



BDO BULLETIN

XBRL DISCLOSURES: INSIGHTS ON THE LATEST SAMPLE LETTER

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SUMMARY

The staff of the SEC's Division of Corporation Finance released a sample comment letter on registrants' eXtensible Business Reporting Language (XBRL) and Inline XBRL disclosures. XBRL allows financial and other information to be machine-readable and is intended to help investors consume and compare registrants' information.

The staff urges registrants to consider the following sample comments as they are preparing their disclosures.

SUMMARY OF SAMPLE COMMENTS ON XBRL DISCLOSURES

INTERACTIVE DATA FILE SUBMISSIONS	The staff will request an amendment to the filing if the registrant did not include the required Inline XBRL presentation.
COVER PAGE	The tagged value of the common shares outstanding reported on the cover page of a filing and in the balance sheet is required to be presented using the same scale (for example, if the value is presented in thousands in the balance sheet, it should be presented in thousands on the cover page).
PAY VS. PERFORMANCE (PVP)	Inline XBRL must be used for PVP disclosures required by Regulation S-K Item 402(v). Even if the registrant combines elements of the disclosures in a table or graph, it is required to tag each required Item 402(v) data point.
FINANCIAL STATEMENTS	The staff may question and request the rationale for using different XBRL elements to tag the same reported line item in the financial statements from period to period. Custom tags are used only when an appropriate tag does not exist in the standard taxonomy. The staff may question why U.S. GAAP tags were not used for line items on the face of the financial statements.

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Link to [Sample Letter](#)

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