



24th XBRL International Conference

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

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Hands on Session,
Implementation Approach,
Shweta Gupta, IRIS , March 19,
2012

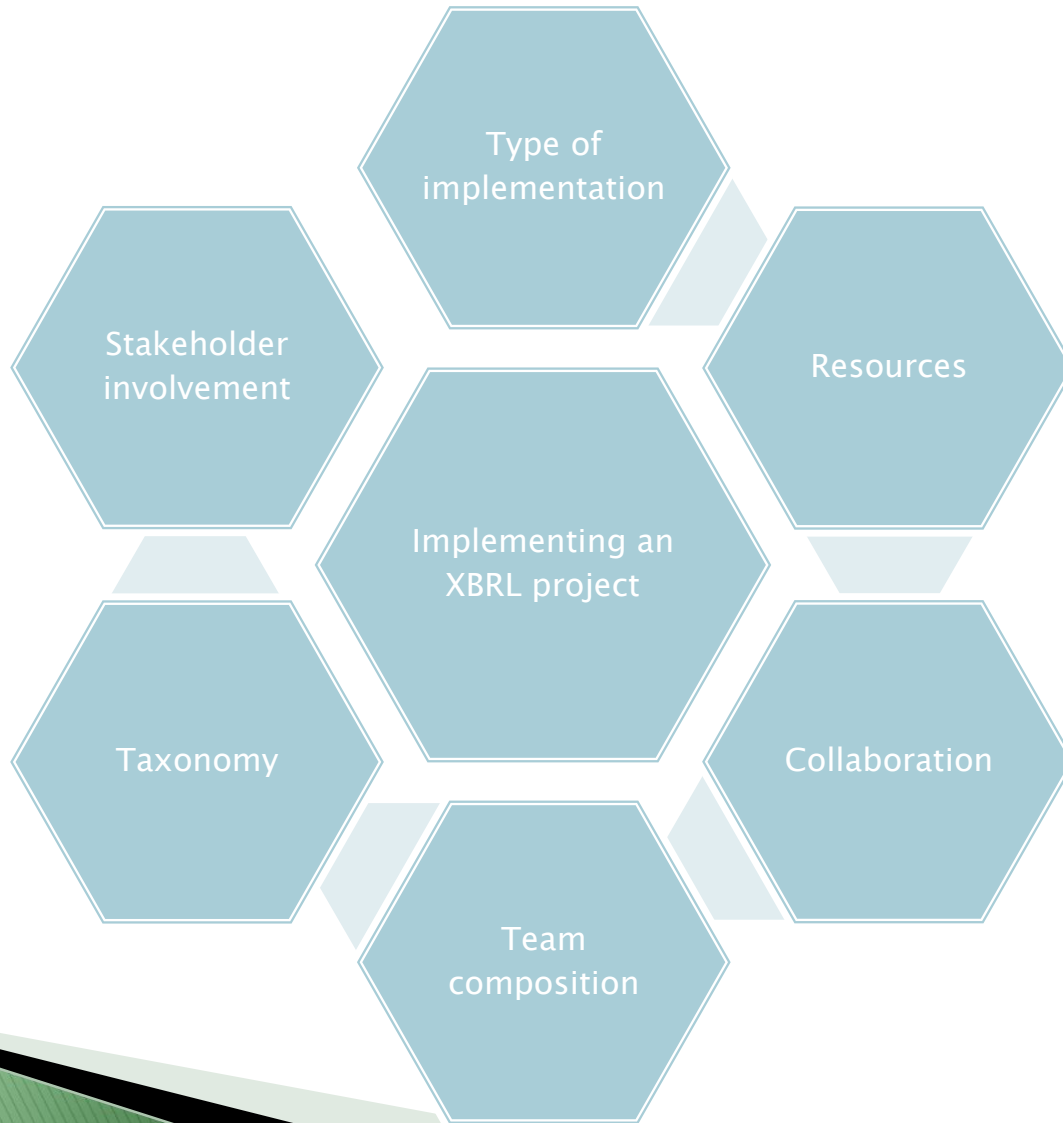
Implementing XBRL Projects

Some unasked questions answered:

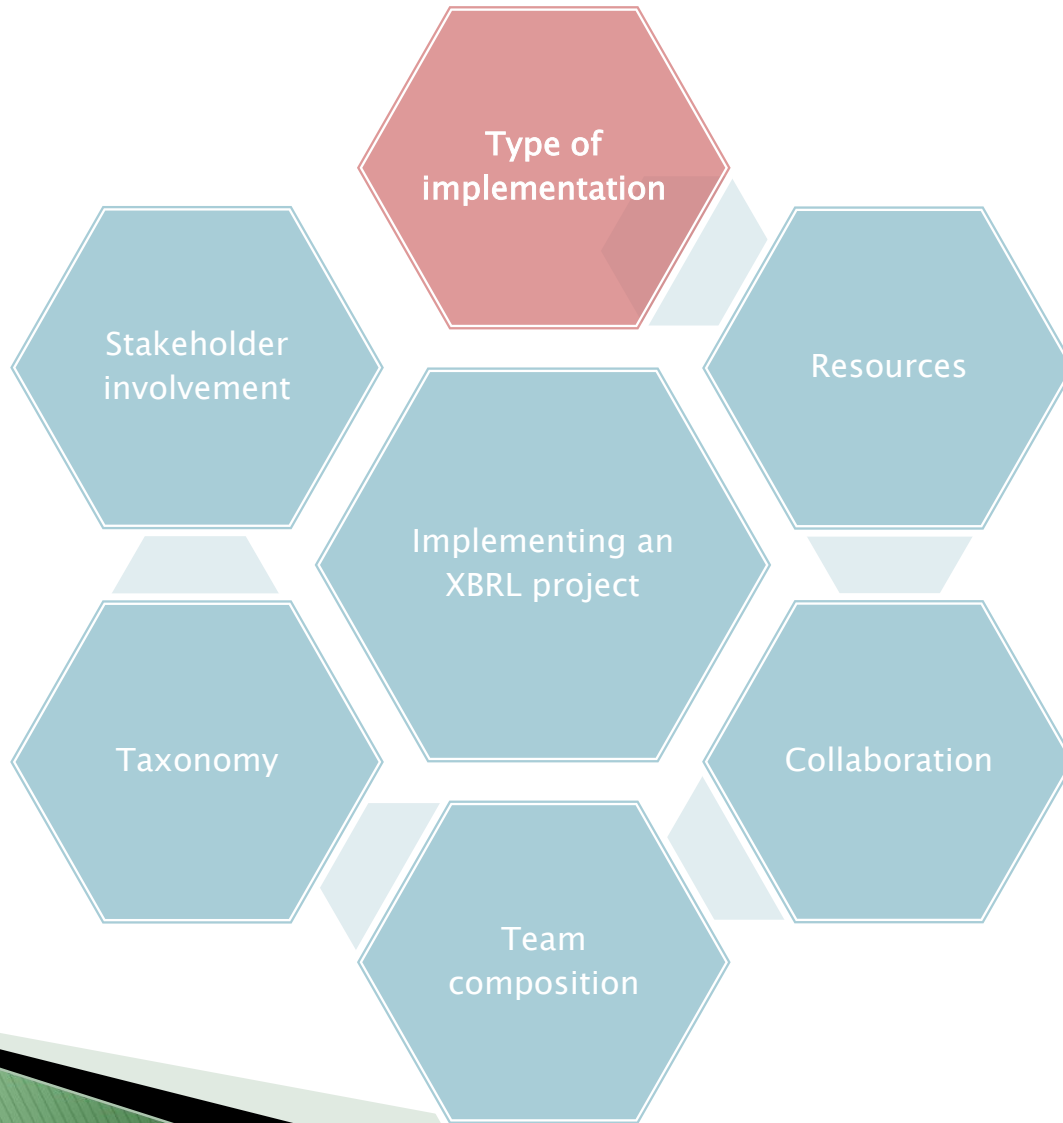
- You can follow any prevalent Software/System development approach to build an XBRL based System
- All prevalent technologies can be deployed to implement an XBRL implementation
- You will need to go through the entire cycle of a typical software development process you follow
- All applicable security standards could be applied to an XBRL based system

So what is different?

Key Impact Factors



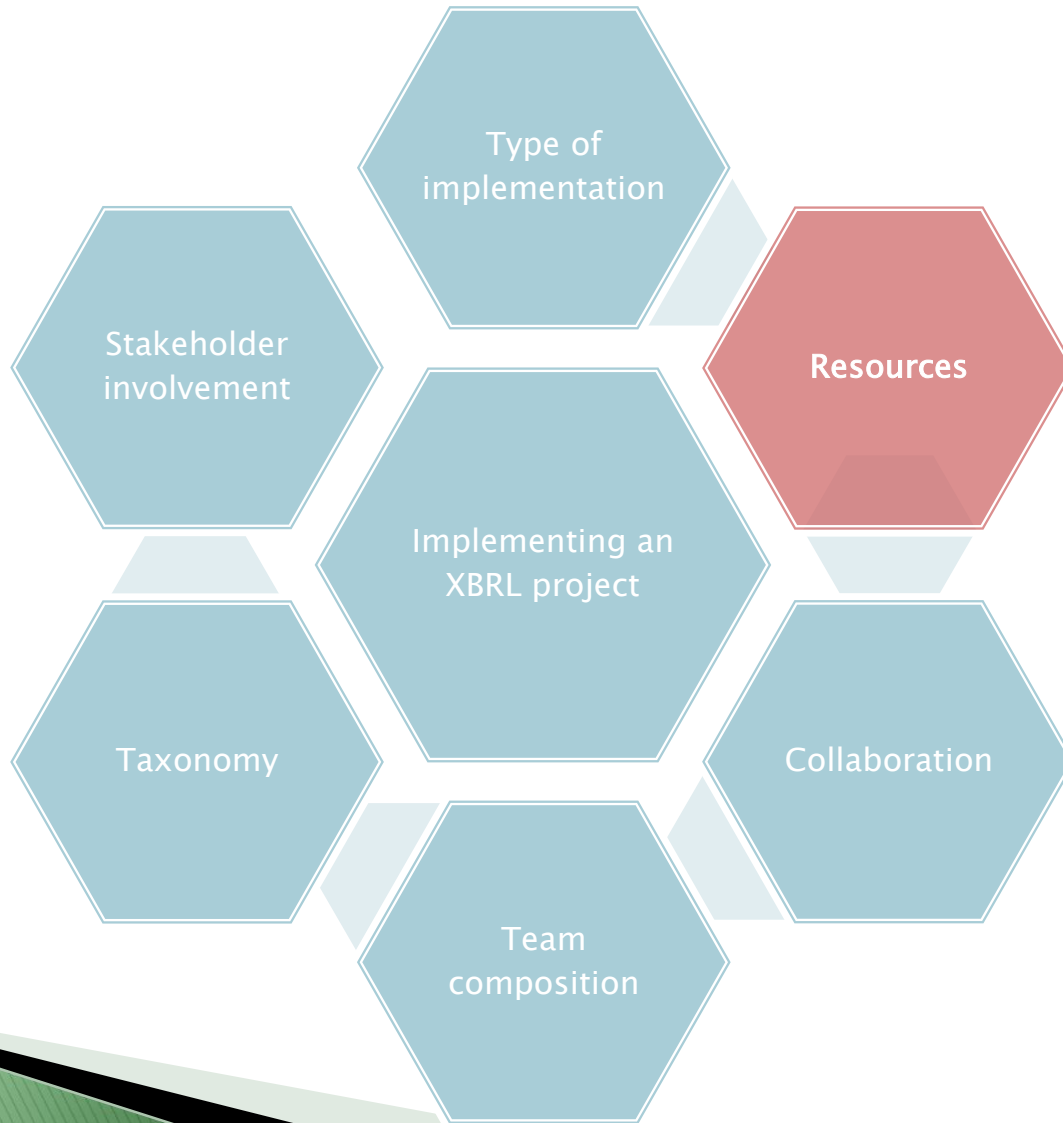
Key Impact Factors



Type of XBRL implementation

- ▶ Within an organisation
- ▶ Within a country/jurisdiction

Key Impact Factors



Resources

- ▶ It is good to have your team experienced in XBRL based implementation
- ▶ Or trained on the XBRL standard
- ▶ The development team should atleast have XML expertise, but...



XBRL Technical standard expert(s)

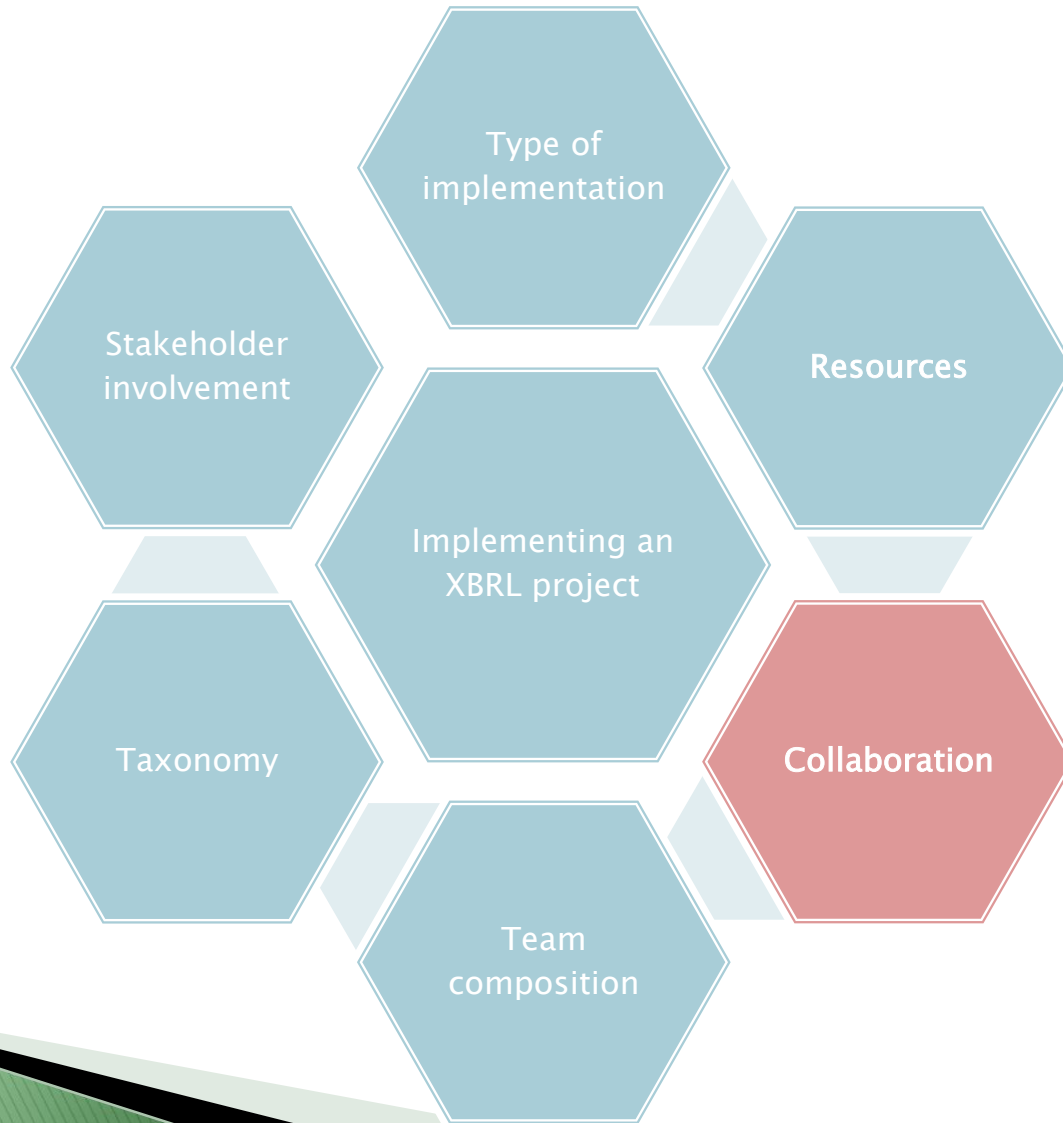


XBRL Domain expert(s)



XBRL Taxonomy developers

Key Impact Factors



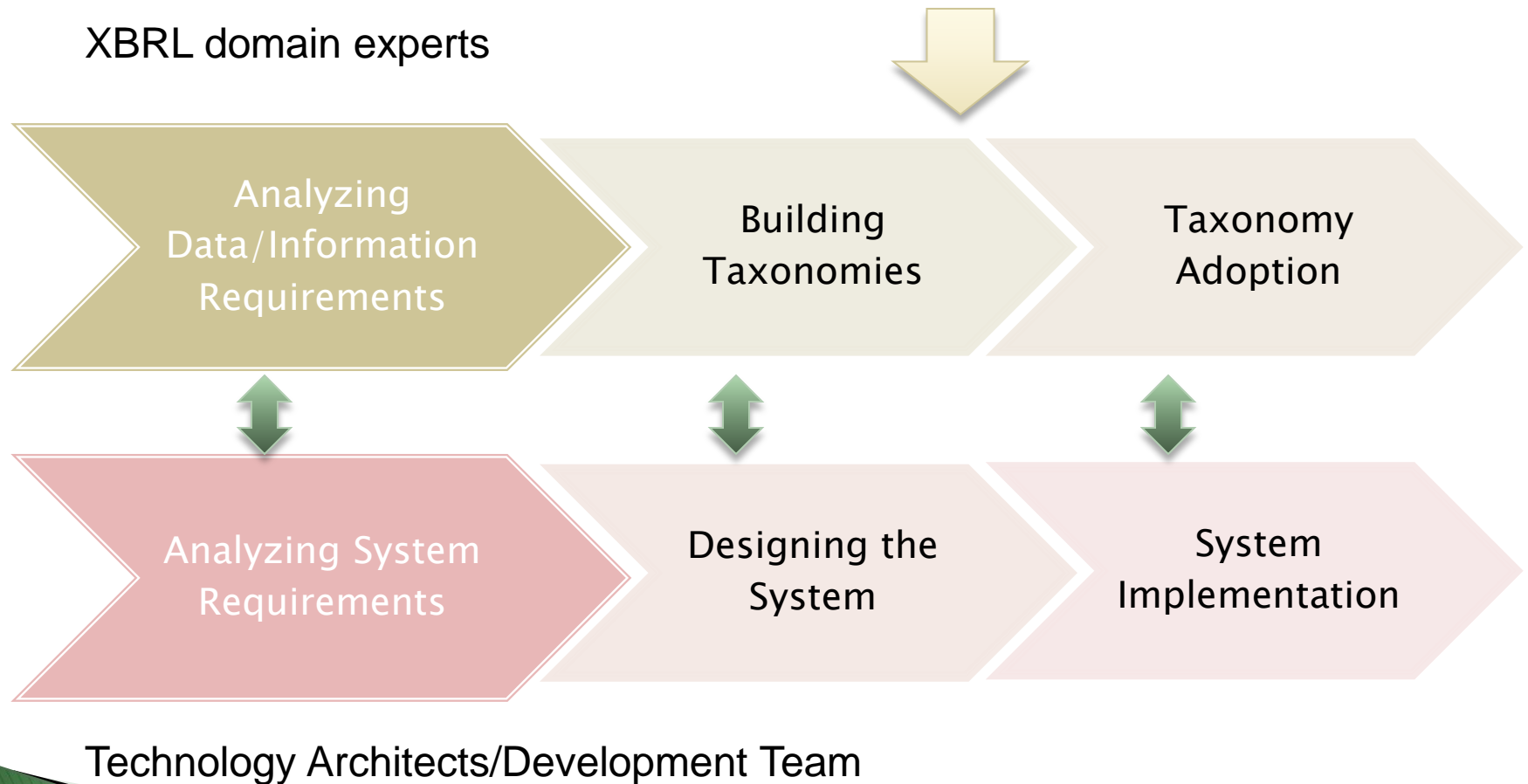
Collaboration

- ▶ Within the development team and collaboration
- ▶ With the XBRL community

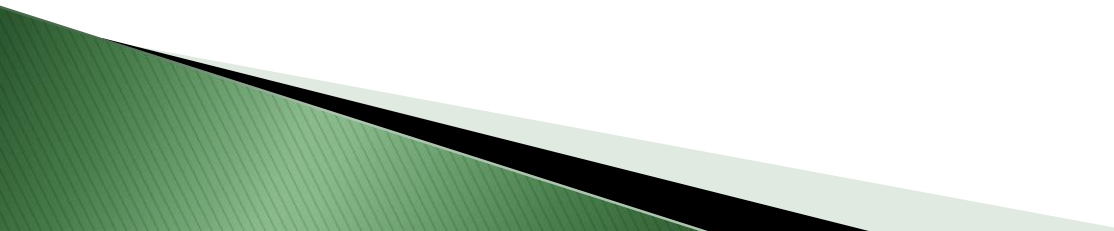
Ensure your Accountants and Developers love each other...



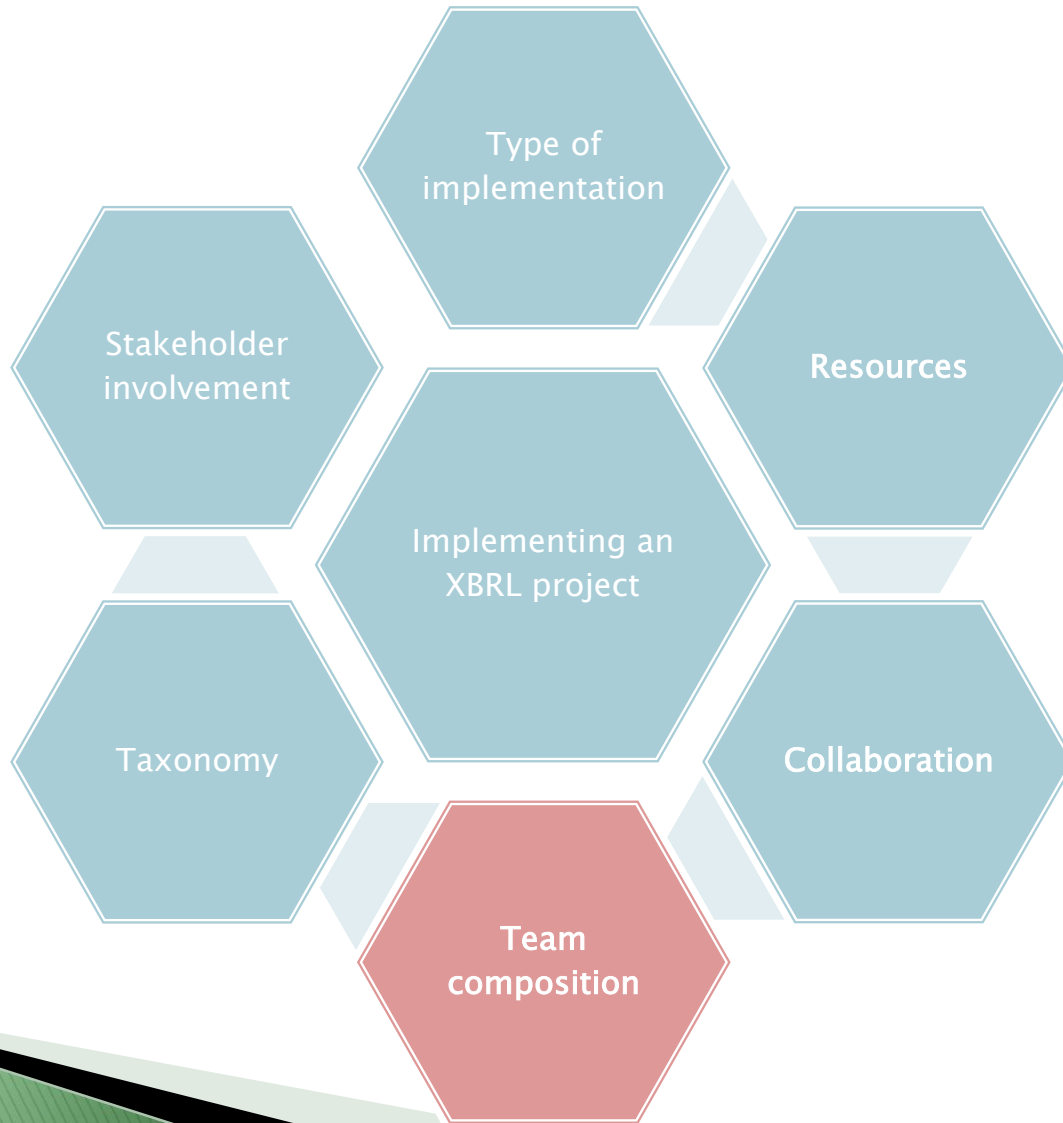
System development collaboration



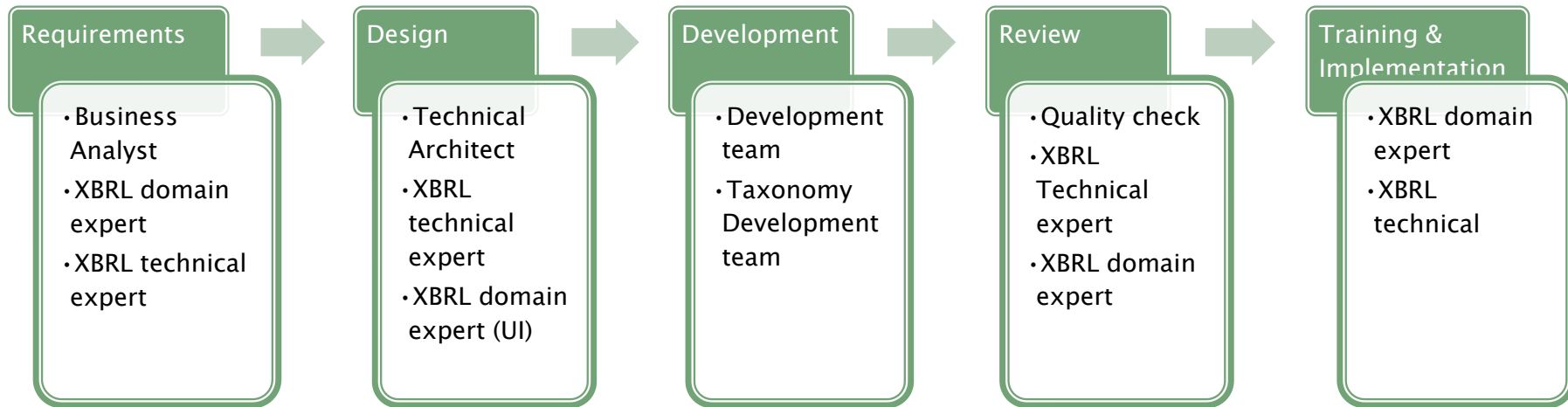
With XBRL community

- ▶ Similar implementations
 - ▶ Taxonomy experts
 - ▶ Existing taxonomies
 - ▶ Open source or other available APIs
 - ▶ Existing UML models
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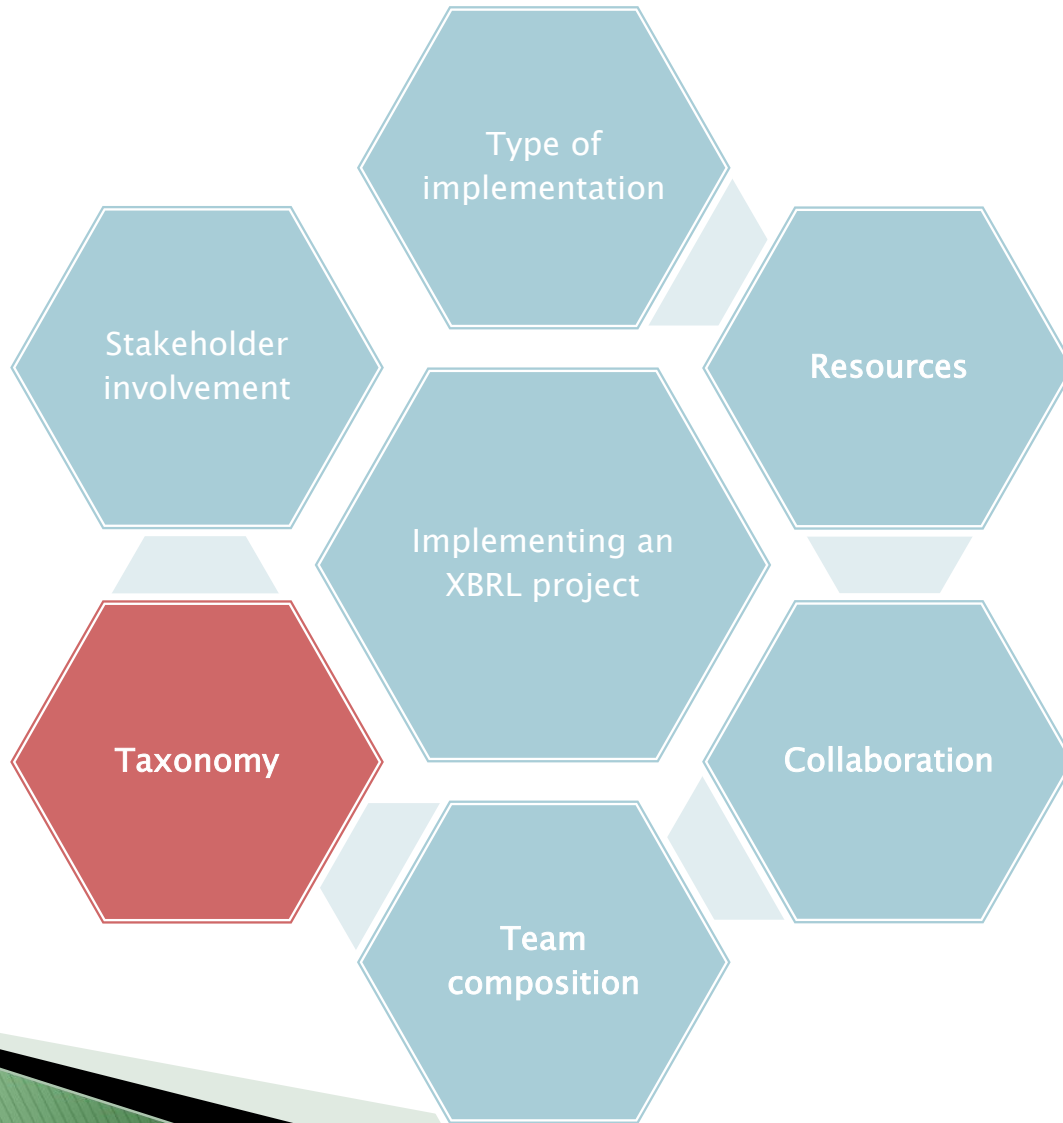
Key Impact Factors



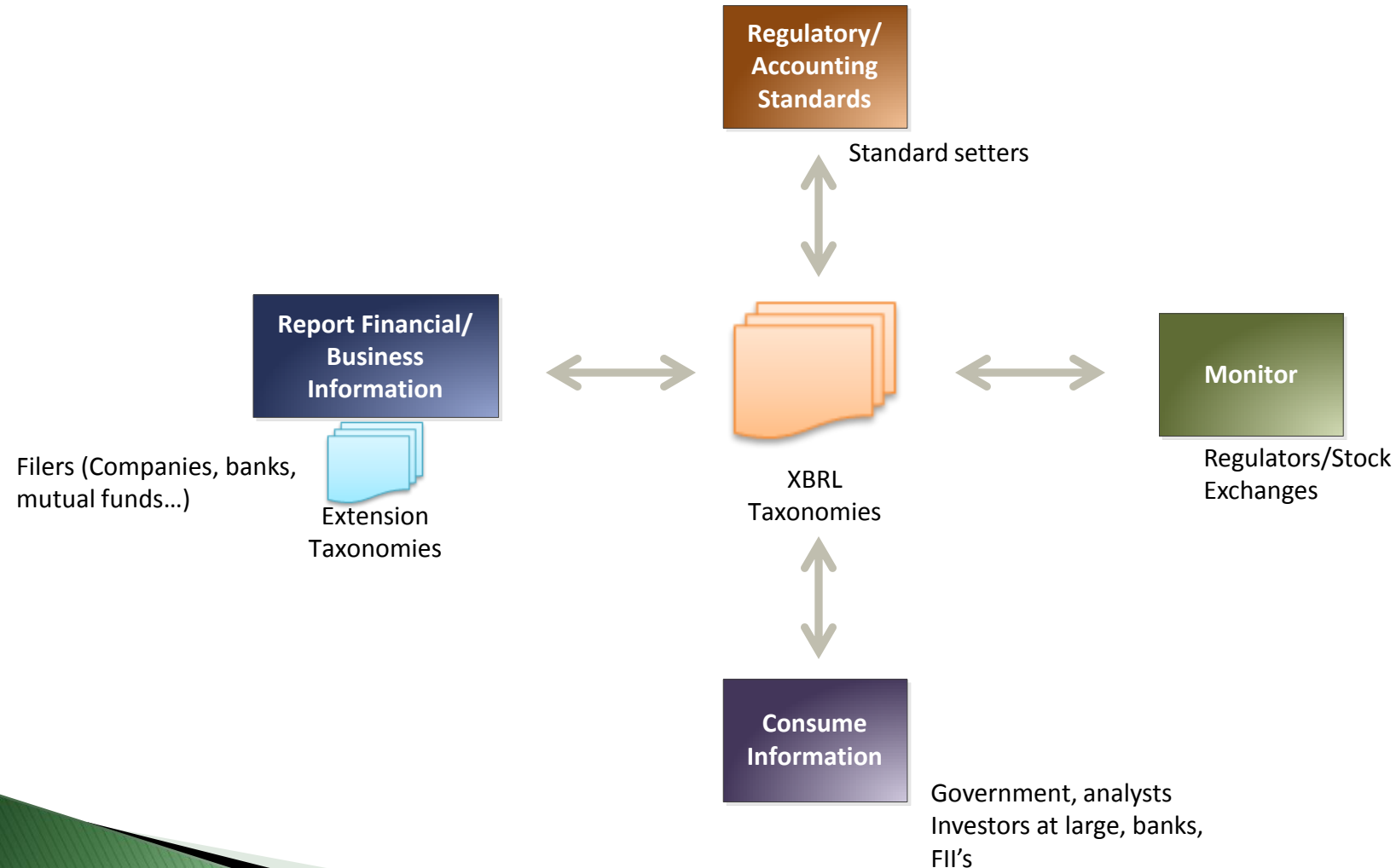
Team composition



Key Impact Factors



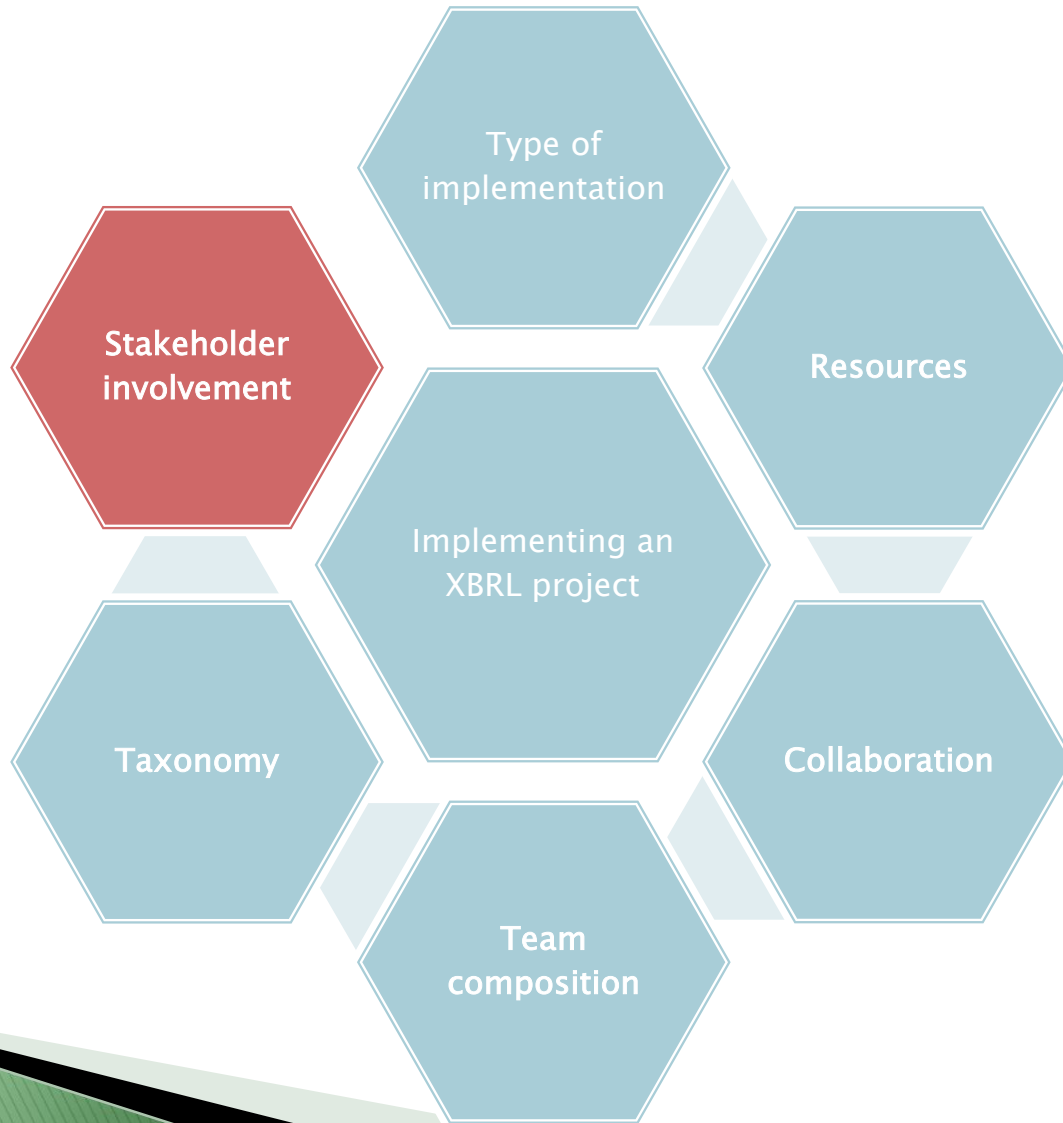
Taxonomy



Taxonomy

- ▶ Taxonomy architecture
- ▶ Data modeling
- ▶ Scope of taxonomy
- ▶ Size of taxonomy

Key Impact Factors



Stakeholder involvement

- ▶ Stakeholder involvement for high impact decisions like:
 - Open/closed taxonomy
 - Data utilization trends
 - Maturity of the target users

Other

- ▶ System performance
- ▶ Data Storage
- ▶ User Training

Thank You

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