SEC Taxonomies 2011

Release Notes

Version 2011

February 25, 2011

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Goal

During 2010, the Financial Accounting Foundation (FAF) and the Financial Accounting Standards Board (FASB) assumed the ongoing development and maintenance responsibilities of the U.S. GAAP Financial Reporting Taxonomy (UGT) from XBRL US, Inc.

The 2008 and 2009 releases of the UGT included several "Non-GAAP" taxonomies. The hosting and maintenance of these taxonomies is now the responsibility of the U.S. Securities and Exchange Commission (SEC).

These release notes describe the 2011 SEC Taxonomies that are derived from, and in most ways identical to, the 2009 non-gaap taxonomies. The changes are meant to minimize the impact on filings prepared using the 2009 taxonomies while addressing changes in hosting and other factors.

This document is addressed to technical users and its goal is to assist with that transition.

Overview

Figure 1. Summary of changes

Nature of change	Taxonomies impacted
Change of taxonomy schema and linkbase locations and taxonomy schema namespace URIs.	Country, Currency, DEI, Exch, Invest, NAICS, SIC, STPR (all)
Removal of taxonomies	SECCert, MR, MDA, AR
Updated modeling of existing taxonomy elements to align with the 2011 US GAAP taxonomy	All domain item type elements
Backward-compatible changes in element declarations	All domain item type and text block elements
New and deprecated elements	Exch, Invest
Changed labels and references	Invest
Enriched modeling of disclosures with tables, involving roles	Invest

For those elements carried forward from the 2009 taxonomies to the 2011 taxonomies, the element names are identical so as not to adversely impact year-to-year comparability and to facilitate conversion of instances.

The taxonomies that have been moved from "2009 non-gaap" set to the "2011 SEC" set are listed below.

Figure 2. Taxonomies impacted

Name	abbreviation
Country	country
Currency	currency
Document and Entity Information	dei
Exchanges	exch
Investment Schedule	invest
NAICS	naics
SIC	sic
State and Province	stpr

Of the changes in the 2009 "non-gaap" taxonomies, only the changes in the Invest taxonomy have flow-through implications for the 2011 US GAAP taxonomies, and these changes have been coordinated between FAF and the SEC. The elements appear in role 993500.

Unlike many changes in the UGT, none of the changes in the SEC taxonomies are motivated by ASU's nor Accounting Codification.

Change of namespaces, roles and locations

These taxonomies retain their names and abbreviations, but they have had their namespaces and locations altered in a consistent fashion defined in the figure below. Extended regular expression syntax with back-references (http://www.wikipedia.org/wiki/Grep) is used in the figure.

Figure 3. Regular Expressions for Conversion

Component	Previous Pattern	New Pattern
Namespace URI	http://xbrl.us/([a-z-]+)/2009-01-31	http://xbrl.sec.gov/\1/2011-01-31
Role URI	http://xbrl.us/us-gaap/role/document/(.*)	http://xbrl.sec.gov/\l\1/role/1
Schema or Linkbase Location	http://taxonomies.xbrl.us/2009/non-gaap/([a-z]+(-[a-z]+)*)-2009-(.*)	http://xbrl.sec.gov/\1/2011/\1\2-2011-\3

Figure 4. Conversion Examples

Example old namespace, role or location	Example new value
http://xbrl.us/dei/2009-01-31	http://xbrl.sec.gov/dei/2011-01-31
http://xbrl.us/us-gaap/role/document/Country	http://xbrl.sec.gov/country/role/document/Country
http://taxonomies.xbrl.us/2009/non-gaap/dei-2009-01-31.xsd	http://xbrl.sec.gov/dei/2011/dei-2011-01-31.xsd
http://taxonomies.xbrl.us/2009/non-gaap/dei-pre-2009-01-31.xml	http://xbrl.sec.gov/dei/2011/dei-pre-2011-01-31.xml

As always, the only taxonomy files that may be used in SEC Filings are those listed on the SEC web site (http://www.sec.gov/info/edgar/edgartaxonomies.shtml).

As a consequence of these changes, the roles shown in the figure below that were previously defined in UGT 2009 have been defined in SEC 2011 files, with changes in the role URI as in the figure above.

Figure 5. Roles previously declared in US-GAAP and now in SEC Taxonomies

995200 - Document - Document Information
995400 - Document - Entity Information
995400 - Document - Entity Information, Entities [Table]
995400 - Document - Entity Information, Entity Addresses [Table]
995400 - Document - Entity Information, Entity Contact Personnel [Table]
995400 - Document - Entity Information, Entity Listings [Table]
995400 - Document - Entity Information, Entity Location [Table]
995400 - Document - Entity Information, Entity North American Industry Classifications [Table]
995400 - Document - Entity Information, Entity Phone Fax Numbers [Table]
995400 - Document - Entity Information, Entity Sector Industry Classifications [Table]
995410 - Document - Country Code
995420 - Document - State or Province
995430 - Document - Currency
995440 - Document - Exchange
995450 - Document - SIC
995460 - Document - NAICS
995470 - Document - Investment
995470 - Document - Investment, Investment Identifier [Table]

Removal of taxonomies

Four taxonomies and their elements and roles are neither in the 2011 UGT nor 2011 SEC taxonomy set.

Figure 6. Taxonomies from 2009 not appearing in 2011

	Accountants Report	Management Discussion and Analysis	Management Report	SEC Certification
Abbreviation	AR	MDA	MR	SECCERT
Schema file name	ar-2009-01-31.xsd	mda-2009-01-31.xsd	mr-2009-01-31.xsd	seccert-2009-01-31.xsd
Presentation Group Roles	995000	994800	994600	994400

Updated modeling of existing elements

The 2011 SEC taxonomy elements no longer depend on any declarations in the US GAAP taxonomies. In particular, types in the us-types namespace for 2009 now in 2011 have either internationally recognized types, or with locally declared types. The figure below shows how each use of a type declared in the UGT 2009 has been changed to an equivalent type in 2011.

Figure 7. Type declarations from US GAAP 2009 conversions

Namespace of old type	Local name of old type	Namespace of new type	Local name of new type
http://xbrl.us/us-types/2009-01-31	domainItemType	http://www.xbrl.org/dtr/type/non-numeric	domainItemType *
http://xbrl.us/us-types/2009-01-31	percentItemType	http://www.xbrl.org/dtr/type/non-numeric	percentItemType
http://xbrl.us/us-types/2009-01-31	textBlockItemType	http://www.xbrl.org/dtr/type/non-numeric	textBlockItemType
http://xbrl.us/us-types/2009-01-31	perShareItemType	http://www.xbrl.org/dtr/type/numeric	perShareItemType
http://xbrl.us/us-types/2009-01-31	volumeItemType	http://www.xbrl.org/dtr/type/numeric	volumeItemType
http://xbrl.us/us-types/2009-01-31	centralIndexKeyItemType	http://xbrl.sec.gov/dei/2011-01-31	centralIndexKeyItemType
http://xbrl.us/us-types/2009-01-31	countryItemType	http://xbrl.sec.gov/dei/2011-01-31	countryItemType
http://xbrl.us/us-types/2009-01-31	currencyItemType	http://xbrl.sec.gov/dei/2011-01-31	currencyItemType
http://xbrl.us/us-types/2009-01-31	ficscalPeriodItemType	http://xbrl.sec.gov/dei/2011-01-31	ficscalPeriodItemType
http://xbrl.us/us-types/2009-01-31	filerCategoryItemType	http://xbrl.sec.gov/dei/2011-01-31	filerCategoryItemType
http://xbrl.us/us-types/2009-01-31	nineDigitItemType	http://xbrl.sec.gov/dei/2011-01-31	nineDigitItemType
http://xbrl.us/us-types/2009-01-31	reportTypeItemType	http://xbrl.sec.gov/dei/2011-01-31	reportTypeItemType
http://xbrl.us/us-types/2009-01-31	SECReportItemType	http://xbrl.sec.gov/dei/2011-01-31	submissionTypeItemType
http://xbrl.us/us-types/2009-01-31	yesNoItemType	http://xbrl.sec.gov/dei/2011-01-31	yesNoItemType
http://xbrl.us/us-types/2009-01-31	dateStringItemType	http://xbrl.sec.gov/invest/2011-01-31	dateStringItemType

*As in the US GAAP 2011 taxonomy, all elements of type domainItemType in the SEC 2011 taxonomies are now abstract.

Backward-compatible changes in element declarations

The dei:DocumentType element represents the value of the EDGAR "Submission Type". The DEI 2011 DocumentType element allows more values than the dei 2009 element, and is likely to change in the future when EDGAR submission types allow or require XBRL attachments.

Figure 8. Enumerated values of type dei:submissionTypeItemType.

2009 Values	2011 Values	Remarks
10-K	10-K	
	10-KT	Transitional report.
10-Q	10-Q	
	10-QT	Transitional report.
20-F	20-F	
	20-FT	Transitional report.
40-F	40-F	
485BPOS	485BPOS	
	497	See Risk/Return Summary preparers' guide for details.
6-K	6-K	
8-K	8-K	
F-1	F-1	
F-3	F-3	
F-4	F-4	
F-9	F-9	
F-10	F-10	
	N-CSR	
	N-CSRS	
N-Q	N-Q	
	POS AM	Post-effective Amendment to a registration statement.
S-1	S-1	
S-3	S-3	
S-4	S-4	
S-11	S-11	
Other	Other	
N-1A	N-1A	N-1A is not an EDGAR Submission Type; it is a Form Type.
NCSR	NCSR	Value 'NCSR' was an incorrect representation of 'N-CSR'.
10	10	Form 10 is a paper filing and so in practice 10-Q or 10-K are used.

New and deprecated elements

Four of the taxonomies had new members, although for all but the Invest taxonomies, the changes were due to expansions of (or removals from) ISO code lists as noted in the figure below.

Deprecated elements remain in the taxonomy to satisfy legacy and conversion requirements but should not be used in instance documents. For further explanation of the "deprecated" labels and arc roles and how they are used in taxonomies, see the UGT 2011 Technical Guide.

Significantly, the DEI taxonomy whose elements are required in every SEC Interactive Data filing, had no new elements nor newly deprecated elements.

Figure 9. Count of element changes

Taxonomy	2009 active elements	2011 new elements	2011 deprecated elements	2011 active elements	Nature of Changes
Country	255	7		262	Changes in ISO 3166
Currency	172	20		192	Changes in ISO 4217
Dei	138			138	
Exch	659	190	24	825	Changes in ISO 10383
Invest	59	42	4	97	Richer dimensional modeling
Naics	1197			1197	
Sic	459			459	
Stpr	65			65	

Lists of all elements in these eight taxonomies are provided as an excel spreadsheet with an indication of elements that are equivalent (=), new in 2011 (N) or deprecated in 2011 (D).

The 2011 SEC taxonomies do not contain any changes that would invalidate filings using the 2009 taxonomies, once the namespaces, role URI, schema and linkbase changes are made.

Changes to labels and references

For the most part the changes to standard, documentation or other labels have been typographical or grammatical in nature.

The DEI taxonomy had one documentation label change; the documentation label for dei:DocumentType was updated to list all forms listed in Figure 8 above.

The Invest taxonomy illustrates that labels were generally edited to remove unnecessary text. New elements in the Invest taxonomy were generally added to force a clearer distinction between an investment *instrument* and investment *issuer,* and this distinction impacted some existing documentation labels. Figure 10 below shows all documentation changes in the Invest taxonomy; those where a strike-through or boldface are clarifications of the intended use of the element.

Figure 10. Documentation changes for Invest taxonomy

Element[1]	Documentation 2009	Documentation 2011
Derivative-Counterparty	Identification of the name or type of counterparty to the foreign currency derivative instrument.	Identification of the name or type of counterparty to the derivative instrument.
Derivative-Nonmonetary-NotionalAmount	Aggregate notional amount of derivative expressed in nonmonetary units. For example the number of barrels specified in a fuel oil forward purchase contract.	Aggregate notional amount of derivative expressed in nonmonetary units. For example, the number of barrels specified in a fuel oil forward purchase contract.
Derivative-NotionalAmount	Total monetary amount specified by the derivative(s). Expressed as an absolute value.	Monetary amount specified by the derivative(s). Expressed as an absolute value.
DerivativeTypeOf-InterestRatePaid-OnSwap	When the instrument or group of instrument presented is a swap, refers to whether the entity pays a variable interest rate or pays a fixed interest rate on the swap.	When the derivative or group of derivatives presented is a swap, the type of interest rate (fixed, variable, stepped, etc.) paid on the swap.
InvestmentADR-Flag	Indicates that the investment is an American Depository Receipt for foreign securities.	Indicates the investment is an American Depository Receipt for foreign securities.
Investment-Additional-Information	Additional narrative about the investment, including any notes that are not captured by other line items.	Additional narrative disclosure about the investment, including any descriptions that are not captured by other line items.

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[1] Dashes in an "Element" column are there only to improve formatting and never appear in actual element names.

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Element[1]	Documentation 2009	Documentation 2011
InvestmentAxis	Listing of investments which includes securities as well as other than security investments.	A categorization of investments (securities, debt instruments, other instruments).
Investment-DefaultedSecurity-Flag	Indicates that the issuer of the investment has defaulted on the investment.	Indicates the issuer of the investment has defaulted on the investment.
Investment-Domain	Listing of investments which includes securities as well as other than security investments.	A categorization of investments (securities, debt instruments, other instruments).
Investment-ForeignCurrency-ContractCurrency	This element represents the country of origin and name of the national currency of the foreign currency contract (forward, option).	The country of origin and name of the national currency of the foreign currency contract (forward, option).
Investment-ForeignCurrency-ContractForeign-CurrencyAmount	This element represents the amount of foreign currency that the entity has contractually agreed, or for which it has the option, to buy or sell with respect to the contract being described.	The amount of foreign currency that the entity has contractually agreed, or for which it has the option, to buy or sell with respect to the contract being described.
Investment-ForeignCurrency-Contract-Reporting-CurrencyAmount-AtDateOfOrigin	This element represents the reporting currency amount (for example, US dollars) conversion, as of the date of origin, of the foreign currency amount that the entity is obligated or for which it has the option to buy or sell with respect to the contract being described.	The reporting currency amount (for example, US dollars) conversion, as of the date of origin, of the foreign currency amount that the entity is obligated or for which it has the option to buy or sell with respect to the contract being described.
Investment-ForeignCurrency-Contract-Transaction-TypeFlag	This element represents the entity's designation of its position on the foreign currency contract being described. This flag can only have the values of "Buy" or "Sell".	The entity's designation of its position on the foreign currency contract being described. This flag can only have the values of "Buy" or "Sell".
Investment-Identifier	The identifier for an investment. The identifier must be valid for the scheme designated in the "Investment Identifier Scheme [Axis]".	The identifier for an investment. The identifier must be valid for the scheme with which it is associated.
Investment-IdentifierLineItems	Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.	Line items represent reporting concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.
Investment-InterestRateIs-CurrentRateFor-VariableRate-InvestmentFlag	Indicates that the interest rate in the "Investment, Interest Rate" concept is the current interest rate as of the date of the report.	Indicates whether interest rate is the current interest rate as of the date of the report.
Investment-InterestRateIs-DiscountRateAt-PurchaseFlag	Indicates that the interest rate in the "Investment, Interest Rate" concept is the discount rate at the time of the purchase.	Indicates whether the interest rate is the discount rate at the time of the purchase.
Investment-InterestRate-RangeAbstract	When short term debt instruments are aggregated on the Schedule of Investments, the interest rate range of the underlying Investments is reported.	The interest rate range for debt instruments reported on the Schedule of Investments.
Investment-InterestRate-ReflectsCurrent-YieldFlag	Indicates that the interest rate in the "Investment, Interest Rate" concept is the current yield of the investment as of the date of the report.	Indicates the interest rate in the "Investment, Interest Rate" concept is the current yield of the investment as of the date of the report.
InvestmentLine-Items	Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.	Line items represent reporting concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table.
Investment-MaturityDate	Investment Maturity Date	Investment Maturity Date (Deprecated 2011-01-31)
Investment-MaturityDate-RangeAbstract	When short term debt instruments are aggregated on the Schedule of Investments, the maturity date range of the underlying Investments is reported.	The maturity date range of the underlying investments reported on the Schedule of Investments.
Investment-Repurchase-Agreement-Abstract	These line items relate specifically to repurchase agreements.	Line items related specifically to repurchase agreements.

Element[1]	Documentation 2009	Documentation 2011
Investment-Repurchase-Agreement-DescriptionOf-Investments-SubjectTo-Agreement	Description of the investments involved in the repurchase agreement. If the involved investments are also identified in the investment table, the "Investment, Underlying Investment Identifier" may be used.	Description of the investments involved in the repurchase agreement.
Investment-Repurchase-Agreement-RepurchaseDate	The date the repurchase will be made.	Date the repurchase will be made.
Investment-StepupBond-InterestRateIsFor-FutureDateFlag	Denotes a step-up bond that converts to the noted fixed rate at a designated future date.	Indicates the investment is a step-up bond that converts to the noted fixed rate at a designated future date.
Investment-TextBlock	Container for the investment tables. "Investment [Table]" contains a list of investments and associated metadata. "Investment Identifier [Table]" contains for each investment a list of identifiers for the investments.	The entire disclosure for investments, including all tables.
InvestmentTitle	Title of the issue. This may include a brief description of the investment.	Title of the investment. This may include a brief description of the investment.
Investment-Underlying-Investment-Identifier	For investments that are based on an underlying investment (i.e. futures, options, repurchase agreements) the primary identifier for the underlying investment. This should only be included if the underlying security is also listed in the investment table.	For investments that are based on other investments (i.e. futures, options, repurchase agreements) the primary identifier for the underlying investment. This should only be included if the underlying security is also listed in the investment table.

Only the Invest taxonomy had changes to references; specific paragraphs for subparagraphs were removed and the elements now refer simply to Regulation S-X, Number 210, Article 12.

Enriched modeling of disclosures with tables

For the 2011 Invest taxonomy a major effort went into analysis of a large number of investment company disclosures, covering a range of investment types – equity securities, debt securities, swaps, options, and commodities.

This analysis further clarified which axes in the taxonomy are for modeling the reporting entity, and which are axes are for modeling the investments held by the reporting entity.

This results in improved modeling of the Schedule of Investments for Level 4 tagging. The (forthcoming) Schedule of Investments preparers' guide based on this analysis should provide more detail, but the changes relative to the 2009 Invest taxonomy are described below.

Text Block elements

Generally, the 2011 UGT contains structural changes to better meet the needs of preparers. Elements were modified and a new label convention was applied to all text blocks to make it easier for preparers to adhere to the "block tagging" level conventions set out by the SEC in Release No. 33-9002. All text block labels were modified to make clear which text block should be used for the three different levels of block tagging. The figure below illustrates this 2011 UGT convention.

Figure 11. US GAAP 2011 Text Block convention

Level	Element	Standard Label	Example
1	{…}TextBlock	{…} [Text Block]	Income Taxes [Text Block]
2	{…}PolicyTextBlock	{…} [Policy Text Block]	
3	{…}TableTextBlock	{…} [Table Text Block]	Income Taxes [Table Text Block]

Only the Invest 2011 taxonomy was impacted by the text block naming convention. However, the SEC rendering engine has the ability to use "embedded" text blocks and this capability is of particular importance for rendering a Schedule of Investments and its related disclosures. Therefore "level 4" embedded text blocks appear in the Invest taxonomy, and a text block to contain the "legend" that often appears in a schedule of investments has been added. The figure below shows how the convention has been extended for Invest 2011.

Figure 12. Invest 2011 Text Block convention

Level	Element	Standard Label	Example
1	{…}TextBlock	{…} [Text Block]	Investment [Text Block]
2	{…}PolicyTextBlock	{…} [Policy Text Block]	
3	{…}TableTextBlock	{…} [Table Text Block]	Investment [Table Text Block]
4	{..}EmbeddedTableTextBlock	{…} Embedded Table [Text Block]	Investment Embedded Table [Text Block]
4	{…}TableLegendTextBlock	{…} Table Legend [Text Block]	Investment Table Legend [Text Block]

These text blocks all appear in presentation group "995470 - Document - Investment (Tables)" with new role URI "http://xbrl.sec.gov/role/document/InvestmentTextBlocks".

Investment Maturity Date elements

Elements representing investment maturity dates were modeled in Invest 2009 as dateStrings, which allow for arbitrary strings to appear. This is inappropriate when a range of start and end dates is available, and so the 2009 elements have been deprecated and replaced with more restrictively typed elements in the 2011 Invest taxonomy.

Figure 13. Investment maturity date "date strings" from 2009 deprecated

2009 Element	2009 Type[2]	2011 Element	2011 Type
InvestmentMaturityDate	dateStringItemType	InvestmentMaturityDate1	dateItemType
InvestmentMaturityDateEnd	dateStringItemType	InvestmentMaturityDateEnd1	dateItemType
InvestmentMaturityDateStart	dateStringItemType	InvestmentMaturityDateStart1	dateItemType

Investment Issuer Element

The issuer of an investment is represented in the 2011 Invest taxonomy as a member on an issuer axis, therefore the InvestmentIssuer element from 2009 is deprecated.

Figure 14. Investment Issuer element from 2009 now deprecated

2009 Element	2009 Type		2011 Element	2011 Type
InvestmentIssuer	NormalizedStringItemType			

Investment Categorization Axes and Domains

The 2009 Invest taxonomy provided a mimimal categorization method. The documentation of us-gaap:InvestmentSecondaryCategorizationAxis read, "The second categorization can vary. The usual secondary categorizations are industry, country or geography." The 2011 Invest taxonomy provides these axes explicitly, with the "Secondary Categorization" axis relegated to being a catch-all for any categorization reported in the Schedule of Investments that is not captured already. Among the most important changes is the distinction between the type, issuer, investment and holding. To correctly

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[2] Dashes in a "Type" column are present only for formatting and never actually appear in a type name.

model other investments for disclosure, additional axes to represent categorization by contract counterparty, series, class, and even the source of the credit rating.

The six new axes are shown in Figure 15 below. The table describes what members would normally appear in the domain of each axis; for each of these new axes, only one member (representing the domain default) is included in the Invest 2011 taxonomy.

Figure 15. Group 995471 Investment Holdings Table Axes

Prefix	Element	Status	Invest 2011 Documentation Label	Member Elements
us-gaap	InvestmentTypeAxis		See us-gaap taxonomy	From us-gaap
invest	Investment-GeographicRegion-Axis	new	For an investments table in which investments are categorized by geographic region (continent, region, country, state or province) this axis contains the members of that categorization.	From COUNTRY or STPR taxonomies if possible, otherwise custom
invest	InvestmentSector-Axis	new	For an investments table in which investments are categorized by sector (industry, market, customer tier, etc.) this axis contains the members of that categorization.	From NAICS or SIC taxonomies if possible.
invest	InvestmentIssuer-Axis	new	For an investments table in which investments are categorized by issuer (company, investee) this axis contains the members of that categorization.	Typically custom elements
invest	Investment-SecuritiesSeriesAxis	new	A categorization of investments (securities, debt instruments, other instruments) according to the security series.	Typically custom elements
invest	Investment-SecuritiesClassAxis	new	A categorization of investments (securities, debt instruments, other instruments) according to the security class.	From us-gaap share class members if possible, otherwise custom
invest	Investment-Contract-CounterpartyAxis	new	For an investments table in which investment contracts are categorized by counterparty, this is the axis of all such counterparties.	Typically custom elements
invest	Investment-Contract-CounterpartyAxis	new	For an investments table in which investment contracts are categorized by counterparty, this is the axis of all such counterparties.	Typically custom elements
invest	InvestmentHolding-Axis	new	For an investments table in which there is more than one holding of the same investment instrument, this axis contains the members of that categorization.	Typically custom elements, if any
invest	CreditRatingSource-Axis	new	For an investments table in which investments contain ratings from more than one credit rating organization, this axis contains the credit rating organization.	From us-gaap taxonomy credit rating member elements, otherwise custom
us-gaap	Investment-Secondary-CategorizationAxis		See us-gaap taxonomy	A "catch-all" axis, often empty.
invest	InvestmentAxis		A categorization of investments (securities, debt instruments, other instruments).	Typically a large number of custom elements

New Primary Elements

The 2009 Invest taxonomy assumed a limited variety of investment contracts, limited to foreign currency contracts and options; the 2011 taxonomy has a broader set of elements and a means for

modeling general investment contracts including those involving commodities, swaps, warrants and other investments. The new primary elements are listed in Figure 16 below, grouped as they would appear in the taxonomy.

Element	Type	Documentation
Investment-ContractCountry	normalized-StringItem-Type	The ISO 2-letter code for the country of a contract to buy or sell.
Investment-ContractCurrency	normalized-StringItem-Type	The ISO 3-letter code for the currency in which a contract to buy or sell is denominated.
Investment-ContractVolume	volumeItem-Type	The volume of a commodity or material specified in an investment contract.
Investment-ContractWeight	decimalItem-Type	The weight of a commodity or material specified in an investment contract. For this element, weight may be specified using either units of weight (such as pounds) or units of mass (such as kilograms) since in commercial practice, the term 'weight' tends to be interchangeable with 'mass'.

Element	Type	Documentation
InvestmentContractSettlement-Date	dateItem-Type	The settlement date of an investment contract.
InvestmentContractSettlement-DateRangeEnd	dateItem-Type	When an investment contract or contracts have a range of settlement dates, the latest settlement date.
InvestmentContractSettlement-DateRangeStart	dateItem-Type	When an investment contract or contracts have a range of settlement dates, the earliest settlement date.

Element	Type	Documentation
InvestmentForeignCurrencyContract-AmountPurchased	monetaryItem-Type	The amount of a currency that the reporting entity is obligated to purchase at settlement.
InvestmentForeignCurrencyContract-AmountSold	monetaryItem-Type	The amount of a currency that the reporting entity is obligated to sell at settlement.

Element	Type	Documentation
InvestmentWarrantsExercisePrice	perShareItem-Type	Exercise price of the warrants.
InvestmentWarrantsExpirationDate	dateItemType	Expiration date of warrants held.
InvestmentWarrantsExpirationDateRangeEnd	dateItemType	The latest date of expiration of warrants held.
InvestmentWarrantsExpirationDateRange-Start	dateItemType	The earliest date of expiration of warrants held.

Element	Type	Documentation
InvestmentGDRFlag	booleanItemType	Indicates the investment is a Global Depository Receipt for securities.

Note that the types "volumeItemType" and "perShareItemType" are from the international type namespace as shown in Figure 7 above; the others are XBRL types. New abstract elements are shown in Figure 17 below for completeness, but none of these elements ever appear in an Interactive Data instance.

Figure 17. New Invest 2011 taxonomy elements (Abstract)

Element
InvestmentGeographicRegionDomain
InvestmentSectorDomain
InvestmentSecuritiesSeriesDomain
InvestmentSecuritiesClassDomain
InvestmentContractCounterpartyDomain
InvestmentIssuerDomain
CreditRatingSourceDomain
InvestmentHoldingDomain
InvestmentContractAbstract
InvestmentContractSettlementDateRangeAbstract
InvestmentWarrantsExpirationDateRangeAbstract
InvestmentsScheduleAbstract
DeprecatedItemsAbstract

Change Log

Date		Remarks
2011-01-09		Initial version.
2011-01-10		Incorporated edits from 1st review
2011-02-25		Incorporated edits from 2nd review