Introduction

Our analysis looks into the tagging quality, accuracy, and consistency within the balance sheet and footnotes of recently filed 10-Q and 10-Ks by our competitors. Attention to detail and accuracy are pertinent in order to have a reliable, trustworthy, and reputable filing.

Example 1

Analysis: The tag "yusg_StockholdersEquityDeficit" in Figure 1A (shown below) is not necessarily incorrect by itself, but because the concept also appears in the Balance Sheet (Figure 1), it should be tagged, as in the balance sheet with the tag "StockholdersEquity", in order to have consistency throughout the filing. The corrected detail tag can be viewed in Figure 1B. Moreover, since the tag used in the filing is an extension concept, the reporting entity may be subject to questioning since the correct tag is clear in the US GAAP taxonomy.

Figure 1

CONDENSED CONSOLIDATED BALANCE SHEETS (Unaudited) (USD $)	Sep. 30, 2013	Dec. 31, 2012
Current assets		
Accounts receivable		$ 249
Total current assets		249
Total assets		249
Current liabilities		
Accounts payable		17,387
Accrued expenses and other payables	3,000	21,554
Advances from shareholders	2,550	129,064
Note payable		256,412
Total current liabilities	5,550	424,417
Total liabilities	5,550	424,417
Shareholders' equity		
Common stock, Par value $0.1, 225,000,000 shares authorized; $0.1 par value; 6,819,120 shares issued and outstanding as of September 30, 2013 and (81,912,000 shares) December 31, 2012 respectively	681,912	81,912
Additional paid in capital	420,021	634,545
Accumulated deficit	(1,107,483)	(1,140,625)
Total shareholders' deficit	(5,550)	(424,168)

- Definition
Total of all stockholders' equity (deficit) items, net of receivables from officers, directors, owners, and affiliates of the entity which are attributable to the parent. The amount of the economic entity's stockholders' equity attributable to the parent excludes the amount of stockholders' equity which is allocable to that ownership interest in subsidiary equity which is not attributable to the parent (noncontrolling interest, minority interest). This excludes temporary equity and is sometimes called permanent equity.

+ References
- Details
Name: us-gaap_StockholdersEquity

Common Stock, shares authorized	225,000,000	225,000,000
Common Stock, shares issued	6,819,120	81,912,000
Common Stock, shares outstanding	6,819,120	81,912,000

Figure 1A

Note 6 - Going Concern (Details Narrative) (USD $)	Sep. 30, 2013
Note 6 - Going Concern Details Narrative	
Shareholders deficits	$ 5,550

- Definition
Stockholders equity deficit.
+ References
- Details
Name: yusg_StockholdersEquityDeficit
Namespace Prefix: yusg_
Data Type: xbrli:monetaryItemType
Balance Type: credit
Period Type: instant

Figure 1B

Note 6 - Going Concern (Details) (USD $)	Sep. 30, 2013
Shareholders' deficit	$ (5,550)

- Definition
Total of all stockholders' equity (deficit) items, net of receivables from officers, directors, owners, and affiliates of the entity which are attributable to the parent. The amount of the economic entity's stockholders' equity attributable to the parent excludes the amount of stockholders' equity which is allocable to that ownership interest in subsidiary equity which is not attributable to the parent (noncontrolling interest, minority interest). This excludes temporary equity and is sometimes called permanent equity.

+ References
- Details
Name: us-gaap_StockholdersEquity

COLONIAL STOCK TRANSFER

Example 2

Analysis: On Figure 2, since the reporting entity stated that their director advanced funds for expenses only, the company is not holding any sort of deposit for the director. Thus "RelatedPartyDepositLiabilities" is the incorrect tag. On Figure 2A, since the reporting entity stated that their director advanced funds for expenses only, the company is not holding any sort of deposit for the director. Thus, the correct tag is "DueToRelatedPartiesCurrent".
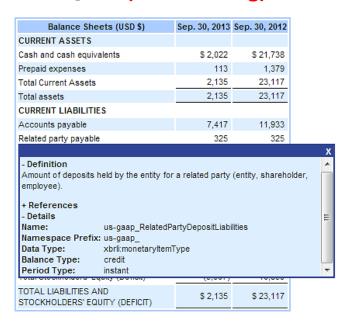
Figure 2 (incorrect tag)

Balance Sheets (USD $)	Sep. 30, 2013	Sep. 30, 2012
CURRENT ASSETS		
Cash and cash equivalents	$ 2,022	$ 21,738
Prepaid expenses	113	1,379
Total Current Assets	2,135	23,117
Total assets	2,135	23,117
CURRENT LIABILITIES		
Accounts payable	7,417	11,933
Related party payable	325	325

X

- Definition
Amount of deposits held by the entity for a related party (entity, shareholder, employee).

+ References
- Details
Name: us-gaap_RelatedPartyDepositLiabilities
Namespace Prefix: us-gaap_
Data Type: xbrli:monetaryItemType
Balance Type: credit
Period Type: instant

| TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT) | $ 2,135 | $ 23,117 |

Figure 2A (correct tag)

Balance Sheets (USD $)	Sep. 30, 2013	Sep. 30, 2012
CURRENT ASSETS		
Cash and cash equivalents	$ 2,022	$ 21,738
Prepaid expenses	113	1,379
Total Current Assets	2,135	23,117
Total assets	2,135	23,117
CURRENT LIABILITIES		
Accounts payable	7,417	11,933
Related party payable	325	325

X

- Definition
Carrying amount as of the balance sheet date of obligations due all related parties. For classified balance sheets, represents the current portion of such liabilities (due within one year or within the normal operating cycle if longer).

+ References
- Details
Name: us-gaap_DueToRelatedPartiesCurrent
Namespace Prefix: us-gaap_
Data Type: xbrli:monetaryItemType
Balance Type: credit
Period Type: instant

| TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT) | $ 2,135 | $ 23,117 |

Related Party	12 Months Ended
	Sep. 30, 2013
Notes to Financial Statements	
Note 4 - Related Party	The Director of the Company advanced $325 to pay expenses on behalf of the Company. Advances bear no interest, are unsecured, and are due on demand.

Example 2 (continued)

Analysis: : In figure 3A, the "DueToRelatedPartiesCurrent" tag normally appears in the US GAAP taxonomy in both the Balance Sheet and the Related Party Disclosures tree, whereas the "DueToOfficersOrStockholdersCurrentAndNoncurrent" does not. Thus, "DueToRelatedPartiesCurrent" is the correct tag.
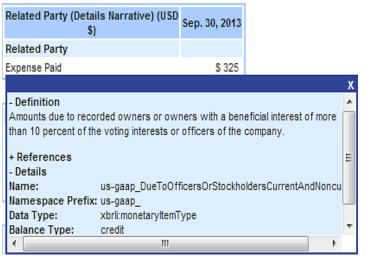
Figure 3 (incorrect tag)

Figure 3A (correct tag)