



XBRL Standards Board

Conor O'Kelly
XBRL Standards Board
25th October 2011

Agenda

- ▶ XBRL Specifications Development & Releases Update
 - XII-Board Approvals @ XBRL23
 - Formula Spec: various
 - Rendering Spec: Transformation Registry 2.0
- ▶ Strategy Update: “Preserve, Promote Participate”

XSB Spec Development & Releases Update

XII-Board Approvals @ XBRL23

RENDERING SPEC

iXBRL Transformation Registry v2.0 passed by XII-BOD to “REC”

FORMULA SPEC

Aspect Cover Filters, Concept Relation Filters, Generic Messages, Validation Messages, Generic Labels, Function & Test PR/PER etc approved by XII-BOD to “REC”

XSB Spec Development & Releases Update

PWD Releases @ XBRL23

• **FORMULA**

- Multi-Instance and Chaining Specification – update to CR4 incorporating agreements made during WG discussions following feedback from the market on earlier CRs
- Variables Specification – Proposed Edited Recommendation for public feedback (specific and new error code on fallbackValue referring to fact or general variables, wordsmithing section 3.4.1 about implied XPath, need a new error between XPath and filters)
- Match Filters Specification – Proposed Edited Recommendation for public feedback (regarding variable not bound to single facts)
- Formula Overview – 1st PWD (approx. 50% of sections written, remaining sections identified) – for early public feedback
- Updated conformance suite reflecting changes made in the above specifications and other changes identified by the WG since the last version was published (2011-03-16)

VERSIONING

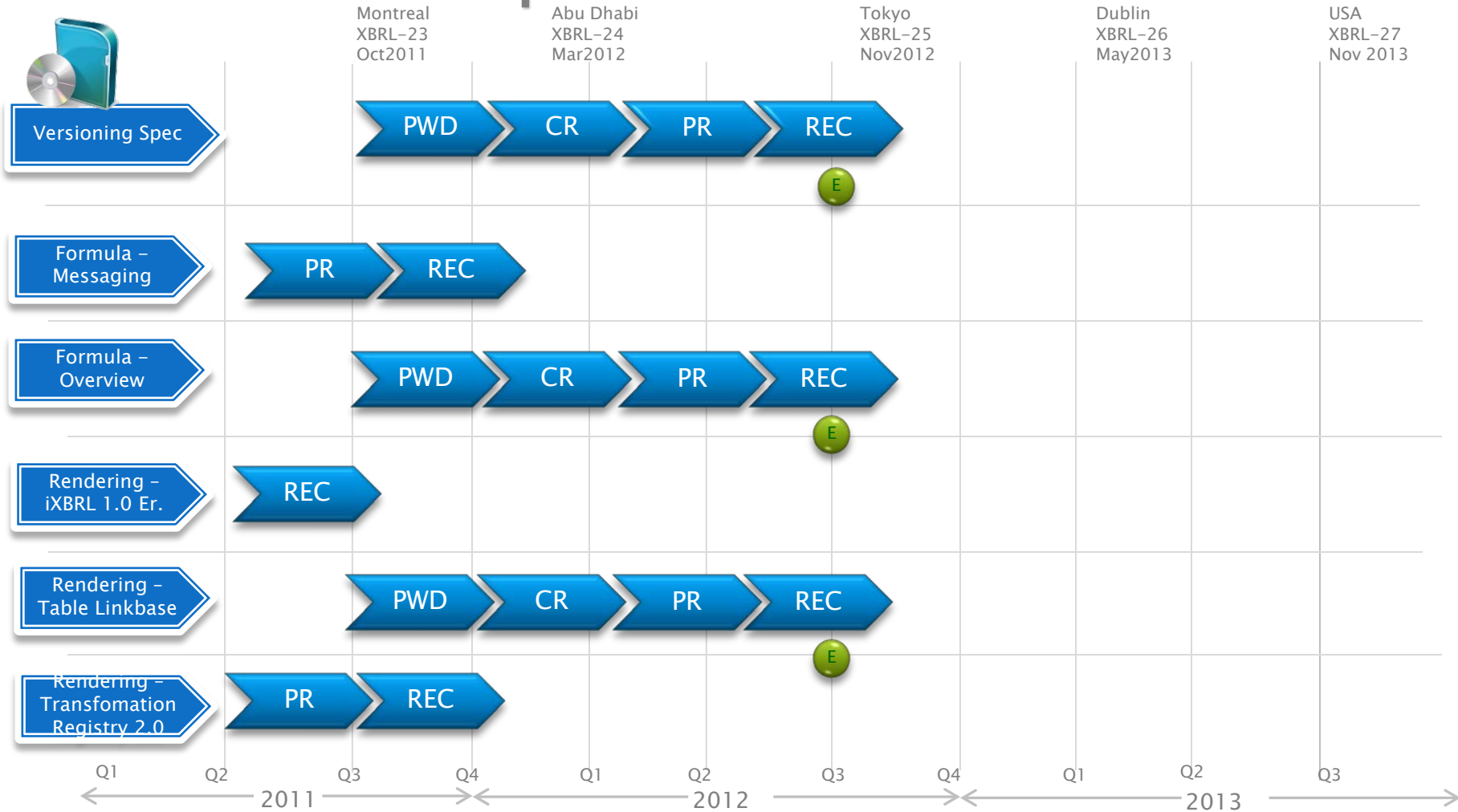
- Instance Aspects Specification – 2nd PWD incorporating changes following feedback on the first PWD
- Versioning Primer WGN – updates following review and feedback on earlier version.
- Versioning Overview WGN – updates following review and feedback on earlier version.
- Versioning conformance suite including overview documentation – 1st PWD

RENDERING

- Table Linkbase Overview – PWD
- Table Linkbase Specification – PWD
- Selection Axis Specification – PWD
- Filter Axis Specification – PWD
- Aspect Rule Axis Specification – PWD
- Additionally there are a few sample conformance suite tests (in the "conformance-suite" folder) and initial documentation (in the "table-linkbase-conformance" folder) – these are designed to provide the public with an early view of how conformance to the table linkbase specifications by software will be tested.

XSB Spec Development & Releases Update

Releases Roadmap



Estimated release dates

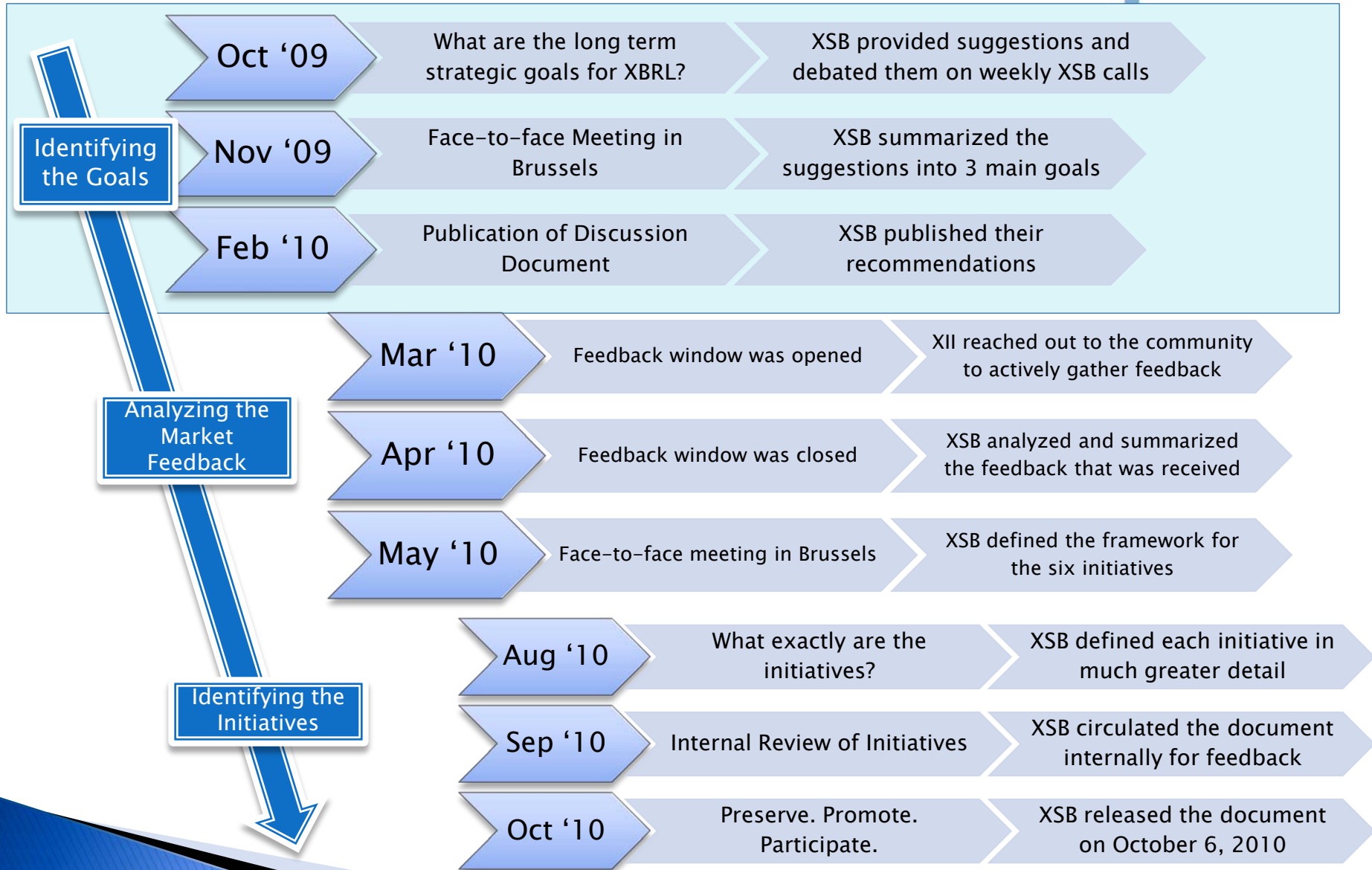
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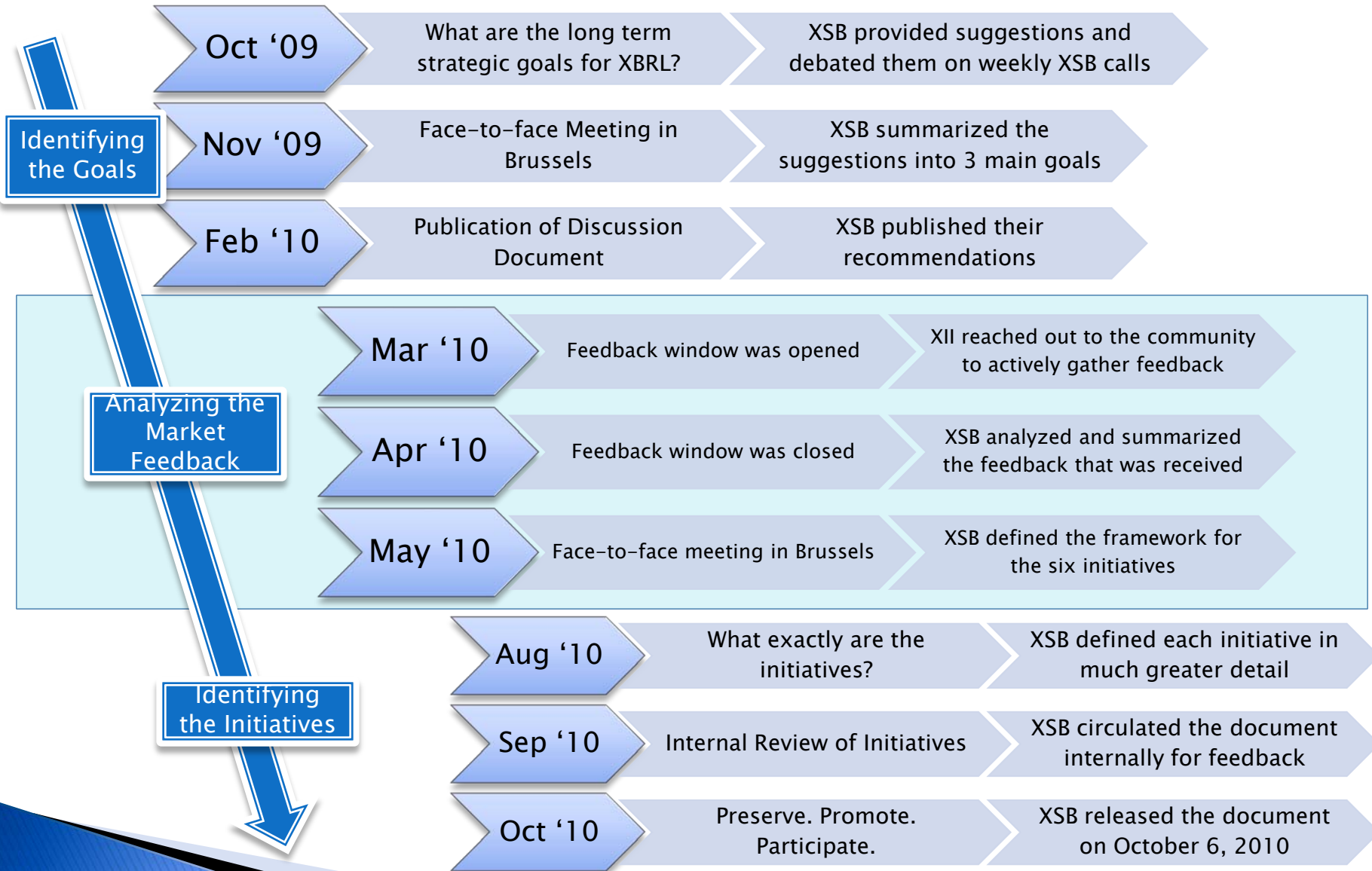
Preserve. Promote. Participate.

@XBRL 23

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Identifying the Goals

Oct '09

What are the long term strategic goals for XBRL?

XSB provided suggestions and debated them on weekly XSB calls

Nov '09

Face-to-face Meeting in Brussels

XSB summarized the suggestions into 3 main goals

Feb '10

Publication of Discussion Document

XSB published their recommendations

Mar '10

Feedback window was opened

XII reached out to the community to actively gather feedback

Apr '10

Feedback window was closed

XSB analyzed and summarized the feedback that was received

May '10

Face-to-face meeting in Brussels

XSB defined the framework for the six initiatives

Analyzing the Market Feedback

Aug '10

What exactly are the initiatives?

XSB defined each initiative in much greater detail

Sep '10

Internal Review of Initiatives

XSB circulated the document internally for feedback

Oct '10

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XSB released the document on October 6, 2010

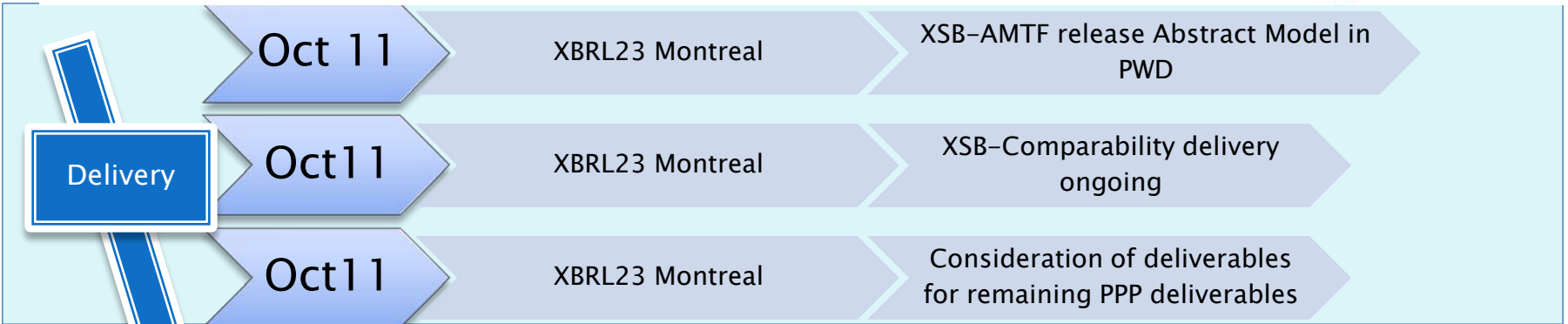
Identifying the Initiatives

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The Initiatives:

	Initiative	Primary Benefit	Discussion Document Goals		
Work Stream	Deliverable	Description	Make XBRL easier for developers	Improve XBRL comparability	Make XBRL data easier to consume
XSB1	Create an abstract model	An abstract model provides a conceptual framework for understanding XBRL and gives developers a strong foundation for implementing XBRL solutions.	Yes	Yes	Yes
XSB2	Produce training materials	High-quality training materials lend support to developers and those new to XBRL.	Yes	Yes	Yes
XSB3	Define standard API signatures	API signatures assist developers with their implementation of XBRL solutions.	Yes		Yes
XSB4	Reorganise existing specification	A reorganisation of the XBRL specification will make the specification easier to understand.	Yes		
XSB5	Enhance data comparability	Data comparability widens the applicability of XBRL data across project and international boundaries.		Yes	Yes
XSB6	Develop application profiles	Application profiles reduce the scope of XBRL implementations by breaking up the XBRL specification into components.	Yes		Yes

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Delivery

Oct 11

XBRL23 Montreal

XSB-AMTF release Abstract Model in PWD

Oct 11

XBRL23 Montreal

XSB-Comparability delivery ongoing

Oct 11

XBRL23 Montreal

Consideration of deliverables for remaining PPP deliverables