FASB TAXONOMY IMPLEMENTATION GUIDE

Version 4.0
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Segment Reporting

(Taxonomy Version 2017[†])

FASB U.S. GAAP Financial Reporting Taxonomy (Taxonomy)
Implementation Guide Series

† There are no changes from the 2016 version of this Implementation Guide.

Financial Accounting Standards Board

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

Taxonomy Implementation Guide on Modeling Segment Reporting

Overview

The purpose of this Taxonomy Implementation Guide is to demonstrate the modeling of disclosures related to segment reporting. The examples are not intended to encompass all of the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy. The examples are provided to help users of the Taxonomy understand how the modeling for segment reporting is structured within the Taxonomy. The examples are based on the assumption that the entity meets the criteria for reporting segments under U.S. GAAP and/or SEC authoritative literature. In addition, the reported line items within the examples are not all inclusive and represent only partial statements for illustrative purposes.

While constituents may find the information in this guide useful, users looking for guidance to conform to SEC XBRL filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC website at xbrl.sec.gov.

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

This Taxonomy Implementation Guide includes the following two sections:

➢ **Introductory Examples:** This section provides three examples of common segment reporting disclosure presentations.

- Example 1—Significant Items for Segment Disclosure
- Example 2—Reconciliation of Segment Revenue
- Example 3—Reconciliation of Segment Profit (Loss)

➢ **Additional Examples:** This section provides five examples of segment reporting disclosures with additional details.

- Example 4—Reconciliation of Segment Profit (Loss), with Additional Disclosure of Reconciliation Items
- Example 5—Reconciliation of Segment Revenue by Geographic Area
- Example 6—Reconciliation of Segment Revenue by Geographic Operating Segments
- Example 7—Reconciliation of Segment Revenue for Each Service Line and Reconciliation of Segment Assets
- Example 8—Revenue Disclosure Split by Operating Segment and Subsegment

Modeling Segment Reporting

The segment reporting disclosure group in the Taxonomy provides a flexible structure that allows varied reporting practices while still providing consistency. Preparers need to use line item elements to represent accounting concepts in conjunction with appropriate member elements under applicable dimensions (axes), for example, "Segments [Axis]" and "Consolidation Items [Axis]" to report segment disclosure information.

By using line item elements and dimensions consistently, different segment reporting disclosure presentations should have the same modeling structure as shown below, subject to company specific level of details illustrated in the **Additional Examples** section.

Standard Label	Preferred Labels**									
Consolidation Items [Axis]		**Operating Segments [Member]**					**Intersegment Eliminations [Member]**	**Segment Reconciling Items [Member]**	**Corporate, Non-Segment [Member]**	**Report-wide Value**
Segments [Axis]		**Reportable Segment 1 [Member]**	**Reportable Segment 2 [Member]**	**Reportable Segment 3 [Member]**	**Other Segments [Member]**	**Corporate Segment [Member]**				

General Information

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

Coding	Standard Label	Element Name
A1	**Consolidation Items [Axis]**	**ConsolidationItemsAxis**
	Consolidation Items [Domain]	ConsolidationItemsDomain
M1	Operating Segments [Member]	OperatingSegmentsMember
M2	Intersegment Eliminations [Member]	IntersegmentEliminationMember
ExM3	Corporate and Reconciling Items [Member]	CorporateAndReconcilingItemsMember
M4	Segment Reconciling Items [Member]	MaterialReconcilingItemsMember
M5	Corporate, Non-Segment [Member]	CorporateNonSegmentMember
A2	**Segments [Axis]**	**StatementBusinessSegmentsAxis**
	Segments [Domain]	SegmentDomain
M6	Other Segments [Member]	AllOtherSegmentsMember
M7	Corporate Segment [Member]	CorporateMember
ExM8	Segment Q [Member]	SegmentQMember
ExM9	Segment R [Member]	SegmentRMember
ExM10	Segment T [Member]	SegmentTMember
ExM11	Segment A [Member]	SegmentAMember
ExM12	Segment B [Member]	SegmentBMember
ExM13	Segment C [Member]	SegmentCMember
ExM14	Education [Member]	EducationMember
ExM15	Cable Television [Member]	CableTelevisionMember
ExM16	Newspaper Publishing [Member]	NewspaperPublishingMember
ExM17	Television Broadcasting [Member]	TelevisionBroadcastingMember
ExM18	Asia Segment [Member]	AsiaSegmentMember
ExM19	North America Segment [Member]	NorthAmericaSegmentMember
A3	**Products and Services [Axis]**	**ProductOrServiceAxis**
	Products and Services [Domain]	ProductsAndServicesDomain
ExM20	Service Line A [Member]	ServiceLineAMember
ExM21	Service Line B [Member]	ServiceLineBMember
A4	**Geographical [Axis]**	**StatementGeographicalAxis**
	Geographical [Domain]	SegmentGeographicalDomain
M22	Asia [Member]	AsiaMember
M23	North America [Member]	NorthAmericaMember
A5	**Subsegments Consolidation Items [Axis]**	**SubsegmentsConsolidationItemsAxis**
	Subsegments Consolidation Items [Domain]	SubsegmentsConsolidationItemsDomain
M24	Reportable Subsegments [Member]	ReportableSubsegmentsMember
M25	Intersubsegment Eliminations [Member]	IntersubsegmentEliminationsMember
A6	**Subsegments [Axis]**	**SubsegmentsAxis**
	Subsegments [Domain]	SubsegmentsDomain
ExM26	Higher Education [Member]	HigherEducationMember
ExM27	Test Preparation [Member]	TestPreparationMember
ExM28	International Program [Member]	InternationalProgramMember
ExM29	ABC Ventures [Member]	ABCVenturesMember

(2) Elements that have an instant period type and elements that have a duration period type are indicated as such in Figure x.2 of each example. Instant elements have a single date context (such as December 31, 20X1) while duration elements have a starting and ending date as their context (such as January 1 to December 31, 20X1).

(3) Instance documents (Figure x.3 in each example) do not include all information that may appear in an entity's instance document. The instance documents are provided for illustrative purposes only.

(4) For elements contained in the Taxonomy, the standard label is as it appears in the Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, refer to the *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).

Introductory Examples

Example 1—Significant Items for Segment Disclosure

This example illustrates the modeling of significant items required within the disclosure for segments.

		L5				
The company classifies its business interests into		three	reportable segments which are Segment Q, Segment R, and Segment T.			

		L1	**L1, A1:M2**	**L1, A1:M1**	**L4**	**L2**	**L3**
		External sales and revenues	**Inter-segment sales & revenues**	**Total sales and revenues**	**Depreciation and amortization**	**Segment profit (loss)**	**Segment assets**
Segment Q	**A2:ExM8**	$ 19,667	$ 575	$ 20,242	$ 526	$ 2,056	$ 7,942
Segment R	**A2:ExM9**	15,629	1,162	16,791	463	3,334	14,559
Segment T	**A2:ExM10**	20,114	2,339	22,453	544	3,053	8,917
Total		$ 55,410	$ 4,076	$ 59,486	$ 1,533	$ 8,443	$ 31,418

Figure 1.1

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

	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
M2	Intersegment Eliminations [Member]		Duration	IntersegmentEliminationMember
A2	Segments [Axis]		Duration	StatementBusinessSegmentsAxis
	Segments [Domain]		Duration	SegmentDomain
ExM8	Segment Q [Member]		Duration	SegmentQMember
ExM9	Segment R [Member]		Duration	SegmentRMember
ExM10	Segment T [Member]		Duration	SegmentTMember
L1	Revenues	Credit	Duration	Revenues
L2	Operating Income (Loss)	Credit	Duration	OperatingIncomeLoss
L3	Assets	Debit	Instant	Assets
L4	Depreciation, Depletion and Amortization	Debit	Duration	DepreciationDepletionAndAmortization
L5	Number of Reportable Segments		Duration	NumberOfReportableSegments

Figure 1.2

The instance document created using the modeling structure is provided here:

Standard Label	Preferred Label**	Consolidation Items [Axis] A1		Operating Segments [Member] M1				Intersegment Eliminations [Member] M2							Report-wide Value
		Segments [Axis] A2		Segment Q [Member] ExM8	Segment R [Member] ExM9	Segment T [Member] ExM10		Segment Q [Member] ExM8	Segment R [Member] ExM9	Segment T [Member] ExM10		Segment Q [Member] ExM8	Segment R [Member] ExM9	Segment T [Member] ExM10	
L1	Revenues	Sales and revenues		20242	16791	22453	59486	-575	-1162	-2339	-4076	19667	15629	20114	55410
L4	Depreciation, Depletion and Amortization	Depreciation and amortization										526	463	544	1533
L2	Operating Income (Loss)	Segment profit (loss)										2056	3334	3053	8443
L3	Assets	Segment assets										7942	14559	8917	31418
L5	Number of Reportable Segments	Number of reportable segments													3

Figure 1.3

Notes:

- The reported values of "Revenues" (L1) of \$55,410, "Depreciation, Depletion and Amortization" (L4) of \$1,533, "Operating Income (Loss)" (L2) of \$8,443 and "Assets" (L3) of \$31,418 are the same values reported on the primary financial statements.

- Members under the "Segments [Axis]" (A2) represent components of an entity that engage in business activities from which operating segments may earn revenue and incur expenses, including transactions with other components of the same entity. Extension members have been created on the "Segments [Axis]" (A2) to identity company-specific segments.

- Members under the "Consolidation Items [Axis]" (A1) represent components, elimination or reconciling items used in consolidating a parent entity and its subsidiaries or its operating segments.

- Revenues for "Intersegment Eliminations [Member]" (M2) are entered as negative numbers (as shown in Figure 1.3) because they represent a reduction of values for revenue reported in consolidating operating segments.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 2—Reconciliation of Segment Revenue

This example illustrates the modeling for the reconciliation of segment revenue to the entity's consolidated revenue.

			L1
			Revenue
Segment A	**A2:ExM11**	**A1:M1**	$ 20,242
Segment B	**A2:ExM12**	**A1:M1**	16,791
Segment C	**A2:ExM13**	**A1:M1**	22,453
Intersegment Sales & Revenues		**A1:M2**	(4,076)
Revenue			$ 55,410

Figure 2.1

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

	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
M2	Intersegment Eliminations [Member]		Duration	IntersegmentEliminationMember
A2	Segments [Axis]		Duration	StatementBusinessSegmentsAxis
	Segments [Domain]		Duration	SegmentDomain
ExM11	Segment A [Member]		Duration	SegmentAMember
ExM12	Segment B [Member]		Duration	SegmentBMember
ExM13	Segment C [Member]		Duration	SegmentCMember
L1	Revenues	Credit	Duration	Revenues

Figure 2.2

The instance document created using the modeling structure is provided below:

Standard Label	Preferred Label**					
Consolidation Items [Axis] **A1**		**Operating Segments [Member]** **M1**			**Intersegment Eliminations [Member]** **M2**	**Report-wide Value**
Segments [Axis] **A2**		**Segment A [Member]** **ExM11**	**Segment B [Member]** **ExM12**	**Segment C [Member]** **ExM13**		
L1 **Revenues**	**Revenue**	20242	16791	22453	-4076	55410

Figure 2.3

Notes:

- While Example 1 and Example 2 have different presentations, they have the same modeling structure.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 3—Reconciliation of Segment Profit (Loss)

This example illustrates the modeling of the reconciliation of segment profit (loss) to the entity's consolidated income.

(in millions)			Profit (Loss)	
Segment A	A2:ExM11	A1:M1	$ 3,040	L2
Segment B	A2:ExM12	A1:M1	4,334	L2
Segment C	A2:ExM13	A1:M1	8,046	L2
Segment Profit (Loss)		A1:M1	$ 15,420	L2
Restructuring Expense		A1:M4	(2,471) *	L6
Amortization Expense		A1:M4	(4,506) *	L7
Consolidated Operating Income			$ 8,443	L2
Does not represent report-wide value				

Figure 3.1

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

	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
M4	Segment Reconciling Items [Member]		Duration	MaterialReconcilingItemsMember
A2	Segments [Axis]		Duration	StatementBusinessSegmentsAxis
	Segments [Domain]		Duration	SegmentDomain
ExM11	Segment A [Member]		Duration	SegmentAMember
ExM12	Segment B [Member]		Duration	SegmentBMember
ExM13	Segment C [Member]		Duration	SegmentCMember
L2	Operating Income (Loss)	Credit	Duration	OperatingIncomeLoss
L6	Restructuring Charges	Debit	Duration	RestructuringCharges
L7	Amortization	Debit	Duration	AdjustmentForAmortization

Figure 3.2

The instance document created using the modeling structure is provided below:

	Standard Label	Preferred Label**	Operating Segments [Member] M1				Segment Reconciling Items [Member] M4	Report-wide Value
	Consolidation Items [Axis] A1 / Segments [Axis] A2		Segment A [Member] ExM11	Segment B [Member] ExM12	Segment C [Member] ExM13			
L2	Operating Income (Loss)	Operating Income	3040000000	4334000000	8046000000	15420000000		8443000000
L6	Restructuring Charges	Restructuring Expense					2471000000	
L7	Amortization	Amortization Expense					4506000000	

Figure 3.3

Notes:

- Amounts associated with a specific segment are tagged with "Operating Segments [Member]" (M1) from "Consolidation Items [Axis]" (A1) and company-specific members from "Segments [Axis]" (A2). "Restructuring Charges" (L6) of $2,471,000,000 and "Amortization" (L7) of $4,506,000,000 are both tagged with "Segment Reconciling Items [Member]" (M4) from "Consolidation Items [Axis]" (A1).

- "Restructuring Charges" (L6) of $2,471,000,000 and "Amortization" (L7) of $4,506,000,000 are entered as positive values as shown in Figure 3.3 because they have debit balance types and represent expense items.

- Segment Profit (Loss) describes the reportable segments' portion of the "Operating Income (Loss)" (L2) in the amount of $15,420,000,000 before reconciling items, and "Operating Segments [Member]" (M1) is used to reflect this attribute for the fact value.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Additional Examples

Example 4—Reconciliation of Segment Profit (Loss), with Additional Disclosure of Reconciliation Items

This example illustrates the modeling for the reconciliation of segment profit (loss), with additional information about the reconciliation items.

					L2
Segment operating income (loss) was as follows:					
Operating Income (Loss)					
Segment A	**A2:ExM11**	**A1:M1**	$		11,908
Segment B	**A2:ExM12**	**A1:M1**			7,459
Segment C	**A2:ExM13**	**A1:M1**			7,168
Reconciling amounts		**A1:ExM3**			(5,576)
Consolidated			$		**20,959**

Reconciling amounts in the tables above and below include adjustments to conform our internal accounting policies to U.S. GAAP and corporate-level activity not specially attributed to a segment.

Significant reconciling items were as follows:

			L2
Corporate-level activity	**A1:M5**	$	(5,090)
Revenue reconciling amounts	**A1:M4**		(486)
Consolidated		$	**(5,576)**

Figure 4.1

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

	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
ExM3	Corporate and Reconciling Items [Member]		Duration	CorporateAndReconcilingItemsMember
M4	Segment Reconciling Items [Member]		Duration	MaterialReconcilingItemsMember
M5	Corporate, Non-Segment [Member]		Duration	CorporateNonSegmentMember
A2	Segments [Axis]		Duration	StatementBusinessSegmentsAxis
	Segments [Domain]		Duration	SegmentDomain
ExM11	Segment A [Member]		Duration	SegmentAMember
ExM12	Segment B [Member]		Duration	SegmentBMember
ExM13	Segment C [Member]		Duration	SegmentCMember
L2	Operating Income (Loss)	Credit	Duration	OperatingIncomeLoss

Figure 4.2

The instance document created using the modeling structure is provided below:

Standard Label	Preferred Label**	Operating Segments [Member] M1			Corporate, Non-Segment [Member] M5	Segment Reconciling Items [Member] M4	Corporate and Reconciling Items [Member] ExM3	Report-wide Value
Consolidation Items [Axis] A1								
Segments [Axis] A2		Segment A [Member] ExM11	Segment B [Member] ExM12	Segment C [Member] ExM13				
L2 Operating Income (Loss)	Operating Income (Loss)	11908	7459	7168	-5090	-486	-5576	20959

Figure 4.3

Notes:

- Corporate-level activity of $5,090 describes a reconciliation amount not specifically attributed to a reportable segment. "Corporate, Non-Segment [Member]" (M5) is used to tag this fact value attribute. This element is viewed as a reconciling item and therefore is located under "Consolidation Items [Axis]" (A1).

- Reconciling amount of $5,576 describes an aggregate of corporate-level activity and reconciling items; "Corporate and Reconciling Items [Member]" (ExM3) under "Consolidation Items [Axis]" (A1) was created to represent this fact value.

- If Corporate is specifically identified as a reportable segment, "Corporate Segment [Member]" (M7) can be used in conjunction with "Operating Segments [Member]" (M1) to tag any corresponding fact value (see Example 8 for more details about this disclosure scenario).

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

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Example 5—Reconciliation of Segment Revenue by Geographic Area

This example illustrates the modeling for the reconciliation of segment revenue by geographic area.

Information for our reportable segments by geographic area:	A1:M1 A4:M22 Asia		A1:M1 A4:M23 North America		A1:M2 Inter-segment Elimination		Total
Segment A **L1, A2:ExM11**	$ 543,494		$ 458,791		$ (985)		$ 1,001,300
Segment B **L1, A2:ExM12**	30,975		16,236		(244)		46,967
Consolidated operating revenues						**L1**	**$1,048,267**

Figure 5.1

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

	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
M2	Intersegment Eliminations [Member]		Duration	IntersegmentEliminationMember
A2	Segments [Axis]		Duration	StatementBusinessSegmentsAxis
	Segments [Domain]		Duration	SegmentDomain
ExM11	Segment A [Member]		Duration	SegmentAMember
ExM12	Segment B [Member]		Duration	SegmentBMember
A4	Geographical [Axis]		Duration	StatementGeographicalAxis
	Geographical [Domain]		Duration	SegmentGeographicalDomain
M22	Asia [Member]		Duration	AsiaMember
M23	North America [Member]		Duration	NorthAmericaMember
L1	Revenues	Credit	Duration	Revenues

Figure 5.2

The instance document created using the modeling structure is provided below:

Standard Label	Preferred Label**	Consolidation Items [Axis] A1								
		Operating Segments [Member] M1				Intersegment Eliminations [Member] M2				Report-wide Value
Segments [Axis] A2		Segment A [Member] ExM11		Segment B [Member] ExM12		Segment A [Member] ExM11	Segment B [Member] ExM12	Segment A [Member] ExM11	Segment B [Member] ExM12	
Geographical [Axis] A4		Asia [Member] M22	North America [Member] M23	Asia [Member] M22	North America [Member] M23					
L1 Revenues	Consolidated operating revenues	543494	458791	30975	16236	-985	-244	1001300	46967	1048267

Figure 5.3

Notes:

- This disclosure presentation provides additional detail of revenue by geographical area. "Geographical [Axis]" (A4) with "Asia [Member]" (M22) and "North America [Member]" (M23) are used to represent this level of information.

- Each value for segment revenue by geographic area was tagged with 3 members. For example, Segment A revenue of $543,494 is tagged with the members "Asia [Member]" (M22), "Segment A [Member]" (ExM11), and "Operating Segments [Member]" (M1) to effectively reflect multiple attributes associated with this fact value.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 6—Reconciliation of Segment Revenue by Geographic Operating Segments

This example illustrates the modeling of the reconciliation of segment revenue in which reportable segments are identified as geographies.

Revenue information for our reportable segments was as follows:					
		A1:M1 **A2:ExM18** Segment Asia	**A1:M1** **A2:ExM19** Segment North America	**A1:M2** Inter- segment Eliminati on	Total
Consolidated operating revenues	**L1**	$ 543,494	$ 458,791	$ (985)	**$1,001,300**

Figure 6.1

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

	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
M2	Intersegment Eliminations [Member]		Duration	IntersegmentEliminationMember
A2	Segments [Axis]		Duration	StatementBusinessSegmentsAxis
	Segments [Domain]		Duration	SegmentDomain
ExM18	Asia Segment [Member]		Duration	AsiaSegmentMember
ExM19	North America Segment [Member]		Duration	NorthAmericaSegmentMember
L1	Revenues	Credit	Duration	Revenues

Figure 6.2

The instance document created using the modeling structure is provided below:

| Standard Label | Preferred Label** | | | | |

		Operating Segments [Member] M1		Intersegment Eliminations [Member] M2	Report-wide Value
Consolidation Items [Axis] A1					
Segments [Axis] A2		Asia Segment [Member] ExM18	North America Segment [Member] ExM19		
L1 Revenues	Consolidated operating revenues	543494	458791	-985	1001300

Figure 6.3

Notes:

- Taxonomy member elements "Asia [Member]" (M22) and "North America [Member]" (M23) are not used in this disclosure presentation because "Asia" and "North America" represent reportable segments rather than geographical information. Extension member elements (ExM18 and ExM19) have been created to represent these two company-specific segments and have been located under the "Segments [Axis]" (A2).

- "Intersegment Eliminations [Member]" (M2) rather than "Geography Eliminations [Member]," is used to tag the eliminating entry of $985 in the operating segment consolidation. In this disclosure presentation, "Asia" and "North America" represent reportable segments rather than geographic information.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 7—Reconciliation of Segment Revenue for Each Service Line and Reconciliation of Segment Assets

This example illustrates the modeling for a disclosure with the reconciliation of segment revenue for each service line as well as the reconciliation of segment assets.

The following table provides operating financial information for our reportable segments:

		Segment Q		Segment R		Total Segments	
Operating Revenues							
Service Line A	**L1**	**A1:M1** **A2:ExM8** **A3:ExM20**	$ 56,601	**A1:M1** **A2:ExM9** **A3:ExM20**	$ 53,267	**A1:M1** **A3:ExM20**	$ 109,868
Service Line B	**L1**	**A1:M1** **A2:ExM8** **A3:ExM21**	13,419	**A1:M1** **A2:ExM9** **A3:ExM21**	13,605	**A1:M1** **A3:ExM21**	27,024
Intersegment revenues	**L1**	**A1:M2** **A2:ExM8**	(93)	**A1:M2** **A2:ExM9**	(1,237)	**A1:M2**	(1,330)
Consolidated operating revenues	**L1**	**A2:ExM8**	$ 69,927	**A2:ExM9**	$ 65,635		$ 135,562
Assets	**L3**	**A1:M1** **A2:ExM8**	$ 138,863	**A1:M1** **A2:ExM9**	$ 83,849	**A1:M1**	$ 222,712

A reconciliation of the total of the reportable segments' assets to consolidated assets is as follows:

Total reportable segments							$ 222,712
Eliminations	**L3**					**A1:M2**	(2,707)
Total consolidated assets	**L3**						$ 220,005

Figure 7.1

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

	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
M2	Intersegment Eliminations [Member]		Duration	IntersegmentEliminationMember
A2	Segments [Axis]		Duration	StatementBusinessSegmentsAxis
	Segments [Domain]		Duration	SegmentDomain
ExM8	Segment Q [Member]		Duration	SegmentQMember
ExM9	Segment R [Member]		Duration	SegmentRMember
A3	Products and Services [Axis]		Duration	ProductOrServiceAxis
	Products and Services [Domain]		Duration	ProductsAndServicesDomain
ExM20	Service Line A [Member]		Duration	ServiceLineAMember
ExM21	Service Line B [Member]		Duration	ServiceLineBMember
L1	Revenues	Credit	Duration	Revenues
L3	Assets	Debit	Instant	Assets

Figure 7.2

The instance document created using the modeling structure is provided below:

Standard Label	Preferred Label**	Consolidation Items [Axis] A1									Intersegment Eliminations [Member] M2					Report-wide Value
		Operating Segments [Member] M1														
Segments [Axis] A2		Segment Q [Member] ExM8			Segment R [Member] ExM9						Segment Q [Member] ExM8	Segment R [Member] ExM9		Segment Q [Member] ExM8	Segment R [Member] ExM9	
Products and Services [Axis] A3		Service Line A [Member] ExM20	Service Line B [Member] ExM21		Service Line A [Member] ExM20	Service Line B [Member] ExM21		Service Line A [Member] ExM20	Service Line B [Member] ExM21							
L1 Revenues	Consolidated operating revenues	56601	13419		53267	13605		109868	27024		-93	-1237	-1330	69927	65635	135562
L3 Assets	Assets			138863			83849			222712			-2707			220005

Figure 7.3

Notes:

- This disclosure presentation provides additional detail of revenue by service line. An additional axis "Products and Services [Axis]" (A3) was used to identify this level of information.

- Extension elements are created to identity company-specific service information.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 8—Revenue Disclosure Split by Operating Segment and Subsegment

This example illustrates the modeling for a disclosure separating revenue by operating segment, with a further disaggregation by sub-segment.

Company revenue information broken down by operating segments. Corporate office includes the expenses of the Company's corporate office and had historically been recorded as an operating segment.						L1
Operating Revenues						
Education	**A1:M1**			**A2:ExM14**	$	2,856,742
Cable television	**A1:M1**			**A2:ExM15**		759,884
Newspaper publishing	**A1:M1**			**A2:ExM16**		680,373
Television broadcasting	**A1:M1**			**A2:ExM17**		342,164
Other businesses	**A1:M1**			**A2:M6**		46,395
Corporate office	**A1:M1**			**A2:M7**		(1,000)
Intersegment elimination	**A1:M2**					(6,054)
						$ 4,678,504

The Company's **Education** division comprises the following operating sub-segments:

					L1
Operating Revenues					
Higher education	**A1:M1**	**A6:ExM26**	**A5:M24**	**A2:ExM14**	$ 1,905,038
Test preparation	**A1:M1**	**A6:ExM27**	**A5:M24**	**A2:ExM14**	314,879
International program	**A1:M1**	**A6:ExM28**	**A5:M24**	**A2:ExM14**	585,924
ABC ventures	**A1:M1**	**A6:ExM29**	**A5:M24**	**A2:ExM14**	59,296
Inter-sub-segment elimination	**A1:M1**		**A5:M25**	**A2:ExM14**	(8,395)
					$ 2,856,742

Figure 8.1

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

	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
M2	Intersegment Eliminations [Member]		Duration	IntersegmentEliminationMember
A2	Segments [Axis]		Duration	StatementBusinessSegmentsAxis
	Segments [Domain]		Duration	SegmentDomain
M6	Other Segments [Member]		Duration	AllOtherSegmentsMember
M7	Corporate Segment [Member]		Duration	CorporateMember
ExM14	Education [Member]		Duration	EducationMember
ExM15	Cable Television [Member]		Duration	CableTelevisionMember
ExM16	Newspaper Publishing [Member]		Duration	NewspaperPublishingMember
ExM17	Television Broadcasting [Member]		Duration	TelevisionBroadcastingMember
A5	Subsegments Consolidation Items [Axis]		Duration	SubsegmentsConsolidationItemsAxis
	Subsegments Consolidation Items [Domain]		Duration	SubsegmentsConsolidationItemsDomain
M24	Reportable Subsegments [Member]		Duration	ReportableSubsegmentsMember
M25	Intersubsegment Eliminations [Member]		Duration	IntersubsegmentEliminationsMember
A6	Subsegments [Axis]		Duration	SubsegmentsAxis
	Subsegments [Domain]		Duration	SubsegmentsDomain
ExM26	Higher Education [Member]		Duration	HigherEducationMember
ExM27	Test Preparation [Member]		Duration	TestPreparationMember
ExM28	International Program [Member]		Duration	InternationalProgramMember
ExM29	ABC Ventures [Member]		Duration	ABCVenturesMember
L1	Revenues	Credit	Duration	Revenues

Figure 8.2

The instance document created using the structure is provided below:

Standard Label	Consolidation Items [Axis] A1	Segments [Axis] A2	Subsegments Consolidation Items [Axis] A5	Subsegments [Axis] A6	L1 Revenues
Preferred Label**					Operating Revenues
	Operating Segments [Member] M1	Education [Member] ExM14	Reportable Subsegments [Member] M24	Higher Education [Member] ExM26	1905038
				Test Preparation [Member] ExM27	314879
				International Program [Member] ExM28	585924
				ABC Ventures [Member] ExM29	59296
			Intersubsegment Eliminations [Member] M25		-8395
					2856742
		Cable Television [Member] ExM15			759884
		Newspaper Publishing [Member] ExM16			680373
		Television Broadcasting [Member] ExM17			342164
		Other Segments [Member] M6			46395
		Corporate Segment [Member] M7			-1000
	Intersegment Eliminations [Member] M2				-6054
	Report-wide Value				4678504

Figure 8.3

Notes:

- Use "Subsegments [Axis]" (A6) for further disaggregation of a segment into a subsegment level; use "Subsegments Consolidation Items [Axis]" (A5) for disclosure of subsegments, eliminations, and reconciling items used in consolidating a reportable segment and its subsegments.

- Fact values for the subsegment are tagged with multiple members to represent their multiple attributes. For example, Higher education of $1,905,038 is tagged with "Higher Education [Member]" (ExM26), "Reportable Subsegments [Member]" (M24), "Education [Member]" (ExM14), and "Operating Segments [Member]" (M1).

- Education subsegment intersubsegment elimination of $8,395 is tagged with "Intersubsegment Eliminations [Member]" (M25), "Education [Member]" (ExM14) and "Operating Segments [Member]" (M1).

- Corporate office is reported as an operating segment, therefore, the amount of $1,000 is tagged with "Corporate Segment [Member]" (M7) under the "Segments [Axis]" (A2) and also the "Operating Segments [Member]" (M1).

- If segments are disaggregated by lines of product or service rather than subsegments, the "Products and Services [Axis]" (A3) would be used instead of the "Subsegments [Axis]" (A6).

- The instance document has the primary line item elements in the column headings, and the member elements are the row headings due to size contraints.

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