

Comparison of Inline XBRL and Table Linkbase

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XBRL XXV

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TO THE NEXT LEVEL OF BUSINESS REPORTING. AND BEYOND.



Agenda

- Inline XBRL and Table Linkbase
- Side by side comparison
- Usecase of Table Linkbase
 - Higher dimensional taxonomy reporting
 - Webform creation
 - Displayed data

Inline XBRL and Table Linkbase

Inline XBRL:

- Inline XBRL is based on Rendered Image.
- Instance document can be embedded into HTML.
Then, Inline XBRL document can be represented
Rendered Image as HTML with data.

Table Linkbase:

- Table Linkbase is based on Data.
- It defines the view of Data.

Side by side comparison

	Inline XBRL	Table Linkbase
Container	XHTML, HTML	Generic Linkbase
Layout control ability	Same as XHTML, HTML	Table structure only
Separation between data and view	No	Yes
Data usability	After instance conversion	Usable without conversion
Report Reproducibility from instance	No	Yes
Specification status	Rec	Public Working Drafts
Displaying Tools	Web Browser	Special tools

So...

Use each technologies in the right places.

Case: Disclosure Document

➔ Layout control ability is important

Inline XBRL

✓ Preparer can define the report format .

Case: Regulatory reporting

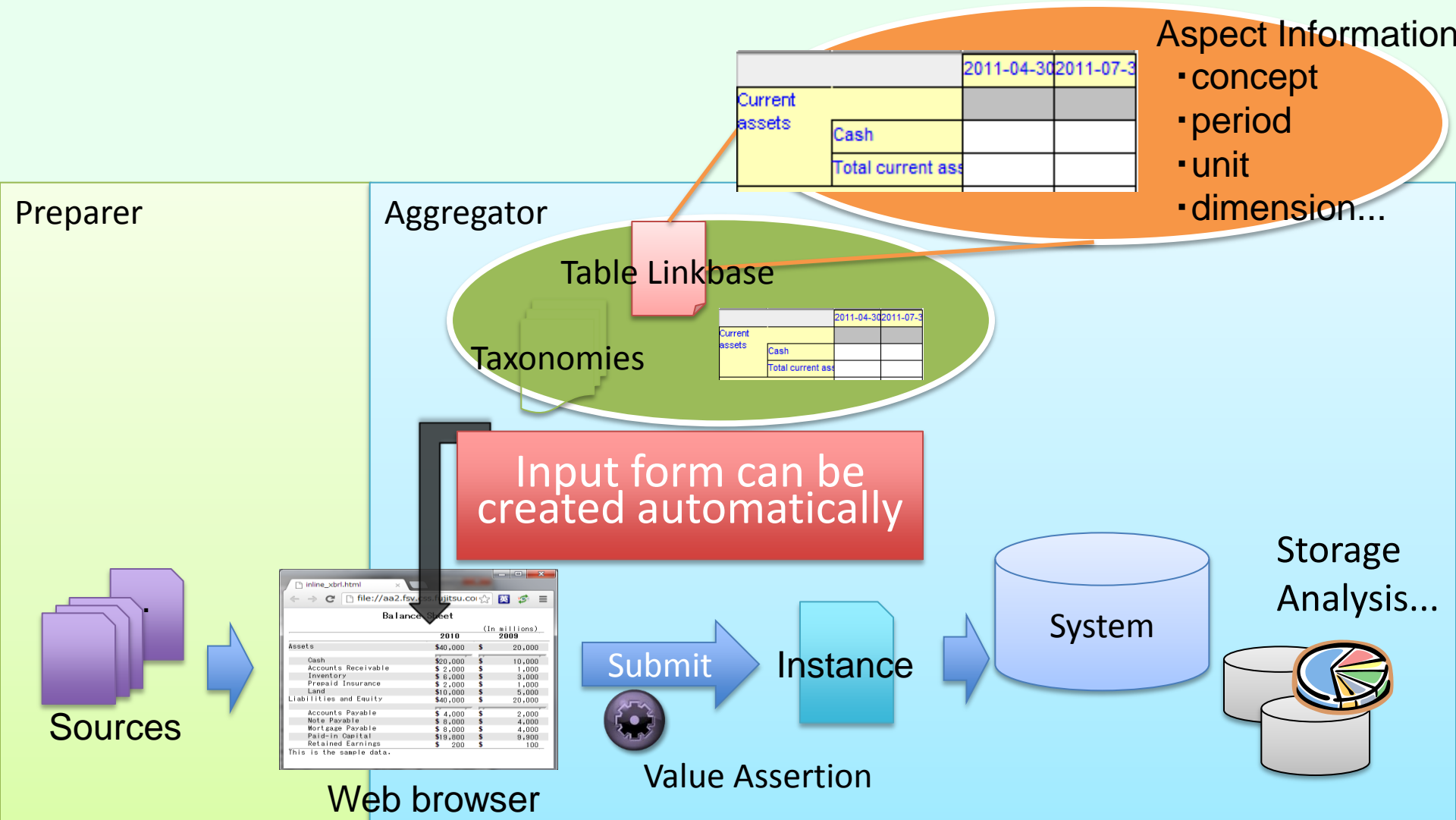
➔ Data form which depends on Taxonomy

Table Linkbase

✓ Aggregator and Consumer can define needed data set using their report format.

Maximize usage of XBRL documents

Usecase: Form Creation



	2011-04-30	2011-07-31
Current assets		
Cash		
Total current assets		

	2011-04-30	2011-07-31
Current assets		
Cash		
Total current assets		

inline_xbri.html

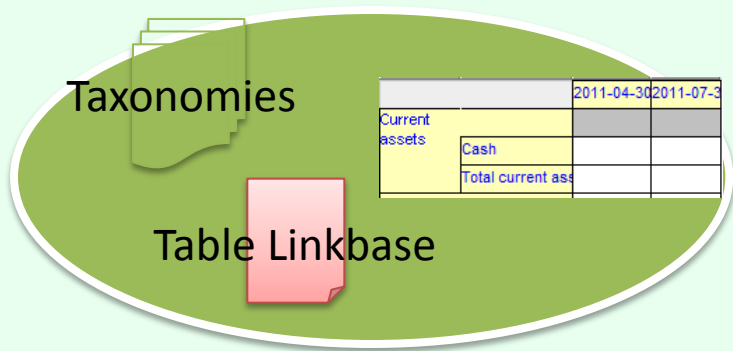
file://aa2.fsv.scs.tytsu.co.jp

Balance Sheet (In millions)

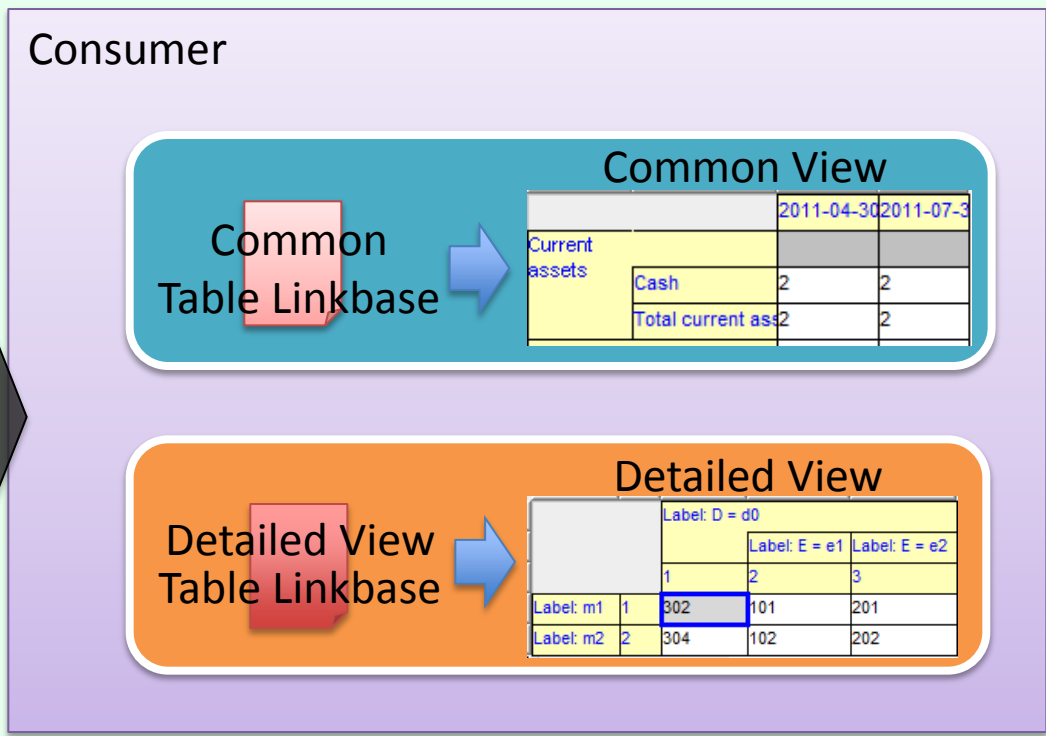
	2010	2009
Assets	\$40,000	\$ 20,000
Cash	\$20,000	\$ 10,000
Accounts Receivable	\$ 2,000	\$ 1,000
Inventory	\$ 8,000	\$ 3,000
Prepaid Insurance	\$ 2,000	\$ 1,000
Land	\$10,000	\$ 5,000
Liabilities and Equity	\$40,000	\$ 20,000
Accounts Payable	\$ 4,000	\$ 2,000
Note Payable	\$ 8,000	\$ 4,000
Mortgage Payable	\$ 8,000	\$ 4,000
Paid-in Capital	\$18,000	\$ 8,000
Retained Earnings	\$ 200	\$ 100

This is the sample data.

Usecase: Displaying data



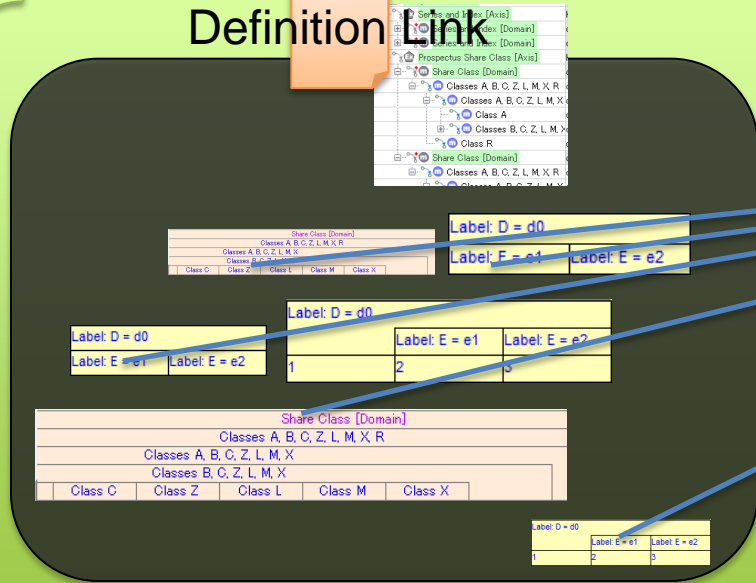
published instance



Usecase: Reporting for Highly Dimensional Taxonomy

Taxonomies

Definition Link



Report

		Dryden Total Bond Fund, Inc	
		Classes A, B, C, Z, L, M, X, R	
		Classes A, B, C, Z, L, M, X	
		Class A	Classes B,
Registration Statement Filing Date			
Registration Statement Effective Date			
Prospectus			
Series and Index [Axis]	Series and Index [Domain]		
Prospectus Share Class [Axis]	Prospectus Share Class [Domain]		

Table Linkbase

Organize Data Pointing Information