



24th XBRL International Conference

“Transparency: with Available, Reliable, Comparable and Re-usable Data”

**March 20-22, 2012
Abu Dhabi, UAE**

Add Your Track, Title, Speaker Name and Date of Presentation Here

Agenda

- ▶ **Research Goal**
 - ▶ **Reference Models**
 - ▶ **The FRTA's**
 - ▶ **Conclusions**
- 

Research Goal

- ▶ XBRL is for bringing data from A to B!
A and B are usually databases!
- ▶ Is XBRL used for data analysis?!
- ▶ Providing a framework (of methods), which guide's from the idea of having a taxonomy to a realized one, which fulfil's all (potential) needs.

Guidelines of
Modelling
XBRL

Analyzing
the FRTA's



23rd XBRL International Conference
"XBRL: Enhancing Business Performance"
25-27 October 2011
Montreal, Quebec, Canada

Academic Track
Towards Guidelines of Modeling for XBRL
Claudia Koschütz



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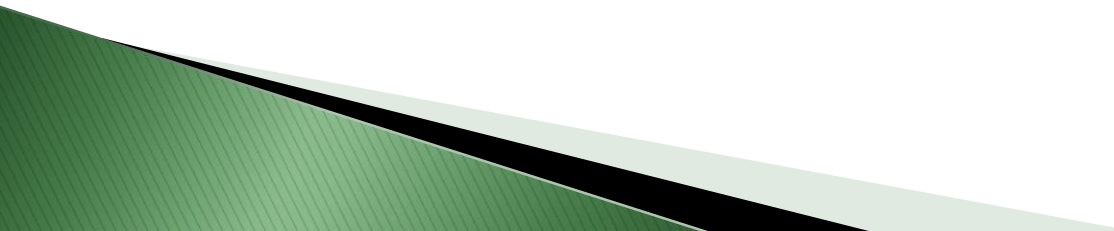
Models

- ▶ Reproduction.
- ▶ Reduction.
- ▶ Pragmatism (goal oriented reduction; orients on useful issues for a certain area).

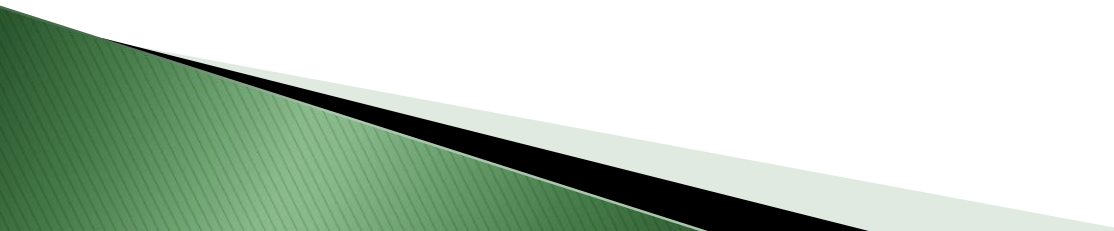
Modelling can take place ...

- ▶ in a reproduction oriented way.
 - ▶ in a construction oriented way.
- 

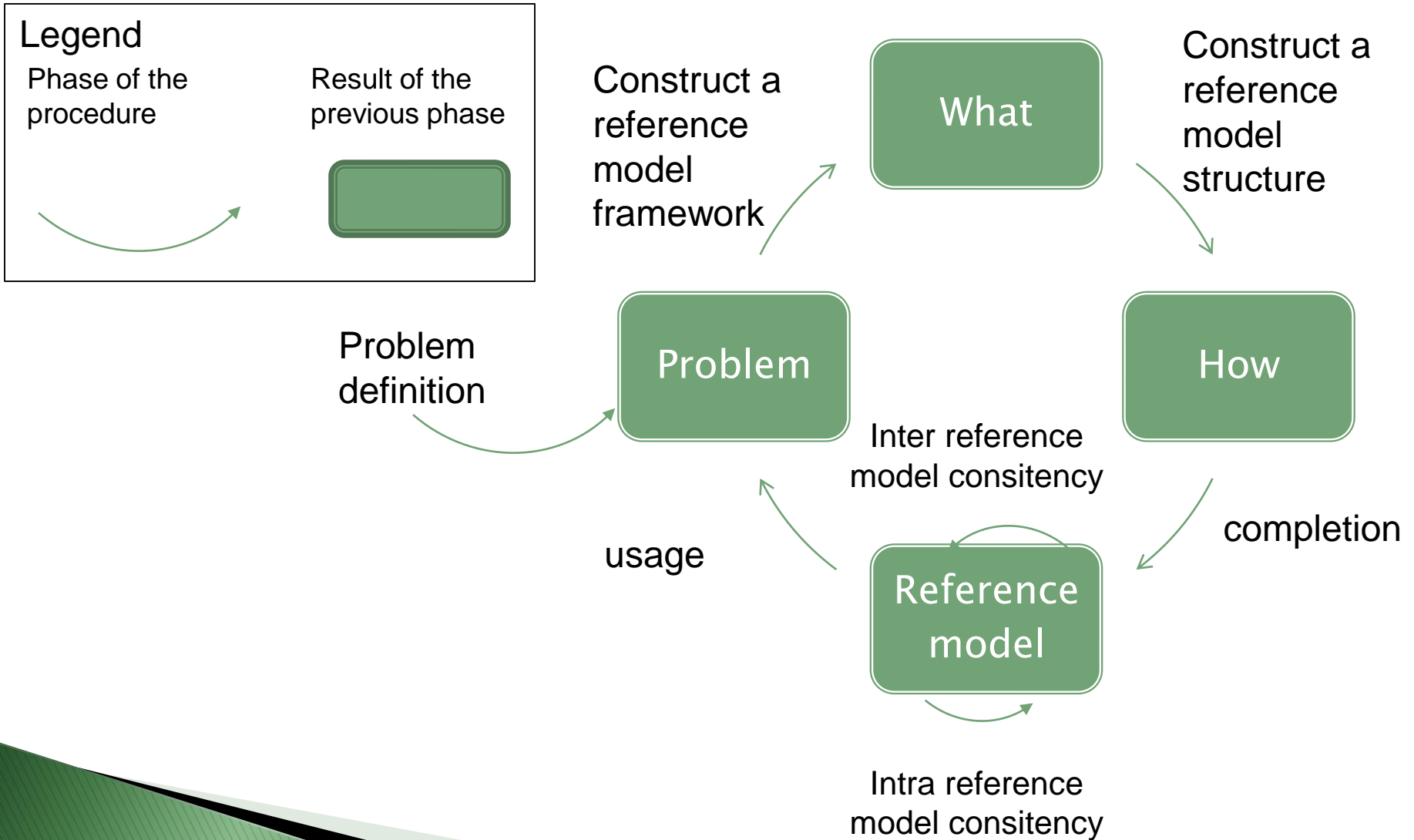
Reference Models

- ▶ Inhomogenous.
 - ▶ Designed with the intention of reusage (declaration).
 - ▶ Factual reusage, e.g. the construction of further models takes place (acceptance).
 - ▶ Applied/used model has to be at the same level of language.
 - ▶ Further discussed: generality and recommendatory character.
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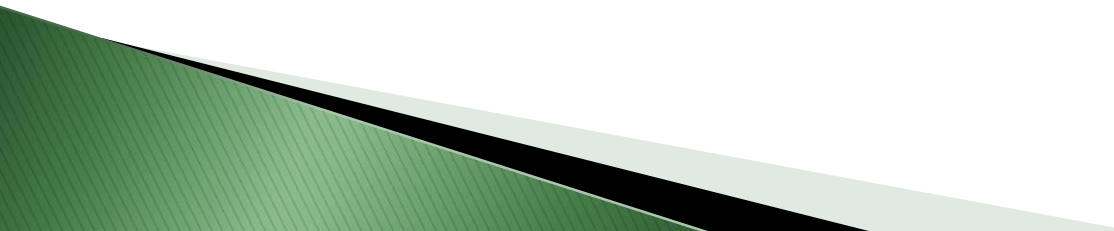
Methodology

- ▶ Management of variants (by enabling a configuration (customizability) of the model by alternative model modules and a selection enables customization).
 - ▶ Management of subjectivity (enables a adaption to a user of the model by providing different perspectives).
 - ▶ Tools: ERM, EPK, ARIS, UML, ...
- 

Production Process



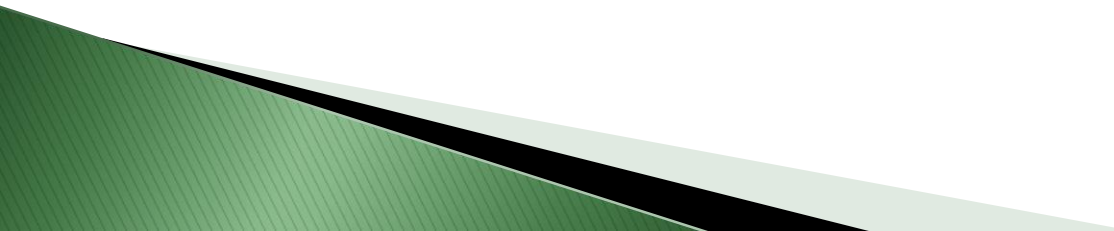
General Modeling Guidelines

- ▶ Accuracy
 - ▶ Clarity
 - ▶ Efficiency
 - ▶ Comparability
 - ▶ Systematic structure
 - ▶ Relevancy
 - ▶ Completeness
- 

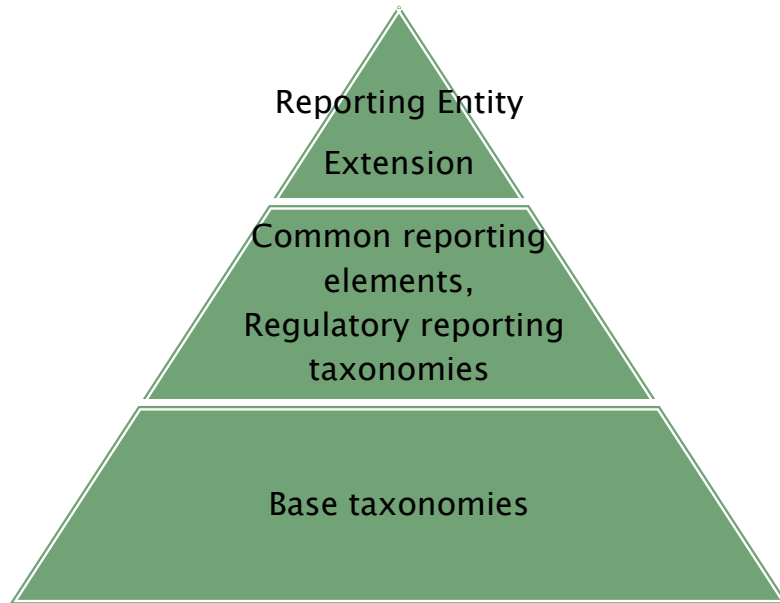
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The FRTA's – general information

- ▶ Aim on a maximization of comparability of the instances from external financial reports.
 - ▶ Guideline for the building of taxonomies according to the XBRL-Specification.
 - ▶ Supposed to enhance a recommended architecture and rules which help to enhance the usability and the efficiency of a taxonomy
→ consistency
 - ▶ No own standard.
- 

The FRTA's



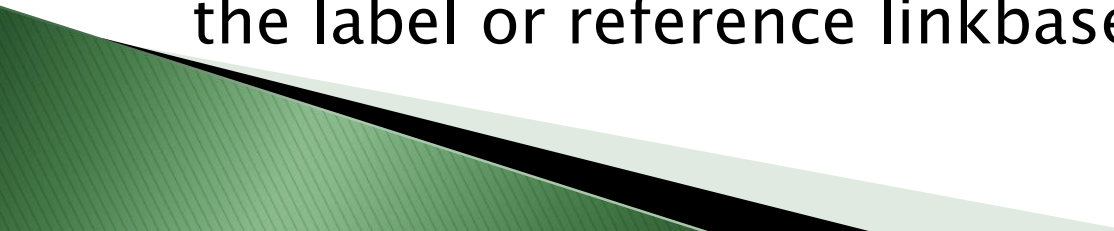
Content:

Presentation structures

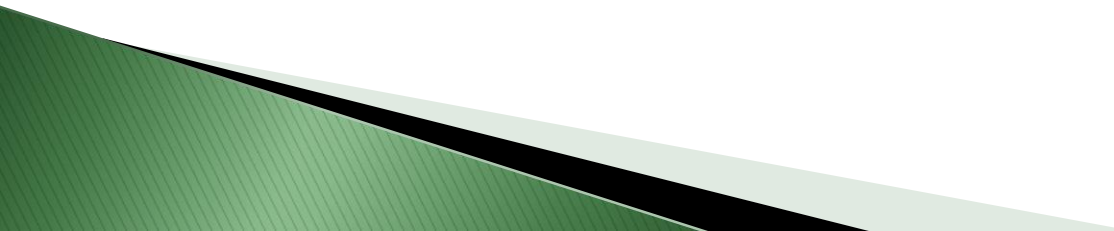
Relation structures (def. calculation...)

Discoverable taxonomy set

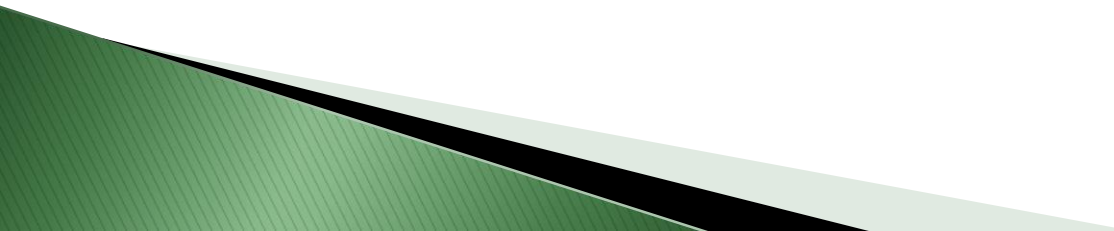
Example rules

- ▶ A taxonomy schema **MUST** define only one concept for each separately defined class of facts (measurement, aggregation).
 - ▶ Element declarations for concepts **MUST** contain an “id” attribute whose value begins with the recommended namespace prefix of the taxonomy, followed by an underscore, followed by the element name.
 - ▶ A concept **MUST** have a label with the standard label role.
 - ▶ Each concept **MUST** have documentation in either the label or reference linkbase.
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The FRTA's as a Reference Model?

- ▶ Aim of the document?
 - ▶ Coverage of topics?
 - ▶ Steps?
 - ▶ Problem solution?
 - ▶ GOM
- 

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Business Operations

Business Activities
& Information Needs

Business Planning

Electronic Reporting

Business Transaction
Systems

Decision Systems

XBRL

Business Context (External View)

Business Concept (Internal View)

Business Design (Business Systems View)

Technical Design (Computer Systems View)

Technical Specification (Technology View)

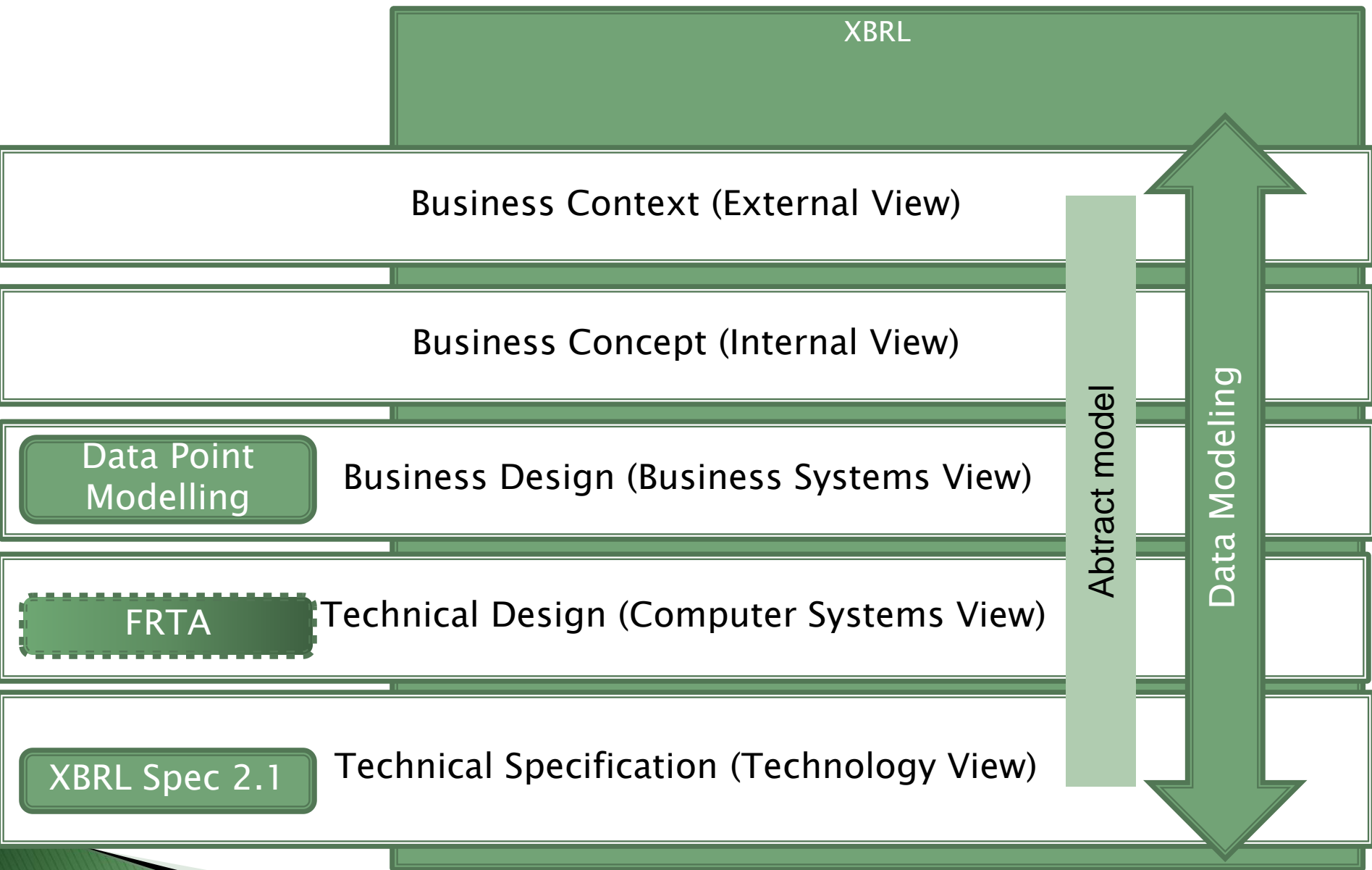
Data Modeling

Business
Data

Application Data
Files & Tables

Data Warehouse
Operational
Data Store
Relational Data
Marts

Taxonomies and
Instances



QUESTIONS

