

Proposed Accounting Standards Update — *Government Assistance (Topic 832): Disclosures by Business Entities about Government Assistance*

Amendments to the XBRL Taxonomy

The provisions of this Exposure Draft, if finalized as proposed, would require changes to the U.S. GAAP Financial Reporting Taxonomy (Taxonomy) as indicated in the following table. We welcome comments on these proposed changes to the Taxonomy at ASU Taxonomy Changes provided at www.fasb.org. After the FASB has completed its deliberations and issued a final Accounting Standards Update, proposed amendments to the Taxonomy will be made available for public comment at www.fasb.org and finalized as part of the annual release process.

I. New Elements

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
AccountingStandardsUpdate2015XXMember	Accounting Standards Update 2015-XX [Member]	Accounting Standards Update 2015-XX Government Assistance (Topic 832): Disclosures by Business Entities about Government Assistance.	nonnum:domain ItemType	Child of NewAccountingPronouncementMember in ELR 148600, 250000, and 500000	N/A	Duration	832-10-65-1
GovernmentAssistanceAbstract	Government Assistance [Abstract]	N/A	stringItemType	Child of a new ELR, XXXXXX - Disclosure - Government Assistance	N/A	Duration	N/A
GovernmentAssistanceDisclosureTextBlock	Government Assistance Disclosure [Text Block]	The entire disclosure related to government assistance including, but not limited to, tax credits, tax exemptions, tax abatements, loan guarantees, cash grants, project grants,	nonnum:textBlockItemType	Child of GovernmentAssistanceAbstract	N/A	Duration	832-10-50-1

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Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
		and low-interest or interest-free loans.					
GovernmentAssistanceTable	Government Assistance [Table]	Disclosure of information about government assistance.	xbrli:stringItemType	Child of GovernmentAssistanceDisclosureTextBlock	N/A	Duration	N/A
TypeOfGovernmentAssistanceAxis	Type of Government Assistance [Axis]	Information by type of government assistance.	stringItemType	Child of GovernmentAssistanceTable	N/A	Duration	832-10-50-3 832-10-50-4
TypeOfGovernmentAssistanceDomain	Type of Government Assistance [Domain]	Type of government assistance.	nonnum:domainItemType	Child of TypeOfGovernmentAssistanceAxis	N/A	Duration	832-10-50-3 832-10-50-4
GovernmentAssistanceReducedTaxRateMember	Government Assistance, Reduced Tax Rate [Member]	Government assistance in the form of a reduced tax rate.	nonnum:domainItemType	Child of TypeOfGovernmentAssistanceDomain	N/A	Duration	832-10-50-4(a)
GovernmentAssistanceReductionInTaxRateMember	Government Assistance, Reduction in Tax Rate [Member]	Government assistance in the form of a reduction in a tax rate.	nonnum:domainItemType	Child of TypeOfGovernmentAssistanceDomain	N/A	Duration	832-10-50-4(a)
GovernmentAssistanceReducedInterestRateMember	Government Assistance, Reduced Interest Rate [Member]	Government assistance in the form of a reduced loan interest rate.	nonnum:domainItemType	Child of TypeOfGovernmentAssistanceDomain	N/A	Duration	832-10-50-4(a)
GovernmentAssistanceReductionInInterestRateMember	Government Assistance, Reduction in Interest Rate [Member]	Government assistance in the form of a reduction in a loan interest rate.	nonnum:domainItemType	Child of TypeOfGovernment	N/A	Duration	832-10-50-4(a)

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New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
				mentAssistanceDomain			
GovernmentAssistanceLineItems	Government Assistance [Line Items]	N/A	stringItemType	Child of GovernmentAssistanceTable	N/A	Duration	N/A
GovernmentAssistanceNatureOfAssistance	Government Assistance, Nature of Assistance	Nature of the government assistance, including, but not limited to, a description of the significant categories and the form in which the assistance has been received.	stringItemType	Child of GovernmentAssistanceLineItems	N/A	Duration	832-10-50-3(a)
GovernmentAssistanceAccountingPolicy	Government Assistance, Accounting Policy	Disclosure of accounting policy for government assistance.	stringItemType	Child of GovernmentAssistanceLineItems	N/A	Duration	832-10-50-3(b)
GovernmentAssistanceAmountCumulative	Government Assistance, Amount, Cumulative	Amount of cumulative government assistance recognized.	monetaryItemType	Child of GovernmentAssistanceLineItems	Credit	Instant	832-10-50-3(c)
GovernmentAssistanceAmount	Government Assistance, Amount	Amount of government assistance recognized.	monetaryItemType	Child of GovernmentAssistanceLineItems	Credit	Duration	832-10-50-3(c)
GovernmentAssistancePercent	Government Assistance, Percent	Percent in the form of a reduced rate or a reduction in rate provided by a government assistance agreement, including, but not limited to, tax rate and loan interest rate.	num:percentItemType	Child of GovernmentAssistanceLineItems	N/A	Duration	832-10-50-3(a) 832-10-50-4(a)

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New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
GovernmentAssistanceAmountNotRecognizedCumulative	Government Assistance, Amount Not Recognized, Cumulative	Amount of cumulative government assistance received but not recognized.	monetaryItemType	Child of GovernmentAssistanceLineItems	Credit	Instant	832-10-50-3(d)
GovernmentAssistanceAmountNotRecognized	Government Assistance, Amount Not Recognized	Amount of government assistance received but not recognized.	monetaryItemType	Child of GovernmentAssistanceLineItems	Credit	Duration	832-10-50-3(d)
GovernmentAssistanceAmountNotRecognizedImpracticable	Government Assistance, Amount Not Recognized, Impracticable	Indicates (true/false) that it is impracticable to disclose the amount of government assistance received but not recognized.	xbri:booleanItemType	Child of GovernmentAssistanceLineItems	N/A	Duration	832-10-50-3(d)
GovernmentAssistanceAmountNotRecognizedImpracticableExplanation	Government Assistance, Amount Not Recognized, Impracticable, Explanation	Explanation of why it is impracticable to disclose the amount of government assistance received but not recognized.	stringItemType	Child of GovernmentAssistanceLineItems	N/A	Duration	832-10-50-3(d)
GovernmentAssistanceSignificantTermsAndConditions	Government Assistance, Significant Terms and Conditions	Significant terms and conditions of the government assistance agreement, including, but not limited to, commitments made by both the entity and the government, provisions for recapturing government assistance, and other contingencies.	stringItemType	Child of GovernmentAssistanceLineItems	N/A	Duration	832-10-50-4
GovernmentAssistanceAgreementPeriod	Government Assistance, Agreement Period	Period of the government assistance agreement, in	xbri:durationItemType	Child of GovernmentA	N/A	Duration	832-10-50-4(a)

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New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
		'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days.		ssistanceLineItems			

II. Depreciated Items

Depreciated Items						
Element Name	Standard Label	Documentation	Data Type	Period Type	Balance Type	Deprecation Label
N/A	N/A	N/A	N/A	N/A	N/A	N/A

III. Change in Standard, Period Start, Period End, or Total

						Change in Label	
						[Label Type]	
Element Name	Standard Label	Documentation	Data Type	Balance Type	Period Type	Current	Proposed
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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IV. Change in Balance Type

					Change in Balance Type	
Element Name	Standard Label	Documentation	Data Type	Period Type	Current	Proposed
N/A	N/A	N/A	N/A	N/A	N/A	N/A

V. Change in Period Type

					Change in Period Type	
Element Name	Standard Label	Documentation	Balance Type	Data Type	Current	Proposed
N/A	N/A	N/A	N/A	N/A	N/A	N/A

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VI. Change in Data Type

Element Name	Standard Label	Documentation	Balance Type	Period Type	Change in Data Type	
					Current	Proposed
N/A	N/A	N/A	N/A	N/A	N/A	N/A

VII. Change in Documentation Label

Element Name	Standard Label	Balance Type	Data Type	Documentation Label	
				Current	Proposed
N/A	N/A	N/A	N/A	N/A	N/A

VIII. Clarification Label

Element Name	Standard Label	Documentation	Balance Type	Period Type	Clarification Label
N/A	N/A	N/A	N/A	N/A	N/A

IX. Taxonomy Implementation Note

Element Name/Standard Label	Source	Source Name	Transition Option	Alternate Element for Periods Prior to Adoption	Alternate Element for Periods of and after Adoption	Note
N/A	N/A	N/A	N/A	N/A	N/A	N/A