

Common XBRL and Rivet Terminology

Term	Description
Attribute	A property of an element, including its name, balance, data type and whether the element is abstract. Attributes of XBRL US GAAP Taxonomy elements cannot be changed.
Axis	An instance document contains facts; an axis differentiates facts, and each axis represents a way that the facts may be classified. For example, Revenue for a period might be reported along a business unit axis, a country axis, a product axis and so forth.
Cloud Report	The Cloud Report is a validation tool created by a third party to assist with the XBRL filing process. This report was designed as a collaborative tool to help vendors and filers interpret the SEC EDGAR Rules.
DFN	Detailed FootNote
Deprecated Element	Element that has been removed in later revisions of the taxonomy. Their use should be avoided.
Dimensions	Permits use of same element in multiple contexts (as opposed to separate tags for each item). Most commonly found in Statement of Shareholders Equity. Also an XBRL technical term for axis.
Domain	An element that represents an entire set of other elements; the domain and its members are used to classify facts along the axis of a table.
Element	XBRL components (items, domain members, dimensions, etc.) The representation of a financial reporting concept, including: line items in the face (financial statements without the notes or schedules) of the financial statements, important narrative disclosures and rows and columns in tables.
Extended Element	See Taxonomy Extension
FAF	Financial Accounting Foundation - Maintains the U.S. GAAP Financial Reporting Taxonomy in XBRL for the SEC.
Flow-through	When shared elements and/or values exist in more than one of the financial statements.

Mapping	Process of determining the elements that correspond to lines and columns in a financial statement and which elements must be created by extension. Partially used by Rivet to assist clients in viewing given tags to be used in clients' filings.
Native XBRL Files	Native XBRL files submitted to SEC as part of Official EDGAR submission. XBRL submission consists of the following 6 files:
1. Instance Document	XBRL version of client's filing contains the reported values and their data tags.
2. Extension Schema	Contains information about each data tag: its name, (Marketable Securities), characteristics (US\$) and relationship (Balance Sheet item).
3. Calculation Linkbase	Contains the calculation rules which are used to validate the data. (<i>Revenue - Total Expense = Operating Profit</i>)
4. Label Linkbase	Contains the text labels that will be presented for display to the end user in each statement. " <i>Cash and Cash Equivalents</i> ", " <i>Marketable Securities</i> ". <i>Contains the definitions associated with custom extensions.</i>
5. Definition Linkbase	Contains sets of user-defined descriptions which allows for a degree of customization within the XBRL standard to define relationships between concepts. For example, when companies report dimensional elements, such as the Shareholders Equity table items, a definition linkbase is required to map the linkage. (<i>Common Stock Member à Beginning Balance & End Balance</i> - these are linked to the highest dimension of <i>Shareholder's Equity</i>).
6. Presentation Linkbase	Contains information about how to order each Financial Statement and each line item within the statement for display to the user. (Balance Sheet Income Statement Cash Flow Statement)
Rendering	Viewing - Since XBRL is computer code and cannot be understood by simply reading it, the files need to be "rendered" and put into a readable format.
Segments	Tag that allows additional information to be included in the context of an instance document; this information captures segment information such as an entity's business units, type of debt, type of other income, etc. Commonly used with subsidiaries.
Significant Accounting Policies	Accounting policies that are truly significant and should be tagged at Level 2
Tag (noun)	Markup information that describes a unit of data in an instance document. All facts in an instance document are enclosed by tags.
Tag (verb)	To apply markup to an instance document.

Tag Attribute	Each tag has specific attributes to identify a specific tag, such as period type, tag type, standard definitions, etc.
Taxonomy	List of common accounting terms used to tag individual line items
Taxonomy Extension	If no appropriate tag can be found in existing taxonomy, an element may be "extended" by creating a new, more focused element.
Test Filing	An XBRL filing submitted to EDGAR to ensure filing is accurate before final submission by a client.
US GAAP Taxonomy	List of common accounting terms approved by the SEC to use when tagging line items.
Validate	Process of checking that instance documents and taxonomies correctly meet the rules of the XBRL specification.
XBRL	eXtensible Business Reporting Language - Computer language designed specifically for business users to make data "interactive" and understandable across languages, currencies and global accounting terms.