24th XBRL International Conference

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

March 20-22, 2012
Abu Dhabi, UAE

Project Implementation Workshop
Taxonomy Development Approaches
Paul Hulst Deloitte

Wednesday 21st March 2012 & Thursday 22nd March 2012
09.00 – 09.40
Goal of the session

- Introduction into XBRL
  - Major terminology
    - Taxonomy, linkbases, concepts
    - Instance: facts, context, unit

- Understand modelling
- Architecture
- Development approaches
Deloitte Innovation XBRL Team
Involved in XBRL since 2007
GRI – taxonomy architect
Dutch Government – taxonomy design for grant requests using XBRL formula
Deloitte – XBRL instance creation application design

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Member of Deloitte Touche Tohmatsu
Introduction into XBRL

**Taxonomy**
- A *dictionary* that defines reporting terms and the relationships between them

**Instance file**
- Containing *fact values* with context information and unit / currency measurement based on the taxonomy

### XBRL Conversion Limited

#### Income Statement

<table>
<thead>
<tr>
<th>Notes</th>
<th>2010 $'000</th>
<th>2009 $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>10,093</td>
<td>11,194</td>
</tr>
<tr>
<td></td>
<td>500</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>(9,432)</td>
<td>(10,123)</td>
</tr>
<tr>
<td></td>
<td>1,161</td>
<td>2,232</td>
</tr>
<tr>
<td></td>
<td>(623)</td>
<td>(564)</td>
</tr>
<tr>
<td></td>
<td>(600)</td>
<td>(600)</td>
</tr>
<tr>
<td></td>
<td>(62)</td>
<td>1,068</td>
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<tr>
<td></td>
<td>-</td>
<td>(427)</td>
</tr>
<tr>
<td></td>
<td>(62)</td>
<td>641</td>
</tr>
</tbody>
</table>

#### Company Registration No.

- 01234567

**Concept** = id
**name**

**Linkbases**
- Label
- Reference

**Presentation**
- Calculation
- Definition

**Footnote** = Additional information about fact

**Context** = identifies reporter, time, breakdown

**Unit** = identifies unit of measurement (e.g. currency $)

**Fact** = Value
- Context reference
- Unit reference
- Accuracy
Attributes of a concept

<table>
<thead>
<tr>
<th>Id</th>
<th>Unique identifier Technical purposes</th>
<th>Demo_SalesRevenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Descriptive</td>
<td>SalesRevenue</td>
</tr>
<tr>
<td>Data type</td>
<td>Kind of data captured</td>
<td>Monetary</td>
</tr>
<tr>
<td>Period type</td>
<td>Valid for a period (duration) or one moment in time (instant)</td>
<td>Duration</td>
</tr>
<tr>
<td>Abstract</td>
<td>Not allowed to assign a value to it?</td>
<td>False</td>
</tr>
</tbody>
</table>

Documentative linkbases

<table>
<thead>
<tr>
<th>Label</th>
<th>Multiple types, multiple languages</th>
<th>Revenue from Sales</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reference</td>
<td>Authoritative text</td>
<td>IAS 18 35 b</td>
</tr>
</tbody>
</table>
Linkbases

Describing structures of concepts

- **Presentation**
  to help the user understand what is in the taxonomy and find particular concepts easily

- **Calculation**
  to check summations \( A + B = C \)

- **Definition**
  most common usage is defining a breakdown structure

- **Formula**
  to check business rules and generate new values
<xbrl xmlns:demo = "http://xbrl.demo.org/taxonomy/demo.xsd">
  <xbrli:context id="Y10">
    <xbrli:entity>
      <xbrli:identifier scheme="http://www.kvk.nl/kvk-id">40346342</xbrli:identifier>
    </xbrli:entity>
    <xbrli:period>
      <xbrli:startDate>2010-01-01</xbrli:startDate>
      <xbrli:endDate>2010-12-31</xbrli:endDate>
    </xbrli:period>
  </xbrli:context>
  <xbrli:unit id="USD">
    <xbrli:measure>iso4217:USD</xbrli:measure>
  </xbrli:unit>
  <demo:SalesRevenues decimals="-3" contextRef="Y10" unit="USD">10093000</demo:SalesRevenues>
</xbrl>
## Exercise

<table>
<thead>
<tr>
<th>Country</th>
<th>Revenue according to IAS 18 35 b</th>
<th>Cost of Sales according to IAS 1 99 &amp; IAS 1 103</th>
<th>Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>Belgium</td>
<td>€ 200</td>
<td>€ 250</td>
<td>Closed factory</td>
</tr>
<tr>
<td>Netherlands</td>
<td>€ 300</td>
<td>€ 200</td>
<td>Price pressure</td>
</tr>
<tr>
<td>Luxemburg</td>
<td>€ 100</td>
<td>€ 50</td>
<td>Normal</td>
</tr>
<tr>
<td>BeNeLux</td>
<td>€ 600</td>
<td>€ 500</td>
<td>Average</td>
</tr>
</tbody>
</table>

What do you think are the facts?  
What do you think are the concepts?  
For those concepts  
- what is the data type?  
- what is the label?  
- what is the reference?
# Possible solutions

<table>
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<td>€ 500</td>
<td>Average</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Label</th>
<th>Reference</th>
<th>Data type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
<td></td>
<td>monetary</td>
</tr>
<tr>
<td>Cost of Sales</td>
<td></td>
<td>monetary</td>
</tr>
<tr>
<td>Remark</td>
<td></td>
<td>string</td>
</tr>
</tbody>
</table>
Possible solutions for country

Individual concepts

Explicit dimension

Typed dimension

Tuple
Architecture

- User requirements determine which option is the right choice
- Must be documented to ensure correct and consistent implementation

Topics
- Requirements
- Domain model
- Logical model
- Physical model
- Naming conventions

- Alignment to other taxonomies must be considered
  - Interoperable Taxonomy Architecture
Project outline

- **scope**
  - Build, review & test taxonomy
  - External review

- **Exposure draft**
  - Public comment period
  - Implementation Guide

- **Final release**

[Diagram showing timeline with milestones and tasks]
Summary

- XBRL Terminology
  - Taxonomy = a dictionary that defines reporting terms and the relationships between them
  - Instance = fact values with context information and unit / currency measurement based on the taxonomy

- Development approach
  - Business driven, not an IT project!
    - Architecture Guide
  - External review: review team & public comment period:
    - Quality assurance
  - Adoption support:
    - Implementation Guide
Questions?