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Question Text	Response	Status
* Please select the type of entity or individual responding to this feedback form.	User	Completed
Other, please specify (Specified)		
* Please provide contact information for any follow-up questions.	(Filled in as Follows:)	Completed
Organization *	R W Palmer Consulting	
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Should dimensions be used in tagging the primary financial statements?	<p>My opinion is "No". I advise strongly that dimensions should NOT be used on the primary financial statements.</p> <p>Currently this is a pure "model" that replicates the "real model" used by accounting systems; and it is the cleanest existing "data" for reuse. Proprietary XBRL software tools may give a false impression that losing track of the "real model" through "taxonomy modelling" is harmless.</p> <p>When major changes in existing architecture are thrust on the community, it can have a chilling effect. One reason the XBRL Standard itself is kept at Version 2.1 is instructive: In the early days, tool development and software was being discouraged in the market by the volatile releases of the standard. A speaker from the XML standards body had advised the XBRL community on this danger. Perhaps, some innovative development will be discouraged by even the suggestion that dimensions will be adopted for these stable portions of the taxonomy. My understanding is that data aggregators have indicated a preference for the non-dimensional portions of the existing reports.</p> <p>This is not to mention that the existing archives of XBRL reports would be rendered incompatible at some level. Also the "real" name becomes three times longer - being a name+axis+member, which is awkward to conceptualize as part of a hierarchy, etc. "Efficiency" of the overall XBRL</p>	Completed

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	<p>value proposition is not benefited, in my opinion.</p> <p>It should be noted that recent experimental development demonstrates it is an order of magnitude simpler to populate XBRL as inlined into these primary-financial-statement portions of existing HTML filings (and Interactive Data html output) ... as opposed to populating dimensional portions of filer submissions.</p> <p>All of the deliberations of FASB on upgrading the architecture may be still valid for the rest of the taxonomy, but the primary financial statements should be excluded from this, not adding any structurally inconsistent "noise"... such as dimensions.</p>	
<p>Should dimensions be primarily used for disaggregation, with a limited set of known exceptions?</p>	<p>More information will be needed to evaluate this point. Good in theory, perhaps.</p>	<p>Completed</p>
<p>Would the completion of the reference project increase the efficiency and effectiveness of the GAAP Taxonomy? Given the existing resources, should the completion of the reference project be a high priority?</p>		<p>Completed</p>
<p>Are there other methods to simplify element selection that you would suggest? How would those methods improve the usability of the GAAP Taxonomy</p>	<p>(See question 5 below - creation of HTML composite tree view).</p>	<p>Completed</p>
<p>What types of implementation resources supporting registrant use of the GAAP Taxonomy are most efficient and effective? How would you prioritize registrant need for the types of</p>	<p>I find the Excel version of the FASB taxonomies to be the most useful tool.</p> <p>I will routinely create an enhanced version of this using spreadsheet functions to create something like an "improved"/"composite" taxonomy sheet. Then, from this, I can generate a collapsible HTML composite tree for review purposes. And, such a composite HTML taxonomy, I believe, is the ultimate search format.</p>	<p>Completed</p>

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<p>implementation resources listed in paragraphs 1.54 and 1.55 (as well as any others that you think should be considered)?</p>		
<p>Questions 1–5 seek comments on specific areas described in Review Area 1. Do you have other suggestions that would improve the efficiency and effectiveness of the GAAP Taxonomy?</p>	<p>Stability and consistency from one taxonomy to the next causes efficiency in-and-of itself. I see standards by nature as a contrast to other disciplines where change is more beneficial, but resisted. For example the SEC pointed out that filers costs dropped dramatically after initial filings...they were more efficient, basically.. With this in mind the FASB should remain cautious in launching into "efficient" modelling efforts...as it may result in greater inefficiency for the XBRL process as a whole.</p> <p>Also, I am not a fan of XBRL formulas. Hopefully new validation techniques within Inline XBRL will arise based on HTML and leveraging built-in intelligence within the browser-based environments. In my opinion, avoiding certain additional specifications will be more efficient and effective for the "future".</p>	<p>Completed</p>
<p>Does issuing proposed changes to the GAAP Taxonomy concurrent with the FASB’s proposed and final ASUs lessen the timing issues between a registrant’s adoption of GAAP updates and consequential changes to the GAAP Taxonomy?</p>	<p>Filers already use extensions, so there may be a way to carefully allow "future" reporting forms without changing the formal FASB annual releases.</p>	<p>Completed</p>
<p>Should the FASB Taxonomy staff replace the current annual 60-day comment period for the proposed Taxonomy Update with an exposure process that corresponds with the required adoption of GAAP improvements?</p>		<p>Completed</p>
<p>Do you have other suggestions related</p>	<p>I have no other comments at this time.</p>	<p>Completed</p>

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<p>to the GAAP Taxonomy process that would improve the efficiency and effectiveness of the GAAP Taxonomy?</p>	<p>The FASB taxonomies are one of the great accomplishments and outcomes of the XBRL technology. Thank you for the opportunity to comment on these issues.</p>	
<p>Please provide any additional comments on the proposed Update:</p>		<p>Completed</p>
<p>Please provide any comments on the electronic feedback process:</p>		<p>Completed</p>
<p>Below is a printable summary of your responses to the questions in this feedback form.</p> <p>You can revise your responses by clicking the "Back" button.</p> <p>All comments received constitute part of the FASB's public file. The FASB will make all comments publicly available by posting them to the Online Comment Letters portion of its website.</p> <p>If you are finished providing comments, click the 'Submit' button at the bottom of this page.</p>	<p>Not Answered</p>	<p>Not Answered</p>