

23RD XBRL INTERNATIONAL CONFERENCE



# XBRL23: Enhancing Business Performance

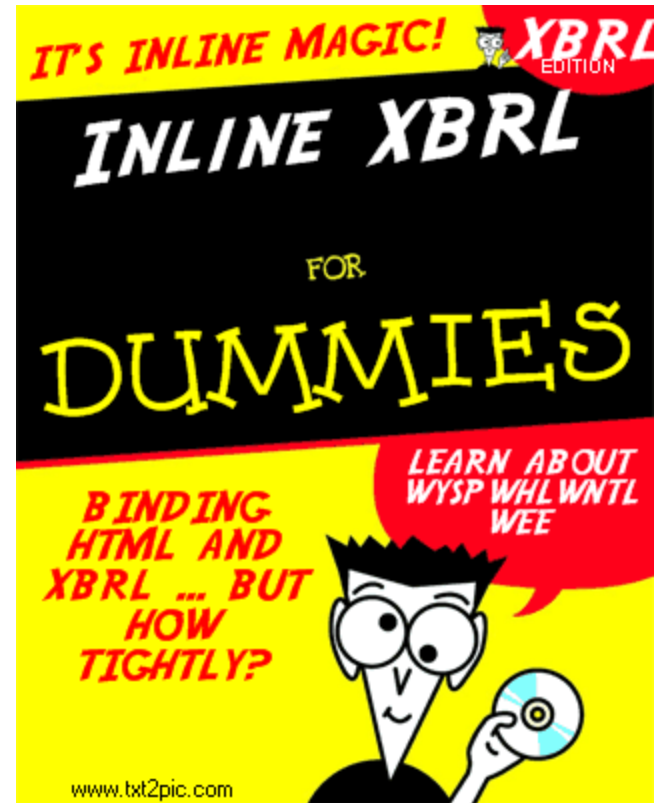
October 25-27, 2011

Le Centre Sheraton | Montreal Canada | Hosted by XBRL Canada

## Hot Topics: Inline XBRL

5:00 -5:30 Tuesday 26 October

# Inline XBRL for Dummies



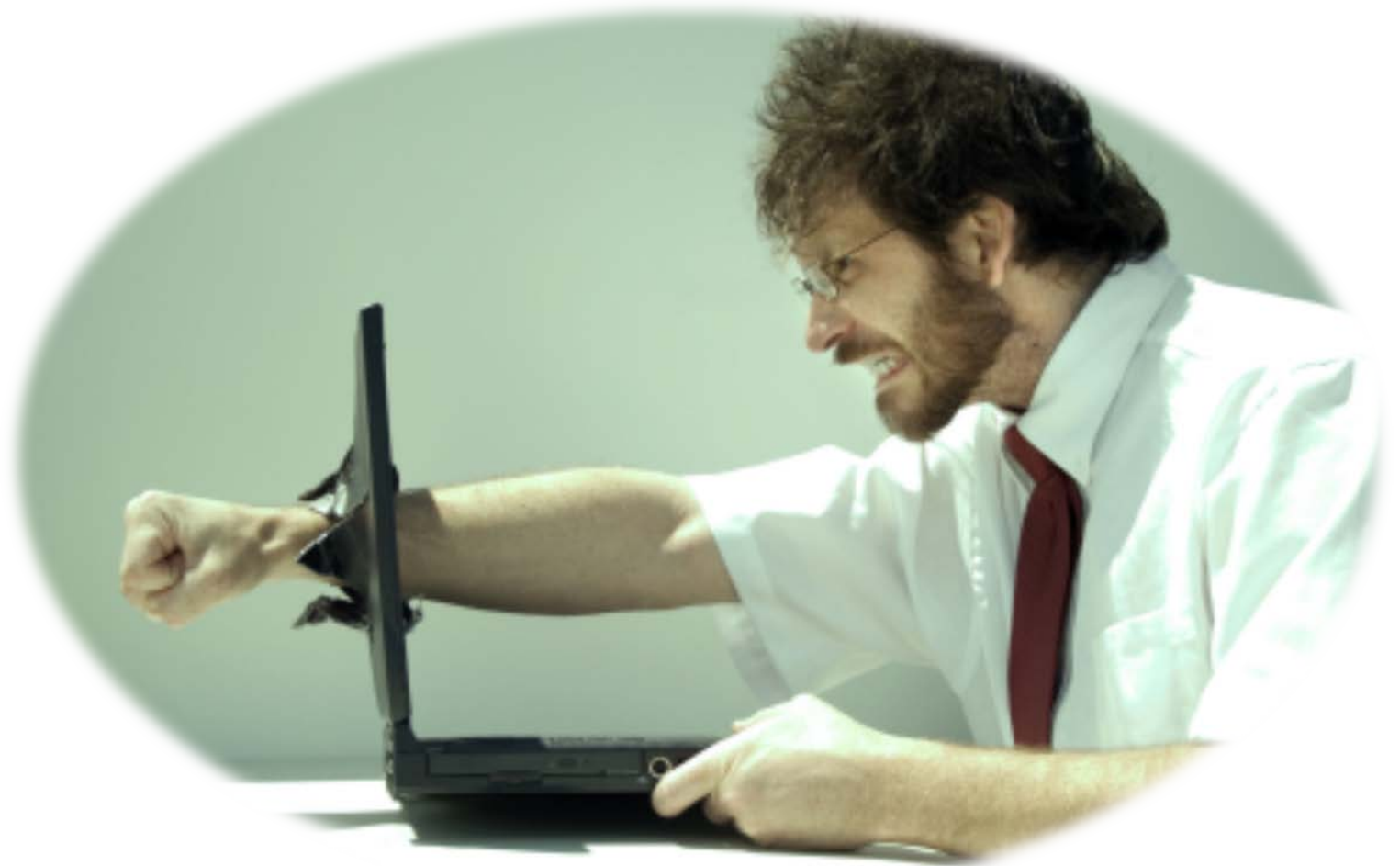
Andy Greener, Xmetric Ltd

Eric E. Cohen, PwC

# Inline XBRL

- - What is Inline XBRL - a brief technical and adoption guide
  - The Facts: What is Inline XBRL?
  - The Features
- - What are its sweet spots ... and which do some find a little sour?
  - The Benefits
  - WIIFM
- What do implementers need to know to use it and mitigate the risks (and receive the rewards)?
  - What else do you need to know?

# Getting Started



# Background on iXBRL

If **700** was  
good, and

`<sales>700</sales>` is  
better, isn't

`<b><sales>700</sales></b>`  
even better?

# The Facts: What is Inline XBRL?

- A Specification that augments the XBRL Specification
- Uses (X)HTML as the starting point to hold XBRL information
- The rules for adding metadata to (X)HTML to define how visible (and hidden) information is transformed into XBRL instances

# Which is Easier?

- Why create a rendering language for  when you can create an  izing language for ?

Some might object, noting that it is not “easier” if you are creating a competing “official” format for eFiling ... even if it is able to produce XBRL instances.



# The Features

- You start with your uncompromised HTML, and then provide, “behind the scenes”, everything necessary to create one or more XBRL instance documents
  - Preserve the producers specific visual presentation
- You can provide metadata to show how visible facts can be translated properly into XBRL
- You can provide hidden information necessary to completely create XBRL
- You can identify content within other content that should not translate into XBRL
- You can simply leave visible information alone with no reference to XBRL
- The resulting XBRL can be validated like any other XBRL



# Adding Metadata ... Inline

```
<table>
<tr><td></td><td>2010</td></tr>
<tr><td></td><td>£m</td></tr>
<tr>
<td>Property, Plant & Equipment</td>
<td><b>
<ix:
na
</td>
</tr>
</table>
```

iXBRL

n:

	2010
	£m
Property, Plant & Equipment	<b>7</b>

Rendered

```
<pt:TangibleFixedAssets contextRef="e2010" decimals="-6" unitRef="GBP">7000000.00</pt:TangibleFixedAssets>
```

XBRL

# The Features (Continued)

- Provides rules for changing regionally specific information (dates, numeric formats) and common short cuts (scaling) into one standard as required by XML/XBRL

# Contextual questions about reported facts

1. Identifier/entity

3. period

4. scenario

What Organization

When?

Under what scenario?

What Segment?

5. element

14. Tagged  
**Should this be tagged?**

2. segment

What line item?

6. label

13. balance?

Positive or negative?

Called what?

7. precision / decimal

12. ID

**Unique ID**

With what precision / decimal?

11. reference

Required by what standard?

10. (scale)

**Scaled / rounded?**

Expressed in what unit of measure / currency?

9. unit

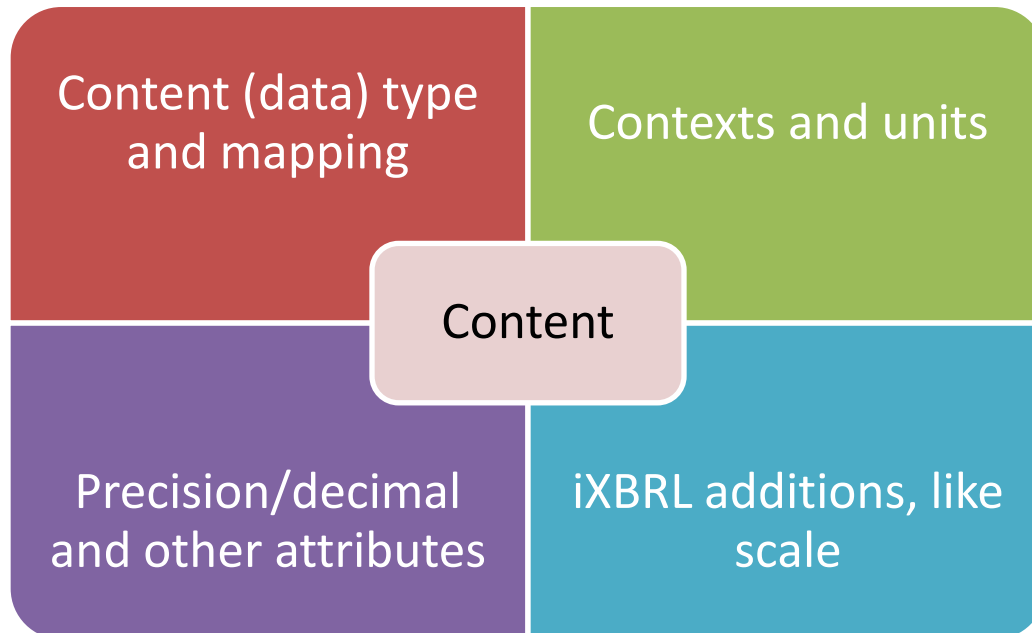
Associated with what footnote?

8. footnote



# Tagged Data

```
<b> £  
<ix:nonFraction name="pt:TangibleFixedAssets" contextRef="e2010"  
  decimals="-6" scale="6" unitRef="GBP">  
  7  
</ix:nonFraction>  
</b>
```



# The Benefits

- Places control of presentation in the hands of the *producer*
  - See the “Presentation Spectrum”
  - Presentation is usually/conventionally left to the *consumer*  
(third parties may provide renderer, stylesheet or rendering linkbase)
  - this is actually a spectrum with lots of technology "point solutions" along it. Inline XBRL is a point solution close to one end (the opposite end to the transformative technologies).
- Marking up only that information that is truly required for machine consumption without compromising presentation fidelity
- Avoiding a plethora of private Taxonomy extensions
  - The so-called universal blind extension mechanism
- Single-sourcing human and machine-readable data items
  - Provides a common platform – “rip and read”
  - The manager sign-off challenge
  - Visible assurance of the alignment between human and machine-readable

# Presentation Spectrum

- Generic XML leaves presentation as an exercise for the **consumer**
  - All the content, all the context, no presentation
- Many regulatory programs provide rendering software, stylesheets or other fixed rendering at the **collector**
- Table and rendering linkbases, and even presentation linkbase, can be provided by **producer**, but can be ignored by later parties
- **Inline XBRL** starts with presentation; ignoring it by transforming the XBRL and throwing away the HTML must be a deliberate act.



# WIIFM

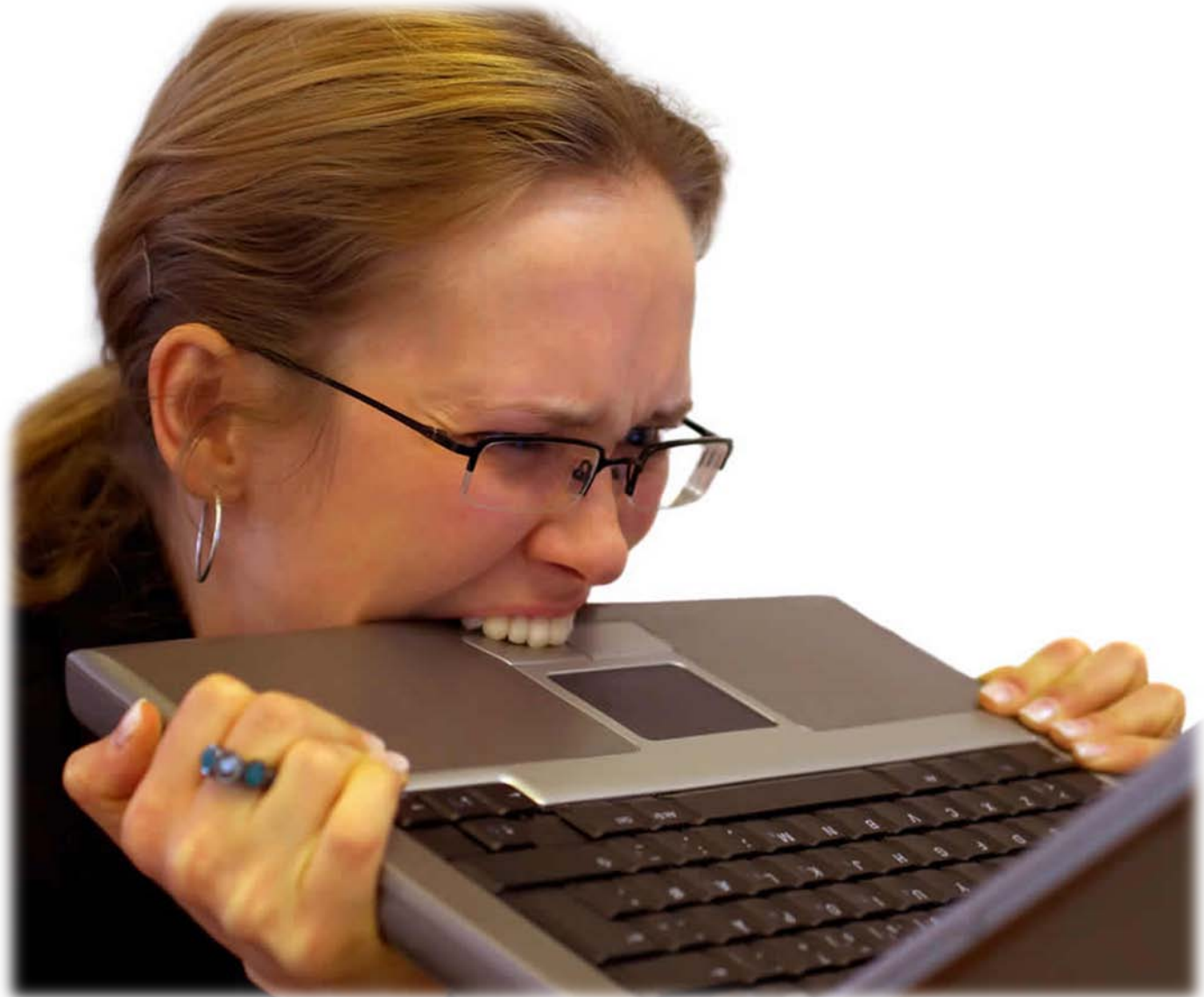
- One integrated report
- The contents of XBRL must be expressed in taxonomies; the contents of Inline XBRL can include that which is required and permitted, plus other content not expressed in taxonomies
- Useful in particular where regulators are asking for XBRL + something

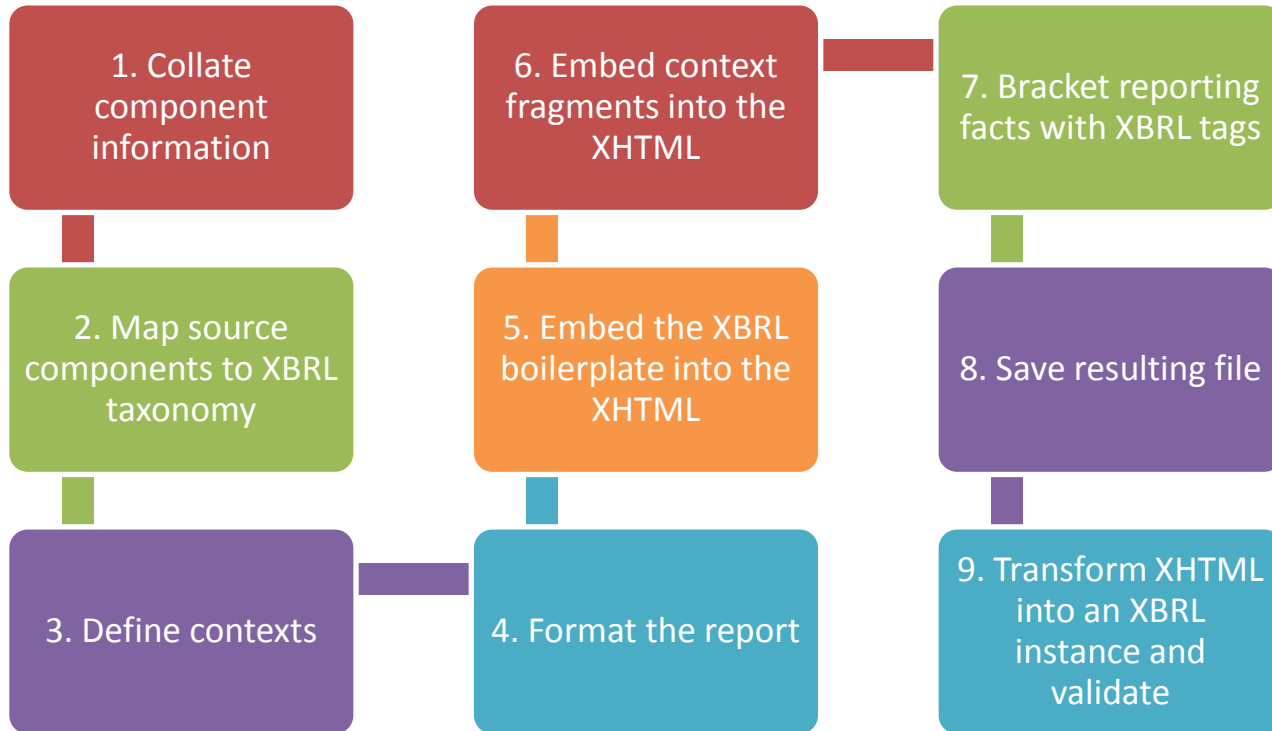
# Adoption

- UK – HMRC & Companies House
- Denmark
- Ireland
- Others ...



# Creating Inline XBRL



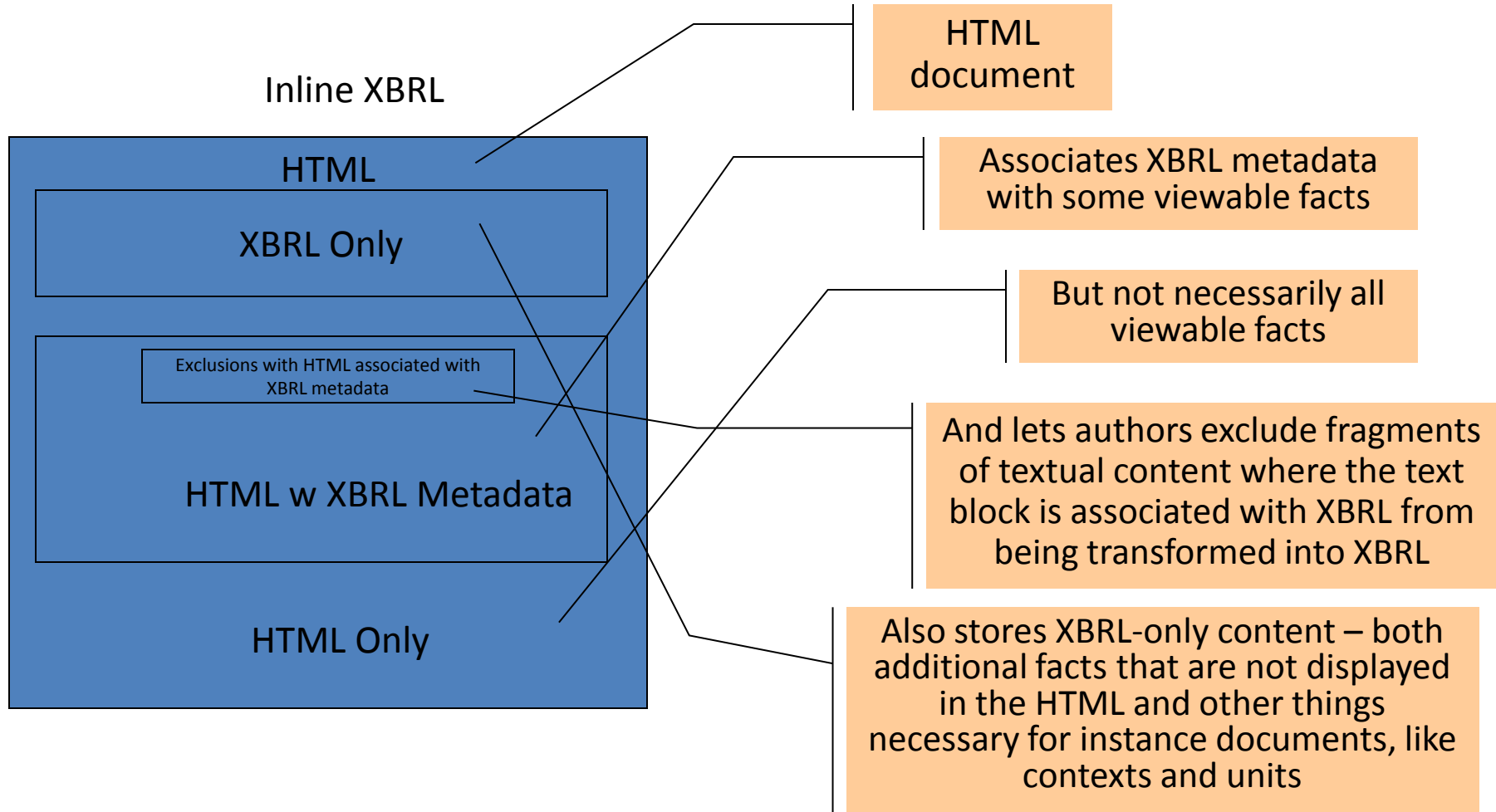


# What Else Do You Need to Know?

- Inline excels under certain circumstances
  - Where business reporting documents are not precisely defined
  - Where business reporting documents have a narrative quality
- Other uses may be questionable
  - Where information is highly structured and prescriptive
  - BUT ... rip and read XBRL GL
- Inline XBRL does not get rid of the need for taxonomies
  - Instances transformed from Inline XBRL still need taxonomies
  - Inline XBRL has no connection to the label, calculation or formula linkbases
  - The presentation order of Inline has no direct connection to the taxonomy
- WYSPWHLWEELWNTIWYG, not WYSIWYG



# Inline XBRL: WYSPWHLWEELWNTIWYG



# Questions?



[andy@Xmetric.co.uk](mailto:andy@Xmetric.co.uk)  
[Eric.E.Cohen@us.pwc.com](mailto:Eric.E.Cohen@us.pwc.com)

# Appendix

- Examples

```
<h1><ix:nonNumeric contextRef="now" name="gl-
cor:organizationIdentifier" order="1" tupleRef="tuple.11"
xmlns:gl-cor="http://www.xbrl.org/int/gl/cor/2006-10-
25">HelioPop Incorporated</ix:nonNumeric></h1>
```

```
<h2>Journal Entries</h2>
```

```
<h1><ix:nonNumeric contextRef="now" name="gl-
cor:periodCoveredEnd" format="ixt:datelongus"
order="2" tupleRef="tuple.0" xmlns:gl-
cor="http://www.xbrl.org/int/gl/cor/2006-10-
25">December 31, 2010</ix:nonNumeric></h1>
```

```
<b>Entry #: <ix:nonNumeric contextRef="now" name="gl-
cor:entryNumber" order="1" tupleRef="tuple.2" xmlns:gl-
cor="http://www.xbrl.org/int/gl/cor/2006-10-
25">127</ix:nonNumeric></b>
```

```
<tr>
```

```
<td>
```

```
<ix:nonNumeric contextRef="now" name="gl-cor:accountMainID" order="1" tupleRef="tuple.1.1" xmlns:gl-
cor="http://www.xbrl.org/int/gl/cor/2006-10-25">2000</ix:nonNumeric></td>
```

```
<td>
```

```
<ix:nonNumeric contextRef="now" name="gl-cor:accountMainDescription" order="2" tupleRef="tuple.1.1" xmlns:gl-
cor="http://www.xbrl.org/int/gl/cor/2006-10-25">Accounts Payable</ix:nonNumeric></td>
```

```
<td><ix:nonFraction contextRef="now" format="ixt:numcomma" decimals="-3" order="2" name="gl-cor:amount"
tupleRef="tuple.10" unitRef="EUR" xmlns:gl-cor="http://www.xbrl.org/int/gl/cor/2006-10-25">13,200</ix:nonFraction></td>
```

```
<td/>
```

```
</tr>
```

# HelioPop Incorporated

## Journal Entries

### December 31, 2010

**Entry #: 127**

Account #	Description	Debit	Credit
2000	Accounts Payable	13,200	
1000	Cash		13,200

*To record cash payments against open payables.*

**invoice**

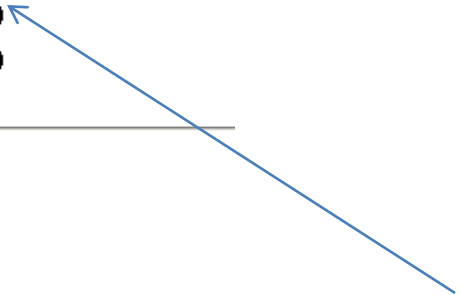


<ix:nonNumeric xmlns:gl-cor="http://www.xbrl.org/int/gl/cor/2006-10-25" contextRef="now" name="gl-cor:documentType" order="3" tupleRef="tuple.10">**invoice**</ix:nonNumeric>

Invoice Number	Invoice Date	Terms
100027	12/31/2010	2% 10 Net 30

Sold by:	Sold to:
HelioPop Incorporated Omaha Narnia	Brannock Devices New York USA

Item #	Description	Quantity	Cost per unit
MSX1287	Chrome plated foot measurer	13,200	520
MSX1288	Gold tone foot measurer	9,780	590



TOTAL: 50000.00

<td>  
 <ix:nonNumeric xmlns:gl-bus="http://www.xbrl.org/int/gl/bus/2006-10-25" contextRef="now" name="gl-bus:measurableID" order="1" tupleRef="tuple.22.2">**MSX1288**</ix:nonNumeric></td><td>  
 <ix:nonNumeric xmlns:gl-bus="http://www.xbrl.org/int/gl/bus/2006-10-25" contextRef="now" name="gl-bus:measurableDescription" order="2" tupleRef="tuple.22.2">**Gold tone foot measurer**</ix:nonNumeric> </td><td>  
 <ix:nonFraction xmlns:gl-bus="http://www.xbrl.org/int/gl/bus/2006-10-25" contextRef="now" format="ixt:numcomma" decimals="-3" order="3" name="gl-bus:measurableQuantity" tupleRef="tuple.22.2" unitRef="na">**9,780**</ix:nonFraction></td><td>  
 <ix:nonFraction xmlns:gl-bus="http://www.xbrl.org/int/gl/bus/2006-10-25" contextRef="now" decimals="-3" order="4" name="gl-bus:measurableCostPerUnit" tupleRef="tuple.22.2" unitRef="EUR">**590**</ix:nonFraction>  
 </td>



# Inline XBRL and Tools

- Generic tooling
- Purpose-specific tooling

# From "Use Cases"



— Micro-XBRL is just XHTML

— XBRL Boilerplate is not displayed when the document is rendered.

— XBRL Contexts are set out in the document but are not displayed either.

— Not all the HTML is marked up as XBRL.

— The XBRL tags are not displayed when the XHTML is rendered. The content between the tags is converted into XBRL fact values once the Micro-XBRL is transformed into an instance document.

<http://www.xbrl.org/Specification/inlineXBRL/CR-2009-09-28/inlineXBRL-useCases-CR-2009-09-28.html>

# Abstract

- What if you could get all of the benefits of XBRL but add a friendly face to it? XBRL was designed for machine consistency (with its ability to formalize descriptions, definitions and interrelationships of reporting concepts) but not for presentation fidelity. From the consortium's earliest days, people wanted to "see that XBRL as a traditional report" - how else would they know if what the machine was consuming was right?. Inline XBRL has emerged as a strong contender to meld presentation fidelity with machine consistency, as well as provide freedom to add non-XBRL information. Inline has solved some important problems, and with the right dialogue in place to consider and mitigate the risks, may serve to solve many more. In this session, you will hear from specialists on Inline XBRL and assurance on this very hot topic:
  - What is Inline XBRL - a brief technical and adoption guide
  - What are its sweet spots ... and which do some find a little sour?
  - What do implementers need to know to use it and mitigate the risks (and receive the rewards)?