomy Development, File Reference No. 2025-350, 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.

**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 that the examples provide sufficient information to apply the GAAP Taxonomy elements and modeling for segment reporting (after adoption of the amendments in Accounting Standards Update 2023-07, *Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures)*? If not, why are they not sufficient?

2. Are there other examples for segment reporting (after adoption of the amendments in Update 2023-07) 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 segment reporting (after adoption of the amendments in Update 2023-07) facilitates data consumption and improves comparability? If not, why not?

4. Do you agree that the Guide addresses common reporting practices for segment reporting (after adoption of the amendments in Update 2023-07)? If not, what common reporting practices are not included?

5. Are there difficulties, challenges, or unintended consequences in applying the modeling structure for segment reporting (after adoption of the amendments in Update 2023-07) as illustrated in the Guide? If yes, what are they?

6. Is there another approach that would provide a better modeling structure for segment reporting (after adoption of the amendments in Update 2023-07)? If yes, what alternative would you propose?

**Proposed GAAP Taxonomy Implementation Guide on Segment Reporting (After Adoption of Accounting Standards Update 2023-07)**

## Overview

The purpose of this proposed Guide is to demonstrate the modeling for segment reporting (after adoption of the amendments in Update 2023-07). The examples are not intended to encompass all 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 segment reporting (after adoption of the amendments in Update 2023-07) is structured within the GAAP Taxonomy. The examples are based on the assumption that the entity meets the criteria for segment reporting (after adoption of the amendments in Update 2023-07) under Generally Accepted Accounting Principles (GAAP) and/or U.S. Securities Exchange Commission (SEC) authoritative literature. In addition, the reported line items within the examples do not include all reporting requirements and represent only partial disclosures for illustrative purposes.

*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 and other information provided on the SEC's website at [www.sec.gov/structureddata](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 1–3).

There are two sections included in this Guide:

- **Section 1: Overview of Modeling:** This section provides an overview of the modeling for segment reporting (after adoption of the amendments in Update 2023-07).

- **Section 2: Examples of Modeling:** This section includes examples of modeling for segment reporting (after adoption of the amendments in Update 2023-07).
    - Example 1—Segment Revenue, Expenses, and Profit—Single Reportable Segment Entity
    - Example 2—Segment Revenue, Expenses, Profit, Assets, and Other Items—Multiple Reportable Segments Entity

## General Information

(1) A legend for dimensions and domain members has been provided. 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 | **Consolidation Items [Axis]** | **ConsolidationItemsAxis** |
| | Consolidation Items [Domain] | ConsolidationItemsDomain |
| M1 | Operating Segments [Member] | OperatingSegmentsMember |
| ExM2 | Eliminations and Reconciling Items [Member] | EliminationsAndReconcilingItemsMember |
| M3 | Intersegment Eliminations [Member] | IntersegmentEliminationMember |
| M4 | Segment Reporting, Reconciling Item, Corporate Nonsegment [Member] | CorporateNonSegmentMember |
| ExM5 | Operating Segments after Reconciling Items and Eliminations [Member] | OperatingSegmentsAfterReconcilingItemsAndEliminationsMember |
| A2 | **Segments [Axis]** | **StatementBusinessSegmentsAxis** |
| | Segments [Domain] | SegmentDomain |
| ExM6 | Software Segment [Member] | SoftwareSegmentMember |
| M7 | Reportable Segment, Aggregation before Other Operating Segment [Member] | ReportableSegmentAggregationBeforeOtherOperatingSegmentMember |
| ExM8 | Auto Parts [Member] | AutoPartsMember |
| ExM9 | Motor Vessels [Member] | MotorVesselsMember |
| ExM10 | Software [Member] | SoftwareMember |
| ExM11 | Electronics [Member] | ElectronicsMember |
| ExM12 | Finance [Member] | FinanceMember |
| M13 | Other Operating Segment [Member] | AllOtherSegmentsMember |
| L1 | Revenues | Revenues |
| L2 | Labor and Related Expense | LaborAndRelatedExpense |
| ExL3 | Contractor Expense | ContractorExpense |
| ExL4 | Occupancy and Equipment Expense | OccupancyAndEquipmentExpense |
| L5 | Information Technology and Data Processing | InformationTechnologyAndDataProcessing |
| ExL6 | Other Professional Service Expense | OtherProfessionalServiceExpense |
| L7 | Business Development | BusinessDevelopment |
| L8 | Segment Reporting, Other Segment Item, Amount | SegmentReportingOtherItemAmount |
| L9 | Depreciation, Depletion and Amortization | DepreciationDepletionAndAmortization |
| L10 | Interest Expense, Operating and Nonoperating | InterestExpense |
| L11 | Income tax expense | IncomeTaxExpenseBenefit |
| L12 | Net Income (Loss) Attributable to Parent | NetIncomeLoss |

**Legend (continues)**

| Coding | Standard Label | Element Name |
|---|---|---|
| L13 | Segment Reporting, Other Segment Item, Composition, Description | SegmentReportingOtherItemCompositionDescription |
| L14 | Cost of Revenue | CostOfRevenue |
| L15 | Research and Development Expense | ResearchAndDevelopmentExpense |
| L16 | Compensation Expense, Excluding Cost of Good and Service Sold | CompensationExpenseExcludingCostOfGoodAndServiceSold |
| L17 | Professional Fees | ProfessionalFees |
| L18 | Interest Expense, Operating | InterestExpenseOperating |
| L19 | Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest | IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest |
| L20 | Interest Income (Expense), Nonoperating | InterestIncomeExpenseNonoperatingNet |
| L21 | Gain (Loss) Related to Litigation Settlement | GainLossRelatedToLitigationSettlement |
| L22 | Other General Expense | OtherGeneralExpense |
| L23 | Pension Cost (Reversal of Cost) | PensionExpense |
| L24 | Number of Operating Segments | NumberOfOperatingSegments |
| L25 | Investment Income, Interest | InvestmentIncomeInterest |
| L26 | Interest Expense, Nonoperating | InterestExpenseNonoperating |
| L27 | Interest Income, Operating | InterestIncomeOperating |
| L28 | Interest Income, Operating and Nonoperating | InterestIncomeOperatingAndNonoperating |
| L29 | Segment, Expenditure, Addition to Long-Lived Assets | SegmentExpenditureAdditionToLongLivedAssets |
| L30 | Assets | Assets |
| L31 | Other Receivables | OtherReceivables |
| L32 | Goodwill | Goodwill |
| L33 | Other Assets | OtherAssets |

**Legend (continued)**

(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 *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.

## Section 1: Overview of Modeling

The GAAP Taxonomy provides a flexible structure that allows varied reporting practices while providing consistency for segment reporting. The "Segments [Axis]" is intended to be used for tagging information disaggregated by segment. When there are no reconciling items between the segment amounts and consolidated totals, only the "Segments [Axis]" is intended to be used. When there are reconciling items between the segment amounts and the consolidated totals, the segment model is a two-axis model for tagging information reported by segment, where both the "Consolidation Items [Axis]" and "Segments [Axis]" are intended to be used for the information disaggregated by segment. If values are reconciling segment amounts to a consolidated total and there is no further disaggregation by segment, only the "Consolidation Items [Axis]" is intended to be used. The "Segments [Axis]" provides users with the disaggregation by segment, while the "Consolidation Items [Axis]" provides the reconciliation of the segment amounts to the consolidated totals. It is important that the reported segment information is tagged consistently so that users of the segment data understand all values provided for each distinct reportable segment and how they contribute to the consolidated totals.

### *No Reconciling Items between Segment Amounts and Consolidated Totals— "Segments [Axis]" Only*

**Single Line-Item Element**. When there are no reconciling items between the segment amounts and the consolidated totals, a single line-item element is intended to be used with appropriate member elements on the "Segments [Axis]" to tag segment disclosure information. By consistently applying these elements, different segment reporting disclosures should have the same modeling structure as shown in the table below, subject to company-specific level of details as illustrated in the **Examples** section.

| | Segment Amounts | | | | | | Consolidated Totals |
|---|---|---|---|---|---|---|---|
| Segments [Axis] | Reportable Segment 1 [Member] | Reportable Segment 2 [Member] | Reportable Segment 3 [Member] | Corporate Segment [Member] | Reportable Segment, Aggregation before Other Operating Segment [Member] | Other Operating Segment [Member] | Report-Wide Value |
| Revenue Line Item A | $A_1$ | $A_2$ | $A_3$ | $A_4$ | $A_5$ | $A_6$ | A |
| Cost Line Item B | $B_1$ | $B_2$ | $B_3$ | $B_4$ | $B_5$ | $B_6$ | B |
| Profit Line Item C | $C_1$ | $C_2$ | $C_3$ | $C_4$ | $C_5$ | $C_6$ | C |
| Depreciation and Amortization Line Item D | $D_1$ | $D_2$ | $D_3$ | $D_4$ | $D_5$ | $D_6$ | D |
| Expenditures for Assets Line Item E | $E_1$ | $E_2$ | $E_3$ | $E_4$ | $E_5$ | $E_6$ | E |
| Assets Line Item F | $F_1$ | $F_2$ | $F_3$ | $F_4$ | $F_5$ | $F_6$ | F |
| Line Item ... | $X_1$ | $X_2$ | $X_3$ | $X_4$ | $X_5$ | $X_6$ | X |

This table represents segment data, illustrating a complete data set, that could be available for an entity. Each letter represents the report-wide value for a single line-item element (for example, "A") and a letter with a number represents the disaggregation of that report-wide value by segment (for example, "A1"). The sum of the values disaggregated by segment equals the consolidated total value for each line-item element (for example, A=A5+A6, where A5=A1+A2+A3+A4).

The "Segments [Axis]" is used for the disaggregation of a consolidated total by segment for a single line-item element. The member elements to be used with the "Segments [Axis]" consist of extension and/or GAAP Taxonomy member elements.

Extension member elements are entity specific and intended to be used for tagging disclosures for each reportable segment. In the table above, "Reportable Segment 1 [Member]," "Reportable Segment 2 [Member]," and "Reportable Segment 3 [Member]" are extension member elements.

The four member elements on the "Segments [Axis]" in the GAAP Taxonomy for tagging segment information are:

1. "Corporate Segment [Member]" is intended to be used to tag a value reported for a component of an entity that provides financial, operational, and administrative support. This component is considered to be a segment.

   a. In the table above, the corporate segment has met the threshold for being a reportable segment, but this member could also be used when corporate is considered an operating segment because the threshold for being a reportable segment has not been met.

2. "Other Operating Segment [Member]" is intended to be used to tag a value reported for a segment or segments that have not met the criteria for being a reportable segment.

3. "Reportable Segment, Aggregation before Other Operating Segment [Member]" is intended to be used to tag a value reported for the aggregation of the reportable segment amounts before other operating segment or segments, not meeting the criteria for being a reportable segment, when there is a separate disclosure of a value for other operating segment or segments.

4. "Corporate Segment and Other Operating Segment [Member]" is intended to be used to tag a value reported that represents an aggregation of both of the following:

   a. A component of an entity that provides financial, operational, and administrative

support. This component is considered to be a segment.

    b. Other operating segment or segments that have not met the criteria for being a reportable segment.

See **Alternative B** in **Example 1** for an illustration when there are no reconciling items between the segment amounts and the consolidated totals.

### *Reconciling Items between Segment Amounts and Consolidated Totals—Two-Axis Model*

When there are reconciling items between the segment amounts and the consolidated totals, a single line-item element is intended to be used with appropriate member elements on the "Segments [Axis]" and the same single line-item or multiple line-item elements are intended to be used with the "Consolidation Items [Axis]" to tag segment disclosure information. By consistently applying these elements, different segment reporting disclosures should have the same modeling structure as shown in the tables below, subject to company-specific level of details as illustrated in the **Examples** section.

**Single Line-Item Element**. The "Segments [Axis]" is used for tagging the disaggregation of a consolidated total by segment for a single line-item element. The "Consolidation Items [Axis]" is used for tagging the reconciliation of segment amounts to the consolidated total for the same line-item element when the reconciling items consist of intersegment eliminations, corporate-related activity or other activity excluding corporate-related activity for that same line item.

| Consolidation Items [Axis] / Segments [Axis] | Segment Amounts (before Reconciling Items) — Operating Segments [Member] | | | | | | | Reconciling Items | | | Consolidated Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Reportable Segment 1 [Member] | Reportable Segment 2 [Member] | Reportable Segment 3 [Member] | Reportable Segment 4 [Member] | Reportable Segment, Aggregation before Other Operating Segment [Member] | Other Operating Segment [Member] | | Intersegment Eliminations [Member] | Segment Reporting, Reconciling Item, Corporate Nonsegment [Member] | Segment Reporting, Reconciling Item, Excluding Corporate Nonsegment [Member] | Report-Wide Value |
| Revenue Line Item A | A1 | A2 | A3 | A4 | A5 | A6 | A7 | A8 | A9 | A10 | A |
| Cost Line Item B | B1 | B2 | B3 | B4 | B5 | B6 | B7 | B8 | B9 | B10 | B |
| Profit Line Item C | C1 | C2 | C3 | C4 | C5 | C6 | C7 | C8 | C9 | C10 | C |
| Depreciation and Amortization Line Item D | D1 | D2 | D3 | D4 | D5 | D6 | D7 | D8 | D9 | D10 | D |
| Expenditures for Assets Line Item E | E1 | E2 | E3 | E4 | E5 | E6 | E7 | E8 | E9 | E10 | E |
| Assets Line Item F | F1 | F2 | F3 | F4 | F5 | F6 | F7 | F8 | F9 | F10 | F |
| Line Item ... | X1 | X2 | X3 | X4 | X5 | X6 | X7 | X8 | X9 | X10 | X |

This table represents segment data, illustrating a complete data set, that could be available for

an entity with reconciling items between segment amounts and consolidated totals. "Reportable Segment 1 [Member]," "Reportable Segment 2 [Member]," "Reportable Segment 3 [Member]," and "Reportable Segment 4 [Member]" are extension member elements. Each letter represents the report-wide value for a single line-item element (for example, "A") and a letter with a number represents the disaggregation of that report-wide value by segment (for example, "A1") and reconciling items (for example, "A8"). The sum of the values disaggregated by segment and reconciling items equals the consolidated total value for each line-item element (for example, $A=A7+A8+A9+A10$, where $A7=A5+A6$ and $A5=A1+A2+A3+A4$).

When the same line-item element is used, the "sum" of the values tagged with members on the "Consolidation Items [Axis]" should equal the consolidated total for that line-item element, while the members on the "Segments [Axis]" provide the disaggregation by segment.

The "Operating Segments [Member]" on the "Consolidation Items [Axis]" is intended to be used for tagging reportable segment amounts (for example, A1, A2, A3, and A4 in the table above), amounts for a segment or segments that have not met the criteria for being a reportable segment (for example, A6 in the table above), and the aggregation of reportable segment amounts before other operating segment or segments, not meeting the criteria for being a reportable segment, when there is a separate disclosure of a value for other operating segment or segments (for example, A5 in the table above).

The three sibling member elements on the "Consolidation Items [Axis]" currently in the GAAP Taxonomy for tagging reconciling items between the segment amounts and the consolidated totals are:

1. "Intersegment Eliminations [Member]" is intended to be used for tagging a reconciling item disclosed for eliminating intersegment amounts in consolidation. Generally, the value to be entered for the line-item element used with this member is a negative value.

2. "Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]" is intended to be used for tagging a reconciling item disclosed for corporate-related activity, when corporate is not considered a segment. Values could be entered as positive or negative values in XBRL.

3. "Segment Reporting, Reconciling Item, Excluding Corporate Nonsegment [Member]" is intended to be used for tagging a reconciling item that does not include corporate-related

activity. Values could be entered as positive or negative values in XBRL.

If a different reconciling amount or a combination of amounts are disclosed, then extension member elements on the "Consolidation Items [Axis]" are intended to be used.

When the "Operating Segments [Member]" on the "Consolidation Items [Axis]" is applied without the "Segments [Axis]" to a single line-item element, it communicates the total segment amount (for example, A7 in the table above) and is considered the axis default value for the "Segments [Axis]" in the reconciliation of the segment amount(s) to the consolidated total.

When the "Intersegment Eliminations [Member]" on the "Consolidation Items [Axis]" is applied without the "Segments [Axis]" to the same line-item element, it communicates the intersegment amount that is being eliminated in the reconciliation of the segment amount(s) to the consolidated total (for example, A8 in the table above).

See the segment profit disclosure under **Alternative A** in **Example 1** and the segment revenue, depreciation and amortization, and expenditures for asset disclosures in **Example 2** for illustrations when a single line-item element is used for the segment amounts, the corresponding consolidated total, and reconciling items between the segment amounts and each consolidated total.

**Multiple Line-Item Elements.** Different line-item elements may be used for tagging the segment and consolidated amounts reported, and the reconciling items between the segment amounts and the consolidated total. It is important that the members on the "Consolidation Items [Axis]" are applied appropriately to all line-item elements applicable to a disclosure, such as profit, so users can understand the information provided for profit by segment and how segment profit reconciles to the consolidated profit total. The "sum" of the values tagged with members on the "Consolidation Items [Axis]" with multiple line-item elements should equal the consolidated total used for the segment line-item element. The following table illustrates a profit disclosure with multiple line-item elements in which "Reportable Segment 1 [Member]," "Reportable Segment 2 [Member]," "Reportable Segment 3 [Member]," and "Reportable Segment 4 [Member]" are extension member elements and $C=C_7+C_8+P_1+P_2+Q_1+R_1$, where $C_7=C_5+C_6$ and $C_5=C_1+C_2+C_3+C_4$.

| Consolidation Items [Axis] / Segments [Axis] | Segment Amounts (before Reconciling Items) | | | | | | | Reconciling Items | | | Consolidated Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Operating Segments [Member] | | | | | | | Intersegment Eliminations [Member] | Segment Reporting, Reconciling Item, Corporate Nonsegment [Member] | Segment Reporting, Reconciling Item, Excluding Corporate Nonsegment [Member] | Report-Wide Value |
| | Reportable Segment 1 [Member] | Reportable Segment 2 [Member] | Reportable Segment 3 [Member] | Reportable Segment 4 [Member] | Reportable Segment, Aggregation before Other Operating Segment [Member] | Other Operating Segment [Member] | | | | | |
| Profit Line Item C | $C_1$ | $C_2$ | $C_3$ | $C_4$ | $C_5$ | $C_6$ | $C_7$ | $C_8$ | | | C |
| Profit Reconciling Line-Item P | | | | | | | | | $P_1$ | $P_2$ | |
| Profit Reconciling Line Item Q | | | | | | | | | $Q_1$ | | |
| Profit Reconciling Line Item R | | | | | | | | | $R_1$ | | |

When a member on the "Consolidation Items [Axis]" is applied without the "Segments [Axis]" to a different line-item element or elements (for example, line items P, Q, and R in the table above), it communicates the reconciling item or items (for example, $C_8$, $P_1$, $P_2$, $Q_1$, and $R_1$ in the table above) to be added to the segment amount (for example, $C_7$ in the table above) that sum to the consolidated total (for example, C in the table above).

See the segment profit and segment asset disclosures in **Example 2** illustrating when multiple line-item elements are used.

### *Segment Profit Measure*

When the "Operating Segments [Member]" on the "Consolidation Items [Axis]" is applied to a corresponding "profit" line-item element used in an entity's primary statements (for example, income before taxes), it communicates the entity's segment profit measure. The line-item element in the primary statement for consolidated profit, to which segment profit is being reconciled, is the line-item element intended to be used for segment profit. See **Example 1** and **Example 2** for illustrations of the line-item elements used for segment profit.

### *Single and Multiple Reportable Segments*

The "Segments [Axis]" is intended to be used for tagging amounts for a single reportable segment or multiple reportable segments. This is because the amounts for segment reporting, such as revenue, profit, or assets, are generally tagged elsewhere for the period with the same line-item elements. As a practical expedient and to ensure users of segment data can consistently determine what information is provided for each reportable segment, it is important that the "Segments [Axis]" be applied regardless of the number of reportable segments

disclosed. Not every line item in an entity's primary financial statements is used nor is it possible to anticipate all the line-item elements that could be used for segment reporting. Therefore, extensible enumeration elements for segment name do not apply and are not modeled for segment disclosures required under Topic 280, Segment Reporting, of the *FASB Accounting Standards Codification*® (ASC). There are extensible enumeration elements to identify the segment name for required disclosures under other Topics or Subtopics in the ASC, such as goodwill, that are intended to be used for those disclosure requirements.

## Section 2: Examples of Modeling

### Example 1—Segment Revenue, Expenses, and Profit—Single Reportable Segment Entity

This example illustrates the modeling for a single reportable segment using two alternatives. **Alternative A** illustrates segment revenue, segment expenses, and segment profit with a reconciliation of segment profit to consolidated net income. **Alternative B** illustrates segment revenue, segment expenses, and segment profit without a reconciliation to consolidated amounts because the segment amounts are equivalent to the consolidated amounts. A value of $0 is tagged in XBRL under current SEC XBRL filing requirements.

| Alternative A | | | Alternative B | | |
|---|---|---|---|---|---|
| | | **Software Segment** | | | **Software Segment** |
| Revenue | **L1, A1:M1, A2:ExM6** | $ 81,800 | Revenue | **L1, A2:ExM6** | $ 81,800 |
| Less: | | | Less: | | |
| Employee expense | **L2, A1:M1, A2:ExM6** | 41,000 | Employee expense | **L2, A2:ExM6** | 41,000 |
| Contractor expense | **ExL3, A1:M1, A2:ExM6** | 15,000 | Contractor expense | **ExL3, A2:ExM6** | 15,000 |
| Occupancy and equipment expense | **ExL4, A1:M1, A2:ExM6** | 8,400 | Occupancy and equipment expense | **ExL4, A2:ExM6** | 8,400 |
| Hosting and data center expense | **L5, A1:M1, A2:ExM6** | 1,500 | Hosting and data center expense | **L5, A2:ExM6** | 1,500 |
| Other professional service expense | **ExL6, A1:M1, A2:ExM6** | 750 | Other professional service expense | **ExL6, A2:ExM6** | 750 |
| Customer acquisition expense | **L7, A1:M1, A2:ExM6** | 800 | Customer acquisition expense | **L7, A2:ExM6** | 800 |
| Other segment items [a] | **L8, A1:M1, A2:ExM6** | 2,500 | Other segment items [a] | **L8, A2:ExM6** | 2,500 |
| Depreciation and amortization expense | **L9, A1:M1, A2:ExM6** | 3,200 | Depreciation and amortization expense | **L9, A2:ExM6** | 3,200 |
| Interest expense | **L10, A1:M1, A2:ExM6** | 600 | Interest expense | **L10, A2:ExM6** | 600 |
| Income tax expense | **L11, A1:M1, A2:ExM6** | 2,000 | Income tax expense | **L11, A2:ExM6** | 2,000 |
| Segment net income | **L12, A1:M1, A2:ExM6** | 6,050 | Net income | **L12, A2:ExM6** | $ 6,050 |
| | | | | | |
| *Reconciliation of profit or loss* | | | | | |
| Adjustments and reconciling items | **L12, A1:ExM2** | 0 | | | |
| Consolidated net income | **L12** | $ 6,050 | | | |

(a) Other segment items included in Segment net income includes marketing expense, restructuring expense, foreign currency exchange gains and losses, and other overhead expense. (**L13, A1:M1, A2:ExM6**)

(a) Other segment items included in Segment net income includes marketing expense, restructuring expense, foreign currency exchange gains and losses, and other overhead expense. (**L13, A2:ExM6**)

**Figure 1.1**

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

| | Standard Label | Balance Type | Period Type | Element Name |
|---|---|---|---|---|
| A1 | Consolidation Items [Axis] | | Duration | ConsolidationItemsAxis |
| | Consolidation Items [Domain] | | Duration | ConsolidationItemsDomain |
| M1 | Operating Segments [Member] | | Duration | OperatingSegmentsMember |
| ExM2 | Eliminations and Reconciling Items [Member] | | Duration | EliminationsAndReconcilingItemsMember |
| A2 | Segments [Axis] | | Duration | StatementBusinessSegmentsAxis |
| | Segments [Domain] | | Duration | SegmentDomain |
| ExM6 | Software Segment [Member] | | Duration | SoftwareSegmentMember |
| L1 | Revenues | Credit | Duration | Revenues |
| L2 | Labor and Related Expense | Debit | Duration | LaborAndRelatedExpense |
| ExL3 | Contractor Expense | Debit | Duration | ContractorExpense |
| ExL4 | Occupancy and Equipment Expense | Debit | Duration | OccupancyAndEquipmentExpense |
| L5 | Information Technology and Data Processing | Debit | Duration | InformationTechnologyAndDataProcessing |
| ExL6 | Other Professional Service Expense | Debit | Duration | OtherProfessionalServiceExpense |
| L7 | Business Development | Debit | Duration | BusinessDevelopment |
| L8 | Segment Reporting, Other Segment Item, Amount | Debit | Duration | SegmentReportingOtherItemAmount |
| L9 | Depreciation, Depletion and Amortization | Debit | Duration | DepreciationDepletionAndAmortization |
| L10 | Interest Expense, Operating and Nonoperating | Debit | Duration | InterestExpense |
| L11 | Income tax expense | Debit | Duration | IncomeTaxExpenseBenefit |
| L12 | Net Income (Loss) Attributable to Parent | Debit | Duration | NetIncomeLoss |
| L13 | Segment Reporting, Other Segment Item, Composition, Description | | Duration | SegmentReportingOtherItemCompositionDescription |

**Figure 1.2**

The XBRL report view created using the modeling structure for **Alternative A** is provided here:

| | Standard Label | Preferred Label | Operating Segments [Member]<br>M1 | Eliminations and Reconciling Items [Member]<br>ExM2 | Report-Wide Value |
|---|---|---|---|---|---|
| | **Consolidation Items [Axis]**<br>A1 | | | | |
| | **Segments [Axis]**<br>A2 | | **Software Segment [Member]**<br>ExM6 | | |
| L1 | **Revenues** | **Revenue** | 81800 | | |
| L2 | **Labor and Related Expense** | **Employee expense** | 41000 | | |
| ExL3 | **Contractor Expense** | **Contractor expense** | 15000 | | |
| ExL4 | **Occupancy and Equipment Expense** | **Occupancy and equipment expense** | 8400 | | |
| L5 | **Information Technology and Data Processing** | **Hosting and data center expense** | 1500 | | |
| ExL6 | **Other Professional Service Expense** | **Other professional service expense** | 750 | | |
| L7 | **Business Development** | **Customer acquisition expense** | 800 | | |
| L8 | **Segment Reporting, Other Segment Item, Amount** | **Other segment items** | 2500 | | |
| L9 | **Depreciation, Depletion and Amortization** | **Depreciation and amortization expense** | 3200 | | |
| L10 | **Interest Expense, Operating and Nonoperating** | **Interest expense** | 600 | | |
| L11 | **Income tax expense** | **Income tax expense** | 2000 | | |
| L12 | **Net Income (Loss) Attributable to Parent** | **Net income** | 6050 | 0 | 6050 |
| L13 | **Segment Reporting, Other Segment Item, Composition, Description** | **Description of other segment items** | Other segment items included in Segment net income includes marketing expense, restructuring expense, foreign currency exchange gains and losses, and other overhead expense. | | |

**Figure 1.3 (Alternative A)**

**Notes for Example 1 (Alternative A):**

1. The segment model is a two-axis model when there are reconciling items between the segment amounts and consolidated totals. In **Alternative A**, segment net income is being reconciled to consolidated net income and even though reconciling items are $0, a value of $0 is tagged in XBRL under current SEC XBRL filing requirements. Therefore, for consistency both the "Consolidation Items [Axis]" (**A1**) and "Segments [Axis]" (**A2**) are applied to the line-item elements tagged for segment revenue, expenses, and profit disclosures illustrated here.

2. **Segment Revenue:** Consolidated revenue for this entity is tagged with the line-item element "Revenues" (**L1**) in the entity's primary statements; therefore, this line-item element is intended to be used with "Consolidation Items [Axis]" (**A1**) and "Operating Segments [Member]" (**M1**) along with "Segments [Axis]" (**A2**) and an extension member element for this entity's reportable segment, "Software Segment [Member]" (**ExM6**), for tagging segment revenue. Two axis elements are applied to communicate that segment revenue is aligned in the same context for this reportable segment as the related segment expense and profit amounts, which help users of the data understand the revenue, expense, and profit amounts provided for each reportable segment.

3. **Segment Expenses:** "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**) and "Segments [Axis]" (**A2**) with "Software Segment [Member]" (**ExM6**) are intended to be used with the applicable line-item elements for tagging the amounts reported for segment expenses. Two axis elements are applied to communicate that segment expenses are aligned in the same context for this reportable segment as the related segment revenue and profit amounts, which help users of the data understand the revenue, expense, and profit amounts for each reportable segment.

4. **Segment Net Income:** A single line-item element is intended to be used for the disclosures illustrated here for segment net income, the reconciliation of segment net income to consolidated net income, and consolidated net income. Segment net income is being reconciled to consolidated net income, which is tagged with the line-item element "Net Income (Loss) Attributable to Parent" (**L12**) in the entity's primary statements, therefore, this is the line-item element intended to be used for all segment profit disclosures. To communicate that $6,050 represents segment profit, "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**) and "Segments [Axis]" (**A2**) with "Software Segment

[Member]" (**ExM6**) are intended to be used with "Net Income (Loss) Attributable to Parent" (**L12**). Two axis elements are applied to communicate that segment profit is aligned in the same context for this reportable segment as the related segment revenue and expense amounts, which help users of the data understand the revenue, expense, and profit amounts for each reportable segment.

5. **Adjustments and Reconciling Items:** To communicate that $0 represents the reconciling item for segment net income to consolidated net income, the same line-item element, "Net Income (Loss) Attributable to Parent" (**L12**), is intended to be used with "Consolidation Items [Axis]" (**A1**) and an extension member element, "Eliminations and Reconciling Items [Member]" (**ExM2**), because this example assumes that the reconciling amount is an aggregation of reconciling items and elimination of items in consolidation.

   a. If the reconciling amount consisted only of corporate-related activity when corporate is not considered a segment, then "Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]" (**M4**) would be used.

6. **Consolidated Net Income:** To communicate that $6,050 represents consolidated net income, the line-item element "Net Income (Loss) Attributable to Parent" (**L12**) is intended to be used without an axis element because it represents the report-wide value for net income.

The XBRL report view created using the modeling structure for **Alternative B** is provided here:

| | Standard Label | Preferred Label | Software Segment [Member] |
|---|---|---|---|
| | **Segments [Axis]** **A2** | | **ExM6** |
| **L1** | Revenues | Revenue | 81800 |
| **L2** | Labor and Related Expense | Employee expense | 41000 |
| **ExL3** | Contractor Expense | Contractor expense | 15000 |
| **ExL4** | Occupancy and Equipment Expense | Occupancy and equipment expense | 8400 |
| **L5** | Information Technology and Data Processing | Hosting and data center expense | 1500 |
| **ExL6** | Other Professional Service Expense | Other professional service expense | 750 |
| **L7** | Business Development | Customer acquisition expense | 800 |
| **L8** | Segment Reporting, Other Segment Item, Amount | Other segment items | 2500 |
| **L9** | Depreciation, Depletion and Amortization | Depreciation and amortization expense | 3200 |
| **L10** | Interest Expense, Operating and Nonoperating | Interest expense | 600 |
| **L11** | Income tax expense | Income tax expense | 2000 |
| **L12** | Net Income (Loss) Attributable to Parent | Net income | 6050 |
| **L13** | Segment Reporting, Other Segment Item, Composition, Description | Description of other segment items | Other segment items included in Segment net income includes marketing expense, restructuring expense, foreign currency exchange gains and losses, and other overhead expense. |

**Figure 1.3 (Alternative B)**

**Notes for Example 1 (Alternative B):**

1. **Segment Revenues, Expenses, and Net Income:** The segment model is a two-axis model unless there are no reconciling items between the segment amounts and the consolidated totals, then only the "Segments [Axis]" is intended to be used. In **Alternative B**, the segment amounts equal the consolidated amounts and there is no reconciliation of segment revenue, expenses, or profit to the corresponding consolidated amounts. Therefore, only the "Segments [Axis]" (**A2**) with an extension member element for this entity's reportable segment, "Software Segment [Member]" (**ExM6**), are intended to be used with the applicable line-item elements for tagging the amounts reported for segment revenue, segment expenses, and segment profit.

**Example 2—Segment Revenue, Expenses, Profit, Assets, and Other Items—Multiple Reportable Segments Entity**

This example illustrates the modeling for segment revenues, segment expenses, segment profit, segment assets, and other segment items (interest revenue, interest expense, depreciation and amortization, and expenditures for assets) with applicable reconciliations of segment amounts to consolidated totals for an entity with multiple reportable segments. Any disclosure with a dash is tagged with a zero value so that users of the segment data have a complete data set.

| | Auto Parts | | Motor Vessels | | Software | | Electronics | | Finance | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Revenues from external customers | L1, A2:ExM8 | $ 3,000 | L1, A2:ExM9 | $ 5,000 | L1, A2:ExM10 | $ 9,500 | L1, A2:ExM11 | $ 12,000 | L1, A2:ExM12 | $ 5,000 [a] | L1, A2:M7 | $ 34,500 |
| Intersegment revenues | L1, A1:M3, A2:ExM8 | — | L1, A1:M3, A2:ExM9 | — | L1, A1:M3, A2:ExM10 | 3,000 | L1, A1:M3, A2:ExM11 | 1,500 | L1, A1:M3, A2:ExM12 | — | L1, A1:M3, A2:M7 | 4,500 |
| | L1, A1:M1, A2:ExM8 | 3,000 | L1, A1:M1, A2:ExM9 | 5,000 | L1, A1:M1, A2:ExM10 | 12,500 | L1, A1:M1, A2:ExM11 | 13,500 | L1, A1:M1, A2:ExM12 | 5,000 | L1, A1:M1, A2:M7 | 39,000 |

**Reconciliation of Reportable Segment Revenues to Consolidated Revenues**

| | | | Tag | Value | |
|---|---|---|---|---|---|
| Other revenues | | | L1, A1:M1, A2:M13 | 1,000 [b] | |
| Elimination of intersegment revenues | | | L1, A1:M3 | (4,500) | |
| Total consolidated revenues | | | L1 | $ 35,500 | |

Less: [c]

| | Auto Parts | | Motor Vessels | | Software | | Electronics | | Finance | |
|---|---|---|---|---|---|---|---|---|---|---|
| Cost of revenue | L14, A1:M1, A2:ExM8 | 1,700 | L14, A1:M1, A2:ExM9 | 3,100 | L14, A1:M1, A2:ExM10 | 2,000 | L14, A1:M1, A2:ExM11 | 6,800 | L14, A1:M1, A2:ExM12 | — |
| Research and development expense | L15, A1:M1, A2:ExM8 | — | L15, A1:M1, A2:ExM9 | — | L15, A1:M1, A2:ExM10 | 3,300 | L15, A1:M1, A2:ExM11 | — | L15, A1:M1, A2:ExM12 | — |
| Nonmanufacturing payroll expense [d] | L16, A1:M1, A2:ExM8 | 500 | L16, A1:M1, A2:ExM9 | 900 | L16, A1:M1, A2:ExM10 | 2,600 | L16, A1:M1, A2:ExM11 | 2,700 | L16, A1:M1, A2:ExM12 | 750 |
| Professional services expense | L17, A1:M1, A2:ExM8 | — | L17, A1:M1, A2:ExM9 | — | L17, A1:M1, A2:ExM10 | 1,700 | L17, A1:M1, A2:ExM11 | 500 | L17, A1:M1, A2:ExM12 | 800 |
| Interest expense (finance segment) | | | | | | | | | L18, A1:M1, A2:ExM12 | 3,000 |
| Other segment items [e] | L8, A1:M1, A2:ExM8 | 700 | L8, A1:M1, A2:ExM9 | 1,130 | L8, A1:M1, A2:ExM10 | 2,300 | L8, A1:M1, A2:ExM11 | 1,600 | L8, A1:M1, A2:ExM12 | (50) |

| | Auto Parts | | Motor Vessels | | Software | | Electronics | | Finance | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Segment profit/(loss) | L19, A1:M1, A2:ExM8 | 100 | L19, A1:M1, A2:ExM9 | (130) | L19, A1:M1, A2:ExM10 | 600 | L19, A1:M1, A2:ExM11 | 1,900 | L19, A1:M1, A2:ExM12 | 500 | L19, A1:M1, A2:M7 | 2,970 |

**Figure 2.1 (continues)**

| Reconciliation of Reportable Segment Profit (Loss) to Consolidated Profit (Loss) | | |
|---|---|---|
| Other profit or loss | **L19, A1:M1, A2:M13** | 100 [b] |
| Interest income/(expense), net (excluding finance segment) | **L20, A1:ExM5** | 1,125 [f] |
| Elimination of intersegment profits | **L19, A1:M3** | (500) |
| Unallocated amounts: | | |
|     Litigation settlement received | **L21, A1:M4** | 500 |
|     Other corporate expenses | **L22, A1:M4** | (750) |
| Adjustment to pension expense in consolidation | **L23, A1:ExM2** | (250) |
|     Income before income taxes | **L19** | $ 3,195 |

(a) The revenue from external customers for the finance segment relates to interest and noninterest income.

(b) Revenue and profit or loss from segments below the quantitative thresholds are attributable to <u>four</u> (**L24, A1:M1, A2:M13**) operating segments of Diversified Company. Those segments include a small real estate business, an electronics equipment rental business, a software consulting practice, and a warehouse leasing operation. None of those segments has ever met any of the quantitative thresholds for determining reportable segments.

(c) The significant expense categories and amounts align with the segment-level information that is regularly provided to the chief operating decision maker. Intersegment expenses are included within the amounts shown.

(d) The nonmanufacturing payroll expense does not include amounts capitalized on the balance sheet or included within other expense categories.

(e) Other segment items for each reportable segment include:

    (1) <u>Auto parts</u>—maintenance and repairs expense, professional services expense, and certain overhead expenses. (**L13, A1:M1, A2:ExM8**)

    (2) <u>Motor vessels</u>—marketing expense, professional services expense, occupancy expense, and certain overhead expenses. (**L13, A1:M1, A2:ExM9**)

    (3) <u>Software</u>—depreciation and amortization expense, travel expense, office supplies expense, and certain overhead expenses. (**L13, A1:M1, A2:ExM10**)

    (4) <u>Electronics</u>—depreciation and amortization expense, marketing expense, occupancy expense, and certain overhead expenses. (**L13, A1:M1, A2:ExM11**)

    (5) <u>Finance</u>—depreciation and amortization expense, property tax expense, certain overhead expenses, and other gains or losses. (**L13, A1:M1, A2:ExM12**).

(f) Interest income/(expense), net (excluding finance segment) of $1,125 (**L20, A1:ExM5**) comprises (1) consolidated total interest revenue (excluding finance segment) of <u>$3,825</u> (**L25, A1:ExM5**) and (2) consolidated total interest expense (excluding finance segment) of <u>$2,700</u> (**L26, A1:ExM5**).

**Figure 2.1 (continues)**

**Other Segment Items**

| | Auto Parts | | Motor Vessels | | Software | | Electronics | | Finance | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Interest revenue | **L25, A1:M1, A2:ExM8** | $ 450 | **L25, A1:M1, A2:ExM9** | $ 800 | **L25, A1:M1, A2:ExM10** | $ 1,000 | **L25, A1:M1, A2:ExM11** | $ 1,500 | **L27, A1:M1, A2:ExM12** | $ 4,000 | **L28, A1:M1** | $ 7,750 |
| Interest expense | **L26, A1:M1, A2:ExM8** | 350 | **L26, A1:M1, A2:ExM9** | 600 | **L26, A1:M1, A2:ExM10** | 700 | **L26, A1:M1, A2:ExM11** | 1,100 | **L18, A1:M1, A2:ExM12** | 3,000 | **L10, A1:M1** | 5,750 |
| Depreciation and amortization [(g)] | **L9, A1:M1, A2:ExM8** | 200 | **L9, A1:M1, A2:ExM9** | 100 | **L9, A1 :M1, A2:ExM10** | 50 | **L9, A1:M1, A2:ExM11** | 1,500 | **L9, A1:M1, A2:ExM12** | 150 | **L9, A1:M1** | 2,000 |
| Expenditures for segment assets | **L29, A1:M1, A2:ExM8** | 300 | **L29, A1:M1, A2:ExM9** | 700 | **L29, A1:M1, A2:ExM10** | 500 | **L29, A1:M1, A2:ExM11** | 800 | **L29, A1:M1, A2:ExM12** | 600 | **L29, A1:M1** | 2,900 |
| Segment assets | **L30, A1:M1, A2:ExM8** | 2,000 | **L30, A1:M1, A2:ExM9** | 5,000 | **L30, A1:M1, A2:ExM10** | 3,000 | **L30, A1:M1, A2:ExM11** | 12,000 | **L30, A1:M1, A2:ExM12** | 57,000 | **L30, A1:M1, A2:M7** | 79,000 |

[(g)] The amounts of depreciation and amortization disclosed by reportable segment are included within the other segment expense captions, such as cost of revenue or other segment items.

**Reconciliation of Reportable Segment Assets to Consolidated Assets**

| | | |
|---|---|---|
| Total assets for reportable segments | **L30, A1:M1, A2:M7** | $ 79,000 |
| Other assets | **L30, A1:M1, A2:M13** | 2,000 [(h)] |
| Elimination of receivables from corporate headquarters | **L31, A1:M4** | (1,000) |
| Goodwill not allocated to segments | **L32, A1:M4** | 4,000 |
| Other unallocated amounts | **L33, A1:M4** | 1,000 |
| Consolidated total | **L30** | $ 85,000 |

[(h)] Assets from segments below the quantitative thresholds are attributable to four (**L24, A1:M1, A2:M13**) operating segments of Diversified Company.

**Reconciliation of Reportable Segment Other Items to Consolidated Totals**

| | | Segment Totals | | Adjustments | | Consolidated Totals |
|---|---|---|---|---|---|---|
| Interest revenue | **L28, A1:M1** | $ 7,750 | **L28, A1:ExM2** | $ 75 | **L28** | $ 7,825 |
| Interest expense | **L10, A1:M1** | 5,750 | **L10, A1:ExM2** | (50) | **L10** | 5,700 |
| Depreciation and amortization | **L9, A1:M1** | 2,000 | **L9, A1:ExM2** | — | **L9** | 2,000 |
| Expenditures for assets | **L29, A1:M1** | 2,900 | **L29, A1:ExM2** | 1,000 | **L29** | 3,900 |

**Figure 2.1 (continued)**

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

| | Standard Label | Balance Type | Period Type | Element Name |
|---|---|---|---|---|
| A1 | Consolidation Items [Axis] | | Duration | ConsolidationItemsAxis |
| | Consolidation Items [Domain] | | Duration | ConsolidationItemsDomain |
| M1 | Operating Segments [Member] | | Duration | OperatingSegmentsMember |
| ExM2 | Eliminations and Reconciling Items [Member] | | Duration | EliminationsAndReconcilingItemsMember |
| M3 | Intersegment Eliminations [Member] | | Duration | IntersegmentEliminationMember |
| M4 | Segment Reporting, Reconciling Item, Corporate Nonsegment [Member] | | Duration | CorporateNonSegmentMember |
| ExM5 | Operating Segments after Reconciling Items and Eliminations [Member] | | Duration | OperatingSegmentsAfterReconcilingItemsAndEliminationsMember |
| A2 | Segments [Axis] | | Duration | StatementBusinessSegmentsAxis |
| | Segments [Domain] | | Duration | SegmentDomain |
| M7 | Reportable Segment, Aggregation before Other Operating Segment [Member] | | Duration | ReportableSegmentAggregationBeforeOtherOperatingSegmentMember |
| ExM8 | Auto Parts [Member] | | Duration | AutoPartsMember |
| ExM9 | Motor Vessels [Member] | | Duration | MotorVesselsMember |
| ExM10 | Software [Member] | | Duration | SoftwareMember |
| ExM11 | Electronics [Member] | | Duration | ElectronicsMember |
| ExM12 | Finance [Member] | | Duration | FinanceMember |
| M13 | Other Operating Segment [Member] | | Duration | AllOtherSegmentsMember |
| L1 | Revenues | Credit | Duration | Revenues |
| L8 | Segment Reporting, Other Segment Item, Amount | Debit | Duration | SegmentReportingOtherItemAmount |
| L9 | Depreciation, Depletion and Amortization | Debit | Duration | DepreciationDepletionAndAmortization |
| L10 | Interest Expense, Operating and Nonoperating | Debit | Duration | InterestExpense |
| L13 | Segment Reporting, Other Segment Item, Composition, Description | | Duration | SegmentReportingOtherItemCompositionDescription |
| L14 | Cost of Revenue | Debit | Duration | CostOfRevenue |
| L15 | Research and Development Expense | Debit | Duration | ResearchAndDevelopmentExpense |
| L16 | Compensation Expense, Excluding Cost of Good and Service Sold | Debit | Duration | CompensationExpenseExcludingCostOfGoodAndServiceSold |
| L17 | Professional Fees | Debit | Duration | ProfessionalFees |
| L18 | Interest Expense, Operating | Debit | Duration | InterestExpenseOperating |
| L19 | Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest | Credit | Duration | IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest |
| L20 | Interest Income (Expense), Nonoperating | Credit | Duration | InterestIncomeExpenseNonoperatingNet |
| L21 | Gain (Loss) Related to Litigation Settlement | Credit | Duration | GainLossRelatedToLitigationSettlement |
| L22 | Other General Expense | Debit | Duration | OtherGeneralExpense |
| L23 | Pension Cost (Reversal of Cost) | Debit | Duration | PensionExpense |
| L24 | Number of Operating Segments | | Duration | NumberOfOperatingSegments |
| L25 | Investment Income, Interest | Credit | Duration | InvestmentIncomeInterest |
| L26 | Interest Expense, Nonoperating | Debit | Duration | InterestExpenseNonoperating |
| L27 | Interest Income, Operating | Credit | Duration | InterestIncomeOperating |
| L28 | Interest Income, Operating and Nonoperating | Credit | Duration | InterestIncomeOperatingAndNonoperating |
| L29 | Segment, Expenditure, Addition to Long-Lived Assets | Debit | Duration | SegmentExpenditureAdditionToLongLivedAssets |
| L30 | Assets | Debit | Instant | Assets |
| L31 | Other Receivables | Credit | Instant | OtherReceivables |
| L32 | Goodwill | Debit | Instant | Goodwill |
| L33 | Other Assets | Debit | Instant | OtherAssets |

**Figure 2.2**

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

| Consolidation Items [Axis] A1 | Segments [Axis] A2 | | L1 Revenues | L14 Cost of Revenue | L15 Research and Development Expense | L16 Compensation Expense, Excluding Cost of Good and Service Sold | L17 Professional Fees | L18 Interest Expense, Operating | L8 Segment Reporting, Other Segment Item, Amount |
|---|---|---|---|---|---|---|---|---|---|
| Operating Segments [Member] M1 | Auto Parts [Member] | ExM8 | 3000 | 1700 | 0 | 500 | 0 | | 700 |
| | Motor Vessels [Member] | ExM9 | 5000 | 3100 | 0 | 900 | 0 | | 1130 |
| | Software [Member] | ExM10 | 12500 | 2000 | 3300 | 2600 | 1700 | | 2300 |
| | Electronics [Member] | ExM11 | 13500 | 6800 | 0 | 2700 | 500 | | 1600 |
| | Finance [Member] | ExM12 | 5000 | 0 | 0 | 750 | 800 | 3000 | -50 |
| | Reportable Segment, Aggregation before Other Operating Segment [Member] | M7 | 39000 | | | | | | |
| | Other Operating Segment [Member] | M13 | 1000 | | | | | | |
| | | | | | | | | | |
| Eliminations and Reconciling Items [Member] ExM2 | | | | | | | | | |
| Intersegment Eliminations [Member] M3 | Auto Parts [Member] | ExM8 | 0 | | | | | | |
| | Motor Vessels [Member] | ExM9 | 0 | | | | | | |
| | Software [Member] | ExM10 | -3000 | | | | | | |
| | Electronics [Member] | ExM11 | -1500 | | | | | | |
| | Finance [Member] | ExM12 | 0 | | | | | | |
| | Reportable Segment, Aggregation before Other Operating Segment [Member] | M7 | -4500 | | | | | | |
| | | | -4500 | | | | | | |
| Segment Reporting, Reconciling Item, Corporate Nonsegment [Member] M4 | | | | | | | | | |
| Operating Segments after Reconciling Items and Eliminations [Member] ExM5 | | | | | | | | | |
| | Auto Parts [Member] | ExM8 | 3000 | | | | | | |
| | Motor Vessels [Member] | ExM9 | 5000 | | | | | | |
| | Software [Member] | ExM10 | 9500 | | | | | | |
| | Electronics [Member] | ExM11 | 12000 | | | | | | |
| | Finance [Member] | ExM12 | 5000 | | | | | | |
| | Reportable Segment, Aggregation before Other Operating Segment [Member] | M7 | 34500 | | | | | | |
| Report-Wide Value | | | 35500 | | | | | | |

**Figure 2.3 (continues)**

| Consolidation Items [Axis] A1 | Segments [Axis] A2 | | L19 Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest | L20 Interest Income (Expense), Nonoperating | L21 Gain (Loss) Related to Litigation Settlement | L22 Other General Expense | L23 Pension Cost (Reversal of Cost) |
|---|---|---|---|---|---|---|---|
| Operating Segments [Member] M1 | Auto Parts [Member] | ExM8 | 100 | | | | |
| | Motor Vessels [Member] | ExM9 | -130 | | | | |
| | Software [Member] | ExM10 | 600 | | | | |
| | Electronics [Member] | ExM11 | 1900 | | | | |
| | Finance [Member] | ExM12 | 500 | | | | |
| | Reportable Segment, Aggregation before Other Operating Segment [Member] | M7 | 2970 | | | | |
| | Other Operating Segment [Member] | M13 | 100 | | | | |
| | | | | | | | |
| Eliminations and Reconciling Items [Member] ExM2 | | | | | | | -250 |
| Intersegment Eliminations [Member] M3 | Auto Parts [Member] | ExM8 | | | | | |
| | Motor Vessels [Member] | ExM9 | | | | | |
| | Software [Member] | ExM10 | | | | | |
| | Electronics [Member] | ExM11 | | | | | |
| | Finance [Member] | ExM12 | | | | | |
| | Reportable Segment, Aggregation before Other Operating Segment [Member] | M7 | | | | | |
| | | | -500 | | | | |
| Segment Reporting, Reconciling Item, Corporate Nonsegment [Member] M4 | | | | | 500 | -750 | |
| Operating Segments after Reconciling Items and Eliminations [Member] ExM5 | | | | 1125 | | | |
| | Auto Parts [Member] | ExM8 | | | | | |
| | Motor Vessels [Member] | ExM9 | | | | | |
| | Software [Member] | ExM10 | | | | | |
| | Electronics [Member] | ExM11 | | | | | |
| | Finance [Member] | ExM12 | | | | | |
| | Reportable Segment, Aggregation before Other Operating Segment [Member] | M7 | | | | | |
| | Other Operating Segment [Member] | M13 | | | | | |
| Report-Wide Value | | | 3195 | | | | |

**Figure 2.3 (continues)**

| Consolidation Items [Axis] A1 | Segments [Axis] A2 | | L13 Segment Reporting, Other Segment Item, Composition, Description | L24 Number of Operating Segments |
|---|---|---|---|---|
| Operating Segments [Member] M1 | Auto Parts [Member] | ExM8 | maintenance and repairs expense, professional services expense, and certain overhead expenses | |
| | Motor Vessels [Member] | ExM9 | marketing expense, professional services expense, occupancy expense, and certain overhead expenses | |
| | Software [Member] | ExM10 | depreciation and amortization expense, travel expense, office supplies expense, and certain overhead expenses | |
| | Electronics [Member] | ExM11 | depreciation and amortization expense, marketing expense, occupancy expense, and certain overhead expenses | |
| | Finance [Member] | ExM12 | depreciation and amortization expense, property tax expense, certain overhead expenses, and other gains or losses | |
| | Reportable Segment, Aggregation before Other Operating Segment [Member] | M7 | | |
| | Other Operating Segment [Member] | M13 | | 4 |
| | | | | |
| Eliminations and Reconciling Items [Member] ExM2 | | | | |
| Intersegment Eliminations [Member] M3 | Auto Parts [Member] | ExM8 | | |
| | Motor Vessels [Member] | ExM9 | | |
| | Software [Member] | ExM10 | | |
| | Electronics [Member] | ExM11 | | |
| | Finance [Member] | ExM12 | | |
| | Reportable Segment, Aggregation before Other Operating Segment [Member] | M7 | | |
| | | | | |
| Segment Reporting, Reconciling Item, Corporate Nonsegment [Member] M4 | | | | |
| Operating Segments after Reconciling Items and Eliminations [Member] ExM5 | | | | |
| | Auto Parts [Member] | ExM8 | | |
| | Motor Vessels [Member] | ExM9 | | |
| | Software [Member] | ExM10 | | |
| | Electronics [Member] | ExM11 | | |
| | Finance [Member] | ExM12 | | |
| | Reportable Segment, Aggregation before Other Operating Segment [Member] | M7 | | |
| | Other Operating Segment [Member] | M13 | | |
| Report-Wide Value | | | | |

**Figure 2.3 (continues)**

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| | | | L25 | L26 | L27 | L28 | L10 |
|---|---|---|---|---|---|---|---|
| Consolidation Items [Axis] A1 | Segments [Axis] A2 | | Investment Income, Interest | Interest Expense, Nonoperating | Interest Income, Operating | Interest Income, Operating and Nonoperating | Interest Expense, Operating and Nonoperating |
| Operating Segments [Member] M1 | Auto Parts [Member] | ExM8 | 450 | 350 | | | |
| | Motor Vessels [Member] | ExM9 | 800 | 600 | | | |
| | Software [Member] | ExM10 | 1000 | 700 | | | |
| | Electronics [Member] | ExM11 | 1500 | 1100 | | | |
| | Finance [Member] | ExM12 | | | 4000 | | |
| | Reportable Segment, Aggregation before Other Operating Segment [Member] | M7 | | | | | |
| | Other Operating Segment [Member] | M13 | | | | | |
| | | | | | | 7750 | 5750 |
| Eliminations and Reconciling Items [Member] ExM2 | | | | | | 75 | -50 |
| Intersegment Eliminations [Member] M3 | Auto Parts [Member] | ExM8 | | | | | |
| | Motor Vessels [Member] | ExM9 | | | | | |
| | Software [Member] | ExM10 | | | | | |
| | Electronics [Member] | ExM11 | | | | | |
| | Finance [Member] | ExM12 | | | | | |
| | Reportable Segment, Aggregation before Other Operating Segment [Member] | M7 | | | | | |
| | | | | | | | |
| Segment Reporting, Reconciling Item, Corporate Nonsegment [Member] M4 | | | | | | | |
| Operating Segments after Reconciling Items and Eliminations [Member] ExM5 | | | 3825 | 2700 | | | |
| | Auto Parts [Member] | ExM8 | | | | | |
| | Motor Vessels [Member] | ExM9 | | | | | |
| | Software [Member] | ExM10 | | | | | |
| | Electronics [Member] | ExM11 | | | | | |
| | Finance [Member] | ExM12 | | | | | |
| | Reportable Segment, Aggregation before Other Operating Segment [Member] | M7 | | | | | |
| | Other Operating Segment [Member] | M13 | | | | | |
| Report-Wide Value | | | | | | 7825 | 5700 |

**Figure 2.3 (continues)**

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| Consolidation Items [Axis] A1 | Segments [Axis] A2 | | Depreciation, Depletion and Amortization L9 | Segment, Expenditure, Addition to Long-Lived Assets L29 | Assets L30 | Other Receivables L31 | Goodwill L32 | Other Assets L33 |
|---|---|---|---|---|---|---|---|---|
| Operating Segments [Member] M1 | Auto Parts [Member] | ExM8 | 200 | 300 | 2000 | | | |
| | Motor Vessels [Member] | ExM9 | 100 | 700 | 5000 | | | |
| | Software [Member] | ExM10 | 50 | 500 | 3000 | | | |
| | Electronics [Member] | ExM11 | 1500 | 800 | 12000 | | | |
| | Finance [Member] | ExM12 | 150 | 600 | 57000 | | | |
| | Reportable Segment, Aggregation before Other Operating Segment [Member] | M7 | | | 79000 | | | |
| | Other Operating Segment [Member] | M13 | | | 2000 | | | |
| | | | 2000 | 2900 | | | | |
| Eliminations and Reconciling Items [Member] ExM2 | | | 0 | 1000 | | | | |
| Intersegment Eliminations [Member] M3 | Auto Parts [Member] | ExM8 | | | | | | |
| | Motor Vessels [Member] | ExM9 | | | | | | |
| | Software [Member] | ExM10 | | | | | | |
| | Electronics [Member] | ExM11 | | | | | | |
| | Finance [Member] | ExM12 | | | | | | |
| | Reportable Segment, Aggregation before Other Operating Segment [Member] | M7 | | | | | | |
| | | | | | | | | |
| Operating Segments after Reconciling Items and Eliminations [Member] ExM5 | | | | | | | | |
| Segment Reporting, Reconciling Item, Corporate Nonsegment [Member] M4 | | | | | | -1000 | 4000 | 1000 |
| | Auto Parts [Member] | ExM8 | | | | | | |
| | Motor Vessels [Member] | ExM9 | | | | | | |
| | Software [Member] | ExM10 | | | | | | |
| | Electronics [Member] | ExM11 | | | | | | |
| | Finance [Member] | ExM12 | | | | | | |
| | Reportable Segment, Aggregation before Other Operating Segment [Member] | M7 | | | | | | |
| | Other Operating Segment [Member] | M13 | | | | | | |
| Report-Wide Value | | | 2000 | 3900 | 85000 | | | |

**Figure 2.3 (continued)**

**Notes for Example 2:**

1. The segment model is a two-axis model when there are reconciling items between the segment amounts and consolidated totals. In this example, segment revenues, expenses, profit, interest revenue, interest expense, depreciation and amortization, expenditures for assets, and assets all contain reconciling items for determining how the reportable segment amounts reconcile to the applicable consolidated totals. Therefore, both the "Consolidation Items [Axis]" (**A1**) and "Segments [Axis]" (**A2**) are applied to each segment disclosure.

   a. A single line-item element is intended to be used for the disclosures illustrated here for segment revenue, each significant expense, depreciation and amortization, and expenditures for segment assets; the corresponding consolidated totals; and the applicable reconciling items between the reportable segment amounts and consolidated totals.

   b. Multiple line-items elements are intended to be used for the disclosures illustrated here for segment profit, interest revenue, interest expense, and assets; the corresponding consolidated totals; and the applicable reconciling items between the reportable segment amounts and consolidated totals.

   Dashes in this example are tagged as zero values to ensure users of the segment data have a complete data set.

2. **Revenues:** The value for consolidated revenues for this entity is tagged with the line-item element "Revenues" (**L1**) in the entity's primary statements; therefore, this is the line-item element intended to be used for all revenue disclosures in this example, which illustrates the disaggregation of consolidated revenues by segment and a reconciliation of segment revenues to consolidated revenues with six different disclosures as follows: reportable segment revenues after elimination of intersegment revenues ($34,500) with a further disaggregation by segment; intersegment revenues ($4,500) with a further disaggregation by segment; aggregation of revenues from external customers and intersegment revenues (reportable segment revenues before elimination of intersegment revenues) ($39,000) with a further disaggregation by segment; other operating segment revenues ($1,000); elimination of intersegment revenues in consolidation ($(4,500)); and consolidated revenues ($35,500).

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a.  **Revenues from External Customers (After Elimination of Intersegment Revenues):** "Segments [Axis]" (**A2**) with extension member elements for the entity's specific reportable segments are intended to be used with "Revenues" (**L1**) line-item element for tagging revenues for each reportable segment. "Segments [Axis]" (**A2**) with "Reportable Segment, Aggregation before Other Operating Segment [Member]" (**M7**) are intended to be used with "Revenues" (**L1**) for tagging total reportable segment revenues ($34,500) because there is a separate disclosure of an amount for other revenues from operating segments that are not reportable segments.

    i.  "Consolidation Items [Axis]" (**A1**) is not applied because these amounts are for the disaggregation by segment for the "Revenues" (**L1**) line-item element and represent segment revenues after reconciling items. There are separate disclosures provided for reportable segment revenues before reconciling items and the reconciling items between reportable segment revenues and consolidated revenues, to which "Consolidation Items [Axis]" (**A1**) would be applied. The sum of reportable segment revenues before reconciling items and the reconciling items between reportable segment revenues and consolidated revenues equals consolidated revenues.

b.  **Intersegment Revenues:** "Consolidation Items [Axis]" (**A1**) with "Intersegment Eliminations [Member]" (**M3**) and "Segments [Axis]" (**A2**) with extension member elements for the entity's specific reportable segments are intended to be used with the "Revenues" (**L1**) line-item element for tagging intersegment revenues for each reportable segment because these amounts represent reconciling items by segment for intersegment revenues. "Consolidation Items [Axis]" (**A1**) with "Intersegment Eliminations [Member]" (**M3**) and "Segments [Axis]" (**A2**) with "Reportable Segment, Aggregation before Other Operating Segment [Member]" (**M7**) are intended to be used with the "Revenues" (**L1**) line-item element for tagging total intersegment revenues ($4,500) because there is a separate disclosure of an amount for other revenues from operating segments that are not reportable segments. Two axis elements are applied to communicate the revenues disaggregated by segment and how these segment amounts reconcile to consolidated revenues.

    i.  These values are intended to be entered as negative values in XBRL so that

the values for all members on the "Consolidation Items [Axis]" (**A1**) for the segment revenue disclosure sum to the consolidated value for revenues.

c. **Aggregation of Revenues from External Customers and Intersegment Revenues:** "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**) and "Segments [Axis]" (**A2**) with extension member elements for the entity's specific reportable segments are intended to be used with the "Revenues" (**L1**) line-item element for tagging the aggregation of revenues from external customers and intersegment amounts for each reportable segment because these amounts represent reportable segment revenues before reconciling items. "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**) and "Segments [Axis]" (**A2**) with "Reportable Segment, Aggregation before Other Operating Segment [Member]" (**M7**) are intended to be used with the "Revenues" (**L1**) line-item element for tagging the total for the aggregation of reportable segment revenues from external customers and intersegment amounts ($39,000) because there is a separate disclosure of an amount for other revenues from operating segments that are not reportable segments. Two axis elements are applied to communicate the revenues disaggregated by segment and how these segment amounts reconcile to consolidated revenues.

d. **Other Revenues:** "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**) and "Segments [Axis]" (**A2**) with "Other Operating Segment [Member]" (**M13**) are intended to be used with the "Revenues" (**L1**) line-item element for tagging other segment revenues ($1,000) for operating segments that are not reportable segments included in the reconciliation of reportable segment revenues to consolidated revenues. Two axis elements are applied to communicate the revenues disaggregated by segment and how this segment amount contributes to the reconciliation of reportable segment revenues to consolidated revenues.

e. **Elimination of Intersegment Revenues:** "Consolidation Items [Axis]" (**A1**) with "Intersegment Eliminations [Member]" (**M3**) are intended to be used with the "Revenues" (**L1**) line-item element for tagging the elimination of intersegment revenues ($(4,500)) in the reconciliation of reportable segment revenues to consolidated revenues. This value is intended to be entered as a negative value in XBRL so that the values for all members on the "Consolidation Items [Axis]" (**A1**) for

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the segment revenue disclosure sum to the consolidated value for revenues.

f. **Total Consolidated Revenues:** To communicate that $35,500 represents consolidated revenues, the line-item element "Revenues" (**L1**) is intended to be used without an axis element because it represents the report-wide value for revenues.

    i. The sum of the values tagged with "Revenues" (**L1**) and the members on the "Consolidation Items [Axis]" (**A1**) equals consolidated revenues of $35,500 as follows:

        1. "Operating Segments [Member]" (**M1**) ($39,000 + $1,000), and

            a. where $39,000 represents an aggregation of reportable segment and intersegment revenues that is further disaggregated by reportable segment

        2. "Intersegment Eliminations [Member]" (**M3**) ($(4,500)).

3. **Expenses:** "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**) and "Segments [Axis]" (**A2**) with extension member elements for the entity's specific reportable segments are intended to be used with the applicable expense line-item elements for tagging expenses for each reportable segment because these amounts represent reportable segment expenses before reconciling items, consisting of intersegment amounts in this example, that are aligned in the same context for each reportable segment as the related segment revenues and profit amounts. Two axis elements are applied to communicate the expenses disaggregated by segment and how these segment amounts contribute to the reconciliation of reportable segment profit to consolidated profit.

4. **Profit:** Segment profit is being reconciled to income before taxes, which is tagged with the line-item element "Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest" (**L19**) in the entity's primary statements; therefore, this is the line-item element intended to be used for all profit disclosures disaggregated by segment, intersegment profit eliminations, and consolidated income before taxes. Different line-item elements are intended to be used for the reconciling items between reportable segment profit and consolidated income before taxes.

a. **Segment Profit/(Loss):** "Consolidation Items [Axis]" (**A1**) with "Operating

Segments [Member]" (**M1**) and "Segments [Axis]" (**A2**) with extension member elements for the entity's specific reportable segments are intended to be used with "Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest" (**L19**) for tagging segment profit for each reportable segment because these amounts represent reportable segment amounts before reconciling items, that are aligned in the same context for each reportable segment as the related segment revenues and expenses. Two axis elements are applied to communicate the disaggregation of profit by segment and how these segment amounts contribute to the reconciliation of reportable segment profit to consolidated profit.

b. **Total Segment Profit/(Loss):** To communicate that $2,970 represents total reportable segment profit, "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**) and "Segments [Axis]" (**A2**) with "Reportable Segment, Aggregation before Other Operating Segment [Member]" (**M7**) are intended to be used with "Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest" (**L19**) because there is a separate disclosure of an amount for other profit from operating segments that are not reportable segments. Two axis elements are applied to communicate the disaggregation of profit by segment and how this segment amount contributes to the reconciliation of reportable segment profit to consolidated profit.

c. **Reconciling Items for Reportable Segment Profit/(Loss) to Consolidated Income Before Taxes:**

  i. **Other Profit/(Loss):** "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**) and "Segments [Axis]" (**A2**) with "Other Operating Segment [Member]" (**M13**) are intended to be used with "Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest" (**L19**) for tagging other segment profit ($100) for operating segments that are not reportable segments included in the reconciliation of reportable segment profit to consolidated income before taxes. Two axis elements are applied to communicate the disaggregation of profit by segment and how this segment amount contributes to the reconciliation of reportable segment profit to consolidated profit.

ii. **Interest Income/(Expense), Net (Excluding Finance Segment):** "Consolidation Items [Axis]" (**A1**) with "Operating Segments after Reconciling Items and Eliminations [Member]" (**ExM5**) are intended to be used with "Interest Income (Expense), Nonoperating" (**L20**) for tagging the amount of interest income, net of interest expense, which excludes the finance segment, ($1,125) in the reconciliation of reportable segment profit to consolidated income before taxes. The extension member "Operating Segments after Reconciling Items and Eliminations [Member]" (**ExM5**) is intended to be used because this amount represents an aggregation of segment amounts, reconciling items, and eliminations in consolidation for interest income, net of interest expense.

1. "Segments [Axis]" (**A2**) is not applied because this is not an amount for a specific reportable segment, but instead represents an aggregation of for four reportable segments, reconciling items, and elimination of items in consolidation.

iii. **Elimination of Intersegment Profits:** "Consolidation Items [Axis]" (**A1**) with "Intersegment Eliminations [Member]" (**M3**) are intended to be used with the same line-item element for profit, "Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest" (**L19**), for tagging the elimination of intersegment profits ($(500)) in the reconciliation of reportable segment profit to consolidated income before taxes. This value is intended to be entered as a negative value in XBRL so that the values for all members on the "Consolidation Items [Axis]" (**A1**) for the segment profit disclosure sum to the consolidated value for income before taxes.

iv. **Litigation Settlement Received:** "Consolidation Items [Axis]" (**A1**) with "Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]" (**M4**) are intended to be used with a different line-item element, "Gain (Loss) Related to Litigation Settlement" (**L21**), for tagging the reconciling item for litigation settlement ($500) in the reconciliation of reportable segment profit to consolidated income before taxes, where the segment profit and income before taxes amounts are tagged with the line-item element "Income (Loss) from Continuing Operations before Income

Taxes, Noncontrolling Interest" (**L19**).

v. **Other Corporate Expenses:** "Consolidation Items [Axis]" (**A1**) with "Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]" (**M4**) are intended to be used with a different line-item element, "Other General Expense" (**L22**), for tagging the reconciling item for corporate expenses ($(750)) in the reconciliation of reportable segment profit to consolidated income before taxes, where the segment profit and income before taxes amounts are tagged with the line-item element "Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest" (**L19**). This value is intended to be entered as a negative value in XBRL so that the values for all members on the "Consolidation Items [Axis]" (**A1**) for the segment profit disclosure sum to the consolidated value for income before taxes.

vi. **Adjustment to Pension Expense in Consolidation:** "Consolidation Items [Axis]" (**A1**) with "Eliminations and Reconciling Items [Member]" (**ExM2**) are intended to be used with a different line-item element, "Pension Cost (Reversal of Cost)" (**L23**), for tagging the reconciling item for pension expense ($(250)) in the reconciliation of reportable segment profit to consolidated income before taxes, where the segment profit and income before taxes amounts are tagged with the line-item element "Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest" (**L19**). This value is intended to be entered as a negative value in XBRL so that the values for all members on the "Consolidation Items [Axis]" (**A1**) for the segment profit disclosure sum to the consolidated value for income before taxes.

d. **Consolidated Income Before Taxes:** To communicate that $3,195 represents consolidated income before taxes, the line-item element "Income (Loss) from Continuing Operations before Income Taxes, Noncontrolling Interest" (**L19**) is intended to be used without an axis element because it represents the report-wide value for income before taxes.

i. The sum of the values tagged with multiple line-item elements and members

on the "Consolidation Items [Axis]" (**A1**) equals consolidated income before taxes of $3,195 as follows:

1. "Operating Segments [Member]" (**M1**) ($2,970 + $100),

    a. where $2,970 is further disaggregated by reportable segment

2. "Eliminations and Reconciling Items [Member]" (**ExM2**) ($(250)),

3. "Intersegment Eliminations [Member]" (**M3**) ($(500)),

4. "Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]" (**M4**) ($500 + $(750)), and

5. "Operating Segments after Reconciling Items and Eliminations [Member]" (**ExM5**) ($1,125).

5. **Interest Revenue:** Segment interest revenue is being reconciled to consolidated interest revenue. The entity has operating interest revenue, nonoperating interest revenue, and a total that combines operating and nonoperating interest revenue. The three elements in the GAAP Taxonomy for interest income are: operating interest income ("Interest Income, Operating" (**L27**)), nonoperating interest income ("Investment Income, Interest" (**L25**)), and a combination of operating and nonoperating interest income ("Interest Income, Operating and Nonoperating" (**L28**)).

    a. **Segment Operating and Nonoperating Interest Revenue:**

        i. **Segment Nonoperating Interest Revenue:** The interest revenue amounts reported for the Auto Parts, Motor Vessels, Software, and Electronics reportable segments represent nonoperating interest revenue and are intended to be tagged with "Investment Income, Interest" (**L25**), "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**), and "Segments [Axis]" (**A2**) with the applicable extension member elements for each reportable segment because these amounts represent reportable segment interest revenue before reconciling items, that are aligned in the same context as other corresponding amounts for each reportable segment. Two axis elements are applied to communicate the

disaggregation of interest revenue by segment and how these segment amounts contribute to the reconciliation of reportable segment interest revenue to consolidated interest revenue.

ii. **Segment Operating Interest Revenue:** The interest revenue amount ($4,000) reported for the Finance reportable segment represents operating interest revenue and is intended to be tagged with "Interest Income, Operating" (**L27**), "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**), and "Segments [Axis]" (**A2**) with the applicable extension member element because this amount represents reportable segment interest revenue before reconciling items. Two axis elements are applied to communicate the disaggregation of interest revenue by segment and how the interest revenue amount for the Finance segment contributes to the reconciliation of reportable segment interest revenue to consolidated interest revenue.

b. **Total Segment Interest Revenue:** The total interest revenue amount ($7,750) represents an aggregation of operating and nonoperating interest revenue and is intended to be tagged with "Interest Income, Operating and Nonoperating" (**L28**) and the "Consolidation Items [Axis]" (**A1**) with the "Operating Segments [Member]" (**M1**) because this is total reportable segment interest revenue that is being reconciled to consolidated interest revenue.

i. "Segments [Axis]" (**A2**) is not applied because this represents the total segment amount and is considered the axis default value for the "Segments [Axis]" (**A2**). Also, there is not a separate disclosure of an amount for other interest revenue from operating segments that are not reportable segments and, therefore, "Reportable Segment, Aggregation before Other Operating Segment [Member]" (**M7**) on the "Segments [Axis]" (**A2**) is not applied.

c. **Reconciling Items for Reportable Segment Interest Revenue to Consolidated Interest Revenue:**

i. **Adjustments for Interest Revenue:** To communicate that $75 represents the reconciling item for segment interest revenue to consolidated interest revenue, the same line-item element, "Interest Income, Operating and

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Nonoperating" (**L28**), is intended to be used with "Consolidation Items [Axis]" (**A1**) and "Eliminations and Reconciling Items [Member]" (**ExM2**) because this amount represents an aggregation of reconciling items and elimination of items in consolidation.

1. If the reconciling amount consisted only of corporate-related activity when corporate is not considered a segment, then "Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]" (**M4**) would be used.

d. **Consolidated Interest Revenue:** To communicate that $7,825 represents consolidated interest revenue, the same line-item element, "Interest Income, Operating and Nonoperating" (**L28**), is intended to be used without an axis element because it represents the report-wide value for interest revenue.

   i. The sum of the values tagged with "Interest Income, Operating and Nonoperating" (**L28**) and the members on the "Consolidation Items [Axis]" (**A1**), ($7,750 + $75), equals consolidated interest revenue of $7,825, where $7,750 is further disaggregated by operating and nonoperating amounts by segment.

6. **Interest Expense:** Segment interest expense is being reconciled to consolidated interest expense. The entity has operating interest expense, nonoperating interest expense, and a total that combines operating and nonoperating interest expense. The three elements in the GAAP Taxonomy for interest expense are: operating interest expense ("Interest Expense, Operating" (**L18**)), nonoperating interest expense ("Interest Expense, Nonoperating" (**L26**)), and a combination of operating and nonoperating interest expense ("Interest Expense, Operating and Nonoperating" (**L10**)).

   a. **Segment Operating and Nonoperating Interest Expense:**

      i. **Segment Nonoperating Interest Expense:** The interest expense amounts reported for the Auto Parts, Motor Vessels, Software, and Electronics reportable segments represent nonoperating interest expense and are intended to be tagged with "Interest Expense, Nonoperating" (**L26**), "Consolidation Items [Axis]" (**A1**) with "Operating Segments

[Member]" (**M1**), and "Segments [Axis]" (**A2**) with the applicable extension member elements for each reportable segment because these amounts represent reportable segment interest expense before reconciling items, that are aligned in the same context as other corresponding amounts for each reportable segment. Two axis elements are applied to communicate the disaggregation of interest expense by segment and how these segment amounts contribute to the reconciliation of reportable segment interest expense to consolidated interest expense.

    ii.    **Segment Operating Interest Expense:** The interest expense amount ($3,000) reported for the Finance reportable segment represents operating interest expense and is intended to be tagged with "Interest Expense, Operating" (**L18**), "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**), and "Segments [Axis]" (**A2**) with the applicable extension member element because this amount represents reportable segment interest expense before reconciling items. Two axis elements are applied to communicate the disaggregation of interest expense by segment and how the interest expense amount for the Finance segment contributes to the reconciliation of reportable segment interest expense to consolidated interest expense.

b.  **Total Segment Interest Expense:** The total interest expense amount ($5,750) represents an aggregation of operating and nonoperating interest expense and is intended to be tagged with "Interest Expense, Operating and Nonoperating" (**L10**) and the "Consolidation Items [Axis]" (**A1**) with the "Operating Segments [Member]" (**M1**) because this is total reportable segment interest expense that is being reconciled to consolidated interest expense.

    i.    "Segments [Axis]" (**A2**) is not applied because this represents the total segment amount and is considered the axis default value for the "Segments [Axis]" (**A2**). Also, there is not a separate disclosure of an amount for other interest expense from operating segments that are not reportable segments and, therefore, "Reportable Segment, Aggregation before Other Operating Segment [Member]" (**M7**) on the "Segments [Axis]" (**A2**) is not applied.

c. **Reconciling Items for Reportable Segment Interest Expense to Consolidated Interest Expense:**

   i. **Adjustments for Interest Expense:** To communicate that $(50) represents the reconciling item for segment interest expense to consolidated interest expense, the same line-item element, "Interest Expense, Operating and Nonoperating" (**L10**), is intended to be used with "Consolidation Items [Axis]" (**A1**) and "Eliminations and Reconciling Items [Member]" (**ExM2**) because this amount represents an aggregation of reconciling items and elimination of items in consolidation. This value is intended to be entered as a negative value in XBRL so that the values for all members on the "Consolidation Items [Axis]" (**A1**) for the segment interest expense disclosure sum to the consolidated value for interest expense.

      1. If the reconciling amount consisted only of corporate-related activity when corporate is not considered a segment, then "Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]" (**M4**) would be used.

d. **Consolidated Interest Expense:** To communicate that $5,700 represents consolidated interest expense, the same line-item element, "Interest Expense, Operating and Nonoperating" (**L10**), is intended to be used without an axis element because it represents the report-wide value for interest expense.

   i. The sum of the values tagged with "Interest Expense, Operating and Nonoperating" (**L10**) and the members on the "Consolidation Items [Axis]" (**A1**), ($5,750 + $(50)), equals consolidated interest expense of $5,700, where $5,750 is further disaggregated by operating and nonoperating amounts by segment.

7. **Depreciation and Amortization:** Segment depreciation and amortization is being reconciled to consolidated depreciation and amortization, which is tagged with the line-item element "Depreciation, Depletion and Amortization" (**L9**) in the entity's primary statements; therefore, this is the line-item element intended to be used for all depreciation and amortization disclosures disaggregated by segment, consolidated depreciation and amortization, and reconciling items between the segment and consolidated amounts.

a. **Segment Depreciation and Amortization:** "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**) and "Segments [Axis]" (**A2**) with extension member elements for the entity's specific reportable segments are intended to be used with "Depreciation, Depletion and Amortization" (**L9**) for tagging depreciation and amortization for each reportable segment because these amounts represent reportable segment depreciation and amortization before reconciling items, that are aligned in the same context as other corresponding amounts for each reportable segment. Two axis elements are applied to communicate the disaggregation of depreciation and amortization by segment and how these segment amounts contribute to the reconciliation of reportable segment depreciation and amortization to consolidated depreciation and amortization.

b. **Total Segment Depreciation and Amortization:** To communicate that $2,000 represents total reportable segment depreciation and amortization, "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**) are intended to be used with "Depreciation, Depletion and Amortization" (**L9**).

   i. "Segments [Axis]" (**A2**) is not applied because this represents the total segment amount and is considered the axis default value for the "Segments [Axis]" (**A2**). Also, there is not a separate disclosure of an amount for other depreciation and amortization from operating segments that are not reportable segments and, therefore, "Reportable Segment, Aggregation before Other Operating Segment [Member]" (**M7**) on the "Segments [Axis]" (**A2**) is not applied.

c. **Reconciling Items for Reportable Segment Depreciation and Amortization to Consolidated Depreciation and Amortization:**

   i. **Adjustments for Depreciation and Amortization:** To communicate that $0 represents the reconciling item for segment depreciation and amortization to consolidated depreciation and amortization, the same line-item element, "Depreciation, Depletion and Amortization" (**L9**), is intended to be used with "Consolidation Items [Axis]" (**A1**) and an extension member, "Eliminations and Reconciling Items [Member]" (**ExM2**), because this amount represents an aggregation of reconciling items and elimination of

items in consolidation.

1. If the reconciling amount consisted only of corporate-related activity when corporate is not considered a segment, then "Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]" (**M4**) would be used.

d. **Consolidated Depreciation and Amortization:** To communicate that $2,000 represents consolidated depreciation and amortization, the line-item element "Depreciation, Depletion and Amortization" (**L9**) is intended to be used without an axis element because it represents the report-wide value for depreciation and amortization.

i. The sum of the values tagged with "Depreciation, Depletion and Amortization" (**L9**) and the members on the "Consolidation Items [Axis]" (**A1**), ($2,000 + $0), equals consolidated depreciation and amortization of $2,000, where $2,000 is further disaggregated by segment.

8. **Expenditures for Assets:** Segment expenditures for assets are being reconciled to consolidated expenditures for assets, which is tagged with the line-item element "Segment, Expenditure, Addition to Long-Lived Assets" (**L29**); therefore, this is the line-item element intended to be used for all expenditures for asset disclosures disaggregated by segment, consolidated expenditures for assets, and reconciling items between the segment and consolidated amounts.

a. **Segment Expenditures for Assets:** "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**) and "Segments [Axis]" (**A2**) with extension member elements for the entity's specific reportable segments are intended to be used with "Segment, Expenditure, Addition to Long-Lived Assets" (**L29**) for tagging segment expenditures for assets for each reportable segment because these amounts represent reportable segment expenditures for assets before reconciling items, that are aligned in the same context as other corresponding amounts for each reportable segment. Two axis elements are applied to communicate the disaggregation of expenditures for assets by segment and how these segment amounts contribute to the reconciliation of reportable segment expenditures for assets to consolidated expenditures for assets.

b. **Total Segment Expenditures for Assets**: To communicate that $2,900 represents total reportable segment expenditures for assets, "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**) are intended to be used with "Segment, Expenditure, Addition to Long-Lived Assets" (**L29**).

   i. "Segments [Axis]" (**A2**) is not applied because this represents the total segment amount and is considered the axis default value for the "Segments [Axis]" (**A2**). Also, there is not a separate disclosure of an amount for other expenditures for assets from operating segments that are not reportable segments and, therefore, "Reportable Segment, Aggregation before Other Operating Segment [Member]" (**M7**) on the "Segments [Axis]" (**A2**) is not applied.

c. **Reconciling Items for Reportable Segment Expenditures for Assets to Consolidated Expenditures for Assets:**

   i. **Adjustments for Expenditures for Assets:** To communicate that $1,000 represents the reconciling item for segment expenditures for assets to consolidated expenditures for assets, the same line-item element, "Segment, Expenditure, Addition to Long-Lived Assets" (**L29**), is intended to be used with "Consolidation Items [Axis]" (**A1**) and an extension member, "Eliminations and Reconciling Items [Member]" (**ExM2**), because this amount represents an aggregation of reconciling items and elimination of items in consolidation.

      1. If the reconciling amount consisted only of corporate-related activity when corporate is not considered a segment, then "Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]" (**M4**) would be used.

d. **Consolidated Expenditures for Assets:** To communicate that $3,900 represents consolidated expenditures for assets, the line-item element "Segment, Expenditure, Addition to Long-Lived Assets" (**L29**) is intended to be used without an axis element because it represents the report-wide value for expenditures for assets.

   i. The sum of the values tagged with "Segment, Expenditure, Addition to Long-

Lived Assets" (**L29**) and the members on the "Consolidation Items [Axis]" (**A1**), ($2,900 + $1,000), equals consolidated expenditures for assets of $3,900, where $2,900 is further disaggregated by segment.

9. **Assets:** Segment assets are being reconciled to consolidated assets, which is tagged with the line-item element "Assets" (**L30**) in the entity's primary statements; therefore, this is the line-item element intended to be used for all asset disclosures disaggregated by segment and consolidated assets. Different line-item elements are intended to be used for the reconciling items between reportable segment assets and consolidated assets.

   a. **Segment Assets:** "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**) and "Segments [Axis]" (**A2**) with extension member elements for the entity's specific reportable segments are intended to be used with "Assets" (**L30**) for tagging assets for each reportable segment because these amounts represent reportable segment amounts before reconciling items, that are aligned in the same context for each reportable segment. Two axis elements are applied to communicate the disaggregation of assets by segment and how these segment amounts contribute to the reconciliation of reportable segment assets to consolidated assets.

   b. **Total Segment Assets:** To communicate that $79,000 represents total reportable segment assets, "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**) and "Segments [Axis]" (**A2**) with "Reportable Segment, Aggregation before Other Operating Segment [Member]" (**M7**) are intended to be used with "Assets" (**L30**) because there is a separate disclosure of an amount for other assets from operating segments that are not reportable segments. Two axis elements are applied to communicate the disaggregation of assets by segment and how this segment amount contributes to the reconciliation of reportable segment assets to consolidated assets.

   c. **Reconciling Items for Reportable Segment Assets to Consolidated Assets:**

      i. **Other Assets**: "Consolidation Items [Axis]" (**A1**) with "Operating Segments [Member]" (**M1**) and "Segments [Axis]" (**A2**) with "Other Operating Segment [Member]" (**M13**) are intended to be used with the same line-item element, "Assets" (**L30**), for tagging other segment assets ($2,000) for operating segments that are not reportable segments included in the reconciliation of

reportable segment assets to consolidated assets. Two axis elements are applied to communicate the disaggregation of assets by segment and how this segment amount contributes to the reconciliation of reportable segment assets to consolidated assets.

ii.  **Elimination of Receivables from Corporate Headquarters:** "Consolidation Items [Axis]" (**A1**) with "Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]" (**M4**) are intended to be used with a different line-item element, "Other Receivables" (**L31**), for tagging the reconciling item for the elimination of receivables from the corporate headquarters ($(1,000)) in the reconciliation of reportable segment assets to consolidated assets, where segment assets and consolidated assets are tagged with the line-item element "Assets" (**L30**). This value is intended to be entered as a negative value in XBRL so that the value for all members on the "Consolidation Items [Axis]" (**A1**) for the segment asset disclosure sum to the consolidated value for assets.

iii.  **Goodwill Not Allocated to Segments**: "Consolidation Items [Axis]" (**A1**) with "Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]" (**M4**) are intended to be used with a different line-item element, "Goodwill" (**L32**), for tagging the reconciling item for goodwill that is not allocated to the segments ($4,000) in the reconciliation of reportable segment assets to consolidated assets, where segment assets and consolidated assets are tagged with the line-item element "Assets" (**L30**).

iv.  **Other Unallocated Amounts:** "Consolidation Items [Axis]" (**A1**) with "Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]" (**M4**) are intended to be used with a different line-item element, "Other Assets" (**L33**), for tagging the reconciling item for other amounts not allocated to segments $(1,000) in the reconciliation of reportable segment assets to consolidated assets, where segment assets and consolidated assets are tagged with the line-item element "Assets" (**L30**).

d.  **Consolidated Assets:** To communicate that $85,000 represents consolidated assets, the line-item element "Assets" (**L30**) is intended to be used without an axis

element because it represents the report-wide value for assets.

i. The sum of the values tagged with multiple line-item elements and members on the "Consolidation Items [Axis]" (**A1**) equals consolidated assets of $85,000 as follows:

1. "Operating Segments [Member]" (**M1**) ($79,000 + $2,000) and

    a. where $79,000 is further disaggregated by reportable segment

2. "Segment Reporting, Reconciling Item, Corporate Nonsegment [Member]" (**M4**) ($(1,000) + $4,000 + $1,000).