

FASB Staff Issues Proposed 2025 DQC Rules Taxonomy

The FASB staff recently issued for comment the proposed additions to the 2025 Data Quality Committee Rules Taxonomy (DQCRT). The DQCRT is a taxonomy that focuses on conveying the XBRL US Data Quality Committee's (DQC) validation rules predominantly for regulator use. The proposed additions to the 2025 DQCRT, which contains a subset of the DQC rules, is provided below:

- Proposed 2025 DQCRT ([Release Notes](#))

File Reference 2025-1500

The proposed 2025 DQCRT would add the following DQC Rules:

- DQC 0108: *Fact Value Consistency Over Time*
- DQC 0109: *Concentration Risk*
- DQC 0112: *Line Items Requiring the Business Acquisition Axis*
- DQC 0118: *Financial Statement Tables Calculation Check of Required Content*
- DQC 0119: *Income Before Tax Equity Method*
- DQC 0123: *Missing Components of Equity Axis*
- DQC 0126: *FS Calculation Check with Non Dimensional Data*
- DQC 0128: *Dimensional Values Larger than the Default*
- DQC 0133: *Equity Method Investment Reporting*
- DQC 0134: *Investment Schedule – Financial Instrument Axis*
- DQC 0135: *Extensible Enumerations for Financial Statement Captions*
- DQC 0136: *Caption Value Matches Financial Statement*
- DQC 0137: *Location Axis with a Single Member*
- DQC 0141: *Inconsistent Accrued Interest Elements*

Additional proposed improvements have been made for DQC 0015: *Negative Values*. The exposure includes only rules that are proposed to be added or improved to the 2025 DQCRT.

Comment Period

The comment period for the proposed 2025 DQCRT ends on **October 7, 2024**. Specific comments on the proposed 2025 DQCRT should be provided directly on the proposed DQCRT named “DQC Rules (2025)” available in the FASB Taxonomy Online Review and Comment System that can be accessed by going to the [Proposed 2025 DQC Rules Taxonomy link](#) on the FASB website.