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IFRS

XBRL Taxonomy Versioning with Generic Linkbase

Munich, 5th June 2007

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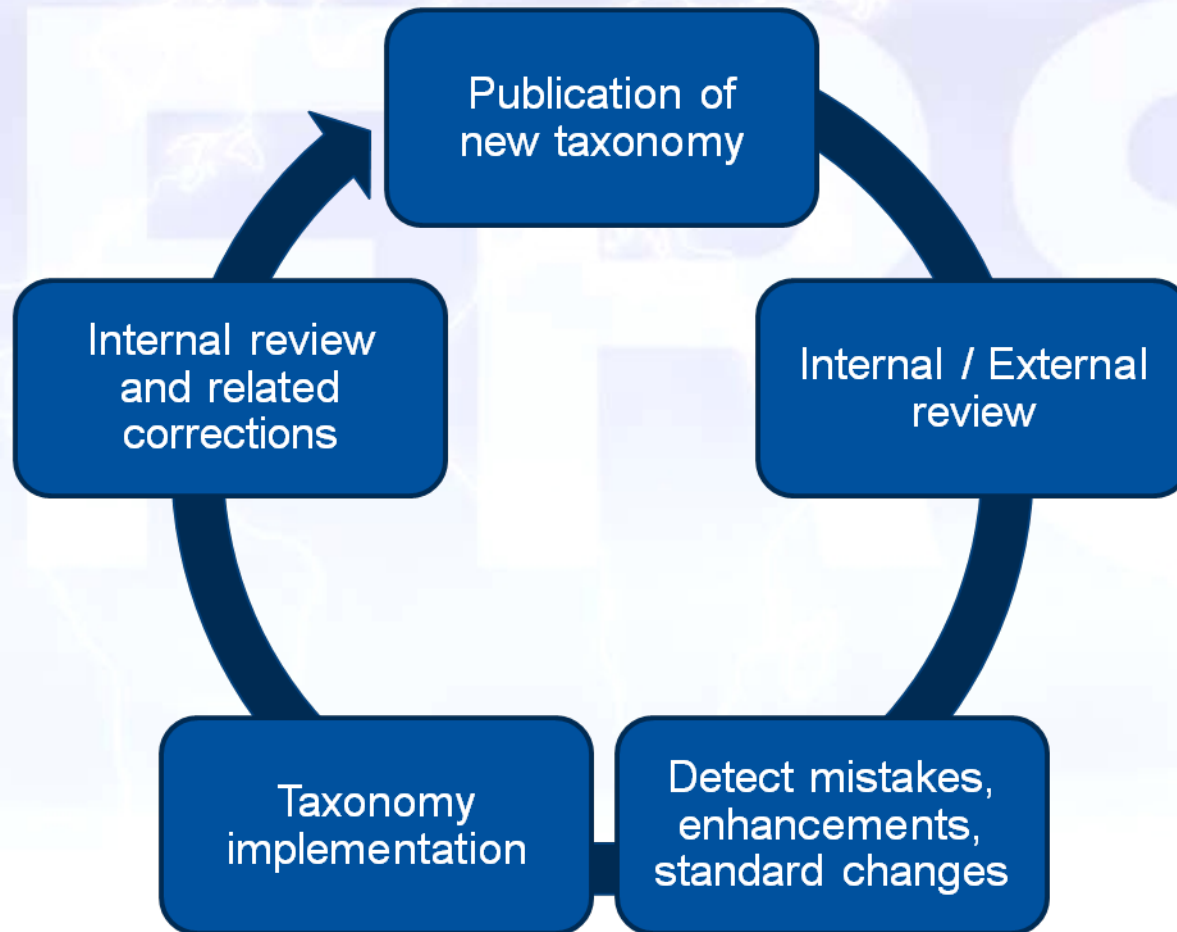
IASC Foundation XBRL Team

Agenda

- *Introduction*
- *Versioning Methods*
- *Versioning Project at IASB Foundation*
 - *Differentiation (Diffing)*
 - *Versioning*
- *Versioning Linkbase*
- *Demonstration*



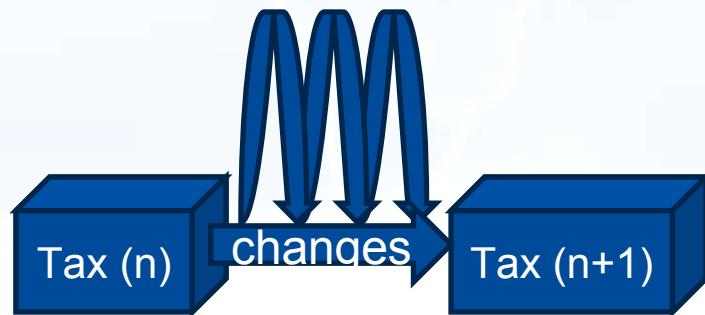
Introduction - What is Versioning?



Versioning Methods - When should a change be captured?

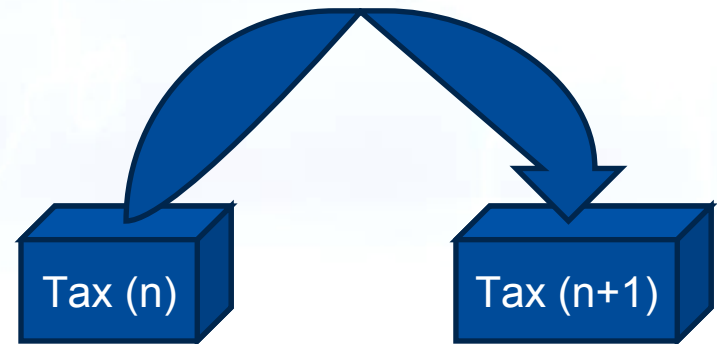
Runtime Change Solution

- *Capture changes when they are performed in the taxonomy editing tools*



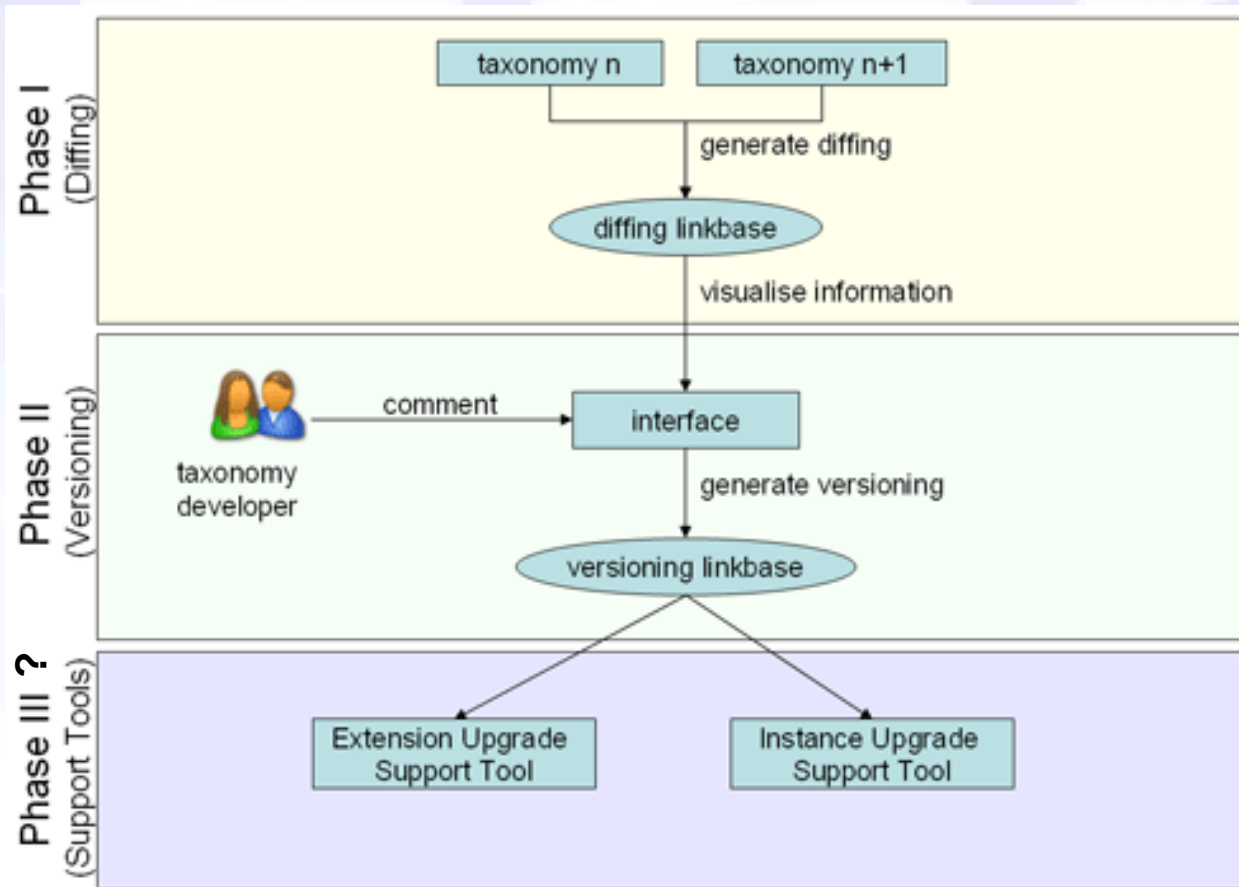
Post Factum Change Solution

- *Compare the finalised taxonomy versions*



Versioning Project at IASCF

- What we've done so far?



Differentiation - Quick run through

- *Automated detection of equivalent concept elements*

namespace concept name

namespace concept name

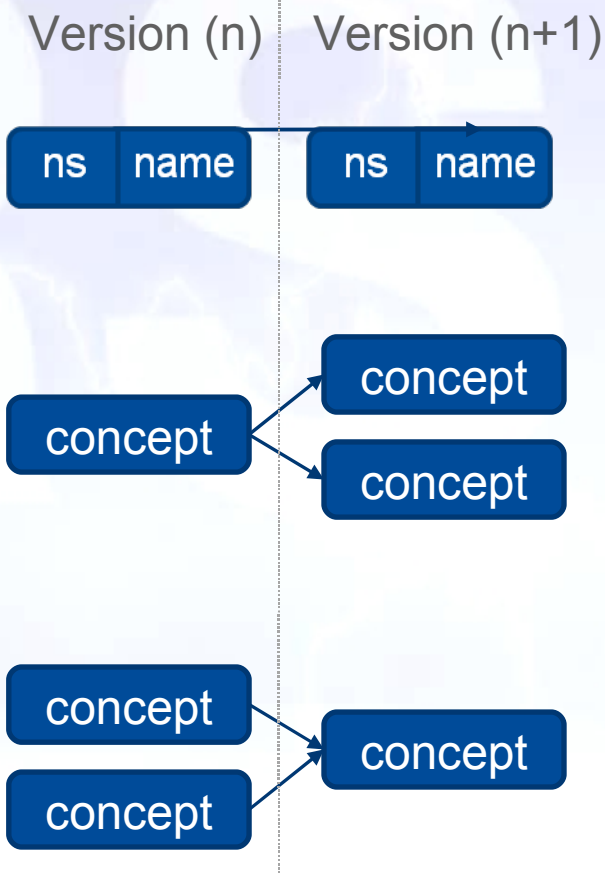
- *Differentiation (Diffing) Models:*

- *an element is added*
- *an element is deleted*
- *an element is changed (attributes, labels, references)*

Versioning - Enhanced Diffing Model

Versioning Model:

- *added concepts*
- *removed concepts*
- *changed concepts*
 - *attribute changes*
 - *label, reference changes*
 - *(presentation, calculation and definition changes)*
- *renamed concepts*
- *merged concepts*
- *split concept*
- *(external meaning changes)*
- *(modularisation changes)*



Capture Additional Information

- *Reason for the changes*
 - *Literature / rules based change*
 - *Interpretation change*
 - *Taxonomy building error*
 - *Improvements / enhancements change*
 - *Other*
- *Comment the changes*
- *Namespace Mapping*



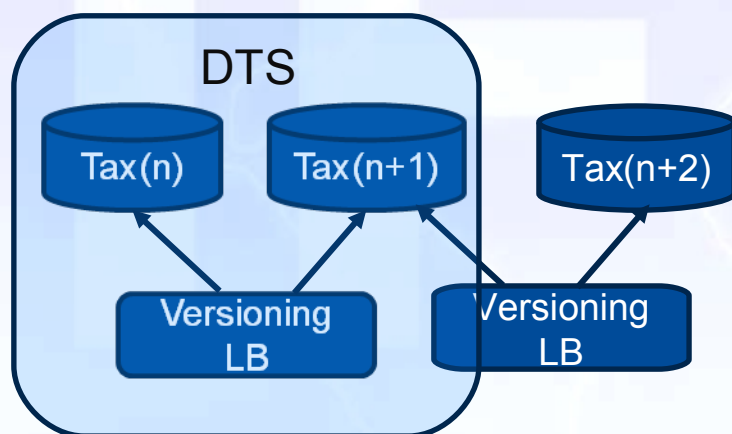
Versioning Granularity

- *How detailed should the information be captured?*
 - *Only between concepts?*
 - *Between arcs and resources (labels, references, presentation, calculation)?*
 - *Commenting changes?*
 - *Quality characteristics?*
 - *Grade or Ranking of changes?*



Versioning Linkbase

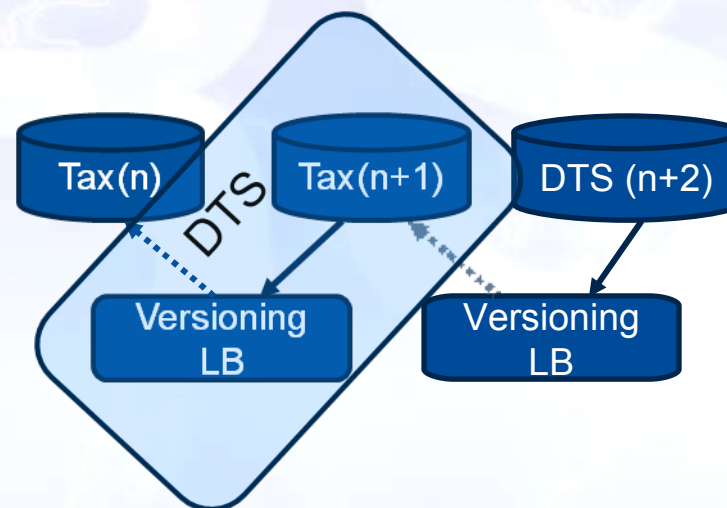
Combined DTS



➡ General Generic Linkbase Approach

- No adoption of XBRL processor required
- Versioning LB as starting point for DTS Discovery

Separate DTS



➡ Specialised Generic Linkbase Approach

- Versioning information are available in DTS without including other DTS
- Versioning linkbase can be connected like every other linkbase

Versioning Linkbase - Abit of code

```
< gen:loc xlink:type="locator"
  xlink:label="FROM_Accounting Policies Presentation"
  xlink:href="ifrs-gp-2005-05-15/ifrs-gp-2005-05-15/ifrs-gp-
2005-05-
15.xsd#ifrs-gp_Accounting Policies Presentation" />

< gen:loc xlink:type="locator"
  xlink:label="TO_Accounting Policies"
  xlink:href="ifrs-gp-2006-08-15/ifrs-gp-2006-08-15/ifrs-gp-
2006-08-
15.xsd#ifrs-gp_Accounting Policies" />

< gen:arc xlink:type="arc" xlink:arcrole=
  "http://xbrl.iasb.org/lab/2007/versioning/concept-rename.d"
  xlink:from="FROM_Accounting Policies Presentation"
  xlink:to="TO_Accounting Policies"
  id="FROM_Accounting Policies Presentation TO_Accounting Pol
ies" order="1.0" />
```



Versioning Showcase

- Documentation:

<http://www.xbrl-ifs.org/versioning/index.htm>



- Demonstration:

<http://www.xbrl-ifs.org/versioning-prototyp/>





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End

Thank you for your attention!

Questions?

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