XBRL Member Assembly XSB Report

XBRL Standards Board

XBRL XXV

TO THE NEXT LEVEL OF BUSINESS REPORTING. AND BEYOND.

XBRL
eXtensible Business Reporting Language

Progress Items

- XBRL 2.1 Specification was approved from PER to REC with minor updates to the way that rounding is handled in the spec.
- Conformance Suite 2.1 was moved to Candidate REC (CR)
- Dimensions Specification 1.0 was updated from PER to REC with minor errata corrections
- Generic Preferred Label 1.0 Specification was moved to Proposed Recommendation.(PR)
- "Versioning How To" and "Versioning Overview Working Group Notes (WGN)" were published.
- Versioning Specification including Base, Concept Use, Concept Details, and Dimensions was approved to Candidate Recommendation (CR) with an official call for implementations.
- Formula Instances Specification was approved with minor editorial changes to Candidate Recommendation (CR).

✓ May 2012- API-TF API Signatures Task Force Launched

✓ June 2012- AMTF- Abstract Model PWD2 released

✓ June 2012- Comparability TF Business Requirements Released

🕐 Nov 2012 - Formula WG- Formula Tuples 1.0 to REC (planned)

🕐 Nov 2012- Rendering WG- Table Linkbase to REC (planned)

🕐 Nov 2012- Versioning WG – Versioning Base 1.0 to REC (planned)

🕐 Nov 2012 – Versioning WG- Dimensions release (planned)

🕐 Nov 2012- COMP-WG Specification launch (planned)

🕐 Nov 2012- API TF Business Requirements Survey (planned)

🕐 Nov 2012- Base Spec 2.1 transliterated to S4S format (planned)

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xbrl basics · **the standard** · **best practices** · **taxonomies** · **knowledge centre** · **community**

Preserve. Promote. Participate

...f worldwide input received from XII's February 2010 Discussion Document, the XBRL Standards Board developed...

Make XBRL Easier to Consume   Improve Comparability   Make XBRL Easier for Developers

XBRL XXV

HOSTED BY XBRL JAPAN

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XSB1. Create an Abstract Model					Program Lead	
Overview	**Start Date:**	2010-04-30	**End Date:**	Not set	**Overall Status**	

Abstract models are the foundation of software engineering – they:
Describe overall system structures (static) and behavior (dynamic)
Communicate what is being built between management and development
Provide a blueprint to engineers during software construction
Assist developers in navigating through complex information systems

"3P" Project Goals	**Progress to Date**
✅ Make XBRL easier for Developers	• Base Spec 2.1, Dimensions 1.0 Abstract model released at Montreal (2011-10-24)
✅ Improve XBRL Comparability	• Public Working Draft 2 issued June 2012
✅ Make XBRL Easier to Consume	

Project Benefits	**Next Steps**
Preserve Extends the longevity of the standard Isolates the standard from shifts in technology **Promote** Communicate how XBRL can be applied to a project Assist developers in learning & implementing XBRL Simplify and unifies the conversations around XBRL **Participate** Modelers and software architects are needed XII is now actively filling the roster for this initiative	PWD2 exposure period ongoing + review of feedback

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XSB2. Produce Training Material					Program Lead	
Overview	**Start Date:**	Not Set	**End Date:**	Not set	**Overall Status**	

Training materials would include:
XBRL primers – presents topics related to the learning and application of XBRL
White papers – discusses how developers have applied the XBRL specification
Case studies – describes a specific business process and shows it was enhanced
Tutorials – outlines the recommended way to approach an implementation
Samples –helps developers understand what approaches have been used by others

"3P" Project Goals	**Progress to Date**
✅ Make XBRL easier for Developers	• Program start is dependent on output from XSB1- Abstract Model
✅ Improve XBRL Comparability	
✅ Make XBRL Easier to Consume	

Project Benefits	**Next Steps**
Preserve Improves interoperability of existing solutions Data is exposed to future consumption models **Promote** A standard API signature will give developers a single point of entry into XBRL Presents the open source community with a single, stable target **Participate** Software designers and XBRL developers, this is your opportunity to contribute your years of experience	

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XSB3. Define Standards API Signatures					Program Lead	
Overview	**Start Date:**	May 2012	**End Date:**	Not set	**Overall Status**	

An Application Programming Interface defines how software components communicate
- Developers rely on stable, well-documented APIs to assemble systems out of components
- Vendors of software components will provide these to the developer community

XBRL software vendors have no specific API to target
- API signatures are different from vendor to vendor

XSB would like to define and standardize the API signatures for XBRL

"3P" Project Goals	**Progress to Date**
✅ Make XBRL easier for Developers ◯ Improve XBRL Comparability ✅ Make XBRL Easier to Consume	• Program Launched May 2012 • Governance in place (Charter, Project Plan), regular scheduled meetings • Draft survey in Survey Monkey • Candidate release survey incorporating external review
Project Benefits	**Next Steps**
Preserve Makes the existing standard more manageable Specification becomes less tightly coupled, and thus more flexible to future demands **Promote** Improves readability of the specification Assists those new to XBRL to quickly grasp the fundamentals **Participate** XBRL experts and writers, this is your chance to improve the quality of the specs	•Survey of members /market requirements release mid-September 2012 •Survey analysis and report by end October 2012 •Partition API requirements into domains or packages and prioritise November-December 2012 •Detailed requirements analysis for highest priority API domain January-February 2013 •Commence API design per requirements analysis March 2013

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XSB4. Reorganise 2.1 Spec					Program Lead	
Overview	**Start Date:**	Not Set	**End Date:**	Not set	**Overall Status**	

The XBRL family has grown significantly from the single core Base Specification (2003)
- Dimensions, Formula, Versioning, Inline XBRL,Generic Links, Filters, Functions, Variables, Registry …
Specifications need to be allowed to grow and adapt
- Dependencies across the various modules will need to be managed
- Changes will need to be tracked more robustly
Specifications need to be more readable, Distinguish between the basics and advanced

"3P" Project Goals	**Progress to Date**
✅ Make XBRL easier for Developers ⚪ Improve XBRL Comparability ✅ Make XBRL Easier to Consume	• • BaseSpec 2.1 + Dimensions Abstract Model release in PWD • • Dimensions 1.0 Spec released in XML (S4S) format • • XSB SharePoint Library Created and Enhanced • • Audit of Specs conducted • • Initial Clean-up done as part of Comparability WG • • Initial conversion of BaseSpec 2.1 to XML (S4S) format
Project Benefits	**Next Steps**
Preserve Document the value of existing solutions Propagate lessons learned into future projects **Promote** Assist developers and those new to XBRL Accelerate the implementation of XBRL solutions Communicates the value of XBRL **Participate** Projects, developers and writers – consider contributing your experience to our knowledge base	• Base Spec WG review of Base Spec 2.1 conversion to XML (S4S) format • Public review of Base Spec 2.1 conversion to XML (S4S) format as PER • Release of S4S-converted Base Spec 2.1 as REC • Base Spec WG undertaking review of short term technical solutions to data streaming

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XSB5. Enhance Data Comparability					Program Lead:	Gregg Soulsby

Overview		Start Date:	Not Set	End Date:	Not set	Overall Status	

XBRL data is already rich and comparable
Each fact in an instance document already brings along tremendous semantic meaning
A reflection of the domain in which the data is defined
Growing volumes on an international scale have started to inspire new use cases across domain boundaries
Domain assumptions start to impede comparability
Are there ways that XBRL can work around these?

"3P" Project Goals	Progress to Date
○ Make XBRL easier for Developers ✅ Improve XBRL Comparability ✅ Make XBRL Easier to Consume	• Version 1.0 Use Cases and Business Requirements documented • A first round of review by "friendly" subject matter experts has occurred

Project Benefits	Next Steps
Preserve Existing data has more potential uses, and thus becomes more valuable (internally and externally) **Promote** Enhances the value of the XBRL proposition as richer analysis models become possible **Participate** Domain experts and XBRL taxonomists, you can help us achieve this important objective	1.Distribution for review by wider, more formal audience 2.Update Use Cases and Business Requirements as required 3.Establish a plan for phase 2, the writing of actual standard 4.Form team for second phase 5.Execute RISK: Sourcing of resources too slow, risking overall engagement and delivery of program

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XSB6. Develop Application Profiles					Program Lead:	
Overview	**Start Date:**	Not started	**End Date:**	Not Started	**Overall Status**	

The XBRL family of specifications is deep and complex
Projects and developers are never interested in using 100% of the standard
XBRL technology stack can be decomposed into logical components
Provides a means for projects and vendors to declare which components are relevant
Allows greater freedom to pick and choose the XBRL components that are needed

"3P" Project Goals	Progress to Date
✅ Make XBRL easier for Developers	
⚪ Improve XBRL Comparability	
✅ Make XBRL Easier to Consume	

Project Benefits	Next Steps
Preserve Documents how existing projects have applied XBRL **Promote** Reduces the scope of XBRL implementations Lowers the bar of entry to those new to XBRL (by being selective as to what to implement) **Participate** XML technologists and XBRL practitioners, help us simplify the standard and appeal to new projects	• start date of this program is dependent on outputs from Abstract Model and, to some extent API Task force