



Software Interoperability Working Group Update

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Chair



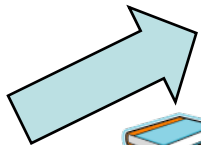
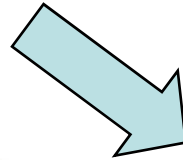
INT-SI Working Group Mission

- Advance interoperability across implementations in order to improve the business value of XBRL projects by identifying and sharing implementation methods that maximise the likelihood that XBRL produced by one implementation will be interpreted correctly in another.
- promoting open interoperable use of the XBRL standard.
- work with the software community to act as a forum for gathering and researching issues that affect the underpinnings of XBRL interoperability.

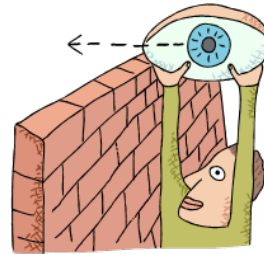


Current Research Areas

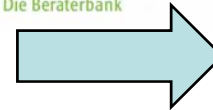
- Decimals & Precision
 - Editor: Hugh Wallis – RFC published 2008/10
- Reference Linkbase Resource
 - Editor: Diane Mueller – Internal Working Draft
- Dimensions/Hypercube
 - Editor: Michele Romanelli - Internal Working Draft
- Entity References (GCD)
 - Editor: Ignacio Boixo



Regulatory Information Supply Chain



Dresdner Bank
Die Beraterbank



➤ Consumers of
➤ authoritative literature

➤ Standards Setters

➤ Owners of authoritative literature



**FINANCIAL ACCOUNTING
STANDARDS BOARD**



Deutsches Rechnungslegungs Standards Committee e.V.
Accounting Standards Committee of Germany

- ...and all their subsidiaries
- Reuschel & Co. Privatbankiers
 - DDS Dresdner Direktservice GmbH
 - Dresdner Bank (Suisse) AG
 - Dresdner Bank Luxembourg
 - Dresdner Kleinwort
- Oldenburgische Landesbank
 - ADEUS Aktienregister-Service-GmbH (German)
 - ASIC Allianz Dresdner Informationssysteme GmbH
 - Allianz Dresdner Bauspar AG
 - Allianz SE – Investor Relations
 - Allianz Global Investors
- Allianz SE – Strategy & Values
 - Allianz SE – Infopool

Example of pronouncements include: FASB Statements of Standards, Concepts Statements, Interpretations, Technical Bulletins, and FASB Staff Positions, and AICPA APB Opinions, Interpretations, and Accounting Research Bulletins.



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 >Paragraph 25
 "Assets defined here"
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Reporting Elements

Elements	Segments
Asset Recovery Damaged Property Costs, Current	
Asset Retirement Obligation	
Asset Retirement Obligation, Costs (Members)	
Asset Retirement Obligation, Accrual Expense	
Asset Retirement Obligation, Accrual Expense	
Asset Retirement Obligation, Current	
Asset Retirement Obligation, Foreign Currency Translation	
Asset Retirement Obligation, Increase (Decrease), Net	
Asset Retirement Obligation, Liabilities Incurred	
Asset Retirement Obligation, Liabilities Settled	
Asset Retirement Obligation, Noncurrent	
Asset Retirement Obligation, Provision of Estimate	
Asset Backed Securities (Members)	
Asset Backed Securities, at Carrying Value	
Assets	
Assets (presented)	
Assets and Liabilities for Regulated Operations (Member)	
Assets Designated to Closed Block, Cash and Cash Equivalents	
Assets Designated to Closed Block, Equity Securities, at Estimated Fair Value	
Assets Designated to Closed Block, Fixed Maturities, Available-for-sale, at Estimated Fair Value	
Assets Designated to Closed Block, Fixed Maturities, Held-to-maturity, at Amortized Cost	
Assets Designated to Closed Block, Mortgage Loans on Real Estate	
Assets Designated to Closed Block, Other Closed Block Assets	
Assets Designated to Closed Block, Policy Loans	
Assets Designated to Closed Block, Real Estate	
Assets Designated to Closed Block, Short-Term Investments	
Assets for "Goodwill Impairment" Related to Environmental Remediation Obligations (Member)	
Assets Held under Capital Leases, Accumulated Amortization	
Assets Held under Capital Leases, Gross	
Assets Held under Capital Leases, Net	
Assets Held-for-sale, Accumulated Depreciation and Amortization, Capital Leased Assets	
Assets Held-for-sale, Accumulated Depreciation and Amortization, Capital Leased Assets, Gross	
Assets Held-for-sale, Capital Leased Assets, Gross	
Assets Held-for-sale, Capital Leased Assets, Net	
Assets Held-for-sale, Carrying Value of Assets Held-for-sale	
Assets Held-for-sale, Current Assets	
Assets Held-for-sale, Gross	
Assets Held-for-sale, Long-Term	

XBRL

Reference
Linkbase

Internal
Account Policy &
Procedures Manuals



Balance Sheet
For the Four Months Ending April 30, 2007

Current Month			YTD		
February	March	April	February	March	April
ASSETS					
\$4,480	\$16,261	\$26,845	Cash - Checking	220	231
220	250	231	Cash - Money Market	4,499	10,499
4,499	10,499	20,770	Total Cash	3,870	3,132
3,870	3,132	3,184	Accounts Receivable	(41)	(43)
(41)	(40)	(43)	Allowance For Bad Debts	2,522	1,391
2,522	1,391	1,332	Net Copy Receivable	4,861	4,422
4,861	4,422	4,447	Net Accounts Payable	87,818	84,948
87,818	84,948	80,404	Total Inventories	(202)	(182)
(202)	(182)	(182)	Prepaid Assets	86,906	108,489
86,906	108,489	111,874	Current Assets		1,280,007
			Leasehold Improvements		69,600
			Office Furniture And Fixtures		34,500
			Office Equipment		37,700
			Loss Accumulated Depreciation		(35,720)
			Net Fixed Assets		106,020
			Total Assets		\$1,386,107
\$93,151	\$103,824	\$106,721	Total Assets		\$1,386,107
LIABILITIES AND SHAREHOLDERS' EQUITY					
(944)	(9,617)	946	Accounts Payable		280,000
			Accrual Liabilities		86,742
(46)	(1,617)	846	Total Current Liabilities		10,100
			Loans Payable		1,444,718
(1,470)	(1,000)	(1,470)	Minority Interest		154,278
(1,470)	(2,441)	(1,471)	Long-Term Liabilities		241,020
(1,470)	(4,058)	(1,469)	Total Liabilities		50,000
			Capital Stock		800,289
			Additional Paid-in Capital		295,516
60,147	78,730	79,602	Year-to-Date Income		137,020
60,147	78,730	79,602	Retained Earnings		1,042,935
60,147	78,730	79,602	Shareholders' Equity		1,280,007
60,147	78,730	79,602	Total Liabilities and Equity		\$1,386,107
60,147	78,730	79,602	Total Liabilities and Equity		\$1,386,107

XBRL

<Assets>1.59</Assets>

Tool Tip:
 - FASB reference to Asset
 - Internal Reference of Asset

US SEC filings

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 - Paragraph 99
 "Assets defined here"



BPB SI Example: Use Reference Linkbase Resources

- Goals
 - Uniformity in usage of Resource Elements
 - Publication of Authoritative Literature Online
 - Inclusion of URI information
 - Use of XInclude



Thank You!

Enjoy Washington!

JUST.
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