Oracle® Hyperion Disclosure Management

Oracle® Hyperion Disclosure Management for Oracle Hyperion Financial Close Suite

User's Guide

Release 11.1.2.1.00

ORACLE®

ENTERPRISE PERFORMANCE MANAGEMENT SYSTEM

Disclosure Management User's Guide, 11.1.2.1.00

Authors: EPM Information Development Team

Contents

Documentation Accessibility

For information about Oracle's commitment to accessibility, visit the Oracle Accessibility Program website at http://www.oracle.com/pls/topic/lookup?ctx=acc&id=docacc.

Access to Oracle Support

Oracle customers have access to electronic support through My Oracle Support. For information, visit http://www.oracle.com/pls/topic/lookup?ctx=acc&id=info or visit http://www.oracle.com/pls/topic/lookup?ctx=acc&id=trs if you are hearing impaired.

1 About Oracle Hyperion Disclosure Management

In This Chapter

Introduction to Disclosure Management

Oracle Hyperion Disclosure Management is a toolset designed to help you create, edit, and submit instance documents for submission to a regulatory agency (for example, a 10K or 10Q submitted to the SEC). You can assemble a financial statement, supporting schedules and commentary—which may exist in Micrsoft Excel, Word or an Oracle Hyperion Financial Reporting report—and map to and deliver the content in an XBRL® (Extensible Business Reporting Language) format. The key purpose of the product is to centralize and manage the critical documents needed in the close cycle to significantly reduce the risk of an inaccurate disclosure.

Disclosure Management offers a complete XBRL creation and management solution with the following functionality:

- Enterprise-level XBRL mapping that consists of: report level mapping within Microsoft Office; Oracle Hyperion Smart View for Office; and Financial Reporting; and reusable data source metadata mapping within Oracle Hyperion Financial Management, Oracle Hyperion Planning; and Oracle Essbase.
- XBRL Taxonomy management, editing, and viewing. Taxonomy management includes extensions to taxonomies, which enables companies to easily adapt to the evolving XBRL standards. Updated taxonomies can be used against existing maps.
- Instance document validation, generation, and viewing
- Generate instance documents in XBRL or iXBRL.

Understanding XBRL

XBRL is a freely available electronic language for financial reporting that is based on Extensible Markup Language (XML) and is produced and consumed by XBRL-enabled software. After data is mapped, software—rather than human labor—is used to select, analyze, store, and exchange information, thereby reducing the chances of error. Moreover, because it is a standardized

language, XBRL enables efficient apples-to-apples comparison of financial data across multiple companies and industries. To this end, XBRL applies identifying mappings to items of data, enabling them to be processed and analyzed in an interactive way. XBRL mappings provide financial communities with a digital standards-based method to prepare, publish, reliably extract, and automatically exchange financial statements of publicly held companies. XBRL does not establish new accounting standards. Instead, it enhances the usability of existing standards.

XBRL taxonomies specify an arrangement of data so that the value of a concept is defined within a context. For example, company ACME, Inc. reports Gross Profit of $152,623 in Quarter 1. This information can be represented in XBRL as it indicates the company identity (ACME, Inc.), a reporting concept (Gross Profit), the reported currency (dollars), time period, and decimal/ precision rounding setting.

Using Taxonomies

XBRL taxonomies are central to the creation of XBRL documents. Whereas the XBRL documents contain a snapshot of business and financial facts; the XBRL taxonomies provide the definitions and relationships about these facts. Taxonomies are the "dictionaries" of XBRL. They define the individual reporting concepts (such as "net profit") and the relationships between them. Different taxonomies are required for different financial reporting purposes. Regional governments may need their own financial reporting taxonomies to reflect their local accounting regulations. Organizations such as nonprofits and corporations require taxonomies to handle their own business reporting requirements.

XBRL taxonomies may represent hundreds of individual business reporting concepts (elements). Each element has specific attributes that helps to define it, such as the labels, data types, expected balance type, and other data attributes.

The published taxonomies are "standard" taxonomies that represent most of what a typical company needs to report. XBRL also enables company extensions—or modifications to a published taxonomy—for reporting specifications that are specific to the company.

Companies must use the corresponding taxonomy for their country or jurisdiction and industry, for example, US GAAP taxonomies which have been officially recognized by XBRL International, are listed at: http://www.xbrl.org/FRTaxonomies/.

2 Deploying and Configuring Disclosure Management

In This Chapter

Prerequisites

The following components must be installed to use Disclosure Management:

- Installed and configured Disclosure Management Release 11.1.2 or later
- Installed and configured Smart View and Disclosure Management Microsoft Office client components (Office 2003. 2007, or 2010)
- Microsoft Internet Explorer 7 or later
- Disclosure Management: is only supported with Office 2003 Professional Edition and not Office 2003 Standard Edition. Office 2007 is supported with all edition types.

Note: To use the Disclosure Management client, when you install Microsoft Office, select .NET programmability support for Microsoft Word and Excel.

Note: When an upgrade to Disclosure Management is made, the **`xbrldata`**. properties file is overridden with a newer version. Additionally, a backup copy of the previous version is created automatically with a .bak extension in the same directory as the new version. However, any custom settings from the previous version file are not merged or retained by the new version. If you have customized the previous version (such as the changing the proxy settings), reapply the changes to the new version manually.

Disclosure Management Components

This section includes information on the following Disclosure Management client and server components:

- "Client Components " on page 12

Client Components

This section includes information on the following client components of Disclosure Management:

Disclosure Management XBRL Add-in for Microsoft Office

The Disclosure Management add-in for Microsoft (MS) Office provides an interface to all of its features within the Microsoft Office framework (specifically, Microsoft Excel and Word). TheDisclosure Management XBRL add-in uses the Smart View extensions API for integrating with Microsoft Office and accessing (meta)data from EPM data sources.

Disclosure Management Mapping Tool

The Disclosure Management Mapping Tool maps information between the items of a taxonomy and to the selected data value or values in an Office document or Financial Reporting. The Disclosure Management Mapping Tool is the central piece for most client-side user interactions. The Disclosure Management Mapping Tool is an add-in component for Office applications (Microsoft Word or Excel), and is bundled with Financial Reporting. Users can easily select taxonomies, manage mappings, and validate XBRL instance documents using the Disclosure Management Mapping Tool.

The Disclosure Management Mapping Tool:

- Renders XBRL taxonomies and provides mapping functionality
- Exposes most client-side user interactions
- used by the Office Add-in and Financial Reporting
- Provides a uniform user interface across all client applications
- Includes taxonomy search capability and view customization
- Enables reviewing and validation of all mappings

The add-in for Microsoft Word and Excel provides the following mapping features:

- XBRL Taxonomy Concepts
- XBRL Contexts
- XBRL Units

- XBRL Footnotes

Additionally, instance documents cannot be generated from the Disclosure Management Mapping Tool in Financial Reporting HTML Preview.

The Instance Document Viewer enables you to view instance documents in a human-readable format (that is, not the raw XML versions). Disclosure Management support three instance document viewers:

- Raw XML Viewer
- Generic Viewer
- SEC Viewer

Additionally, you can generate a document in iXBRL format, which enables you to view submissions in a human readable format while retaining the machine-readable formats—within the same document.

The Disclosure Management Report Manager report writers can use the Report Manager interface to manage their master documents and doclets.

Disclosure Management Integration With Financial Reporting, Smart View (APS) and Data Source Access

This section includes information on:

Financial Reporting HTML Preview

The Disclosure Management Mapping Tool is integrated in the Financial Reporting HTML Preview. You can map XBRL concepts to report data in a grid, including data from data sources (such as Financial Management, Planning, and Essbase) as well as formula and text cells. Data with XBRL maps from a Financial Reporting grid can be reused and imported into Microsoft Word or Excel documents through Smart View. After the data is imported into an Office document, the Disclosure Management add-in determines and consumes all relevant XBRL maps from the Financial Reporting function grid.

Financial Reporting Web Application Service

The Financial Reporting Web application runs, stores, and schedules reports and batches. For more information, see the *Oracle Hyperion Financial Reporting Fusion Edition, Administrator's Guide*.

Smart View (APS) and Data Source Access

Data from Oracle Hyperion data sources such as Financial Management, Planning and Essbase can be imported into a Microsoft Word or Excel document by way of the Smart View Analytic Provider Services (APS). After the data is in the Office document, the data source members can be associated with XBRL concepts via the Disclosure Management Mapping Tool. When this association occurs, the XBRL concepts are recognized from the data source member when it is part of a Financial Reporting grid or another Office document. Therefore a "data source XBRL map" can be associated once and reused in multiple Office documents and/or Financial Reporting grids.

Middle Tier Services

The Disclosure Management Web application interacts with several middle-tier components which can exist on a distributed environment. This section highlights the most important middle tier components:

- "Disclosure Management Web Application Service" on page 14
- "Financial Reporting Web Application Service" on page 13

Disclosure Management Web Application Service

A J2EE-based Web application provides services to most of the components in Disclosure Management. This service interacts with the client-layer components, other middle-tier services, and the data storage components.

Databases

Disclosure Management database sources includes the Mapping Reporting and Oracle Hyperion data sources:

- "Mapping Repository" on page 14
- "Oracle Hyperion Data Sources" on page 14

Mapping Repository

The Mapping Repository is a server-side application responsible for storing and retrieving the XBRL taxonomy mappings created by the Mapping Tool. When a user creates, modifies, or deletes a mapping, the mappings are centrally stored in the Mapping Repository. Users cannot load and view mappings directly from the Mapping Repository.

Oracle Hyperion Data Sources

Disclosure Management supports Enterprise Performance Management (EPM) data sources such as, Planning, and Essbase. Data sources can be reused and imported into Microsoft Word or Excel documents through Smart View.

Data from non-EPM sources, such as Enterprise Resource Planning (ERP) systems, can also be used when they are imported into Microsoft Word or Excel.

Disclosure Management XBRL Taxonomy Designer

Disclosure Management XBRL Taxonomy Designer is a desktop application designed for building, extending, and maintaining XBRL taxonomies. As a complete integrated development environment, it also offers features like an instance document editor, a built-in XBRL 2.1 compliant processor, a business rules editor, and input document mapping tools. The Disclosure Management Taxonomy Designer user interface offers multiple views, including concept relationships, calculations, languages, and properties that stay synchronized as the taxonomy is browsed. Disclosure Management Taxonomy Designer offers support for the most current XBRL 2.1 specification, including dimensions and tuples, and has a built-in interface for sever-based multiuser version tracking.

The Disclosure Management XBRL Taxonomy Designer is installed with the Disclosure Management application. For more information, see the Disclosure Management XBRL Taxonomy Designer online help.

Server Configuration Options

This section includes information on the Disclosure Management server configuration options:

- "Registering XBRL Taxonomies" on page 15
- "Downloading the Taxonomies" on page 15

Registering XBRL Taxonomies

XBRL Taxonomies must be registered in the Disclosure Management Web application server. Once registered, the taxonomy can be accessed in the Disclosure Management Mapping Tool for mapping and generating XBRL instance documents. Registered taxonomies can be official XBRL taxonomies or taxonomy extensions. The taxonomies that are registered are available to all Disclosure Management users in the client components. After Disclosure Management is installed, administrators must download the XBRL taxonomies manually and configure the **`mappingtool.properties`** file located in the **`DISCMAN_INSTANCE/config`** folder.

Note: The administrator is responsible for installing and registering the taxonomies that the Disclosure Management Mapping Tool uses.

Downloading the Taxonomies

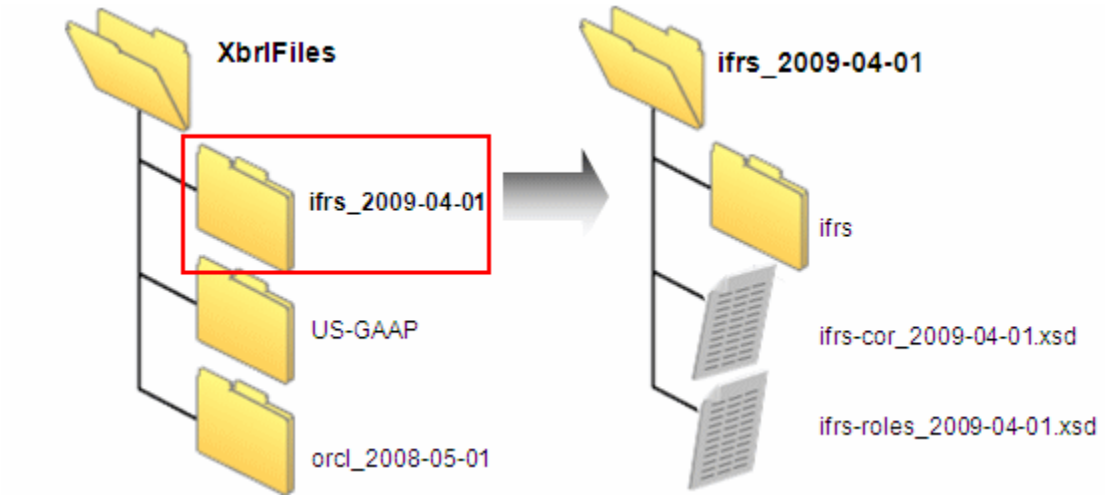
Official XBRL taxonomies are usually downloaded from official taxonomy sites, such as: www.xbrl.org

Popular taxonomies are available at:

- http://www.xbrl.us—US taxonomies, such as US GAAP 2009
- http://www.iasb.org/XBRL/IFRS+Taxonomy/IFRS+Taxonomy.htm—Current IFRS taxonomy, such as IFRS for 2010

Extracting the Taxonomies

Taxonomies must be stored and registered at the computer hosting the Web application. Typically, taxonomies are downloaded in a compressed file format. When extracting a taxonomy, maintain the folder structure of the taxonomy files. In the example below, the IFRS and US_GAAP taxonomies were downloaded and extracted to the subdirectories shown below.



➤ To extract a taxonomy:

1 If the taxonomy does not already exist in the Disclosure Management folder, locate the **`DISCMAN_INSTANCE/XbrlFiles`** folder.

2 Uncompress the taxonomy files to the: **`DISCMAN_INSTANCE/XbrlFiles`** folder.

Ensure that the folder structure is maintained.

3 Make sure that the Disclosure Management Web application has read access to the **`XbrlFiles`** folder and its files.

Registering and Viewing the XBRL Taxonomy Structure

When the Disclosure Management Web application is installed, a properties file named "mappingtool.properties" is placed in the **`DISCMAN_INSTANCE/config`** folder. The **`DISCMAN_INSTANCE`** pertains to the computer where the Disclosure Management Web application is installed.

Once the taxonomies files are unzipped on the Disclosure Management server in the XbrlFile folder, they are registered and recognized by Disclosure Management and listed in the Disclosure Management Mapping Tool. (There is no **`DISCMAN_INSTANCE`** folder in a client, for example.)

Note: You can view and edit the **`mappingtool.properties`** file using any text editor.

Note: Non-ASCII characters are not supported by **mappingtool.properties**. To use non-ASCII characters, use a unicode format (for example, \u00D2).

The **mappingtool.properties** file contains the following properties:

- **taxonomy_#.prefix**
- **taxonomy_#.entryPoint_#**
- **taxonomy_#.label_#**

Note: # represents a placeholder for a numeric value. The above properties are case-sensitive.

Taxonomy Properties Example

This example shows how a **mappingtool.properties** file might be specified. Four taxonomies are registered:

- US GAAP 2009
- US GAAP 2008
- Oracle Extension (that is, a custom taxonomy) to the US GAAP 2008 taxonomy)
- IFRS 2009

The US GAAP 2009 taxonomy defines five entry points, but based on the schema below, the Disclosure Management Mapping Tool shows only two ("Banking and Saving" and "Commercial and Industrial". The US GAAP 2008 taxonomy shows three entry points ("Banking and Saving", "Commercial and Industrial", and "Real Estate":

```
taxonomy_1.prefix=us-gaap-2009
taxonomy_1.entryPoint_1=XBRLUSGAAP/2009-01-31/ind/basi/us-gaap-basi-stm-dis-
all-2009-01-31.xsd
taxonomy_1.label_1=Banking and Savings
taxonomy_1.entryPoint_2=XBRLUSGAAP/2009-01-31/ind/ci/us-gaap-ci-stm-dis-
all-2009-01-31.xsd
taxonomy_1.label_2=Commercial and Industrial


taxonomy_2.prefix=us-gaap-2008
taxonomy_2.entryPoint_1=XBRLUSGAAP/2008-03-31/ind/ci/us-gaap-ci-stm-dis-
all-2008-03-31.xsd
taxonomy_2.label_1=Commercial and Industrial
taxonomy_2.entryPoint_2=XBRLUSGAAP/2008-03-31/ind/basi/us-gaap-basi-stm-dis-
all-2008-03-31.xsd
taxonomy_2.label_2=Banking and Savings
taxonomy_2.entryPoint_3=XBRLUSGAAP/2008-03-31/ind/re/us-gaap-re-stm-dis-
all-2008-03-31.xsd
taxonomy_2.label_3=Real Estate


taxonomy_3.prefix=orcl-2008
taxonomy_3.entryPoint_1=oracle/2008-04-01/oracle-ext_2008-04-01.xsd
taxonomy_3.label_1=Oracle GAAP Extension
```

```
taxonomy_4.prefix=ifrs-2009
taxonomy_4.entryPoint_1=ifrs-2009-04-01/ifrs-cor_2009-04-01.xsd
taxonomy_4.label_1=IFRS Core
```

Viewing the mappingtool.properties file

The mappingtool.properties file includes these properties:

prefix

The prefix or "short name" is used in the Disclosure Management Mapping Tool user interface and instance documents. The prefix value must have these characteristics:

- Has a unique value—two or more taxonomies should not use the same prefix
- Starts with a letter or underscore character
- Contains no spaces
- Is short because it is used repeatedly within instance documents

entryPoint_#

The taxonomy entry point is the path to a taxonomy's **xsd** file, relative to the **DISCMAN_INSTANCE/XbrlFiles** folder.

Taxonomies can have multiple entry points. Administrators control which entry points are registered and shown by the Disclosure Management Mapping Tool. For example, the US GAAP taxonomy has five entry points, but an administrator can choose to register only three. The Web site from which the taxonomy is downloaded usually contains details about its entry points.

The path to the **xsd** file should use the "/" character as a path separator. Alternately a double "\\" can be used, but not a single "\", for example:

Table 1 entryPoint_#

Entry	Result
`us-gaap/ci/us-gaap-ci-all.xsd`	Valid
`us-gaap\\ci\\us-gaap-ci-all.xsd`	Valid

Entry	Result
us-gaap\ci\us-gaap-ci-all.xsd	Invalid

label_#

label_# is the user-readable label associated with the entry point.

The label is shown in the Disclosure Management Mapping Tool user interface.

Each entry point value should have a corresponding label entry.

extLinkLabel_#

Administrators can indicate the extended link label value to be shown for extended links in the taxonomy. Two values are available: “title” or “definition”. The extended link value is defined in the **extLinkLabel_1=[definition][title]** property of the mappingtool.properties file. When one value is not available, the other is used. For example, when the value is set to “definition” and the taxonomy has only title labels, titles are used. This property is optional. If the property is not provided, the default value is “title”.

schemaRef_#

The schema name (**schemaRef** property) in the instance document is determined by the **schemaRef_#** value specified in **mappingtool.properties** file. Because this information is not supplied by the taxonomy itself, the administrator must provide the **schemaRef** property. The pattern for this property is: **schemaRef_#=[SomeTaxonomyURI]**

Note the following when specifying the **schemaRef** property:

- The **schemaRef** property is normally a URI to the entry point of the taxonomy referenced by an instance document. The SEC requires that the **schemaRef** property point only to the taxonomy file name only (see. “orcl-20100831.xsd”.) However, the UK--IFRS requires that a full URI, (for example, **http://www.xbrl.org/uk/ifrs/core/2009-09-01/uk-ifrs-full-2009-09-01.xsd"**) be used.
- This property is optional. If it is not provided, the schema value from the corresponding**entryPoint_#"** property is used.

Disclosure Managements supports multiple schema reference (SchemaRef) declarations in an instance document. For example, the following schema reference declarations can be specified in the mappingtool.properties file using the **schemaRef_#** parameter and spaces as separators: Note that the three **schemaRef_#** values are separated by spaces.

```
taxonomy_1.schemaRef_1=http://www.svs.cl/cl/fr/ci/2011-04-26/cl-
ci_shell_2011-04-26.xsd http://www.svs.cl/cl/fr/ci/2011-04-26/cl-
ci_ias-1_2010-04-30/cl-ci_ias-1_2010-04-30_role-210000.xsd http://
www.svs.cl/cl/fr/ci/2011-04-26/cl-ci_ias-1_2010-04-30/cl-
ci_ias-1_2010-04-30_role-110000.xsd
```

package_#

The**package_#** property determines if the taxonomy files are included when a user select the "Generate XBRL" option from Microsoft Excel or Word. When this property is enabled,Disclosure Management produces the XBRL instance document on the Disclosure Management server and includes the additional documents within the compressed file (with a "DMR" extension). The .DMR file is then serialized to the client machine and saved to the file system (as indicated by the user)..When the package property is "false"Disclosure Management does not include the dependent taxonomy files within the DMR file. Disclosure Management-includes only the XBRL instance document and a few other proprietary files.

The **package_#** property accepts a boolean flag value:

- A "true" boolean value indicates that the taxonomy files is packaged.
- A "false" boolean value indicates that the taxonomy file is not packaged.

This property is optional; if it is not provided, "true" is used as the default.

formatted

The "formatted" property is used to automatically apply a "rich text" format to specified data types.

Each data type must be space separated and represented the following way: "xsd_target_namespace#dataType". The pattern for the properties is: **taxonomy_#.formatted**=[Space separated data types]

For example to indicate that concepts which are of the **textBlockItemType** data type always use "rich text" formatting for "taxonomy_1", add the following entry:

```
taxonomy_1.formatted=http://xbrl.us/us-types/
2009-01-31#textBlockItemType
```

This property is optional. If it is not provided, the "plain text" format is always used.

unformatted

The "unformatted" property is useful to automatically apply a "plain text" format to specified data types.

Each data type must be space separated, and represented in the following way: "xsd_target_namespace#dataType". The pattern for the properties is: **taxonomy_#.formatted**=[Space separated data types]

For example, to indicate that concepts which are of the **textBlockItemType** data type always use "plain text" formatting for "taxonomy_1", add the following entry:

```
taxonomy_1.unformatted=http://xbrl.us/us-types/
2009-01-31#textBlockItemType
```

This property is optional. If it is not provided, the "plain text" format is used.

overridable/unoverridable

You can enable or disable *override* functionality for a particular concept type in the mappingtool.properties file. The "overridable" and "unoverridable" properties govern whether it is possible to override all facts based on concepts of a specified type and its derived types on the Review tab.

Each item of the list in the mappingtool.properties file must be in the form of: **<target-name-space>#<dataTypeName>**

You do not have to enumerate all the data type for which the override setting is enabled. Because data types are usually organized hierarchically, specify the override setting for the common parent type. For example, you could enable the override setting for the decimalItemType and its children by entering: **taxonomy_1.overridable_1=http://www.xbrl.org/2003/instance#decimalItemType**

In this case, all facts based on concepts of all types inherited from decimalItemType (for example numeric, monetary, or volumeItemType) are overridable.

You can also set global override settings in addition to taxonomy specific settings, for example:**global.overridable=http://www.xbrl.org/2003/instance#decimalItemType http://www.xbrl.org/2003/instance#booleanItemType http://www.xbrl.org/2003/instance#dateItemType**

The unoverridable setting allows you to disable the ability to override types in the hierarchy. For example if you want to disable the ability to override formatted items in the US GAAP extension, you would specify: **taxonomy_1.unoverridable_1= http://xbrl.us/us-types/2009-01-31#textBlockItemType**

Data types used by the SEC for the US-GAAP

A list of all element types and their derived types for US GAAP are as follows:

Table 2 nonNumeric-2009-12-16.xsd

nonNumeric-2009-12-16.xsd	
URL: http://www.xbrl.org/dtr/type/nonNumeric-2009-12-16.xsd	
Namespace URI = http://www.xbrl.org/dtr/type/non-numeric	
Namespace prefix: nonnum	
nonnum:domainItemType	xbrli:stringItemType
nonnum:escapedItemType	xbrli:stringItemType
nonnum:xmlNodesItemType	nonnum:escapedItemType
nonnum:xmlItemType	nonnum:xmlNodesItemType
nonnum:textBlockItemType	nonnum:xmlNodesItemType

Table 3 nonNumeric-2009-12-16.xsd

nonNumeric-2009-12-16.xsd	
URL: http://www.xbrl.org/dtr/type/nonNumeric-2009-12-16.xsd	
Namespace URI = http://www.xbrl.org/dtr/type/non-numeric	
Namespace prefix: nonnum	
nonnum:domainItemType	xbrli:stringItemType
nonnum:escapedItemType	xbrli:stringItemType
nonnum:xmlNodesItemType	nonnum:escapedItemType
nonnum:xmlItemType	nonnum:xmlNodesItemType
nonnum:textBlockItemType	nonnum:xmlNodesItemType

Table 4 us-types-2011-01-31.xsd

us-types-2011-01-31.xsd	
URL: http://xbrl.fasb.org/us-gaap/2011/elts/us-types-2011-01-31.xsd	
Namespace URI: http://fasb.org/us-types/2011-01-31	
Namespace prefix: us-types	
us-types:FederalHomeLoanBankAdvancesGeneralDebtObligationsDisclosures-InterestRateTypeItemType	xbrli:stringItemType Enumeration –“Floating” or “Fixed”
us-types:FederalHomeLoanBankAdvancesStateFHLBBank-InterestRateTypeItemType	xbrli:stringItemType Enumeration –“Floating” or “Fixed”
us-types:MalpracticeInsurance-OccurrenceOrClaims-madeItemType	xbrli:stringItemType Enumeration - “Occurrence ” or “Claims-made”
us-types:MalpracticeInsurance-RetrospectivelyRatedItemType	xbrli:stringItemType Enumeration –“Yes” or “No”
us-types:dateStringItemType	xbrli:normalizedStringItemType
us-types:durationStringItemType	xbrli:normalizedStringItemType
us-types:perUnitItemType	xbrli:decimalItemType
us-types:boeItemType	xbrli:decimalItemType
us-types:yesNoItemType	xbrli:tokenItemType Enumeration –“Yes” or “No”
us-types:restrictedInvestmentItemType	xbrli:tokenItemType Enumeration –“Restricted Investment”,“ Restricted Investment Exempt from Registration”,“ Restricted Investment Not Exempt from Registration”

us-types-2011-01-31.xsd	
us-types:investmentOnLoanForShortSalesItemType	xbrli:tokenItemType Enumeration–“Investment on Loan”, “'Entire Investment on Loan, Partial Investment on Loan”
us-types:investmentPledgedItemType	xbrli:tokenItemType Enumeration–“Investment Pledged”, “Entire Investment Pledged”,“ Partial Investment Pledged”

Table 5 dei-2011-01-31.xsd

dei-2011-01-31.xsd	
URL: http://taxonomies.xbrl.us/us-gaap/2009/non-gaap/dei-2009-01-31.xsd	
Namespace URI: http://xbrl.sec.gov/dei/2011-01-31	
Namespace prefix: dei	
dei: yesNoItemType	xbrli:tokenItemType Enumeration–“Yes”’ or “No”
dei: filerCategoryItemType	xbrli:tokenItemType Enumeration–“Large Accelerated Filer”, “Accelerated Filer”, “Non-accelerated Filer, Smaller Reporting Company”
dei: currencyItemType	xbrli:tokenItemType Restriction: 3 letter code, all uppercase
dei: countryItemType	xbrli:tokenItemType Restriction: 2 characters, 1st is an uppercase letter, 2nd is an upper case letter or digit
dei: nineDigitItemType	xbrli:tokenItemType Restriction: 9 digits
dei: centralIndexKeyItemType	xbrli:tokenItemType Restriction: 10 digits
dei: fiscalPeriodItemType	xbrli:tokenItemType Enumeration:– “FY”, “Q1”, “Q2”, “Q3”, “Q4”, “H1”, “H2”, “M9”, “T1”, “T2”,“ T3”, “M8”, “CY”
dei: submissionTypeItemType	xbrli:tokenItemType Enumeration–“10-K”, “10-KT”, “10-Q”,“ 10-QT”,“ 20-F”, “20-FT”, “40-F”, “485BPOS”, “497”“, 6-K”,“ 8-K”,“ F-1”,“ F-3”, “F-4,” “F-9”, “F-10,” “N-CSR”, “N-CSR”, “N-Q, ”, “POS AM”, “S-1”, “S-3,” “S-4”, “S-11”, “ Other”,“ N-1A”, “NCSR,”“ 10”

Data types used by HMRC for UK-GAAP

A list of all element types and their derived types for UK GAAP are as follows:

Table 6 us-types-2011-01-31.xsd

uk-types-2009-09-01.xsd	
URL: http://www.xbrl.org/uk/all/types/2009-09-01/uk-types-2009-09-01.xsd	
Namespace URI: : http://www.xbrl.org/uk/all/types/2009-09-01	
Namespace prefix: uk-types	
uk-types:entityAccountsTypeItemType	xbrli:stringItemType Enumeration–"Group consolidated accounts", "Company accounts"", Group consolidated and company accounts"," Other accounts type"
uk-types:percentItemType	xbrli:pureItemType
uk-types:reportPeriodItemType	xbrli:tokenItemType Enumeration–"FY", "Q1","Q2", "Q3", "Q4", "H1", "H2", "CY", '"Other"'
uk-types:entityFormItemType	xbrli:stringItemType Enumeration–"Public Limited Company", "Private Limited Company", "Limited Liability Partnership", "Other"
uk-types:fixedItemType	xbrli:stringItemType
uk-types:domainItemType	xbrli:stringItemType
uk-types:perShareItemType	xbrli:decimalItemType

addlinkbases

Use the **`addlinkbases`** property to add documentation for concepts in extension taxonomies. The documentation refers to the actual meaning of the concept being created. The **`addlinkbases`** property is set by specifying a space delimited list of one or more linkbase(s), which you attach to a registered taxonomy. While the linkbases listed do not have to be for documentation only, it is the only resource supported at this time.

The most common documentation that SEC filers might attach to their extension taxonomies are:

Table 7 Documentation linkbases

Documentation Linkbase	File Location
2011 US-GAAP	http://xbrl.fasb.org/us-gaap/2011/elts/us-gaap-doc-2011-01-31.xml
2011 DEI	http://sec-2011-01-31/dei/2011/dei-doc-2011-01-31.xml
2009 US-GAAP	http://taxonomies.xbrl.us/us-gaap/2009/elts/us-gaap-doc-2009-01-31.xml
2009 DEI	http://taxonomies.xbrl.us/us-gaap/2009/non-gaap/dei-doc-2009-01-31.xml

The linkbases in this are not exclusive. There are several additional documentation linkbases available for the US-GAAP taxonomy. The **addlinkbases** property is case-sensitive (the file name should only be in lowercase characters). Additionally, the Disclosure Management service is normally restarted when the mappingtool.properties file is modified.

In the following example, the taxonomy "orcl-20101130" is a 2009 US-GAAP extension taxonomy. Two documentation linkbases are attached including one for the US-GAAP concepts and one for the DEI (document & entity information) concepts Adding the two linkbases shows the documentation (where available) when a US-GAAP or a DEI concept is selected in the mapping tool. Note that the two linkbases are space separated:

```
taxonomy_1.prefix=Oracle

taxonomy_1.addlinkbases=http://taxonomies.xbrl.us/us-gaap/2009/elts/us-gaap-doc-2009-01-31.xml

http://taxonomies.xbrl.us/us-gaap/2009/non-gaap/dei-doc-2009-01-31.xml

taxonomy_1.label_1=Oracle 10-Q 20101130

taxonomy_1.entryPoint_1=orcl-20101130/abc-20101130.xsd
```

Configuring the Unit Type List

The units or currency list that is displayed when creating a unit in the Disclosure Management Mapping Tool is derived and configured in the **mappingtool.properties** file. Units types are available in the from the Measure field (see "Adding XBRL Units" on page 78). The unit type code corresponds to the ISO (International Organization for Standardization) 4217 standard. In the mappingtool.properties file, the current unit values are:

- unit_type1=share
- unit_type2=pure
- unit_type3=iso4217:AED
- unit_type4=iso4217:AUD
- unit_type5=iso4217:CAD
- unit_type6=iso4217:CAF
- unit_type7=iso4217:SGD
- unit_type8=iso4217:USD

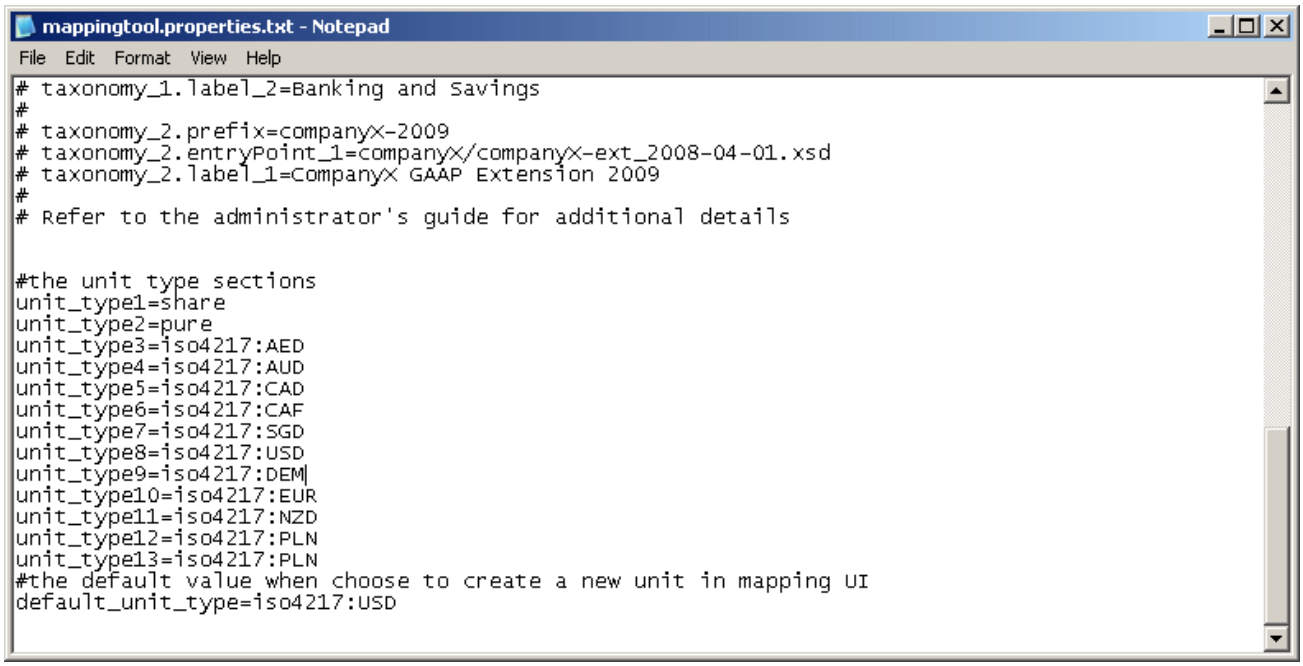
- unit_type9=iso4217:DEM
- unit_type11=iso4217:NZD
- unit_type12=iso4217:PLN
- unit_type13=iso4217:PLN

When you create a unit type, the default unit type code is: **`unit_type8=iso4217:USD`**.

➤ To add or change a unit type:

1 Navigate to mappingtool.properties file in the **`DISCMAN_INSTANCE/config`** folder.

2 Using any text editor, open the mappingtool.properties properties file.



3 Scroll down to **`#the unit type sections`**.

4 Add the new unit using the format: **`unit_type[number]=iso4217:[currency code]`**.

The currency code consists of the two-character country code and a character that represents the currency unit.

5 Save the mappingtool.properties file.

Unit types are validated in Review mode.

Refreshing the XBRL Taxonomy

When the taxonomy refresh feature is invoked, the Web application examines the mappingtool.properties file and detects the following changes:

- A new taxonomy was added (that is, registered).
- The taxonomy label or prefix is modified.
- The content of an existing taxonomy is modified.

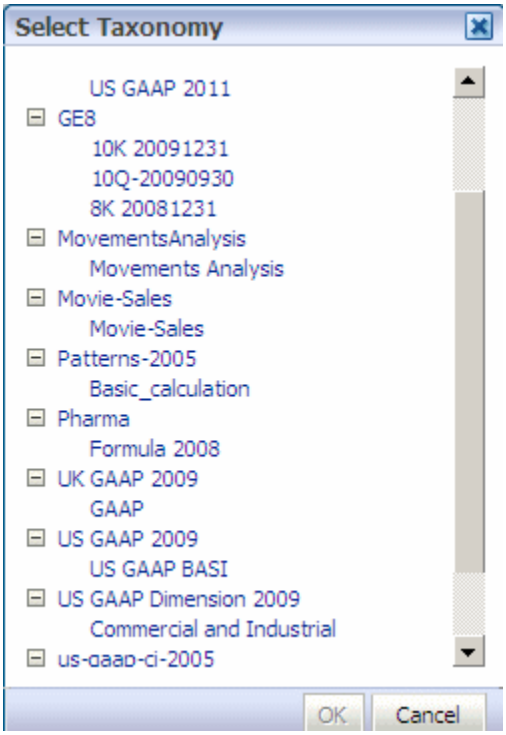
- A previously registered taxonomy is removed.

The taxonomy refresh feature is triggered by any of the following events:

- The Disclosure Management Mapping Tool is opened in Microsoft Word, Excel, or Financial Reporting.
- The Refresh button is selected in the Disclosure Management Mapping Tool.

Viewing Taxonomy Structure

You can view the structure of registered taxonomies in the Disclosure Management Mapping Tool in the Select Taxonomy dialog box.



The taxonomies are shown in alphabetical order (not case-insensitive) in the Select Taxonomy pane.

Extending Taxonomies

To extend a taxonomy, you can create or edit the taxonomy in the Disclosure Management XBRL Taxonomy Designer, which is a standalone client application. Disclosure Management XBRL Taxonomy Designer is a full-featured taxonomy and instance creator. Disclosure Management XBRL Taxonomy Designer includes a suite of robust creation, editing, mapping, validation, and analysis and reporting tools, for managing complex taxonomies, both with single and in-reference taxonomy usage patterns and validation capabilities. Core features include:

- Create or rename concepts to closely match the nomenclature in your financial states
- Change the data type, balance, and period type of concepts

- Change the relationship of concepts
- Change the file path where taxonomies are saved

After a taxonomy is modified, it can be registered in Disclosure Management as described in "Registering XBRL Taxonomies" on page 15.

For more information, see the Disclosure Management XBRL Taxonomy Designer online help.

Taxonomy Caching

Disclosure Management provides a taxonomy caching system that manages the lifecycle of a taxonomy that is loaded into memory. The taxonomy caching system can be tuned using various properties.

Overview

The Disclosure Management Web application manages the loading and unloading of the XBRL taxonomies that are registered in the Disclosure Management system. Because XBRL taxonomies can be large, they tend to take up a lot of memory resources available to the Java process. Additionally, every time a taxonomy is loaded (into memory), performance is affected. Disclosure Management has a taxonomy caching system that keeps loaded taxonomies in memory so subsequent requests for taxonomy resources can be derived from the cache rather than re-loading the taxonomy. The taxonomy system works as follows:

- At startup, the taxonomy broker reads the list of registered taxonomies from the mappingtool.properties file.
- A taxonomy cache object is created for each registered taxonomy (note that this does not mean that the taxonomy is loaded at this time - taxonomy loading is done on demand).
- When a user requests a particular taxonomy, the taxonomy broker checks the corresponding taxonomy cache object:
    - If the taxonomy is already loaded, the request is fulfilled by providing the cached taxonomy.
    - If the taxonomy is not already loaded, the taxonomy is loaded into memory. (Note that this requires the additional overhead of loading the taxonomy before the user request is fulfilled.)
- After the user request is fulfilled, the loaded taxonomy remains in memory. Any subsequent requests on the loaded taxonomy are fulfilled from the cache.
- When a request is made on a cache taxonomy, a timestamp is registered in order to determine the "last accessed time" of the taxonomy.
- The time stamp of the taxonomy subsequently helps to determine when it is safe to unload the taxonomy.
- When certain criteria is met, a taxonomy is unloaded from memory. This action releases the associated resources from the Web application.

The criteria used to determine if a given taxonomy should be unloaded is:

1. Available Memory—When the memory available to the Java Virtual Machine (JVM) reaches a certain threshold, the least used taxonomies are unloaded until a certain amount of memory is recovered.
2. Unused Taxonomy—When a certain time has elapsed since a loaded taxonomy was last used or accessed, the taxonomy is unloaded.
3. Maximum Taxonomies Loaded—When the number of taxonomies that have been loaded meets or exceeds a specified threshold, the least used taxonomies are unloaded automatically.

Taxonomy Cache Polling Feature

After a taxonomy is loaded into memory, a polling feature is provided to determine when a taxonomy can be unloaded. The polling system works in this way:

- Every time a request is made on a taxonomy cache object, a time stamp is registered to determine the "last accessed time" of the taxonomy.
- The time stamp subsequently helps to determine when a taxonomy cache object is a candidate for unloading; that is, Disclosure Management applies the "least recently used" or the LRU cache algorithm.
- Disclosure Management spins two threads that are responsible for polling the taxonomy cache objects which have loaded taxonomies (in memory).
    - The first thread automatically runs every 60 seconds. It tests the amount of free memory that is available to the JVM (using the Runtime.freeMemory() Java API). If the amount of free memory is less than 1 MB, Disclosure Management automatically unloads the least recently used taxonomy cache objects until Disclosure Management has freed more than 1 MB of memory.
    - The second thread runs at a user-defined interval (using the **`taxonomy_cache_poll`** property). When this thread is enabled, the thread polls the taxonomy cache objects (with loaded taxonomies) and performs three tests to determine whether a taxonomy should be unloaded:
        - **Available Memory**—When the memory available to the JVM reaches a certain threshold, the least recently used taxonomies are unloaded until a certain amount of memory is recovered. This is the same test as the one performed by the first thread as discussed above. This test is covered in detail in "JVM Memory Threshold " on page 30.
        - **Unused Taxonomy**—When a certain amount of time has elapsed since a loaded taxonomy was last used or accessed, the taxonomy is unloaded.
        - **Maximum Taxonomies Loaded**—When the number of taxonomies loaded meets or exceeds a user specified threshold, the least used taxonomies are unloaded automatically.

          This process is described at: "Maximum Taxonomies Loaded Threshold " on page 31.

Cache Poll Interval

The cache poll interval property indicates the frequency or interval in which the system inspects the cached taxonomies to determines whether a taxonomy is unloaded. In the file, this property is named: **`taxonomy_cache_poll`**.

Settings for this property include:

- Value—The value for this property is specified as an integer representing minutes.
- Default—The default value is 5 minutes. For example, setting the property to **`'taxonomy_cache_poll=5`** means that all taxonomies loaded in memory are polled every 5 minutes. The thread runs every 5 minutes, after which the threshold tests (described below) are performed. If the interval is longer than the Maximum value (10 hours), Disclosure Management starts the thread every 10 hours instead of what is specified by this property.
- Maximum: The system maximum value is 10 hours.
- Disable—Setting the value to zero disables the polling feature. It is not recommended that this feature be disabled. Other caching properties depend on the polling feature to be enabled. If this property is disabled, the only way a taxonomy is unloaded is when the JVM Memory Threshold is exceeded—or if the Disclosure Management Web application is shut down or restarted.

JVM Memory Threshold

The JVM (Java Virtual Machine) memory threshold is not user configurable. When either the cache poll routines run, the first test checks how much free memory that is available to the JVM of theDisclosure Management Web application. If the free memory is less than 1 MB, the least used taxonomies are automatically unloaded until the amount of available memory exceeds the threshold (1 MB). The least recently used taxonomies are determined by examining the time stamp of when a taxonomy was last used or accessed. The more amount of time that has elapsed since a taxonomy was last used, the greater the chance that it is unloaded. The most recently used taxonomies have the best chance to remain in memory.

Least Recently Used Taxonomy Threshold

The least recently used taxonomy threshold property indicates the maximum time that can elapse since a taxonomy was last accessed before it is unloaded. In the properties file, this property is named **`taxonomy_cache_threshold`**.

Settings for this property include:

- Value—In minutes.
- Default—The default value is 30 minutes. For example, setting the value to 30 means that a loaded taxonomy remains in the cache (memory) for up to 30 minutes of inactivity before it is unloaded. When a new user request, which accesses a taxonomy occurs, its time stamp is reset. In this example, 30 minutes of no user requests must occur before the taxonomy is unloaded.
- Disable—Setting the value to zero disables this feature.

Maximum Taxonomies Loaded Threshold

The maximum taxonomies loaded threshold property indicates the maximum number of taxonomies that can be loaded in the cache (memory) before the least recently used taxonomies are unloaded. In the properties file, this property is named: **`max_taxonomy_cached`**

Settings for this property:

- Value—Specified as a positive integer.
- Default—The default value is 10 taxonomies. For example, setting the value to 10 means that the number of loaded taxonomies that can remain in the cache (memory) cannot exceed 10. If 10 taxonomies are currently loaded in the cache, and a request is made to load an 11th taxonomy, the least used taxonomy is unloaded.
- Disable—Setting the value to zero disables this feature.

The "least recently used taxonomy" is determined by examining the time stamp of when a taxonomy was last used or accessed. The more time that has elapsed since a taxonomy was last used, the greater the chance that it is unloaded. The most recently used taxonomies have the best chance to remain in memory.

UBMatrix XBRL Processing Engine Settings

Disclosure Management uses the UBMatrix XBRL Processing Engine© (XPE) as the back-end engine for the majority of the XBRL processing. XPE provides a rich set of APIs that enable Disclosure Management to process and create XBRL documents. Disclosure Management uses XPE within the Web application. The following section describes the settings exposed by XPE for performance and caching of XBRL documents.

The majority of the performance and caching settings for XPE can be found at: http://docs.ubmatrix.com/webhelp/XPE/3_5/.

Note that the this site should be viewed with Microsoft Internet Explorer. There are some known issues when viewing the documentation with Mozilla FireFox.

While the XPE online documentation provides details for XPE performance tuning, note the following settings:

- XPE Administrator's Guide—http://docs.ubmatrix.com/webhelp/XPE/3_5/Administrator_Guide.htm.
- XPE Caching options—http://docs.ubmatrix.com/webhelp/XPE/3_5/Caching/caching.htm.
- Configuring the Web Cache—http://docs.ubmatrix.com/webhelp/XPE/3_5/Configuration/configuring_the_web_cache.htm.
- Configuring the JVM—http://docs.ubmatrix.com/webhelp/XPE/3_5/.

XPE Taxonomy Caching Options

XPE provides three types of caching options:

- Preload—A commonly used taxonomy can be preloaded every time XPE is initiated, which is useful with frequently used taxonomies. After XPE is initiated, the preloaded taxonomies are already loaded in memory and available for processing. See: http://docs.ubmatrix.com/webhelp/XPE/3_5/default.htm#Caching/Preload.htm.
- Web Caching—Some taxonomies have external references to other taxonomies or XBRL documents that must be fetched though the Internet when they are not locally available. After XPE retrieves these external resources, they are saved locally the next time they are required. The Web cache feature in Disclosure Management is described below. See: http://docs.ubmatrix.com/webhelp/XPE/3_5/default.htm#Caching/web_caching.htm.
- Redirection—XPE provides a mechanism to redirect external taxonomy references to local resources. This feature prevents XPE from fetching the external taxonomy resources from the Internet; instead, local resources are used. See: http://docs.ubmatrix.com/webhelp/XPE/3_5/default.htm#Caching/Redirection.htm.

  .

The following are the usage points with Disclosure Management:

- Preload—While preloading taxonomies might be useful for some users, the Disclosure Management caching system can better manage loading and unloading taxonomies. A preloaded taxonomy can eventually be unloaded by Disclosure Management (per the caching feature described above). The use of this feature is not recommended.
- Web caching—Web caching is the recommended caching mechanism. See "XPE Taxonomy Caching Overview " on page 32.
- Redirection—Disclosure Management does not encourage the user of redirection, which is unreliable and difficult to configure. UBMatrix recommends Web caching instead of redirection.

XPE Taxonomy Caching Overview

This section provides a brief overview of the taxonomy caching framework. It is important to understand the process that XPE employs when attempting to load a taxonomy:

- When initialized, XPE loads preloads into the document cache.
- When a request is made to load a new taxonomy (which is not already in the document cache), XPE takes the following actions:
  - Checks the Web cache first.
  - If the requested documents are not found in the Web cache, XPE uses the following built-in resolver settings:
    - The documents are searched in the file system (that is, File Resolver).
    - The documents are searched in the Web (that is, HTTP resolver).
    - The documents are searched using other resolvers (none of which applies to Disclosure Management).
- If the documents are not found in the built-in resolver locations (that is, Preload and Redirection), then the document fails to load, and XPE generates an error.

Additional details about the XPE caching framework are available at: http://docs.ubmatrix.com/webhelp/XPE/3_5/default.htm#Caching/How_does_document_caching_work.htm.

XPE Web Caching

Web caching is the only XPE's taxonomy caching mechanisms recommended for use with Disclosure Management.

Under the Disclosure Management system, XPE typically loads a registered taxonomy from the file system. Disclosure Management registered taxonomies are installed by the Administrator under the **`XbrlFiles`**folder. Most taxonomies are self-contained when downloaded from an official taxonomy repository (such as xbrl.org.) Some have external references to other taxonomies or XBRL documents. When this condition exists, XPE must resolve the external references to obtain the external documents. The first place XPE searches for these external documents is within its local "Web cache". If the documents are not found in the Web cache, it searches the file system and ultimately the Internet—if access is provided to XPE.

Web Cache Folder

The Web cache is a folder on the machine hosting the XPE process. In the case of Disclosure Management, it is on the server hosting the Disclosure Management Web application. Particularly, the Web cache in: **`%DISCMAN_HOME%\resources\System\cache`**.

When XPE needs to fetch any XBRL resources (external documents and/or taxonomies) from the Internet, the download files are automatically stored in the Web Cache folder. In this manner, the next time these documents are required, XPE looks for them in the Web cache folder before attempting to obtain them from another location. Additional details about the XPE cache folder are available at: http://docs.ubmatrix.com/webhelp/XPE/3_5/default.htm#Caching/How_does_web_caching_work.htm.

Configuring the Web Cache

If you need to enable XPE to fetch requested XBRL documents from the Internet, modify the xbrlData.properties file. in the following folder: **`%DISCMAN_HOME%\lib\xbrlData.properties`**.

In **`xbrlData.properties`**, the following properties control the Web cache feature:

- **`WorkOffline`**—Controls whether XPE has access to the Internet. This property is set to true by default. While it is recommended that this property is set to true, some clients do not enable Internet access to processes; especially in a server environment. When this property is set to false, administrators must ensure that the Web cache folder contains all XBRL documents used by their registered taxonomies (for details see below).

  Note: If a requested document is not available to XPE and this property is set to false, loading the requesting taxonomy may fail. See: http://docs.ubmatrix.com/webhelp/XPE/3_5/default.htm#Work_Offline.htm.

- **useCache**—Enable or disable the use of the Web cache folder. When this property is set to "false" the Web cache folder is completely disabled. Set to "true" by default is highly recommended. See: http://docs.ubmatrix.com/webhelp/XPE/3_5/Configuration/configuring_the_web_cache.htm.
- **proxyHost**—Specify the proxy for XPE to use if Internet access is provided to it. Setting this property is important if a proxy must be used in order for XPE to get Internet access. By default, this property does not exist. For example, on the Oracle network, the following proxy setting can be specified: **proxyHost=www-proxy.us.oracle.com:80**.

  See: http://docs.ubmatrix.com/webhelp/XPE/3_5/default.htm#Configuration/Configuring_a_proxy_server.htm.

  Note: Changing any of these properties requires that XPE is reinitialized, which requires a restart of the Disclosure Management Web application.

Recommended Usage in Disclosure Management

This section provides the several usage scenarios for using the XPE Web cache feature.

XPE copies the external Web resources into the Web cache folder only if the useCache property in the **xbrlData.properties** file (on the Disclosure Management **useCache** property in the xbrlData.properties (on the Disclosure Management Web server) is set to true. This setting enables XPE to copy any external taxonomy files that it retrieved from the Web into the local Web cache folder on the Disclosure Management Web server. This setting also forces XPE to look for the externally referenced taxonomy resources in the Web cache folder before attempting to fetch them from the Internet. In this case, you must have successfully rendered the taxonomy in question at least once so that any external files were copied to the Web cache folder. Subsequent requests to render the taxonomy results in XPE looking for the external resources in the Web cache folder; thus; no Internet connection should be required. Alternately, you can manually copy the externally referenced taxonomy files to the Web cache folder. However, this is tricky because the folder structure for those files must follow the resources' namespace sequence. For example, if the namespace of the external file is **http://external.com/2010/04/30/ExternalTaxonomy.xsd**, copy the ExternalTaxonomy.xsd under the following folder structure: **Web cache folder]\http\external.com\2010\04\30** (the **http** folder must be included). Note that all of these scenarios assume that the **useCache** property (in xbrlData.properties) is set to true. Turning off the Web cache feature is not recommended.

Allow Internet Access

The easiest solution is to allow XPE Internet access so externally referenced XBRL documents are automatically downloaded and available in the Web cache folder:

- The **workOffline** property (in the **xbrlData.properties** file) is set to "false".
- The **useCache** property is set to "true".
- Ensure that **proxyHost** property contains a proxy server if necessary.

WorkOffline

You can block XPE from access to the Internet, which is preferable on a secured server environment.

- Set **`workOffline`** property (in the xbrlData.properties file) to true. When working offline, the administrator must ensure that all externally referenced XBRL documents within the registered taxonomies are available in the Web cache folder.
- Set **`useCache`** property to true to ensure that the necessary files in the Web cache folder are used.

When using this solution, administrators can manually fill the Web cache folder using any file transfer technique preferred (for example, ftp, copy & paste). The folder structure must represent the XBRL URI of the document. Sometimes the URI is not apparent. Administrators may need to open the XBRL document in a text editor in order to determine the folder structure.

For additional details on the Web Cache folder structure, see: http://docs.ubmatrix.com/webhelp/XPE/3_5/default.htm#Caching/How_does_web_caching_work.htm.

Provide Temporary Internet Access

Another solution is to enable XPE temporary access to the Internet so that the required external XBRL files are automatically downloaded to the Web cache folder (with the appropriate folder structure). To implement this solution:

1. Give XPE Internet access as described in "Allow Internet Access " on page 34.
2. Restart the Disclosure Management Web application if necessary.
3. In the Disclosure Management add-in or in Financial Reporting, load the taxonomy containing links to external XBRL resources. When the taxonomy is fully rendered, externally referenced XBRL documents be downloaded to the Web cache folder.
4. Disable Internet access for XPE by setting the **`workOffline`** property (in the xbrlData.properties) to true.
5. Restart the Disclosure Management Web application.

Note: The steps may be required when a new taxonomy is registered in the Disclosure Management system.

Copy Folder Structure

Another solution is to enable Internet access (as described previously) on a development environment. In this environment, the administrator can access and use the taxonomies that they want to cache in the Web cache folder. The XBRL files are downloaded and installed on the development environment, the administrator can copy the entire Web cache folder from the development and put it into the Web cache folder of the production server. The production server can have the workOffline property permanently turned off. Table 8 describes the workOffline property:

Table 8 **workOffline property**

Property	Description
True	XPE cannot fetch from the Internet external XBRL resources referenced within taxonomies. The danger in setting this option is that XPE does not properly process the taxonomy in question if those resources are not cached in the Web cache folder.
False	XPE is allowed Internet access to fetch external XBRL resources referenced within taxonomies. When external XBRL resources are required, XPE first checks the Web cache folder for the resources. If they are not there, it attempts to fetch them from the Internet. This setting assumes that XPE has an Internet connection. In many environments (such as Oracle) this requires that the HTTP proxy setting must be indicated (with the **proxyHost** property in the xbrlData.properties). Note that this is the default setting (meaning that when you install Disclosure Management this property is set to false). However, some companies do not allow services (such as Disclosure Management) Internet access. For these clients, "copy folder structure" is a viable solution.

Using Registered Taxonomies in the Web Cache

You can employ the XPE Web cache feature and register the taxonomies that exist in the Web cache, which might be useful when a base taxonomy is commonly used. For example, suppose you work with taxonomy extensions that are based on the US GAAP taxonomy. While you usually work with the US GAAP taxonomy extensions, you occasionally work with the base US GAAP taxonomy.

In this scenario, having US GAAP base files in the Web cache folder makes sense. But rather than having two copies of the US GAAP taxonomy (one in the Web cache folder and the other in the **XbrlFiles** folder), you can keep the US GAAP taxonomy in the Web cache folder and put a reference to the entry point in mappingtool.properties (for details on registering a taxonomy, see "Registering XBRL Taxonomies" on page 15):

- Download or copy the base taxonomy files to the Web cache folder. The folder structure must be maintained. For example, if the 2009 US GAAP taxonomy is installed in the Web cache, it might exist in the following folder: **%DISCMAN_HOME%\resources\System\cache\http\taxonomies.xbrl.us\us-gaap\2009**.
- Modify mappingtool.properties so a relative path is used to the new entry point of the base taxonomy. For example, to register the 2009 US GAAP Commercial & Industrial taxonomy after completing the previous step, indicate the following:

  ```
  taxonomy_X.label_Y=Commercial and Industrial 2009

  taxonomy_X.entryPoint_Y=../resources/System/cache/http/
  taxonomies.xbrl.us/us-gaap/2009/ind/ci/us-gaap-ci-stm-dis-
  all-2009-01-31.xsd
  ```

  Note: Note the use of the relative path ('../') at the beginning of the **taxonomy_X.entryPoint_Y** property.

IXBRL Instance Generation for Large Number of Mappings

If performance issues occur when generating an iXBRL instance document with a large number of mappings, increase the time-out period between the Oracle HTTP Server (OHS) and Oracle WebLogic app server (WL).

➤ To increase the time out period for IXBRL instance documents:

1 With any text editor, open the **EPM_INSATNCE\httpConfig\ohs\config\OHS \ohs_component\mod_wl_ohs.conf** file.

2 Set the **WLIOTimeoutSecs** parameter to a relatively large number of seconds for the **/ discmanwebservices** context.

For example, you could change **WLIOTimeoutSecs**; to 60000 (seconds) as shown below:

```
/discmanwebservices context

<LocationMatch ^/discmanwebservices/>

SetHandler weblogic-handler

WeblogicCluster

epbyminw0076.epminsk.hyperion.com:
8600,epbyminw0076.epminsk.hyperion.com:8601

DynamicServerList OFF

WLIOTimeoutSecs 60000

</LocationMatch>>
```

Client Configuration Options

This section includes information on setting Disclosure Management options:

- "Services Options" on page 37
- "Instance Viewer Options" on page 38

Services Options

Disclosure Management server information is stored in the Oracle's Hyperion Shared Services Registry. Initially, the server (host) name and server (host) port fields are empty. To set up the server information, the user must specify the server name and port in the Disclosure Management Options dialog box. The server name and port should be the same names used to download the extension. If you need to set up or point to another Disclosure Management server, use the Services Option to specify the server name and port and server access URLs.

➤ To specify Server information:

1 On the **Disclosure Management** ribbon, select **Options**.

2 From the navigation pane, select **Services**

3 In **Server Name**, enter the server name.

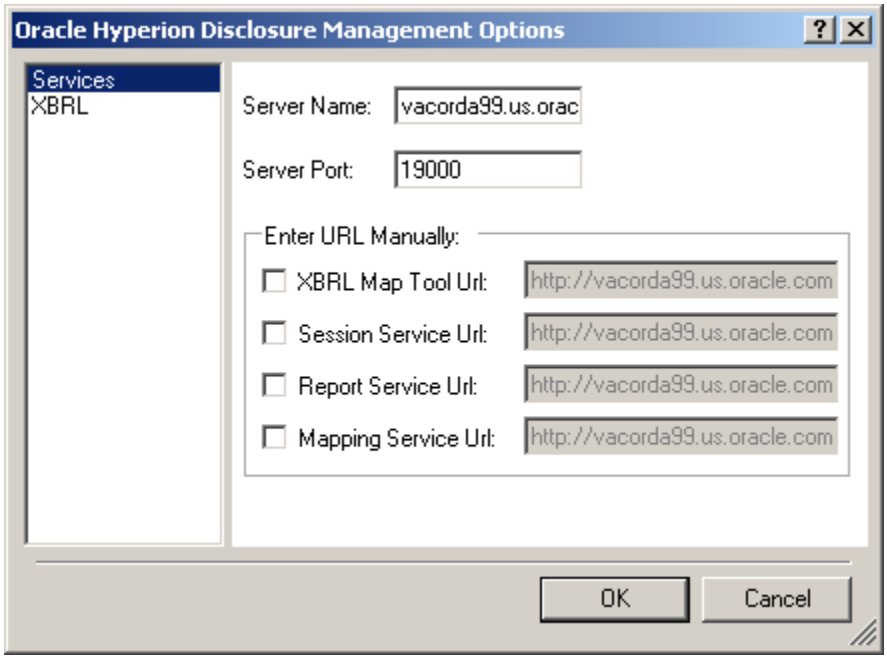
4 In **Port**, enter the port number associated with server.

5 To enter the server access URLs manually for the following service access URL, select the URL and enter the address.

The Disclosure Management Service access URLs are:

- XBRL Map Tool URL
- Session Service URL
- Report Service URL
- Mapping Service URL

6 **Select OK.**



Instance Viewer Options

For instance documents derived from the US GAAP taxonomy (or a related extension) Disclosure Management uses the SEC Interactive Financial Report Viewer (also known as the SEC viewer). The dependent files required to render the US-GAAP-based instances are not shipped by Oracle. Disclosure Management users must download the source code for the SEC viewer. The source code can be downloaded from: http://www.sec.gov/spotlight/xbrl/xbrlviewerlicense.htm.

Note: The SEC Viewer can be used only to display instances derived from a US GAAP taxonomy. It should not be used to view an instance that directly references the US GAAP taxonomy for SEC submission. When viewing instances that reference taxonomies not located in the same directory, the SEC viewer may not contain the full set of taxonomies. For example, if taxonomy "A" is in the **`ADir`** directory and it references taxonomy "B" in the **`ADir\BDir"`** directory, the instance package may not include all the referenced taxonomies. The limitation exists because the taxonomy references may become too large, and including them all in the instance package is impractical. To resolve this issue, copy the taxonomies from the file system of the server to the file system of the client and maintain the original directory structure.

➤ To download the latest version of the SEC viewer:

1 Go to: http://www.sec.gov/spotlight/xbrl/renderingengine license.htm.

Three downloads are available. Although Disclosure Management supports all three downloads, Oracle recommends that users download the personal renderer, which is the smallest file (12MB).

2 Select **Download the Rendering Engine configurable binary distribution**.

The link is: http://www.sec.gov/spotlight/xbrl/renderingengineconfigurablebinary.zip.

3 Select the link: **`http://www.viewerprototype1.com/downloads/secviewer_src_2008-12-24.zip`** and download the viewer.

4 Unzip the source code files to your installation root source folder.

Note: It is recommended that you unzip the SEC source code files to a local drive instead of a shared network drive.

5 From the Disclosure Management ribbon, select **Options**, and then **XBRL**.

6 Select **Use the SEC Interactive Financial Report View to render the US-GAAP-based instances**.

7 In the **SEC Viewer Path**, enter the root location of the source folder.

8 Click **OK**.

Default Formatting

You can preserve the formatting for detailed tagging in the instance document. Formatting options are associated with nonnumeric XBRL mappings in which the string is based on concepts of the "xbrl.us:TextBlockItemType" type and its derivatives. The available formatting options include:

- Rich text—Disclosure Management extracts the HTML formatted content from Office document and applies this formatting to the nonnumeric item.
- Plain text—Disclosure Management uses the formatting value of the corresponding fact and applies the formatting to the nonnumeric item.
- Default—A plain text format is applied to nonnumeric items by default. However the default configuration can be set to use the rich text format for certain string types and their derivatives.

➤ To include formatting in detailed tagging:

1 Select **Options**, and then select **XBRL**.

2 Select **Include formatting in detailed tagging**.

3 Click **OK**.

Mappings

You can instruct Disclosure Management to preserve data source selections as a default for future data source mappings.

➤ To preserve data source selections as a default for future data source mappings:

1 Select **Options**, and then select **XBRL**.

2 Select **Remember choice for Select data source dialog**.

3 Click **OK**.

3 XBRL Planning Considerations

In This Chapter

Integrating Disclosure Management

Integrating Disclosure Management with your financial reporting system to produce XBRL instance documents requires planning and organization. To determine the necessary steps after you have installed Disclosure Management, consider the following:

- Taxonomy Assessment—Assess which taxonomy is most appropriate for your XBRL filing requirements.
- Training—Implement a plan to train key personnel on XBRL filing requirements, taxonomy concepts, and how to use Disclosure Management.
- XBRL Project Team—Assemble a team who can perform these functions:
  - Manage the XBRL project
  - Provide expertise in regional regulatory rules and the organization's reporting requirements
  - Demonstrate expertise in XBRL
- Mapping—Identify the personnel who are tasked to map your financial statements.
- Data Collection—Determine a process to consolidate and produce the financial data that is persisted to the XBRL instance documents.
- Extensions—Designate the personnel responsible for extending taxonomies based on organizational reporting requirements.
- Review—Implement a process for reviewing and validating instance documents. The instance document should adhere to additional submission requirements that the regulatory body imposes on XBRL submissions. For example, the SEC has additional submission criteria for filers. This submission criterion is added to the technical validation as indicated by the XBRL specification. While Disclosure Management provides the validation to ensure XBRL validity (per the XBRL specification), it does not enforce additional submission criteria that may be required by a regulatory agency.

XBRL and Regulatory Resources

The following XBRL resources and links are available online:

Note: Oracle does not maintain the content of the sites below and is not responsible for the maintenance and content contained at each site.

Table 9 XBRL Links and Descriptions

Resource	Link
Main XBRL.org site	http://www.xbrl.org
How XBRL Works video	http://xbrl.squarespace.com/journal/2008/5/10/how-xbrl-works.html
XBRL in plain English	http://www.batavia-xbrl.com/downloads/XBRLinPlainEnglishv1.1.pdf
XBRL Specifications	http://xbrl.org/SpecRecommendations (the current specification is XBRL 2.1)
XBRL Wiki	http://www.xbrlwiki.info/index.php?title=Main_Page
Taxonomy Repository	http://www.xbrl.org/FRTaxonomies
Taxonomy Viewer (free)	http://bigfoot.corefiling.com/yeti/resources/yeti-gwt/Yeti.jsp
XBRL Dimensions Tutorial	http://docs.ubmatrix.com/webhelp/XPE/3_5/Dimensions_and_Aggregation_Tutorial.htm
XBRL US GAAP Preparers Guide (PDF)	http://xbrl.us/Documents/PreparersGuide.pdf
SEC XBRL Mandate	http://www.sec.gov/rules/final/2009/33-9002.pdf
Search the Next-Generation EDGAR System (includes XBRL submissions)	http://www.sec.gov/edgar/searchedgar/webusers.htm
SEC Instance Document Viewer:	http://www.sec.gov/spotlight/xbrl/xbrlviewerlicense.htm
SEC Interactive Data Webcasts	http://www.sec.gov/spotlight/xbrl/xbrl-webcasts.shtml
International Financial Reporting Standards	http://www.ifrs.com
IFRS Taxonomy	http://www.iasb.org/XBRL/XBRL.htm
Financial Reporting Using XBRL	http://xbrl.squarespace.com/home-page/

4 Retrieving Data from Financial Services

In This Chapter

Report Level Versus Data Source Mapping

When working with documents that contain data from an Oracle Hyperion data source, you can create XBRL maps that are associated with the data in the report or with the underlying data source. If you map data in an Office document derived from a Smart View report or query, you can create two types of maps:

- Data Source Map—A data source map is achieved when metadata labels are mapped to XBRL taxonomy concepts. The XBRL taxonomy mapping is associated with the data source's member and is stored in a Mapping repository, and can be then be reused in multiple reports. The advantage is you do not need to remap the concept when a new report is created with the same metadata or if the metadata appears elsewhere in the same document.

  Data source level maps can be performed in:

  - Microsoft Office using Smart View, which includes dimensions of imported function grids from existing Financial Reporting reports, or data inserted in a function grid from a Smart Slice
  - Financial Reporting HTML client
    - Planning
    - Essbase
    - Financial Management
      - support for both Classic and Oracle® Hyperion Enterprise Performance Management

  Note: Smart View determines whether the document data pertains to a data source member.

- Report Level Map—When you select actual data (such as a numeric value) from the Smart View report, manual data entry, or another system with Microsoft Office integration, a

document level map is created. In this case, the mapped taxonomy concept is associated only with the Office document.

For example, assume the following table is derived from a function grid in a Smart View report:

	A	B	C	D	E
1		Qtr1	Qtr2	Qt3	Qtr4
2	Gross Profit	1000000	2000000	3000000	4000000

  - If you select cell A2 which contains the data source member "Gross Profit", and then map it to the taxonomy concept GrossProfit; it becomes a data source map. In this case, all the data values in cells B2, C2, D2, and E2 become associated with the taxonomy concept GrossProfit. Additionally, all other function grids in the Smart View report or Financial Reporting grid that use the data source member Gross Profit are automatically associated with the XBRL taxonomy concept Gross Profit.
  - If you select cell B2 (the data value 1000000) and map a taxonomy concept, it becomes a document level map.
  - If the member in cell A2 and the data in cell B2 have different taxonomy concept associations, the document level map supersedes the data source map (the map associated with cell B2).
- If a data source map and a document level map are associated with the same data point, the document map supersedes the data source map.
- If a document level map is removed, and there is a corresponding data source level map, the data source map is restored.

When an automatic taxonomy concept association is derived from a data source map, it is persisted only to an instance document when the map also has a context and unit association. For example in the table, if the member Gross Profit has a data source map, the data values in cells B2 and C2 are automatically associated with the mapped taxonomy concept. If you create a unit and context association with cell B2 only, cell C2 has an incomplete mapping. In this case, when an instance document is generated, the data from cell B2 is persisted, but the data from cell C2 is not.

All data source mappings are included into the resulting instance regardless of whether they have associated context or not. To eliminate a data source mapping from instance generation, use the "suppress" functionality. See "Deleting and Suppressing Data Source Items" on page 98.

Mapping Data Sources in Smart View

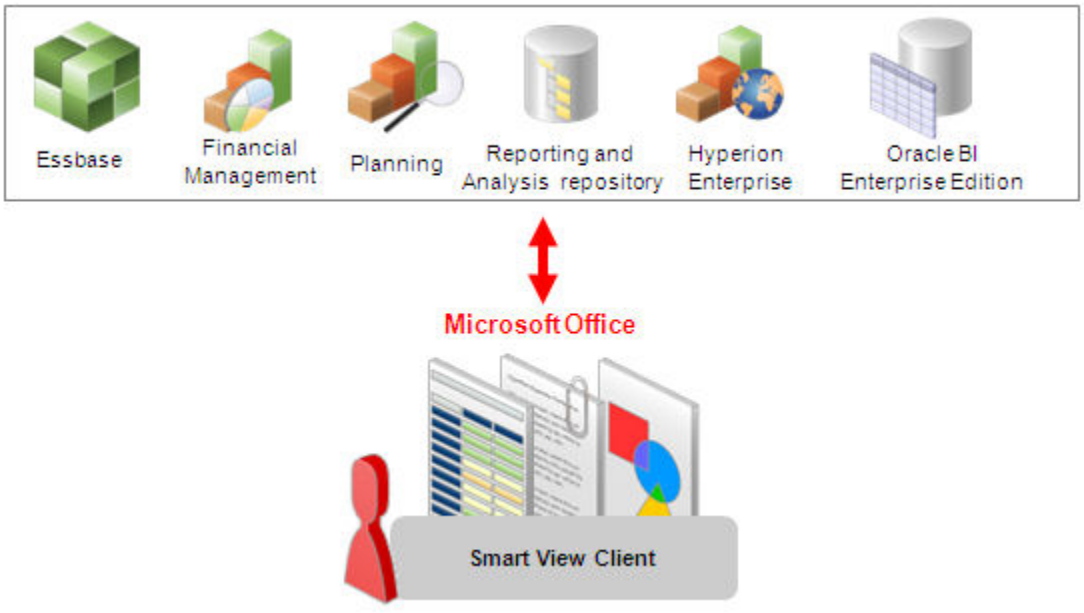
Oracle Hyperion data sources such as Financial Management, Planning, Essbase, and Hyperion® Reporting and Analysis repository can be imported as a function grid in Smart View. After the data is in the Office document, the metadata label or data source members in the query can be associated with XBRL concepts with the Disclosure Management Mapping Tool. When this association occurs, the XBRL concepts are recognized from the data source member when it is

part of a Financial Reporting grid or another Office document. Therefore a data source XBRL map can be associated once and be consumed in and/or Financial Reporting grids.

Disclosure Management extends data source functionality by storing data source mappings on the server instead of the document. Key features associated with this functionality include:

- Centralized storage of mappings which contains update-to-date information about the concepts, contexts and units referenced in the document. Since only fact values are stored with the document, the loss of element specific data is minimized.
- Preparing data for instance generation is faster.
- Context and units for facts can be changed independent of the original document.
- You can create facts not associated with the document content (for example, “nil” values).
- Disclosure Managementvalidates compatibility between the period type of a concept and the period type of a context at the time of mapping (before instance generation and validation).
- An organized validation of compatibility between dimensions and primary items is performed.
- Multiple mappings on the same value are now available.
- A prompt that allows you to choose either one or multiple data sources for mapping an item. Additionally, you can see mappings to both data sources when they exist.
- A “Remember choice” option is available to preserve data source selections as a default for future data source mappings.

XBRL contexts, units, and footnotes can be mapped after the data is in the Office document, but these maps persist only at the report or document level and are not considered data source maps.



You can import data using the following import formats in Microsoft Office:

- Query ready (Excel only)

- Fully formatted (Excel only)
- Function grid (Microsoft Word and Excel)

You can use any of the queries or import formats for report-level mapping. You must use function grids for data source-level mapping.

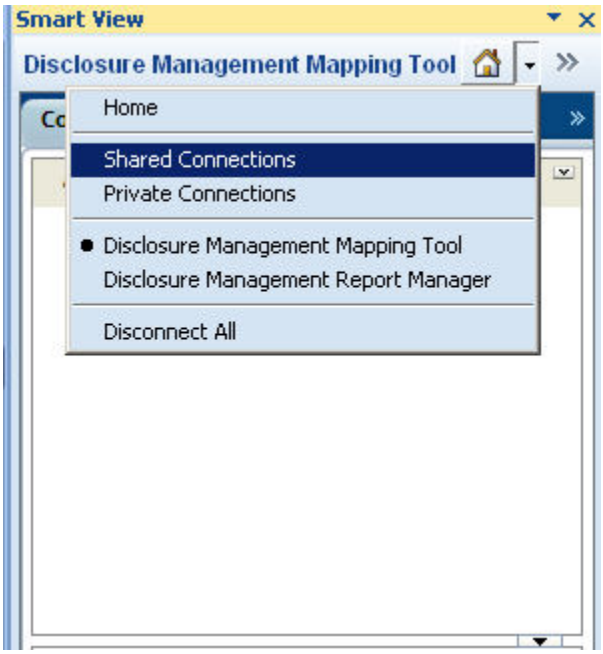
Note: Financial Management, Planning, and Essbase are the only sources supported for data source mapping.

Navigating Between Smart View and Disclosure Management

Disclosure Management is an extension of Smart View, and you can navigate between Disclosure Management components (Report Manager and Mapping Tool) and Smart View by using the "Switch to" icon whenever you are connected to Disclosure Management.

➤ To switch from Smart View to Disclosure Management, select **Disclosure Management Mapping Tool** or **Disclosure Management Report Manager**.

➤ To switch from **Disclosure Management** to **Smart View**, select **Disclosure Management Mapping Tool** or the **Disclosure Management Report Manager**.



Selecting a Data Source

When you connect to a Smart View query that contains multiple data source Disclosure Management automatically displays a Select data source dialog box. You can choose either one or multiple data sources for mapping an item. Additionally, a "Remember choice" option is available to preserve data source selections as a default for future data source mappings.

➤ To select multiple data sources:

1 **Open a report and connect to a Smart View sever.**

The Select data source dialog box is displayed.

2 **On the Select data source, select the data source to use for mapping the item.**

You can select multiple data source.

You can view which data source have been selected for a mapped item on the Remove Mappings dialog box.

3 **Select Remember choice to preserve the current selection as a default for future data source mappings.**

4 **Click OK.**

Inserting a Smart Slice Function Grid

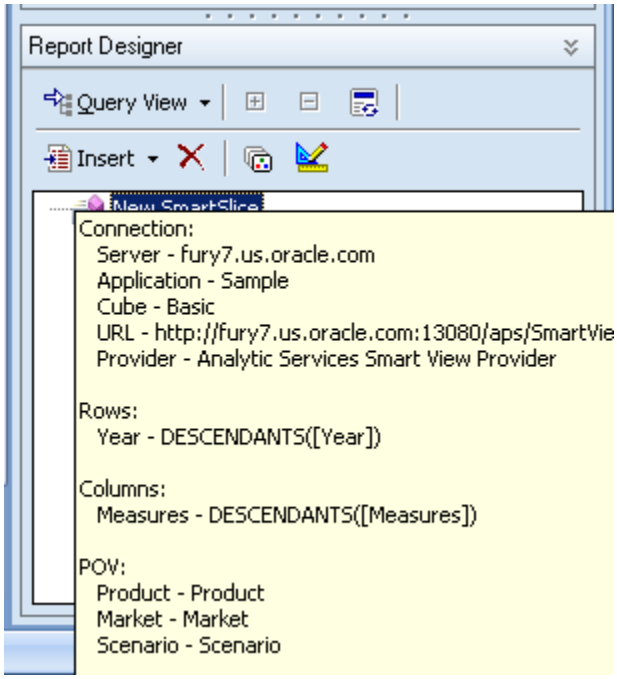
Data source members can be mapped to XBRL concepts in a Smart Slice function grid using the Disclosure Management XBRL Taxonomy Mapping Tool, to provide reusable XBRL mappings within Financial Management, Planning, and Essbase. A Smart Slice is a perspective of a data

source that contains a restricted set of dimensions or dimension members. A Smart Slice can be used in a regulatory submission to provide supporting information.

➤ To create a data source map to a Smart Slice function grid:

1 From the **Smart View** pane, select **Smart Slice**.

2 In the **Action** pane, select **Insert Smart Slice**.



3 From 

, select **Function Grid**.

4 On the Smart View ribbon, select **Refresh**.

5 Select the **Disclosure Management** tab.

6 Select **Connect** to connect to the Disclosure Management server.

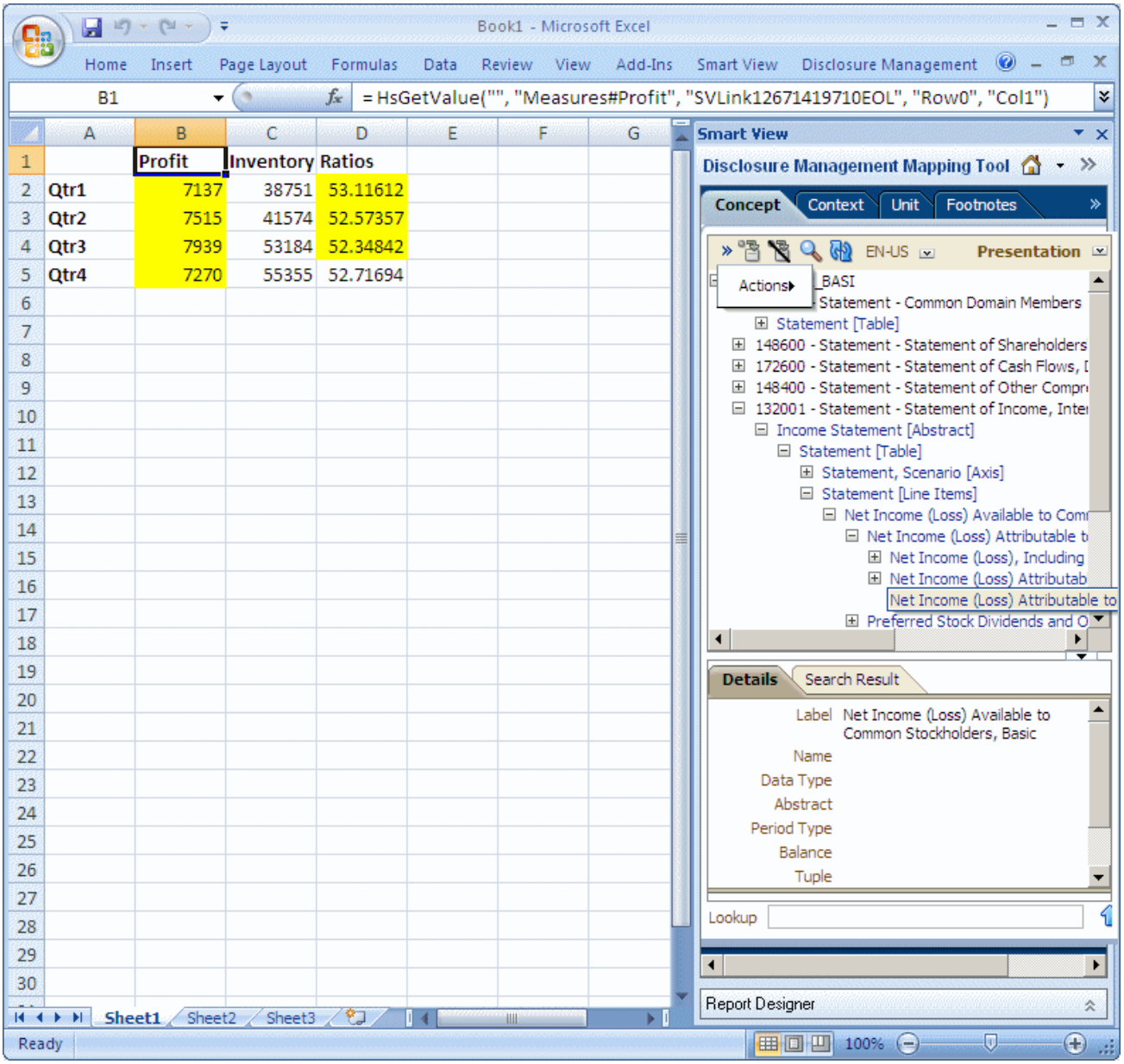
7 In the **Name** and **Password** fields, enter the user name and password, and then click **OK**.

8 On the Disclosure Management ribbon, select **Map**.

9 Map the data source member using the Disclosure Management Mapping Tool.

For more information about the Disclosure Management Mapping Tool, see Chapter 5, "Generating XBRL Instance Documents ".

The graphic below shows a Smart Slice function grid integrated with the Disclosure Management Mapping Tool.



Inserting a Financial Reporting Function Grid

When you connect to a Smart View query (specifically a function grid—a series of cells that contain cell functions), in Microsoft Excel or Word (imported Financial Reporting report), Disclosure Management imports all concepts automatically. Metadata (data source members) in the query—which has concepts mapped at the data source level, is also imported. Consequently, all that Smart View query requires are the context, units and footnote mapping performed in the same manner as report level mapping.

The benefit of importing as a function grid is that Function grids display query results in a dynamic grid format, in which the characteristics of each cell is displayed when you place the cursor over each cell. You can use Excel formulas, such as the SUM function with function grids.

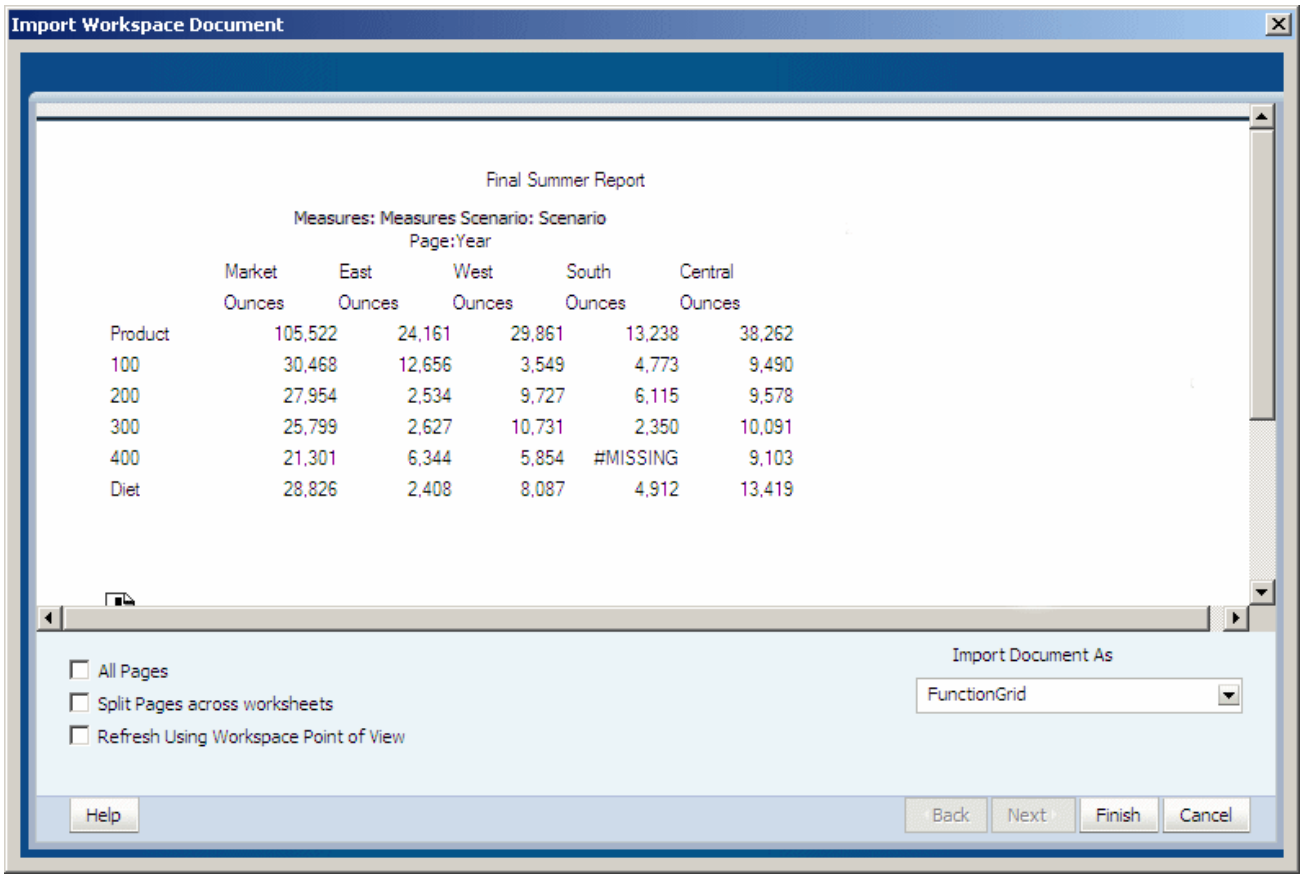
Note: To retain a formula as part of the function grid when you refresh function grid data, you must leave one empty row between the grid and the cell containing the formula. Remember to include the empty row in the range of cells selected for the formula definition.

➤ To import a Financial Reporting report as a function grid in Smart View:

1 **Connect to an Oracle Hyperion Enterprise Performance Management Workspace data source.**

2 **In the Smart View pane, navigate to the Financial Reporting report.**

3 **Right-click the report and select Open.**



4 **Select All Pages to import all pages of the report.**

5 **Select Split Pages across worksheets, to display each page on a separate Excel worksheet.**

6 **Select Refresh Using Workspace Point of View, to refresh the report using the EPM Workspace POV.**

7 **In the Import Document As, keep the default selection FunctionGrid.**

In Excel, you may also import a report as a function grid, in addition to the existing fully-formatted and query ready import formats.

8 **Click Finish.**

The function grid of the report is imported into Smart View.

9 **On the Smart View ribbon, select Refresh.**

➤ To launch the Disclosure Management Mapping Tool:

1 Select the **Disclosure Management** tab.

2 Select **Connect** to connect to the Disclosure Management server.

3 Enter the user name and password in the **Name** and **Password** fields, and click **OK**.

4 On the **Disclosure Management** ribbon, select **Map**.

5 Map the data source member or data cells using the Disclosure Management Mapping Tool.

See Chapter 5, "Generating XBRL Instance Documents ".

Mapping Financial Reporting Data Sources

The Disclosure Management Mapping Tool is integrated in the Financial Reporting HTML report viewer in the EPM Workspace. Using the Disclosure Management Mapping Tool, you can map XBRL concepts to metadata labels (data source members) in the report. Data from data sources (such as Financial Management, Oracle Hyperion Planning, and Essbase) as well as formulas and text cells are available in Financial Reporting.

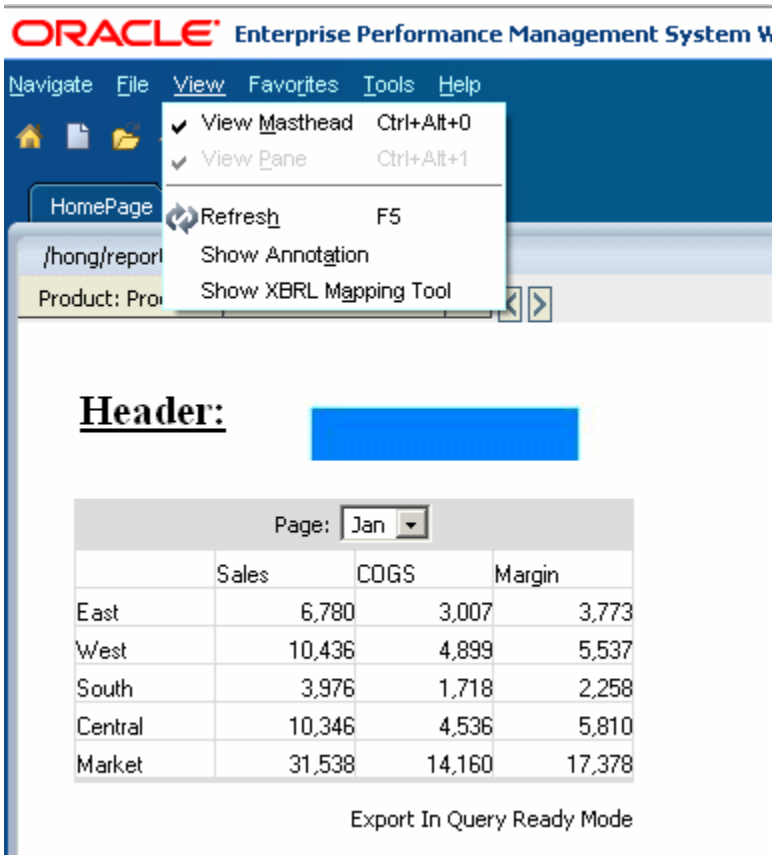
Data with XBRL maps from a Financial Reporting grid can be reused and imported into a Microsoft Word or Excel document(s) throughSmart View. After the data is imported into an Office document, the Disclosure Management add-in determines and consumes all relevant XBRL maps from the Financial Reporting grid.

The following items cannot be mapped within Financial Reporting, but can be mapped in an Office document by way of Smart View:

- XBRL contexts
- XBRL units
- XBRL footnotes
- Tuples

Displaying the Disclosure Management Mapping Tool

The Disclosure Management Mapping Tool can be shown on or hidden from the Oracle Hyperion Enterprise Performance Management Workspace.



➤ To display the Disclosure Management XBRL Taxonomy Mapping Tool, from the **View** menu, select **Show XBRL Mapping Tool**.

Mapping Concepts in Financial Reporting

While viewing Financial Reporting, users can perform data source level mapping using the Disclosure Management Mapping Tool, which enables reusable taxonomy concept mapping within Hyperion Financial Management, Planning, and Essbase data sources. Only a metadata label cell in the report (represented as dimensions and members) can be mapped to concepts in Financial Reporting. If a taxonomy concept is mapped to a row which contains multiple members, as in children, the values in that row are summed and assigned to that concept. If a data cell is mapped in a Financial Reporting grid, it can be only used if that Financial Reporting report is imported into Smart View (Microsoft Word or Excel) and then the data point is mapped to a taxonomy concept. For information about mapping concepts, see "About XBRL Taxonomy Concepts" on page 61.

Note: Only the Disclosure Management Concept and Review tabs are available in the Financial Reporting HTML client.

Note: Color cues indicate the type of mapping that you have performed in Financial Reporting grids. If the cell is blue, a data source mapping is indicated. Report level mappings are teal.

5 Generating XBRL Instance Documents

In This Chapter

Creating XBRL Instance Documents

Begin generating XBRL Instance Documents by connecting to the Disclosure Management server to access registered taxonomies. Then complete these actions:

- Register the report name
- Select a taxonomy
- Perform mappings to your financial statements with concepts from the selected taxonomy
- Review and modify any mappings
- Validate the instance document
- Generate and export the instance document

Connecting to the Disclosure Management Server

In Microsoft Word or Microsoft Excel, set Disclosure Management server options using the Options menu (Microsoft Word 2003) or Options button (Microsoft Word 2007 ribbon). After you define the server options have been defined, use the Connect button to log in to into the Disclosure Management server.

Note: You administrator should provide Disclosure Management server details.

Note: When the Disclosure Management Mapping Tool opens, the Disclosure Management clients waits until the user interface is fully loaded. If the Disclosure Management Mapping Tool is not loaded within the connection time out period, Disclosure Management considers the attempt unsuccessful. By default, the time out period is two minutes (120 seconds). To change he time out period set the following value in the Windows registry (create a new string value if it has not been created):.**`HKCU\SOFTWARE\Oracle\Disclosure Management\MappingToolTimeout`**. Specify the value in seconds.

Migrating Documents

You are prompted to migrate a document created or mapped in an older version of Disclosure Management. when opening the document in a newer version. The migration ensures that the document adheres to any new formats included in the newer version.

➤ To migrate a document:

1 **Connect to the Disclosure Management server, and open the document in Microsoft Word or Microsoft Excel.**

The message displays: "A migration of the document is required. Would you like to perform it now?"

2 **Select Yes.**

The message displays: “The document was migrated successsfully”.

Registering Documents

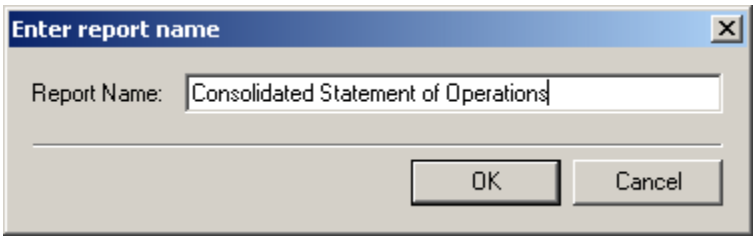
You must register documents in Disclosure Management before mapping data. When registers the document, it stores the document (report) name in the Mapping Repository with the taxonomy mappings.

➤ To register a document:

1 **Open the document in Microsoft Word or Microsoft Excel.**

2 **Select Connect to connect to the Disclosure Management server.**

3 **On the Disclosure Management ribbon, select Register.**



4 **In Report Name, enter a name and then click OK.**

Viewing Data in Financial Statements

Financial statement files are opened from the local file system in either Microsoft Word and Excel.

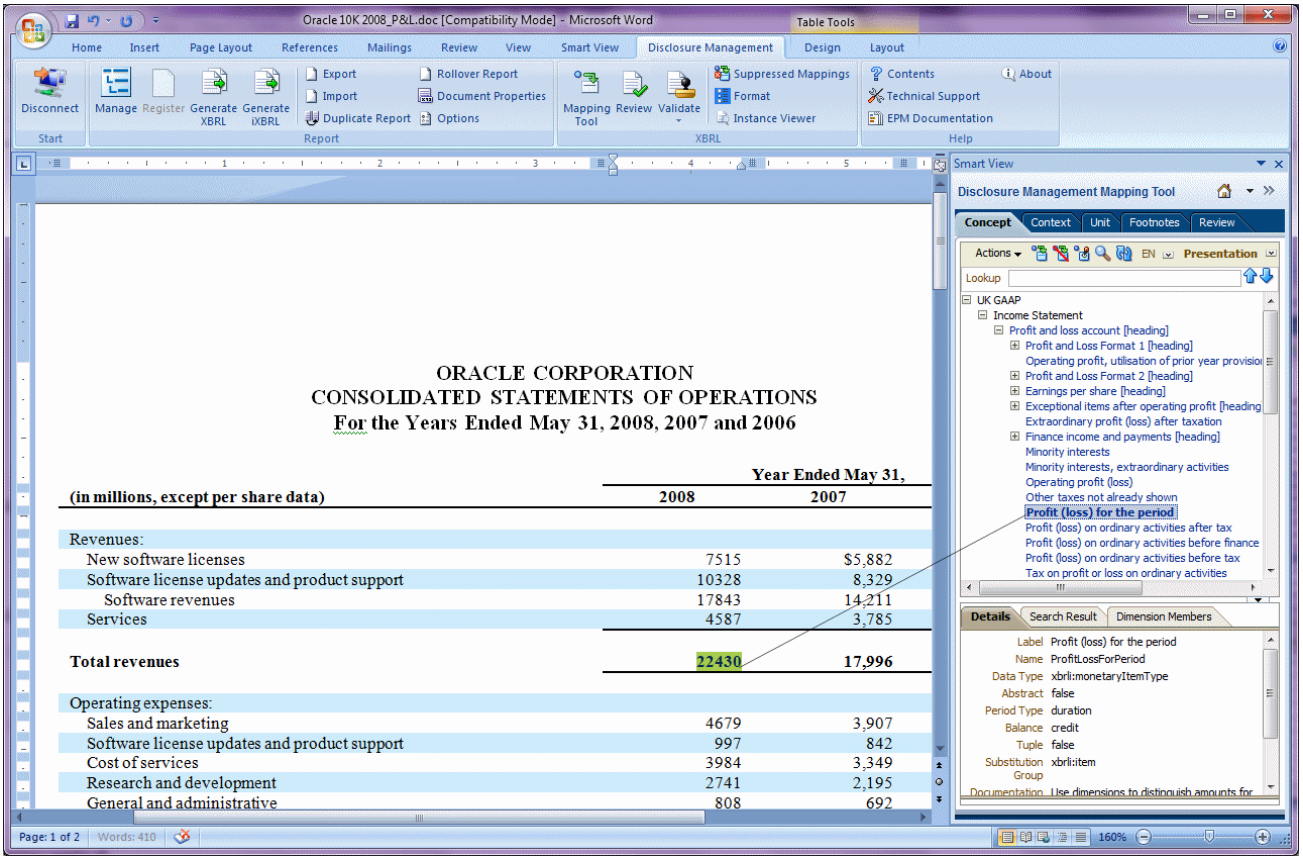
ORACLE CORPORATION
CONSOLIDATED STATEMENTS OF OPERATIONS
For the Years Ended May 31, 2008, 2007 and 2006

(in millions, except per share data)	Year Ended May 31, 2008	2007	2006
Revenues:			
New software licenses	7515	$5,882	$4,905
Software license updates and product support	10328	8,329	6,636
Software revenues	17843	14,211	11,541
Services	4587	3,785	2,839
Total revenues	**22430**	**17,996**	**14,380**
Operating expenses:			
Sales and marketing	4679	3,907	3,177
Software license updates and product support	997	842	719
Cost of services	3984	3,349	2,516
Research and development	2741	2,195	1,872
General and administrative	808	692	555
Amortization of intangible assets	1212	878	583
Acquisition related and other	124	140	137
Restructuring	41	19	85
Total operating expenses	**14586**	**12,022**	**9,644**
Operating income	7844	5,974	4,736
Interest expense	-394	-343	-169
Non-operating income, net	384	355	243
Income before provision for income taxes	7834	5,986	4,810
Provision for income taxes	2313	1,712	1,429
Net income	**5521**	**$4,274**	**$3,381**
Earnings per share:			
Basic	$1.08	$0.83	$0.65
Diluted	$1.06	$0.81	$0.64
Weighted average common shares outstanding:			
Basic	5,133	5,170	5,196
Diluted	5,229	5,269	5,287

Mapping Financial Statements to Taxonomies

When you create XBRL-encoded financial statements, you correlate each piece of information from the financial statements to a concept in the taxonomy. This process is called “mapping”. If you need to tailor a taxonomy to define concepts which are not defined in a taxonomy, extend the standard taxonomy. Doing so enables you to add new concepts, indicate calculations, rearrange values, or rename labels. When this process is complete, you review and validate the mapped document, create the instance document, and submit it to the appropriate regulatory agency.

The Disclosure Management Mapping Tool provides a mapping button and drag functionality as mechanisms for mapping XBRL concepts to document data.



Disclosure Management Interface

This section describes the Disclosure Management interface, including:

- "Ribbons and Menu" on page 59
- "Navigating the Disclosure Management Mapping Tool Tabs" on page 61
- "Navigating the Disclosure Management Mapping Tool Menus" on page 61

Ribbons and Menu

In Office 2003, the functionality appears under a Disclosure Management menu item. In Office 2007, the functionality appears under a Disclosure Management ribbon. The organization of items on the Office 2003 menu corresponds to the ribbon structure in Office 2007.

Table 10 Disclosure Management Ribbon Commands

Ribbon Command	Description
Connect/Disconnect	Connect to or disconnect from the Disclosure Management server. A user name and password are required to use this command.
Manage	Opens the Disclosure Management Report Manager in the Smart View pane.

Ribbon Command	Description
Register	Prompts for the report name of the document name. When the report name is set, Disclosure Management registers the document and stores the name in the Mapping Repository with the taxonomy mappings.
Generate XBRL	Generates an XBRL instance document on the server and downloads it to the user's computer to the specified file or path, and then opens the document in the viewer.
Generate IXBRL	Generates an in-line XBRL (iXBRL document), and then open the document in the viewer. Documents generated in iXBRL enable users to view reports in human-readable .HTML format while maintaining the XBRL metadata embedded within the same document. In the UK, it is compulsory for companies to submit their company tax return online in iXBRL format.
Export	Exports documents and mappings from one Disclosure Management server environment to another.
Import	Imports (copies) documents to a new server.
Duplicate Report	Launches the Duplicated Report Properties dialog box. Duplicated report options enables you to copy document and its mapping to another physical document, specify the Disclosure Management report name and view number formats associated with mapped items.
Document Properties	Launches the Document Properties dialog box. Use Document Properties options to add and modify number prefixes and suffixes, specify the default scaling value on mapped numeric items, .as well as thousands and decimal separators for parsing Microsoft Word document numerical data when mapping.
Options	Launches the Options dialog box. Use options to select Disclosure Management server options, set decimal/ precision values, configure the SEC viewer, and select to include formatting for detail tagging.
Mapping Tool	Displays the Disclosure Management Mapping Tool.
Review	Review existing mappings relevant to the Office document in a Review tab in the Disclosure Management Mapping Tool. In Review mode, users can delete, modify, and edit existing mappings within an Office document. There are two views within the review mode: ● Tree—Shows all the mapped data in a hierarchical view of a concept and the items that it contains. ● List—Shows all mapped data in a tabular format. In both views, users can navigate to the appropriate data in the Office document by selecting a mapped item in the review list. You can also review mappings by clicking the Review tab in the Disclosure Management Mapping Tool.
Validate	Validates the mapped document using validation rules. including: ● US SEC ● UK HRMC ● IRFS
Suppressed Mappings	Launches the Suppressed Mappings dialog box. This feature enables users to review currently suppressed individual cell mappings belonging to corresponding data source mappings and unsuppress mapping if necessary.
Format	Launches the Format dialog box. Use the Format options to set positive and negative number symbols, decimal and precision values, scale by values, date formats, and string formats (rich, plain, or default).
Instance Viewer	Enables you to specify the local path to the Instance document and its taxonomy, and render the instance document in a viewer.

Navigating the Disclosure Management Mapping Tool Tabs

When shown in the Office add-in, the Disclosure Management Mapping Tool has five tabs:

- Concepts—Navigate, search, and select taxonomy concepts for mapping to financial statement data.
- Context—Create, edit, and select XBRL context definitions that provide information about the business entity, a time frame and other optional details for an XBRL fact. A context can then be mapped to XBRL facts.
- Unit—Create, edit, and select XBRL unit definitions that define the measure that numeric data represent. Units can be mapped to XBRL numeric facts. Units cannot be mapped to nonnumeric data.
- Footnote—Create, edit, and select explanatory textual details about specific data within the report.
- Review—Opens a review pane that displays XBRL mappings defined in the document.

Depending on the width of the Disclosure Management Mapping Tool, all five tabs might not be displayed. By default, only the first four are displayed. You can navigate between tabs that are not displayed by clicking on the arrow in the top left or right of the Disclosure Management Mapping Tool and selecting a tab. The Disclosure Management Mapping Tool can also be resized to display all tabs.

Navigating the Disclosure Management Mapping Tool Menus

Each tab contains menus and features specific to the Disclosure Management Mapping Tool tab. For example, the Concepts tab includes an Actions menu, which contains options specific to taxonomy selection, searching, and refreshing.

About XBRL Taxonomy Concepts

Use the Concepts tab to select a taxonomy, navigate, search, and select taxonomy concepts for mapping to financial statement data. A taxonomy concept or element (used interchangeably) refers to a member that is defined in a taxonomy. For example, the concept Gross Profit is defined in a taxonomy. The Disclosure Management Mapping Tool renders taxonomy concepts in a tree-view structure (showing their parent-child relationships). The Disclosure Management Mapping Tool enables taxonomy concepts to be mapped to data in a Microsoft Office document or Financial Reporting grid.

Selecting Taxonomies

The administrator registers the taxonomies available to the Disclosure Management Mapping Tool.

Disclosure Management supports mappings from one taxonomy for each Office document. For example, even though the US GAAP Commercial & Industrial and US GAAP Insurance (CI)

taxonomies belong to the same US GAAP taxonomies family, Disclosure Management recognizes taxonomies by their entry points. When the CI and INS have different entry points (."xsd" files) the taxonomies are considered distinct taxonomies, and you cannot map them within the same Office document.

A user who wants to change a taxonomy, they are prompted to confirm the change. If the change is confirmed, no mappings are removed and matched concepts remain intact, while mismatched ones are reported as errors upon validation. Contexts, units, and footnotes also remain intact. For more information, see "Changing a Taxonomy" on page 73.

If a taxonomy has already been mapped for a document, the taxonomy is automatically opened with the document at login.

➤ To select a taxonomy:

1 **Select the Concept tab.**

2 **In the Actions menu, choose Select Taxonomy.**

3 **Select a taxonomy, and then click OK.**

The top-level taxonomy node displays in the Taxonomy pane.

Changing the Taxonomy Language

Taxonomies can be shown in different languages based on the languages enumerated within the taxonomy. For example, the IFRS taxonomy can be viewed in English as well as Spanish. When another language is selected, all labeling related to the concept tree and its various views, dimension member tree, tuple instance tree, search, and detail reflect the selected language.

The languages available in the taxonomy depend on the author of the taxonomy. The default language of the taxonomy is displayed on the Concept tab, but users can switch to another language or the "Name" simply by selecting another language. The "Name" options shows the nonlocalized unique XBRL name that is defined for a concept. The "Name" option is useful for users who prefer to look at taxonomy concepts with their given XBRL name rather than their localized labels.

➤ To change the language of the taxonomy:

1 **Select the Concept tab.**

2 **With an open taxonomy, select a language from the language list.**

Changing Taxonomy Views

When working with a taxonomy, you can examine the structure of the taxonomy from multiple perspectives or views. Disclosure Management provides several views for displaying a taxonomy. The structure and number of concepts shown in a view depends on the specifications provided by the taxonomy designer. A concept shown in one view may not appear in another view. Additionally, one concept can appear multiple times in the same view.

Disclosure Management supports five taxonomy views, including:

- Presentation
- Calculation
- Definition
- Dimension
- Tuple

➤ To change the view:

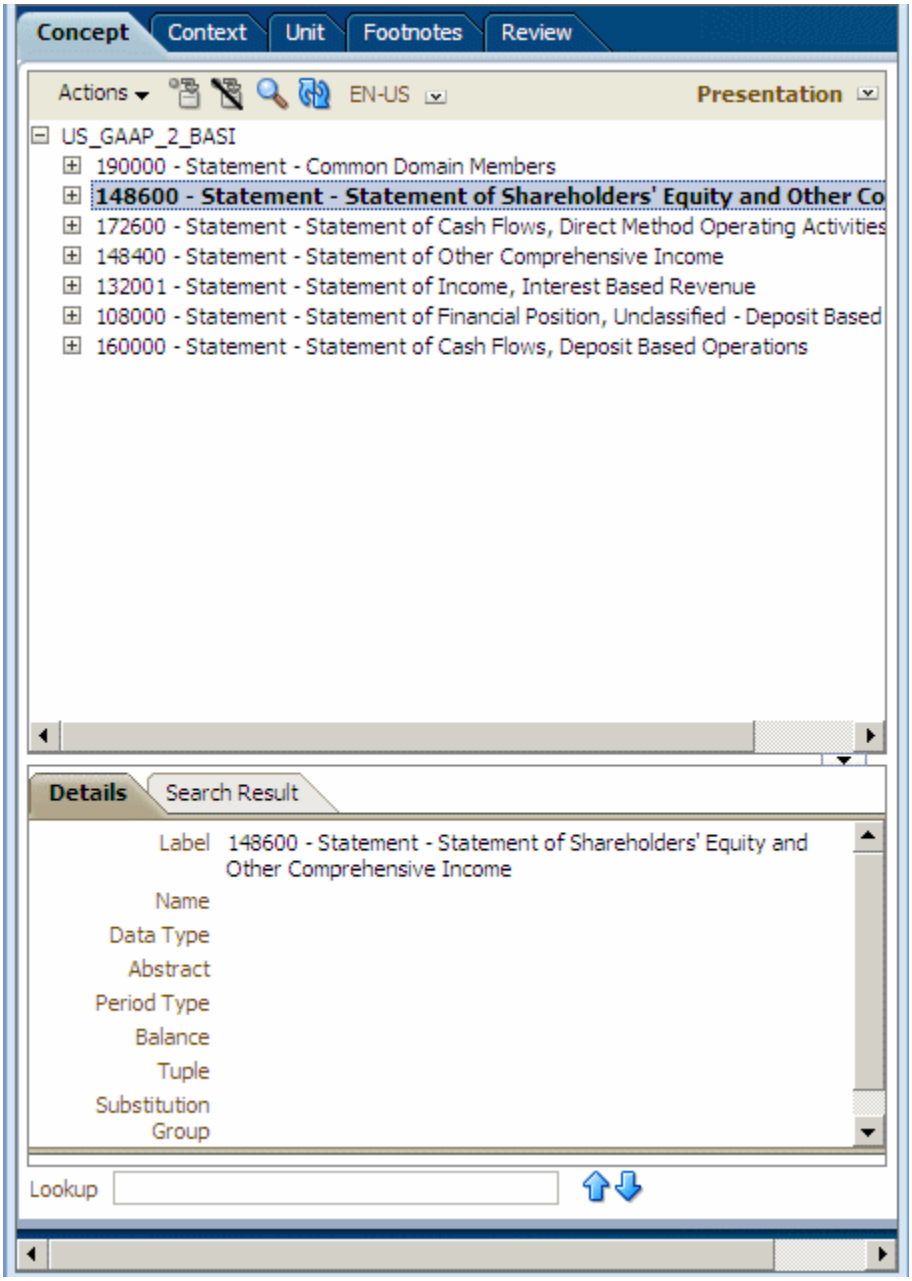
1 Select the **Concept** tab.

2 With an open taxonomy, click ».

3 Select a taxonomy view.

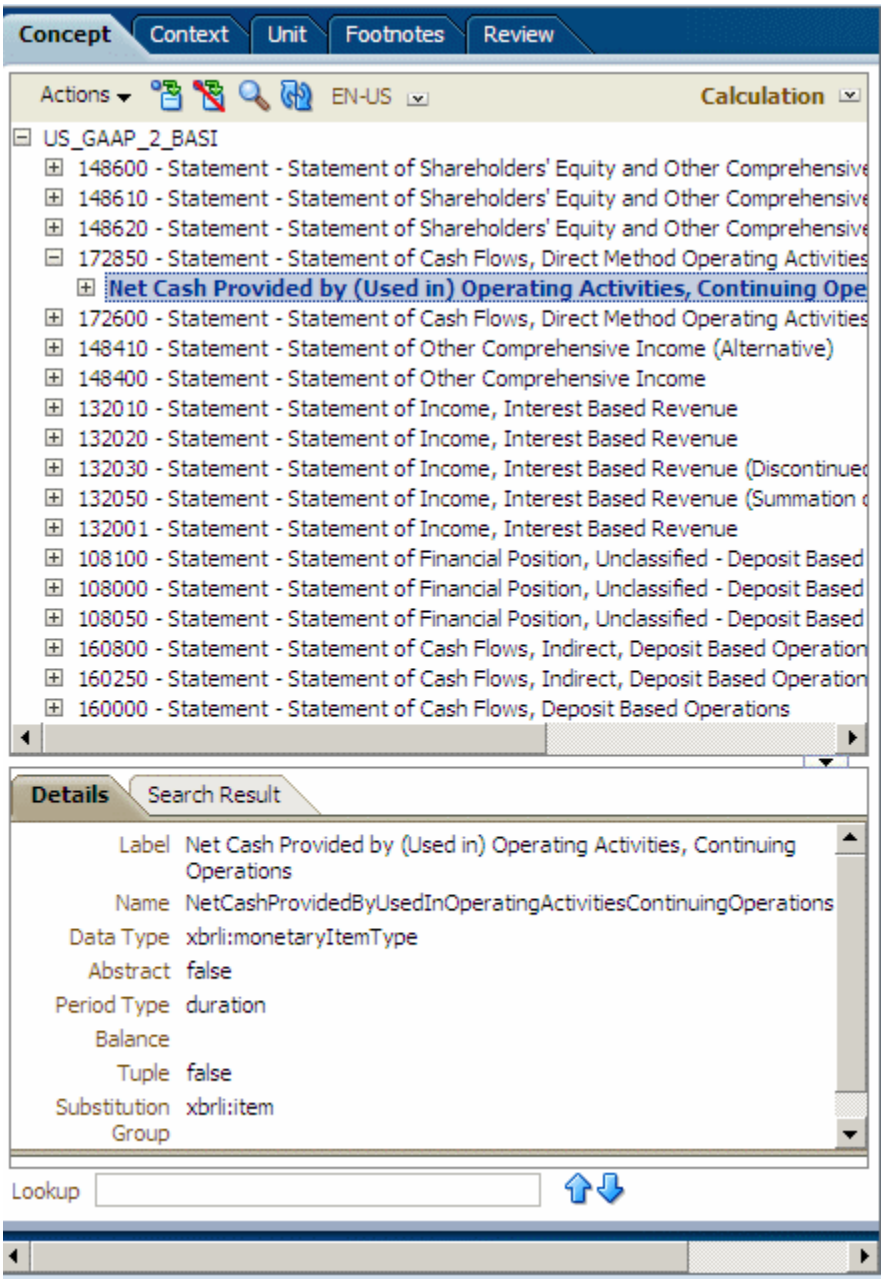
Presentation View

The Presentation view arranges concepts within the taxonomy in parent-child hierarchies.



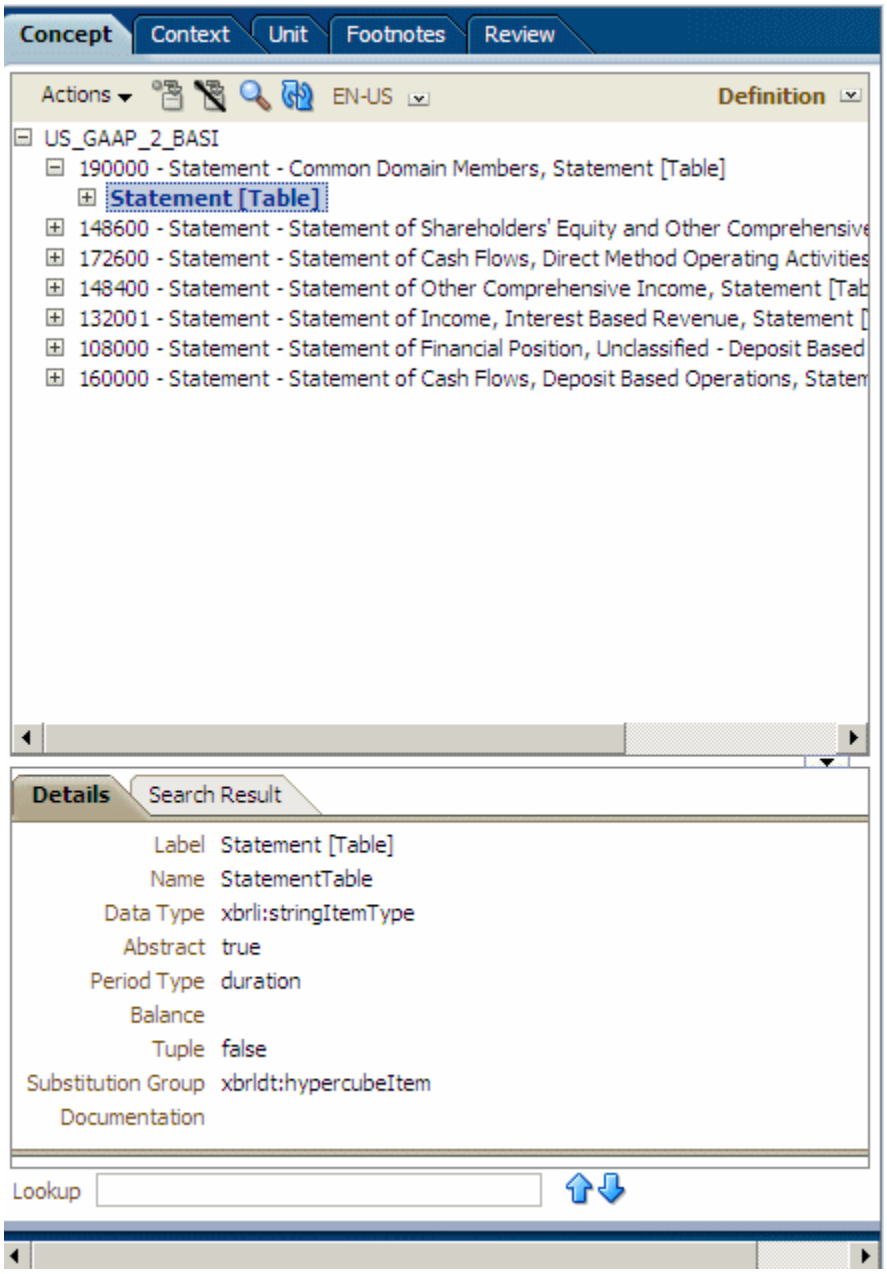
Calculation View

The Calculation view arranges concepts by additive and subtractive relationships between numeric concepts and is shown in parent-child hierarchies. XBRL calculations can handle only simple addition and subtraction, and only with one context (point in time). That is, the calculations relationship view is restricted to calculations that can be executed only under the same content.



Definition View

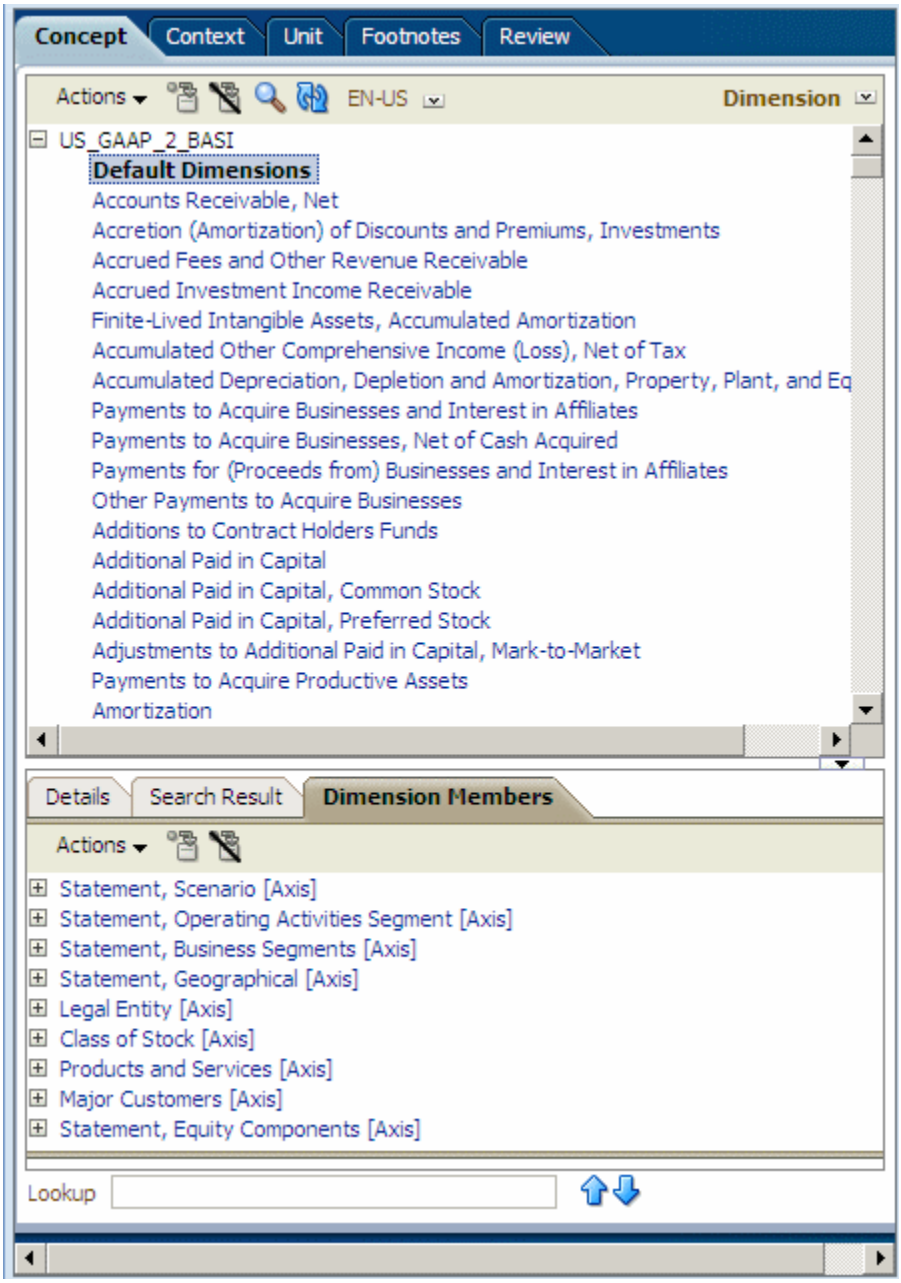
The Definition view arranges concepts by predefined or self-defined relationships between concepts. For example, if one concept occurs within the XBRL instance, a relationship may be required to show the instance of other concepts.



Dimension View

The Dimension view arranges concepts that are primary items and have XBRL dimensionality. The Dimension view evaluates the available primary items, hypercubes, dimensions, domains, and domain members in a taxonomy.

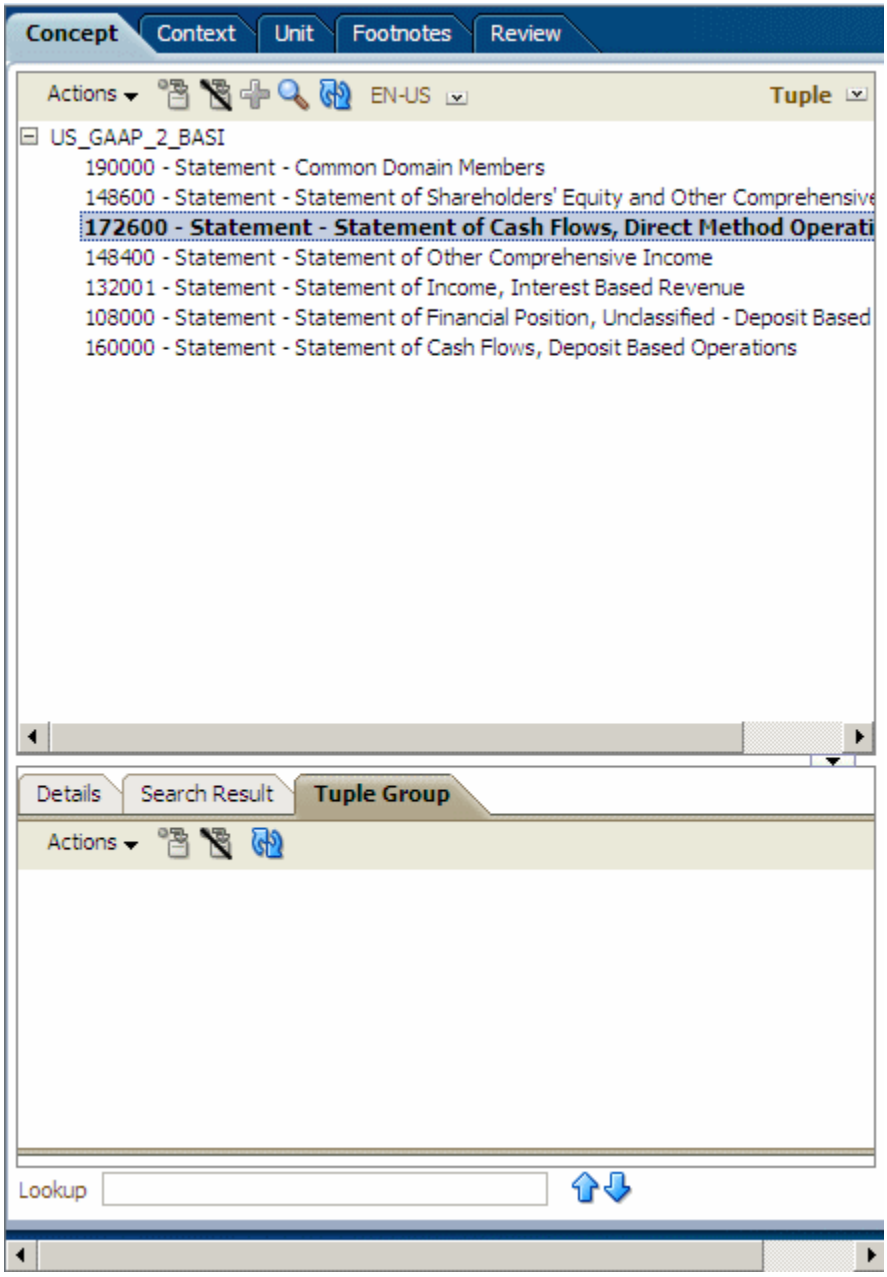
Note: The dimension view is not defined within a taxonomy; rather, it is a Disclosure Management provided view available to all taxonomies that use XBRL dimensions.



Tuple View

Arranges concepts by tuple relationships. Tuples are a group of related concepts containing multiple values. An individual tuple member by itself may not provide enough relevant information; however, a group of tuple members provides more complete information.

Note: The tuple view is not defined within a taxonomy; rather, it is a Disclosure Management provided view available to all taxonomies that use XBRL dimensions.



Mapping Concepts

Mapping enables you to correlate taxonomy concepts with financial statement data. The same item can now be mapped multiple times to create multiple fact values.

➤ To map a taxonomy concept to data in a Microsoft Office document (report/document level mapping):

1 **Select the data point to map.**

To select multiple data points in Excel table cells, press Ctrl + Shift. A word, sentence, or paragraph of free-form text in Microsoft Word can be selected.

For Microsoft Word tables, you must select the data value or multiple cells before mapping.

Taxonomy concepts can be mapped by dragging in Microsoft Word or Excel.

2 **Navigate to the taxonomy concept in the Taxonomy pane and click**  .

When a report/document level mapping is created, the cell is shaded yellow.

➤ To map a taxonomy concept for a data source from a Smart View Office document:

1 **Select the data source member (metadata label).**

2 **Navigate to the taxonomy concept in the Taxonomy pane, and click**  .

Color cues indicate the type of mapping you have performed in Financial Reporting grids. If the cell is shaded blue, a data source mapping is indicated.

See also Chapter 4, "Retrieving Data from Financial Services".

Removing Mapped Concepts

You can remove a taxonomy concept map from a data point in an Office document or a Oracle Hyperion data source. If your selection includes two or more mapped data points, the Remove Mappings dialog box enumerates the associated mappings from selected data points.

Note: Removing a mapped concept cannot be undone, and you must remap the XBRL concept to recreate the taxonomy concept association.

➤ To remove a mapped concept for a data point in an Office document:

1 **Select the mapped data point.**

2 **Select the Concepts tab.**

3 **Click**  **(Remove icon).**

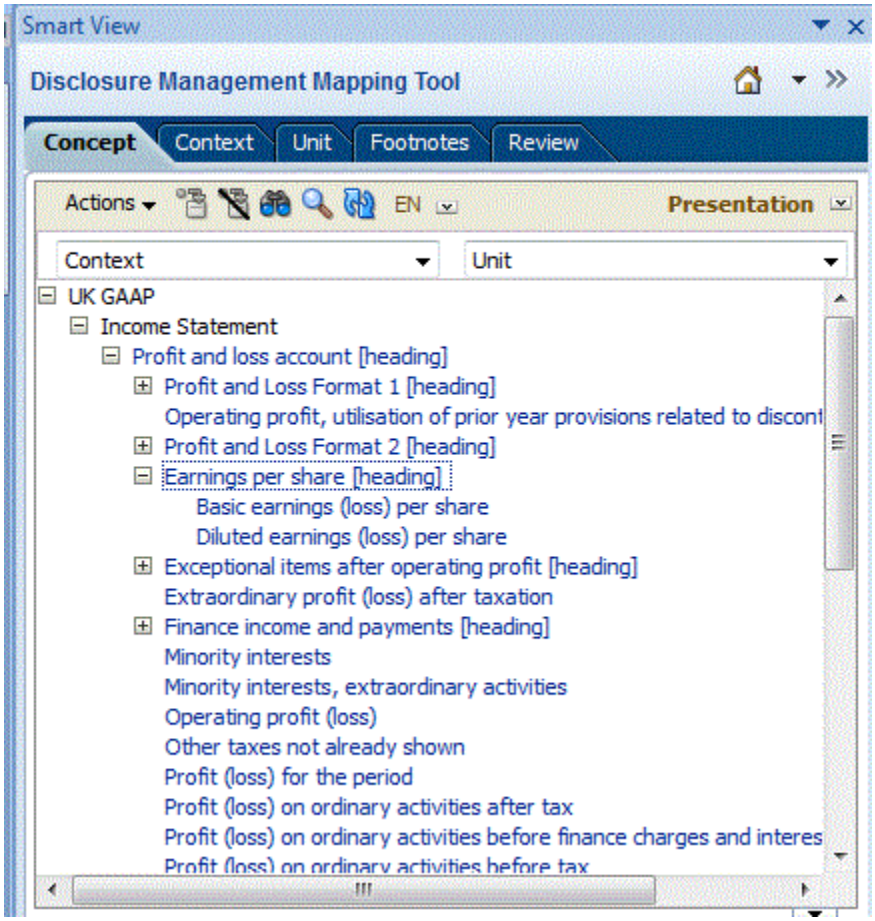
4 **Select the mapped concept.**

5 **Select OK.**

If the concept has associated XBRL dimensions, these are also removed from the map repository.

Quick Mapping

Use the Quick Mapping feature to map the concept, context, and unit at the same time instead of switching between the individual Concept, Context and Unit tabs when mapping. Additionally, you can create global contexts and units that can be used in both Microsoft Excel and Word.



➤ To apply a quick mapping:

1 **Navigate to the taxonomy concept in the Taxonomy pane and click** .

2 **From the Context drop down, select the context.**

3 **From the Unit drop down, select the unit.**

4 **Select the data point to map.**

To select multiple data points in Excel table cells, press Ctrl + Shift. A word, sentence, or paragraph of free-form text in Microsoft Word can be selected.

For Microsoft Word tables, you must select the data value or multiple cells before mapping.

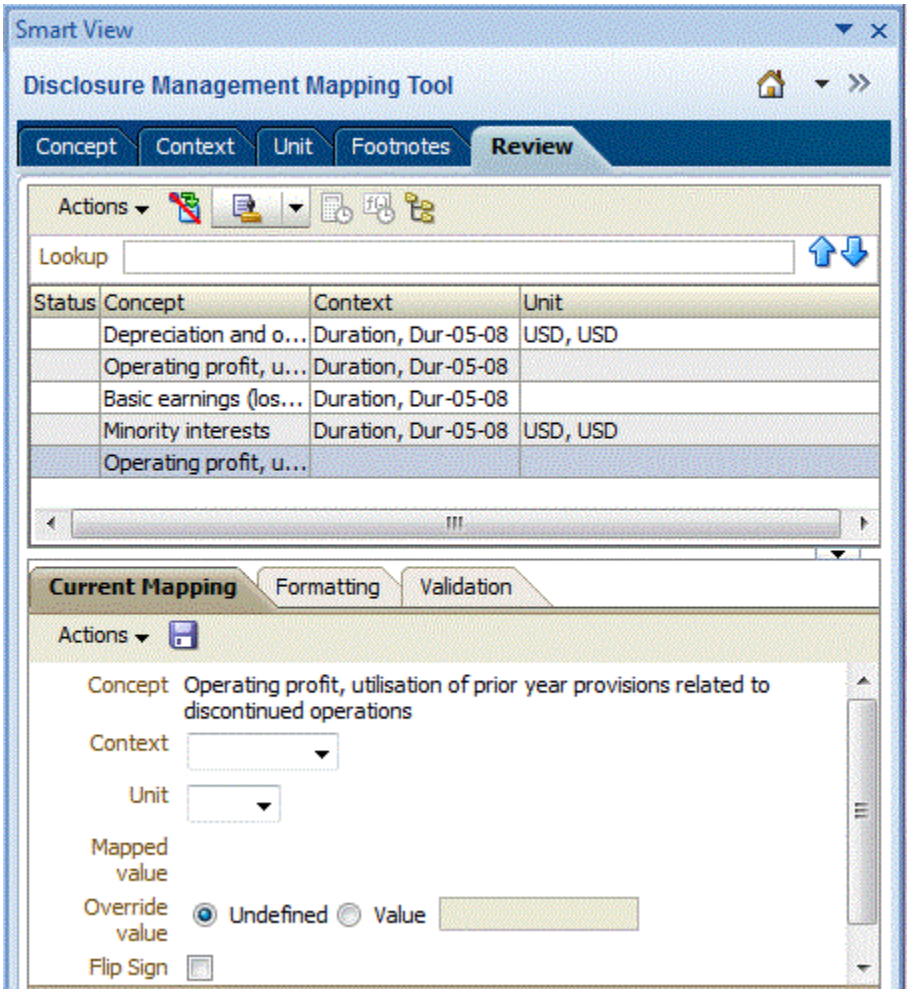
Taxonomy concepts can be mapped by dragging in Microsoft Word or Excel.

5 **Click to map the concept.**

Mapping NIL Values

You can assign a "nil" value in Disclosure Management by highlighting and mapping a space or empty cell in Microsoft Word or Excel. Once the nil value is assigned, a new entry appears in Review mode with a blank value in the Mapped Value field. Facts reported with the content of

a nil value indicate that the value is not known or does not apply to the element. In the XML Schema, facts reported with the content of a nil value are assigned a ”true” attribute as in the following example: **<us-gaap:AccountsReceivableNetCurrentcontextRef=”I-2010” precision=”INF” unitRef=”USD” xsi:nil=”true”/>**



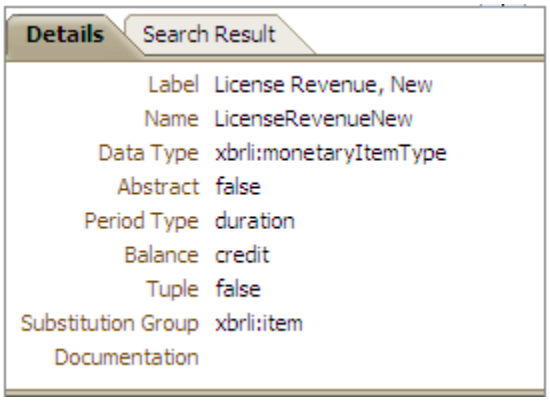
Refreshing Taxonomies

Refreshing a taxonomy tree retrieves the latest content from the Disclosure Management server.

➤ To refresh the taxonomy tree, select .

Viewing Concept Detail

Details about a selected taxonomy concept are available on the Concept Details pane. This information reflects properties related to the selected concept, such as Label, Name, or Data Type. Note that some properties are optional.



➤ To display the Concept Detail tab. click located directly below the horizontal scroll bar.

Table 11 Concepts Detail Pane Fields and Descriptions

Field	Description
Label	Identifies the human-readable name for the concept.
Name	Identifies the unique name of a concept in a taxonomy. Each concept has a standard name that equates to the concept name and is unique in the taxonomy.
Data Type	Identifies the expected data format that can be associated with the concept (such as numeric or string).
Abstract	Identifies concepts that are used in a hierarchy to group related elements together. An abstract concept cannot be used to map data in a report or document.
Period Type	An attribute of a concept that shows whether the concept is reported in an instant or duration time period. The period type of the concept must match the period type definition in a context. For example, a context that is defined as an "instant" cannot be associated with a taxonomy concept whose period type is "duration".
Balance	Identifies the weight value assigned to a numeric item type when calculations are performed. Values include: debit, credit, or neither.
Tuple"company address"	Facts containing multiple values and identified by a single XML concept holding nested items. A tuple member by itself may not provide enough relevant information; however, a group of tuple members provides the information needed. For example, the tuple concept "company address" may consist of the following tuple members: "Name", "Street", "City", "State", "Postal Code," and "Country". A single tuple member by itself (such as "City"), is not sufficient to describe the concept "company address". Only when all tuple members are provided does the concept become meaningful. The Disclosure Management Mapping Tool provides a "tuple view" under the Concept tab that shows all existing tuples defined within a taxonomy. See "About Tuples" on page 92.
Substitution Group	An XSD (XML schema) entity that enables the implementation of a multiple inheritance structure. For the basic XBRL specification, the substitution groups elements are defined as "item" and "tuple". For dimensionality, two additional substitution groups are defined in the XBRL standard: "hypercubeItem" and "dimensionItem".
Documentation	Identifies any specific authoritative citations used to provide further documentation about the concept.

Changing a Taxonomy

In Disclosure Management only one taxonomy can be associated with an Office document; however, you can change the taxonomy associated with an Office document. Before taking this action, carefully consider the consequences.

When you change a taxonomy in a document, Disclosure Management determines whether any taxonomy maps exist in the Office document. If a taxonomy map does exist, the following warning is displayed: "Changing the taxonomy associated with this document may lead to loss of existing maps. Are you sure you want to change the taxonomy?"

If you elect to change the taxonomy, the following processes take place:

- All full concept mappings are updated, and the namespace of each element is changed from the source taxonomy to the target one. If any mappings are invalid (referred to as "mismatched concepts"), the mappings are reported as errors during validation.
- If the document has data source level maps (related to the previous taxonomy), these maps are not deleted from the Mapping Repository.
- The contexts, units, and footnotes are retained (definitions and maps remain intact because they are saved with the document).

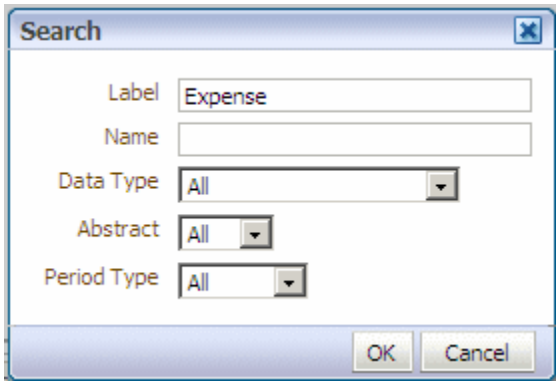
If no taxonomy map exists, user confirmation is unnecessary and the taxonomy can be changed. The Disclosure Management Mapping Tool does not automatically render the new taxonomy selected by the user.

Searching Taxonomy Concepts

When you are working with taxonomies that have thousands of concepts, you can search concepts by concept label and additional filters (concept name, date type, abstract, and period type).

➤ To search for a taxonomy concepts:

1 On the **Concept** tab, select  .



2 In **Label**, enter the human-readable name for the concept. For example, to search expense related concepts, enter "Expense".

3 **Optional:** In the **Name**, enter the unique identifier of the concept.

4 **Optional:** In the **Data Type**, select the type of data associated with the concept. The set of values depends on the types defined in scope of the taxonomy.

Options are:

- All
- None
- xbrl:monetaryItemType
- xbrl:sharesItemType
- xbrl:stringItemType

5 **Optional:** In **Abstract**, select the true or false abstract attribute of a concept.

Options are:

- All
- False
- True

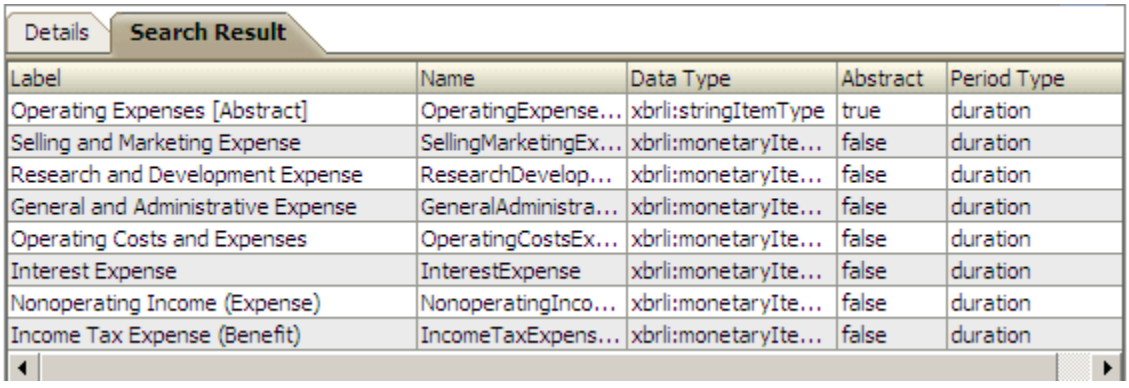
6 **Optional:** In **Period Type**, select the period or type associated with the concept.

Options are:

- All
- None
- Duration
- Instant

7 Click **OK**.

The results of the search are shown in the Search Results tab.



The Search Results tab can always be displayed by clicking located directly below the horizontal scroll bar.

About XBRL Contexts

In the instance document, the context provides a unique identifier to the combination of entity, scheme, and reporting periods assigned to a individual fact or value from the report. Together with the taxonomy concept, the context defines the fact value and enables XBRL to interpret the fact value in relation to other values. The context can be applied to numeric and nonnumeric information. Contexts are required for every mapped taxonomy concept.

Adding XBRL Contexts

➤ To add an XBRL context:

1 **Select the Context tab.**

2 **Click**  .

3 **In Name, enter a human-readable name for the business entity, institution, or company.**

This value is not persisted to instance documents.

4 **In Entity ID, enter a unique identifier for the business or institutional entity.**

5 **In Scheme, enter contextual information about the fact.**

Typically this value is an URL.

Specify a reference to the naming authority for the entity ID. For example, you could specify that the context references the US GAAP framework.

6 **In Type, select the time frame the fact represents.**

Every taxonomy concept has a period type attribute. When associating a context to a taxonomy concept the period types must match.

Options

- Instant—Used for "point in time" concepts such as Balance Sheet accounts.
- Duration—Represents a flow of time such as a Profit and Loss or Cash Flow statement.
- Forever

7 **In From, select the starting period for the reporting period.**

When entering the date, use the xx/xx/xxxx format. The date format defaults to the current locale of the browser. For example if the browser locale is set to a European locale, the data is entered as "dd/mm/yyyy" even when it is a US GAAP taxonomy.

8 **In To, select the ending period for the reporting period.**

This field is enabled only when the context type is "Duration".

When entering the date, use the xx/xx/xxxx format. The date format defaults to the current locale of the browser. For example if the browser locale is set to a European locale, the data is entered as "dd/mm/yyyy".

9 **Click OK.**

The context is added to the Context Listing pane.

Mapping Contexts

➤ To map a data point to an XBRL context in the Office document (report/document level or function grid in Smart View:

1 **Select the data point to map.**

To select multiple data points in Excel table cells, press Ctrl + Shift. A word, sentence, or paragraph of free-form text in Microsoft Word can be selected.

For Microsoft Word tables, you must select the data value or multiple cells before mapping.

Contexts can be mapped by dragging in Microsoft Word or Excel.

2 **Navigate to the context on the Context Listing pane and click**  .

The mapped data point is highlighted in yellow.

Removing Mapped Contexts

You can remove a mapped context an Office document or a Oracle Hyperion data source. Deleting a context affects existing mappings that are associated with the deleted context.

Note: Removing a mapped context cannot be undone and you must remap the XBRL context to recreate the mapping.

➤ To remove a mapped context one data point or multiple data points in an Office document:

1 **Select the mapped data point(s).**

2 **Select**  .

If any XBRL dimensions are associated with the removed context map, the Disclosure Management Mapping Tool refreshes its internal list of "virtual contexts" in case one or more no longer applies (See "Virtual Context" on page 91).

3 **Select the mapped context to remove.**

4 **Select OK.**

Updating Contexts

Changing the context definition affects all existing mappings that are associated with the modified context.

➤ To update a context:

1 **On the Context Listing pane, select the context and then click**  .

2 **Update the context detail as needed, and then select OK.**

Deleting Contexts

You can remove an XBRL context or a "virtual context" from data in an Office document. When you delete a virtual content, you remove any existing document maps that match the "base context" and dimensions associated with the virtual context (See "Virtual Context" on page 91).

➤ To remove a context:

1 **On the Context Listing pane, select the context to be removed.**

2 **Select**  .

The following message is displayed: "Are you sure you want to delete this context?"

3 **Select OK.**

Looking up Contexts

Use the Lookup feature to find a selected context by name, type, or from/to periods.

➤ To look up a selected context:

1 **In Lookup, enter the lookup by context value.**

Available values:

- Context name
- Context type
- From period
- To period

2 **Select**  **to search contexts backward in the listing or**  **to search contexts forward.**

When the context is found, it is highlighted in the Context Listing pane.

Viewing Context Detail

Context details are shown on the Context Details pane for a selected taxonomy context. This information reflects properties related to the selected context, such as name, entity id, type, and from/to periods.

Table 12 Context Detail Pane Fields and Descriptions

Field	Descriptions
*Name	Specify the name or label of the context. This name is not be persisted to instance documents. For example, you could enter the SEC CIK number. Required.
*Entity ID	Specify a unique identification for the entity, company, or institution. The entity ID describes any distinguishing context. enter a company's SEC CIK number. **Note:** If the instance document has only one company association, do not include the company name in the entity ID field.
*Scheme	Specify a reference to the naming authority for the entity ID. Typically this value is an URL. For example, you could specify that the context references the US GAAP framework.
*Type	Specify the time period in which the fact is relevant. Valid options are: ● Instant—Specific date (for example 11/28/2009) ● Duration—A period of time with defined beginning and end dates (for example, 11/28/2009 through 5/28/10) ● Forever—Not date or period restricted
*From	Specify the start date of reporting period. Enter the date in xx/xx/xxxx format. To select a date from the Calendar, click  . The date format defaults to the current locale of the browser. For example if the browser locale is set to a European locale, the data is entered as “dd/mm/yyyy” even in a US GAAP taxonomy.
To	Specify the end date of the reporting period. Enter the date in xx/xx/xxxx format. To select a date from the Calendar, click  . The date format defaults to the current locale of the browser. For example if the browser locale is set to a European locale, the data is entered as “dd/mm/yyyy” even in a US GAAP taxonomy.

About XBRL Units

In the instance document, each numeric value must specify its unit of measurement. The unit of measurement can either be a simple unit of measure shown as a single measure value (currency or monetary code), or a ratio of products of units of measures. The ratio is depicted with a divide element containing a numerator and denominator. Examples of a simple unit are the USD (U.S. dollar), CAD (Canadian dollar), kilograms, FTE (full-time equivalents), meters or share. A ratio of products, for example, could be Euros per share (numerator: EUR; denominator:shares).

Adding XBRL Units

➤ To add a unit:

1 **Select the Unit tab.**

2 **Click**  .

3 **In Name, enter the name of the unit.**

4 **In Measure, select the unit type.**

The list of unit types is derived from the **mappingtool.properties** file and can be edited. See "Configuring the Unit Type List " on page 25.

Select  to browse a valid measure for the selected taxonomy.

5 If you selected a ratio of products of units of measures unit type in the Measure field, check **Divide by**, and then specify the denominator in **Denominator**.

6 Click **OK**.

Mapping Units

➤ To map a data point in the Office document (report/document level or function grid in Smart View):

1 Select the data point to map.

To select multiple data points in Microsoft Excel table cells, press **Ctrl** + **Shift**.

A word, sentence or paragraph of free-form text in Microsoft Word can be selected as well.

For Microsoft Word tables, you must select the data value or multiple cells before mapping.

You can map units by dragging in Microsoft Word or Excel.

2 Navigate to the unit on the Unit Listing pane and select  .

The mapped data point is highlighted.

Removing Mapped Units

You can remove a mapped unit for a single data point or multiple data points in an Office document or Oracle Hyperion data source.

Note: Removing a mapped unit cannot be undone, and you must remap the XBRL context to recreate the mapping.

➤ To remove a mapped unit for a one or multiple data points in an Office document:

1 Select the mapped data points.

2 Click  .

3 Select a mapped unit.

4 Click **OK**.

Updating Units

➤ To update a unit:

1 On the **Unit Listing** pane, select the unit and then click  .

2 Update the unit detail and then click **OK**.

Deleting Units

You can remove an XBRL unit. Deleting a unit affects all existing mappings that are associated with the deleted unit; they no longer have a unit association.

➤ To remove a unit:

1 On the **Unit Listing** pane, select a unit.

2 Click  .

3 Click **OK** on the confirmation message.

Looking up Units

Use the Lookup feature to find a selected unit by unit name, measure, divide by attribute, or denominator value.

➤ To look up a selected unit:

1 In **Lookup**, enter the lookup by unit value.

Available values: unit name, measure, divide by attribute, or denominator value.

2 Select  to search units backward in the listing or  to search units forward in the listing.

When the unit is found, it is highlighted in the Unit listing pane.

Viewing Unit Detail

Unit details are shown on the Details tab for a selected taxonomy unit. This information reflects properties related to the selected element, such as name, measure, divide by and denominator.

Table 13 Unit Detail Pane Fields and Descriptions

Field	Description
*Name	Enter a label for the unit. For example, enter *USD* for U.S. dollars or *EUR* for Euros. This value is not persisted to instance documents. Required.

Field	Description
Measure	Optional: Select the unit in which numeric items have been measured; for example, dollars, shares, Euros, or dollars per share. ● Currency elements must have currency unit types recognized by the International Standards Organization standard ISO 4217. For more information, see: www.iso.org that were valid at the time the measurement occurred. ● Shares elements must have a unit measure of “shares”. ● Rates, percentages, and ratios, not with values multiplied by one number and which are shown using a pure or percentage data type must have a unit measure of “pure”. .
Divide by	Optional: Enables the division of measured elements using the measure shown in the Denominator field.
Denominator	Optional: Select the measure that functions as the divisor of the measure shown in the Measure field. For example if “iso4217:USD” is in the Measure field, you could select “shares”.

About Footnotes

Many business reports regularly include explanatory textual details about business data within the report; these are known as footnotes. Footnotes can be associated with a data point in a financial statement that is mapped to a numerical taxonomy concept. For example, a footnote is associated with $1000, which is mapped to the numerical taxonomy concept “Marketing and Distribution,” which has a data type of xbrli:monetaryItemType.

Adding Footnotes

➤ To add a footnote:

1 **Select the Footnote tab.**

2 **Select**  .

3 **In Name, enter the name of the footnote.**

For example, if you are adding a footnote about revenue, you might enter *Revenue Recognition*.

4 **Select Formatting to format the footnote text.**

See Table 14 on page 83.

5 **Enter the footnote text in the text entry field.**

For example, you might enter the text below for *Revenue Recognition*:

We derive revenues from the following sources: (1) software, which includes new software license and software license updates and product support revenues, and (2) services, which include consulting, On Demand, and education revenues. New software license revenues represent fees earned from granting customers licenses to use our database, middleware, and applications software and exclude revenues derived from software license updates,

which are included in software license updates and product support revenues. While the basis for software license revenue recognition is substantially governed by the provisions of Statement of Position No. 97-2, Software Revenue Recognition (SOP 97-2), issued by the American Institute of Certified Public Accountants, we exercise judgment and use estimates in connection with the determination of the amount of software and services revenues to be recognized in each accounting period.

6 Select **OK**.

Mapping Footnotes

➤ To map one multiple data points to a footnote in the Office document (report/document level or function grid in Smart View):

1 Select the data point to map.

To select multiple data points in Excel table cells, press **Ctrl** + **Shift**. You can select a word, sentence, or paragraph of free-form text in Microsoft Word.

For Microsoft Word tables, you must select the data value or multiple cells before mapping.

You can map footnotes by dragging in Microsoft Word or Excel.

2 Navigate to the footnote on the Footnote Listing dialog box and select  .

The mapped data point is highlighted.

Removing Mapped Footnotes

You can remove a mapped footnote for one data point or multiple data points in an Office document and/or an Oracle Hyperion data source.

Note: Removing a mapped footnote cannot be undone and you are required to remap the XBRL context to recreate the mapping.

➤ To remove a mapped footnote for one data point or multiple data points in an Office document:

1 Select the mapped data points.

2 Select  .

3 Select a mapped footnote.

4 Select **OK**.

Updating Footnotes

➤ To update a footnote:

1 On the **Footnote Listing** pane, select the footnote and then click  .

2 Update the footnote detail and then click **OK**.

Deleting Footnotes

You can remove an XBRL footnote. Deleting a Footnote affects all existing mappings that are associated with the deleted footnote; they no longer have a footnote association.

➤ To remove a footnote:

1 On the **Footnote Listing** pane, select the footnote to be removed.

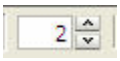
2 Click  .

3 Select **OK** on the confirmation message box.

Formatting Footnotes

You can format footnote to emphasize and organize footnotes. You can apply the standard word processing formatting, manage indentation and spaces, and format a word, number, or an paragraph.

Table 14 Footnote Formatting Options and Descriptions

Formatting Icon	Description
	Font Type
	Font Size
	Bold
	Italics
	Underline
	Subscript
	Superscript

Formatting Icon	Description
	Justify Left
	Undo
	Redo
	Clear Styling
	Rich Text Editing Mode
	Source Code Editing Mode
	Foreground Color
	Background Color
	Justify Center
	Justify Right
	Justify Full
	Bullet
	Numbered List
	Outdent
	Indent
	Add Link (Launches Explorer User prompt)
	Remove Link

Looking up Footnotes

Use the Lookup feature to find footnotes.

➤ To look up a footnote:

1 In **Lookup**, enter the footnote name.

2 Select  to search footnote backward in the listing or  to search footnote forward.

The footnote is highlighted in the Footnote Listing pane.

Viewing Footnote Detail

Footnote details are shown on the Footnote Details pane for a selected taxonomy footnote. This information reflects the footnote name and description.

Table 15 Footnote Detail Pane fields and descriptions

Field	Description
Name	Enter the name of the footnote, which is not persisted to instance documents.
Footnote	Enter the footnote text.

About Dimensions

You can use an XBRL dimension to add context to a measure value. You can think of them as a categorization or segmentation of concepts. XBRL dimensions use categories to describe how you arrived at a measured value by illustrating semantic relationships between facts and how they have been segmented. For example, if a Revenue dimension contains a region concept and a product line concept, you could reuse the region and product line concepts for other concepts including “net” or gross revenue”.

Dimension members belong to a context. As such, the dimension mapping is associated with the concept map (that is a fact value) only through the context. When a dimension member is defined as a “domainItemType” and abstract—it is valid to associate it with a context. However, the “high level” dimension items (such as “hypercubeItem”) cannot be associated with contexts.

XBRL dimensions are not the same as dimensions in Oracle Hyperion data sources (such as Oracle Essbase or Oracle Hyperion Financial Management). While some conceptual similarities exist, no systematic relationships exists between XBRL dimensions and Oracle Hyperion data source dimensions. The two should not be confused.

Basic concepts of XBRL dimensions:

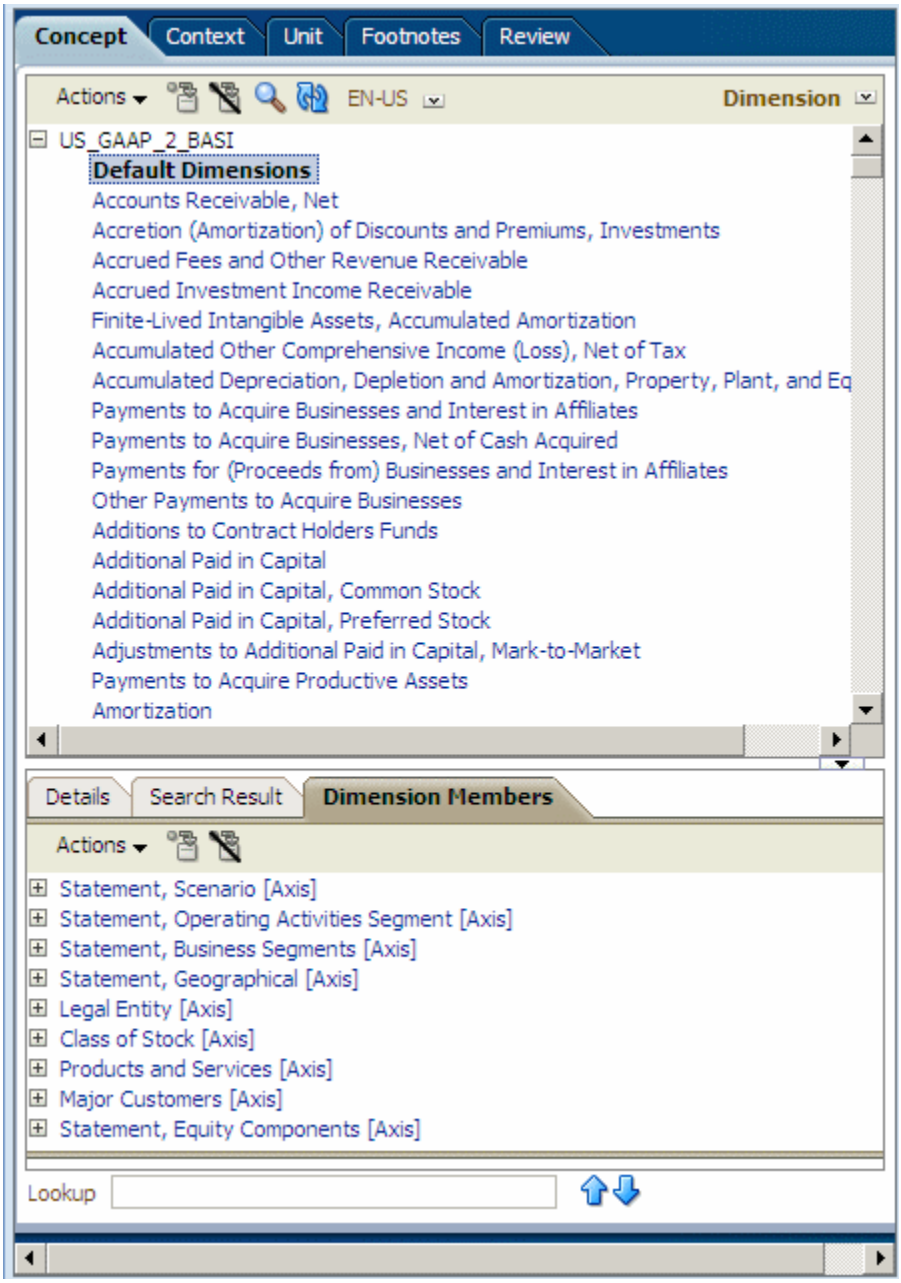
- Hypercube—Expresses a collection of dimensions
- Primary Item—A nondimension concept within a taxonomy that identifies the hypercubes that can be associated with it. Not all concepts in a taxonomy are primary items; however, concepts that are declared primary items must have hypercube associations
- Dimension—Category by which information is analyzed
- Domain and Domain Members—A domain is all of the domain members that are used to express a dimension

Using the Dimension View

XBRL dimensions can be viewed on the Concepts tab. You display the dimension view for an active taxonomy on the relationship view list (on the top right corner of the Concepts tab). After you select the dimension view, the top pane shows the primary items defined in the active taxonomy. The first item shows “Default Dimensions”. In the dimensions view, the “Dimension Members” pane is in the bottom pane of the Concepts tab.

When you select a primary item from the top pane, the Dimension Members pane (bottom pane) updates to display the dimension tree that represents the assignable domains and domain members related to the selected primary item.

When you select the default dimension item, the Dimension Members updates to display the default dimensions that are assignable to all taxonomy members.



➤ To change to the Dimension view:

1 Select the **Concept** tab.

2 With an open taxonomy in the Taxonomy pane, click ».

3 From the menu, select the **Dimension** view to use for viewing the taxonomy.

Mapping Primary Items

Once primary items are shown (in the Concepts tab), you map primary items in much the same way that regular taxonomy concepts are mapped (from the presentation or calculation views). Note that primary items are also listed in the presentation and calculation views.

➤ To map a primary item:

1 **Select the primary item to map.**

2 **Navigate to the taxonomy concept in the Concepts tab and click**  .

Primary Items can also be mapped by dragging in Microsoft Word or Excel.

Mapping Domain and Domain Members

After you select a primary item and/or the "default dimensions" item from the top pane, you can map domains and domain members from the dimension tree in the Dimension Members pane. When mapping domain and domain member, note the following:

- Multiple domains and/or domain members can be mapped from different dimensions to the same fact value. For example, users can map the domain members "Soda" and "New York" to the same fact value.
- Some taxonomies do not permit multiple mappings to the same fact value from the same dimension. For example, some taxonomies do not enable mapping the domains "East" and "West" from the "Regions" dimension to the same fact value.
- Hypercubes and dimensions are always abstract and cannot be mapped to Office document data.

➤ To map a domain:

1 **Select the domain or domain member.**

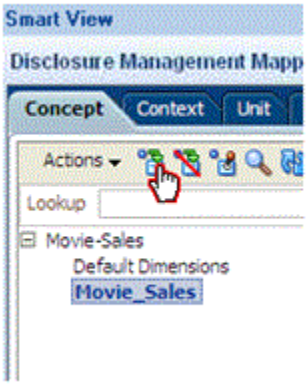
2 **Navigate to the taxonomy concept in the Concepts tab and click**  .

Mapping Data Source Dimensions

When mapping a data source dimension, Disclosure Management allows you to map:

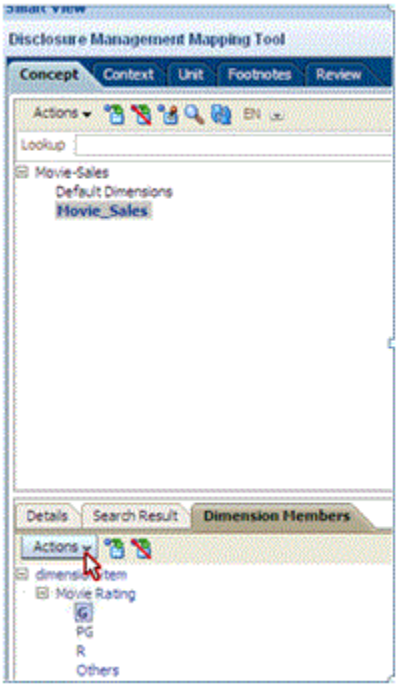
1. the primary item

		Sales	Profit	Inventory
Westerns	G	24703	11354	141243
	PG	27107	1425	34242
	R	8644	125	2356
	Other	8929	436	54874



2. a dimension to a header

		Sales	Profit	Inventory
Westerns	G	24703	11354	141243
	PG	27107	1425	34242
	R	8644	125	2356
	Other	8929	436	54874



3. a cell to a dimension

		Sales	Profit	Inventory
Westerns	G	24703	11354	141243
	PG	27107	1425	34242
	R	8644	125	2356
	Other	8929	436	54874

In the second and third mappings above, you create a data source dimension mapping unrelated to a primary item concept mappings. This functionality enables you to associate a dimension with a corresponding fact dynamically based on the intersection of the point of view (POV) for the primary item and the dimension mapping.

Validating Dimension Mapping

To create a dimension map, Disclosure Management requires that the domain/domain member can be associated with a valid taxonomy concept. The XBRL specification for dimensions defines a binding relationship between a taxonomy concept and a domain member. The only exception is default dimension members; these can be associated with any taxonomy concept. Note that not all taxonomies define default dimensions.

Prerequisites for creating a dimension map are:

- Existing Concept Map—You must first map a taxonomy concept before creating a dimension map. Domain and domain member mapping cannot occur on Office data that does not have an existing taxonomy concept map.
- Primary Item Compatibility—The mapped primary item must be compatible with the given domain or domain member. Every primary item defines the dimensionality that can be associated with it. For example, the domain “East” may be mapped to the data that is also mapped to the concept “GrossProfit”. However; “East” may not be mapped to data that is also mapped to the concept “CompanyName”.

Dimension Map Storage

After you create a valid domain or domain member map to data in an Office document (Microsoft Excel or Word), the Disclosure Management add-in stores information about the

mapped dimensionality. This information exists in addition to information about the mapped taxonomy concept, its context, and its unit (for numeric concepts). In this case, the dimensionality is associated with the document data instead of a context, which involves: virtual contexts, context management, and the context pane.

Virtual Context

Mapped XBRL domains and domain members are ultimately defined as segments and/or scenarios within contexts of an instance document. Disclosure Management manages mapped dimensionality by using "virtual contexts". When a fact-value has a context and dimensionality, a "virtual contexts" is generated in memory (that is, they are not persisted on the Office document). A virtual context is basically the domain and/or domain members in addition to a reference to the mapped context. A virtual context extends the "base context" by including the dimensionality. In this manner, when the base context changes, the corresponding virtual contexts automatically changes with it. You can map virtual contexts to automatically propagate dimensionality.

Context Management

Disclosure Management manages virtual contexts by consolidating the virtual contexts that use the same context and dimension combination instead of creating one virtual context per mapped item (that is, a dimension associated with a fact-value). For example, suppose your document is modeled as shown below:

	A	B	C	D	E
1		East		West	
2		Qtr1	Qtr2	Qtr1	Qtr2
3	Revenue	500000	510000	400000	420000
4	Profit	600000	610000	550000	560000

- Cell B3 has a concept ("Revenue"), a context ("Qtr1"), and a domain ("East") mapped to it. A virtual context is generated that consists of "Qtr1" and "East".
- Cell B4 has a concept ("Profit"), a context ("Qtr1"), and a domain ("East") mapped to it. This cell uses the same virtual context as cell B3. Disclosure Management does not create a new virtual context for cell B4.
- The previous example generates four virtual contexts ("Qtr1-East", "Qtr2-East", "Qtr1-West", and "Qtr2- West"). However, there are only two real contexts ("Qtr1" and "Qtr2".
- The Disclosure Management add-in stores the dimensional information in much the same way as it stores mapped taxonomy concepts, with the corresponding data (in the Office document). However, the virtual contexts are not persisted with the Office document.

Context Pane

When a virtual context is created, the context pane is updated and shows the virtual contexts. All virtual contexts are read-only. However, you can map virtual contexts the same way that regular contexts are mapped (that is, with the map button or dragging). For version 1, users

cannot rename the auto-generated name for the virtual context that is shown in the Context pane. The name consists of the context name, plus the dimension name as shown in the dimension tree (example "Qtr1 - East").

Instance Generation

After the virtual contexts are consolidated, they become actual contexts (for instance documents only). The instance generation routine inserts XML comments above context definitions (within in the instance XML) documenting the context's user-friendly name, enabling users to identify the contexts within the instance XML if they choose to examine the XML.

About Tuples

An XBRL tuple is a series of related concepts. Unlike a taxonomy, a tuple requires additional related concepts. A tuple member itself may not provide enough relevant information; however, a group of tuple members does. For example, the tuple concept “company address” may consist of the following tuple members: “Name”, “Street”, “City”, “State”, “Postal Code”, and “Country”. One tuple member by itself (such as “City”), is not sufficient to describe the concept “company address”. Only when all tuple members are provided does the concept become meaningful. The Disclosure Management Mapping Tool provides a “tuple view” under the Concepts tab that shows all existing tuples defined within a taxonomy.

Working with Tuples

In the instance document a *tuple group* describes a collection of tuple members nested within a tuple node. Like XBRL contexts, units and footnotes, tuple groups are created and deleted by the Disclosure Management Mapping Tool. However, a major distinction is that tuple groups are stored in the map repository. Note that tuple parents are typically abstract (cannot be mapped) and its child members (also known as tuple members) are non-abstract (can be mapped).

Not all taxonomies use tuples. Typically, taxonomies use either tuples or XBRL dimensions but not both.

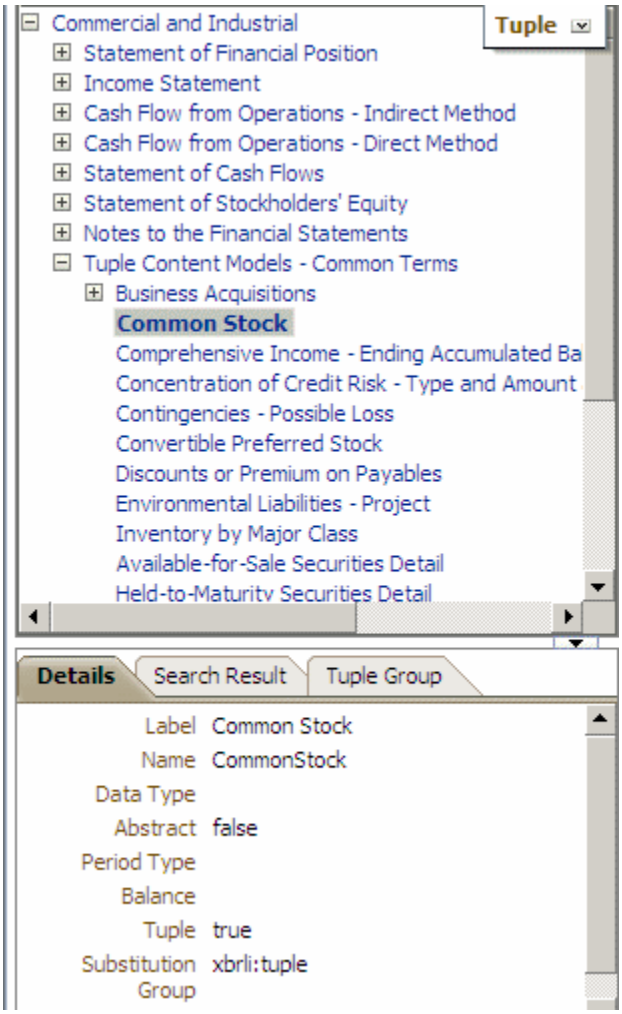
An embedded tuple is a parent tuple, which is defined inside another tuple. Embedded tuples are similar to a tuple group (as defined above), except that they can only be created and deleted from within their corresponding tuple group. It is not possible to create a tuple group from an embedded parent tuple. Additionally, information about embedded tuple group parents is not stored in an Office document.

Using the Tuple View

The XBRL tuples can be viewed in the Concepts tab. You display the dimension view for a active taxonomy by way of the relationship view list (on the top right corner of the Concepts tab). After you select the tuple view, the top panel shows all of the tuple nodes (if any).

When you select a tuple from the top pane, the Tuples Detail pane (bottom panel) updates to display tuple group member detail.

The bottom pane shows a Tuples Group pane, which enables you to map tuple members to Tuple groups.



➤ To change to the Tuple view:

1 Select the **Concept** tab.

2 With an open taxonomy in the Taxonomy pane, click ».

3 From the menu, select the **Tuple**.

➤ To map a tuple member to a tuple group:

1 Switch to the tuple view.

2 In the top panel, find the parent tuple element.

For example, you could look for "Entity former legal or registered name [grouping]".

3 Create a tuple instance by clicking .

4 **You are prompted to provide a name for the tuple instance.**

After providing a name, the tuple tree is re-created in the bottom panel.

5 **Map the individual tuple members from the bottom panel using the same mapping paradigm used to map regular concepts (in the presentation view).**

If a particular tuple member needs to be mapped to two or more data elements (for example, "Former name"), you can create a second instance of the tuple member within the tuple group by selecting the member and clicking o  on the bottom panel.

Rolling Over Disclosure Management Documents

The Disclosure Management Reports Rollover feature allows you to roll over reports from one period to another using the originating taxonomy or a new taxonomy. Key operations performed during the rollover include:

- Duplicates all report documents: Microsoft Excel or Word report document, Microsoft Excel and Word doclet documents.
- Updates report properties: Disclosure Management report name and XBRL instance document name.
- Changes taxonomy associations in the report and updates the corresponding XBRL mappings properties.
- Duplicates all report documents, Microsoft Excel or Word report document, Microsoft Excel and Word doclet documents.

➤ To roll over a document:

1 **Connect to the Disclosure Management server.**

2 **Open the document to roll over and then from the Disclosure Management ribbon, select Duplicate Report.**

See "Duplicating Reports" on page 116.

3 **Open the copy and modify the XBRL contexts to reflect the new period or quarter.**

4 **Refresh the document data to reflect the new data of the period (this step potentially includes changing the POV for a Financial Reporting report or Smart View query).**

5 **From the Disclosure Management ribbon, select Rollover Report.**

The Disclosure Management Report Rollover Wizard is launched.

6 **Click Next.**

The Report Location screen is displayed.

7 **In the File name field, specify the path where the rolled over report will be saved, and click Next.**

To navigate to the path, click *Browse*, navigate to the folder, and enter the report name.

The Getting List of Taxonomy screen is displayed. When a list of registered taxonomies has been assembled, the Select Taxonomy screen is displayed automatically.

8 **Select the new taxonomy from the registered taxonomy list, and click Next.**

The Report Properties screen is displayed.

9 **In the Report Name field, enter the new report name.**

10 **In the XBRL Instance Name field, enter the name of the new XBRL instance, and click Next.**

If the report has data source mappings and concept mismatches exists, the Data Source Mappings screen is displayed.

Concept mismatches (concepts that existed in the previous taxonomy, but not in the new one), are reported in the instance validation feature. Select the *Override* field next to the concept mismatch and resolve the mismatch.

11 **To rollover the report, click Next.**

The Rollover Report Processing screen is displayed.

When the process is complete, the Disclosure Management Report Rollover Completed screen is displayed.

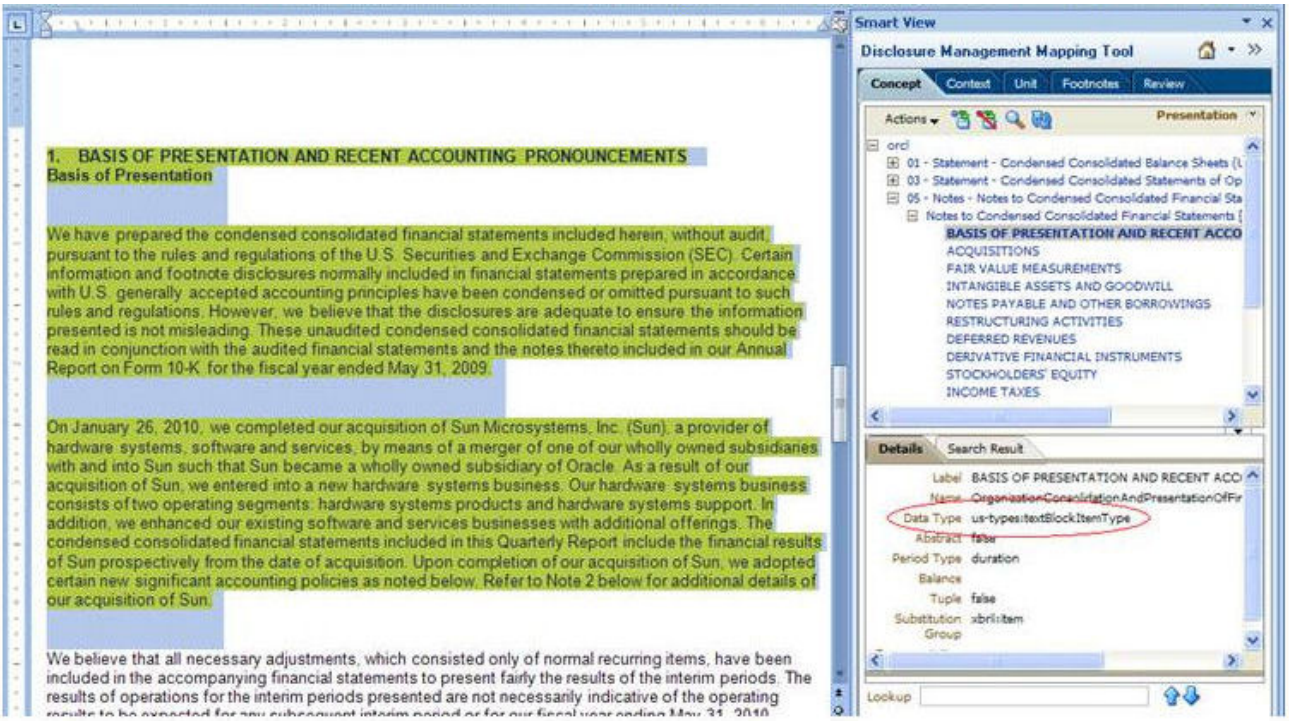
12 **To view the new report, select Open the new report, and click Finish.**

Note: When a user changes a taxonomy in a Disclosure Management document, the existing XBRL concept mappings are retained in the Mapping Repository. When a concept belonging to a mapping does not exist in the new taxonomy, but continues to reference data in the document, it is considered "mismatched."

Mapping Block Text

Block text is a set of textual information that is mapped to a qualitative or nonmonetary taxonomy concept; whereas a footnote can be assigned to any mapping.

In the following example, block text is mapped to the Basic of Presentation and Recent Account taxonomy concept.



➤ To map block text to a taxonomy concept:

1 **Open the document with the block text to map.**

2 **From the Disclosure Management Mapping tool, select Concept.**

3 **Navigate to a concept with a `textBlockItemType` data type and map the block text.**

Removing Mapped Data and Deleting XBRL Objects

Disclosure Management makes an important distinction between removing an XBRL map association and deleting an XBRL object:

- Remove Map—Refers to removing or dissociating mapped XBRL elements from data in an Office document, Financial Reporting grid, or data source member. For example, you remove a unit map from a numeric value table cell; however, the unit definition remains.
- XBRL object deletion—Refers to deleting a defined XBRL object such as a context, unit, or footnote. For example, users can delete a defined XBRL unit from the list of units. When an XBRL object is deleted, not only is the XBRL object removed, but any associated XBRL mappings associated are also removed.

Note: Taxonomy concepts cannot be deleted because they are defined in taxonomies.

Removing XBRL Maps

XBRL map removals of taxonomy concepts, contexts, units, and footnotes can be applied to:

- One data point
- Multiple data points (an Office document which spans over two or more mapped data points)
- Data source (taxonomy concepts only, see "Deleting and Suppressing Data Source Items" on page 98)
- Dimensions (which could be document and/or data source level mapping associations)
- Tuples

When you remove a mapped item, the Remove Mappings dialog box listing mapped items that can be removed, is launched. The number of items listed depends on the XBRL object selected in the Disclosure Management Mapping Tool. For example, when a unit object is selected, the dialog box enumerates the document data points that are mapped to the unit object. After a mapping is removed, it cannot be undone, and you must remap the data to the XBRL object to recreate the map. For taxonomy concepts, the mapping information is removed from the Mapping Repository and does not appear in the in Review mode. If the mapped concept has associated XBRL dimensions (document and/or data source level associations), they are also removed from the Mapping Repository.

Removing a data source mapping is different from removing an Office document mapping. When you work with a Smart View Office document or a Financial Reporting report, you can create data source XBRL maps with taxonomy concepts. In the Mapping Repository, these maps are associated with the data source rather than the Office document. Data source maps are automatically associated with the corresponding data in the Office document.

Options for data source mapping removal are:

- Suppress the taxonomy concept map from the selected data point in the Office document (that is the concept map is disassociated within the Office document, but not removed from the Mapping Repository). This is different from overriding a default data source map from a data point in an Office document. For information on Suppressing Mapped Items, see "Deleting and Suppressing Data Source Items" on page 98.
- Permanently removing the taxonomy concept map from the data source member (that is the concept map is removed from the Mapping Repository in addition to all Office documents that reference the data source member). In this case, when a mapping is removed, it cannot be undone, and you must remap the data source member to the XBRL taxonomy concept to recreate the map. The taxonomy concept is removed from the Mapping Repository and does not appear in Review mode. Additionally the data source XBRL map affects all existing Office documents (with XBRL mappings) that use Oracle Hyperion Smart View for Office, data derived from the same data source member.

Table 16 Disassociate Dialog Box Fields and Descriptions

Field	Description
Type	Shows the type of XBRL object: concept, context, unit, or footnote
Mapping	Shows the XBRL taxonomy object to which the value has been mapped
Value	Shows the report or data source value associated with the map

Field	Description
Data Source	Shows whether the value is a report/document level mapping or a data source mapping

XBRL Object Deletions

An XBRL object deletion refers to deleting a defined XBRL object such as a context, unit, or footnote. For example, users can delete a defined XBRL unit object from the list of units. In this case, not only is the XBRL object removed; any XBRL mappings within the Office document which are associated with the deleted object are also removed. Note that taxonomy concepts cannot be deleted through Disclosure Management Mapping Tool because they are defined in taxonomies (that is by the Disclosure Management Taxonomy Designer rather than an Office user). Before an XBRL object is deleted, you are prompted with the message: "Are you sure you want to delete this [name of object]?" After you delete an XBRL object, you cannot undo the action, and you must redefine the object and recreate the maps.

Deleting and Suppressing Data Source Items

When working with a Smart View Office document, you can create data source XBRL maps with taxonomy concepts. In the Mapping Repository, these mappings are associated with the data source rather than with the Office document. Data source maps are automatically associated with the corresponding data in the Office document. You can remove a data source map in two ways:

- Remove the taxonomy concept map association with the data source (that is the concept map is deleted from the Mapping repository in addition to all Office documents using the same data source member). Items *marked* for deletion can be undeleted on the Remove Mappings dialog box. When an item is deleted, the deletion is permanent.
- Suppress the taxonomy concept map from the selected data point in the Office document (the concept map is disassociated with the Office document, but not removed from the Mapping repository). This action is different from overriding a default data source map from a data point in an Office document. Additionally, you can re-enable suppressed data source maps by selecting the Suppressed Mappings option on the Disclosure Management ribbon.

➤ To remove (delete) a data source item:

1 **Select the data source concept to delete, and on the Disclosure Management Mapping Tool toolbar, click**  .

You can collapse the display of items on the Remove Mappings screen by selecting  .

Use the Show list to show all items, only suppressed items, or only unsuppressed items on the Remove Mappings dialog box.

2 **Select the dimensions or members to remove and then click**  .

The detailed information associated with the item is crossed out.

3 Click **OK**.

➤ To reset a removed concept:

1 From the **Remove Mappings** dialog box, select the removed concept.

2 Click  to reset the remove status.

➤ To suppress a concept map:

1 Select one data source dimension or member from a Smart View Office document, which has an associated XBRL taxonomy concept with it.

2 Select  .

3 Select the concept and, from the **Suppress** column, click 

4 Select **OK**.

The suppressed item is shown with a  status.

➤ To re-enable a suppressed item:

1 On the Disclosure Management ribbon, select **Suppressed Mappings**.

2 Select the dimensions or members to unsuppress, and then click  .

3 Click **OK**.

Reviewing Mappings

The Review tab enables you to review all the existing mappings relevant to the Office document or Financial Reporting report. While in the review mode, you can remove mappings, modify, and edit mappings in an Office document. Display options enables you to show mapped items in two formats: tree view (consolidated maps) and list view (individual maps).

In both views, users can navigate to the appropriate data in the Office document by selecting a mapped item in the review list. Selecting items on the Review tab shows them highlighted in the Office document or Financial Reporting report.

Changing Tree or List Views

Display options enables you to show mapped items in two formats in Review mode:

- List—Shows a table containing all the individually mapped fact values. The table provides customizable and sortable column headers.
- Tree—Shows mappings in a hierarchical representation. Individual maps are consolidated by concepts, contexts, units, and footnotes.

In both views, users can navigate to data in the Office document or Financial Reporting report.

➤ To switch between views, from the **Review** pane, click  for the tree view, or  for the list view.

Showing Calculation Traces

A calculation trace checks that the arithmetic in the documents corresponds to the calculations in the taxonomy. The calculation trace notes discrepancies where the addition differs from instance values representing sums during validation.

➤ To show a calculation trace:

1 **Select the Review tab.**

2 **From the Actions menu, select Show Calculation Trace ....**

You can also click  .

Showing Formula Traces

A formula trace checks that the formulas of an XBRL document correspond to the formulas in the taxonomy. Formulas include business rules expressed semantically. For example a formula might include the definition for "Assets = Liabilities + Equity". The formula trace records the failure of a formula during validation.

➤ To show a formula trace:

1 **Select the Review tab.**

2 **From the Actions menu, select Show Formula Trace ....**

Previewing Mapped Items

You can review the mapped value of an item on the Current Mapping tab in plain text format Additionally for numeric values, you can also see the value before applying any formatting (which will be available for review on the corresponding Formatting tab). For string values, only the plain text format is shown.

➤ To preview a mapped item:

1 **Select the Review tab.**

2 **From the Review pane, click  to display the list view.**

3 **From the list view table, select a mapped value.**

4 **From the Current Mapping tab, preview the value in Mapped Value field.**

Changing Context and Units

A context or unit mapping can be changed directly from the Current Mapping tab in the Review pane.

➤ To change a context or unit.

1 Select the **Review** tab.

2 From the **Review** pane, click  to display the list view.

3 Select the mapped item.

4 Select the **Current Mapping** tab.

5 In **Context** drop down, select the context.

6 In the **Unit** drop-down, select the unit.

Setting the Flip Sign

Use the Flip Sign option to reverse the sign of an element, and negate its label when the report is rendered. This feature is useful when you need to change the label, or where a debit needs to be reported as a credit or vice versa.

Note: Before flipping the sign of an fact to a negative value, consider the impact to other labels when the document is rendered. For example, in the US GAAP taxonomy, a stock dividend reduces retaining earnings. If the fact value is changed to a negative value, a double negative is created, and the value is considered positive, which increases retained earnings.

➤ To set the flip sign of a mapped item:

1 Select the **Review** tab.

2 From the **Review** pane, click  to display the list view.

3 Select the mapped item.

4 Select the **Current Mapping** tab.

5 In **Flip Sign**, select the check box.

Overriding Values

The "override" option allows you to change or override the mapped values for numbers, strings, dates, and booleans as shown in the Mapped Value field. In addition, an 'undefined' radio button can be used remove the override and return to original mapped value. Depending on the data type of a mapped value, specific override value fields are available as shown below.

Table 17 Override Value Types

Mapped Value Type	Override Value
Boolean	Undefined—Remove the override and return to original mapped value. true—Set the mapped value as a flag to record a true condition. false—Set the mapped value as a flag to record a false condition.
Number	Undefined—Remove the override and return to original mapped value. Value— Select to use an override numeric value. Specify override value in the Value entry field.
Date	Undefined—Remove the override and return to original mapped value. Value— Select to use an override date value. Specify the override data value in the Value entry field Date format—Select the override date format from the Date format drop down. Valid options are: ● None ● DD.MM.YY(YY) ● MM.DD.YY(YY) ● DD Month, YY(YY) ● Month DD, YY(YY) ● DD Mon YY(YY) ● Mon DD, YY(YY) ● DD/MM/YY(YY) ● MM/DD/YY(YY) ● Custom (date format must be specified in Custom format field) Custom format—Specify the custom date format.
String	Undefined—Remove the override and return to original mapped value. Formatting—Specify the format of the string. Formatting options are available for nonnumeric XBRL mappings in which the string is based on concepts of the "xbrl.us:TextBlockItemType" type and its derivatives. The available formatting options include: ● Rich text—Disclosure Management extracts the HTML formatted content from Office document and applies this formatting to the nonnumeric item. ● Plain text—Disclosure Management uses the formatting value of the corresponding fact and applies the formatting to the nonnumeric item. ● Default—A plain text format is applied to nonnumeric items by default. However the default configuration can be set to use the rich text format for certain string types and their derivatives. Undefined—Remove the override and return to original mapped value. Empty—Select to create a mapped fact value with an empty string value. Value—Specify the override string value. By default, this field expects a numeric value. To enter alphanumeric characters, click  and enter the new value on the Override value dialog box.

➤ To override a fact value:

1 Select the **Review** tab.

2 From the **Action** menu, select **List View**.

3 Select the fact value.

4 Select the **Current Mapping** tab.

5 In **Mapping Value**, enter the new value.

For example, to switch the sign of a debit account from a negative to a positive, enter **–** before the fact value.

6 Click  .

Saving Changes on the Current Mapping Tab

When you add or modify any values on the Current Mapping tab, use Save.

➤ To save changes, click 

You can also select Save from the *Actions* menu.

Previewing and Modifying Numeric Formats

You can preview Formatting settings for mapped items on the Formatting tab and elect to add or change default settings for numeric formats. For each mapped numeric value the Formatting tab shows the:

- Decimal or Precision place
- Scaled By (factor)
- Number format
- Positive Prefix
- Negative Prefix
- Positive Suffix
- Negative Suffix

➤ To update a format:

1 Select the **Review** tab.

2 From the **Action** menu, select **List View**.

3 Select a nonnumeric value.

4 Select the **Formatting** tab.

5 **from the Action menu, select Update.**

The Format dialog box is displayed. For more information, see: "Formatting Numbers in the Document" on page 126.

6 **Make the desired change.**

Validating in Review Mode

You can launch the validation of the instance document in Review mode. Validation performs these operations:

- Retrieves XBRL mappings from the Mapping Tool client tool.
- Checks and validates the XBRL mappings against the metadata in the taxonomy.
- Uses XBRL taxonomy schema rules and calculations to validate data accuracy and compliance.
- Provides error messages from the Mapping Tool.

➤ To validate the taxonomy in review mode, on the **Review** pane, click  , and then from the drop down, select **Validate**.

See "Validating Mapped Data" on page 107.

Additionally, you can perform regulator specific validations including:

- Validation based on the XBRL 2.1 specification (by default) for dimensions, linkbases, and the Unit Types Registry
- Regulatory validation for US SEC Edgar Filing Manual, HMRC Joint Filing Checks and the IFRS Global Filing Manual
- Extension modules, which are available for tuple generation, custom functions, etc.

➤ To perform a validation with rules support:

1 **On the Review pane, click**  **, and then from the drop down, select one of the following validation types:**

- US SEC—US SEC Edgar Filing Manual (required for SEC Filers)
- UK HRMC—HMRC Joint Filing Checks (required for HMRC filers)
- IRFS—FRS Global Filing Manual (optional)

2 **Review the validation summary.**

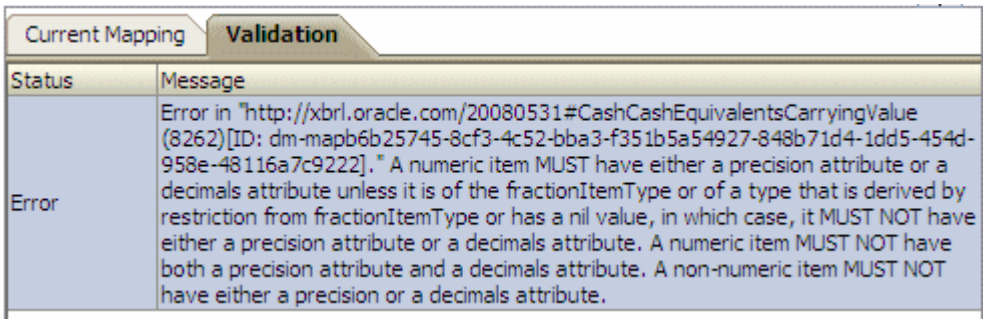
Viewing Validation Error Messages

When you validate an instance document in list view, the validation status is shown in the Status field:

Table 18 Review Status Symbols and their Descriptions

Review Status Symbol	Description
	Fatal error
	Error Status—Indicates an incorrect mapped item.
	Warning
	Inconsistency
	Informational
	Success

During the validation process, an incorrect mapping applied in the instance document is displayed with the status in the Status field next to the mapped item. Use the Validation pane to view the detail and suggested resolution for the error. You can view a list of validation messages for each individual mapping. Upon validation, a row is added to list of mappings that groups validation messages that do not belong.



➤ To display the error message for an incorrect mapped item, double-click next to the mapped item.

Resolving Error Message

Use any error message that are returned with the validation to help you determine how to fix them. Common resolutions to errors may include:

- Changing a context to match the corresponding period type for a taxonomy concept.
- Overriding mapped values in the financial statement.
- Setting scaling or negative options.
- Changing the precision or decimal settings
- Suppressing or removing mappings.

- Changing unit measures.

Additionally, you can use the XBRL Taxonomy Designer to resolve:

- Missing concepts
- Disordered or incorrect concept labels
- Invalid calculation rollups
- Invalid table models

Review Mode Navigation Options

Table 19 Navigation Options in Review Mode

Navigation Option	Description
List View	The list view shows individually mapped items in a tabular format. This table provides customizable and sortable column headers. When you select an item in the list view, the corresponding data in the Office document is selected. Mapped tuple members that are part of a tuple group are displayed in this format: **`TupleParentName(TupleGroupName).TupleMemberName`** ● TupleParentName—Parent name (label) of the mapped tuple member ● TupleGroupName—Tuple group name as provided by the user ● TupleMemberName—Name of the tuple (label) member
 (Next)	In the tree view, you can select the “next” button on the Review pane toolbar. This causes the next mapped item in the tree to be selected. When the last mapped item in the tree is selected, and you click the Next button, the first item in the tree is selected.
 (Previous)	When in the tree view, a user can select the “previous” button in the Review pane toolbar. This causes the previous mapped item in the tree to be selected. When the first mapped item in the tree is selected, and you click the Previous button, the last item in the tree is selected.
Tree View	The tree view shows mapping information in an hierarchical order. Individual maps are consolidated by concepts, contexts, units, and footnotes. **Note:** No tuple trees are displayed in tree view.

Generating Instance Documents

Whereas a taxonomy defines XBRL concepts and their relationship to other concepts, the instance document is a report containing the actual data. There is a tight relationship between taxonomies and instance documents. After a taxonomy is created, you can use its definitions and their relationships to produce an XBRL report. In addition to taxonomy references, instance documents also contain the following information:

- XBRL Context—Provides information about the reporting (business) entity, a time-frame, and other optional details such as scenarios and dimensions.

- XBRL Unit—Describes what the numeric data represents. Examples of units are: “US Dollars,” “Euros,” and “shares.”
- Data—Instance documents contain numeric and/or textual data that reside within a Microsoft Office document, Financial Reporting grid, and an Oracle Hyperion data source. The generic “document data” term can mean one cell in Excel, one word or entire paragraph in Microsoft Word or a cell in a Financial Reporting grid. This term is used throughout to mean data that can be mapped by the Disclosure Management Mapping Tool. Additionally, numeric data can be scaled and have references to footnotes.

The instance document is similar to an HTML Web page, but instead of the report language being HTML that can be read by a browser, the language is XML read by a variety of XBRL applications that consume and analyze instance documents.

The XBRL filing consists of the XBRL taxonomy and the instance document. The XBRL taxonomy explains the metadata behind a company's disclosure, and the instance document shows how facts are mapped to the taxonomy. Validation verifies semantic relationships between concepts, confirming that the correct facts have been mapped to the correct fact field in the base taxonomy. For example, validation verifies that the facts filed for “Assets” equals the facts filed for “Liabilities” and the “Owner's equities”. XBRL instance document generation is the last step of generating the XBRL-compliant disclosures. To ensure the accuracy of the XBRL data that is submitted in a filing, Disclosure Management validates your taxonomy against XBRL taxonomy specifications before creating the instance document.

Validation is a three step process. First you validate the taxonomy. The next step is the generation of the instance document, which creates an XML file associated with the instance document. XBRL is an XML-based framework and relies on XML syntax to declare semantic meaning such as XLink and XML Schema. The last step is the creation of the instance document, which can be exchanged with other business entities or filed with a regulatory agency.

Validating Mapped Data

Disclosure Management supports three types of instance validation:

- Presentation—Validates the instance document for conformance to XBRL specifications. For example, if a mapped concept is of Duration period type and instance document contains one date in the corresponding Context, the presentation validation should fail, because Duration period type requires Start and End dates to be defined.
- Calculation—Validates all computed values in the instance document per the calculation relationships defined within the taxonomy. It uses the calculation relationship defined in calculation schema while taking care of the Weight attribute for numeric facts.
- Formula—Validates all computed values in the instance document per the formulas defined within the taxonomy. Formulas in taxonomy facilitate business analysis and forecasting as they support calculations of data type “boolean” (true or false) and “string” in addition to “monetary” item types.

➤ To validate the taxonomy:

1 **Open the Office document with the taxonomy to validate.**

2 **On the Disclosure Management ribbon, select Validate.**

When the validation is executed, a gauge shows the progress.

Validating with Rules Support

Additionally, you can perform regulator specific validations including:

- Validation based on the XBRL 2.1 specification (by default) for dimensions, linkbases, and the Unit Types Registry
- Regulatory validation for US SEC Edgar Filing Manual, HMRC Joint Filing Checks and the IFRS Global Filing Manual
- Extension modules, which are available for tuple generation, custom functions, etc.

➤ To perform a validation with rules support:

1 **On the Disclosure Management ribbon, click**  **, and then from the drop down, select one of the following validation types:**

- US SEC—US SEC Edgar Filing Manual (required for SEC Filers)
- UK HRMC—HMRC Joint Filing Checks (required for HMRC filers)
- IRFS—FRS Global Filing Manual (optional)

2 **Review the validation summary.**

Rendering the Instance Document

Disclosure Management performs detections on automatic taxonomies, multiple taxonomies, and IFRS based reports and processes rendering different based on the results.

Automatic Taxonomies

Disclosure Management attempts to discover the taxonomy that is associated with an instance document by reading the schema reference (SchemaRef) attribute within the instance document. When detected, the attribute is used to render the instance document using the SEC Viewer (when available). When the taxonomy cannot be detected, the user is prompted to provide the path or URL for the taxonomy.

Multiple Taxonomies

When an instance document contains references to two or more taxonomies, Disclosure Management attempts to load the taxonomies declared by the multiple schemaRef attributes and renders the instance in the SEC Viewer (when available).

IFRS-Based Report

After the Generate XBRL option is triggered, if an IFRS-based report is detected, it is automatically shown in the SEC Viewer (when available).

The following usage notes apply to IFRS-based reports:

- Many international taxonomies extend the IFRS taxonomy including the UK-IFRS and Chilean taxonomies.
- Only the following versions of the IFRS taxonomy are currently recognized: 2011, 2010, 2009, 2008, 2006 and 2005. IFRS taxonomies prior to the 2005 version are not supported.
- The SEC Viewer does not always successfully render all IFRS-based instance documents. There are known IFRS-based taxonomy schema references that cause the SEC Viewer to fail. For example, when the following schema reference is used in an instance document, the SEC Viewer fails: **`http://www.svs.cl/cl/fr/ci/2011-04-26/clci_shell_2011-04-26.xsd`**
    - The SEC Viewer does not always successfully render all IFRS-based instance documents. There are known IFRS-based taxonomy schema references that cause the SEC Viewer to fail. For example, when the following schema reference is used in an instance document, the SEC Viewer fails: http://www.svs.cl/cl/fr/ci/2011-04-26/clci_shell_2011-04-26.xsd
    - Sometimes, invalid schema references can cause the SEC Viewer to fail. Users should ensure that the appropriate schema references are specified for their XBRL reports. For instance, the schema reference in the example provided above is not typical for an instance document.
- Users should periodically check for updates and bug fixes at the SEC Viewer file download site. The site URL is: http://www.sec.gov/spotlight/xbrl/ renderingenginelicense.htm
- Disclosure Management cannot control the final rendering of instance documents (this includes US-GAAP based instance documents).

Exporting the Instance document

After the XBRL mapped data in the document is validated, you export the instance document to a **`.DMR`** output file type. You can save the instance document to a local file system, from where it can be sent for internal consumption, such as internal auditors, or to a regulatory body, such as the SEC.

The **`.DMR`** output file type is a compressed file which contains all the XBRL report files including:

- **`[taxonomy]_entrypoint.xml`**
- **`genericviewerreport.html`**
- **`[taxonomy].xsd`**
- **`[taxonomy]-label.xml`**
- **`[taxonomy]-presentation.xml`**
- **`xbrlreport.xml`**

To view the report file, open the **.DMR** file with a compression utility such as WinZip®.

➤ To select an output type for the instance document:

1 **Open the Office document with the validated instance document to export:**

2 **On the Disclosure Management ribbon, select Export.**

3 **In File name, enter the name of the report to save and click Save.**

The report is exported, and launched in a viewer, and the following files are generated:

If the mapped taxonomy is based on the US GAAP taxonomy, then by default the instance document is opened in an SEC viewer format (when the SEC Viewer files are available). The generic or other viewer can also be used. All non-US GAAP taxonomies are by default viewed in the Generic viewer.

Table 20 Types of Viewer

Type of Viewer Format	Description
SEC	When an instance document is derived from an extension to the US GAAP taxonomy, Disclosure Management displays it using the SEC's interactive viewer.
Generic	When an instance document is not derived from the US GAAP taxonomy, the SEC viewer cannot be used. Instead, the instance document is previewed using XML style sheets. The Generic viewer displays the fact values in the order that they are exist in the instance document (XML), which is typically the order in which the concepts were mapped.

Previewing XBRL Output

When you generate the instance document with an XML file type, the instance XML file is saved to a specified folder location. When an instance document uses a taxonomy that is an extension of the US GAAP taxonomy, the instance document is shown in the "SEC Instance Viewer" (when the SEC viewer files are available. See "Instance Viewer Options" on page 38). All other instance documents are shown in a tabular format known as the "generic instance viewer". The instance document can be opened in a generic viewer, which can display XBRL content in a format similar to opening the XML document in a Web browser. When the data of the filing company is in XBRL format, the instance document can be filed with the regulatory agency or sent to another company.

➤ To preview XBRL output:

1 **Generate the instance document by selecting the Export option on the Disclosure Management ribbon.**

See "Exporting the Instance document" on page 109.

2 **On the Disclosure Management ribbon, select Instance Viewer.**

3 **From the Instance Viewer, select Open, and then Open Report.**

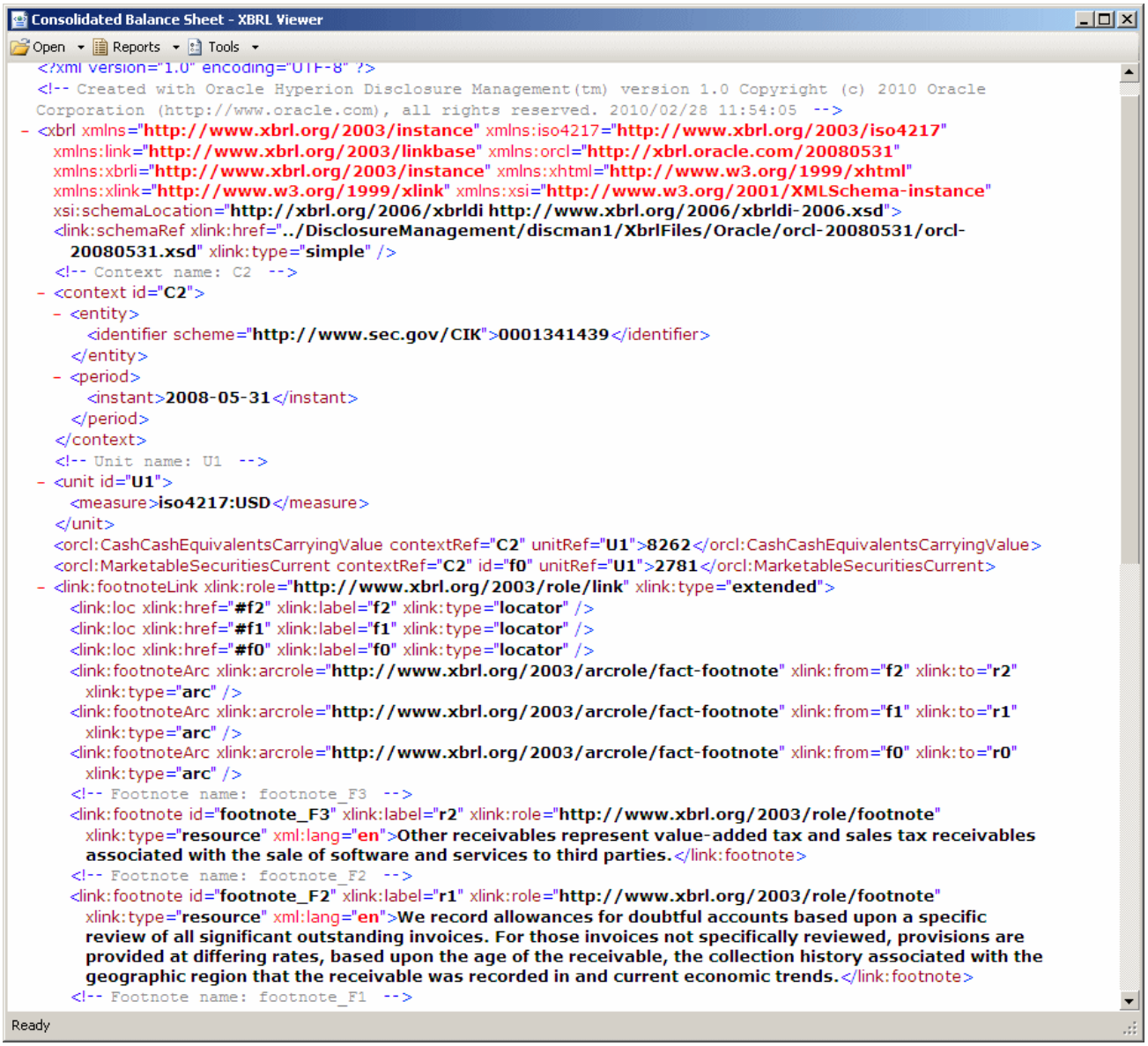
4 **Navigate to the folder in which the instance document has been stored, and click Open.**

Because of auto-detection of the taxonomy, users see the Standard File Open dialog when they select File and then Open US-GAAP Report from the Instance Viewer. When Disclosure

Management cannot auto-detect the taxonomy, it prompts the user to provide the taxonomy path or URL.

5 Select **Tools**, then **View**, and then **XBRL**.

In the examples below, the instance document output contains the context, unit, and footnotes (first example), followed by the facts (second example):



Generating Instance Documents in iXBRL Format

Instance documents generated in iXBRL format enable users to view filings in human-readable and machine readable formats, within the same document. Whereas XBRL is read by computers only; the iXBRL generated version combines HTML human-readable content with the XBRL machine-readable formats, which can be viewed in a browser.

Once all the XBRL mapped data in the document is validated, a **`.DMR`** file is generated. When you export the mapped financial statement, you are prompted to save the document. You can save the instance document to a local file system, from which it can be sent for internal consumption, such as internal auditors, or to a regulatory body, such as the SEC.

The **`.DMR`** output file type is a compressed file that contains all the iXBRL report files including:

- **`document.xhtml`**

- **genericviewerreport.html**
- **themedata.thmx**
- **colorschememapping.xml**
- **[taxonomy]_entrypoint.xml**
- **filelist.xml**
- **xbrlreport.xml**
- **[taxonomy].xsd**

To view the report file, open the **.DMR** file with a compression utility such as WinZip®.

➤ To select the iXBRL output type for the instance document:

1 Open the Office document with the validated instance document to export.

2 On the **Disclosure Management** ribbon, select **Generate iXBRL**.

3 In **File name**, enter the name of the report to save, and then click **Save**.

Displaying the Instance Document in the Instance Viewer (SEC or Other)

Disclosure Management provides several display options for the instance document XBRL including:

- Displaying the XBRL in human-readable format from a generic or SEC viewer. In this case, Disclosure Management applies a style sheet to the XBRL output.
- Displaying the raw XBRL from a generic or SEC viewer
- Displaying the XBRL in human-readable format from your default browser

➤ To display an instance document in a generic viewer:

1 On the Disclosure Management ribbon, select **Instance Viewer**.

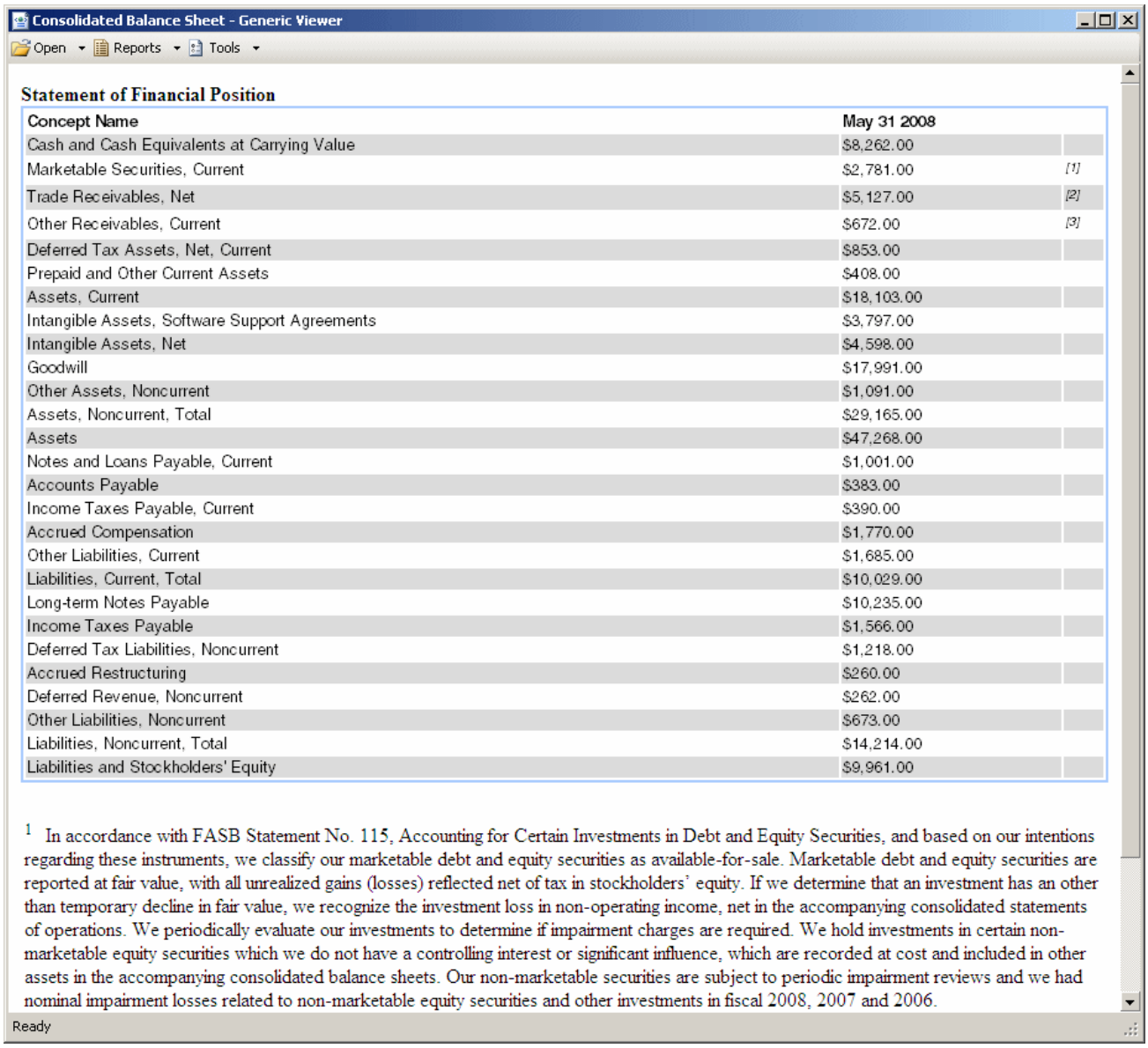
2 For a non-US GAAP instance document, from the **Instance Viewer**, select **Open**, and then **Open Report**.

See "Instance Viewer Options" on page 38.

3 Navigate to the folder with the instance document, and then click **OK**.

Optional: To select a Disclosure Management report located in another folder, select **Open**, then **Open Report Folder**, then navigate to the folder in which the report resides, then select the report, and then click **OK**. Because of auto-detection of the taxonomy, users see the Standard File Open dialog when they select File and then Open US-GAAP Report from the Instance Viewer. When Disclosure Management cannot auto-detect the taxonomy, it prompts the user to provide the taxonomy path or URL.

4 **Optional:** To view the raw XBRL content of the report, select **View**, and then **XBRL**.



➤ To display the instance document in a browser:

1 **On the Disclosure Management ribbon, select Instance Viewer.**

2 **For a non-US GAAP instance document, from the Instance Viewer, select Open, and then Open Report.**

See "Instance Viewer Options" on page 38.

3 **Navigate to the folder in which the instance document has been stored, and click OK.**

Optional: To select a Disclosure Management report located in another folder, select **Open**, then **Open Report Folder**, then navigate to the folder in which the report resides, then select the report, and then click **OK**.

4 **From Tools, select Open in Default Browser.**

Using the SEC Viewer Offline

Disclosure Management enables you to render and view XBRL reports in the SEC viewer offline. This functionality is available because the SEC Viewer program uses a cache to store XBRL resources that are originally fetched from the Internet. After the XBRL resources are in the cache, the SEC Viewer references the files from the cache to render the instance document.

To use the SEC Viewer offline, complete one of the following actions:

- Manually create a cache directory with the dependent XBRL resource files. This process involves copying the following dependent XBRL resource files (attached) to the following folder: **`%USERPROFILE%\Application Data\Rivet\Dragon Tag`**:
  - **`us-types-2009-01-31.xsd`**
  - **`dei-2009-01-31.xsd`**
  - **`negated-2008-03-31.xsd`**
  - **`us-gaap-2009-01-31.xsd`**
  - **`us-roles-2009-01-31.xsd`**

  Note that the user is always be prompted to use the files in the cache every time the instance viewer is used (with a US GAAP report).
- Copy the resource files to the same folder as the instance files. If the dependent resource files are available in the same folder as the instance files (that is, the instance XML file, plus its taxonomy extension files), the user is not prompted for the resource files. The SEC Viewer uses the files from the folder automatically.

Validating with Rules Support

Disclosure Management provides additional rules validations including:

- Validation based on the XBRL 2.1 specification (by default) for dimensions, linkbases, and the Unit Types Registry
- Regulatory validation for US SEC Edgar Filing Manual, HMRC Joint Filing Checks and the IFRS Global Filing Manual
- Extension modules, which are available for tuple generation, custom functions, etc.

➤ To perform a regulator specific validation:

1 **Open the report in Microsoft Word or Excel, and then connect to the Disclosure Management server.**

2 **From the Disclosure Management ribbon**, select **Instance Viewer**.

The Instance Viewer dialog is displayed.

3 **From the File menu, select a .DMR file or .XML file.**

Optional: You can also select the *Open Report Folder* or the *Open US-GAAP Report*, and navigate to the file.

Once the file is loaded, a “Validate” menu item is added to the Instance Viewer dialog.

The Validate drop down is displayed.

4 **Select Validate and then from the Validate drop down, select the validate option.**

Options are:

- US SEC
- UK HRMC
- IRFS

A Disclosure System check log is generated and displayed in the Instance Viewer.

➤ To view the Disclosure System Log from the Instance Viewer Tool menu:

1 **From the Disclosure Management ribbon, select Instance Viewer.**

2 **Select Tools, then View, and then XBRL or Generic (for a .DMR file).**

3 **Select Disclosure System Check Log.**

Duplicating Reports

The Duplicated Report General option enables you to copy an existing document and its mapping to another physical document, specify the Disclosure Management report name, and view the number format of mapped items. See:

- “Creating Duplicate Reports” on page 116
- “Modifying Formats for Duplicated Reports” on page 117

Creating Duplicate Reports

The duplicated document can have its data updated, and new commentary added, allowing for previous mappings to be reused while retaining the old document and mappings.

➤ To duplicate a report:

1 **Make a copy of the document that you want to duplicate.**

Use this copy as a backup copy of the document.

2 **Open the document.**

3 **From the Disclosure Management ribbon, select Duplicate Report.**

The Duplicated Report Properties dialog is displayed.

4 **Select the General tab.**

5 **Enter the report name of the report to duplicate in Report Name.**

The report name is stored in the Mapping Repository with the taxonomy mappings and enables you to administer mappings based on the report name.

6 In **Location**, enter the destination path on the file system to which to copy the physical document.

You can also navigate to the path on your file system by selecting  and then going to the location on the Select Cloned Report Destination Path dialog box.

7 Select **OK**.

Table 21 Duplicated Report General Options and Descriptions

Field	Description
Document ID	Shows the document identifier for the Office document within the Mapping Repository. Every Office document that has non-data source mappings is assigned a document identifier (also known as the documentName. The value for this property is stored as custom XML within the Office document.
Report Name	Specify the report name to associated with the duplicated report. The report name is stored in the Mapping Repository with the taxonomy mappings and enables you to administer mappings based on the name of the report.
Associated Taxonomy	Shows the taxonomy used by the duplicate report. The taxonomy is inherited from the original document. For information on changing the taxonomy, see "Rolling Over Disclosure Management Documents " on page 94.
Location	Specify the destination path on the file system to which to copy the physical document.

Modifying Formats for Duplicated Reports

The Duplicate Report Transformation options enables you to display number prefixes and suffixes, as well as thousands and decimal separators for Microsoft Word document numerical data when performing mapping. Microsoft Excel is not affected because underlying Microsoft Excel numerical data is not formatted.

➤ To display the number format:

1 From the **Disclosure Management** ribbon, select **Duplicate Report**,

2 Select **Transformation**.

Table 22 Positive Number Symbols Fields and Descriptions

Field	Description
Prefix	Displays the positive number prefix symbol, which is placed to the left of each positive value. Symbol options are: ● None ● $ ● % ● [●] The default prefix symbol is **None**.

Field	Description
Suffix	Displays the positive number suffix symbol, which is placed to the right of each positive value. Symbol options are: ● None ● $ ● % ● [●] The default prefix symbol is **None**.

Table 23 Negative Number Symbols Fields and Descriptions

Field	Description
Prefix	Displays the negative number prefix symbol, which is placed to the left of each negative value. Symbol options are: ● - (negative symbol) ● None ● $ ● % ● [●] The default prefix symbol is **-** . Alternatively, you can specify another symbol in the list by highlighting the field and entering another symbol.
Suffix	Displays the negative number suffix symbol which is placed to the right of each negative value. Symbol options are: ● None ● $ ● % ● [●] The default prefix symbol is **None**.

Table 24 Separator Character Fields and Descriptions

Field	Description
Separator Character	Displays the thousands and decimal separator character format for numeric value.
Thousands Separator	Displays the character for separating thousands.
Decimal Separator	Displays the character that represent decimal points.

Table 25 General Information about the Decimal, Precision, and Scale Attributes

Field	Description
General Information about the Decimal, Precision, and Scale Attributes	When instance documents are generated, numeric values mapped to XBRL line items are saved with their raw data values. Any formatting or rounding is removed from numeric values. To report values correctly, you need to apply both accuracy and scaling properties. For example, if you map an item to “30” but intend to represent this value in the millions, two attributes must be supplied. First, you must specify that the decimal attribute is set to “6” to indicate that the number is accurate to the millions. Secondly, you need to specify that the scale factor equals 6, which add 6 zeros to the mapped value 30 and report the value 30000000 in the instance document. Since every numeric value in an instance document must have either a decimal or a precision attribute, Disclosure Management enables you to specify accuracy settings for all numeric data that is persisted to an instance document. In addition, you can specify a scale attribute to determine the correct zero values to include in the instance document. ● Decimal—The decimals attribute states how accurate a number is to the X position with respect to the decimal place. For example, a decimal attribute of ”0” means that the number is accurate to the whole number. A decimal attribute of ”2” means the number is accurate to the hundredths, and so on. The decimal attribute is required for SEC filers. ● Precision—The precision attribute indicates how many digits in the numeric value are accurate. This means that the number mapped to the line item is the exact value shown in the instance document (no rounding). By default, Disclosure Management uses the precision setting. This option is set to “INF.” If values stored in a data source are already scaled (for example, the stored value of 250 may actually be 250,000), it may be necessary to manually adjust the precision attribute in the resulting XML file after an instance document is created. For more information regarding the precision attribute, see the XBRL 2.1 specification. ● Scale By—The scaling attribute enables you to indicate a factor whereby units of values are multiplied by a scale factor to determine the correct value to include in the instance document. Scaling eliminates the need to enter zeros in Microsoft Word or Excel when mapping large numeric values. For example, if you map the value $30, and the value actually represents "30 million", it is necessary to set the scaling factor to "6". This adds 6 zeros to the mapped value 30, and reports the value 30000000 in the instance document. If you apply a scale factor of ”-2” to “30”, this means to subtract 2 zeros, i.e. “0.3”. (This is often used when reporting percentages. The report says 30% which is actually the number 0.3). Scaling is not mandatory. If a factor is not used, the scaling automatically defaults to 0, meaning that no scale is applied. The number “30” with scale=”0” is still “30”.
Decimal	Enter the number of decimal places to which the given value is accurate. This setting is required for SEC filers. Enter the setting as a positive whole number to denote the accuracy of the value to the right of the decimal point. For example, enter “3” to specify that the numeric fact is accurate to three digits right of the decimal point. In another example, if $42.38 is reported, then the decimals should be set to 2. If the number is 36.69%, the decimals should be set to 4. You can also enter the number as a negative “-” number to denote the accuracy of the value to the left of the decimal point. For example if you assign decimals to be “-3”, the amount $30,000 is said to be accurate to the thousands. If decimals are "-6", the number is accurate to the millions. **Note:** It is often important to complement the decimals setting with the scaling property. For example, if you map the value $30 and it represents "30 million", it is necessary to set the scaling property to "6". This attribute adds 6 zeros to the mapped value 30 and report the value 30000000 in the instance document.
Precision	Select to use a precision setting and choose the number of digits of a numeric value that are accurate. For example, if you enter “7”, the first seven digits counting from the left, starting at the first nonzero digit is correct to the seventh place. By default, Disclosure Management uses the precision setting. This option is set to “INF.

Table 26 Scaling Fields and Descriptions

Field	Description
Scale By	Select the initial global Scale by factor. Scaling is a method whereby units of values are multiplied by a scale factor to determine the correct value to include in the instance document. Scaling eliminates the need to enter zeros in Microsoft Word or Excel when mapping large numeric values. Scaling factors are defined as an exponent of 10. For example if the document has a mapped value of "2" and the scale factor is "3", then the value in the instance document is 2000. The default scaling factor is 0, which does not scale values. Negative scale factors such as "-1" or "-2" are also supported. For example, if you map the value $30, and the value actually represents "30 million", it is necessary to set the scaling factor to "6". This adds 6 zeros to the mapped value 30, and reports the value 30000000 in the instance document. If you apply a scale factor of ”-2” to “30”, this means to subtract 2 zeros, i.e. “0.3”. (This is often used when reporting percentages. The report says 30% which is actually the number 0.3). Scaling is not mandatory. If a factor is not used, the scaling automatically defaults to 0, meaning that no scale is applied. The number “30” with scale=”0” is still “30”.

Table 27 Date Format Fields and Descriptions

Field	Description
Date Format	Displays the date format from the Date format drop down. Valid options are: ● None ● DD.MM.YY(YY) ● MM.DD.YY(YY) ● DD Month, YY(YY) ● Month DD, YY(YY) ● DD Mon YY(YY) ● Mon DD, YY(YY) ● DD/MM/YY(YY) ● MM/DD/YY(YY) ● Custom (date format must be specified in Custom format field)
Custom Format	Displays the custom date format.

Table 28 String Format Fields and Descriptions

Field	Description
String	Displays the format of string values. Formatting options are available for nonnumeric XBRL mappings in which the string is based on concepts of the “xbrl.us:TextBlockItemType” type and its derivatives. The available formatting options include: ● Rich text—Disclosure Management extracts the HTML formatted content from Office document and applies this formatting to the nonnumeric item. ● Plain text—Disclosure Management uses the formatting value of the corresponding fact and applies the formatting to the nonnumeric item. ● Default—A plain text format is applied to nonnumeric items by default. However the default configuration can be set to use the rich text format for certain string types and their derivatives.

Exporting Reports

When you export a Disclosure Management report, all information related to the report data is collected into the one package and saved to a .ZIP file. The .ZIP can be used for the Report Import procedure.

The report data saved in the package contains the following data:

- Server data
  - Report descriptor
  - Doclets
  - Contexts
  - Units
  - Concept, Dimension, Tuple document-level mappings related to the report
  - Data Source Mappings
- Client data
  - Microsoft Office Word or Excel report file
  - Microsoft Office Word or Excel doclet file
- Additional metadata information:
  - version of the Disclosure Management product where the Export procedure was performed
  - other metadata that describes a structure of the package

➤ To export a report:

1 **Open the report in Microsoft Word or Excel, and then connect to the Disclosure Management server.**

2 **From the Disclosure Management ribbon, select Export.**

The Export Report screen is displayed.

3 **In the File Name field, enter the .ZIP name and click Save.**

Importing Reports

Use the Disclosure Management Import feature to“”

- unpack all client files from the package (,ZIP).
- migrate data source if needed (such as data source parameters including: “server”, “database”, and “application” ‘data base’, which can be changed).
- apply server data to the server. During this process the ids of objects (such as mappings, report, and contexts) are regenerated in order to avoid identification conflicts. If data sources are migrated, corresponding data source mappings are updated in this step.
- apply regenerated server data to the client files.

- apply changed data source parameters to the client Smart View reports.
- apply remapped information on client documents
- migrate the older version of the package if the package version is older than the current Disclosure Management version.

➤ To import a report:

1 **Open the report in Microsoft Word or Excel, and then connect to the Disclosure Management server.**

2 **From the Disclosure Management ribbon, select Import.**

The Disclosure Management Report Wizard is launched.

3 **Click Next.**

The Report to Import screen is displayed.

4 **In the File Name field, enter the path and name of the file, and click Next.**

To browse for the file, click *Browse* navigate to the file and click *Open*.

The Report Location screen is displayed.

5 **In the Directory Name field, enter the name of the folder to which to import the file, and click Next.**

To browse for the folder, click *Browse*, navigate to the folder and click *OK*.

Disclosure Management collects all data source information that the imported report contains.

The Data Source Screen is displayed.

6 **Review and modify any data sources as necessary and click Next.**

Disclosure Management retrieves the data sources associated with the page.

The Data Source Mappings screen is displayed.

7 **Resolve any data source mapping conflicts and click Next.**

If the import is successful, the final screen in the wizard is displayed.

8 **Select Open the Imported Report, and click Finish.**

Document Properties

Use Document Properties options to add and modify global settings for:

- number prefixes and suffixes
- thousands and decimal separators for parsing Microsoft Word document numerical data when performing mapping (Document Properties)
- decimals or precision settings for all numeric data that is persisted to an instance document
- scaling factors
- date formats

➤ To apply document properties:

1 From the **Disclosure Management** ribbon, select **Document Properties**.

2 Select **Transformation**.

3 **Optional:** From **Prefix** or **Suffix** list, specify a **prefix** or **suffix** for positive numbers.

4 **Optional:** From the **Prefix** or **Suffix** list, specify a **prefix** or **suffix** for negative numbers.

5 **Optional:** From the **Separator Character** list, select the character format to represent thousands and decimal separators for the current report.

To specify a custom thousand separator character format, select **Custom** from the Separator Character list, and then select the thousand separator character format from the Thousand Separator list.

To specify a custom decimal separator form, select **Custom** from the Separator Character list, and then select the decimal separator character format from the Decimal Separator list.

6 **Optional:** Select either **Decimal** or **Precision**, and then select a place from the drop down.

7 **Optional:** Select **Scale By**, and then select the factor from the drop down.

8 **Optional:** From the **Date format** list, select a date format for the report.

Alternately, you can specify a custom date format by selecting **Custom** from the Date Format list, and specify the date format in the Custom Format.

9 Click **OK**.

To return to the original default values, click *Reset*.

Note: View the results of your number format option selections in the Sample section.

Table 29 Positive Number Symbols Fields and Descriptions

Field	Description
Prefix	Sets the symbol, which is placed to the left of each positive value. Symbol options are: ● None ● $ ● % ● [●] The default prefix symbol is **None**. Alternatively, you can specify another symbol in the list by highlighting the field and typing another symbol.

Field	Description
Suffix	Sets the symbol, which is placed to the right of each positive value. Symbol options are: ● None ● $ ● % ● [●] The default prefix symbol is **None**. Alternatively, you can specify another symbol in the list by highlighting the field and entering another symbol.

Table 30 Negative Number Symbols Fields and Descriptions

Field	Description
Prefix	Sets the symbol, which is placed to the left of each negative value. Symbol options are: ● - (negative symbol) ● None ● $ ● % ● [●] The default prefix symbol is **-** . Alternatively, you can specify another symbol in the list by highlighting the field and entering another symbol.
Suffix	Sets the symbol which is placed to the right of each negative value. Symbol options are: ● None ● $ ● % ● [●] The default prefix symbol is **None**. Alternatively, you can specify another symbol in the list by highlighting the field and typing another symbol.

Table 31 Separator Character Fields and Descriptions

Field	Description
Separator Character	Sets the thousands and decimal separator character format for numeric values from the Separator Characters list. You can specify a custom format by selecting **Custom** from the Separator Characters list. Next, select a thousands separator from the Thousands Separator list, and a decimal separator format from the Decimal Separator list.
Thousands Separator	Sets the character for separating thousands in values from the Thousands Separator list. For example, you can select comma (,) to display a value of 1,000, or you can select period (.) to display a value of 1.000. Options are: comma (,), period (.), underscore (_), and (blank) space. Alternatively, you can specify another symbol in the list by highlighting the field and entering another symbol.

Field	Description
Decimal Separator	Sets the character to represent decimal points (for example, 1,000.06) from the Decimal Separator list. Options are: comma (,), period (.), underscore (_), and (blank) space. Alternatively, specify another symbol in the list by highlighting the field and entering another symbol.

Table 32 Decimal and Precision Format Fields and Descriptions

Field	Description
General Information about the Decimal, Precision, and Scale Attributes	When instance documents are generated, numeric values mapped to XBRL line items are saved with their raw data values. Any formatting or rounding is removed from numeric values. To report values correctly, you need to apply both accuracy and scaling properties. For example, if you map an item to “30” but intend to represent this value in the millions, two attributes must be supplied. First, you must specify that the decimal attribute is set to “6” to indicate that the number is accurate to the millions. Secondly, you need to specify that the scale factor equals 6, which add 6 zeros to the mapped value 30 and report the value 30000000 in the instance document. Since every numeric value in an instance document must have either a decimal or a precision attribute, Disclosure Management enables you to specify accuracy settings for all numeric data that is persisted to an instance document. In addition, you can specify a scale attribute to determine the correct zero values to include in the instance document. ● Decimal—The decimals attribute states how accurate a number is to the X position with respect to the decimal place. For example, a decimal attribute of ”0” means that the number is accurate to the whole number. A decimal attribute of ”2” means the number is accurate to the hundredths, and so on. The decimal attribute is required for SEC filers. ● Precision—The precision attribute indicates how many digits in the numeric value are accurate. This means that the number mapped to the line item is the exact value shown in the instance document (no rounding). By default, Disclosure Management uses the precision setting. This option is set to “INF.” If values stored in a data source are already scaled (for example, the stored value of 250 may actually be 250,000), it may be necessary to manually adjust the precision attribute in the resulting XML file after an instance document is created. For more information regarding the precision attribute, see the XBRL 2.1 specification. ● Scale By—The scaling attribute enables you to indicate a factor whereby units of values are multiplied by a scale factor to determine the correct value to include in the instance document. Scaling eliminates the need to enter zeros in Microsoft Word or Excel when mapping large numeric values. For example, if you map the value $30, and the value actually represents "30 million", it is necessary to set the scaling factor to "6". This adds 6 zeros to the mapped value 30, and reports the value 30000000 in the instance document. If you apply a scale factor of ”-2” to “30”, this means to subtract 2 zeros, i.e. “0.3”. (This is often used when reporting percentages. The report says 30% which is actually the number 0.3). Scaling is not mandatory. If a factor is not used, the scaling automatically defaults to 0, meaning that no scale is applied. The number “30” with scale=”0” is still “30”.
Decimal	Enter the number of decimal places to which the given value is accurate. This setting is required for SEC filers. Enter the setting as a positive whole number to denote the accuracy of the value to the right of the decimal point. For example, enter “3” to specify that the numeric fact is accurate to three digits right of the decimal point. In another example, if $42.38 is reported, then the decimals should be set to 2. If the number is 36.69%, the decimals should be set to 4. You can also enter the number as a negative “-” number to denote the accuracy of the value to the left of the decimal point. For example if you assign decimals to be “-3”, the amount $30,000 is said to be accurate to the thousands. If decimals are "-6", the number is accurate to the millions. **Note:** It is often important to complement the decimals setting with the scaling property. For example, if you map the value $30 and it represents "30 million", it is necessary to set the scaling property to "6". This attribute adds 6 zeros to the mapped value 30 and report the value 30000000 in the instance document.

Field	Description
Precision	Select to use a precision setting and choose the number of digits of a numeric value that are accurate. For example, if you enter “7”, the first seven digits counting from the left, starting at the first nonzero digit is correct to the seventh place. By default, Disclosure Management uses the precision setting. This option is set to “INF.

Table 33 Scaling Fields and Descriptions

Field	Description
Scale By	Select the initial global Scale by factor. Scaling is a method whereby units of values are multiplied by a scale factor to determine the correct value to include in the instance document. Scaling eliminates the need to enter zeros in Microsoft Word or Excel when mapping large numeric values. Scaling factors are defined as an exponent of 10. For example if the document has a mapped value of "2" and the scale factor is "3", then the value in the instance document is 2000. The default scaling factor is 0, which does not scale values. Negative scale factors such as "-1" or "-2" are also supported. For example, if you map the value $30, and the value actually represents "30 million", it is necessary to set the scaling factor to "6". This adds 6 zeros to the mapped value 30, and reports the value 30000000 in the instance document. If you apply a scale factor of ”-2” to “30”, this means to subtract 2 zeros, i.e. “0.3”. (This is often used when reporting percentages. The report says 30% which is actually the number 0.3). Scaling is not mandatory. If a factor is not used, the scaling automatically defaults to 0, meaning that no scale is applied. The number “30” with scale=”0” is still “30”.

Table 34 Date Format Fields and Descriptions

Field	Description
Date Format	Select the date format from the Date format drop down. Valid options are: ● None ● DD.MM.YY(YY) ● MM.DD.YY(YY) ● DD Month, YY(YY) ● Month DD, YY(YY) ● DD Mon YY(YY) ● Mon DD, YY(YY) ● DD/MM/YY(YY) ● MM/DD/YY(YY) ● Custom (date format must be specified in Custom format field)
Custom Format	To specify a custom date format, specify the custom date format.
String Format	n/a

Formatting Numbers in the Document

You can format how numbers are displayed in the document including

- number prefixes and suffixes
- thousands and decimal separators for parsing Microsoft Word document numerical data when performing mapping (Document Properties)
- decimals or precision settings for all numeric data that is persisted to an instance document
- scaling factors
- date formats
- string formats

➤ To apply document properties:

1 From the **Disclosure Management** ribbon, select **Format**.

The Format dialog box is displayed.

2 **Optional**: From **Prefix** or **Suffix** list, specify a **prefix** or **suffix** for positive numbers.

3 **Optional**: From the **Prefix** or **Suffix** list, specify a **prefix** or **suffix** for negative numbers.

4 **Optional**: From the **Separator Character** list, select the character format to represent thousands and decimal separators for the current report.

To specify a custom thousand separator character format, select **Custom** from the Separator Character list, and then select the thousand separator character format from the Thousand Separator list.

To specify a custom decimal separator form, select **Custom** from the Separator Character list, and then select the decimal separator character format from the Decimal Separator list.

5 **Optional**: Select either **Decimal** or **Precision**, and then select a place from the drop down.

6 **Optional**: Select **Scale By**, and then select the factor from the drop down.

7 **Optional**: From the **Date format** list, select a date format for the report.

Alternately, you can specify a custom date format by selecting **Custom** from the Date Format list, and specify the date format in the Custom Format.

8 Click **OK**.

To return to the original default values, click *Reset*.

Note: View the results of your number format option selections in the Sample section.

Table 35 Positive Number Symbols Fields and Descriptions

Field	Description
Prefix	Sets the symbol, which is placed to the left of each positive value. Symbol options are: ● None ● $ ● % ● [●] The default prefix symbol is **None**. Alternatively, you can specify another symbol in the list by highlighting the field and typing another symbol.
Suffix	Sets the symbol, which is placed to the right of each positive value. Symbol options are: ● None ● $ ● % ● [●] The default prefix symbol is **None**. Alternatively, you can specify another symbol in the list by highlighting the field and entering another symbol.

Table 36 Negative Number Symbols Fields and Descriptions

Field	Description
Prefix	Sets the symbol, which is placed to the left of each negative value. Symbol options are: ● - (negative symbol) ● None ● $ ● % ● [●] The default prefix symbol is **-** . Alternatively, you can specify another symbol in the list by highlighting the field and entering another symbol.
Suffix	Sets the symbol which is placed to the right of each negative value. Symbol options are: ● None ● $ ● % ● [●] The default prefix symbol is **None**. Alternatively, you can specify another symbol in the list by highlighting the field and typing another symbol.

Table 37 Separator Character Fields and Descriptions

Field	Description
Separator Character	Sets the thousands and decimal separator character format for numeric values from the Separator Characters list. You can specify a custom format by selecting **Custom** from the Separator Characters list. Next, select a thousands separator from the Thousands Separator list, and a decimal separator format from the Decimal Separator list.
Thousands Separator	Sets the character for separating thousands in values from the Thousands Separator list. For example, you can select comma (,) to display a value of 1,000, or you can select period (.) to display a value of 1.000. Options are: comma (,), period (.), underscore (_), and (blank) space. Alternatively, you can specify another symbol in the list by highlighting the field and entering another symbol.
Decimal Separator	Sets the character to represent decimal points (for example, 1,000.06) from the Decimal Separator list. Options are: comma (,), period (.), underscore (_), and (blank) space. Alternatively, you can specify another symbol in the list by highlighting the field and entering another symbol.

Table 38 General Information about the Decimal, Precision, and Scale Attributes

Field	Description
General Information about the Decimal, Precision, and Scale Attributes	When instance documents are generated, numeric values mapped to XBRL line items are saved with their raw data values. Any formatting or rounding is removed from numeric values. To report values correctly, you need to apply both accuracy and scaling properties. For example, if you map an item to “30” but intend to represent this value in the millions, two attributes must be supplied. First, you must specify that the decimal attribute is set to “6” to indicate that the number is accurate to the millions. Secondly, you need to specify that the scale factor equals 6, which add 6 zeros to the mapped value 30 and report the value 30000000 in the instance document. Since every numeric value in an instance document must have either a decimal or a precision attribute, Disclosure Management enables you to specify accuracy settings for all numeric data that is persisted to an instance document. In addition, you can specify a scale attribute to determine the correct zero values to include in the instance document. ● Decimal—The decimals setting states how accurate a number is to the X position with respect to the decimal place. For example, a decimal attribute of ”0” means that the number is accurate to the whole number. A decimal attribute of ”2” means the number is accurate to the hundredths, and so on. The decimal attribute is required for SEC filers. ● Precision—The precision attribute indicates how many digits in the numeric value are accurate. This means that the number mapped to the line item is the exact value shown in the instance document (no rounding). By default, Disclosure Management uses the precision setting. This option is set to “INF.” If values stored in a data source are already scaled (for example, the stored value of 250 may actually be 250,000), it may be necessary to manually adjust the precision attribute in the resulting XML file after an instance document is created. For more information regarding the precision attribute, see the XBRL 2.1 specification. ● Scale By—The scaling attribute enables you to indicate a factor whereby units of values are multiplied by a scale factor to determine the correct value to include in the instance document. Scaling eliminates the need to enter zeros in Microsoft Word or Excel when mapping large numeric values. For example, if you map the value $30, and the value actually represents "30 million", it is necessary to set the scaling factor to "6". This adds 6 zeros to the mapped value 30, and reports the value 30000000 in the instance document. If you apply a scale factor of ”-2” to “30”, this means to subtract 2 zeros, i.e. “0.3”. (This is often used when reporting percentages. The report says 30% which is actually the number 0.3). Scaling is not mandatory. If a factor is not used, the scaling automatically defaults to 0, meaning that no scale is applied. The number “30” with scale=”0” is still “30”.

Field	Description
Decimal	Enter the number of decimal places to which the given value is accurate. This setting is required for SEC filers. Enter the setting as a positive whole number to denote the accuracy of the value to the right of the decimal point. For example, enter “3” to specify that the numeric fact is accurate to three digits right of the decimal point. In another example, if $42.38 is reported, then the decimals should be set to 2. If the number is 36.69%, the decimals should be set to 4. You can also enter the number as a negative “-” number to denote the accuracy of the value to the left of the decimal point. For example if you assign decimals to be “-3”, the amount $30,000 is said to be accurate to the thousands. If decimals are "-6", the number is accurate to the millions. **Note:** It is often important to complement the decimals setting with the scaling property. For example, if you map the value $30 and it represents "30 million", it is necessary to set the scaling property to "6". This attribute adds 6 zeros to the mapped value 30 and report the value 30000000 in the instance document.
Precision	Select to use a precision setting and choose the number of digits of a numeric value that are accurate. For example, if you enter “7”, the first seven digits counting from the left, starting at the first nonzero digit is correct to the seventh place. By default, Disclosure Management uses the precision setting. This option is set to “INF.

Table 39 Scaling Fields and Descriptions

Field	Description
Scale By	Select the initial global Scale by factor. Scaling is a method whereby units of values are multiplied by a scale factor to determine the correct value to include in the instance document. Scaling eliminates the need to enter zeros in Microsoft Word or Excel when mapping large numeric values. Scaling factors are defined as an exponent of 10. For example if the document has a mapped value of "2" and the scale factor is "3", then the value in the instance document is 2000. The default scaling factor is 0, which does not scale values. Negative scale factors such as "-1" or "-2" are also supported. For example, if you map the value $30, and the value actually represents "30 million", it is necessary to set the scaling factor to "6". This adds 6 zeros to the mapped value 30, and reports the value 30000000 in the instance document. If you apply a scale factor of ”-2” to “30”, this means to subtract 2 zeros, i.e. “0.3”. (This is often used when reporting percentages. The report says 30% which is actually the number 0.3). Scaling is not mandatory. If a factor is not used, the scaling automatically defaults to 0, meaning that no scale is applied. The number “30” with scale=”0” is still “30”.

Table 40 Date Format Fields and Descriptions

Field	Description
Date Format	Select the date format from the Date format drop down. Valid options are: ● None ● DD.MM.YY(YY) ● MM.DD.YY(YY) ● DD Month, YY(YY) ● Month DD, YY(YY) ● DD Mon YY(YY) ● Mon DD, YY(YY) ● DD/MM/YY(YY) ● MM/DD/YY(YY) ● Custom (date format must be specified in Custom format field)
Custom Format	To specify a custom date format, specify the custom date format.

Table 41 String Format Fields and Descriptions

Field	Description
String	Specify the format of the string. Formatting options are available for nonnumeric XBRL mappings in which the string is based on concepts of the “xbrl.us:TextBlockItemType” type and its derivatives. The available formatting options include: ● Rich text—Disclosure Management extracts the HTML formatted content from Office document and applies this formatting to the nonnumeric item. ● Plain text—Disclosure Management uses the formatting value of the corresponding fact and applies the formatting to the nonnumeric item. ● Default—A plain text format is applied to nonnumeric items by default. However the default configuration can be set to use the rich text format for certain string types and their derivatives.

6 Working with Master Documents and Doclets

In This Chapter

Using Master Documents

Disclosure Management enables you to leverage your last report as the starting for you next report by using the master document feature. With a master document in Microsoft Word, an administrator can easily copy the last report, embed a Microsoft Word and Excel sections into the document, rename it, and update the report view to the current Period or Year.

A master document acts as a container file for subdocuments called "doclets." Any registered Microsoft Word document may be used as master document. A Disclosure Management document becomes a master document when at least one doclet is inserted into it.

A doclet is a separate Microsoft Word or Excel file that includes selected data that you want to include in the master document. A doclet enables you to split work on complex reports by parts and later assemble the entire report from those parts. It also enables you to separate logically independent pieces of a report and work on them in isolated manner increasing accuracy and efficiency.

Note: To "roll forward" a Disclosure Management document from one period or quarter to the next, see "Rolling Over Disclosure Management Documents " on page 94.

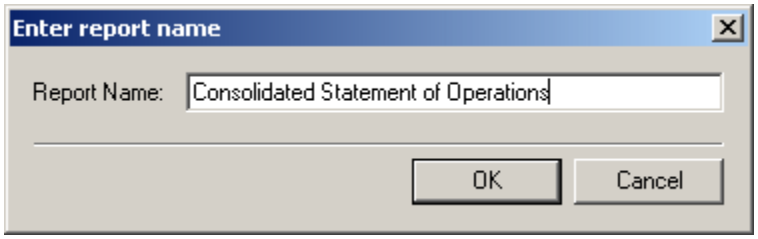
When a report is saved as a master document, and a doclet is added to it, Disclosure Management saves the corresponding Microsoft Word or Excel file in the subfolders in which the master document and doclet reside. Disclosure Management also creates a "published" folder in which the doclets are also saved. Although the master document and doclets do not have to reside in the same folder, after they are added to a master document, they should not moved or deleted. Additionally, the XML files created by Disclosure Management should not be modified directly.

➤ To create a master document:

1 **Open the main report in Microsoft Word, and then connect to the Disclosure Management server.**

2 **On the Disclosure Management ribbon, select Report Manager.**

3 From the **Disclosure Management** ribbon, select **Register.**



4 In **Report Name**, enter the name of the master document, and then click **OK.**

You can map the main content of the master document after it is created, and then add a doclet.

Adding Doclets

Doclets can contain any content from multiple sources, such as output from data sources, manual entry data or function grids. Data in doclets can be mapped in the same way as a regular report. After a doclet is added to master document the list of units/contexts is merged. As a result all contexts and units are available for both master document and any doclet. The doclet is a static file; however, each time the doclet is opened and is modified, (for example, a mapping is performed) and then saved, closed, and refreshed in the Report Manager, the doclet is regenerated in the master document. The data within doclets can be mapped either before or after being added to the master document.

Adding a doclet can be done in two ways. You can copy a plan Microsoft Word or Excel document as a doclet, or use an existing (already registered), standalone Disclosure Management document (without doclets). In the first case, the copied document is created in the <MasterDocName>_doclets directory, which resides in the same directory where the master document tis saved. The original document remains intact.

In the second case, the Disclosure Management document may have associated taxonomy, mappings, context, units and so on. As in the first case, the physical document is copied to the same directory as the master document. All mappings are duplicated for the newly created copy documents. Any sets of contexts and units defined in master documents and in the doclet are merged. If the newly added doclet and master document have different associated taxonomies, the “Change taxonomy” procedure is applied to the doclet.

Note: The best practice for using function grids in the Master Document is to include the function grids in their respective doclets, and then bring the doclets into the Master Document instead of inserting the function grids directly.

➤ To add a doclet to the master document:

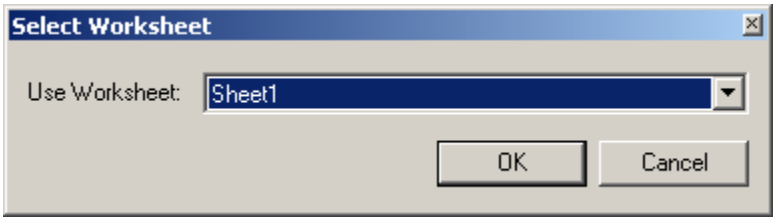
1 With the master document open, position your cursor in the document where you want to embed the doclet content.

2 From the **Disclosure Management** ribbon, select **Manage.**

3 Click  .

4 Browse to and select the Microsoft Word doclet.

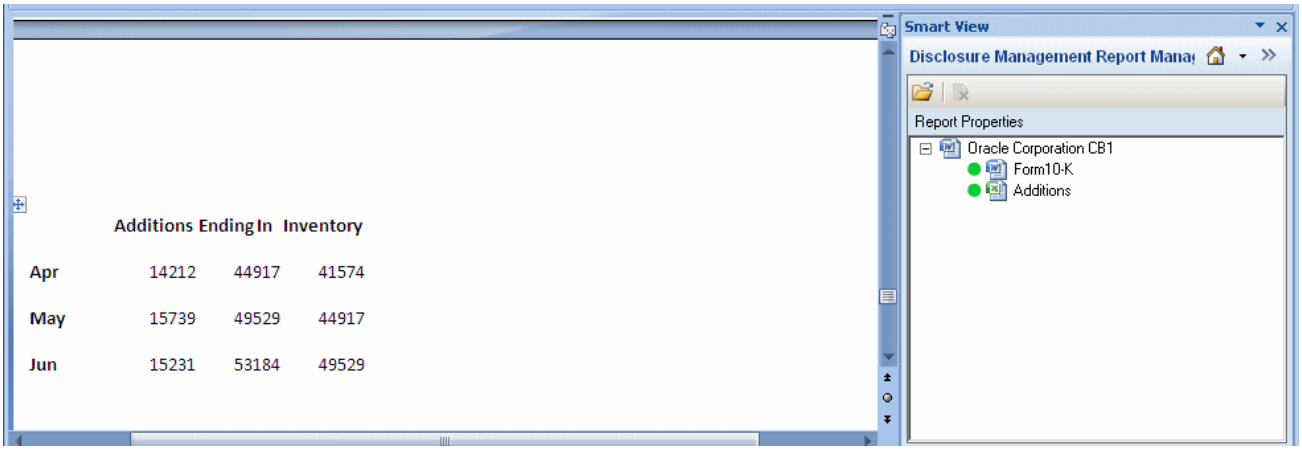
You can also change the doclet type to Excel. In this case, you are prompted to specify a worksheet as shown below.



5 Click **Open**.

6 Select the doclet to embed and click **Open**.

The doclet content is embedded into the master document as read-only content.



7 **Optional**: In the connection list, select the **Disclosure Management Mapping Tool**.

8 **Optional**: From the Disclosure Management Mapping Tool, select an XBRL taxonomy and perform your mapping to the XBRL taxonomy concepts, contexts, units, and footnotes.

9 From **File**, select **Save**.

10 From the **Disclosure Management** ribbon, select **Report Manager**.

11 Right-click the doclet that you just mapped, and then select **Refresh**.

The mapping information is refreshed in the master document.

➤ To map data in the doclet:

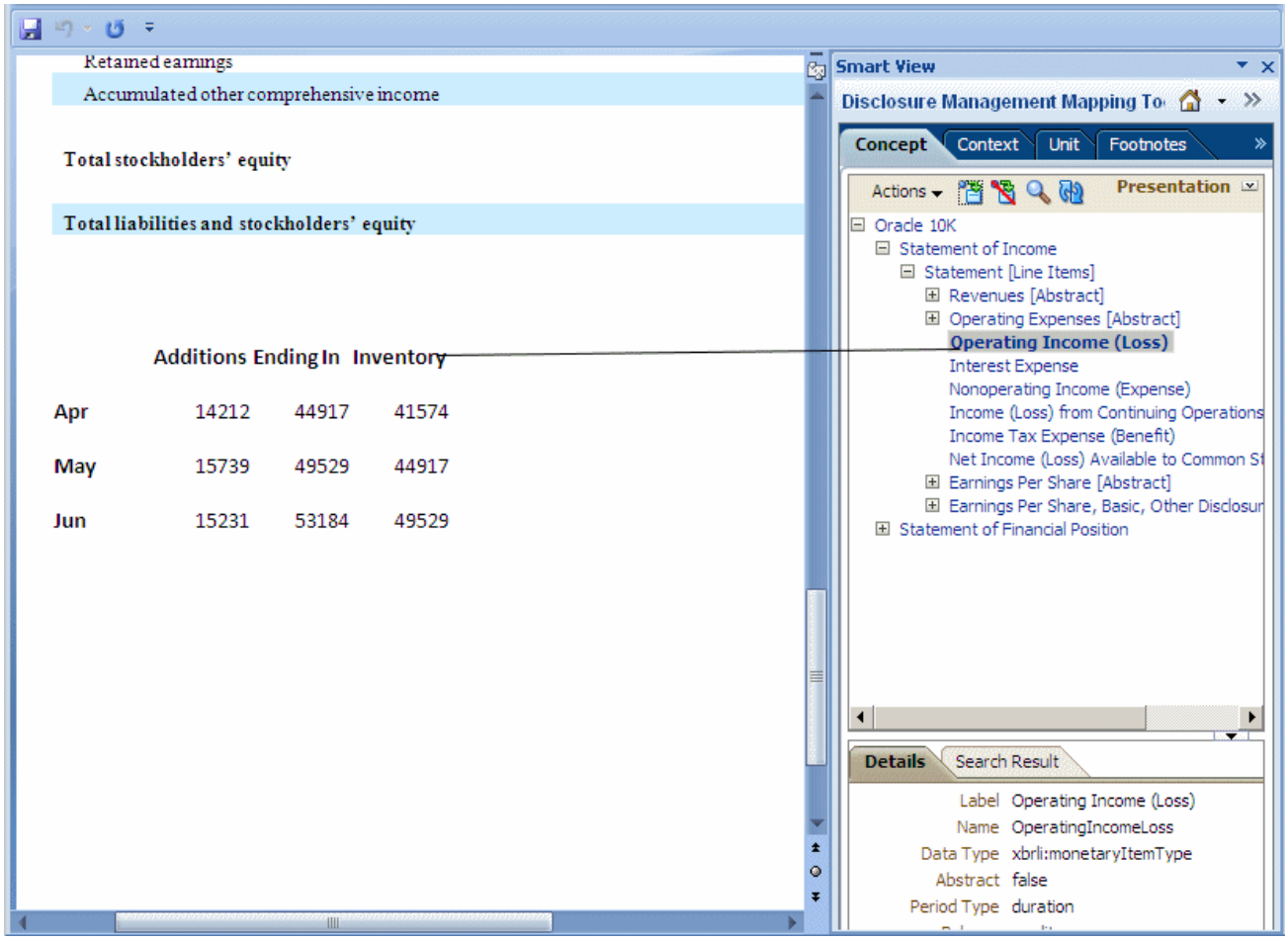
1 Connect to the **Disclosure Management** server.

2 Open the master document.

3 From the **Disclosure Management** ribbon, select **Manage** to open the Disclosure Management Report Manager.

4 Select a doclet, and, on the shortcut menu, click **Open**.

5 Select a data point or data source and perform any mappings.



6 Save and close the doclet shown in the Microsoft Word or Excel window.

7 In the connection list, select the **Disclosure Management Report Manager**.

8 From the **Disclosure Management Report Manager** panel, navigate to the master document, and then expand the doclet list associated with the master document.

9 Select the doclet and click **Refresh**.

Removing Doclets

A doclet can be removed from a master document. When a doclet is removed, the link between the master document and doclet is removed, but the actual doclet file is not deleted.

➤ To remove a doclet:

1 With the master document open, from the **Disclosure Management** ribbon, select **Report Manager**.

2 Select the doclet in the **Report Manager** pane, and click .

A Glossary of XBRL and Disclosure Management Terms

Common XBRL terms are defined below:

Table 42 XBRL Terminology and Definitions

Terminology	Description
Abstract	Identifies the attribute of a concept that shows that the concept is only used in a hierarchy to group related elements together. An abstract concept cannot be used to map data in an instance document.
Arc	Arcs are referred to as “summation-item” arcs. Summation-item arcs MUST represent relationships only between concepts that are in the item substitution group and whose type is numeric They represent aggregation relationships between concepts. Each of these relationships is between one concept, referred to as the summation concept, and another concept, referred to as the contributing concept.
Attributes	Properties of concepts/elements
Axis	In the instance document, an axis classifies facts and how facts are reported. For example, in a given time period, Gross Profit may be classified on a sales region axis or a business unit axis.
Calculation Linkbase	The calculation linkbase is designed to enable basic operations to be defined for sets of items in a taxonomy schema document. These calculations can then be used to check that these operations have been calculated correctly in an XBRL instance document. Calculation linkbases provide for basic summations and some multiplication.
Calculation Trace	Organizes the results of all of the calculations of an XBRL document into the same tree view. It sorts the data by extended links and units hyperlinked to extended links and units (at bottom) and noting discrepancies where the addition differs from instance values representing sums.
Data Type (Type)	Identifies the data storage format that can hold a specific type of data or range of values for the concept. Examples of data types include: decimal and string.
Document Data	Refers to data that resides within a Microsoft Office document. For the first release, supported Office documents include Microsoft Excel or Word. The generic “document data” term can mean one cell in Microsoft Excel, one word in Word or and one paragraph in Word. It is used throughout to mean data that is or can be mapped by the Disclosure Management Mapping Tool.
Document Identifier	Every Office document that has Disclosure Management non-data source mappings is assigned a document identifier (also known as the documentName. This property is used to identify an Office document within the Mapping Repository. The value for this property is stored as custom XML within the Office document. Note that the documentName property is not required or used for data source mappings.

Terminology	Description
Domain	Domains are members of an XBRL dimension. A domain is similar to a domain member except that it has one or more child elements. A domain member may be a child of another domain (that is, embedded domain). However, as long as a domain member has one or more children, it is considered to be a domain. Another distinction between domains and domain members is that domains are always considered to be "aggregations " of its members. You can calculate the value of the domain by aggregating its members (that is, children). Within a taxonomy, domains are identified with the xbrli:item substitution group attribute. Because they are not abstract elements, they can be mapped. For example, in the "Region" dimension, "North America", "USA", and "Europe" may all be domain members.
Fact Value	Refers to data that has XBRL concepts associated to it. It is important to differentiate the term "document data" versus a "fact value". Document data is part of an Office document, whereas a fact value is typically part of an XBRL instance document. During the mapping phase, you can use document data and fact values interchangeably. However, a key differentiator is that a fact value contains all the necessary XBRL mappings (that is, a concept, context and unit), whereas document data can have incomplete mappings. The document data originates from an Office file; it is subsequently copied (without any formatting) to an XBRL instance document.
Financial Statements	Financial Reports containing corporate periodic financial (quarterly, annual and so on)
Formula Trace	A formula trace organizes the results of all formulas in an XBRL document into the same tree view. It sorts the data by extended links and units hyperlinked to extended links and units (at bottom) and records the failure of a formula at the bottom.
Hypercube	The topmost container of XBRL dimensions. xbrldt:hypercubeItem substitution group attribute. Because they are always abstract elements, they cannot be mapped. In Disclosure Management, hypercubes are shown in the "Definition View" from the Taxonomy pane.
Mapping	Correlation of taxonomy items to column and lines financial statement data and those items that must be created by extension.
Namespace	An XML term. It provides a mechanism to uniquely identify XML concepts. This is known has a Universal Resource Identifier (URI). XBRL uses namespaces to identify the organization that defines taxonomies and their element definitions. For example, namespaces for the US GAAP Taxonomy have the prefix: **`http://xbrl.us/us-gaap/`**. Note that a namespace prefix is not the namespace.
Nillable	A property that applies to all taxonomy concepts. Nillable indicate whether the concept must have a nonempty value.
Period Type	An attribute of a concept that shows whether the concept is reported as an instant or duration time period.
Presentation Relationship View	Arranges concepts within the taxonomy in parent-child hierarchies.
Relation	A connection between two concepts, accomplished using the xlink standard. The relation is always from one concept to another. It is directional, based on xlink, with "from" and "to" as the endpoints. The name of the relation is its role. A concept may participate in many relations, such as a concept having multiple labels by language.
Scheme	A reference to the naming authority for the entity ID. For example, you could specify that the context references the US GAAP framework.
Taxonomy Extension (XLink)	An extension is an addition to a base taxonomy. When you add or extend a taxonomy, you overlay the structure of the base taxonomy. Extensions might include the addition of concept relationships, calculations or linkbases, or business rules enabling you to add items as needed based on your own reporting requirements. The Disclosure Management XBRL Taxonomy Designer provides the ability to extend your base taxonomy.

Terminology	Description
Validation	Method of ensuring that instance documents and taxonomies correlate to the requirements of the XBRL specification.
XBRL Concept/Element	Components (items, tuples, dimensions, domains) defined in a taxonomy.
XBRL Context	Defines information about the business entity, a reporting period and an optional Scenario. This set of metadata interprets the facts in financial statements: ● Entity-company or individual, such as Oracle Corporation ● Period-a date, a quarter, or a year to date, such as May 31, 2008 ● Scenario-category of facts, such as “Actual”. A unit–such as currency or shares, only applies to numerical and fractional fact
XBRL Dimension	A dimension is a “slice” or axis of a hypercube. An XBRL dimension contains one or more domains. XBRL defines two types of dimensions explicit and typed. Within a taxonomy, dimensions are identified with the xbrldt:dimensionItem substitution group attribute. Because they are always abstract elements, they cannot be mapped. For example, “Regions”, “Accounts”, “Scenarios”, and “Products” could all be defined as dimensions within a hypercube. In Disclosure Management, hypercubes are shown in the “Definition View” from the Taxonomy pane.
XBRL Instance Documents	XML files that contains financial business reporting information, using mappings from one or more XBRL taxonomies
XBRL Schema	XML Schema is the World Wide Web Consortium standard for the specification of XML instance documents and vocabularies. Using an XML Schema to define an XML instance document, developers can use the validating properties of standard XML parsers to machine validate data against the document definition. All schemas written to the XML Schema standard should validate against the World Wide Web Consortium’s Schema for schemas. The XML Schema standard is defined at: **`http://www.w3.org/XML/Schema`**.
XBRL Specification	Descriptions and guidelines of XML semantics, syntax, and frameworks used for XBRL construction.
XBRL Taxonomies	XML-based dictionaries of concepts, labels, calculations, and instructions used to create XBRL Instance Documents. You can view an entire taxonomy in the Disclosure Management Taxonomy Designer, but view the concept structure in the Disclosure Management Mapping Tool available in Microsoft Word, Excel, or Oracle Hyperion Financial Reporting.
XBRL Tuple	Tuples are facts containing multiple values and are identified by a single XML concept holding nested items. A tuple member by itself may not provide enough relevant information; however, a group of tuple members provide the information needed. For example, the tuple concept “company address” may consist of the following tuple members: “Name”, “Street”, “City”, “State”, “Postal Code”, and “Country”. One tuple member by itself (such as “City”), is not sufficient to describe the concept “company address”. Only when all tuple members are provided does the concept become useful. The Disclosure Management Mapping Tool provides a “tuple view” under the Concept tab that shows all existing tuples defined within a taxonomy.
XBRL Unit	The units in which numeric values are measured. Examples of units are dollars or shares.

B Disclosure Management Server Logs

The following server logs are located in the **`MIDDLEWARE_HOME/user_projects/domains/EPMSystem/servers/DisclosureManagement0/logs`** directory:

- **`DisclosureManagement0.log`**—Disclosure Management Web tier activity
- **`DiscMan.log`**—Oracle HyperionOracle Hyperion Disclosure Management activity
- **`DiscManAuditService.log`**—Audit service activity
- **`DiscManMappingTool.log`**—Mapping tool activity
- **`DiscManReportService.log`**—Report service activity
- **`DiscManRepository.log`**—Repository activity
- **`DiscManRepositoryService.log`**—Repository services activity
- **`DiscManSessionService.log`**—Session service activity

Index

I

M

N

P

Q

R

S

T

U

V

W

X