

Newcomer's Session Welcome to XBRL

Anthony “Tony” Fragnito, CEO, XII

Eric E. Cohen, Co-founder, XBRL

Yokohama 6-Nov-2012

XBRL XXV

HOSTED BY XBRL JAPAN

TO THE NEXT LEVEL OF BUSINESS REPORTING. AND BEYOND.



Welcome to XII and the XII 24th Conference in the UAE!

- Agenda for the Newcomer's Session
 - Greeting from XBRL International CEO, Tony Fragnito
 - What XII is and its history, who is working to further XII's mission, and where you will find participants and adoption - around the world
 - The terminology of XBRL: what words and phrases will you be hearing all week; Specification and Best Practices documents
 - How you can make the most of the conference, participate and gain additional value from taking an active role in moving forward the vision and tactics of XII

Welcome from XII CEO, Tony Fragnito



Introduction and Disclaimer



Who I am

What I am about to share
does not necessarily
reflect the opinions of ...



XII

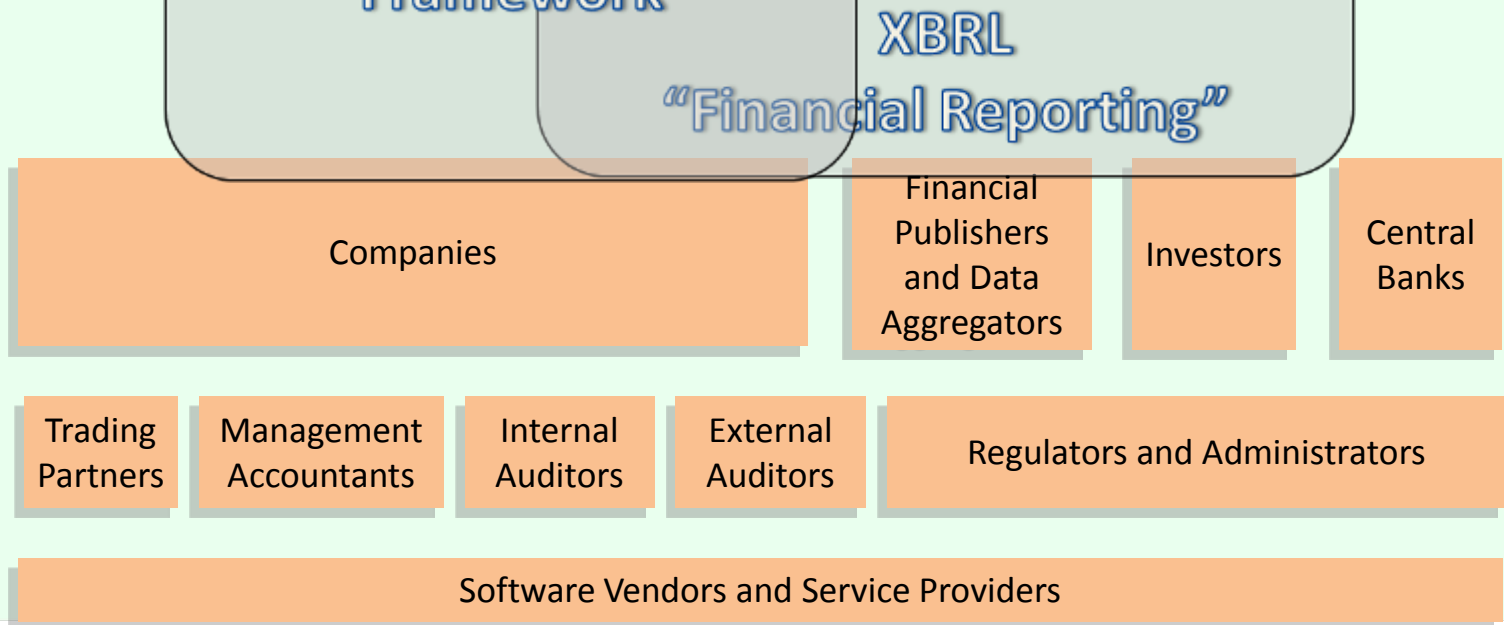
- The Business Reporting Supply Chain
- The History of Our Language
 - From XFRML to XBRL
- XII organizationally
 - Leadership
 - Working Groups

Business Reporting Supply Chain

Processes



Participants





LEADERSHIP: Chairs of the International Steering Committee and later the Board of Directors.

Mike Willis



Louis Matherne



Arlene Thomas



Walter Hamscher



Kurt Ramin



Michael Ohata



Ashu Bhatnagar



Cheryl Neal



Tony Fragnito



Angela Rose



Dave Nitchman



Working Groups

Standards Board

- Base Specification and Maintenance
- GL
- Formula
- Rendering
- Versioning
- Comparability TF
- Abstract Modeling Task Force
- API Task Force

Best Practices Board

- Project Listing Database Task Force
- Taxonomy Architecture WG
- Taxonomy Recognition Task Force

Other Areas

- Assurance Committee
- International Conference Committee
- Membership Development Committee



Terminology of XBRL

Do You Speak XBRL?

The Global Language for Business Reporting

- Taler du XBRL?
- Spreekt u XBRL?
- Parlez-vous XBRL?
- Sprechen Sie XBRL?
- Parla XBRL?
- XBRL Hol Dajath'e'?
- Czy mówi Pan po XBRL?
- Вы говорите по-XBRL?
- ¿Habla usted XBRL?
-
-

XBRL 本語を話しますか

هل تتكلم اللغة XBRL؟

Why Do We Need Standardized Syntax for Business Reporting?

- Format, syntax, semantics
- Written instructions: “Give 5,000 dollars to the person to your right on 10-11-12.”
- Alvin, a US-based banker
- Charlie, a Canadian banker
- Arnie, an Australian banker
- Sam, a banker in Sweden
- Freddie, a banker in Fiji



Enter XML:

Technical Agreement on Information Descriptions

- XML Recommendations

- XML
- XML Namespaces
- XML Schema
- XLink

0	5
1	6
2	7
3	8
4	9

Dates: 10/11/12

Numbers: 5.000

Facts in a CSV file: 400,200

Why We Need an XML-Based Standard

Attributes of "standard" formats	XML	HTML	ASCII Fixed	CSV	Excel	DBF	EDI
Variable length fields	Yes	Yes	No	Yes	Yes	Yes	No
No field size limitations	Yes	Yes	Yes	Yes	No	No	Yes
Extensible	Yes	*	No	No	*	*	No
Includes context or field names ("rip and read")	Yes	No	No	No	Yes	Yes	No
Cross-platform, non-proprietary, "universal"	Yes	Yes	Yes	Yes	No	No	Yes
Validation of files	Yes	No	No	No	*	*	No
Groups collaborating on definition and interoperability	Yes	No	No	No	No	No	Yes
Selective digital signatures	Yes	*	No	No	No	No	No
Selective encryption	Yes	*	No	No	No	No	No
Standard Office import/export	Yes	Yes	Yes	Yes	Yes	Yes	No
Not verbose, smaller file sizes	*	*	*	*	*	*	*

"12-12-12" ... oops

"06-07-08"

June 7, 2008

6 July 2008

July 8, 2006

5.000

Five?

Five thousand?

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127

XXV



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weakness workaround strength

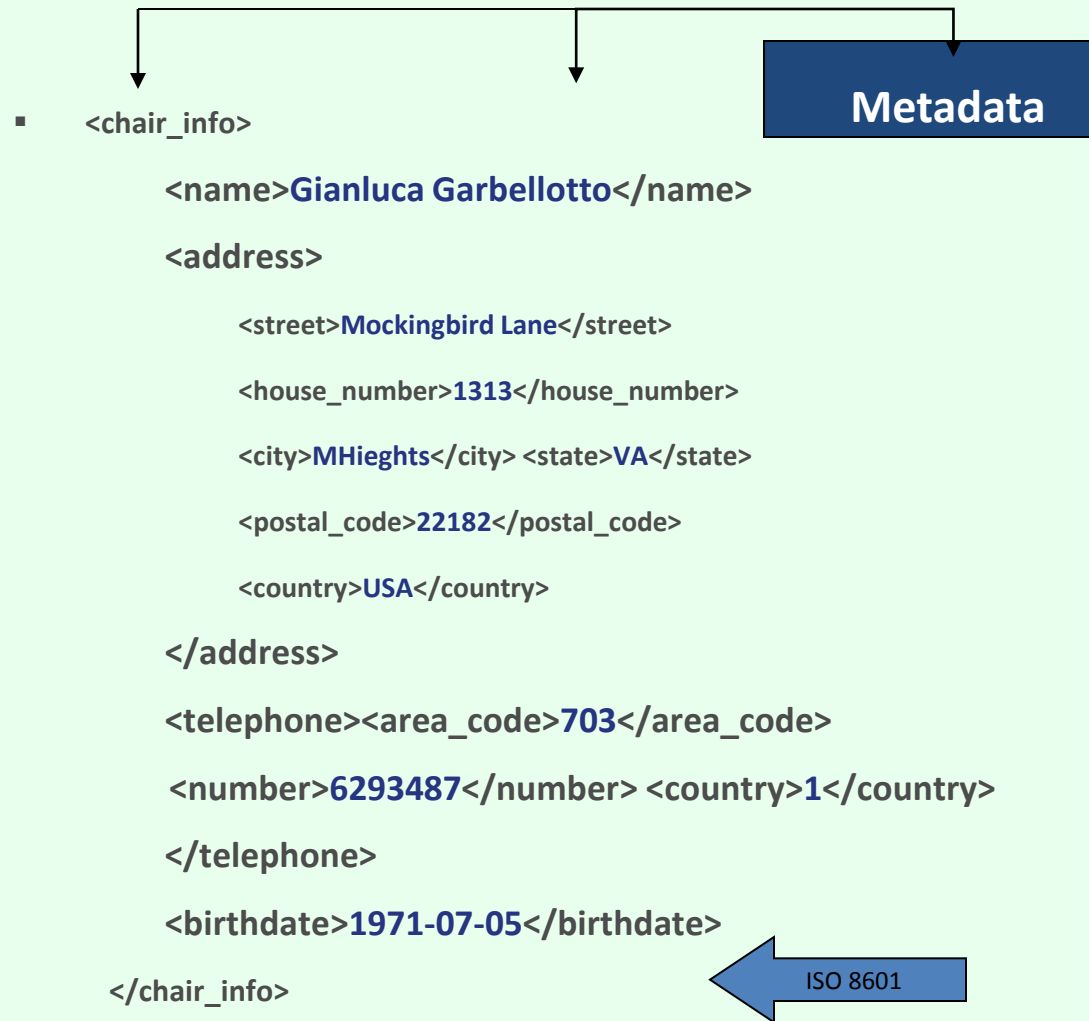
XML

- Syntax agreement
 - Key digital representation (unlike CSV)
 - Numeric formats (like digits, decimals)
 - Date formats and codes for languages (ISO)
- But not full agreement to everything
 - Semantics



XML + Agreed Upon Dictionaries = Communication

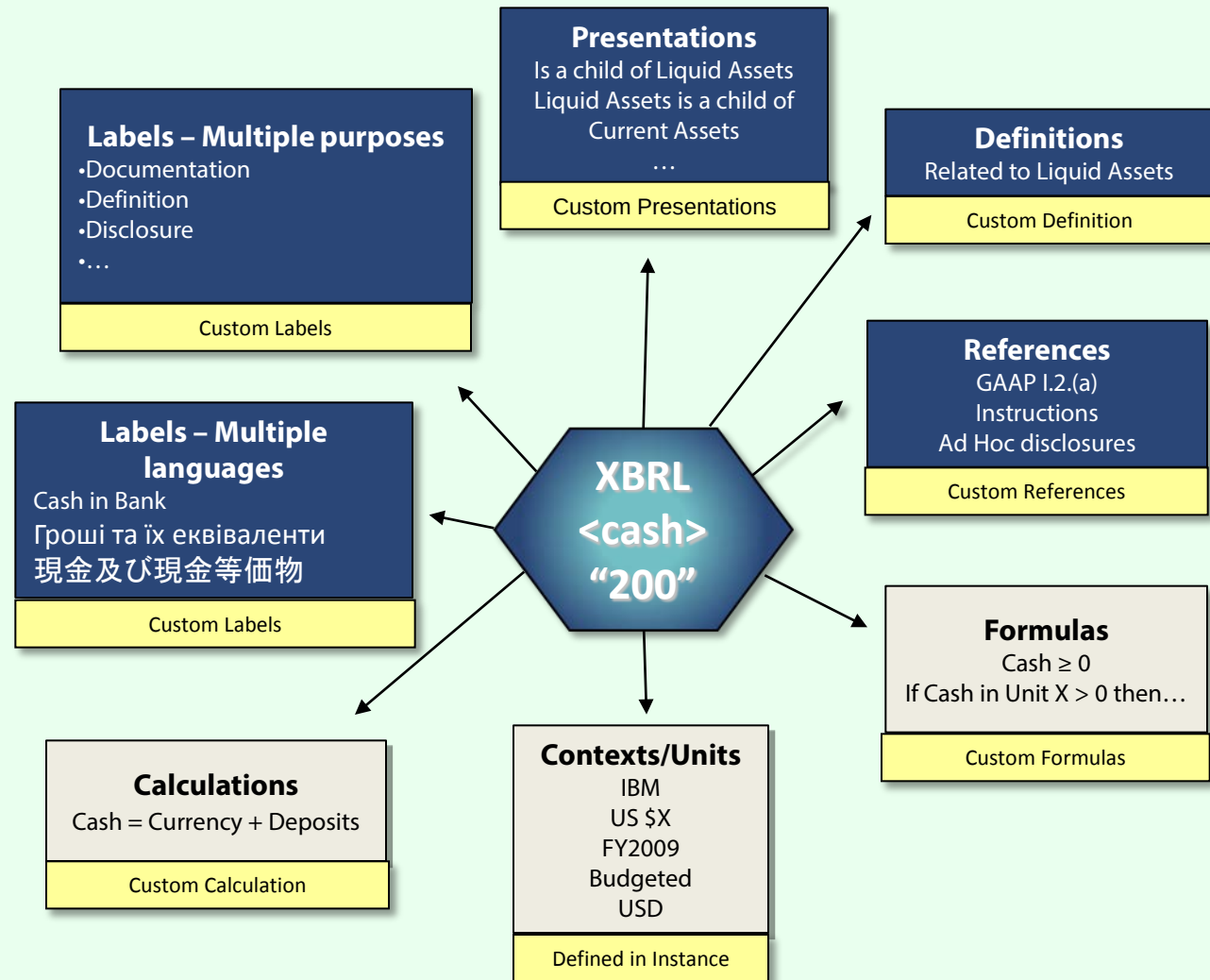
- Gianluca Garbellotto
- 1313 Mockingbird Lane
- Mockingbird Heights, VA 22182
- 1 703 629 3487
- Birthdate: ##/##/##



Just plain, ordinary information

XBRL – More Than Just Tagging Business Information

- Multi-dimensional business and financial data representations
- Flexibility of business reporting vocabularies (i.e. taxonomies)
- Mathematical relationships between concepts
- Flexibility about how to present information to users



Key Pieces to the XBRL Puzzle

XBRL Taxonomy

XBRL Instance Document

Defined in the XBRL Specification 1.0



Taxonomy

- Defines the business reporting concepts to be reported

Current assets:

Cash and cash equivalents	
Short-term investments	
Trade receivables, net of allowances for doubtful accounts of \$5,376 and \$6,191, respectively	
Other receivables	
Deferred income taxes	
Prepaid expenses and other assets	
Total current assets	

- Provides a vocabulary of agreed-upon business concepts
- A set of attributes for each business reporting fact
- Created using the XBRL Specification and modular extensions
- Taxonomy concepts can be added or prohibited – extended, depending on local regulation and implementation.

**As a preparer or
analyst you don't
need to view or
read these files.**

```
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xbrli:periodType="duration"/>
```

What Goes Into a Taxonomy?

- L**
- Stuff for humans
 - Label (role, language)
 - Definitions
 - Authoritative references
 - Instructions for machines on a default hierarchy for presentation
 - Enumerations

C

- Stuff for machines/validation
- Element name (unique)
- ID (unique)
- Data types 5.1.1.3
- Substitution groups
- Abstract
- Instructions for how concepts relate with addition and subtraction

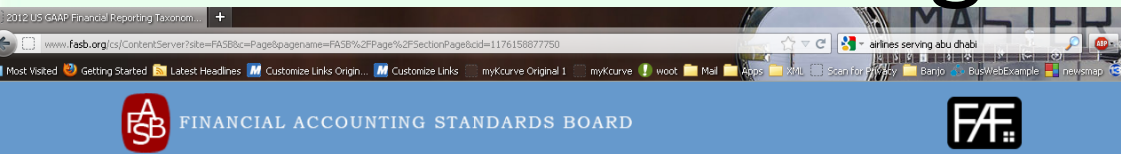
F

- Nillable
- Instructions for how items relate to each other abstractly and **DIMENSIONALITY**
- Formulas/Rules
- Balance 5.1.1.2
- periodType 5.1.1

Taxonomies

- Financial reporting
 - US GAAP, IFRS, Canadian, Japanese, German
- Statutory filings
 - US FDIC/FFIEC, Eurofiling Basel II, Solvency II
- Tax filings
 - HMRC and ...
- Pan-governmental reporting
 - SBR: Netherlands, Australia
- Internal integration and reporting
 - XBRL's Global Ledger Framework
- Sustainability
 - GRI G3 and G3.1

Global Agreement



2012 US GAAP Financial Reporting Taxonomy (SEC Pending)

NEW—FASB XBRL Extension Taxonomy Change

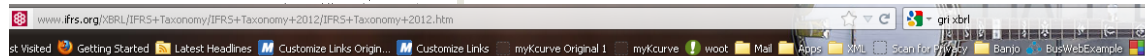
NEW—2012 US GAAP Financial Reporting Taxonomy

The 2012 Taxonomy contains updates for accurate improvements since the 2011 Taxonomy as used Securities and Exchange Commission (SEC). The Board issued proposed improvements to the tax users of the taxonomy to provide feedback on the become familiar with and to incorporate new elements.



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"Understanding GRC-XML - A Primer on the Standard Taxonomy for GRC Technologies"



IFRS Taxonomy 2012

Welcome to the website of the IFRS Foundation and the IASB

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IFRS Taxonomy 2012

XBRL IFRS Taxonomy IFRS Taxonomy 2012 Exposure Draft of the IFRS Taxonomy 2012

IFRS Taxonomy 2012

- Exposure Draft of the IFRS Taxonomy 2012

Exposure Draft of the IFRS Taxonomy 2012

On 17 January, the IFRS Foundation published for public comment an exposure draft of the IFRS Taxonomy 2012. The proposed Taxonomy is consistent with IFRSs, including IASs and the IFRS for SMEs. The IFRS Taxonomy 2012 is a translation of IFRSs as issued at 1 January 2012 into XBRL (eXtensible Business Reporting Language).

The 2012 Taxonomy also consolidates all IFRS Taxonomy interim releases that were published in 2011 for the use of early adopters wishing to report new IFRSs and improvements to IFRSs issued by the IASB in XBRL format. In addition, the proposed IFRS Taxonomy 2012 will be the first IFRS Taxonomy to include common practice extensions to the IFRS XBRL Taxonomy. These extensions were derived from an analysis of approximately 200 IFRS financial statements and will diminish the need for preparers to customise the Taxonomy to fit their individual business when filing IFRS compliant financial statements online.

Please note the exposure draft IFRS taxonomy 2012 does not include Formula. Formula will be released in a separate batch at the same time as the final IFRS Taxonomy 2012 in March 2012. The IFRS Taxonomy Guide will also be released at the same time as the final IFRS Taxonomy 2012.

Comment letter deadline

The exposure draft is open for comment until 17 March 2012. The comment period is now open. Click here to submit a comment letter.

All comment letters received will be treated as public documents and will be published on this website unless requested otherwise by the respondent.

Webcast recording

- Click here to listen to the webcast on the proposed Taxonomy from 2 February 2012

Taxonomy files

- Download the files for the exposure draft IFRS Taxonomy Taxonomy_2012-01-17.zip [ZIP, 1.04MB]

Related documents

- Download the accompanying documentation [PDF, 256KB]
- Download The IFRS Taxonomy Illustrated
- Organised according to financial statements [PDF, 1.47MB]
- Organised by IFRSs [PDF, 1.48MB]
- IFRS for SMEs [PDF, 610KB]
- Download The IFRS Taxonomy Illustrated with taxonomy versioning information
- Organised according to financial statements [ZIP, 192KB]
- IFRS for SMEs [ZIP, 55.3KB]

DOWNLOAD DOCUMENT

FILE: OCEG_GRC-XML_Webinar_10December2009.pdf?uid=565.7MB

Timezone:
EST (GMT-05:00) (GM -05:00)

Date:
Thursday December 10, 2009 2:00pm - 3:00pm

Tags:
grc-xml, Technology Standards, XBRL, XML

Event type:
Webinar, OCEG, Recorded

Topics:
GRC-XML Initiative, Education & Training

Foundation / GRC Capability Model Elements:
13. Technology

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[DATA POINT MODEL »](#)

[DRAFT COREP 2012 »](#)

[DRAFT FINREP 2012 »](#)

[KRI TAXONOMIES »](#)

[BSI-MIR TAXONOMIES »](#)

[LE TAXONOMIES »](#)

[SOLVENCY II »](#)

[EVENTS »](#)

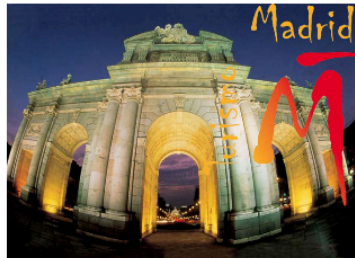
[BEST PRACTICES »](#)

[WHY IS XBRL RECOMMENDED? »](#)

This project has been made possible with the financial assistance of the European Union



This project can under no circumstances be regarded as reflecting the policies of the European Union



Madrid

Organized in collaboration with:



Madrid, 31st May 09:00h - 17:00h, 2012
Hosted by Bank of Spain. Venue: **Alcalá 522**

15th Eurofiling Workshop

Organized by the European Banking Authority, XBRL Subgroup

RELEVANT NEWS

▼ **12 January 2012. COREP Taxonomy Version 1.4.1.** This is the production version of the COREP CRD III Taxonomy, dated 2011-12-31, published 2012-01-07, available for the XBRL community. [More information.](#)

▼ **09 January 2012. RECEX: Really Easy Converter from Excel to XBRL** has been published at [OpenFiling](#) website. This is an Excel Visual Basic program, converting flat files into XBRL instance documents, for demo purposes and simple data entry, customizable for different XBRL taxonomies. RECEX includes examples about Solvency II

Madrid



Organized in collaboration with:



EUROFILING News

[2012-01-24]

15th Eurofiling Workshop
Madrid, Spain
31 May 2012

[» More info](#)

[2012-01-12]

24th XBRL International Conference
Abu Dhabi, UAE
20-22 March 2012

[» More info](#)

[2011-09-16]

[» Insert COREP/FINREP news in your website](#)



EUROFILING website 2011 stats:
Quarterly report
October-December



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Keyword(s)

ENGLISH

XBRL

The GRI Taxonomy is one of the first XBRL taxonomies for sustainability reporting. It will help investors, auditors and analysts to access information in sustainability reports faster, and more simply.

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Take Action

[Find out more about XBRL »](#)

[Access the GRI Taxonomy to prepare your XBRL report »](#)

[Download the GRI Taxonomy Architecture and Style Guide »](#)

[Download the GRI Taxonomy Implementation Guide »](#)

TAXONOMY

GRI TAXONOMY?

my is an industry-specific categorization scheme that defines and 'tags' data in response, framework or outline. It enables users to uniquely tag and identify related reporting elements which can be easily shared electronically. In the case of my, data can be tagged following the GRI Guidelines.

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SBR in Australia

Reducing the reporting burden for business



An Australian Government Initiative
Standard Business Reporting

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Reducing the reporting burden for business



Dr Ken Henry, Secretary of The Treasury, Chair SBR Board
"SBR offers business a streamlined approach to meeting the various reporting requirements of different government agencies throughout Australia."

Video

-  SBR Program Director Paul Madden podcast
-  Business activity statement (BAS) demonstration
-  SBR Program Director Paul Madden

Media releases



- ▶ [Australian Chamber of Commerce and Industry - A positive milestone for Australian business](#) - Statement by Greg Evans - Director of Economics and Industry Policy.
- ▶ [Standard Business Reporting Opens for Business](#) - joint media release The Hon Chris Bowen MP and The Hon Lindsay Tanner MP 1 July 2010

What's new



- ▶ [AUSkey hits 200,000 milestone](#) - The popularity of AUSkey continues to grow with Australia's business community.
- ▶ [TechnologyOne announces SBR enabled products](#) - Australian-listed enterprise software company, TechnologyOne, has announced details of their SBR-enabled products.

SBR in the Netherlands

Reducing Reporting Burden



Standard Business Reporting Programma
Een initiatief van de Nederlandse overheid

Home

Actueel

SBR

SBR in bedrijf

Organisatie

Zoek

Sitemap

Standard Business Reporting zorgt ervoor dat ondernemers minder werk hebben aan het maken en aanleveren van verplichte rapportages aan overheden en banken. Het eenmaal inrichten van de bedrijfsadministratie volgens SBR zorgt voor het efficiënt hergebruik van gegevens. Zo hoeven de verschillende rapportages niet handmatig samengesteld en verzonden te worden. Dit scheelt tijd, geld en energie.

Standard Business Reporting, omdat het ..



Nieuws

[SBR regiobijeenkomsten brengen helderheid](#)

SBR

- Aanpak
- Standaarden
- Bouwstenen
- Rapporteren met SBR

SBR in bedrijf

- Architectuur
- Nederlandse Taxonomie
- Specificaties
- Aansluiten op Digipoort
- SBR Rapportages

SBR voor ondernemers

SBR voor intermediairs

SBR voor softwareleveranciers



Uitgelicht

[SBR regiobijeenkomsten brengen helderheid](#)

De bijeenkomsten over SBR in de praktijk zijn afgerond. Het SBR Team was in Roermond, Breda, Assen en Bussum om accountants en administratiekantoren voor te lichten over de werking van Standard Business Reporting. Ruim 400 deelnemers hebben de bijeenkomsten bezocht.

[SBR Uitgelegd](#)

4 korte filmpjes waarin wordt uitgelegd wat SBR is en hoe betrokken partijen deze SBR gebruiken.

XBRL basics session

XBRL Basics – Taxonomy

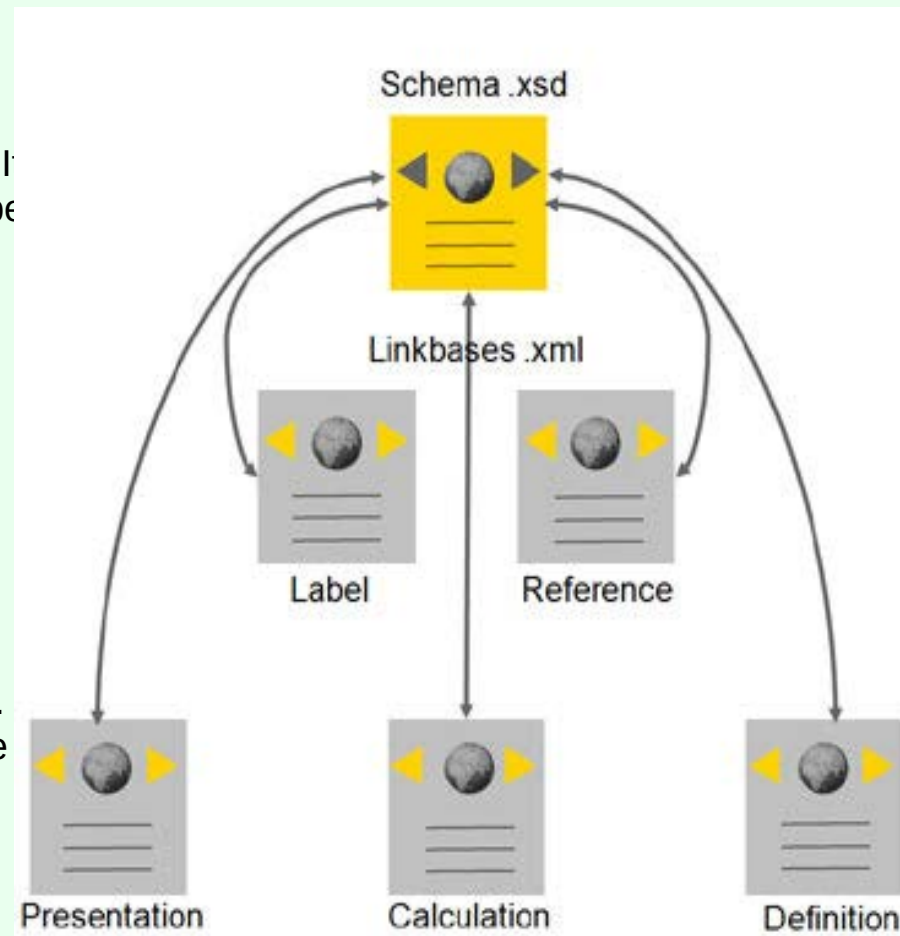
Schema

The XBRL taxonomy schema file defines the actual concepts (elements) that form the basis of a taxonomy. It stores the name, data type, period type, how they can be utilized, etc.

Linkbases

An XBRL linkbase file contains the explicit relationship definitions between the concepts defined in the XBRL schema.

- 1) The **label** linkbase allows the user to associate various labels with different roles and languages to a given concept.
- 2) The **reference** linkbase allows the user to associate external information (authoritative sources) to concepts.
- 3) The **presentation** linkbase defines how concepts are nested and ordered.
- 4) The **calculation** linkbase defines how concepts sum up from one to another.
- 5) The **definition** linkbase allows for additional semantics and relationships (dimensions)



XBRL Instance Document

- Contains business data

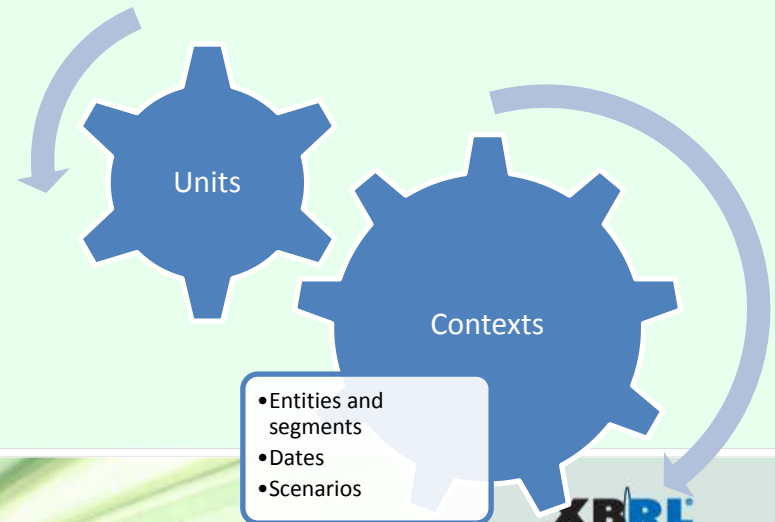
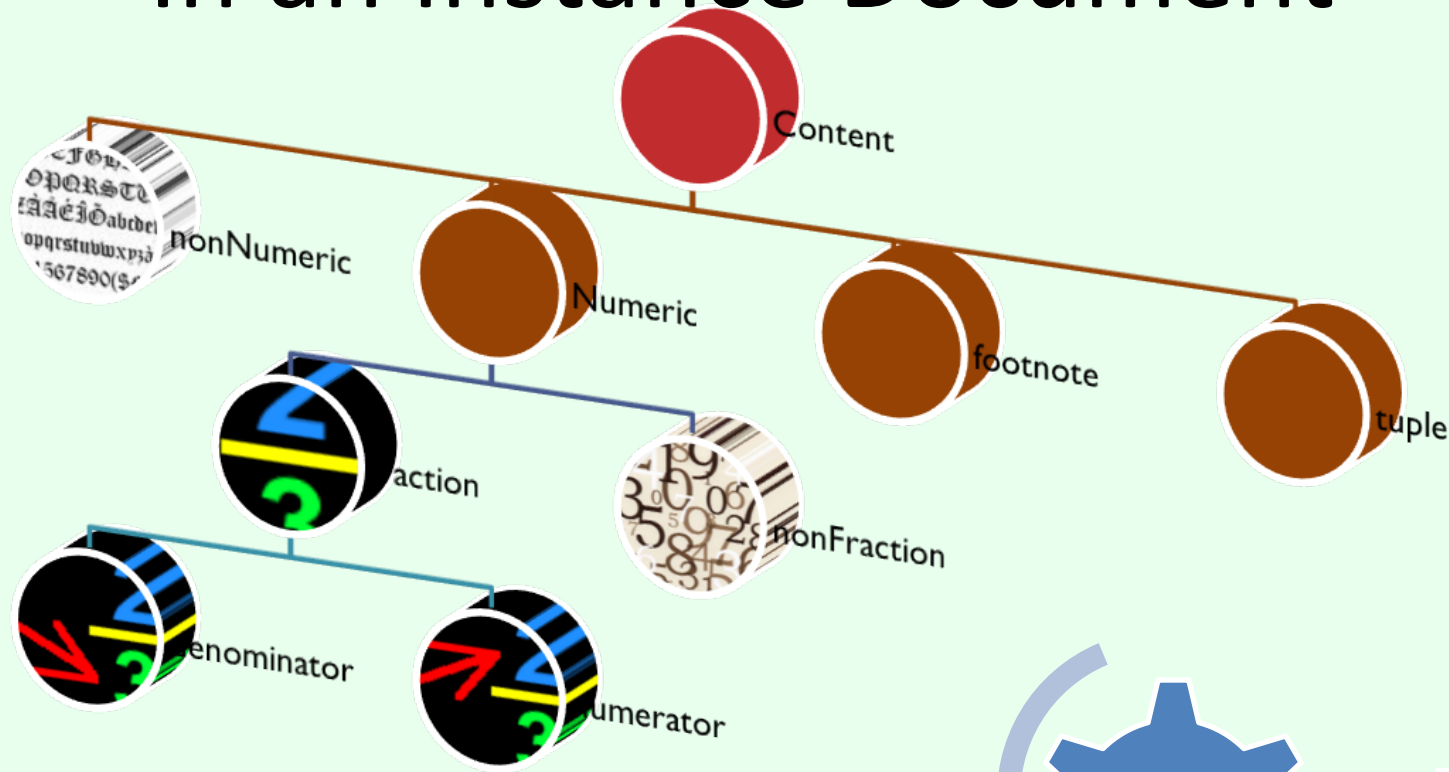
ADOBE SYSTEMS INCORPORATED		
CONSOLIDATED BALANCE SHEETS		
(In thousands, except per share data)		
	December 2, 2005	December 3, 2004
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 420,818	\$ 259,061
Short-term investments	1,280,016	1,054,160
Trade receivables, net of allowances for doubtful accounts of \$5,376 and \$6,191, respectively	173,245	141,945
Other receivables	31,504	25,495
Deferred income taxes	58,710	51,751
Prepaid expenses and other assets	44,285	18,617
Total current assets	2,008,578	1,551,029

- Constrained by the taxonomy (or taxonomies)
- Provides contextual info. – Units of measure, Entity, Period and more
- Subject to technical and data validation

**As a preparer or
analyst you don't
need to view or
read these files.**

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In an Instance Document



Specification and Its Modular Extensions

Adding functionality to the Specification without “modifying” the Specification itself.



Recommendations

XBRL 2.1 Specification

Dimensions 1.0

Formula 1.0 Specification

Generic Links

Inline XBRL (Rendering) Specification

Registry (for Formula)

Transformation Registry v2 (for Inline HTML)

XBRL Global Ledger Taxonomy Framework

Proposed Edited Recommendations

Variables 1.0

Match Filters 1.0

Generic Labels

Function Definitions

Proposed Recommendations

Generic Preferred Label 1.0

Units Registry – Structure, Process

Candidate Recommendations

Formula Extension Modules – Instances

Versioning Specification – Base, Concept Use, Concept Details and Dimensions

Formula Tuples 1.0

Variables-Scope Relationships 1.02

Public Working Drafts

Comparability Business Requirements

Table Linkbase 1.0

XBRL Abstract Model 2.0

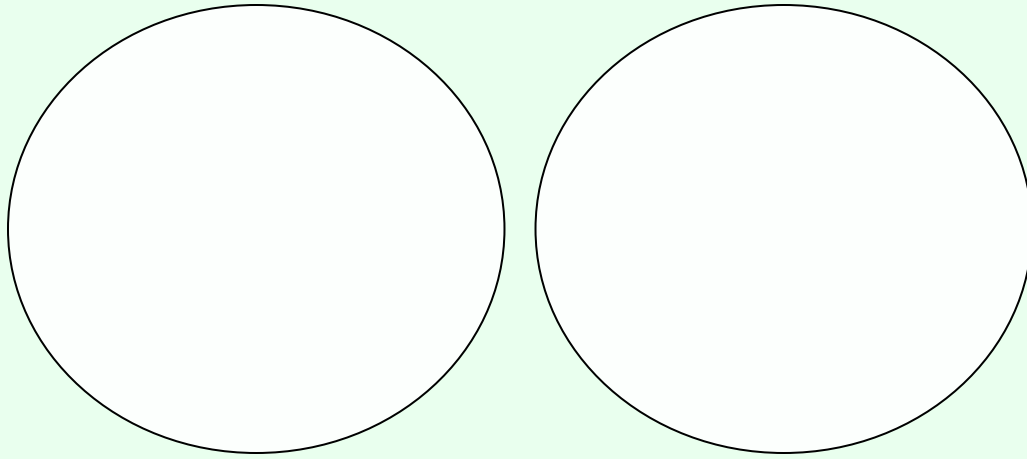
Versioning for Dimensions

Dimension Filters 1.1

Inline XBRL

- XML is about separation between content and context (always good) and fixed presentation (with its necessary regional and functional limitations)
- XBRL bridges certain practical challenges of stripping away presentation and leaving only the content and context
- Inline XBRL reintroduces HTML through a flexible connection between what you see (the HTML) and what it may mean (the XBRL)

Every System as XBRL



*Across language
Across data definitions
Across file formats*

System 1

System 2

System 3

Account#

勘定科目番号

Identificador de la Cuenta

Description

勘定科目説明文

Descripción Principal de la Cuenta

Amount

金額

Monto Monetario

PostDate

転記日付

Fecha de Asignación/Ingreso

Join Us, Working Together

- Gain efficiencies today
- While building the foundation for revolutionizing business reporting
- Data, processes, rules
- For the benefits of everyone in the BRSC
- A technical standard for the seamless process of exchange across all audit processes, internationally.
- *So that a piece of business information, once entered into a computer anywhere, never needs to be retyped as it flows through the business reporting supply chain*
- *From first transaction or business event on through direct or derived use*

XBRL and You

- Resources of XII
 - Web site
 - <http://www.xbrl.org>
 - Web site of your jurisdiction or region
 - Mailing lists
 - XBRL International*
 - Yahoo Groups
 - Wiki*
 - SVN*

*Members only

XBRL and You (Cont.)

- Sessions at XII 25
- Great sessions
- Hands-on opportunities



Have a Great Conference!

- Eric E. Cohen
 - eric.e.cohen@us.pwc.com