

23RD XBRL INTERNATIONAL CONFERENCE



XBRL23: Enhancing Business Performance

October 25-27, 2011

Le Centre Sheraton | Montreal Canada | Hosted by XBRL Canada

Hot Topics

11:00 -11:30 Tuesday 26 October

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

70

E

70

60

XML

60

50

ISO UBL

50

40

ePI W3C OMG

40



30

X12 EDI CEN EAI

30

20

XBRL 8583 SOA BPEL

20



10

OECD OASIS ebXML CEFAC SWIFT

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5

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

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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?

