Oracle® Hyperion Disclosure Management

Oracle® Hyperion Disclosure Management for Oracle Hyperion Financial Close Suite

User's Guide

Release 11.1.2.3.818
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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.

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Google+ - https://plus.google.com/106915048672979407731/#106915048672979407731/posts
YouTube - https://www.youtube.com/user/EvolvingBI
Introduction to Disclosure Management

Oracle Hyperion Disclosure Management is a toolset designed to help you create and edit graphically the Extensible Business Reporting Language (XBRL(c)) tagged submissions to a regulatory agency (for example, a 10K or 10Q submitted to the SEC). You can assemble financial statements, supporting schedules, and commentaries—which may exist in Microsoft Excel, Word, or in the data source metadata—and map to and deliver the content in XBRL, EDGAR, PDF, or HTML formats. Additionally, Disclosure Management enables customers modify or extend taxonomies before the mapping process, and also use multiple taxonomies. 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.

Oracle Hyperion 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 Smart View for Office, and Financial Reporting
  - 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 accepted by XBRL-enabled software. After data is mapped, software—rather than human labor—is used to select, analyze, store, and exchange information, reducing the chances of error. Because it is a standardized language, XBRL enables you to compare 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 or 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 or regulator needs to report. XBRL also enables extensions—or modifications to a published taxonomy—for reporting specifications that are specific to the company or regulator.

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: https://www.sec.gov/info/edgar/edgartaxonomies.shtml.
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**—Administrator will 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. Disclosure Management provides the validation to ensure XBRL validity (per the XBRL specification), and enforces some regulatory rules and submission criteria (SEC, HMRC). However, additional submission criteria 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 1  XBRL Links and Descriptions

<table>
<thead>
<tr>
<th>Resource</th>
<th>Link</th>
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<tbody>
<tr>
<td>Main XBRL.org site</td>
<td><a href="https://www.xbrl.org/">https://www.xbrl.org/</a></td>
</tr>
<tr>
<td>XBRL Specifications</td>
<td><a href="https://www.xbrl.org/SpecRecommendations">https://www.xbrl.org/SpecRecommendations</a> (the current specification is XBRL 2.1)</td>
</tr>
<tr>
<td>Taxonomy Viewer (free)</td>
<td><a href="http://bigfoot.corefiling.com/yeti/resources/yeti-gwt/Yeti.jsp">http://bigfoot.corefiling.com/yeti/resources/yeti-gwt/Yeti.jsp</a></td>
</tr>
<tr>
<td>XBRL Dimensions Tutorial</td>
<td><a href="http://docs.ubmatrix.com/webhelp/XPE/3_5/Dimensions_and_Aggregation_Tutorial.htm">http://docs.ubmatrix.com/webhelp/XPE/3_5/Dimensions_and_Aggregation_Tutorial.htm</a></td>
</tr>
<tr>
<td>Information for EDGAR Filers</td>
<td><a href="http://www.sec.gov/info/edgar.shtml">http://www.sec.gov/info/edgar.shtml</a></td>
</tr>
<tr>
<td>Search the Next-Generation EDGAR System (includes XBRL submissions)</td>
<td><a href="http://www.sec.gov/edgar/searchedgar/webusers.htm">http://www.sec.gov/edgar/searchedgar/webusers.htm</a></td>
</tr>
<tr>
<td>SEC Interactive Data Webcasts</td>
<td><a href="http://www.sec.gov/spotlight/xbrl/xbrl-webcasts.shtml">http://www.sec.gov/spotlight/xbrl/xbrl-webcasts.shtml</a></td>
</tr>
<tr>
<td>IFRS Taxonomy</td>
<td><a href="http://www.ifrs.org/XBRL/IFRS-Taxonomy/Pages/IFRS-Taxonomy.aspx">http://www.ifrs.org/XBRL/IFRS-Taxonomy/Pages/IFRS-Taxonomy.aspx</a></td>
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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**—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 reused in multiple reports. 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–With support for both Classic and Oracle Enterprise Performance Management System

  **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 that the table is derived from a function grid in a Smart View report:

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>Qtr1</td>
<td>Qtr2</td>
<td>Qtr3</td>
<td>Qtr4</td>
</tr>
<tr>
<td>2</td>
<td>Gross Profit</td>
<td>1000000</td>
<td>2000000</td>
<td>3000000</td>
<td>4000000</td>
</tr>
</tbody>
</table>

- If you select cell A2, which contains the data source member Gross Profit, and then map it to the taxonomy concept Gross Profit; 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 Gross Profit. 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, then it becomes a document–level map.
- If the member in cell A2 and the data in cell B2 have different taxonomy concept associations, then 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, then the document map supersedes the data source map.
- If a document level map is removed, and there is a corresponding data source level map, then 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, then 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, then the 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. To eliminate a data source mapping from instance generation, use the *suppress functionality*. See “Deleting and Suppressing Data Source Items” on page 93.

**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 Oracle Hyperion Financial Reporting grid or another Office document. Therefore a data source XBRL map can be associated once and be accepted in the 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 up-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 concept 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 Management validates 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 enables you to choose either one or multiple data sources for mapping an item. You can see mappings for both data sources, if 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 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 supported for data source mapping. You can also use ad–hoc queries for data source mapping from Smart View.

### Navigating Between Smart View and Disclosure Management

Disclosure Management is an extension of Smart View. You can work with Disclosure Management components (Report Manager and Mapping Tool) in Smart View by using the panel's whenever you are connected to Disclosure Management.

To work with Disclosure Management components in Smart View, perform these steps:

1. In **Smart View**, select **Panel** on the ribbon.

2. In the **Smart View** panel, select the **Switch to** drop-down, and then select **Disclosure Management Mapping Tool** or **Disclosure Management Report Manager**.

   > To work with the entire Disclosure Management product, click the **Disclosure Management** tab.

   > To work with the entire Smart View program, click the **Smart View** tab.

### Selecting a Data Source

When you connect to a Smart View query that contains multiple data sources, Disclosure Management displays a Select data source dialog box. You can select either one or multiple data sources for mapping an item. A “Remember choice” option enables you 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 server.**

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

   You can select multiple data sources.

   You can view which data source is 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

You can map the data source members 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. You can use Smart Slice in a regulatory submission to provide supporting information.

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

1. In the Smart View pane, select Smart Slice.
2. In the Action pane, select Insert Smart Slice.
3. In , select Function Grid.
4. In 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.

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

The graphic 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. 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 the grid displays the 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:

2. In the Smart View pane, navigate to the Financial Reporting report.
3. Right-click the report, and then 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 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.
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 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 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 42.

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.
This chapter includes information setting Disclosure Management options.

## Setting up Server Information

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, you must specify the server name and port in the Disclosure Management Options dialog box. The server name and port should be the same as those 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 the server.

5 By default, the server access URLs associated with the server are displayed. To enter the server access URLs manually for the service access URL, select the URL and enter the address.

The Disclosure Management Service access URLs:

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

6 Click **OK**.

**Preview Options**

Disclosure Management users must download and install EDGAR Renderer. The version of EDGAR Renderer in use on the SEC website is available for download from [http://www.arelle.org/applications](http://www.arelle.org/applications) as a standalone program. EDGAR Renderer enables investors to view the interactive data filings submitted under the US Security and Exchange Commission (SEC) rules that require the use of XBRL via the SEC website.

EDGAR Renderer was created by staff of the U.S. Securities and Exchange Commission. Data and content created by government employees within the scope of their employment are not subject to domestic copyright protection. 17 U.S.C. 105. End user support is by e-mail direct to SEC at: ask-OID@sec.gov.
The installation instructions for EDGAR Renderer can be found at the following link: http://arelle.org/documentation/edgar-renderer-installation/.

Another option is to use SEC data previewer: https://datapreview.sec.gov/previewer/, which provides the capability to test how an interactive data submission in the SEC website.

To install the latest version of Python:

1. From the following link: http://arelle.org/documentation/edgar-renderer-installation/, download the latest version of Python: install-python-<x.y.z version>-arelle-windows.zip.

2. Unzip the install-python-<x.y.z version>-arelle-windows.zip folder.


4. Select Install for all users option, and then click Next.

5. By default the destination directory is C:/Python34/, and then click Next.
In Customize Python dialog, you can omit these two options: Documentation and Add python.exe to Path. Click Next.
7 Click Finish to exit.

➢ To install EDGAR Renderer:

1 From the following link: [http://arelle.org/documentation/edgar-renderer-installation/](http://arelle.org/documentation/edgar-renderer-installation/), download the latest version of EDGAR Renderer:
edgar_renderer_<x_y_z_123 version>.zip.

2 Unzip the edgar_renderer_<x_y_z_123 version>.zip folder to C:/ drive. By default the directory is C:/re3/

➢ To apply preview options:

1 From the Disclosure Management ribbon, select Options, and then General.

2 Select the following:

   a. Select **Auto Preview Published Documents** to view the Instance Viewer immediately after the report is generated.

   b. Select **SEC Rendering Engine for supported taxonomies** to use the SEC Interactive Financial Report Viewer to render the US GAAP-based instances.

   **Note:** In the SEC Rendering Engine Path field, you need to provide the directory location to C:/re3/.

3 Click OK.
Publishing Options

Several options may be chosen when publishing a document:

➤ To apply publishing options:

1 Select among the following options:
   - Include images in published XBRL and iXBRL packages—Select this option to include the image files within the XBRL or iXBRL package and include the appropriate references with the XBRL or iXBRL documents; clear the selected option to exclude the image files from the XBRL or iXBRL package and exclude any references from the XBRL or iXBRL documents.
   - Enhance financial table formatting—Select this option to auto-correct table alignments, including adjustments to currency symbols and negative numbers.

2 Click OK.

Validation

Disclosure Management provides an option to run SEC XBRL best practices validation. In addition to the mandatory validation rules required for SEC submission, Disclosure Management offers best practices that are intended to help the user to create higher quality XBRL reports, but they are not enforced during the SEC submission process.

➤ To enable SEC XBRL best practice validation:

1 Select Options, and then select XBRL.
2 Select Include Best Practices in SEC XBRL validation.

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 Optional: If you select Enable Filtering in review panel, then by default Retrieve mapping in selected area is selected.
4 In Mapping List Limit in Review panel, enter a number to restrict the list in the review pane.
5 Click OK.
Formatting

Using the formatting option, you can change the font for the XBRL mapping documents.

➢ To use default fonts:

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

2  Select **Default Font**, and select the required fonts from the drop-down, and then click **OK**.
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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 or Options button. After you define the server options, use the Connect button to log on to the Disclosure Management server.

Note: 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 timeout period, Disclosure Management considers the attempt unsuccessful. By default, the timeout period is two minutes (120 seconds). To change the timeout 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 then open the document in Microsoft Word or Microsoft Excel. This message is displayed: Document migration is required. The Disclosure Management functions will be unavailable on this document until migration occurs. Click the Migrate button on the ribbon to perform the migration.

2. Select OK.
Select the Disclosure Management tab, and then click **Migrate**.

You are asked to enter a User Name and Password.

After migration has completed, and this message is displayed: *The document was migrated successfully.*

Click **OK**.

**Note:** After migration is completed, the Migrate button is removed from the Disclosure Management ribbon.

**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. Click the **Disclosure Management** tab.
3. Select **Connect** to connect to the Disclosure Management server.
4. On the Disclosure Management ribbon, select **Register**.

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

**Viewing Data in Financial Statements**

Financial statement files are opened in either Microsoft Word or Excel, from a number of locations such as the local file system, a shared drive, or WebCenter Content Management.
Mapping Financial Reports to Taxonomies

When you create XBRL-encoded financial reports, you correlate each piece of information from the financial reports 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 regulatory agency.

Note: The process of extending a taxonomy is explained in the Disclosure Management XBRL Taxonomy Designer Guide.

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 39
- “Navigating the Disclosure Management Mapping Tool Tabs” on page 41
- “Navigating the Disclosure Management Mapping Tool Menus” on page 42

Ribbons and Menu

In Office 2007 and Office 2010, the functionality appears under a Disclosure Management functionality is displayed in a ribbon. The organization of items on the Office 2003 menu corresponds to the ribbon structure in Office 2007.

Table 2  Disclosure Management Ribbon Commands

<table>
<thead>
<tr>
<th>Ribbon Command</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Start Group: Connect/Disconnect</strong></td>
<td>Connect to or disconnect from the Disclosure Management server. A user name and password are required to use this command.</td>
</tr>
<tr>
<td><strong>Actions Group: Register</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>Actions Group: Rollover</strong></td>
<td>Roll over reports from one period to another using the originating taxonomy or a new taxonomy.</td>
</tr>
<tr>
<td>Ribbon Command</td>
<td>Description</td>
</tr>
<tr>
<td>----------------</td>
<td>-------------</td>
</tr>
<tr>
<td><strong>Actions Group: Duplicate</strong></td>
<td>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.</td>
</tr>
<tr>
<td><strong>Actions Group: Export</strong></td>
<td>Exports documents and mappings from one Disclosure Management server environment to another.</td>
</tr>
<tr>
<td><strong>Actions Group: Import</strong></td>
<td>Imports (copies) documents to a new server.</td>
</tr>
</tbody>
</table>
| **Actions Group: Publish** | ● Generates an inline XBRL (iXBRL document), and then optionally opens the document in the viewer. Documents generated in iXBRL enable users to view reports in HTML while maintaining the XBRL metadata embedded in the document. In the UK, companies must submit their company tax return online in iXBRL format.  
● Generates an XBRL instance document on the server and downloads it to the user's computer to the specified file or path, and then optionally opens the document in the viewer.  
● Renders your document for EDGAR in HTML.  
● Render your document in PDF.  
● The Excel or Word option generates a copy of the current document without Disclosure Management metadata, including mappings, from a Master Document or doclet.  
**Note:** If the document is a Word file, then "Word" is displayed; if the document is a Microsoft Excel document, the "Excel" is displayed. |
| **Map Group: Mapping Tool** | Displays the Disclosure Management Mapping Tool panel. |
● 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, you can navigate to data in the Office document by selecting a mapped item in the review list. Or you can select a section of text in the current document to view only relevant mappings in that section by clicking the Filter Selection button on the Review tab.  
You can also review mappings by clicking the Review tab in the Disclosure Management Mapping Tool. |
<p>| <strong>Map Group: Suppressed Mappings</strong> | Launches the Suppressed Mappings dialog box. This feature enables users to review currently suppressed individual cell mappings belonging to corresponding data source mappings. You can remove suppressed mappings, if necessary. |
| <strong>Map Group: Format</strong> | 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). |</p>
<table>
<thead>
<tr>
<th>Ribbon Command</th>
<th>Description</th>
</tr>
</thead>
</table>
| **Map Group: Validate** | Validates the mapped document using validation rules. including:  
  - XBRL  
  - iXBRL  
  - US SEC (EDGAR XBRL and EDGAR HTML)  
  - UK HRMC  
  - Global IRFS |
| **Map Group: Preview** | Enables you to specify the local path to the Instance document and its taxonomy, and render the instance document in a viewer. |
| **Report Group: 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. |
| **Report Group: Options** | Launches the Oracle Hyperion Disclosure Management Options dialog box where you can set global options. Use options to select Disclosure Management server options, set publish and preview options and xbrl validation and mapping options. |
| **Report Group: Show Variables/Evaluate Variables** | Provides a toggle between the Show Variables button and the Evaluate Variables button to view variable settings or variable values. |
| **Taxonomy Manager** | Provides the ability to manage taxonomy versions. The user can register taxonomies including taxonomy property artifacts as well as upload, download and register new taxonomy version. |
| **Help Group: Administrator's Help** | Displays help in the Oracle Disclosure Management Administrator's Guide |
| **Help Group: EPM Documentation** | Displays the Enterprise Performance Management System Documentation Library. |
| **Help Group: About** | Shows Oracle Hyperion Disclosure Management copyright page. |

**Navigating the Disclosure Management Mapping Tool Tabs**

In the Office add-in, the Disclosure Management Mapping Tool has these tabs:

- **Concept**—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.

- **Variable**—Create, Edit and Delete Static and Reference Variables.

- **Review**—Opens a review pane that displays XBRL mappings defined in the document.

- **Validate**—provides XBRL, iXBRL, and EDGAR validation.
  
  Allows you to validate your documents before generation. If an error occurs, a message is displayed in the Validate tab and the location in the document where the error occurs is highlighted.

**Note:** 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 Concept tab includes an Actions menu, which contains options specific to taxonomy selection, searching, and refreshing.

### About XBRL Taxonomy Concepts

Use the Concept 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.

When users change a taxonomy, they are prompted to confirm the change. If the change is confirmed, mappings that are consistent with the original taxonomy remain intact, and mismatched ones are no longer applicable and will no longer be visible. See “Changing a Taxonomy” on page 56.

If a taxonomy has already been attached to a Disclosure Management report, the taxonomy is 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 is displayed in the Taxonomy pane.

Note: If cells are selected for a table, and the concept type is eligible for group tagging (based by server side rules for corresponding concept type), then you are prompted with “Would you like to map the entire table”. If you select Yes, then one mapping is created for the selected cells. If you select No, the mappings are created for each cell.

Changing the Taxonomy Language

Taxonomies can be shown in different localized language labels based on the languages created by the author of the taxonomy. When another language is selected, all labeling related to the concept tree and its various views, search, and detail reflect the selected language.

Taxonomies can also be shown by their “Name.” The “Name” option shows the unique XBRL name that is defined for a concept. The “Name” option is useful for users who prefer to view taxonomy concepts with their given XBRL name rather than their localized labels.

To change the language of the taxonomy:
1 Select the Disclosure Management Mapping Tool.
2 In the panel, select the Concept tab.
3 From the Actions drop-down, click Select a Taxonomy.
4 With an open taxonomy, click on the panel ribbon and select a language code, or select Name to display XBRL taxonomy names.

Taxonomy Views

Taxonomies and tree structure views are defined in the taxonomy. Disclosure Management provides five views, (Presentation, Definition, Dimension, Calculation and Tuple) which can be viewed on the Concept tab of the Disclosure Management Mapping Tool panel. You display a view for an active taxonomy on the drop-down list (located on the far right of the Concept tab ribbon).
Available views:

- Presentation View–Provides hierarchical organization of elements from parent to child. The organization can be similar to your financial report organization.

- Definition View–Contains miscellaneous multidimensional relationships in the taxonomy. It describes how the elements relate to each other. Which represents the definition linkbase from your taxonomy.

- Dimension View–Displays the flat list. After you select a view, the top pane shows the primary items defined in the active taxonomy.

  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 tab updates to display the default dimensions that are assignable to all taxonomy members.

- Calculation View–Provides hierarchical organization of concepts indicating calculation relationships and indicates how different concepts relate to each other through rollups. The totals are the parent nodes, and the contributors are represented as the leaf nodes. The concepts are displayed with debit and credit indicators and the weight indicators next to each item. This information is also displayed in the Details tab.

- Tuple View–Provides a collection of related concepts. A tuple provides these concepts to be reported as a grouping, such that several different groupings of the same concepts may be reported. Tuples may also include nested tuples, although a circular dependency may not exist.
To change to taxonomy views:

1. In the Disclosure Management Mapping Tool, select the Concept tab.

2. With an open taxonomy, click the taxonomy view drop-down, and then select a taxonomy view.

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 designer. A concept shown in one view may not appear in another view, and one concept can appear multiple times in the same view.
Disclosure Management supports five taxonomy views:

- Presentation
- Calculation
- Definition
- Dimension
- Tuple

To change the view:

1. Select the Concept tab.
2. With an open taxonomy, click , and then 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. XBRL calculations represent simply addition and subtraction across concepts whose values share the same context (point in time) and unit (measure) references.
Definition View

The Definition view contains miscellaneous relationships in the taxonomy. Most commonly, it is used to represent dimensional relationships.
Dimension View

The Dimension view provides 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

Provides 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 tuples.
Mapping Concepts

Mapping enables you to correlate taxonomy concepts with financial statement data. You can map one item multiple times to create multiple fact values.

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

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

   You can select a word, sentence, or paragraph of free-form text in Microsoft Word.

   For Microsoft Word tables, you can select a data value or multiple cells before mapping.
You can map Taxonomy Concepts by dragging in Microsoft Word or Excel.

2 In the Disclosure Management Mapping Tool panel, select the Concept tab, and then select a taxonomy concept. Click .

When a report or 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 In the document, highlight the data source member (metadata label).
2 In the Smart View ribbon, select Panel.
3 In the Panel, select Switch to, and then select the Concept tab.
4 Navigate to the taxonomy concept in the Taxonomy pane, and then 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, Chapter 3, “Retrieving Data from Financial Services”.

Removing Mapped Concepts

You can remove a taxonomy concept map from a data point in an Office document or an Oracle Hyperion data source. If your selection includes multiple data points that are mapped, then Remove Mappings dialog displays the associated mappings of the data points.

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

1 In the Disclosure Management Mapping Tool, select the Concept tab.
2 In the taxonomy list, select an XBRL concept.
3 Click to remove the mapping.
4 The Remove Mappings dialog displays, the list of values that are mapped for the selected XBRL concept.
5 Select the rows that you want to delete, and then click .

Note: Select to reverse the deleted row.
6 Select OK.

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

Caution! You must be aware that after removing the mapped concepts, you cannot perform undo option. You need to remap the XBRL concept for creating the taxonomy concept.
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. You can create global contexts and units that can be used in Microsoft Excel and Word.

To apply a quick mapping:

1. Navigate to the taxonomy concept in the Taxonomy pane, and then 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.
   
   Using the shortcut keys: Ctrl+Shift, you can select a word, sentence, or paragraph of free-form text in Microsoft Word.

   From tables in Microsoft Word, you must select multiple cells before mapping.

   You can map taxonomy concepts 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. After the nil value is assigned, a new entry is displayed in Review tab 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:AccountsReceivableNetCurrent contextRef="I-2010" 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 of the Disclosure Management Mapping Tool. This information reflects properties related to the selected concept, such as Label, Name, or Data Type. Note that some properties are optional.

Table 3  Concepts Detail Pane Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Label</td>
<td>Identifies the human-readable name for the concept.</td>
</tr>
<tr>
<td>Name</td>
<td>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.</td>
</tr>
<tr>
<td>Data Type</td>
<td>Identifies the expected data format that can be associated with the concept (such as numeric or string).</td>
</tr>
<tr>
<td>Abstract</td>
<td>You cannot use an abstract comment to map data in a report or document.</td>
</tr>
<tr>
<td>Period Type</td>
<td>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, you cannot associate a context to a taxonomy concept whose period type is “duration.”</td>
</tr>
<tr>
<td>Balance</td>
<td>This optional attribute identifies the balance associated to a numeric value. Possible values: credit or debit.</td>
</tr>
<tr>
<td>Tuple</td>
<td>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.” 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 87.</td>
</tr>
<tr>
<td>Substitution Group</td>
<td>An XSD (XML schema) entity that enables the implementation of a multiple inheritance structure. Many substitution groups are available in XBRL and can be defined in regulator taxonomies if desired.</td>
</tr>
<tr>
<td>Documentation</td>
<td>Identifies any specific citations used to provide further documentation about the concept.</td>
</tr>
</tbody>
</table>
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 taxonomy maps exist in the Office document. If a taxonomy map does exist, then this 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”), then these mappings are reported as errors during validation.
- If the document has data source level maps (related to the previous taxonomy), then 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 mapping has been made to the document, then 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, click .
2. In Label, enter a name for the concept.
3. Optional: In the Name, enter a 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.

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

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

7 Click **OK**.

The search results are displayed in the Search Results tab.

### About XBRL Contexts

In the instance document, the context provides a unique identifier to the combination of entity, scheme, and reporting periods assigned to an individual fact or value from the report. Along 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 XBRL context:

1 **Select the Context tab.**

2 Click **+**.

3 **In Name**, enter a 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 a 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 that represents fact.

Every taxonomy concept that 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**, click to select the starting period for the reporting period.

When entering the date, use the \textit{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, then the data is entered as \textit{dd/mm/yyyy} even when it is a US GAAP taxonomy.

8 In **To**, click 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 \textit{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, then the data is entered as \textit{dd/mm/yyyy}.

9 **Click OK.**

The context is added to the Context Listing pane and also on the corresponding Details tab.

**Mapping Contexts**

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

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

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 by dragging in Microsoft Word or Excel.

2 In the Disclosure Management Mapping Tool panel, **Concept tab**, select an XBRL concept, and then 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.
Caution! You must be aware that after removing the mapped context, you cannot perform undo option. You need to remap the XBRL context for creating the taxonomy concept.

To remove a mapped context one data point or multiple data points in an Office document:
1. Select the mapped data points.
2. Click . The Remove Mapping dialog is displayed.
3. Click to remove the mapped context.
4. Click OK.

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

To update a context:
1. In the Context Listing pane, select the Context tab, and then click .
2. Update the context details, 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.

To remove a context:
1. In the Disclosure Management Mapping Tool panel, in the Context pane, and then select the context that you want to remove.
2. Click .
3. Click OK.

Looking Up Contexts
Use the Lookup feature on the Disclosure Management Mapping Tool pane to find context by Name, Type, From or To periods for the current document.

To look up a selected context:
1. On the In Disclosure Management Mapping Tool, Context tab Lookup field, enter a context value.
2 Click ⬆️ to search up in the listing. Click ⬇️ to search contexts forward.

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

### Viewing Context Detail

Context details are displayed in the Context Details pane for a selected taxonomy context. The information reflects properties related to the selected context, such as Name, Entity ID, Type, and From or To periods.

<table>
<thead>
<tr>
<th>Table 4</th>
<th>Context Detail Pane Fields and Descriptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Field</td>
<td>Descriptions</td>
</tr>
<tr>
<td>*Name</td>
<td>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.</td>
</tr>
<tr>
<td>*Entity ID</td>
<td>Specify a unique identification for the entity, company, or institution. The entity ID describes any distinguishing context. enter a company’s SEC CIK number.</td>
</tr>
<tr>
<td>Note: If the instance document has only one company association, do not include the company name in the entity ID field.</td>
<td></td>
</tr>
<tr>
<td>*Scheme</td>
<td>Specify a reference to the naming authority for the entity ID. Typically this value is a URL. For example, you could specify that the context references the US GAAP framework.</td>
</tr>
<tr>
<td>*Type</td>
<td>Specify the time period in which the fact is relevant. Valid options are:</td>
</tr>
<tr>
<td>• Instant—Specific date. For example: 11/28/2009</td>
<td></td>
</tr>
<tr>
<td>• Duration—A period of time with defined beginning and end dates. For example, 11/28/2009 through 5/28/10.</td>
<td></td>
</tr>
<tr>
<td>• Forever—Not date or period restricted</td>
<td></td>
</tr>
<tr>
<td>*From</td>
<td>Specify the start date of reporting period. Enter the date in xx/xx/xxxx format. To select a date from the Calendar, click 📅.</td>
</tr>
<tr>
<td>Note: 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.</td>
<td></td>
</tr>
<tr>
<td>To</td>
<td>Specify the end date of the reporting period. Enter the date in xx/xx/xxxx format. To select a date from the Calendar, click 📅.</td>
</tr>
<tr>
<td>Note: The date format defaults to the current locale of the browser. For example, if the browser locale is set to a European locale, then the data is entered as dd/mm/yyyy even in a US GAAP taxonomy.</td>
<td></td>
</tr>
</tbody>
</table>

### 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. On the Disclosure Management Mapping Tool panel, select the Unit tab.
2. Click .
3. In Name, enter the name of the unit.
4. In Measure, select the unit type or enter a unit type.

The displays a list of unit types derived from the mappingtool.properties file and can be edited.
5. If you selected a , check Divide by, and then specify the denominator in Denominator.
6. Click OK.

The following table provides you more information on the Unit entry fields.

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>*Name</td>
<td>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.</td>
</tr>
<tr>
<td>Measure</td>
<td>Optional: Select the unit in which numeric items have been measured; for example, dollars, shares, Euros, or dollars per share.</td>
</tr>
<tr>
<td></td>
<td>- Currency values must have currency unit types recognized by the International Standards Organization standard ISO 4217. See: <a href="http://www.iso.org">www.iso.org</a> that were valid at the time the measurement occurred.</td>
</tr>
<tr>
<td></td>
<td>- Shares values must have a unit measure of “shares.”</td>
</tr>
<tr>
<td></td>
<td>- 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.”</td>
</tr>
<tr>
<td>Divide by</td>
<td>Optional: Enables the division of measured values using the measure shown in the Denominator field.</td>
</tr>
<tr>
<td>Denominator</td>
<td>Optional: Select the measure that functions as the divisor of the measure shown in the Measure field. For example, if ISO 4217: USD is in the Measure field, you could select “shares.”</td>
</tr>
</tbody>
</table>

Mapping Units

To map a data point in the Office document (report or document level or function grid in Smart View):
1. Select the data point to map.

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 units by dragging in Microsoft Word or Excel.
In the Disclosure Management Mapping Tool panel, click the Unit tab, and then select a unit from the list.

Click . The mapped data point is highlighted.

Removing Mapped Units

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

Caution! You must be aware that after removing the mapped unit, you cannot perform undo option. You need to remap the XBRL context for creating the taxonomy concept.

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

1. On the Disclosure Management Mapping Tool, select the Unit tab.
2. Click to display Remove Mappings.
3. Select a mapped unit, and then click .
4. Click OK.

Updating Unit Detail

To update a unit:

1. In the Disclosure Management Mapping Tool, select the Unit tab.
2. In the Unit Listing pane, select the unit, and then click to update the Unit.
3. Update the unit details, 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. In the Disclosure Management Mapping Tool pane, select the Unit tab.
2. In the Unit Listing pane, select a unit.
3. Click .
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 the Disclosure Management Mapping Tool pane, select the Unit tab.
2 In Lookup field, enter the lookup by unit value.
3 Select ▲ to search up in the listing or ▼ to search down in the listing.

The value is highlighted in the Unit listing pane.

About Footnotes

Business reports often include footnotes, which are explanatory textual details about business data. 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 On the Disclosure Management Mapping Tool panel, select the Footnote tab.
2 Select .
3 In Footnote, in Name, enter a descriptive name for the footnote.

For example, if you are adding a footnote about revenue, you might enter Revenue Recognition.
4 Select Formatting to view the formatting options.

See Table 6 on page 65.
5 Enter the footnote text.

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 Click **OK**.

### Mapping Footnotes

- To map data points to a footnote in the Office document (report or document level or function grid in Smart View):
  1. Open the Disclosure Management Mapping Tool pane, and then click the **Footnote** tab.
  2. In the document, select the data point to map.
     - 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.
  3. Select the footnote that you want to map, and then click ![map footnote]. The mapped data point is highlighted.

### Removing Mapped Footnotes

You can remove a mapped footnote for data points in an Office document or an Oracle Hyperion data source.

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

- To remove a mapped footnote for data points in an Office document:
  1. In the Disclosure Management Mapping Tool pane, select the **Footnote** tab.
  2. Select ![remove mappings] to display the Remove Mappings dialog.
  3. Select a mapped footnote, and then click ![remove footnote].

**Note:** You can undo the action by clicking **Reset**. However, after you click **OK**, the removed footnote cannot be undone.

4 Click **OK**.
Updating Footnotes

➢ To update a footnote:

1  In the Disclosure Management Mapping Tool panel, select the Footnote tab.
2  In the listing pane, select the footnote, and then click 
3  In Footnote, update the details, and then click OK.

Deleting Footnotes

You can remove an XBRL footnote. Deleting a Footnote affects all mappings that are associated with the deleted footnote.

➢ To remove a footnote:

1  In the Disclosure Management Mapping Tool panel, select the Footnote tab.
2  In the listing pane, select the footnote to be removed.
3  Click 
4  Select Yes in the confirmation message box.

Formatting Footnotes

You can format a footnote by applying the standard word processing formatting, manage indentation and spaces, and format a word, number, or an paragraph.

Table 6  Footnote Formatting Options and Descriptions

<table>
<thead>
<tr>
<th>Formatting Icon</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Font Type</td>
<td>Font Type</td>
</tr>
<tr>
<td>Font Size</td>
<td>Font Size</td>
</tr>
<tr>
<td>Bold</td>
<td>Bold</td>
</tr>
<tr>
<td>Italic</td>
<td>Italic</td>
</tr>
<tr>
<td>Underline</td>
<td>Underline</td>
</tr>
<tr>
<td>Subscript</td>
<td>Subscript</td>
</tr>
<tr>
<td>Formatting Icon</td>
<td>Description</td>
</tr>
<tr>
<td>----------------</td>
<td>---------------------------</td>
</tr>
<tr>
<td></td>
<td>Superscript</td>
</tr>
<tr>
<td></td>
<td>Justify Left</td>
</tr>
<tr>
<td></td>
<td>Undo</td>
</tr>
<tr>
<td></td>
<td>Redo</td>
</tr>
<tr>
<td></td>
<td>Clear Styling</td>
</tr>
<tr>
<td></td>
<td>Rich Text Editing Mode</td>
</tr>
<tr>
<td></td>
<td>Source Code Editing Mode</td>
</tr>
<tr>
<td></td>
<td>Foreground Color</td>
</tr>
<tr>
<td></td>
<td>Background Color</td>
</tr>
<tr>
<td></td>
<td>Justify Center</td>
</tr>
<tr>
<td></td>
<td>Justify Right</td>
</tr>
<tr>
<td></td>
<td>Justify Full</td>
</tr>
<tr>
<td></td>
<td>Bullet</td>
</tr>
<tr>
<td></td>
<td>Numbered List</td>
</tr>
<tr>
<td></td>
<td>Outdent</td>
</tr>
<tr>
<td></td>
<td>Indent</td>
</tr>
<tr>
<td></td>
<td>Add Link (Launches Explorer User prompt)</td>
</tr>
<tr>
<td></td>
<td>Remove Link</td>
</tr>
</tbody>
</table>

**Looking up Footnotes**

Use the Lookup feature to find footnotes.
To look up a footnote:

1. In the Disclosure Management Mapping Tool pane, select the Footnote tab.
2. In Lookup field, enter the footnote name.
3. Click ↑ to search backward in the listing or click ↓ to search forward in the listing.
   The matching footnote is highlighted in the Footnote pane.

About Variables

Variables contain a value that can be used repeatedly across Master Documents and doclets. You can edit variable to display a different value in all the places to which the variable is mapped.

A placeholder for a variable is placed in a Master Document or doclet to indicate a variable mapping. When the document or doclet is evaluated, the value associated with the variable replaces the placeholder. Variable types:

- **Static Variable**: Created with any user defined value and mapped in the document or doclet. Variables can be numbers, dates, symbols, strings, and so on. Static Variables are defined in one location using the Variable tab. The variable is a placeholder for that text in any location in the documents. When evaluated, the placeholder displays the value of the variable in the mapped areas. You can use a variable for a date. When you update a rollover document, for example, when you update the variable, the date is updated throughout the document. Static variables can be edited from any doclet associated with a given Master Document. The original doclet information of the static variable is retained, no matter where it was edited. For example, if a static variable created in doclet1 is edited in another doclet or Master Document, the static variable value is updated and the original doclet information is retained.

- **Reference Variable**: You can use any text or image in a document or doclet to create a reference. After you create the reference variable, you can map the variable to create cross-reference or page-reference hyperlinks. If your document contains a table of contents, you can use reference variables to add a table of contents text and page numbers.

Creating a Static Variable

To create a Static Variable:

1. In the Disclosure Management Mapping Tool, select the Variable tab.
2. Click +, and then select Static Variable.
3. In the Static Variable dialog Name field, enter a unique identifier. For example, CURR_YEAR. You must not use special characters and should not have spaces between words.
4. In Value, enter a value. For example, April 1, 2012.
5. Click OK to save the variable.
Creating a Reference Variable

Reference Variables are useful in identifying key words, phrases and locations within a document. The reference variable identifies a location or a selection of text that you name and identify for future reference.

1. To create a reference variable:
   1. Select some text, image, or data in the document or doclet.
   2. In the Disclosure Management Mapping Tool, select the Variable tab.
   3. Click \( \text{select Reference Variable} \), and then click Reference Variable.
      The selected text is populated in the Value field of the Reference Variable dialog.

   Note: If data in a data source grid is selected, the variable is created at the document level but not at the data source level.
   4. In Name, enter a unique description. You must not use special characters and should not have spaces between words.
   5. Click Link to create the link for a selected text.
   6. Click OK.

Locating Reference Variables

You can view the location of reference variables in a doclet and Master Document.

1. To locate variables:
   1. Open a doclet or Master Document.
   2. In the Disclosure Management Mapping Tool, select the Variable Tab.
   3. Right-click a reference-type variable.
      The Reference Variable dialog is displayed.
   4. Click Locate.
      The reference variables are highlighted on the document.
   5. Click OK to exit.

Mapping Static Variables

After you create static variables, you can map them in your document.

1. To map a static variable:
   1. In the document, select a location where you want the variable to be displayed.
   2. In the Disclosure Management Mapping Tool, select the Variable tab to display the variables list.
3 Select a Static type listing, and then click 📝.

Mapping Reference Variables

You can map the Reference variables as Cross references, Page references, and links.

Mapping Reference Variables as Cross Reference

After you create a reference type variable, you can map them as a cross reference. For example, if you create a reference variable named “Statement of Operations,” you can map that text to another location as a cross reference. On evaluation, the value of the reference variable “Statement of Operations” is displayed in the mapped location.

To map reference variables as cross reference

1 In the document, highlight a location where you want to add a cross reference.
2 In the Disclosure Management Mapping Tool, select the Variable tab. The variables list is displayed and search for a Reference type variable.

Note: You can sort the variables by type and search.

3 Highlight a reference variable, and then click 📝.
4 In the Map Variable, click Cross Reference to insert the value of the reference variable. This is the default setting.
5 Optional: Click Insert as Hyperlink to add a link to the location of the reference variable.
6 Click OK.

Mapping Reference Variables as Page Reference

The Page Reference inserts the page number of the reference variable in the mapped location. You can select a reference variable and map it to the desired location. For example, you can place the mapping in the table of contents. As a result, the page numbers are displayed. You can also set up a hyperlink to the reference variable, so when you click the page number, you will link to the reference variable in the document.

To map reference variables as page references:

1 In the document, highlight a location where you want to add a page reference.
2 In the Disclosure Management Mapping Tool, select the Variable tab. The variables list is displayed and search for a Reference type variable.

Note: You can sort the variables by type and search.

3 Highlight a reference variable, and then click 📝.
4 In the Map Variable, click Page Reference to insert the page number reference of the reference variable location.

5 Optional: Click Insert as Hyperlink to add a link to the location of the reference variable.

6 Click OK.

Mapping Reference Variables as Links

You can select a reference variable to create links, and these variables are displayed as a text in the document. For example, in hyperlink mapping you can add the text “Click Here” to display in the document, which in turn redirects you to the reference variable.

In Screentip Text, you can define the text that are displayed, when you rest the cursor over the link.

To map links to reference variables:

1 In the document, highlight a location, where you want to add a hyperlink.

2 In the Disclosure Management Mapping Tool, select the Variable tab. The variables list is displayed and search for a Reference type variable.

Note: You can sort the variables by type and search.

3 Highlight a reference variable, and then click .

4 Click Hyperlink.

5 In Text to display , enter the text that you want to display in the document.

6 In the Screentip Text field, enter the text that you want to be displayed, when you hover mouse on the selected text.

7 Click OK.
Viewing the Variable Listing

Variables can be viewed in the Variables pane of the Disclosure Management Mapping Tool. The information includes:

- **Name**: — User–defined variable name assigned to the user. No spaces are allowed.
- **Value**: — For the static variable, the values are entered by the user. For the reference variable, the values are selected from the document.
- **Type**: — Static or Reference.
- **Location**: — The name of the doclet where the variable was created. If the variable is created in the Master document, then the report name is displayed.

Clicking on a variable in the list, and its mapping are reflected in the bottom pane. The information includes:

- **Value**: — Using Word, the page and line number where the mapping is located in the document. Using Excel, the page and cell location (row and column) where the mapping is located in the document.
- **Type**: — For reference variable, the mapping types that are displayed. They can be Cross Reference, Page Reference, or Hyperlink. For Static variable, the Static Variable type is displayed.
- **Location**: — The name of the doclet, where the mapping was done.

Editing Variables

To edit a variable, select a variable, and then click 💡.

- Select a Static variable, and then enter a new value. Click OK.
- Select a reference variable, and click Locate to view the current location of the reference variable in the document, the location is highlighted in yellow. In the document, select a new location, and then click Link. Click OK.

**Note:** Click ⚙️, to update the mapped locations of the variables.

**Note:** You can edit reference variables only from the doclet in which they were created.

Deleting Variables and Removing Variable Mappings

When you delete a variable, you also delete all the mappings. If any mappings for the deleted global variable exist in a document, they are automatically removed. If a variable is mapped in multiple doclets, and the variable is removed from the Master Document, then the variable is removed from all the doclets.
You can remove a variable mapping from anywhere in a Master Document or a doclet regardless of where the variable was created. Removing a mapping causes the removal of variable information from that location in the document.

➢ To delete variables:
1. In the Disclosure Management ribbon, select Mapping Tool, and then select the Variables tab.
2. Highlight a variable, and click Action drop-down list, and then select Delete.

➢ To delete a variable mappings:
1. In the Disclosure Management ribbon, select Mapping Tool, and then select the Variables tab.
2. In the Details tab, highlight a variable mapping, click Action drop-down list, and then select Remove Mapping.

Viewing Variable Mappings in your Document

You can select a mapping in the Details tab to highlight the mapping location in a current document.

➢ To view mappings:
1. In the Disclosure Management ribbon, select Mapping Tool, and then select the Variables tab.
2. In the Variables tab, click a variable to display the mappings in the Details tab.
3. Do the following to see the mapping in the document:
   - Double-click a variable mapping.
   - Highlight a variable mapping, then click the Locate Value icon.
   - Highlight multiple variable mappings, then click the Locate Value button.

Evaluating Variables

On the Disclosure Management ribbon, you can toggle between the Show Variables and Evaluate Variables button to view variable values or variable definitions. Limitation:

- In Microsoft Excel and Word doclets, page reference variables cannot be evaluated the page number value represents its position within the scope of the Master Document only. The page reference evaluates correctly from the Master Document.

- In Microsoft Excel and Word doclets, clicking a link variable in evaluated mode navigates to the location if the link target is in the same doclet. If the link target is in a different doclet, then by clicking the link does not affect. All links are linked correctly from the Master Document.

- In the Master Document, all variables coming from all doclets are evaluated correctly.
About Dimensions

A dimension is a slice or axis of a hypercube. In some taxonomies, a dimension is known as an “Axis” and a hypercube is known as a “Table”. XBRL defines two types of dimension:

- **Explicit Dimensions**: — The domain and members are known. The breakdown structure and content is explicitly defined in the taxonomy.

- **Typed Dimensions**: — The domain members are unknown, including the breakdown structure and content. These members may be infinite or impractical to enumerate explicitly in the taxonomy.

You can use an XBRL dimension to add content to a measure value. 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 concept contains a Region dimension and a Product line dimension, you can reuse the Region and Product line dimensions for other concepts as well. The Revenue concept must choose one value from each dimension. So you can’t report Revenue without saying which Region or which Product line is applicable, because doing so would generate a validation error.

Some taxonomies specify a default, which is generally the Domain. So a default for the Region dimension could be All Regions and for Product line could be All Products. With these two defaults in place, a reported Revenue with no explicitly mapped dimensions would indicate that you are reporting Revenue for All Regions and All Products.

The following image shows the Default notation on the Dimension Members tab.
In the mapping process, dimension members become associated with an XBRL context. As such, the dimension mapping is associated with the concept map (that is a fact value) only through the context.

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

Basic terminology for XBRL dimensions:

- Hypercube—Expresses a collection of dimensions. The hypercube defines which dimensions are associated with which primary items
• Primary Item—A concept that represents a line item in a financial report. When a hypercube is associated with a primary item, the primary item determines which dimensions may be applied.

• Dimension—Category by which information is reported.

• Domain and Domain Members—A set of all domain members that are used to express a dimension.

**Mapping Primary Items**

After primary items are shown by selecting the Dimension view on the Concept tab, you map primary items in the same way in which you map 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. In the Disclosure Management Mapping Tool panel, confirm that the Dimension view is selected on the Concept tab.

2. In the document, select the primary item to map.

3. In the Concept tab, click [ ].

**Mapping Domain and Domain Members**

After you select a primary 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:

• You can map multiple domains, domain members, or both from different to the same fact value. For example, you can map the domain members “Soda” and “New York” to the same fact value.

• Mapping multiple domain members from the same dimension to the same fact value is not enabled. For example, you cannot map the domains “East” and “West” from the “Regions” dimension to the same fact value.

• Hypercubes and dimensions are always abstract and Disclosure Management does not enable mapping to Office document data.

• Default dimensions - Some taxonomies specify a default for a dimension, which is typically the domain. When the default is the intended dimension value, no dimension mapping is needed. Rather, it is inferred. The following image shows a default notation on the Dimension Members tab.
To map a domain or domain member:

1. In the Disclosure Management Mapping Tool panel, confirm that the Presentation or Definition view is selected on the Concept tab.

2. In the document, select the domain item to map.

3. Select the domain or domain member.

4. In the Dimension Members tab located on the bottom pane, click exclamation mark.
Report Level Mapping

When mapping a dimension for a report-level mapping, Disclosure Management allows you to map:

- To perform the report-level mapping in Disclosure Management:
  1. The primary item mapping is performed on a cell in the document, using the Concept tab.
  2. You must map a dimension to an individual cell.

You can map a dimension to a selected cell, using the Dimension Members tab.
You can map a dimension to the multiple cells.

You can map the dimension to the group of cells, using the **Dimension Members** tab.
Data Source Level Mapping

For data source tagging only, when mapping a data source dimension, Disclosure Management allows you to map:

1. The primary item:

2. A dimension to a header:
3. A cell to a dimension:

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 or 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.

Prerequisites for creating a dimension map:

- 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 should not be mapped to data that is also mapped to the concept CompanyName. Disclosure Management enables you create the mapping. If you cannot create the mapping, then it may display a validation error.

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).

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:

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>East</td>
<td></td>
<td></td>
<td>West</td>
</tr>
<tr>
<td>2</td>
<td>Qtr1</td>
<td>Qtr2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Revenue</td>
<td>500000</td>
<td>510000</td>
<td>400000</td>
<td>420000</td>
</tr>
<tr>
<td>4</td>
<td>Profit</td>
<td>600000</td>
<td>610000</td>
<td>550000</td>
<td>560000</td>
</tr>
</tbody>
</table>

- 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, only two explicitly defined 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).

**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 in the same way that you map regular contexts. For version 1, you cannot rename the automatically 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 (for 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 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.

**Applying Typed Dimensions**

Unlike Explicit dimensions, in which the breakdown in the taxonomy is known (finite) and listed. Typed dimensions are used when the breakdown structure and content is unknown, infinite or impractical to enumerate explicitly. Typed dimension values are defined by the preparer and are not present in the taxonomy. The preparer can create infinite members, according to their reporting entity’s requirement. For example, a typed dimension for “Sales Representation Name” can be reported multiple times for each “Sales” person.

Disclosure Management supports the ability to tag typed dimension meta-values at the document level and from all Disclosure Management supported data sources.

After Typed dimensions are defined, they can be mapped, reviewed, validated, rolled over, exported, and published in the same manner as explicit dimensions.

Mapping requires a primary item mapping, contextual mapping, and (optional) Unit mapping (Based on the data type of the primary item. As financial items tend to be monetary, the user should always map a unit to the primary item to avoid XBRL validation errors).

**Creating a Typed Dimension Instance**

You need to open a registered report, and select a taxonomy that contains typed dimension definitions, and then select a dimension member. You can create an instance by identifying a primary item on the Master Document, and map each values associated with the primary item, and then map the entire area of values in the Master Document associated with the primary item.
To define typed dimension values:

1. Click to display the Mapping Tool panel.

2. Click the Concept tab, and navigate to an XBRL concept in the taxonomy containing typed dimension definitions.

3. Select the required XBRL concept such that the “Dimension Members” tab in the lower pane displays both associated explicit and typed dimensions. To identify the Typed dimensions use Edit Dimension.


   Note: Edit Dimension indicates that it is a typed dimension.

   All the instances of the typed dimension definitions, if available, display on a typed dimension tab located to the right of the Dimension Members tab.

5. Click New.

6. To associate the dimension values to a value header, highlight the value header in the document, and then click.

7. You can map the values associated with the value header. On the Concept tab, select the typed dimension.
8 In the document, select a value that you want to map, and then click \( \text{Attach Mapping} \). The mapped item is highlighted.

9 After mapping all the values to the selected value header, on the bottom pane, select the dimension.

In the document, select the region that represents the values, and then click \text{Select the region in the document that represents the values, and then click Attach Mapping}. 

\[ \text{Attachment Image} \]
Using Disclosure Management for EDGAR HTML Generation

This section describes the process for validating and publishing EDGAR HTML documents for SEC filings.

Creating EDGAR Documents with Disclosure Management

For SEC filers, Disclosure Management offers a comprehensive solution to create, validate, and publish both EDGAR HTML and XBRL filings for the SEC. Using Disclosure Management, users can generate both the EDGAR HTML and XBRL filing documents from the DM Master document while ensuring that the generated output is compliant with EDGAR Filer Manual validation rules.

The following steps focus on EDGAR HTML generation, but are intended to be used with your XBRL creation steps. You can use the same Master Document and doclets to generate HTML and XBRL documents.
To create EDGAR documents:

1. Incorporate your Financial Reporting content into your Microsoft Word and/or Excel doclets. For EDGAR HTML generation, create additional doclets to include non-XBRL content, including the cover page, table of contents, additional notes, and other content.

2. Incorporate your doclets into the Master Document.

3. If desired, use Disclosure Management Variables to help manage the Table of Contents or keep common data in sync.

4. Finalize the look, and feel of the Master Document. The Master Document should look like the final report that you intend to generate into EDGAR HTML. Therefore, ensure that doclets are arranged in order, formatting is appropriate, and undesired HTML content is hidden from view, for example, DEI tagging information for the XBRL filing.

5. Before validation or generation steps, ensure that Disclosure Management Variables are in “Evaluated” mode so that Master Document is displayed as in its final state.

6. On the Disclosure Management ribbon, select Validate, then US SEC, and then EDGAR HTML to check your documents against the HTML validation rules for the EDGAR Filers Manual.

7. Review and resolve errors.

8. On the Disclosure Management ribbon, select Publish, and then EDGAR HTML to generate the final documents. An EDGAR file save dialog box is displayed.

9. Specify a ZIP file name and click Save. The ZIP file name will be the name as your HTML document. You can rename this document later. All appropriate documents are saved into the named ZIP file. The ZIP file includes the EDGAR HTML document and image files that are used in your report.

After your documents are generated in the final step above, Disclosure Management’s role in publishing your documents is complete. The filer must submit the documents into the SEC website. Ensure that the appropriate EDGAR access codes are applied to submit your documents through the SEC submission system. See the EDGAR Filer Manual at http://www.sec.gov/info/edgar/edmanuals.htm.

### Formatting Guidelines

Formatting considerations are important when creating your Disclosure Management documents to ensure the proper look-and-feel of the resulting EDGAR HTML document. The filer must create and maintain the desired formatting within the Disclosure Management Master Document and doclets using standard Microsoft Office capabilities.

Based on the final formatting within your documents, Disclosure Management provides the most accurate representation possible when publishing the content to EDGAR HTML.

Not all Microsoft Word formatting translates cleanly into HTML. For example, Word supports the use of tabs, and HTML does not. As a result, tables created in Word using tabs rather than Word table objects do not retain the column and row alignments in the final HTML output. For these and other common formatting tips, white paper, which ships with the product and is also at http://support.oracle.com. Review these guidelines to ensure the most accurate formatting in your documents.
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”), does not sufficiently 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 existing tuples defined in a taxonomy.

Working with Tuples

In the instance document a tuple group describes a collection of tuple members nested in a tuple node. Like XBRL contexts, units and footnotes, tuple groups are created and deleted by the Disclosure Management Mapping Tool. However, tuple groups are stored in the map repository. Tuple parents are typically abstract (cannot be mapped) and its child members (also known as tuple members) are not 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 be created and deleted only from within their tuple group. You cannot create a tuple group from an embedded parent tuple. Few information about embedded tuple group parents is not stored in an Office document.

Using the Tuple View

You can display the Dimension view for an active taxonomy in the relationship view list to the right of the Concept tab ribbon. After you select the tuple view, the top panel shows the tuple nodes.

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. In the Disclosure Management Mapping Tool panel, select the Concept tab.
2. Open a taxonomy that uses tuples, in the Taxonomy pane, click on .
3. Select 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.
3. Create a tuple instance, click on .
4. Enter a name for the tuple instance.

The tuple tree is recreated on the Tuple Group tab located on the bottom pane.

5. On the Tuple Group tab, map tuple members using the same mapping paradigm used to map regular concepts (in the presentation view).

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If a member must be mapped to multiple items (for example, "Address Line 1"), create a second instance of the tuple member in the tuple group. Select the “Address Line 1” member, and then click +. In the graphic below, a second instance of “Address Line 1” was added to the Tuple Group.

### Rolling Over Disclosure Management Documents

Using Rollover, you can roll over reports from one period to another using the originating taxonomy or a new taxonomy. Key operations performed during rollover:

- 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.
- Identifies and rolls over mappings by namespace, allowing users to specify new target namespaces as needed. Any changes in the referenced taxonomies are reflected in the rollover process.

To roll over a document:

2. From the Disclosure Management ribbon, click Rollover.
3. Click Next.
4. In Report Location, click Browse, navigate to the folder, and enter the report name, and then click Next.
5. Select the new taxonomy from the registered taxonomy list, and then click Next.
6. In the Report Name, enter the new report name.
7. In the XBRL Instance Name, enter the name of the new XBRL instance, and then click Next.
The Retrieving Taxonomies Data screen is displayed while it collects source and target taxonomies from the server. When completed, click **Next** to display the Rollover Rules (namespaces) screen.

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

8 To view the new report, select **Open the new report**, and click then **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 textual information that is mapped to a qualitative or non monetary taxonomy concept; 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 the appropriate data type, and map the block text.
Nested Tags

Disclosure Management supports any level of nested tags where a data value can be tagged within another tag. Use nested tags when tagged items are displayed several times in an instance document. For example, a fractional value may be tagged within block text, which itself has to be tagged separately within a text tag. In this case, the fractional value is displayed twice in the document. In one instance the fractional value is included in the block text, and then the value is tagged as a numeric.

Disclosure Management handles nested tags based on which items are mapped and where the mapping occurs:

- When a tag is created (a concept is mapped to a section of the document), the new tag has no default context or unit.
- If a new tag is created using the “Quick Mapping” functionality (see “Quick Mapping” on page 53), then the tag is created with the specified context or unit from the Quick Mapping user interface.
- When a section of a document is highlighted and associated with a context or unit for mapping, Disclosure Management identifies top-level tags. A top-level tag is not nested within another tag.
- When a top-level tag is within a highlighted range, Disclosure Management maps it to the context or unit. The mapping occurs whether a context or unit has been mapped. Existing context or unit mappings are overridden.
- Top-level tags that either begin or end outside the highlighted range are ignored, and no mappings occur.

Removing Mapped Data and Deleting Disclosure Management Objects

Note the distinction between removing an XBRL map association and deleting an Disclosure Management object:

- Removing an XBRL Map Association—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.
- Deleting a Disclosure Management Object—Refers to deleting a defined object such as a context, unit, variable, or footnote. For example, users can delete a defined unit from the list of units. When a Disclosure Management object is deleted, the Disclosure Management object and any associated mappings are 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 93)
- Dimensions (which could be document and/or data source level mapping associations)
- Tuples

Remove Mappings launches, the number of items listed depends on the Disclosure Management 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 Disclosure Management 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.

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:

- Suppress the taxonomy concept map from the selected data point in the Office document the concept map is disassociated within the Office document but is not removed from the Mapping Repository. See “Deleting and Suppressing Data Source Items” on page 93.
- Permanently removing the taxonomy concept map from the data source member (the concept map is removed from the Mapping Repository in addition to all Office documents that reference the data source member). When a mapping is removed, it cannot perform undo operation, but you must remap the data source member to the XBRL taxonomy concept to create a new mapping. 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 Smart View for Office, data derived from the same data source member.

Table 7 Remove Mapping Dialog Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type</td>
<td>Shows the type of Disclosure Management object: Concept, Context, Unit, or Footnote</td>
</tr>
<tr>
<td>Mapping</td>
<td>Shows the XBRL taxonomy object to which the value has been mapped</td>
</tr>
</tbody>
</table>
Disclosure Management Object Deletions

A Disclosure Management object deletion refers to deleting a defined Disclosure Management object such as a context, unit, variable or footnote. For example, users can delete a defined unit object from the list of units. Not only is the Disclosure Management object removed; any 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 XBRL Taxonomy Designer rather than an Office user). Before an Disclosure Management object is permanently deleted, you can reset the procedure. However, after you permanently delete an Disclosure Management object, then 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. 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 reversed on the Remove Mappings dialog box. However, 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 is 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 delete a data source item:

1. Select the data source concept that you want to delete, and then click 🗑.

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

3. Click OK.
To reset a removed concept:
1. In the Remove Mappings, select the removed concept.
2. Click to reset the remove status.

To suppress a concept map:
1. In a Smart View Office document, select a data source dimension or member that has an associated XBRL taxonomy.
2. Click.
3. Select the concept and, from the Suppress column, click.
4. Click OK.

To reenable a suppressed item:
2. Select the dimensions or members to remove suppression, and then click.
3. Click OK.

Reviewing Mappings

The Review tab enables you to review the existing mappings relevant to the Office document or Financial Reporting report. While in review mode, you can remove mappings, modify, and edit mappings in an Office document. You can select a section of text in the current document to view only relevant mappings in that section by clicking the Filter Selection button. Display options enables you to show mapped items tree view (consolidated maps) and list view (individual maps).

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

Changing Tree or List Views

Using display options you can show mapped items in Review mode:

- List—Shows a table containing individually mapped fact values. You can sort columns and customize the table column header.
- 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 and for the list view. This icon toggles between Tree View and List View.

**Reviewing Dimension Mappings in a Report**

You can review dimension mappings in a “Review Export” report.

► To review the typed dimension mappings of a primary report:


2. Click .

3. In Export, select “Detailed Mapping Review”, and then click **Export**.

A *Detailed Mapping Review* lists primary item mappings.

**PreviewingMapped Items**

You can review the mapped value of an item on the Current Mapping tab in plain text format. For numeric values, you can also see the value before applying formatting (which will be available for review on the corresponding Formatting tab). For string values, only plain text format is shown. You can delete dimensions on the Current Mapping tab. You can navigate to Edit Dimension Members to add and delete dimensions. See “Editing Dimensions” on page 96.

The Review tab displays mapped items in the document. You can limit the list items to a selected section of the document by using Filter Selection. Filter Selection has a toggle button where you can select a section of text in the current document to view only mappings in that section. When the filter selection is “On”, you can select another section of the document, click “Refresh” and the filtered list of mappings displays the mappings in the new section. Click **Filter Selection** again to remove the filter and you can view all default mappings in the document.

► To preview a mapped item:

1. Select the **Review** tab.

2. Change to **List View**, if not displayed. Select **Actions**, and then **List View**.

   **Note:** To display items in a section of the document only, highlight the section, and then click . Click **Filter Selection** again to remove the filter and you can view all default mappings in the document.

3. On the list view table, select a mapped value.

4. On the **Current Mapping** tab at the bottom of the **Review** tab, preview the value in **Mapped Value** field.
**Editing Dimensions**

The Edit Dimension Members dialog lets you delete and add dimensions on a selected cell. The dialog shows separate tabs for “Explicit” and “Typed” dimensions. The top area shows a list box of related dimension members that you can add to the mapping of the selected cell. The bottom area shows a list box of dimensions that are mapped to a selected cell. You can use the shuffle panel's “Add” and “Remove” buttons to move dimension in and out of the list boxes -

To change dimension members:

2. In the Concept column, select a dimension. The Current Mapping tab at the bottom of the Review pane shows the selected dimension values.
3. You can either remove the dimension on the Current Mapping tab by clicking Delete or click Edit to display Edit Dimension Members.
4. Click

![Edit Dimension Members](image)

5. The top area of Edit Dimension Members shows a list of dimensions you can add to the document and the bottom displays the selected dimension.

6. Click to add or remove dimension between the lists.
7. Click OK to return to the Current Mapping tab.
Changing Context and Units

You can change a context or unit mapping from the Current Mapping tab on the Review pane.

➢ To change a context or unit:
1. Select the Review tab.
2. Click Actions, and then select List View.
3. Select the mapped item.
4. Select the Current Mapping tab at the bottom of the Review pane.
5. In Context, select the context.
6. In Unit, select the unit.

Setting the Flip Sign

Use the Flip Sign option to reverse the sign of a mapping and negate its label when the report is rendered. This feature is useful when a debit must be reported as a credit or vice versa.

Note: Before flipping the sign 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 value is changed to a negative value, then 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. Click Actions, and then select List View.
3. Select the mapped item.
4. Select the Current Mapping tab.
5. Select Flip Sign.

Overriding Values

The “override” option enables you to change or override the mapped values for numbers, strings, dates, and Boolean operators 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 8  Override Value Types

<table>
<thead>
<tr>
<th>Mapped Value Type</th>
<th>Override Value</th>
</tr>
</thead>
</table>
| 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. Available formatting options:  
  - 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 the 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 the Add Value button, and then enter the new value in the Override value dialog box. |

To override a fact value:

2 Click Actions, and then select List View.

3 On the Review pane, select a fact value.

4 Select the Current Mapping tab at the bottom of the Review pane.

5 Select Overridden to confirm that the selected fact value should be overridden with the current information.

6 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.

7 Click .

**Saving Changes on the Current Mapping Tab**

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

▶ To save changes, click .

You can also select Save from the Actions drop-down menu.

**Exporting Mapping Reviews**

At any point in the filing process, you can select to generate among three types of reviews, designed to provide specific information about a Master Document or doclet. The reviews allow you to analyze existing mappings in a report and identify existing or potential issues. The reviews are:

- **Detailed Mapping Review**—Shows details of mappings in a document. In a Master Document, all mappings across all doclets are shown. In a doclet, only mappings within the doclet are shown.

- **Duplicate Mappings Review**—Shows all mappings, and provides a distinction among those with the same value and different values. Duplicate mappings with different values produce a validation error and must be corrected. Duplicate mappings with same values do not produce an error but should be reviewed for correctness.

- **Negative Values Review**—Shows mappings that are associated with negative values, that is, mappings that produce an XBRL fact value with a negative number.

▶ To export a report for viewing:

1 Open a Master Document or doclet.

2 On the Disclosure Management ribbon, select , and then select the Review tab.

3 Select Actions, and then select Export.

4 In Export, in Type, select the report you want to review, and then click Export. Wait for the document to generate review information.
In File Download, select one of these:

- **Open**—Open the report in a Microsoft Excel spreadsheet.
- **Save**—Save the report to your local machine.
- **Cancel**—Cancel the generated report without saving.

### 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. In the Disclosure Management Mapping Tool pane, select the **Review** tab.
2. In **Action**, select **List View**.
3. Select a numeric value.
4. Select the **Formatting** tab at the bottom of the Review pane.
5. Select **Action** drop-down, and then select **Edit**.
6. In **Format**, make changes, and then click **OK**.

   See “Formatting Documents” on page 119

### Validating Documents

You can launch the validation of the instance document in the Validate 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 an instance document:

1. In the Disclosure Management Mapping Tool on the Validate tab, click Actions, and then select a validation type.
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>
<thead>
<tr>
<th>Review Status Symbol</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>✓</td>
<td>Fatal error</td>
</tr>
<tr>
<td>❌</td>
<td>Error Status—Indicates an incorrect mapped item.</td>
</tr>
<tr>
<td>⚠️</td>
<td>Warning</td>
</tr>
<tr>
<td>❓</td>
<td>Inconsistency</td>
</tr>
<tr>
<td>ℹ️</td>
<td>Informational</td>
</tr>
<tr>
<td>✅</td>
<td>Success</td>
</tr>
</tbody>
</table>

During the validation process, an incorrect mapping applied in the instance document is displayed with the status ❌. 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 messages returned with the validation to help you determine how to fix them. Common resolutions to errors:

- 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 Disclosure Management XBRL Taxonomy Designer to resolve these issues:

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

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. Taxonomies and instance documents are closely related. 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 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: “US Dollars,” “Euros,” and “shares.”
- Data—Instance documents contain the numeric data, textual data, or both, from 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 XBRL filing includes 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 the Duration period type, and the 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 computed values in the instance document per the calculation relationships defined in the taxonomy. The calculation relationship defined in the schema is handled by the Weight attribute for numeric facts.

- **Formula**—Validates all computed values in the instance document per the formulas defined in the taxonomy. Formulas in the taxonomy facilitate business analysis and forecasting, because 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.

**Exporting Validation Messages**

You can open, or export to your machine, validation messages for the XBRL instance that you validated.

> To export validation messages:

1. Open an Office document in Disclosure Management.
2. In the Disclosure Management Mapping Tool, on the **Validate** tab, click ![Export].
3. On completing the validation, click ![Export].
4. In the File Download dialog, click **Save**.
In Save as, navigate to a location, (optional) change the file name, and then click Save. Messages are copied to Microsoft Excel.

Validating with Rules Support

You can perform regulator validations including:

- Validation based on the XBRL 2.1 specification (by default) for dimensions, linkbases, and the Unit Types Registry
- Extension modules, which are available for tuple generation, custom functions and so on.

To perform a validation with rules support:

1. On the Disclosure Management ribbon, click [icon].
2. In the drop down, select a validation type.
3. Review the validation summary.

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. This action is performed after performing validations.

**Note:** This option is available only if CalculationLinkBase exists in the taxonomy.

To show a calculation trace:

1. Select the Validate tab.
2. From the Actions menu, select Show Calculation Trace ... or click ![icon].

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.

**Note:** This option is available only if CalculationLinkBase exists in the taxonomy.
To show a formula trace:

1. Select the Validate tab.
2. From the Actions menu, select Show Formula Trace ...

Rendering the Instance Document

Disclosure Management identifies the taxonomies such as: automatic taxonomies, multiple taxonomies, and IFRS based reports. If you can identify the taxonomies, then you can render the instance documents.

Automatic Taxonomies

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

Multiple Taxonomies

When an instance document contains references to multiple 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.
- The SEC Viewer does not always successfully render all IFRS-based instance documents. Some IFRS-based taxonomy schema references are known to 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. Some IFRS-based taxonomy schema references are known to 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. 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.

- You must periodically check for updates and bug fixes at the SEC Viewer file download site: http://www.sec.gov/spotlight/xbrl/renderingenginelicense.htm
- Disclosure Management cannot control the final rendering of instance documents including 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, and from there you can sent it to 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.

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.** A successful export is confirmed.
3. **In File name, enter a name, and then click Save.**

The report is exported, and launched in a viewer, and these 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). You can use generic or another viewer. All non-US GAAP taxonomies are by default viewed in the Generic viewer.

<table>
<thead>
<tr>
<th>Table 10</th>
<th>Types of Viewer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type of Viewer Format</td>
<td>Description</td>
</tr>
<tr>
<td>SEC</td>
<td>When an instance document is derived from an extension to the US GAAP taxonomy, Disclosure Management displays it using the SEC's interactive viewer.</td>
</tr>
</tbody>
</table>
### 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). 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 106.


3. On the Preview pane, select File, and then select Open Report.

4. Navigate to the folder in which the instance document has been stored, and then click Open.
   
   Because of auto-detection of the taxonomy, you can view the Standard File Open dialog box, when you select File, and then select Open US GAAP Report from the Preview pane. If Disclosure Management cannot auto-detect the taxonomy, then you are prompted to provide the taxonomy path or URL.

5. Select Tools, and select View, and then select 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 in the same document. 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.

After 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 there you can be sent it to internal consumption, such as internal auditors, or to a regulatory body, such as the SEC.

The output file type is a compressed file that contains all the iXBRL report files, including:

- document.xhtml
To view the report file, open the .DMR file with a compression utility.

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 a name of the report, 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 Preview.
2 For a non-US GAAP instance document, select Open, and then select Open Report.
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, you can view the Standard File Open dialog box, when you select File, and then Open US GAAP Report. If the Disclosure Management cannot auto-detect the taxonomy, then you are prompted 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 **Preview**.
2. For a non-US GAAP instance document, select **Open**, and then select **Open Report**.
3. Navigate to the folder in which the instance document is stored, 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**.
4. From **Tools**, select **Open in Default Browser**.

---

1. In accordance with FASB Statement No. 115, Accounting for Certain Investments in Debt and Equity Securities, and based on our intentions regarding these instruments, we classify our marketable debt and equity securities as available-for-sale. Marketable debt and equity securities are reported at fair value, with all unrealized gains (losses) reflected net of tax in stockholders' equity. If we determine that an investment has an other-than-temporary decline in fair value, we recognize the investment loss in non-operating income, net in the accompanying consolidated statements of operations. We periodically evaluate our investments to determine if impairment charges are required. We hold investments in certain non-marketable equity securities which we do not have a controlling interest or significant influence, which are recorded at cost and included in other assets in the accompanying consolidated balance sheets. Our non-marketable securities are subject to periodic impairment reviews and we had nominal impairment losses related to non-marketable equity securities and other investments in fiscal 2008, 2007 and 2006.
Using the SEC DataPreviewer

The Pre-viewer provides the capability to test how an interactive data submission appears in the SEC Website when submitted via EDGAR; the Pre-viewer is only a test mechanism and does not constitute an official filing. After completing the interactive data submission via EDGAR, the rendering is present in the official filing SEC Website. You can preview your submissions through the following link: https://datapreview.sec.gov/previewer/

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

- 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 you are prompted to use the files in the cache every time the instance viewer preview 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), you are 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
- Extension modules, which are available for tuple generation, custom functions, and so on.

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 Preview.
3. In Preview, select File, and then select either .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.

   After the file is loaded, a “Validate” menu item is added to the Preview dialog box.
4 In Validate, select an option.

Options are:

- US SEC
- UK HRMC
- IRFS

A Disclosure System check log is generated and displayed in Preview.

To view the Disclosure System Log from the Preview Tool menu:

1 From the Disclosure Management ribbon, select Preview.
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 a document and its mapping to another document, specify the Disclosure Management report name, and view the number format of mapped items. See:

- “Creating Duplicate Reports” on page 113
- “Modifying Formats for Duplicated Reports” on page 114

### Creating Duplicate Reports

The 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.
2 Open the document.

3 From the Disclosure Management ribbon, select ![Duplicate](link)

4 In Duplicated Report Properties, select the General tab.

5 In Report Name, enter the name of the report that you are duplicating.

   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 XBRL Instance Name, enter the instance name of the report that you are duplicating.

7 In Location, enter the destination path on the file system to which to copy the document.

8 Select OK.
Table 11  Duplicated Report General Options and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Document ID</td>
<td>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.</td>
</tr>
<tr>
<td>Report Name</td>
<td>Specify the report name to associated with the duplicate 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.</td>
</tr>
<tr>
<td>Associated Taxonomy</td>
<td>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 89.</td>
</tr>
<tr>
<td>XBRL Instance Name</td>
<td>Specify the XBRL instance name assigned to the report when exported.</td>
</tr>
<tr>
<td>Location</td>
<td>Specify the destination path on the file system to which to copy the physical document.</td>
</tr>
</tbody>
</table>

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 12  Positive Number Symbols Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prefix</td>
<td>Displays the positive number prefix symbol, which is placed to the left of each positive value. Symbol options are:</td>
</tr>
<tr>
<td></td>
<td>● None</td>
</tr>
<tr>
<td></td>
<td>● $</td>
</tr>
<tr>
<td></td>
<td>● %</td>
</tr>
<tr>
<td></td>
<td>● [</td>
</tr>
<tr>
<td></td>
<td>● ]</td>
</tr>
<tr>
<td></td>
<td>The default prefix symbol is None.</td>
</tr>
<tr>
<td>Suffix</td>
<td>Displays the positive number suffix symbol, which is placed to the right of each positive value. Symbol options are:</td>
</tr>
<tr>
<td></td>
<td>● None</td>
</tr>
<tr>
<td></td>
<td>● $</td>
</tr>
<tr>
<td></td>
<td>● %</td>
</tr>
<tr>
<td></td>
<td>● [</td>
</tr>
<tr>
<td></td>
<td>● ]</td>
</tr>
<tr>
<td></td>
<td>The default prefix symbol is None.</td>
</tr>
</tbody>
</table>
### Table 13  Negative Number Symbols Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
</table>
| 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 14  Separator Character Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Separator Character</td>
<td>Displays the thousands and decimal separator character format for numeric value.</td>
</tr>
<tr>
<td>Thousands Separator</td>
<td>Displays the character for separating thousands.</td>
</tr>
<tr>
<td>Decimal Separator</td>
<td>Displays the character that represent decimal points.</td>
</tr>
</tbody>
</table>
Table 15  General Information about the Decimal, Precision, and Scale Attributes

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Information about the Decimal, Precision, and Scale Attributes</td>
<td>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.</td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
</tbody>
</table>
| 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 16  Scaling Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scale By</td>
<td>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 &quot;2&quot; and the scale factor is &quot;3&quot;, 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 &quot;-1&quot; or &quot;-2&quot; are also supported. For example, if you map the value $30, and the value actually represents &quot;30 million&quot;, it is necessary to set the scaling factor to &quot;6&quot;. 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 &quot;-2&quot; to &quot;30&quot;, this means to subtract 2 zeros, i.e. &quot;0.3&quot;. (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 &quot;30&quot; with scale=&quot;0&quot; is still &quot;30&quot;.</td>
</tr>
</tbody>
</table>

Table 17  Date Format Fields and Descriptions

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

Table 18  String Format Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>String</td>
<td>Displays the format of string values. Formatting options are available for nonnumeric XBRL mappings in which the string is based on concepts of the &quot;xbrl.us:TextBlockItemType&quot; type and its derivatives. The available formatting options include:</td>
</tr>
<tr>
<td></td>
<td>● Rich text—Disclosure Management extracts the HTML formatted content from Office document and applies this formatting to the nonnumeric item.</td>
</tr>
<tr>
<td></td>
<td>● Plain text—Disclosure Management uses the formatting value of the corresponding fact and applies the formatting to the nonnumeric item.</td>
</tr>
<tr>
<td></td>
<td>● 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.</td>
</tr>
</tbody>
</table>
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.
3. In Export Report, in File Name, enter the ZIP file name, and then click Save.

Importing Reports

Use the Disclosure Management Import feature to migrate the older version of reports.

- Unpack all client files from the package (.zip).
- Migrate data source. 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.
- 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.
-- If the package version is older than the current Disclosure Management version, then migrate the older version of the package.

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.
3. In the Disclosure Management Report, and then click Next.
4. In the Report to Import, in File Name, enter the path and name of the file, and then click Next.
5. In the Report Location, in Directory Name, enter the name of the folder to which you want to import the file, and then click Next.
6. In Data Source Screen, review and modify any data sources, and then click Next.
7. In the Data Source Mappings, resolve conflicts, and then click Next.

If the import is successful, then the final screen in the wizard is displayed.
8. Select Open the Imported Report, and then click Finish.

Formatting Documents
You can set global document properties that apply to all documents. In addition, using a different option, you can override global settings for the current document that is selected:
-- 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. Select an option:
   - To set global formatting options—On the Disclosure Management ribbon, click Properties, and then select Transformation.
   - To set the formatting options for the selected document—On the Disclosure Management ribbon, click Format.
2. Optional: From Prefix or Suffix list, specify a prefix or suffix for both positive and negative numbers.
3. Optional: From the Separator Characters list, select the character format to represent thousands and decimal separators for the current report.
To specify custom separator character formats, select Custom from the Separator Characters list, and then select a Thousands Separator character and Decimal Separator character.

4 Optional: Select either Decimal or Precision, and then select a place.

5 Optional: Select Scale By, and then select the factor.

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

You can specify a Custom date format by selecting Custom from the Date Format list, and then enter the date format in Custom Format.

7 In String Format, select the format of string values.

Note: If you are formatting the current document only, you can click Reset to revert to the global formatting.

8 Click OK.

Note: The Sample section shows the results of your formatting selections.

Table 19  Positive Number Symbols Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
</table>
| Prefix | Sets the symbol, which is placed to the left of each positive value. Symbol options are:  
  - None  
  - $  
  - %  
  - [  
  - ]  
  The default prefix symbol is None.  
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.  
You can specify another symbol in the list by highlighting the field and entering another symbol. |
### Table 20  Negative Number Symbols Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
</table>
| 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 - .  
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.  
You can specify another symbol in the list by highlighting the field and typing another symbol. |

### Table 21  Separator Character Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
</table>
| 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. |
### 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”.

### 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>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Information about the Decimal, Precision, and Scale Attributes</td>
<td>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.</td>
</tr>
<tr>
<td>Decimal</td>
<td>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. <strong>Note:</strong> 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.</td>
</tr>
<tr>
<td>Precision</td>
<td>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.”</td>
</tr>
</tbody>
</table>
### Table 23  Scaling Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scale By</td>
<td>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 &quot;2&quot; and the scale factor is &quot;3&quot;, 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 &quot;-1&quot; or &quot;-2&quot; are also supported. For example, if you map the value $30, and the value actually represents &quot;30 million&quot;, it is necessary to set the scaling factor to &quot;6&quot;. 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 &quot;-2&quot; to &quot;30&quot;, this means to subtract 2 zeros, i.e. &quot;0.3&quot;. (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 &quot;30&quot; with scale=&quot;0&quot; is still &quot;30&quot;.</td>
</tr>
</tbody>
</table>

### Table 24  Date Format Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
</table>
| 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) |

### Table 25  String Format Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
</table>
| 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. |
Disclosure Management enables you to leverage your last report as the starting for your 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 89.

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 need not reside in the same folder, after they are added to a Master Document, they do not move or delete. Additionally, the XML files created by Disclosure Management do not directly modify the XML files.
To create a Master Document:

1. Open the main report in Microsoft Word, and then connect to the Disclosure Management server.
2. In the Disclosure Management ribbon, select Report Manager.
3. In 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. You add a doclet to Master Document the list of units and contexts is merged. As a result all contexts and units are available for both the 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. You can map the data in doclets before or after they are added to the Master Document.

Adding a doclet can be done in two ways. You can copy a plain 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 is 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 done 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: As a best practice, include the 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, confirm that it is registered.

   **Note:** If the Register icon on the Disclosure Management ribbon is enabled, then the document is not been registered.

2. With the Master Document open, position your cursor in the document where you want to embed the doclet content.

3. In the Disclosure Management ribbon, select 

4. In the Disclosure Management Report Manager panel, click , and then click to display the Open dialog box.

5. Navigate to and highlight the doclet that you want to insert, and then click Open.

6. On the Disclosure Management Report Manager pane, click Done. The doclet content is embedded into the Master Document as read-only content.

To map data in the doclet:


2. Open the Master Document.


   and, on the shortcut menu, click Open to display the doclet in the main window.

5. In the shortcut menu, click Open.

6. In the doclet, select a data point or data source, and then perform mappings.

7. Select a data point or data source and perform any mappings.
8 Save and close the doclet.

9 In the Switch To drop-down, select the Disclosure Management Report Manager.

10 Navigate to the Master Document, and then expand the doclet list associated with the Master Document.

11 Select the doclet, and then click.

**Rearranging Doclets**

You can move the position of the doclets in a Master Document.

➢ To reposition a doclet:

1 Open a Master Document containing doclets in Disclosure Management.

2 In the Disclosure Management ribbon, select Manage.

3 In Disclosure Management Report Manager, select the doclet that you want to reposition, and then click.

4 To reposition the doclet, click to either Move Up or Move Down.
After changing the location, click **Done** to accept the change.

The Master Document shows the new location of the doclet.

### Creating a Standalone Report of a Doclet

You can create a copy of a doclet as a new standalone report by saving it as a report. After saving it as a standalone report, you can insert it into another Master Document. A doclet saved as a standalone report retains the XBRL mappings, contexts, units, footnotes, tuple groups, and any variables whose source information comes from the doclet or from a static value. The doclet retains the report properties of the Master Document.

**Note:** You can insert a doclet into another Master Document without first creating a standalone report.

To create a standalone report of a doclet:

1. Open a Master Document in **Disclosure Management**.
2. In the **Disclosure Management** ribbon, select **Manage**.
3. In Disclosure Management Report Manager, highlight the doclet that you want to use as a standalone report, then select **Actions**, and then select **Save as Report**.

### Hiding a Doclet Display in a Master Document

You can hide the display content of a doclet in a Master Document and from generated output. When you hide the content of a doclet, the XBRL mappings are preserved and are included in the generated XBRL instance.

To hide a doclet display in a Master Document:

1. Open a Master Document in **Disclosure Management**.
2. In the **Disclosure Management** ribbon, select **Manage**.
3. In the Disclosure Management Report Manager, highlight the doclet, then select **Actions**, and then select **Hide**.

**Note:** When selected, the Hide option changes to Unhide. Use the Unhide option to redisplay the doclet.

### Removing Doclets

You can remove a doclet from a Master Document.
Removing the doclet deletes the file and associated mappings, making the doclet unavailable and requiring the doclet to be remapped. To remove the doclet but preserve the file, use **Save As Report** option.

To remove a doclet:

1. **With the Master Document open,** from the **Disclosure Management** ribbon, select ![ disclosure management icon ].

2. **In the Disclosure Management Report Manager,** select the doclet, then click ![ delete doclet icon ], and then click ![ delete icon ].

### Using Microsoft Word Track Changes and Doclets

Track Changes in Microsoft Word can cause issues during the generation of an instance document and validation. If the track changes feature is turned ON in a Word doclet, then the Master Document imports all the **Markup** that is embedded in the doclet.

During the validation and instance generation routines, this markup can be an issue. For example, if the 2 in the mapped value 123 is replaced by 4 then the value is 143, the number with the change markup appears as 1423 in the instance document and is validated accordingly.

To avoid this behavior, select one of the following solutions:

1. **Disable Track Changes** by selecting the **Accept All Changes** option and turning off the **Track Changes** option on the Review tab. This solution allows you to commit all changes and remove the markup permanently from the Microsoft Word doclet.

2. **Before generating an instance document or performing validation,** ensure that Track Changes is changed from the **Final Showing Markup to Final**. Only the **Final** version should be imported into the Master Document.

   Note that the second solution does not prevent the markup from being added to the Master Document, but resolves the issues related to instance document generation and validation.
Disclosure Management High Volume XBRL is an XBRL instance generation engine, which is designed to accept a series of intermediate mapping files that have instructions to generate the XBRL instance.

In Microsoft Excel, you can select a cell and apply tags to each cell. This tagging process enables you to generate the intermediate mapping file. This intermediate mapping file is fed to the Disclosure Management High Volume XBRL engine, and then instructs it to generate the XBRL instance.

An auto-tagging process uses the Microsoft Excel comment options to paint a targeted cell. Using a new user interface, you can apply tags for a selected cell or a range of cells.

### Using Document Entity Information

In the Document Entity Information (DEI) user interface, you can define the variable for a Taxonomy Template. The DEI defines the required parameters for proper instance generation, such as Entity ID, Schema reference, taxonomy namespace, list of contexts, and the units that are used in the tagging process.

> To add variables information in the DEI worksheet, perform these steps:

1. **On the High Volume XBRL ribbon, select DEI.**

   The Document Entity Information dialog box is displayed.
2 In **Taxonomy** drop-down, select a required taxonomy name space.

3 In **Scheme**, enter the scheme details that is needed for context definitions.

4 In **Entity**, enter a unique identification for the entity, company, or institution.

5 Select the required **Contexts** and **Units** information from the Contexts and Units tables, and then click **OK**.

One context and several units are created by default. While tagging a range of cells, out of all the contexts, the default context appears on the top of the drop-down list. Similarly, out of all the units, the default unit appears on the top of the drop-down list.

➤ To add new context variable properties, perform these steps:

1 Click **+** to add new contexts variable information.

   The **Context** dialog box is displayed.
2 In Name, enter the name or label of the context.

   Note: The same context names can be used in the next quarter filing. For example: 
   _I_currentQuarter_, and _D_currentYear_. You could only change the date, and use 
   the same name.

3 In Type drop-down, select the required context type.

4 In From, select the start date of reporting period.

5 In To, select the end date of the reporting period.

6 Click OK.

   Note: To delete a context variable, select the property, and then click ✗. In the worksheet, the 
   existing tags that are referencing to the deleted context are not valid. You need to re-tag 
   the cell to a valid context.

Table 26  Context Detail Pane Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Descriptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name (*)</td>
<td>Specify the name or label of the context. This name is not be persisted to instance documents. For example, you could enter <em>I_currentQuarter</em> or <em>D_CurrentYear</em>.</td>
</tr>
</tbody>
</table>
| Type (*) | Specify the time period in which the fact is relevant. Valid options are: 
  - Instant—Specific date. For example: _Friday, January 01, 2016_ 
  - Duration—A period of time with defined beginning and end dates. For example, _Wednesday, December 31, 2014 through Friday, January 01, 2016_. |
| From    | Specify the start date of reporting period. Enter the date in _Day, Month Date, Year_ format. To select a date from the Calendar, click ✗. |
To add new unit variable information, perform these steps:

1. Click the prop to add new unit variable information.

   The Unit dialog box is displayed.

   ![Unit dialog box](image)

2. In Name, enter the name of the unit.
3. In Measure, enter a unit type.
4. Optional: If you select Divide by, and then specify the denominator in Denominator.
5. In Decimals, enter a decimal value.
6. In Scaling, enter a scaling value.
7. Click OK.

**Note:** To delete a unit variable, select the property, and then click the prop. In the worksheet, the existing tags that are referencing to the deleted unit variable are not valid. You need to re-tag the cell to a valid unit variable.

### Table 27  Unit Pane Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>*Name</td>
<td>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.</td>
</tr>
<tr>
<td>Field</td>
<td>Description</td>
</tr>
<tr>
<td>-----------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Measure</td>
<td>Enter the unit in which numeric items have been measured; for example, dollars, shares, Euros, or dollars per share.</td>
</tr>
<tr>
<td></td>
<td>- Currency values must have currency unit types recognized by the International Standards Organization standard ISO 4217. See: <a href="http://www.iso.org">www.iso.org</a> that were valid at the time the measurement occurred.</td>
</tr>
<tr>
<td></td>
<td>- Shares values must have a unit measure of “shares.”</td>
</tr>
<tr>
<td></td>
<td>- 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.”</td>
</tr>
<tr>
<td>Divide by</td>
<td>Optional: Enables the division of measured values using the measure shown in the Denominator field.</td>
</tr>
<tr>
<td>Denominator</td>
<td>Optional: Select the measure that functions as the divisor of the measure shown in the Measure field. For example, if ISO 4217: USD is in the Measure field, you could select “shares.”</td>
</tr>
<tr>
<td>Decimal</td>
<td>Optional: Enter the number of decimal places to which the given value is accurate.</td>
</tr>
<tr>
<td></td>
<td><strong>Note:</strong> If the value is not mentioned, then by default the values are overridden from DEI worksheet.</td>
</tr>
<tr>
<td>Scaling</td>
<td>Optional: Specify a number, whereby units of values are multiplied by a scale factor to determine the correct value.</td>
</tr>
<tr>
<td></td>
<td><strong>Note:</strong> If the value is not mentioned, then by default the values are overridden from DEI worksheet.</td>
</tr>
</tbody>
</table>

**Tagging Cells in the Taxonomy Template**

You must select a cell or multiple cells before tagging. To apply a tag, you need to scan each cell in the template and know the following information:

- What type of tag you should apply
- What are the parameters to apply tags

The recommended order of tagging is as follows:

- First, you need to tag **Data** element cells
- Later, you need to tag **Header** element cells such as, Concepts, Dimensions, Context and Units
- Lastly, you need to tag **Table** element cells such as, Table Begin and Table End

**Note:** If you follow the order, then you can avoid tagging issues at the time of validation.

After applying the tags, you can validate the tags, using either Arelle or Regulator.

**Applying Tag to Cells in the Taxonomy Template**

- To apply tag for a cell or range of cells in the Taxonomy template, perform these steps:
  1. Download the Taxonomy template from Taxonomy Landing Page.
Note: From Taxonomy landing page, you need to select a required taxonomy template. Taxonomy templates or Microsoft Excel templates are defined based on industry code. For example, Bank of Colpatria has a code: 001 BANCOS, and Promigas has a code: 261 SERVICIOS PÚBLICOS DOMICILIARIOS.

2 Using Microsoft Excel, open a Taxonomy template, and then select a cell or range of cells to apply the tag.

3 In High Volume XBRL ribbon, select ![Auto Tag Cell](image)

The Auto Tag Cell dialog box is displayed.

4 Select the required tags such as, Data, Header, or Table tags for each cells in the Taxonomy template.

Note: While tagging a range of cells, out of all the contexts, the default context appears on the top of the drop-down list. Similarly, out of all the units, the default unit appears on the top of the drop-down list.

5 After applying a tag to each cell in the worksheet, click OK.

You need to follow these rules and apply the respective tag to each cell:
<table>
<thead>
<tr>
<th>SL No</th>
<th>Tag Name</th>
<th>Tag Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Data</td>
<td>This defines that the cell is a data cell. Tag Type: #DATA comment in the cell. The Negate sign allows to flip the sign of the numeric cell, thus the different sign is generated in the XBRL instance. By default, Negate sign attribute is set to false. This tag is used to flip the sign of a value. If set to true, the value will be flipped. For example: If the value is 500, then the value is reported as -500.</td>
</tr>
<tr>
<td>2</td>
<td>Concept</td>
<td>This labels a cell as a concept header.</td>
</tr>
<tr>
<td>SL No</td>
<td>Tag Name</td>
<td>Tag Description</td>
</tr>
<tr>
<td>-------</td>
<td>----------</td>
<td>------------------</td>
</tr>
<tr>
<td>3</td>
<td>Context</td>
<td>This defines the context of the cell.</td>
</tr>
<tr>
<td>4</td>
<td>Unit</td>
<td>This defines that the cell is represented as a unit, such as: 'shares', 'pure', or &quot;USD&quot;.</td>
</tr>
</tbody>
</table>

Tag Type: **#CON** comment in the cell.

Tag Type: **#CTX** comment in the cell.

Tag Type: **#UNT** comment in the cell. **Optional:** The unit parameter such as: “decimals” and “scaling” can be defined in the #UNT tag.

For example: #UNT($cop,decimals="3",scaling="-3")
<table>
<thead>
<tr>
<th>SL No</th>
<th>Tag Name</th>
<th>Tag Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Dimension</td>
<td>This defines that the cell is an explicit dimension label.</td>
</tr>
<tr>
<td></td>
<td></td>
<td><img src="image1.png" alt="Auto Tag Cell" /></td>
</tr>
<tr>
<td>6</td>
<td>Table Begin</td>
<td>This marks the beginning of a table. This tag is used to delineate a clear section in the sheet, either tag can be beginning of a table or text blocks.</td>
</tr>
<tr>
<td></td>
<td></td>
<td><img src="image2.png" alt="Auto Tag Cell" /></td>
</tr>
</tbody>
</table>

**Note:** If decimals or scaling attributes are not defined, then the default values are taken from the DEI worksheet.
<table>
<thead>
<tr>
<th>Sl No</th>
<th>Tag Name</th>
<th>Tag Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Table End</td>
<td>This marks the ending of a table. This tag is used to delineate a clear section in the sheet, either tag can be table ending cell or text blocks.</td>
</tr>
</tbody>
</table>

Tag Type: **#TABLEBEGIN** comment in the Excel cell.

Tag Type: **#TABLEEND** comment in the Excel cell. Either #TABLEBEGIN or #TABLEEND tag can be applied, but not both for same cell.

---

**Publishing an Instance**

> To publish an XBRL instance:

1. Open Excel or Word, and click the High Volume XBRL tab.
2. Click Connect.
3. Enter the Disclosure Management user name and password details.
4. Click Publish.
   
The publish dialog box is displayed.
In **Report Name**, enter the name of the report.

In **Diagnostics Location**, enter the location of the log file.

Click **Select Worksheets**.

Select the required worksheet for publishing, and then click **OK**.

**Note:** If you are publishing all worksheets at the same time, then you could encounter many duplicate tagging issues, so it is recommended that you publish each worksheet, and then validate the report. If there are any duplicate tags then resolve the duplicates in the current worksheet.

**Optional:** Select **Publish empty cells**, and then click **OK**

Publishing begins, and an XBRL instance is generated.

**To view the report status, click**

In the **Running Reports** dialog displays the list of successfully completed reports and errors, if any exist.
Note: You can store maximum of 50 reports at time.

In the mappingtool.properties file, you can set the value for maximum reports limit attribute, for example: MAX_HVX_REPORTS_LIMIT = 50.

You may need to increase the value, if you are publishing one worksheet or network at a time.

After upgrading the Disclosure Management High–Volume XBRL client, you may not able to view the previously stored reports in the Running Reports dialog. Oracle recommends you to download the results and archive it in the different location, which helps you to view the report results even after upgrading the software. However, the Running Reports dialog is not meant for long term storage.

(Optional): After the report has finished, you can download the package, an then click for the zipped file containing the XBRL instance and a validation log.

(Optional): You can delete a report. Select a report in the Running Reports dialog box, and then click .

Note: You can delete only Completed and Failed status reports.

(Optional): You can cancel a report from running at the background. Select a report in the Running Reports dialog, and then click .

After publishing the instance you have zipped output. In that zipped file there is a file with an extension *.xbrl. The XBRL instance that was generated, can be validated using Arelle or Regulator.
This chapter contains general information about a few common errors encountered during the auto-tagging and publishing process.

**General FAQs**

The following table provides you with a list of general FAQs.

<table>
<thead>
<tr>
<th>Question</th>
<th>How do I eliminate duplicate tags?</th>
</tr>
</thead>
</table>
After publishing the XBRL instance, you need to validate basic XBRL in Arelle, click **Tools**, and then click **Validation**.

**Note:** You can validate the tags, either using Arelle or Regulator.

The High Volume XBRL validation results are displayed as follows:

<table>
<thead>
<tr>
<th>Seq</th>
<th>ID</th>
<th>Message</th>
<th>Template Information</th>
<th>Value Information</th>
</tr>
</thead>
</table>
| 1   | 252| The mapping 'Incentives' with value '377' has been found to be invalid according to reporting requirements.  
- **Warning:** This mapping has been found to be a duplicate of at least one other mapping (ET814). Duplicates will not be reported. | Table: 3  
Cell: B137 | Currency: COP  
Reporting Period: 2015-01-01  
Decimals: 0  
Value: 377 |
| 2   | 393| The mapping 'Conversaciones voluntarias adicionales respecto a el resultado del periodo' with value '0371000007' has been found to be invalid.  
- **Warning:** This mapping has been found to be a duplicate of at least one other mapping (ET814). Duplicates will not be reported. | Table: 3  
Cell: B140 | Currency: COP  
Reporting Period: 2015-01-01  
Decimals: 0  
Value: 4771000007 |
| 3   | 320| The mapping 'Utilización' with value '4171000007' has been found to be invalid according to reporting requirements.  
- **Warning:** This mapping has been found to be a duplicate of at least one other mapping (ET814). Duplicates will not be reported. | Table: 3  
Cell: B161 | Currency: COP  
Reporting Period: 2015-01-01  
Decimals: 0  
Value: 4171000007 |
| 4   | 327| The mapping 'Revisión' with value '1270000007' has been found to be invalid according to reporting requirements.  
- **Warning:** This mapping has been found to be a duplicate of at least one other mapping (ET814). Duplicates will not be reported. | Table: 3  
Cell: B142 | Currency: COP  
Reporting Period: 2015-01-01  
Decimals: 0  
Value: 4270000007 |
| 5   | 328| The mapping 'Incrementos' with value '0810000007' has been found to be invalid according to reporting requirements.  
- **Warning:** This mapping has been found to be a duplicate of at least one other mapping (ET814). Duplicates will not be reported. | Table: 3  
Cell: B143 | Currency: COP  
Reporting Period: 2015-01-01  
Decimals: 0  
Value: 0810000007 |
| 6   | 329| The mapping 'Incrementos' with value '0810000007' has been found to be invalid according to reporting requirements.  
- **Warning:** This mapping has been found to be a duplicate of at least one other mapping (ET814). Duplicates will not be reported. | Table: 3  
Cell: B144 | Currency: COP  
Reporting Period: 2015-01-01  
Decimals: 0  
Value: 0810000007 |
| 7   | 330| The mapping 'Incrementos' with value '0810000007' has been found to be invalid according to reporting requirements.  
- **Warning:** This mapping has been found to be a duplicate of at least one other mapping (ET814). Duplicates will not be reported. | Table: 3  
Cell: B145 | Currency: COP  
Reporting Period: 2015-01-01  
Decimals: 0  
Value: 0810000007 |
| 8   | 331| The mapping 'Incrementos' with value '0810000007' has been found to be invalid according to reporting requirements.  
- **Warning:** This mapping has been found to be a duplicate of at least one other mapping (ET814). Duplicates will not be reported. | Table: 3  
Cell: B146 | Currency: COP  
Reporting Period: 2015-01-01  
Decimals: 0  
Value: 0810000007 |

Duplicate tags can appear for multiple reasons:

- If the same concept is present in two or more different worksheets. When you tag each sheet and validate one worksheet at a time, you would not see this issue; only when you publish the full workbook, then you can encounter this issue.

For example, a cell C27 is in worksheet 310000 and the same concept is present in a different worksheet 410000 in cell C3.
General FAQs

To eliminate this issue, remove the tag from either one of the cells.

- If you do not tag dimensions where they exist in the network table. In this case, you may see many duplicate tags, as the same data points for the concept in one column would be $c=$-equal and $u=$-equal to the same concept in another column.

To eliminate this issue, you need to tag DIM in the header of the table.

- If you try to tag Totals where they represent the same concept. If networks still exist where the same concept is present in multiple tables, it should be tagged only in the first table to avoid duplicates.

- If you tag the beginning and end of the period with the same context, then you can encounter this duplicate issue. If the cells are tagged with same context, then whole rows would be duplicates of each other.
Question: How do you find and rectify missing context mapping?
**General FAQs**

**Answer**

After publishing the XBRL instance, you need to validate basic XBRL in Arelle, click **Tools**, and then click **Validation**.

**Note**: You can validate the tags, either using Arelle or Regulator.

If you forget to tag a cell region with a valid context, then you can encounter the entity missing for one or more mappings, and then the validation report will render that cell as **UNKNOWN**.

The High Volume XBRL validation results are displayed as follows:

<table>
<thead>
<tr>
<th>Tables</th>
<th>Entity</th>
<th>Expected #</th>
<th>Actual #</th>
<th>Valid #</th>
<th>Warning #</th>
<th>Invalid #</th>
<th>Missing #</th>
<th>Duplicate #</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>20160531_2220</td>
<td>1</td>
<td>1</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>valid</td>
</tr>
<tr>
<td>2</td>
<td>20160531_2220</td>
<td>20</td>
<td>20</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>valid</td>
</tr>
<tr>
<td>3</td>
<td>UNKNOWN</td>
<td>1</td>
<td>1</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1</td>
<td>invalidvalue</td>
</tr>
<tr>
<td>4</td>
<td>20160531_2220</td>
<td>200</td>
<td>200</td>
<td></td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>valid</td>
</tr>
</tbody>
</table>

You can determine which mappings to fix by clicking the Validation Report Table hyperlink.

<table>
<thead>
<tr>
<th>Seq</th>
<th>ID</th>
<th>Message</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>27</td>
<td>The mapping ‘Información a revelar que describa la composición de las operaciones de leasing financiero por calificación [bloque de texto]’ will</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Error: Each data point needs to be mapped with a valid starting and ending date for or an instant in time.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Error: A data point that is reported at an instant in time must not be mapped to a metric that requires the value to be reported with a start.</td>
</tr>
<tr>
<td>2</td>
<td>27</td>
<td>An error occurred while processing the map. The map will not be reported. Please see the server log for more details.</td>
</tr>
</tbody>
</table>

To eliminate this mapping issue, you need to return to the worksheet, identify a valid context, and then tag a cell region. Later, you will need to re-publish the worksheet. You need to configure all DEI contexts with an entity, so that in the validation report you will not find any entity as UNKNOWN.

**Question**

Can you Merge same type of cells?
General FAQs

**Answer**

You are not allowed to merge cells. As a workaround, only if few adjacent cells that are not tagged, and left empty, then those cells can be merged. For example, refer to the network 818000 images.

Before merging the cells.

![Before merging the cells]

After merging the cells.

![After merging the cells]

**Question**

What happens to the existing tags if the property element is deleted from DEI?

**Answer**

The existing tag becomes invalid, and that cell may not generate proper data-point. To correct this, you need to re-tag the cell to a valid Context or Unit tag.

**Question**

What happens if a tag is applied to a cell, and then you try to apply a different tag to the same cell or for a range of cells?
General FAQs

**Answer**

You will be prompted to override the first tag.

If you click **Yes**, you can see the list of tags applied within the that range of cells.

In the above example, some of the cells contain a **Data** tag, and some contain a **Header** tags such as, Concept, Context, and Unit, and then some are tagged with **Table End**.

The symbol indicates that the value can be either one of these options: Null, Checked, or Unchecked.

If you click **OK**, then the tri-state tags will disappear from the worksheet.

**Question**

What you should do when rolling over to the next quarter filing?

**Answer**

When rolling over to the next quarter filing, you need to go into the DEI dialog, and then change the date of the context to the next filing date.

The same context names can be used in the next quarter filing. For example, **I_currentQuarter**, and **D_currentYear**. You could change only the date, and re-use the context name.

**Question**

When do you perform Context Override?
You can perform Context Override for these two options:

- **Context Override for a particular Data Cell**
  
  If you need different context in a particular row or cell, then you need to perform Context Override for that particular row or cell.

- **Context Override for a multiple period column in the Header**
  
  If you need different context in the columns, then you need to perform Context Override for each cell.
### Glossary of XBRL and Disclosure Management Terms

Common XBRL terms are defined below:

**Table 29  XBRL Terminology and Definitions**

<table>
<thead>
<tr>
<th>Terminology</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Abstract</td>
<td>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.</td>
</tr>
<tr>
<td>Arc</td>
<td>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.</td>
</tr>
<tr>
<td>Attributes</td>
<td>Properties of concepts/elements</td>
</tr>
<tr>
<td>Axis</td>
<td>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.</td>
</tr>
<tr>
<td>Calculation Linkbase</td>
<td>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.</td>
</tr>
<tr>
<td>Calculation Trace</td>
<td>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.</td>
</tr>
<tr>
<td>Data Type (Type)</td>
<td>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.</td>
</tr>
<tr>
<td>Document Data</td>
<td>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 one paragraph in Word. It is used throughout to mean data that is or can be mapped by the Disclosure Management Mapping Tool.</td>
</tr>
<tr>
<td>Document Identifier</td>
<td>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.</td>
</tr>
<tr>
<td>Terminology</td>
<td>Description</td>
</tr>
<tr>
<td>------------------------------------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Domain</td>
<td>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 xbrl 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.</td>
</tr>
<tr>
<td>Fact Value</td>
<td>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.</td>
</tr>
<tr>
<td>Financial Statements</td>
<td>Financial Reports containing corporate periodic financial (quarterly, annual and so on)</td>
</tr>
<tr>
<td>Formula Trace</td>
<td>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.</td>
</tr>
<tr>
<td>Hypercube</td>
<td>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.</td>
</tr>
<tr>
<td>Mapping</td>
<td>Correlation of taxonomy items to column and lines financial statement data and those items that must be created by extension.</td>
</tr>
<tr>
<td>Namespace</td>
<td>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: <a href="http://xbrl.us/us-gaap/">http://xbrl.us/us-gaap/</a>. Note that a namespace prefix is not the namespace.</td>
</tr>
<tr>
<td>Nillable</td>
<td>A property that applies to all taxonomy concepts. Nillable indicates whether the concept must have a nonempty value.</td>
</tr>
<tr>
<td>Period Type</td>
<td>An attribute of a concept that shows whether the concept is reported as an instant or duration time period.</td>
</tr>
<tr>
<td>Presentation Relationship View</td>
<td>Arranges concepts within the taxonomy in parent-child hierarchies.</td>
</tr>
<tr>
<td>Relation</td>
<td>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.</td>
</tr>
<tr>
<td>Scheme</td>
<td>A reference to the naming authority for the entity ID. For example, you could specify that the context references the US GAAP framework.</td>
</tr>
<tr>
<td>Taxonomy Extension (XLink)</td>
<td>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.</td>
</tr>
<tr>
<td>Terminology</td>
<td>Description</td>
</tr>
<tr>
<td>-------------------------</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Validation</td>
<td>Method of ensuring that instance documents and taxonomies correlate to the requirements of the XBRL specification.</td>
</tr>
<tr>
<td>XBRL Concept/Element</td>
<td>Components (items, tuples, dimensions, domains) defined in a taxonomy.</td>
</tr>
<tr>
<td>XBRL Context</td>
<td>Defines information about the business entity, a reporting period and an optional Scenario. This set of metadata interprets the facts in financial reports:&lt;br&gt;• Entity - company or individual, such as Oracle Corporation&lt;br&gt;• Period - a date, a quarter, or a year to date, such as May 31, 2008&lt;br&gt;• Scenario - category of facts, such as “Actual”. A unit–such as currency or shares, only applies to numerical and fractional fact.</td>
</tr>
<tr>
<td>XBRL Dimension</td>
<td>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.</td>
</tr>
<tr>
<td>XBRL Instance Documents</td>
<td>XML files that contain financial business reporting information, using mappings from one or more XBRL taxonomies</td>
</tr>
<tr>
<td>XBRL Specification</td>
<td>Descriptions and guidelines of XML semantics, syntax, and frameworks used for XBRL construction.</td>
</tr>
<tr>
<td>XBRL Taxonomies</td>
<td>XML-based dictionaries of concepts, labels, calculations, and instructions used to create XBRL Instance Documents.&lt;br&gt;You can view an entire taxonomy in the Disclosure Management XBRL Taxonomy Designer, but view the concept structure in the Disclosure Management Mapping Tool available in Microsoft Word, Excel, or Oracle Hyperion Financial Reporting.</td>
</tr>
<tr>
<td>XBRL Tuple</td>
<td>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.</td>
</tr>
<tr>
<td>XBRL Unit</td>
<td>The units in which numeric values are measured. Examples of units are dollars or shares.</td>
</tr>
</tbody>
</table>
During the EDGAR validation process, Disclosure Management checks the submission and alerts the filer if any errors or issues have been encountered based on the guidelines detailed in the EDGAR Filer Manuals (Volumes I - III). EDGAR classifies errors as a major error or warning. A major error results in the removal of the XBRL from the filing, although non-XBRL portions of the submission may pass through to EDGAR. Errors will need to be fixed prior to submitting the filing to EDGAR. The following list describes the error or warning messages Oracle Hyperion Disclosure Management returns, and also offers solutions to these errors.

<table>
<thead>
<tr>
<th>Message</th>
<th>Description</th>
<th>Solution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Image [0] has invalid attribute [1]</td>
<td>Invalid attribute [1] was embedded in an HTML document. The attributes DYNsrc, LOOP, LOOPdelay, START, and CONTROLS are not supported for this tag.</td>
<td>Remove or correct any invalid Image attributes from the HTML document before submitting your filing to EDGAR.</td>
</tr>
<tr>
<td>Improper external reference [0] found : [1]</td>
<td>An invalid external reference was embedded in an HTML document that was attached to your EDGAR filing. You may only reference documents that are also contained within your submission or you may reference a previously submitted filing. (The SEC’s Public Website provides the ability to search the historical EDGAR filings for filings of interest). Module and Segment documents cannot contain HTML external (graphic) references. Also, attached documents cannot have duplicate names.</td>
<td>Remove or correct any external references from the HTML document before submitting your filing to EDGAR.</td>
</tr>
<tr>
<td>Invalid image type (must be GIF or JPEG): [0]</td>
<td>Only JPG and GIF graphic files may be referenced in the HTML document.</td>
<td>Remove or correct any invalid graphic references from the HTML document before submitting your filing to EDGAR</td>
</tr>
<tr>
<td>[0] instances of invalid HTML tag(s) [1] found within the HTML document</td>
<td>All tags within an HTML document must conform to the HTML 3.2 tag subset that is acceptable by EDGAR. Any tag within an HTML document that does not conform to this standard will cause EDGAR to issue this error.</td>
<td>Within an HTML document, you must use only the SEC-approved set of HTML 3.2 tags.</td>
</tr>
</tbody>
</table>