

CCSU ACC312

XBRL Project

Appendix of Element Definitions

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APPENDIX OF ELEMENT DEFINITIONS

1A. CASH AND CASH EQUIVALENTS PER XBRL.US TAXONOMY:

i. Cash

Unrestricted cash available for day-to-day operating needs.

ii. Cash and Cash Equivalents, at Carrying Value

Includes currency on hand as well as demand deposits with banks or financial institutions. It also includes other kinds of accounts that have the general characteristics of demand deposits in that the Entity may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty. Cash equivalents, excluding items classified as marketable securities, include short-term, highly liquid investments that are both readily convertible to known amounts of cash, and so near their maturity that they present minimal risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less qualify under that definition. Original maturity means original maturity to the entity holding the investment. For example, both a three-month US Treasury bill and a three-year Treasury note purchased three months from maturity qualify as cash equivalents. However, a Treasury note purchased three years ago does not become a cash equivalent when its remaining maturity is three months. Compensating balance arrangements that do not legally restrict the withdrawal or usage of cash amounts may be reported as Cash and Cash Equivalents, while legally restricted deposits held as compensating balances against borrowing arrangements, contracts entered into with others, or company statements of intention with regard to particular deposits should not be reported as cash and cash equivalents.

1B. "CASH" PER CODIFICATION Section 305-10-20:

Consistent with common usage, cash includes not only currency on hand but demand deposits with banks or other financial institutions. Cash also includes other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty. All charges and credits to those accounts are cash receipts or payments to both the entity owning the account and the bank holding it. For example, a bank's granting of a loan by crediting the proceeds to a customer's demand deposit account is a cash payment by the bank and a cash receipt of the customer when the entry is made.

1C. "CASH EQUIVALENTS" PER CODIFICATION Section 305-10-20:

Cash equivalents are short-term, highly liquid investments that have both of the following characteristics: a. Readily convertible to known amounts of cash, b. So near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less qualify under that definition. Original maturity means original maturity to the entity holding the investment. For example, both a three-month U.S. Treasury bill and a three-year U.S. Treasury note purchased three months from maturity qualify as cash equivalents. However, a Treasury note purchased three years ago does not become a cash equivalent when its remaining maturity is three months. Examples of items commonly considered to be cash equivalents are Treasury bills, commercial paper, money market funds, and federal funds sold (for an entity with banking operations).

2A SHORT TERM INVESTMENTS PER XBRL.US TAXONOMY

Investments which are intended to be sold in the short term (usually less than one year or the normal operating cycle, whichever is longer) including trading securities, available-for-sale securities, held-to-maturity securities, and other short-term investments not otherwise listed in the existing taxonomy.

2B. AVAILABLE FOR SALE SECURITIES PER XBRL.US TAXONOMY

Investments in debt and equity securities which are categorized neither as trading securities nor held-to-maturity securities and which are intended to be sold or mature within one year from the balance sheet date or the normal operating cycle, whichever is longer. Such securities are reported at fair value; unrealized gains and losses related to Available-for-sale securities are excluded from earnings and reported in a separate component of shareholders' equity (other comprehensive income), unless the Available-for-sale security is designated as a hedge or is determined to have had an other than temporary decline in fair value below its amortized cost basis. All or a portion of the unrealized holding gain or loss of an Available-for-sale Security that is designated as being hedged in a fair value hedge shall be recognized in earnings during the period of the hedge, as should other than temporary declines in fair value below costs basis.

2C. AVAILABLE FOR SALE SECURITIES PER CODIFICATION Section 320-10-20:

Investments not classified as either trading securities or as held-to-maturity securities.

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D: October 26, 2009
RE: APPENDIX OF ELEMENT DEFINITIONS

3A. INVENTORY, NET PER XBRL.US TAXONOMY:

Carrying amount (lower of cost or market) as of the balance sheet date of inventories less all valuation and other allowances. Excludes noncurrent inventory balances (expected to remain on hand past one year or one operating cycle, if longer).

3B. INVENTORY FINISHED GOODS PER XBRL.US TAXONOMY:

Carrying amount as of the balance sheet date of merchandise or goods held by the company that are readily available for sale.

3C. INVENTORY PER CODIFICATION Section 330-10-20:

The aggregate of those items of tangible personal property that have any of the following characteristics: a. Held for sale in the ordinary course of business, b. In process of production for such sale, c. To be currently consumed in the production of goods or services to be available for sale.

The term inventory embraces goods awaiting sale (the merchandise of a trading concern and the finished goods of a manufacturer), goods in the course of production (work in process), and goods to be consumed directly or indirectly in production (raw materials and supplies). This definition of inventories excludes long-term assets subject to depreciation accounting, or goods which, when put into use, will be so classified. The fact that a depreciable asset is retired from regular use and held for sale does not indicate that the item should be classified as part of the inventory. Raw materials and supplies purchased for production may be used or consumed for the construction of long-term assets or other purposes not related to production, but the fact that inventory items representing a small portion of the total may not be absorbed ultimately in the production process does not require separate classification. By trade practice, operating materials and supplies of certain types of entities such as oil producers are usually treated as inventory.

4A. ACCOUNTS RECEIVABLE NET, CURRENT PER XBRL.US TAXONOMY:

The total amount due to the entity within one year of the balance sheet date (or one operating cycle, if longer) from outside sources, including trade accounts receivable, notes and loans receivable, as well as any other types of receivables, net of allowances established for the purpose of reducing such receivables to an amount that approximates their net realizable value.

4B. ACCOUNTS RECEIVABLE NET, CURRENT PER CODIFICATION Section 310-10-45-9:

Receivables Classified as Current Assets

As indicated in its definition for accounting purposes, the term [current assets](#) is used to designate cash and other assets or resources commonly identified as those that are reasonably expected to be realized in cash or sold or consumed during the normal operating cycle of the business. Paragraph [210-10-45-1](#) notes that the term current assets comprehends the following types of [receivables](#): a. [Trade](#) accounts, notes, and acceptances [receivable](#), b. [Receivables](#) from officers, employees, affiliates, and others, if collectible in the ordinary course of business within a year c. Installment or deferred accounts and notes [receivable](#) if they conform generally to normal [trade](#) practices and terms within the business.

5A. PROPERTY, PLANT, AND EQUIPMENT NET PER XBRL.US TAXONOMY:

Tangible assets that are held by an entity for use in the production or supply of goods and services, for rental to others, or for administrative purposes and that are expected to provide economic benefit for more than one year; net of accumulated depreciation. Examples include land, buildings, and production equipment.

5B. PROPERTY, PLANT, AND EQUIPMENT NET PER CODIFICATION: Section 360-10-05-3

Property, plant, and equipment typically consist of long-lived tangible assets used to create and distribute an entity's products and services and include: a. Land and land improvements, b. Buildings, c. Machinery and equipment, d. Furniture and fixtures.

5C. Definition of <del:PropertyPlantAndEquipmentAndCapitalizedSoftwareNet> per EDGAR filing detail:

“Tangible assets *and capitalized software* that are held by an entity for use in the production or supply of goods and services, for rental to others, or for administrative purposes and that are expected to provide economic benefit for more than one year; net of accumulated depreciation. Examples include land, buildings, *software* and production equipment.”