

23RD XBRL INTERNATIONAL CONFERENCE



# XBRL23: Enhancing Business Performance

October 25-27, 2011

Le Centre Sheraton | Montreal Canada | Hosted by XBRL Canada

## Hot Topics Review

Track chairs: [Eric E. Cohen](#), PwC &  
Ariel Markelevich, Suffolk University

70

**E**

70

60

**XML**

60

50

**ISO UBL**

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40

**ePI W3C OMG**

40

30

**X12 EDI CEN EAI**

30

20

**XBRL 8583 SOA BPEL**

20

10

**OECD OASIS ebXML CEFAC SWIFT**

10

5

**TC68 IST SAF-T IFX ISSS 2001/115/EC**

5

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**IF YOU CAN READ THIS YOU ARE DRIVING TOO CLOSE**

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# Hot Topics Introduction

- Purpose of the Hot Topics track
  - Business, rather than technically, oriented
    - No CODE
    - Limited acronyms
    - WIIFM
- What's new, what's hot, what's emerging, what's controversial

## Reality of XBRL in Action

- US tens of thousands of public filings
- Other freely available repositories
- Millions of filings in Italy, UK, etc.

# Expanding on the Financial Reporting focus of XBRL

- Integrated reporting: many types of external reporting
- Seamless Audit Trail
  - From first event to end report
  - Accounting, quantitative, qualitative
- Standard Business Reporting: harmonized reporting across government agencies

## Scope

- Internal reporting: Establishing the seamless flow of data and the seamless audit trail
  - (As per panels and experts!)
  - XBRL GL: preceded XBRL and now emerging (MACPA story)
- Risks and the ongoing work of the OCEG GRC-XML WG

# Timing

- When
  - More often
  - Always, all-the-time?
  - Real-time monitoring, reporting and auditing

## Tooling

- Open source like Arelle
- Competitions from XBRL US and Eurofiling

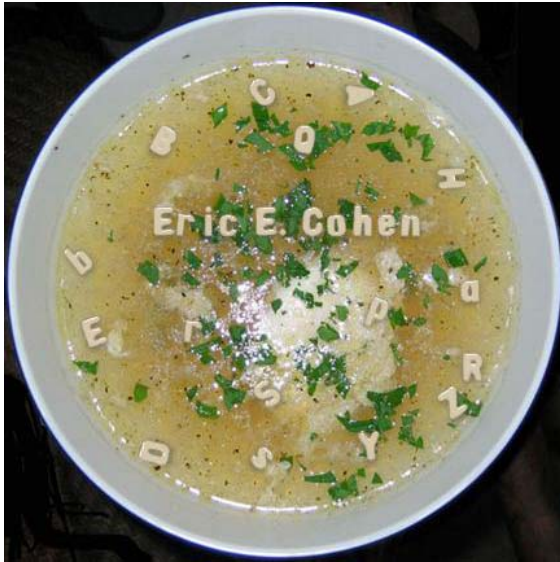


## Bridging humans and machined

- Inline XBRL
- Rendering work (for non-technicians)

NO SIGNAL

There are some problems even XBRL cannot help



# Questions?

