Oracle® Hyperion Disclosure Management
Oracle® Hyperion Disclosure Management for Oracle Hyperion Financial Close Suite

User's Guide
Release 11.1.2.4.000
## Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Documentation Accessibility</td>
<td>9</td>
</tr>
<tr>
<td>Documentation Feedback</td>
<td>11</td>
</tr>
<tr>
<td><strong>Chapter 1. About Oracle Hyperion Disclosure Management</strong></td>
<td>13</td>
</tr>
<tr>
<td>Introduction to Disclosure Management</td>
<td>13</td>
</tr>
<tr>
<td>Understanding XBRL</td>
<td>13</td>
</tr>
<tr>
<td>Using Taxonomies</td>
<td>14</td>
</tr>
<tr>
<td><strong>Chapter 2. XBRL Planning Considerations</strong></td>
<td>15</td>
</tr>
<tr>
<td>Integrating Disclosure Management</td>
<td>15</td>
</tr>
<tr>
<td>XBRL and Regulatory Resources</td>
<td>16</td>
</tr>
<tr>
<td><strong>Chapter 3. Retrieving Data from Financial Services</strong></td>
<td>17</td>
</tr>
<tr>
<td>Report Level Versus Data Source Mapping</td>
<td>17</td>
</tr>
<tr>
<td>Mapping Data Sources in Smart View</td>
<td>18</td>
</tr>
<tr>
<td><strong>Chapter 4. Configuration Options</strong></td>
<td>25</td>
</tr>
<tr>
<td>Setting up Server Information</td>
<td>25</td>
</tr>
<tr>
<td>Preview Options</td>
<td>26</td>
</tr>
<tr>
<td>Publishing Options</td>
<td>28</td>
</tr>
<tr>
<td>Validation</td>
<td>28</td>
</tr>
<tr>
<td>Mappings</td>
<td>28</td>
</tr>
<tr>
<td><strong>Chapter 5. Using Explorer</strong></td>
<td>29</td>
</tr>
<tr>
<td>Opening and Checking out a Document</td>
<td>30</td>
</tr>
<tr>
<td>Adding a New Folder in Explorer</td>
<td>30</td>
</tr>
<tr>
<td>Downloading a File from Explorer</td>
<td>31</td>
</tr>
<tr>
<td>Uploading a File to Explorer</td>
<td>31</td>
</tr>
<tr>
<td>Deleting Documents in Explorer</td>
<td>31</td>
</tr>
<tr>
<td>Renaming Documents in Explorer</td>
<td>32</td>
</tr>
<tr>
<td>Setting Permissions</td>
<td>32</td>
</tr>
<tr>
<td>Viewing Previous Versions of a Document</td>
<td>34</td>
</tr>
<tr>
<td>Searching for Artifacts in Explorer</td>
<td>34</td>
</tr>
</tbody>
</table>
Documentation Accessibility

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

Access to Oracle Support

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

Follow EPM Information Development on these social media sites:
LinkedIn - http://www.linkedin.com/groups?gid=3127051&goback=.gmp_3127051
Twitter - http://twitter.com/hyperionepminfo
Facebook - http://www.facebook.com/pages/Hyperion-EPM-Info/102682103112642
Google+ - https://plus.google.com/106915048672979407731/#106915048672979407731/posts
YouTube - https://www.youtube.com/user/EvolvingBI
About Oracle Hyperion Disclosure Management

In This Chapter

Introduction to Disclosure Management ........................................................................... 13
Understanding XBRL ....................................................................................................... 13
Using Taxonomies ........................................................................................................... 14

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 lets 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 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
- Generation of instance documents in XBRL or iXBRL.

Understanding XBRL

XBRL is a freely available electronic language for financial reporting that is based on Extensible Markup Language (XML) and is produced and consumed by XBRL-enabled software. After data is mapped, software—rather than human labor—is used to select, analyze, store, and exchange information, thereby reducing the chances of error. Moreover, because it is a standardized
language, XBRL enables efficient apples-to-apples comparison of financial data across multiple companies and industries. To this end, XBRL applies identifying mappings to items of data, enabling them to be processed and analyzed in an interactive way. XBRL mappings provide financial communities with a digital standards-based method to prepare, publish, reliably extract, and automatically exchange financial statements of publicly held companies. XBRL does not establish new accounting standards. Instead, it enhances the usability of existing standards.

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

**Using Taxonomies**

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

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

The published taxonomies are “standard” taxonomies that represent most of what a typical company 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: [http://www.xbrl.org/FRTaxonomies/](http://www.xbrl.org/FRTaxonomies/).
Integrating Disclosure Management

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

- Taxonomy Assessment—Assess which taxonomy is most appropriate for your XBRL filing requirements.
- Training—Implement a plan to train key personnel on XBRL filing requirements, taxonomy concepts, and how to use Disclosure Management.
- XBRL Project Team—Assemble a team who can perform these functions:
  - Manage the XBRL project
  - Provide expertise in regional regulatory rules and the organization’s reporting requirements
  - Demonstrate expertise in XBRL
- Mapping—Identify the personnel who are tasked to map your financial statements.
- Data Collection—Determine a process to consolidate and produce the financial data that is persisted to the XBRL instance documents.
- Extensions—Designate the personnel responsible for extending taxonomies based on organizational reporting requirements.
- Review—Implement a process for reviewing and validating instance documents. The instance document should adhere to additional submission requirements that the regulatory body imposes on XBRL submissions. For example, the SEC has additional submission criteria for filers. This submission criterion is added to the technical validation as indicated by the XBRL specification. While Disclosure Management provides the validation to ensure XBRL validity (per the XBRL specification), 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>
<thead>
<tr>
<th>Table 1</th>
<th>XBRL Links and Descriptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resource</td>
<td>Link</td>
</tr>
<tr>
<td>Main XBRL.org site</td>
<td><a href="http://www.xbrl.org">http://www.xbrl.org</a></td>
</tr>
<tr>
<td>XBRL Specifications</td>
<td><a href="http://xbrl.org/SpecRecommendations">http://xbrl.org/SpecRecommendations</a> (the current specification is XBRL 2.1)</td>
</tr>
<tr>
<td>Taxonomy Repository</td>
<td><a href="http://www.xbrl.org/FRTaxonomies">http://www.xbrl.org/FRTaxonomies</a></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>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.iasb.org/XBRL/XBRL.htm">http://www.iasb.org/XBRL/XBRL.htm</a></td>
</tr>
</tbody>
</table>
Retrieving Data from Financial Services

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 underlying data source or with the data in the report. If you map data in an Office document derived from a Smart View report or query, you can create two types of maps:

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

  Data source level maps can be performed in:
  - Microsoft Office using Smart View which includes dimensions of imported function grids from existing Financial Reporting reports
  - Data inserted in a function grid from a Smart Slice

- **Report Level Map**—When you select actual data (such as a numeric value) from the Smart View report, manual data entry, or another system with Microsoft Office integration, a document level map is created. In this case, the mapped taxonomy concept is associated only with the Office document.

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

<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 GrossProfit; it becomes a data source map. In this case, all the data values in cells B2, C2, D2, and E2 become associated with the taxonomy concept GrossProfit. Additionally, all other function grids in the Smart View report that
use the data source member Gross Profit are automatically associated with the XBRL
taxonomy concept Gross Profit.

- If you select cell B2 (the data value 1000000) and map a taxonomy concept, it becomes
  a document level map.
- If the member in cell A2 and the data in cell B2 have different taxonomy concept
  associations, the document level map supersedes the data source map (the map
  associated with cell B2).

- If a data source map and a document level map are associated with the same data point, the
document map supersedes the data source map.
- If a document level map is removed, and there is a corresponding data source level map, the
data source map is restored.

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

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

Mapping Data Sources in Smart View

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

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

- Centralized storage of mappings which contains update-to-date information about the
  concepts, contexts and units referenced in the document. Since only fact values are stored
  with the document, the loss of 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 allows you to choose either one or multiple data sources for mapping an item. Additionally, you can see mappings to both data sources when they exist.

A “Remember choice” option is available to preserve data source selections as a default for future data source mappings.

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

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

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

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

**Note:** Financial Management, Planning, and Essbase are the only sources supported for data source mapping. 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 “Switch to” icon whenever you are connected to Disclosure Management.

To work with Disclosure Management components in Smart View, select Panel located on the ribbon. 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 automatically displays a Select data source dialog box. You can choose one or multiple data sources for mapping an item. A “Remember choice” option lets you preserve data source selections as a default for future data source mappings.

➢ To select multiple data sources:

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

   The Select data source dialog box is displayed.

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

   You can select multiple data source.

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

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

4. Click OK.

Inserting a Smart Slice Function Grid

Data source members can be mapped to XBRL concepts in a Smart Slice function grid using the Disclosure Management XBRL Taxonomy Mapping Tool, to provide reusable XBRL mappings within Financial Management, Oracle Hyperion Planning, and Essbase. A Smart Slice is a perspective of a data source that contains a restricted set of dimensions or dimension members. A Smart Slice can be used in a regulatory submission to provide supporting information.

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

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

2. In the Action pane, select Insert Smart Slice.
3 From , select Function Grid.

4 On the Smart View ribbon, select Refresh.

5 Select the Disclosure Management tab.

6 Select Connect to connect to the Disclosure Management server.

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

8 On the Disclosure Management ribbon, select Map.

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

   For more information about the Disclosure Management Mapping Tool, see Chapter 6, “Generating XBRL Instance Documents”.

   The graphic below shows a Smart Slice function grid integrated with the Disclosure Management Mapping Tool.
Inserting a Oracle Hyperion Financial Reporting Function Grid

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

The benefit of importing as a function grid is that Function grids display query results in a dynamic grid format, in which the characteristics of each cell is displayed when you place the cursor over each cell. You can use Excel formulas, such as the SUM function with function grids.
Note: To retain a formula as part of the function grid when you refresh function grid data, you must leave one empty row between the grid and the cell containing the formula. Remember to include the empty row in the range of cells selected for the formula definition.

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

2. In the Smart View pane, navigate to the Financial Reporting report.
3. Right-click the report and select Open.
4. Select All Pages to import all pages of the report.
5. Select Split Pages across worksheets, to display each page on a separate Excel worksheet.
6. Select Refresh Using Workspace Point of View, to refresh the report using the Oracle Hyperion Enterprise Performance Management Workspace POV.
7. In the Import Document As, keep the default selection FunctionGrid.
   In Excel, you may also import a report as a function grid, in addition to the existing fully-formatted and query ready import formats.
8. Click Finish.
   The function grid of the report is imported into Smart View.
On the Smart View ribbon, select **Refresh**.

To launch the Disclosure Management Mapping Tool:

1. Select the **Disclosure Management** tab.
2. Select **Connect** to connect to the Disclosure Management server.
3. Enter the user name and password in the **Name** and **Password** fields, and click **OK**.
4. On the Disclosure Management ribbon, select **Map**.
5. Map the data source member or data cells using the Disclosure Management Mapping Tool.

See Chapter 6, “Generating XBRL Instance Documents”.
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, users 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 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

Documents derived from the US GAAP taxonomy (or a related extension) Disclosure Management use the SEC Interactive Financial Report Viewer (also known as the SEC viewer). The dependent files required to render the US GAAP-based instances are not shipped by Oracle. Disclosure Management users must download the source code for the SEC viewer. The source code can be downloaded from: http://www.sec.gov/spotlight/xbrl/xbrlvviewerlicense.htm.
Note: The SEC Viewer can be used only to display instances derived from a US GAAP taxonomy. It should not be used to view an instance that directly references the US GAAP taxonomy for SEC submission. When viewing instances that reference taxonomies not located in the same directory, the SEC viewer may not contain the full set of taxonomies. For example, if taxonomy “A” is in the ADir directory and it references taxonomy “B” in the ADir\BDir directory, the instance package may not include all the referenced taxonomies. The limitation exists because the taxonomy references may become too large, and including them all in the instance package is impractical. To resolve this issue, copy the taxonomies from the file system of the server to the file system of the client and maintain the original directory structure.

To download the latest version of the SEC viewer:

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

2. Select Download the Rendering Engine configurable binary distribution.

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

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

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

5. Select the following:

   ● Auto Preview Published Documents. When selecting Generate XBRL or Generate iXBRL to generate an instance report, you can choose whether to launch the Instance Viewer immediately after the instance report is generated. Select one:
     ○ Select this check box to launch the Instance Viewer immediately after the report is generated.
     ○ Clear this check box to inhibit the Instance Viewer from launching immediately after the report is generated. A dialog confirms that the Disclosure Management Report is generated successfully.

   ● Use the SEC Rendering Engine for supported taxonomies. Select one:
     ○ Select this check box to use the SEC Interactive Financial Report Viewer to render the US GAAP-based instances (recommended). Then enter the root location of the source folder in the SEC Rendering Engine Path field.
     ○ Clear this check box to view the XBRL report in the generic Instance Viewer.

6. 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/iXBRL package and include the appropriate references with the XBRL/iXBRL documents; clear the selected option to exclude the image files from the XBRL/iXBRL package and exclude any references from the XBRL/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 the option to run SEC XBRL best practices validation. In addition to the mandatory validation rules required for SEC submission, Disclosure Management offers best practices which are intended to help the user create higher quality XBRL reports but 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 Click OK.
Explorer provides the ability to manage your artifacts (master documents and doclets). You can read, write, download, upload, remove, set security, view and compare previous snapshot versions of artifacts. The user with the Disclosure Management Administrator role can provide access privileges to other users such as reading, writing, or deleting documents.

The following actions are described for the Explorer:

- “Opening and Checking out a Document” on page 30
- “Adding a New Folder in Explorer” on page 30
- “Downloading a File from Explorer” on page 31
- “Uploading a File to Explorer” on page 31
- “Deleting Documents in Explorer” on page 31
- “Renaming Documents in Explorer” on page 32
- “Setting Permissions” on page 32
- “Viewing Previous Versions of a Document” on page 34
- “Searching for Artifacts in Explorer” on page 34
- “Comparing Changes in Documents” on page 34
Opening and Checking out a Document

After you open a document, you can then check it out, provided that no other user has checked it out at the time. Once a document is checked out, you can create the next version of that document. While you are working on a checked out documents, other users can only view all changes being made to the document except mappings, which can be viewed after the document is checked in. When you check in the document, it is saved to the Explorer. a read-only version is also saved in Explorer.

To open and check out a Document:

1. On the Disclosure Management window, click the Explorer button. The opened document is displayed in the Disclosure Management page.

2. In the Explorer, select a document, and then click the Open Document button. The opened document is displayed in the Disclosure Management page.

Note: A document that is checked out by another user shows a “checked out” icon. When you hover over the button, the user who has the documents checked out is displayed.

3. Select the Check Out button.

4. To save the changes made to the document, select the Check In button.

Note: To undo current changes to the document, select the Undo Checkout button.

5. In the Check In dialog, enter a comment you want to display for this version, and then click OK. Click OK again to confirm.

Adding a New Folder in Explorer

You can add folders in Explorer to store your files. You can create any number of folders and even store folders inside other folders (subfolders).
Adding a new folder:

1. On the Disclosure Management window, click the Explorer button - .
   In the Explorer, select the “New Folder” button.
2. Enter the folder name and press the Enter key.

Downloading a File from Explorer

You can download any file type from Explorer to your computer.

To download a document:

1. On the Disclosure Management window, click the Explorer button - .
2. Select a document, and then click the Download button - . The Save As dialog is displayed.
3. Navigate to the location where you want to download the document, and then click Save.

Uploading a File to Explorer

You can upload any file type from your computer to Explorer.

To upload a document:

1. On the Disclosure Management window, click the Explorer button - .
2. Select a folder, and then click the Upload button - . The Open dialog is displayed.
3. Navigate to the location of the document, and then click Open.
4. An Information dialog confirms that the document has been uploaded successfully. Click OK.

Deleting Documents in Explorer

You can delete doclets or the entire report (including Master document and doclets) in Explorer but you can’t delete a doclet that is checked out or a report that has a doclet that is checked out.

To delete documents:

1. On the Disclosure Management window, click the Explorer button - .
2. In Explorer, select a Report or doclet, and then click the Delete button - .
Click Yes to confirm the deletion.

### Renaming Documents in Explore

You can only rename documents that have been uploaded to Explore.

- To Rename a document:
  1. On the Disclosure Management window, click the Explorer button.
  2. Select a document that has been uploaded, and then click the Rename button.
  3. Rename the document and press the Enter key.

### Setting Permissions

A user with the Disclosure Management Administrator role can apply permissions to other users to read, write, or delete Master Documents or doclets.

- To give permissions to users:
  2. Select a Master Document or doclet.
3  Select the **Properties** button, and then select the **Permissions** tab.

4  In the **Search User** field, enter a complete or partial name. Then, click the **Search User** icon - (Asterisks (*) and wildcard strings are also acceptable.) All names matching the query are displayed.

5  To add a user to the Permissions group, select a user name and click the **Add User** button - . The user is added to the Permissions group.

   To add permissions for a user in the Permissions group, select the **Read**, **Write**, or **Delete** check box.

   To remove permissions for a user in the Permissions group, clear the **Read**, **Write** or **Delete** check box.

   To Remove a user from the Permissions group, select the user and then click the **Remove User** button - .
Viewing Previous Versions of a Document

When a user changes and saves a Master Document or doclet to Explore, a snapshot of the document is saved. The snapshot of the document shows the Detailed Mapping Review with links to the mapping location in the document.

1. On the Disclosure Management page, select the Explorer button.
2. Select the button labelled “Properties”, and then select the Versions tab.
3. The version are numbered consecutively, with the latest version displayed on top. Each document is associated with a Revision number, Comment, Modified by, and revision Date.
4. To view, select the version, and then from the Actions drop-down, select Preview.

Searching for Artifacts in Explorer

Explorer provides a quick and advanced search feature. You can initiate the search by entering a document name. The search result will include all artifacts that contain the entered search string. To further define your search, you can enter additional filter information such as name, owner, modified date, and type.

1. On the Disclosure Management page, select the Explorer button.
2. In Explore, enter a search string and click the Search button. A Search Result tab is displayed. Matching artifacts are listed in the Result area, if applicable.
3. To refine your search, enter values in any of the following fields:
   - Name– enter an artifact name
   - Owner– enter the author’s name
   - Modified Date–Enter the date range of the modified artifact
   - Type–Enter the type of artifact from the drop down (All, Master Document, or Doclet)
4. Click Search.

Comparing Changes in Documents

You can compare the changes between a current document against a versioned document in read only mode.
Comparing Documents

1. Go to Explorer
2. Select a doclet to compare from a previous version to the current version
3. Go to the Properties tab and select the version of the doclet to open
4. Open it
5. Click Compare on the ribbon
6. The version that is opened will be compared to the most current version of the doclet
Generating XBRL Instance Documents

In This Chapter

Generating XBRL Instance Documents ................................................................. 38
Connecting to the Disclosure Management Server .................................................. 38
Migrating Documents ......................................................................................... 38
Registering Documents ....................................................................................... 39
Viewing Data in Financial Statements ................................................................. 39
Mapping Financial Reports to Taxonomies .......................................................... 40
Disclosure Management Interface ....................................................................... 41
About XBRL Taxonomy Concepts ........................................................................ 44
About XBRL Contexts ......................................................................................... 59
About XBRL Units .............................................................................................. 63
About Footnotes ................................................................................................. 66
About Variables .................................................................................................. 70
About Dimensions .............................................................................................. 76
Using Disclosure Management for EDGAR HTML Generation ............................ 89
About Tuples ....................................................................................................... 91
Rolling Over Disclosure Management Documents ............................................... 93
Mapping Block Text .......................................................................................... 95
Nested Tags ......................................................................................................... 96
Removing Mapped Data and Deleting Disclosure Management Objects ................ 96
Deleting and Suppressing Data Source Items ...................................................... 98
Reviewing Mappings .......................................................................................... 99
Generating Instance Documents ......................................................................... 109
Generating Instance Documents in iXBRL Format ............................................... 116
Displaying the Instance Document in the Instance Viewer (SEC or Other) .............. 117
Using the SEC Viewer Offline ........................................................................... 119
Validating with Rules Support ........................................................................... 119
Duplicating Reports ........................................................................................... 120
Exporting Reports .............................................................................................. 125
Importing Reports .............................................................................................. 125
Formatting Documents ...................................................................................... 126
Generating 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: You administrator should provide Disclosure Management server details.

Note: When the Disclosure Management Mapping Tool opens, the Disclosure Management clients waits until the user interface is fully loaded. If the Disclosure Management Mapping Tool is not loaded within the connection 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 open the document in Microsoft Word or Microsoft Excel.

   The message displays: “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 click **Migrate**.

You are asked to enter a User Name and Password.

After migration has completed, and Information message confirms “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 and check out 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.
  4. Select the location for the registered document and enter a unique name in the Report Name field.
  5. Click Register. You are returned to the Disclosure Management page.
  6. On the Disclosure Management ribbon, select **Check Out**.

### 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 appropriate 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.

Oracle Corporation
Consolidated Statements of Operations
For the Years Ended May 31, 2008, 2007, and 2006

(in millions, except per share data)

<table>
<thead>
<tr>
<th></th>
<th>2008</th>
<th>2007</th>
<th>2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>New software licenses</td>
<td>7,515</td>
<td>$5,892</td>
<td>$4,905</td>
</tr>
<tr>
<td>Software license updates and product support</td>
<td>10,328</td>
<td>3,159</td>
<td>6,026</td>
</tr>
<tr>
<td>Software revenues</td>
<td>17,845</td>
<td>14,311</td>
<td>11,541</td>
</tr>
<tr>
<td>Services</td>
<td>4,587</td>
<td>3,768</td>
<td>3,029</td>
</tr>
<tr>
<td><strong>Total revenues</strong></td>
<td><strong>22,450</strong></td>
<td><strong>17,996</strong></td>
<td><strong>14,350</strong></td>
</tr>
<tr>
<td>Operating expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales and marketing</td>
<td>4,572</td>
<td>3,907</td>
<td>3,177</td>
</tr>
<tr>
<td>Software license updates and product support</td>
<td>907</td>
<td>942</td>
<td>719</td>
</tr>
<tr>
<td>Cost of services</td>
<td>3,984</td>
<td>3,349</td>
<td>2,546</td>
</tr>
<tr>
<td>Research and development</td>
<td>2,741</td>
<td>2,185</td>
<td>1,872</td>
</tr>
<tr>
<td>General and administrative</td>
<td>803</td>
<td>692</td>
<td>605</td>
</tr>
<tr>
<td>Amortization of intangible assets</td>
<td>1,122</td>
<td>879</td>
<td>583</td>
</tr>
<tr>
<td>Acquisition-related and other</td>
<td>124</td>
<td>140</td>
<td>137</td>
</tr>
<tr>
<td>Restructuring</td>
<td>41</td>
<td>19</td>
<td>55</td>
</tr>
<tr>
<td><strong>Total operating expenses</strong></td>
<td><strong>14,556</strong></td>
<td><strong>12,022</strong></td>
<td><strong>9,644</strong></td>
</tr>
<tr>
<td>Operating income</td>
<td>7,844</td>
<td>5,974</td>
<td>4,736</td>
</tr>
<tr>
<td>Interest expense</td>
<td>384</td>
<td>349</td>
<td>1,009</td>
</tr>
<tr>
<td>Non-operating income, net</td>
<td>384</td>
<td>355</td>
<td>243</td>
</tr>
<tr>
<td>Income before provision for income taxes</td>
<td>7,844</td>
<td>5,996</td>
<td>4,980</td>
</tr>
<tr>
<td>Provision for income taxes</td>
<td>2313</td>
<td>1,712</td>
<td>1,428</td>
</tr>
<tr>
<td><strong>Net income</strong></td>
<td><strong>6,821</strong></td>
<td><strong>4,274</strong></td>
<td><strong>3,552</strong></td>
</tr>
<tr>
<td>Earnings per share:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Basic</td>
<td>$1.03</td>
<td>$0.83</td>
<td>$0.65</td>
</tr>
<tr>
<td>Diluted</td>
<td>$1.05</td>
<td>$0.81</td>
<td>$0.64</td>
</tr>
<tr>
<td>Weighted average common shares outstanding</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Basic</td>
<td>5.335</td>
<td>5.170</td>
<td>5.190</td>
</tr>
<tr>
<td>Diluted</td>
<td>5.229</td>
<td>5.269</td>
<td>5.287</td>
</tr>
</tbody>
</table>
Disclosure Management Interface

This section describes the Disclosure Management interface, including:

- the section called “Ribbons and Menus”
- the section called “Navigating the Mapping Tool Tabs”
- the section called “Navigating the Mapping Tool Menus”

Table 2  Disclosure Management Ribbon Commands

<table>
<thead>
<tr>
<th>Ribbon Command</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Start Group: Connect/Disconnect</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>Repository Group: Explorer</td>
<td>Open the explorer where you can store and manage master documents and doclets.</td>
</tr>
<tr>
<td>Repository Group: Check Out</td>
<td>Check out the selected document to edit its contents. <strong>Note:</strong> Read-only access is available for documents that are checked out by another user.</td>
</tr>
<tr>
<td>Repository Group: Check In</td>
<td>Check in to save all updates made to the current document. Every time you check in a document, a new version of the document is also saved. A user with Disclosure Management Administrator Role can also undo check-out of the users. This is in case the user who initially checked-out the document is not available.</td>
</tr>
<tr>
<td>Ribbon Command</td>
<td>Description</td>
</tr>
<tr>
<td>------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td><strong>Repository Group:</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Actions Group:</strong></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></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></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Map Group:</strong></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></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Ribbon Command</td>
<td>Description</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Map Group: <strong>Suppressed Mappings</strong></td>
<td>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.</td>
</tr>
<tr>
<td>Map Group: <strong>Format</strong></td>
<td>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).</td>
</tr>
</tbody>
</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 / 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. |

**Ribbons and Menu**

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

When shown in the Office add-in, the Disclosure Management Mapping Tool has seven 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.
- **Allow 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.
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, while mismatched ones are no longer applicable and will no longer be visible. For more information, see “Changing a Taxonomy” on page 58.

If a taxonomy has already been attached to a Disclosure Management report, the taxonomy is automatically opened with the document at login.

To select a taxonomy:
1. Select the Concept tab.
2. In the Actions menu, choose Select Taxonomy.
3. Select a taxonomy, and then click OK.

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

Note: If more than one cell is selected for a particular table and the concept type is eligible for group tagging (based by server side rules for corresponding concept type) you are prompted with “Would like to map the entire table”. If you select Yes, one mapping is created for the selected cells, If you select No, separate 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:
2. In the Disclosure Management Mapping Tool panel, select the Concept tab.
3. With an open taxonomy, click the drop-down located on the panel ribbon and select a language code, or select Name to display XBRL taxonomy names.
Note: To select a taxonomy, click **Actions**, and then **Select a Taxonomy**.

**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).

Following, are notable characteristics of the available views:

- **Presentation View** - The Presentation view is a type of relationship which is a presentation linkbase (relationship file that defines how concepts relate to one another presentationally in a taxonomy) which provides a hierarchical organization of elements from parent to child. In some cases, the presentation hierarchy presents a similar representation as your financial report.

- **Definition View** - The Definition view contains a variety of miscellaneous multi-dimensional relationships within the taxonomy. It describes how the elements relate to each other. Most commonly, this represents the definition linkbase from your taxonomy.

- **Dimension View** - The Dimension view is displayed in a flat list. After you select a view, the top pane shows the primary items defined in the active taxonomy. The first item shows “Default Dimensions”. In the view, the “Dimension Members” pane is in the bottom pane of the Concept tab.

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

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

- **Calculation View** - A 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** - An XBRL tuple is a collection of related concepts. A tuple allows 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:


2. With an open taxonomy in the Taxonomy pane, click the View drop-down.

3. Select a view to use for viewing the taxonomy.

### 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. Additionally, one concept can appear multiple times in the same view.

Disclosure Management supports five taxonomy views, including:

- Presentation
- Calculation
- Definition
- Dimension
- Tuple

To change the view:

1. Select the **Concept** tab.

2. With an open taxonomy, click and 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 a variety of miscellaneous relationships within the taxonomy. Most commonly, it is used to represent dimensional relationships.
Dimension View

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

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

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

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

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

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

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

   To select multiple data points in Excel table cells, press Ctrl + Shift. A word, sentence, or paragraph of free-form text in Microsoft Word can be selected.
For Microsoft Word tables, you must select the data value or multiple cells before mapping. Taxonomy concepts can be mapped by dragging in Microsoft Word or Excel.

2 On the Disclosure Management Mapping Tool panel, click the Concept tab and then select a taxonomy concept. Click the Attach Mapping button - .

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

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

1 In the document, highlight the data source member (metadata label).

2 On the Smart View ribbon, select Panel, then in the panel, click the Switch to drop-down and select the Concept tab.

3 Navigate to the taxonomy concept in the Taxonomy pane, and click the Attach Mapping button - .

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

See also 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 two or more mapped data points, the Remove Mappings dialog lists the associated mappings of the data points.

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

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

2 In the taxonomy list, select an XBRL concept.

3 Click the Remove Mapping button - .

4 The Remove Mappings dialog displays, per row, a list of values that are mapped with the selected XBRL concept.

5 Select the rows you want to delete and click the Remove button - .

   Note: To reverse the deleted row, select the Reset button - .

6 Select OK.

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

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

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

To apply a quick mapping:

1. Navigate to the taxonomy concept in the Taxonomy pane and click 📚.
2. From the Context drop down, select the context.
3. From the Unit drop down, select the unit.
4. Select the data point to map.
   To select multiple data points in Excel table cells, press Ctrl + Shift. A word, sentence, or paragraph of free-form text in Microsoft Word can be selected.
   For Microsoft Word tables, you must select the data value or multiple cells before mapping.
   Taxonomy concepts can be mapped by dragging in Microsoft Word or Excel.
5. Click 🌀 to map the concept.
Mapping NIL Values

You can assign a “nil” value in Disclosure Management by highlighting and mapping a space or empty cell in Microsoft Word or Excel. Once the nil value is assigned, a new entry appears in Review mode with a blank value in the Mapped Value field. Facts reported with the content of a nil value indicate that the value is not known or does not apply to the element. In the XML Schema, facts reported with the content of a nil value are assigned a ”true” attribute as in the following example:

```xml
<us-gaap:AccountsReceivableNetCurrent contextRef="I-2010" precision="INF" unitRef="USD" xsi:nil="true"/>
```

Refreshing Taxonomies

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

To refresh the taxonomy tree, select
Viewing Concept Detail

Details about a selected taxonomy concept are available on the Concept Details pane 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.

![Concept Details Pane](image)

To display the Concept Details tab, click the **Restore Pane** icon located directly below the Concept tab horizontal scroll bar.

### 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>An abstract concept cannot be used 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, a context that is defined as an “instant” cannot be associated with a taxonomy concept whose period type is “duration”.</td>
</tr>
<tr>
<td>Balance</td>
<td>An optional attribute that 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 91.</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 any taxonomy maps exist in the Office document. If a taxonomy map does exist, the following warning is displayed: “Changing the taxonomy associated with this document may lead to loss of existing maps. Are you sure you want to change the taxonomy?”

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

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

If no taxonomy mapping has been made to the document, user confirmation is unnecessary and the taxonomy can be changed. The Disclosure Management Mapping Tool does not automatically render the new taxonomy selected by the user.

Searching Taxonomy Concepts

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

To search for a taxonomy concepts:

1. **On the Concept tab, select the Search icon -**

2. **In Label, enter the human-readable name for the concept. For example, to search expense related concepts, enter “Expense”**.
3 **Optional:** In the **Name**, enter the unique identifier of the concept.

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

   Options are:
   - **All**
   - **None**
   - (based on the taxonomy, various types will display in the drop-down list)

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

   Options are:
   - **All**
   - **False**
   - **True**

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

   Options are:
   - **All**
   - **None**
   - **Duration**
   - **Instant**

7 **Click OK.**

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

<table>
<thead>
<tr>
<th>Details</th>
<th>Search Result</th>
<th>Dimension Members</th>
</tr>
</thead>
<tbody>
<tr>
<td>Label</td>
<td>Name</td>
<td>Data Type</td>
</tr>
<tr>
<td>Expense allowances, directors</td>
<td>ExpenseAllowance...</td>
<td>xbrl:monetaryItem...</td>
</tr>
<tr>
<td>Audit fees and expenses</td>
<td>AuditFeesExpenses</td>
<td>xbrl:monetaryItem...</td>
</tr>
<tr>
<td>Administrative expenses</td>
<td>AdministrativeExp...</td>
<td>xbrl:monetaryItem...</td>
</tr>
<tr>
<td>Taxation expense (credit)</td>
<td>TaxationExpenseC...</td>
<td>xbrl:monetaryItem...</td>
</tr>
<tr>
<td>Premium on ordinary shares issued for</td>
<td>PremiumOnOrdinar...</td>
<td>xbrl:monetaryItem...</td>
</tr>
<tr>
<td>Amortisation of intangible assets, expenditure</td>
<td>AmortisationIntan...</td>
<td>xbrl:monetaryItem...</td>
</tr>
<tr>
<td>Depreciation of tangible fixed assets, etc</td>
<td>DepreciationTangi...</td>
<td>xbrl:monetaryItem...</td>
</tr>
<tr>
<td>Audit fees and expenses</td>
<td>AuditFeesExpenses</td>
<td>xbrl:monetaryItem...</td>
</tr>
</tbody>
</table>

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

**About XBRL Contexts**

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

## Adding XBRL Contexts

To add an XBRL context:

1. Select the **Context** tab.
2. Click ![Add Context Button](image)
3. In **Name**, enter a human-readable name for the business entity, institution, or company. This value is not persisted to instance documents.
4. In **Entity ID**, enter a unique identifier for the business or institutional entity.
5. In **Scheme**, enter contextual information about the fact. Typically this value is 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 the fact represents. Every taxonomy concept has a period type attribute. When associating a context to a taxonomy concept the period types must match. Options
   - Instant—Used for “point in time” concepts such as Balance Sheet accounts.
   - Duration—Represents a flow of time such as a Profit and Loss or Cash Flow statement.
   - Forever
7. In **From**, click the **Select Date** icon - ![Select Date Button](image) - to select the starting period for the reporting period. When entering the date, use the xx/xx/yyyy format. The date format defaults to the current locale of the browser. For example if the browser locale is set to a European locale, the data is entered as “dd/mm/yyyy” even when it is a US GAAP taxonomy.
8. In **To**, Select Date icon - ![Select Date Button](image) - to select the ending period for the reporting period. This field is enabled only when the context type is “Duration”. When entering the date, use the xx/xx/yyyy format. The date format defaults to the current locale of the browser. For example if the browser locale is set to a European locale, the data is entered as “dd/mm/yyyy”.
9. Click **OK**. The context is added to the Context Listing pane and also on the corresponding Details tab.
Mapping Contexts

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

1. Select the data point to map.

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

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

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

2. In the Disclosure Management Mapping Tool panel, Concept tab, select an XBRL concept and click the Attach Mapping icon -

   The mapped data point is highlighted in yellow.

Removing Mapped Contexts

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

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

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

1. Select the mapped data point(s).

2. Select the Remove Mapping button - . The Remove Mapping dialog is displayed.

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

3. Click the Remove icon ( ) located next to 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. On the Context Listing pane, select the context and then click .
2 Update the context detail as needed, and then select OK.

Deleting Contexts

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

➢ To remove a context:
1 In the Disclosure Management Mapping Tool panel, in the Context pane, select the context to be removed.
2 Click the Delete icon -.
3 Click OK to confirm.

Looking up Contexts

Use the Lookup feature on the Disclosure Management Mapping Tool pane to find context by name, type, or from/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:
   Available values types:
   ● Context name
   ● Context type
   ● From period
   ● To period
2 Click the Previous icon - to search up in the listing or click the Next icon - to search contexts forward.
   When the context is found, it is highlighted in the Context Listing pane.

Viewing Context Detail

Context details are shown on the Context Details pane for a selected taxonomy context. This information reflects properties related to the selected context, such as name, entity id, type, and from/to periods.
Table 4  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 the SEC CIK number. Required.</td>
</tr>
</tbody>
</table>
| *Entity ID | Specify a unique identification for the entity, company, or institution. The entity ID describes any distinguishing context. enter a company's SEC CIK number.  
*Note: If the instance document has only one company association, do not include the company name in the entity ID field. |
| *Scheme | Specify a reference to the naming authority for the entity ID. Typically this value is a URL. For example, you could specify that the context references the US GAAP framework. |
| *Type    | Specify the time period in which the fact is relevant. Valid options are:  
- Instant—Specific date (for example 11/28/2009)  
- Duration—A period of time with defined beginning and end dates (for example, 11/28/2009 through 5/28/10)  
- Forever—Not date or period restricted |
| *From    | Specify the start date of reporting period. Enter the date in xx/xx/xxxx format. To select a date from the Calendar, click the Calendar icon. The date format defaults to the current locale of the browser. For example if the browser locale is set to a European locale, the data is entered as “dd/mm/yyyy” even in a US GAAP taxonomy. |
| To       | Specify the end date of the reporting period. Enter the date in xx/xx/xxxx format. To select a date from the Calendar, click the Calendar icon. The date format defaults to the current locale of the browser. For example if the browser locale is set to a European locale, the data is entered as “dd/mm/yyyy” even in a US GAAP taxonomy. |

**About XBRL Units**

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

**Adding XBRL Units**

1. To add a unit:  
   1. On the Disclosure Management Mapping Tool panel, select the Unit tab.  
   2. Click the New icon.  
   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 ratio of products of units of measures unit type in the Measure field, check Divide by, and then specify the denominator in Denominator.

6 Click OK.

The table below provides 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. Required.</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. For more information, 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 “iso4217: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/document level or function grid in Smart View):

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

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

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

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

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

2 **In the Disclosure Management Mapping Tool panel, click the Unit tab and select a unit from the list.**

3 **Click the Attach Mapping button - .**

The mapped data point is highlighted.
Removing Mapped Units

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

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

To remove a mapped unit for one or multiple data points in an Office document:
1. On the Disclosure Management Mapping Tool, select the Unit tab.
2. Click to display the Remove Mappings dialog.
3. Select a mapped unit and click the Remove icon - .
4. Click OK.

Updating Unit Detail

To update a unit:
1. On the Disclosure Management Mapping Tool, select the Unit tab.
2. On the Unit Listing pane, select the unit and then click to display the Unit dialog.
3. Update the unit detail and then click OK.

Deleting Units

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

To remove a unit:
1. On the Disclosure Management Mapping Tool pane, select the Unit tab.
2. On the Unit Listing pane, select a unit.
3. Click the Delete icon - .
4. Click Yes on the confirmation message.

Looking up Units

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

1. On the Disclosure Management Mapping Tool pane, select the Unit tab.
2. In Lookup field, enter the lookup by unit value.
   Available values: unit name, measure, divide by attribute, or denominator value.
3. Select ▲ to search up in the listing or ▼ to search down in the listing.
   The found unit is highlighted in the Unit listing pane.

About Footnotes

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

Adding Footnotes

To add a footnote:

2. Select the Add icon - ▶ to display the Footnote dialog.
3. 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 68.
5. Enter the footnote text in the text entry field.
   For example, you might enter the text below for Revenue Recognition:

   We derive revenues from the following sources: (1) software, which includes new software license and software license updates and product support revenues, and (2) services, which include consulting, On Demand, and education revenues. New software license revenues represent fees earned from granting customers licenses to use our database, middleware, and applications software and exclude revenues derived from software license updates, which are included in software license updates and product support revenues. While the basis for software license revenue recognition is substantially governed by the provisions of Statement of Position No. 97-2, Software Revenue Recognition (SOP 97-2), issued by the American Institute of Certified Public Accountants, we exercise judgment and use estimates in connection with the determination of the amount of software and services revenues to be recognized in each accounting period.
Mapping Footnotes

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

1. Open the Disclosure Management Mapping Tool pane and click the Footnote tab.
2. On the document, select the data point to map.
   
   To select multiple data points in Excel table cells, press Ctrl + Shift. You can select a word, sentence, or paragraph of free-form text in Microsoft Word.
   
   For Microsoft Word tables, you must select the data value or multiple cells before mapping.
   
   You can map footnotes by dragging in Microsoft Word or Excel.

3. On the Footnote tab, select the footnote you wish to map, and click the Attach Mapping icon.

   The mapped data point is highlighted.

Removing Mapped Footnotes

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

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

2. Select the Remove Mapping icon to display the Remove Mappings dialog.
3. Select a mapped footnote and click the Remove icon.

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

4. Click OK.
Updating Footnotes

To update a footnote:
1 On the Disclosure Management Mapping Tool panel, select the Footnote tab.
2 On the Footnote listing pane, select the footnote and then click to display the Footnote dialog.
3 Update the footnote detail and then click OK.

Deleting Footnotes

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

To remove a footnote:
1 On the Disclosure Management Mapping Tool panel, select the Footnote tab.
2 On the Footnote listing pane, select the footnote to be removed.
3 Click .
4 Select Yes on 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 a paragraph.

Table 6 Footnote Formatting Options and Descriptions

<table>
<thead>
<tr>
<th>Formatting Icon</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Font</td>
<td>Font Type</td>
</tr>
<tr>
<td>Font Size</td>
<td></td>
</tr>
<tr>
<td>Bold</td>
<td></td>
</tr>
<tr>
<td>Italics</td>
<td></td>
</tr>
<tr>
<td>Underline</td>
<td></td>
</tr>
<tr>
<td>Subscript</td>
<td></td>
</tr>
<tr>
<td>Superscript</td>
<td></td>
</tr>
<tr>
<td>Formatting Icon</td>
<td>Description</td>
</tr>
<tr>
<td>----------------</td>
<td>-------------------------------------------</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:

2. In Lookup field, enter the footnote name.
3. Click the Previous icon - ▲ to search backward in the listing or click the Next icon - ▼ to search forward in the listing.

The matching footnote is highlighted in the Footnote pane.

### Viewing Footnote Detail

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

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Displays the name of the footnote, which is not persisted to instance documents</td>
</tr>
<tr>
<td>Footnote</td>
<td>Displays the footnote text</td>
</tr>
</tbody>
</table>

### About Variables

Variables contain a specific value that can be used repeatedly across Master Documents and doclets. You can edit an existing variable to display a different value in all the places 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/doclet is evaluated, the value associated with the variable replaces the placeholder. There are two types of variables:

- **Static Variable**: A Static Variable is created with any user defined value and mapped in the document/doclet. Variables can be numbers, dates, symbols, strings, and so on. Static Variables are defined in a single location using the Variable tab. The variable is used as 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. A useful example of Static Variables is for date management. Since the same date appears in numerous locations throughout a filing which must be individually updated during the rollover process, by using variables, only the variable value needs to be changed during the rollover process. 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**: A Reference Variable can use any text or image in a document/doclet to create a reference. Once the reference variable is created, 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. From the Disclosure Management Mapping Tool, select the Variable tab. Click \( \text{Static Variable} \) and select Static Variable.
2. In the Static Variable dialog Name field, enter a unique identifier. For example, CURR_YEAR. Do not use special characters and do not add spaces between words.
3. In the Value field, enter a value. For example, April 1, 2012.
4. Click OK to save the variable.
5. Variables are saved on the Variables tab.

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.

To create a reference variable:

1. Select some text, image, or data in the document or doclet.
2. From the Disclosure Management Mapping Tool, select the Variable tab. Click \( \text{Reference Variable} \) and select Reference Variable.
3. 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 - not the data source level.

4. In the Name field, enter a unique description. Do not use special characters and do not add spaces between words.
5. Click Link to create the link to the selected text.
6. Click OK.

Locating Reference Variables

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

To locate variables:

1. Open a doclet or Master Document.
On the Disclosure Management Mapping Tool, select the Variable Tab.

Right-click a reference-type variable. The Reference Variable dialog is displayed.

Click Locate. The reference variables are highlighted on the document.

Click OK to exit the Reference Variable dialog.

**Mapping Static Variables**

Once you have created static variables, you can map them to a location within your document

To map a static variable:

1. Select a location on your document where you want the variable to display.
2. From the Disclosure Management Mapping Tool, select the Variable tab to display the variables list. For each variable in the list, the Type column conveys the kind of variable attached to it - Static or Reference.
3. Select a Static type listing, then click the mapping icon - .
4. The mapping instructions are added to the Details tab.

**Mapping Reference Variables**

Reference variables can be mapped different ways - as cross reference, page reference, or hyperlink.

**Mapping Reference Variables as Cross Reference**

After you create a reference type variable, you can map it as cross references. Cross references are used to refer text or images from one part of the document to another. 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. Highlight the document location where you want to add a cross reference.
2. From the Disclosure Management Mapping Tool, select the Variable tab to display the variables listing and search for a Reference type variable. You can click the Type column header to group the list of variables by type.
3. Highlight a reference variable and click the mapping icon - to display the Map Variable dialog.
4. 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. The generated result will display the page number. 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. Highlight the document location where you want to add a page reference.
2. From the Disclosure Management Mapping Tool, select the Variable tab to display the variables listing and search for a Reference type variable. You can click the Type column header to group the list of variables by type.
3. Highlight a reference variable and click the mapping icon -  - to display the Map Variable dialog.
4. 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 Hyperlinks

You can select a reference variable in any place in the document, then use hyperlink mapping to create the text you want to display in the selected location of the document. For example, in hyperlink mapping you can add the text “Click Here” to display in the document which will link to the location of the reference variable you selected. You can also define screentip text that will appear when the mouse is held over the selected location.

To map hyperlinks to reference variables:

1. Highlight the document location where you want to add a hyperlink.
2. From the Disclosure Management Mapping Tool, select the Variable tab to display the variables listing and search for a Reference type variable. You can click the Type column header to group the list of variables by type.
3 Highlight a reference variable and click the mapping icon - - to display the Map Variable dialog.

4 Click Hyperlink.

5 In the Text to display field, enter the hyperlink text you want to display in your document.

6 In the Screentip Text field, enter the text you want to display when the user's mouse hovers over 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 Static variable, the value entered by the user. For reference variable, the value selected from the document.
- **Type** - The type of variable - Static or Reference.
- **Location** - The name of the doclet where the variable was created.
  - If the variable is created in the Master document, the report name is shown.

When you click on a variable in the list, its mapping is 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 display - 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, you select a variable and click the Edit button. 

- If you select a Static variable, the Static Variable dialog is displayed. Enter a new Value field and click OK.
- If you select a reference variable, the Reference Variable dialog is displayed. Click Locate to view the current location of the reference variable in the document - the location is highlighted in yellow. In the document, click on a new location and in the Link Variable dialog click Link. Click OK.
- Click the Refresh button, , to update the mapped locations of the variables.

Note: Reference variables must be edited only from the doclet where 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, 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. On the Disclosure Management ribbon, select Mapping Tool, and then select the Variables tab
2. Highlight a variable, click the Action drop-down and select Delete.

➢ To delete a variable mappings:
1. On the Disclosure Management ribbon, select Mapping Tool, and then select the Variables tab
2. On the Details tab, highlight a variable mapping, click the Action drop-down and 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. On the Disclosure Management ribbon, select Mapping Tool, and then select the Variables tab.
2. On 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 / Evaluate Variables button to view variable values or variable definitions, respectively. There are some limitations:

- In Microsoft Excel and Word doclets, page reference variables cannot be evaluated since 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 on a hyperlink variable in evaluated mode will only navigate to the appropriate location if the hyperlink target is within the same doclet. If the hyperlink target is in a different doclet, clicking the link has no effect. All hyperlinks 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. You can think of them as a categorization or segmentation of concepts. XBRL dimensions use categories to describe how you arrived at a measured value by illustrating semantic relationships between facts and how they have been segmented. For example, if a Revenue 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. This 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”.

76
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). While some conceptual similarities exist, no systematic relationships exists between XBRL dimensions and Oracle Hyperion data source dimensions. The two should not be confused.

Basic 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, it 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

Once primary items are shown by selecting the Dimension view on the Concept tab, you map primary items in the same way that regular taxonomy concepts are mapped (from the Presentation or Calculation views). Note that primary items are also listed in the presentation and calculation views.

To map a primary item:

1. On the Disclosure Management Mapping Tool panel, confirm that the Dimension view is selected on the Concept tab.
2. On the document, select the primary item to map.
3. On the Concept tab, click the Attach Mapping icon.

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:

- Multiple domains and/or domain members can be mapped from different dimensions to the same fact value. For example, users can map the domain members “Soda” and “New York” to the same fact value.
- Mapping multiple domain members from the same dimension to the same fact value is not allowed. 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 allow you to map 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

![Smart View](image)

**Disclosure Management Mapping Tool**

<table>
<thead>
<tr>
<th>Concept</th>
<th>Context</th>
<th>Unit</th>
<th>Footnote</th>
<th>Variable</th>
<th>Review</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Lookup**

- 009002 - Disclosure - Significant Accounting Policies, Regulator
- 009030 - Disclosure - Proposed Merger with Ngor (Details)
- 009040 - Disclosure - Fair Value Measurements (Details)
  - Notes To Financial Statements [Abstract]
  - Long-term debt carrying amount (1)
  - Long-term debt fair value
  - Short-term debt carrying amount (2)
  - Short-term debt fair value
- Fair Value, Assets and Liabilities measured on recurring:
  - Fair Value by Measurement Frequency [Axis]
  - Fair Value, Hierarchy [Axis]
- Fair Value, Assets and Liabilities Measured on Recurring
  - Assets
  - Liabilities
  - Footnotes To Fair Value, Assets and Liabilities
  - Footnotes To Carrying and Fair Value of Debt [Abstract]
- 009050 - Disclosure - Derivative Financial Instruments (Details)
- 009051 - Disclosure - Derivative Financial Instruments By Balance
- 009052 - Disclosure - Derivative Financial Instruments By Inc
- 009053 - Disclosure - Derivative Financial Instruments Nature
- 009060 - Disclosure - Employee Benefit Plans (Details)
- 009070 - Disclosure - Debt (Details)
- 009080 - Disclosure - Non-Wholly-Owned Entity (Details)
- 009081 - Disclosure - Non-Wholly-Owned Entity Minority Interest
- 009090 - Disclosure - Commitments and Contingencies (Details)
- 009100 - Disclosure - Segment Information (Details)

**Dimension Members**

- Details
- Search Result
- Dimension Members

**Actions**

- Fair Value by Measurement Frequency [Axis]
- Fair Value, Measurement Frequency [Domain][Default]:
  - Fair Value, Measurements, Recurring [Member]
- Fair Value, Hierarchy [Axis]

- Dimension Members tab:

  ➤ To map a domain or domain member:

  1. On the Disclosure Management Mapping Tool panel, confirm that the Presentation or Definition view is selected on the Concept tab.
  2. On the document, select the domain item to map.
  3. Select the domain or domain member.
  4. On the Dimension Members tab located on the bottom pane, click the Attach Mapping icon -.
Report Level Mapping

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

1. the primary item. In the example below, the primary item mapping is made to a cell in the document using the Concept tab:

   ![Primary Item Mapping Example]

2. A dimension to an individual cell. The image below shows the selected cell:

   ![Dimension Mapping Example]
3. a dimension to a selection of cells. The image below shows a group of selected cells.
The image below shows the dimension that is mapped 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:

![Example Table with Headers]

3. A cell to a dimension

![Example Table with Dimensions]

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.

Sometimes it is better to do indirect tagging of SmartView Grids than tagging them directly using Data Source Tagging. One of the advantages of doing this is that it preserves the formatting that was already done even though the Smart View grid has been refreshed.
Indirect data source tagging through Smart View is done by:

1. Create an Excel doclet as sheet one and add it to the Master Document
2. Create the Smart View grid for the data source on sheet two
3. Reference the cells on sheet one to be tagged on sheet two
4. Tag the new table using Report Level Tagging

Validating Dimension Mapping

To create a dimension map, Disclosure Management requires that the domain/domain member can be associated with a valid taxonomy concept. The XBRL specification for dimensions defines a binding relationship between a taxonomy concept and a domain member.

Prerequisites for creating a dimension map are:

- Existing Concept Map—You must first map a taxonomy concept before creating a dimension map. Domain and domain member mapping cannot occur on Office data that does not have an existing taxonomy concept map.

- Primary Item Compatibility—The mapped primary item must be compatible with the given domain or domain member. Every primary item defines the dimensionality that can be associated with it. For example, the domain “East” may be mapped to the data that is also mapped to the concept “GrossProfit”. However; “East” should not be mapped to data that is also mapped to the concept “CompanyName”. While Disclosure Management lets you create this, it will throw 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).

Virtual Context

Mapped XBRL domains and domain members are ultimately defined as segments and/or scenarios within contexts of an instance document. Disclosure Management manages mapped dimensionality by using “virtual contexts”. When a fact-value has a context and dimensionality, a “virtual context” is generated. A virtual context extends the “base context” by including the dimensionality. A virtual context extends the “base context” by including the dimension name with applicable domain or domain member. You can map virtual contexts to automatically propagate dimensionality.

You can set an option to show or hide virtual contexts.
To show or hide virtual contexts:

1. Click Options on the Disclosure Management ribbon, and then select XBRL. The Oracle Hyperion Disclosure Management Options dialog is displayed:

   - In the Mappings area:
     - To show virtual contexts: Select Show Virtual Contexts checkbox.
     - To hide virtual contexts: Clear the Show Virtual Contexts checkbox.

   ![Oracle Hyperion Disclosure Management Options dialog]

2. On the Oracle Hyperion Disclosure Management Options dialog in the Mappings area:
   - To show virtual contexts: Select Show Virtual Contexts checkbox.
   - To hide virtual contexts: Clear the Show Virtual Contexts checkbox.

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></td>
<td>East</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>Qtr1</td>
<td>Qtr2</td>
<td>Qtr1</td>
<td>Qtr2</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, there are 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 the same way that regular contexts are mapped. For version 1, users cannot rename the auto-generated name for the virtual context that is shown in the Context pane. The name consists of the context name, plus the dimension name as shown in the dimension tree (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, where 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 any number of members as per 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 (depending 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 open a registered report and select a taxonomy that contains typed dimension definitions, then select a dimension member. Then you create an instance by identifying a primary item
located on the Master Document, 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. Select the Disclosure Management Mapping Tool (Mapping Tool) to display the Mapping Tool panel.
2. Click the Concept tab to navigate to an XBRL concept in the taxonomy containing typed dimension definitions.
3. When an appropriate XBRL concept is selected, the “Dimension Members” tab in the lower pane displays both associated explicit and typed dimensions. Typed dimensions use the Edit Dimension button, to identify them.
4. On the Dimension Members tab, click a dimension associated with a Edit Dimension button.

**Note:** The Edit Dimension button - 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 the New button.
6. To associate the dimension values to a value header, on the document, highlight the value header, and then click the Capture Value button. The image shows selected item.
You are ready to map the values associated with the value header. On the Concept tab, select the typed dimension and, on the document select the value you wish to map, then click the Attach Mapping button. The mapped item is highlighted.
When you have completed mapping all the values for the selected value header, select the dimension on the bottom pane, select the region in the document that represents the values, and click the Attach Mapping button.

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 specifically on EDGAR HTML generation, but are intended to be used in conjunction with your XBRL creation steps. Users may choose to utilize the same Master Document and doclets to generate both HTML and XBRL documents.
To create EDGAR documents:

1. Incorporate your Financial Reporting content into your Microsoft Word and/or Excel doclets as you would generally do. For EDGAR HTML generation, you need to 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, utilize 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, care should be taken to ensure that doclets are arranged in the appropriate order, formatting is appropriate, and non-desired HTML content is hidden from view, for example, DEI tagging information for the XBRL filing.

5. Prior to validation or generation steps, ensure that Disclosure Management Variables are in “Evaluated” mode so that Master Document appears 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 as needed.

8. On the Disclosure Management ribbon, select Publish, and then EDGAR HTML to generate the final documents. An EDGAR file save dialog 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 at a later time if you choose. All appropriate documents are saved into the named zip file. The zip file will include the EDGAR HTML document as well as any image files that are used in your report.

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

**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. It is the filer’s responsibility to 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 will provide 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 usage of tabs while 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, Disclosure Management includes a “DM 11.1.2.2.300 Document Formatting Guidelines” whitepaper which is shipped with the product.
and also located at http://support.oracle.com. Review those guidelines to ensure the most accurate formatting in your documents.

**EDGAR Sample**

For your convenience, Disclosure Management also ships an EDGAR document sample with the product ("DM 11.1.2.2.300 10Q Sample Report.zip" located at http://support.oracle.com). This zip file is a full export of a Disclosure Management report which includes:

- A Master Document representing an SEC 10Q report
- Doclets in Microsoft Word or Excel representing subsets of the 10Q, using Disclosure Management best practices guidelines, also shipped with the product
- XBRL tags representing a subset of SEC filing requirements
- Variables illustrating setup and usage for:
  - Table of Contents management
  - Common text and numbers
  - Crossfooting rules
  - Directional Words

Link to the Disclosure Management product folder, http://support.oracle.com, for additional details on the following documents: “DM 11.1.2.2.300 Implementation Best Practices.pdf” and “DM 11.1.2.2.300 Performance Benchmarks.pdf”.

**About Tuples**

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

**Working with Tuples**

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

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

**Using the Tuple View**

The XBRL tuples can be viewed in the Concept tab. You display the Dimension view for an active taxonomy by way of the relationship view list (located to the right of the Concept tab ribbon). After you select the tuple view, the top panel shows all of the tuple nodes (if any).

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

The bottom pane shows a Tuples Group pane, which enables you to map tuple members to Tuple groups.
To change to the Tuple view:

1. On the Disclosure Management Mapping Tool panel, select the **Concept** tab.

2. With an open taxonomy that uses tuples, in the Taxonomy pane, click 

3. From the drop-down menu, 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.

   For example, you could look for "Company Address".

3. Create a tuple instance by clicking the **New** icon -  

4. You are prompted to provide 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 located on the bottom pane, map the individual tuple members using the same mapping paradigm used to map regular concepts (in the presentation view).

   If a particular tuple member needs to be mapped to two or more items (for example, "Address Line 1"), you can create a second instance of the tuple member within the tuple group by selecting the “Address Line 1” member and clicking on the **New** icon - on the bottom panel. In the graphic below, a second instance of “Address Line 1” was added to the Tuple Group.

![Tuple Group](image)

**Rolling Over Disclosure Management Documents**

The Rollover feature lets you roll over reports from one period to another using the originating taxonomy or a new taxonomy. The Explorer repository contains the reports used for rollover and the rollover documents are saved to the Explorer repository as well. Key operations performed during rollover:

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

1. **Connect to the Disclosure Management server.**
2. **From the Disclosure Management ribbon, select the Rollover icon** - ![Rollover](rollover_icon.png)
   The Rollover Report Wizard is launched.
3. **Click Next.**
   The Report Location screen is displayed.
4. **In the File name field, specify the path where the rolled over report will be saved, and click Next.**
   To navigate to the path, click **Browse**, navigate to the folder, and enter the report name.
   The Getting List of Taxonomy screen is displayed. When a list of registered taxonomies has been assembled, the Select Taxonomy screen is displayed automatically.
5. **Select the new taxonomy from the registered taxonomy list, and click Next.**
   The Report Properties screen is displayed.
6. **In the Report Name field, enter the new report name.**
7. **In the XBRL Instance Name field, enter the name of the new XBRL instance, and 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, the Data Source Mappings screen is displayed.
8. **The Source Namespace column displays a list of all existing mappings within the original report (Master Document and doclets combined).** Corresponding to each Source Namespace in the list, the Target Namespace column displays namespaces where you can select, confirm, or override a namespace - one target namespace per source namespace.
9. **You must finalize a choice corresponding to each source namespace.** If no default namespaces are available among the Target Namespace list or if you want to change the namespace, then click the corresponding Browse button to select a namespace from the Select target taxonomy namespace window, the click **OK**.
10. **When you have completed selecting the target namespaces, click Next to display the Data Source Mappings screen.**
11. **In the Data Source Mappings screen, review and resolve possible conflicts for duplicate data source mappings.** For information on Status symbols, see "Viewing Validation Error Messages" on page 107.
**Note:** Concept mismatches (concepts that are tagged differently at the data-source level - in the original data source, the “Net Revenue” account was tagged to concept “TotalRevenue” but in the new data source it’s already tagged to something else), are reported in the instance validation feature. Select the *Override* field next to the concept mismatch and resolve the mismatch.

12 To rollover the report, click **Next**. The Rollover Report Processing screen is displayed. When the process is complete, the Disclosure Management Report Rollover Completed screen is displayed.

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

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

### Mapping Block Text

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

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

![Mapping Block Text Example](image)

To map block text to a taxonomy concept:

1. **Open the document with the block text to map.**
From the Disclosure Management Mapping tool, select Concept.

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. Nested tags are useful when you need to tag items that need to appear several times in the 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 again as a numeric value.

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 55), 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 all “top-level” tags. A top-level tag refers to a tag that 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 or not a context or unit have already been mapped. Any 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**

There is an important 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, 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 98)
- Dimensions (which could be document and/or data source level mapping associations)
- Tuples

When you remove a mapped item, the Remove Mappings dialog box listing mapped items that can be removed, is launched. The number of items listed depends on the 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.

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

Options for data source mapping removal are:

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

<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>
</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. In this case, 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 by clicking OK, 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 not removed from the Mapping repository). This action is different from overriding a default data source map from a data point in an Office document. Additionally, you can re-enable suppressed data source maps by selecting the Suppressed Mappings option on the Disclosure Management ribbon.

To remove (delete) a data source item:

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

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

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mapping</td>
<td>Shows the XBRL taxonomy object to which the value has been mapped</td>
</tr>
<tr>
<td>Value</td>
<td>Shows the report or data source value associated with the map</td>
</tr>
<tr>
<td>Data Source</td>
<td>Shows whether the value is a report/document level mapping or a data source mapping</td>
</tr>
</tbody>
</table>
Use the Show list to show all items, only suppressed items, or only unsuppressed items on the Remove Mappings dialog box.

2 Select the dimensions or members to remove and then click \( \times \).

The detailed information associated with the item is crossed out.

3 Click OK.

➢ To reset a removed concept:

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

2 Click \( \rightarrow \) to reset the remove status.

➢ To suppress a concept map:

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

2 Select \( \rightarrow \).

3 Select the concept and, from the Suppress column, click \( \rightarrow \).

4 Select OK.

The suppressed item is shown with a \( \rightarrow \) status.

➢ To re-enable a suppressed item:

1 On the Disclosure Management ribbon, select Suppressed Mappings.

2 Select the dimensions or members to remove suppression, and then click \( \rightarrow \).

3 Click OK.

**Reviewing Mappings**

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

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

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

- **List**—Shows a table containing all the individually mapped fact values. The columns can be sorted and the table column header can be customized.

- **Tree**—Shows mappings in a hierarchical representation. Individual maps are consolidated by concepts, contexts, units, and footnotes.

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

To switch between views, from the Review pane, click for the tree view, or for the list view. This icon toggles between Tree View and List View.

Reviewing Dimension Mappings in a Report

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

To review the typed dimension mappings of a primary report:


2. Click the Export button. The Export dialog is displayed.


Previewing Mapped Items

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

The Review tab displays all the mapped items located in the document. You can limit the list items to a selected section on the document. Disclosure Management provides a Filter Selection 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 will display the mappings in the new section. Clicking the Filter Selection button again, defaults to all the mappings in the document.

To preview a mapped item:

1. Select the Review tab.

2. Change to List View, if not already displayed. Do this by clicking the Actions drop-down and selecting List View. The list displays all the mappings in the document.
Note: To display items located in a section of the document only, highlight the section, and then click the Filter Selection button. Click the Filter Selection button again to remove the filter and default to view all mappings in the document.

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

4 On the Current Mapping tab located on the bottom of the Review tab, preview the value in Mapped Value field.

Doclet Paging
You can display only the mappings of a specific doclet by using the doclet paging feature.

- To enable doclet paging:
  1 Go to options
  2 Choose Enable Filter
  3 Click the Filter button
  4 Select the doclet mappings to display

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:
  1 On the Disclosure Management Mapping Tool pane, click the Review tab.
  2 On the Concept column, select a dimension. The Current Mapping tab located on 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 the Delete button ( )
     or click the Edit button ( ) to display the Edit Dimension Members dialog.
4 Click the Edit button - ( ). The Edit Dimension Members dialog is displayed. The Explicit tab or Typed tab is presented based on the type of dimension you selected.

5 The top area shows a list of dimensions you can add to the document. The bottom area displays the current dimension selected for the document.

6 Click the Shuffle buttons ( ) to add or remove dimension between the lists.

7 Click OK to return to the Current Mapping tab.

8 Important: Click the Save button - ( ).

Changing Context and Units

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

➢ To change a context or unit.

1 Select the Review tab.

2 From the Review pane, click the Actions drop-down and select List View.

3 Select the mapped item.

4 Select the Current Mapping tab located on the bottom of the Review pane.

5 In Context drop down, select the context.

6 In the Unit drop-down, select the unit.
Setting the Flip Sign

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

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

To set the flip sign of a mapped item:

1. Select the **Review** tab.
2. On the **Review** pane, click the Actions drop-down and select **List View**.
3. Select the mapped item.
4. Select the **Current Mapping** tab.
5. In **Flip Sign**, select the check box.

Overriding Values

The “override” option allows you to change or override the mapped values for numbers, strings, dates, and 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>
<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. |
### Mapped Value Type

<table>
<thead>
<tr>
<th>Mapped Value Type</th>
<th>Override Value</th>
</tr>
</thead>
</table>
| 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)  
| String            | Undefined—Remove the override and return to original mapped value. Formatting—Specify the format of the string. Formatting options are available for nonnumeric XBRL mappings in which the string is based on concepts of the “xbrl.us:TextBlockItemType” type and its derivatives. The available formatting options include:  
  - Rich text—Disclosure Management extracts the HTML formatted content from Office document and applies this formatting to the nonnumeric item.  
  - Plain text—Disclosure Management uses the formatting value of the corresponding fact and applies the formatting to the nonnumeric item.  
  - Default—A plain text format is applied to nonnumeric items by default. However the default configuration can be set to use the rich text format for certain string types and their derivatives.  
|                   | Undefined—Remove the override and return to original mapped value. Empty—Select to create a mapped fact value with an empty string value. Value—Specify the override string value. By default, this field expects a numeric value. To enter alphanumeric characters, click the Add Value button, ![Add Value](https://example.com/add_value.png) and then enter the new value on the Override value dialog box. |

To override a fact value:

2. On the **Actions** drop-down, select **List View**.
3. On the Review pane, select a fact value.
4. Select the **Current Mapping** tab located on the bottom of the Review pane.
5. Click the **Overridden** check box to confirm that the selected fact value should be overridden with the current information.
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.

Click .

Saving Changes on the Current Mapping Tab
When you add or modify any values on the Current Mapping tab, use Save.
To save changes, click .
You can also select Save from the Actions drop-down menu.

Exporting Mapping Reviews
During 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 within 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 the mapping tool icon ( ), and then select the Review tab.
3. Select the Actions drop-down, and then select Export. The Export dialog is displayed.
4. On the Type drop-down, select the report you want to review: Detailed Mapping Review, Duplicate Mappings Review, or Negative Values Review, and then click Export. Wait for the document to generate review information. When completed, the File Download dialog is displayed.
5. Select one:
- **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:

2. On the **Action** drop-down, select **List View**.
3. Select a numeric value.
4. Select the **Formatting** tab located at the bottom of the Review pane.
5. Click the **Action** drop-down, and select **Edit**.

   The Format dialog is displayed. For more information, see: “Formatting Documents” on page 126.
6. Make the formatting changes and click **OK**.

**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. On the Disclosure Management Mapping Tool panel, Validate tab, click the Actions drop-down, and then select a validation type:
   - XBRL Instance
   - IXBRL Instance
   - US SEC—US SEC EDGAR XBRL: (required for SEC Filers)
   - US SEC—US SEC EDGAR HTML: (required for SEC Filers)
   - HMRC: Joint Filing Checks (required for HMRC filers)
   - IFRS: Global Filing Manual (optional)

2. Review the validation summary.

**Viewing Validation Error Messages**

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

<table>
<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>²</td>
<td>Inconsistency</td>
</tr>
<tr>
<td>₁</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 ✗ in the Status field next to the mapped item. Use the Validation pane to view the detail and suggested resolution for the error. You can view a list of validation messages for each individual mapping. Upon validation, a row is added to list of mappings that groups validation messages that do not belong.
To display the error message for an incorrect mapped item, double-click next to the mapped item.

**Resolving Error Messages**

Common methods to resolve errors include the following:

- 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 the following types of errors:

- Missing concepts
- Disordered or incorrect concept labels
- Invalid calculation rollups
- Invalid table models
Review Mode Navigation Options

Table 11 Navigation Options in Review Mode

<table>
<thead>
<tr>
<th>Navigation Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>![List View]</td>
<td>The list view shows individually mapped items in a tabular format. This table provides customizable and sortable column headers. When you select an item in the list view, the corresponding data in the Office document is selected. Mapped tuple members that are part of a tuple group are displayed in this format: TupleParentName(TupleGroupName).TupleMemberName</td>
</tr>
<tr>
<td>![Next Mapping]</td>
<td>In the tree view, you can select the “Next” button on the Review pane toolbar. This causes the next mapped item in the tree to be selected. When the last mapped item in the tree is selected, and you click the Next button, the first item in the tree is selected.</td>
</tr>
<tr>
<td>![Previous Mapping]</td>
<td>When in the tree view, a user can select the “previous” button in the Review pane toolbar. This causes the previous mapped item in the tree to be selected. When the first mapped item in the tree is selected, and you click the Previous button, the last item in the tree is selected.</td>
</tr>
<tr>
<td>![Tree View]</td>
<td>The tree view shows mapping information in an hierarchical order. Individual maps are consolidated by concepts, contexts, units, and footnotes.</td>
</tr>
</tbody>
</table>

Note: No tuple trees are displayed in tree view.

Generating Instance Documents

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

- **XBRL Context**—Provides information about the reporting (business) entity, a time-frame, and other optional details such as scenarios and dimensions.
- **XBRL Unit**—Describes what the numeric data represents. Examples of units are: “US Dollars,” “Euros,” and “shares.”
- **Data**—Instance documents contain numeric and/or textual data that reside within a Microsoft Office document and an Oracle Hyperion data source. The generic “document data” term can mean one cell in Excel, or one word or entire paragraph in Microsoft Word. This term is used throughout to mean data that can be mapped by the Disclosure Management Mapping Tool. Additionally, numeric data can be scaled and have references to footnotes.

The instance document is similar to an HTML Web page, but instead of the report language being HTML that can be read by a browser, the language is XML read by a variety of XBRL applications that consume and analyze instance documents.
The XBRL filing consists of the XBRL taxonomy and the instance document. The XBRL taxonomy explains the metadata behind a company’s disclosure, and the instance document shows how facts are mapped to the taxonomy. Validation verifies semantic relationships between concepts, confirming that the correct facts have been mapped to the correct fact field in the base taxonomy. For example, validation verifies that the facts filed for “Assets” equals the facts filed for “Liabilities” and the “Owner’s equities”. XBRL instance document generation is the last step of generating the XBRL-compliant disclosures. To ensure the accuracy of the XBRL data that is submitted in a filing, Disclosure Management validates your taxonomy against XBRL taxonomy specifications before creating the instance document.

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

Validating Mapped Data

Disclosure Management supports three types of instance validation:

- **Presentation**—Validates the instance document for conformance to XBRL specifications. For example, if a mapped concept is of Duration period type and instance document contains one date in the corresponding Context, the presentation validation should fail, because Duration period type requires Start and End dates to be defined.

- **Calculation**—Validates all computed values in the instance document per the calculation relationships defined within the taxonomy. It uses the calculation relationship defined in calculation schema while taking care of the Weight attribute for numeric facts.

- **Formula**—Validates all computed values in the instance document per the formulas defined within the taxonomy. Formulas in taxonomy facilitate business analysis and forecasting as they support calculations of data type “Boolean” (true or false) and “string” in addition to “monetary” item types.

To validate the taxonomy:

1. **Open the Office document with the taxonomy to validate.**
2. **On the Disclosure Management ribbon, select Validate.**

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

Exporting Validation Messages

Validation messages can be opened or exported to your machine for the XBRL instance that you validated.

To export validation messages:

1. **Open an Office document in Disclosure Management.**
2. **On the Disclosure Management Mapping Tool pane, Validate tab, click the Validate icon.**
3 When validation is completed, click the Export icon - . The File Download dialog is displayed.

4 Click Save.

5 On the Save As dialog, navigate to the location to save, optionally change the file name, and click Save. The Download dialog is displayed. You can click Open, Open Folder, or Save. The messages are copied to a Microsoft Excel file.

Validating with Rules Support

Additionally, you can perform regulator specific validations including:

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

To perform a validation with rules support:

1 On the Disclosure Management ribbon, click , and then from the drop down, select a validation type.

2 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 ....

You can also click .

Showing Formula Traces

A formula trace checks that the formulas of an XBRL document correspond to the formulas in the taxonomy. Formulas include business rules expressed semantically. For example a formula might include the definition for “Assets = Liabilities + Equity”. The formula trace records the failure of a formula during validation.
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 performs detections on automatic taxonomies, multiple taxonomies, and IFRS based reports and processes rendering different based on the results.

Automatic Taxonomies

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

Multiple Taxonomies

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

IFRS-Based Report

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

The following usage notes apply to IFRS-based reports:

- Many international taxonomies extend the IFRS taxonomy including the UK-IFRS and Chilean taxonomies.
- The SEC Viewer does not always successfully render all IFRS-based instance documents. There are known IFRS-based taxonomy schema references that cause the SEC Viewer to fail. For example, when the following schema reference is used in an instance document, the SEC Viewer fails: http://www.svs.cl/cl/fr/ci/2011-04-26/clci_shell_2011-04-26.xsd
  - The SEC Viewer does not always successfully render all IFRS-based instance documents. There are known IFRS-based taxonomy schema references that cause the SEC Viewer to fail. For example, when the following schema reference is used in an instance document, the SEC Viewer fails: http://www.svs.cl/cl/fr/ci/2011-04-26/clci_shell_2011-04-26.xsd.
Sometimes, invalid schema references can cause the SEC Viewer to fail. Users should ensure that the appropriate schema references are specified for their XBRL reports. For instance, the schema reference in the example provided above is not typical for an instance document.

- Users should periodically check for updates and bug fixes at the SEC Viewer file download site. The site URL is: http://www.sec.gov/spotlight/xbrl/renderingenginelicense.htm
- Disclosure Management cannot control the final rendering of instance documents (this includes US GAAP based instance documents).

**Exporting the Instance document**

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

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

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

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

➢ To select an output type for the instance document:

1. **Open the Office document with the validated instance document to export:**
2. **On the Disclosure Management ribbon, select Export.** A successful export is confirmed with the message, “The report was exported successfully”.
3. **In File name, enter the name of the report to save and click Save.**

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

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

<table>
<thead>
<tr>
<th>Type of Viewer Format</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<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 113.

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

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

4. **Navigate to the folder in which the instance document has been stored, and click Open.**
   
   Because of auto-detection of the taxonomy, users see the Standard File Open dialog when they select File and then Open US GAAP Report from the Preview. When Disclosure Management cannot auto-detect the taxonomy, it prompts the user to provide the taxonomy path or URL.

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

In the examples below, the instance document output contains the context, unit, and footnotes (first example), followed by the facts (second example):
<context id="C2">
  <entity>
    <identifier scheme="http://www.sec.gov/CIK" val="0001341439"/>
  </entity>
  <period>
    <instant>2008-05-31</instant>
  </period>
</context>

<unit name="U1" id="U1">
  <measure units="iso4217:USD"/>
</unit>

<orch:CashCashEquivalentsCarryingValue contextRef="C2" unitRef="U1" val="8262"/>
<orch:MarketableSecuritiesCurrent contextRef="C2" id="f0" unitRef="U1" val="2781"/>

<link:footnote link:role="http://www.xbrl.org/2003/role/link" link:type="extended">
  <link:xref ref="f2" label="f2" type="locator"/>
  <link:xref ref="f1" label="f1" type="locator"/>
  <link:xref ref="f0" label="f0" type="locator"/>
  <link:arc role="http://www.xbrl.org/2003/arcrole/fact-footnote" from="f2" to="r2" type="arc"/>
  <link:arc role="http://www.xbrl.org/2003/arcrole/fact-footnote" from="f1" to="r1" type="arc"/>
  <link:arc role="http://www.xbrl.org/2003/arcrole/fact-footnote" from="f0" to="r0" type="arc"/>
</link:footnote>

<link:footnote id="footnote_F3" label="r2" role="http://www.xbrl.org/2003/role/footnote" type="resource" xmlns:en">Other receivables represent value-added tax and sales tax receivables associated with the sale of software and services to third parties.</link:footnote>

<link:footnote id="footnote_F2" label="r1" role="http://www.xbrl.org/2003/role/footnote" type="resource" xmlns:en">We record allowances for doubtful accounts based upon a specific review of all significant outstanding invoices. For those invoices not specifically reviewed, provisions are provided at differing rates, based upon the age of the receivable, the collection history associated with the geographic region that the receivable was recorded in and current economic trends.</link:footnote>

<link:footnote id="footnote_F1" label="r0" role="http://www.xbrl.org/2003/role/footnote" type="resource" xmlns:en>
</link:footnote>
Generating Instance Documents in iXBRL Format

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

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

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

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

To select the iXBRL output type for the instance document:
1. Open the Office document with the validated instance document to export.
2. On the Disclosure Management ribbon, select Generate iXBRL.
3. In File name, enter the name of the report to save, and then click Save.

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

Disclosure Management provides several display options for the instance document XBRL including:
- Displaying the XBRL in human-readable format from a generic or SEC viewer. In this case, Disclosure Management applies a style sheet to the XBRL output.
- Displaying the raw XBRL from a generic or SEC viewer
- Displaying the XBRL in human-readable format from your default browser

To display an instance document in a generic viewer:
2. For a non-US GAAP instance document, select Open, and then 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, users see the Standard File Open dialog when they select File and then Open US GAAP Report. When Disclosure Management cannot auto-detect the taxonomy, it prompts the user to provide the taxonomy path or URL.
4. Optional: To view the raw XBRL content of the report, select View, and then XBRL.
To display the instance document in a browser:

2. For a non-US GAAP instance document, select Open, and then Open Report.
3. Navigate to the folder in which the instance document has been stored, and click OK.
   
   Optional: To select a Disclosure Management report located in another folder, select Open, then Open Report Folder, then navigate to the folder in which the report resides, then select the report, and then click OK.
4. From Tools, select Open in Default Browser.
Using the SEC Viewer Offline

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

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

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

Note that the user is always be prompted to use the files in the cache every time the instance viewer 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), the user is not prompted for the resource files. The SEC Viewer uses the files from the folder automatically.

Validating with Rules Support

Disclosure Management provides additional rules validations including:

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

To perform a regulator specific validation:

1. Open the report in Microsoft Word or Excel, and then connect to the Disclosure Management server.
2. From the Disclosure Management ribbon, select Preview.
   The Preview dialog is displayed.
3. From the File menu, select a .DMR file or .XML file.
   Optional: You can also select the Open Report Folder or the Open US-GAAP Report, and navigate to the file.
Once the file is loaded, a “Validate” menu item is added to the Preview dialog. The Validate drop down is displayed.

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

Options are:
- US SEC
- UK HRMC
- IRFS

A Disclosure System check log is generated and displayed in 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 an existing document and its mapping to another physical document, specify the Disclosure Management report name, and view the number format of mapped items. See:
- the section called “Creating Duplicate Reports”
- the section called “Modifying Formats for Duplicated Reports”

### 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 the **Duplicate** icon.
   - The **Duplicated Report Properties** dialog is displayed.
4. Select the **General** tab.
5. In **Report Name**, enter the name of the report 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 you are duplicating.
In **Location**, click the Explorer button ( ![Explorer button](image) ) to open the repository, and then save the duplicate report to the desired location.

Select **OK**.

### Table 13  Duplicated Report General Options and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Document ID</strong></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><strong>Report Name</strong></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><strong>Associated Taxonomy</strong></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 93.</td>
</tr>
<tr>
<td><strong>XBRL Instance Name</strong></td>
<td>Specify the XBRL instance name assigned to the report when exported.</td>
</tr>
<tr>
<td><strong>Location</strong></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 14  Positive Number Symbols Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Prefix</strong></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>The default prefix symbol is <strong>None</strong>.</td>
<td></td>
</tr>
</tbody>
</table>
### Table 15  Negative Number Symbols Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Suffix</strong></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 <strong>None</strong>.</td>
</tr>
</tbody>
</table>

### Table 16  Separator Character Fields and Descriptions

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Separator Character</strong></td>
<td>Displays the thousands and decimal separator character format for numeric value.</td>
</tr>
<tr>
<td><strong>Thousands Separator</strong></td>
<td>Displays the character for separating thousands.</td>
</tr>
<tr>
<td><strong>Decimal Separator</strong></td>
<td>Displays the character that represent decimal points.</td>
</tr>
</tbody>
</table>
Table 17  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></td>
<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>
</tr>
<tr>
<td></td>
<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>
</tr>
<tr>
<td></td>
<td>• 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 &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 “30” with scale=“0” is still “30”.</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 &quot;-6&quot;, 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 &quot;30 million&quot;, it is necessary to set the scaling property to &quot;6&quot;. 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 18  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 “30” with scale=&quot;0&quot; is still “30”.</td>
</tr>
</tbody>
</table>

Table 19  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>Custom Format</td>
<td>Custom (date format must be specified in Custom format field)</td>
</tr>
<tr>
<td></td>
<td>Displays the custom date format.</td>
</tr>
</tbody>
</table>

Table 20  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 “xbrl.us:TextBlockItemType” 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.**
   - The Export Report screen is displayed.
3. **In the File Name field, enter the .zip name and click Save.**

Importing Reports

Use the Disclosure Management Import feature to:

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

- apply remapped information on client documents
- migrate the older version of the package if the package version is older than the current Disclosure Management version.

To import a report:

1. Open the report in Microsoft Word or Excel, and then connect to the Disclosure Management server.
2. From the Disclosure Management ribbon, select Import.
   
   The Disclosure Management Report Wizard is launched.
3. Click Next.
   
   The Report to Import screen is displayed.
4. In the File Name field, enter the path and name of the file, and click Next.
   
   To browse for the file, click Browse navigate to the file and click Open.
   
   The Report Location screen is displayed.
5. In the Directory Name field, enter the name of the folder to which to import the file, and click Next.
   
   To browse for the folder, click Browse, navigate to the folder and click OK.
   
   Disclosure Management collects all data source information that the imported report contains.
   
   The Data Source Screen is displayed.
6. Review and modify any data sources as necessary and click Next.
   
   Disclosure Management retrieves the data sources associated with the page.
   
   The Data Source Mappings screen is displayed.
7. Resolve any data source mapping conflicts and click Next.
   
   If the import is successful, the final screen in the wizard is displayed.
8. Select Open the Imported Report, and click Finish.

### 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 the Properties icon and then select Transformation.
   - To set the formatting options for the selected document - On the Disclosure Management ribbon, click the Format icon.

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

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

4 Optional: From the Separator 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.

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

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

7 Optional: From the Date format list, select a date format for the report.
   Alternately, you can specify a Custom date format by selecting Custom from the Date Format list, and enter the date format in the Custom Format field.

8 In the String Format drop-down, select the format of string values.

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

9 Click OK.

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

<table>
<thead>
<tr>
<th>Table 21</th>
<th>Positive Number Symbols Fields and Descriptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Field</td>
<td>Description</td>
</tr>
<tr>
<td>Prefix</td>
<td>Sets the 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></td>
<td>Alternatively, you can specify another symbol in the list by highlighting the field and typing another symbol.</td>
</tr>
<tr>
<td>Field</td>
<td>Description</td>
</tr>
<tr>
<td>-------</td>
<td>-------------</td>
</tr>
</tbody>
</table>
| Suffix | Sets the symbol, which is placed to the right of each positive value. Symbol options are:  
  - None  
  - $  
  - %  
  - [  
  - ]  
The default prefix symbol is None.  
Alternatively, you can specify another symbol in the list by highlighting the field and entering another symbol. |

<table>
<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 -.  
Alternatively, you can specify another symbol in the list by highlighting the field and entering another symbol. |

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

### Table 23  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. |
<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Decimal Separator</td>
<td>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.</td>
</tr>
</tbody>
</table>

### Table 24  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.</td>
</tr>
<tr>
<td></td>
<td>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></td>
<td>● 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.</td>
</tr>
<tr>
<td></td>
<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>
</tr>
<tr>
<td></td>
<td>● 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.</td>
</tr>
<tr>
<td></td>
<td>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).</td>
</tr>
<tr>
<td></td>
<td>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”.</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 &quot;-6&quot;, the number is accurate to the millions.</td>
</tr>
<tr>
<td></td>
<td><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 &quot;30 million&quot;, it is necessary to set the scaling property to &quot;6&quot;. This attribute adds 6 zeros to the mapped value 30 and report the value 30000000 in the instance document.</td>
</tr>
</tbody>
</table>
Field | Description
--- | ---
Precision | Select to use a precision setting and choose the number of digits of a numeric value that are accurate.
For example, if you enter “7”, the first seven digits counting from the left, starting at the first nonzero digit is correct to the seventh place.
By default, Disclosure Management uses the precision setting. This option is set to “INF.”

Table 25 Scaling Fields and Descriptions

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

Table 26 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>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
</table>
| Custom Format | To specify a custom date format, specify the custom date format.
<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 you next report by using the Master Document feature. With a Master Document in Microsoft Word, an administrator can easily copy the last report, embed a Microsoft Word and Excel sections into the document, rename it, and update the report view to the current Period or Year.

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

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

Note: To “roll forward” a Disclosure Management document from one period or quarter to the next, see “Rolling Over Disclosure Management Documents” on page 93.

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.
Note: 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 ![uture](image)

2. In the Disclosure Management Report Manager, select the doclet , then click ![future](image), and then click ![future](image).

**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 file that has instructions to generate the XBRL instance.

Using 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 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 tag for a selected cell or range of cells.

**Using Document Entity Information**

In 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 units are used in the tagging process.

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

1. In 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 table below, and then click OK.

One context and several units are created by default. While tagging range of cells, out of the all contexts, the default context is displayed on the top of the drop-down list. Similarly, out of all the units, the default unit is displayed 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 \( \times \). 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>
<thead>
<tr>
<th>Field</th>
<th>Descriptions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Name</strong></td>
<td>Specify the name or label of the context. This name is not be persisted to instance documents. For example, you could enter I_currentQuarter or D_currentYear.</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 \( \square \). |
To add new unit variable information, perform these steps:

1. Click to add new unit variable information.

   The Unit dialog box is displayed.

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 . 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 29 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>
</tbody>
</table>
### Field Description

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<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><strong>Optional</strong>: Enables the division of measured values using the measure shown in the Denominator field.</td>
</tr>
<tr>
<td>Denominator</td>
<td><strong>Optional</strong>: 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><strong>Optional</strong>: 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><strong>Optional</strong>: 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. For applying tag, you need to scan each cell in the template and need to know the following information:

- What type of the tag that 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, either using 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, 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 tag.

3 In High Volume XBRL ribbon, select .

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 range of cells, out of the all contexts, the default context is displayed on the top of the drop-down list. Similarly, out of all the units, the default unit is displayed on the top of the drop-down list.

5 After applying tag to each cell in the worksheet, and then 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.</td>
</tr>
</tbody>
</table>

![Auto Tag Cell](image1)

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.

| 2     | Concept  | This labels a cell as a concept header. |

![Auto Tag Cell](image2)
<table>
<thead>
<tr>
<th>SL No</th>
<th>Tag Name</th>
<th>Tag Description</th>
</tr>
</thead>
<tbody>
<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 Excel cell.**

![Auto Tag Cell](image)

Tag Type: #CTX comment in the cell.

![Auto Tag Cell](image)

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></td>
<td>Dimension</td>
<td>This defines that the cell is an explicit dimension label.</td>
</tr>
<tr>
<td></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>
</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><strong>Table End</strong></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 Disclosure Management user and password details.
4. Click **Publish**. The publish dialog box is displayed.
5 In **Report Name**, enter the name of the report.

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

7 **In Publish Option, Select Worksheets.**

Select Worksheet dialog box is displayed, select the required worksheet for publishing, and then click **OK**

**Note:** If you are publishing all worksheet at a time, then you 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 issue, then resolve issues in the current worksheet.

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

Publishing begins, and XBRL instance is generated.

9 **To view report status, Click**

Click to view the **Running Reports** dialog box, which 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.
Tips and Troubleshooting

This chapter contains general information about few common errors encountered during auto-tagging and publishing process.

**General FAQs**

The following table provides you a list of general FAQs.

<table>
<thead>
<tr>
<th>Question</th>
<th>How to eliminate duplicate tags?</th>
</tr>
</thead>
<tbody>
<tr>
<td>General FAQs</td>
<td></td>
</tr>
</tbody>
</table>
After publishing the XBRL instance, you need to validate basic XBRL in Arelle, click **Tools**, and then **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>
<tbody>
<tr>
<td>1</td>
<td>292</td>
<td>The mapping 'Increscents' with value '377' has been found to be invalid according to reporting requirements.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Warning: This mapping has been found to be a duplicate of at least one other mapping (ETI9G). Duplicates will not be reported.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Schedule: 822390-1</td>
<td>Table: 3</td>
<td>Currency: COP</td>
</tr>
<tr>
<td>2</td>
<td>373</td>
<td>The mapping 'Concepciones valuables adicionales no son destacadas en el resultado del periodo' with value '373190000007' has been found to be invalid according to reporting requirements.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Warning: This mapping has been found to be a duplicate of at least one other mapping (ETI9G). Duplicates will not be reported.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Schedule: 822390-1</td>
<td>Table: 3</td>
<td>Currency: COP</td>
</tr>
<tr>
<td>3</td>
<td>326</td>
<td>The mapping 'Utilización' with value '41790000007' has been found to be invalid according to reporting requirements.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Warning: This mapping has been found to be a duplicate of at least one other mapping (ETI14). Duplicates will not be reported.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Schedule: 822230-1</td>
<td>Table: 3</td>
<td>Currency: COP</td>
</tr>
<tr>
<td>4</td>
<td>327</td>
<td>The mapping 'Revelación' with value '42790000007' has been found to be invalid according to reporting requirements.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Warning: This mapping has been found to be a duplicate of at least one other mapping (ETI15). Duplicates will not be reported.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Schedule: 822390-1</td>
<td>Table: 3</td>
<td>Currency: COP</td>
</tr>
<tr>
<td>5</td>
<td>328</td>
<td>The mapping 'Increscents' with value '4' has been found to be invalid according to reporting requirements.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Warning: This mapping has been found to be a duplicate of at least one other mapping (ETI31). Duplicates will not be reported.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Schedule: 822250-1</td>
<td>Table: 3</td>
<td>Currency: COP</td>
</tr>
<tr>
<td>6</td>
<td>329</td>
<td>The mapping 'Increscents' with value '4' has been found to be invalid according to reporting requirements.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Warning: This mapping has been found to be a duplicate of at least one other mapping (ETI31). Duplicates will not be reported.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Schedule: 822250-1</td>
<td>Table: 3</td>
<td>Currency: COP</td>
</tr>
<tr>
<td>7</td>
<td>330</td>
<td>The mapping 'Increscents' with value '4' has been found to be invalid according to reporting requirements.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Warning: This mapping has been found to be a duplicate of at least one other mapping (ETI31). Duplicates will not be reported.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Schedule: 822250-1</td>
<td>Table: 3</td>
<td>Currency: COP</td>
</tr>
<tr>
<td>8</td>
<td>331</td>
<td>The mapping 'Increscents' with value '4' has been found to be invalid according to reporting requirements.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Warning: This mapping has been found to be a duplicate of at least one other mapping (ETI31). Duplicates will not be reported.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Schedule: 822250-1</td>
<td>Table: 3</td>
<td>Currency: COP</td>
</tr>
</tbody>
</table>

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 validates one worksheet at a time, you would not see this issue, only when you publish the full workbook, then you may encounter this issue.

For example: Consider a cell C27 in worksheet 310000 and , the same concept is present in different worksheet 410000 in cell C3.
Steps to eliminate is to remove tag from either one of these cells.

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

Steps to eliminate, you need to tag DIM in the header of the table.

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

- If you tagging the beginning and ending of the period with the same context, then you may encounter this duplicate issue. If the cells are tagged with same context, then whole rows would be duplicates of each other.
### General FAQs

**Question:** How do you find and rectify missing context mapping?
<table>
<thead>
<tr>
<th>General FAQs</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Answer</strong></td>
</tr>
<tr>
<td><strong>Note:</strong></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tables</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
</tr>
<tr>
<td>2</td>
</tr>
<tr>
<td>3</td>
</tr>
<tr>
<td>4</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Table 3</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>UNKNOWN</strong></td>
</tr>
</tbody>
</table>

<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 'Informacion a revelar que describa la composicion de las operaciones de leasing financiero por calificacion [bloque de texto]' with:</td>
</tr>
</tbody>
</table>

|   | Error: Each data point needs to be mapped with a valid starting and ending date for or an instant in time. |
|   | 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 date. |
| 2   | 27 | An error occurred while processing the map. The map will not be reported. Please see the server log for more details. |

<table>
<thead>
<tr>
<th>Question</th>
<th>Can you Merge same type of cells?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>To eliminate this mapping issue, you need to return to the worksheet, and identify a valid context, and then tag a cell region. Later, you 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 &quot;UNKNOWN.&quot;</td>
</tr>
<tr>
<td>General FAQs</td>
<td></td>
</tr>
<tr>
<td>-------------</td>
<td></td>
</tr>
<tr>
<td><strong>Answer</strong></td>
<td></td>
</tr>
<tr>
<td>You are not allowed to merge the 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.</td>
<td></td>
</tr>
</tbody>
</table>

Before merging the cells.

<table>
<thead>
<tr>
<th>Before merging the cells.</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image1.png" alt="Image" /></td>
</tr>
</tbody>
</table>

After merging the cells.

<table>
<thead>
<tr>
<th>After merging the cells.</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image2.png" alt="Image" /></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Question</th>
</tr>
</thead>
<tbody>
<tr>
<td>What happens to the existing tags, if the property element is deleted from DEI?</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>The existing tag becomes invalid, and that cell may not generate proper data-point. As a workaround, you need to re-tag the cell to a valid Context or Unit tag.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Question</th>
</tr>
</thead>
<tbody>
<tr>
<td>What happens if a tag is applied to a cell, and then you are trying to apply different tag on the same cell or for a range of cells?</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image3.png" alt="Image" /></td>
</tr>
<tr>
<td>General FAQs</td>
</tr>
<tr>
<td>--------------</td>
</tr>
<tr>
<td><strong>Answer</strong></td>
</tr>
</tbody>
</table>

![Overridden dialog box](image)

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

![Dialog box showing tags](image)

The dialog box display some of the cells contains **Data** tag, and some contains **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, or Checked, or Unchecked.

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

<table>
<thead>
<tr>
<th>Question</th>
<th>What you should do when rolling over to the next quarter filing?</th>
</tr>
</thead>
</table>
| **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 only change the date, and re-use the context name. |

![Context dialog](image)

<table>
<thead>
<tr>
<th>Question</th>
<th>When do you perform “Context Override”?</th>
</tr>
</thead>
</table>

157
You can perform “Context Override” for these two options:

- **Context Override for a particular Data Cells**
  
  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 multiple period column in Header**
  
  If you need different context in the columns, then you need to perform context override for each cell.
Common XBRL terms are defined below:

**Table 31  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 property). 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:</td>
</tr>
<tr>
<td></td>
<td>- Entity-company or individual, such as Oracle Corporation</td>
</tr>
<tr>
<td></td>
<td>- Period—a date, a quarter, or a year to date, such as May 31, 2008</td>
</tr>
<tr>
<td></td>
<td>- 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.</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td>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 contains 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.</td>
</tr>
<tr>
<td></td>
<td>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 32   EDGAR Validation Messages

<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>