23rd XBRL International Conference

"XBRL: Enhancing Business Performance"
25-27 October 2011
Montreal, Quebec, Canada

Technical Track

Panel on Metadata, Modeling and Technical Controversies

Walter Hamscher, 27 October 2011

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Some Modeling Decisions

http://www.sec.gov/info/edgar/edgartaxonomies.shtml

- Financial Statements ("US GAAP" taxonomy)
  - Dimensions
  - Extensions
- Non-GAAP Disclosures ("DEI, other")
- Mutual Fund Prospectuses ("RR" taxonomy)
  - Extensions constrained to fund identifiers
  - Close integration with rendering engine
- Investment Schedules ("INVEST" taxonomy)
  - Many dimensions, extensive treatment in rendering
- Credit Ratings ("NRSRO" taxonomy)
  - xs:complexType declarations (tuples) – non-EDGAR