

December 23, 2016

Financial Accounting Standards Board
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116
xbrled@fasb.org

RE: File Reference No. 2017-400



1211 Avenue of the Americas
19th Floor
New York, NY 10036
Phone: (202) 434-9213
(202) 448-1985
Fax: (866) 516-6923

Dear Chief of Taxonomy Development:

The XBRL US Data Quality Committee (DQC) is pleased to comment on the Financial Accounting Standards Board's (FASB) Proposed 2017 US GAAP Taxonomy (proposed taxonomy).

The DQC operates as a committee under XBRL US, which is a nonprofit, member organization, and its members represent XBRL service providers, data aggregators, analysts, investors, the accounting profession, and academia. The mission of the DQC is to improve the usability of XBRL data filed with the U.S. Securities and Exchange Commission (SEC). To accomplish this mission, the DQC develops freely available guidance and validation rules to eliminate inconsistencies and errors in XBRL data to facilitate the automated analysis of financial data.

We understand that the FASB has been working to improve usability of the XBRL data and simplify the tagging effort for preparers, in particular by the publication of draft Implementation Guides. We believe that the number one priority for taxonomy changes should be to revise the taxonomy to enable a disclosure-driven approach to data modeling that provides an unambiguous explicit connection from the disclosure requirements to standard elements in the taxonomy and to eliminate multiple ways to tag the same information. To the extent technical and structural changes are required to support this disclosure-driven approach, guidance and rules should be provided with sufficient time for service providers and filers to implement the changes. Depending on the magnitude of the changes, a 60 day comment period may or may not be sufficient for service providers and filers to fully understand and implement such changes prior to the issuance of an updated taxonomy.

We were concerned about timing of the introduction of extensible enumerations, typed dimensions and templates in the 2017 taxonomy. However, we understand through discussions with the staffs of the FASB and the SEC that our informal feedback has resulted in significant changes to the Final 2017 taxonomy that has been released for SEC review and approval as compared to the draft; and our concerns were addressed.

We believe that any changes to the taxonomy must improve the usability of the data for consumers. Testing the benefits of any change must be done using empirical data provided to data consumers so that they can provide meaningful input for different modeling approaches. In the absence of that empirical data, data consumers cannot provide meaningful feedback. This empirical data should be a component of the materials provided during the public comment process. Likewise, there

needs to be outreach to registrants and service providers to substantiate whether or not these changes will simplify the tagging effort for preparers.

On behalf of the DQC, thank you for the opportunity to provide feedback. If you have any questions regarding the comments provided in this letter, please contact Mike Starr, mike.starr@workiva.com.

Sincerely,



J.W. Mike Starr
Chair, XBRL US Data Quality Committee



Campbell Pryde
CEO, XBRL US, Inc.

cc: Mike Willis, SEC, Office of Structured Disclosure
Kimberly Earle, Office of Structured Disclosure
Walter Hamscher, SEC, Office of Structured Disclosure
Julie Erhardt, SEC, Office of the Chief Accountant