24th XBRL International Conference

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

March 20-22, 2012
Abu Dhabi, UAE

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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
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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.
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.
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

Legend
Phase of the procedure

Result of the previous phase

Problem definition

Construct a reference model framework

What

Construct a reference model structure

How

Problem

Inter reference model consistency

usage

Reference model

Intra reference model consistency

Legend
Phase of the procedure

Result of the previous phase
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

Financial reporting layers
Exemple 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.
The FRTA‘s as a Reference Model?

- Aim of the document?
- Coverage of topics?
- Steps?
- Problem solution?
- GOM
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Business Activities & Information Needs

Business Operations

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

Application Data Files & Tables

Data Warehouse Operational Data Store Relational Data Marts

Taxonomies and Instances

Business Design (Business Systems View)

Technical Design (Computer Systems View)

Technical Specification (Technology View)