

Possible Use Cases for Versioning

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XBRL XXV

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TO THE NEXT LEVEL OF BUSINESS REPORTING. AND BEYOND.

Agenda

- Creating a Versioning Report

 - CASE1: Creating a report from existing taxonomies

 - CASE2: Creating a report with editing a taxonomy

- Using a Versioning Report

 - CASE1: Viewing a report

 - CASE2: Comparing instances (time-series analysis)

 - CASE3: Updating an existing extension taxonomy

 - CASE4: Analyzing Impacts of Changes

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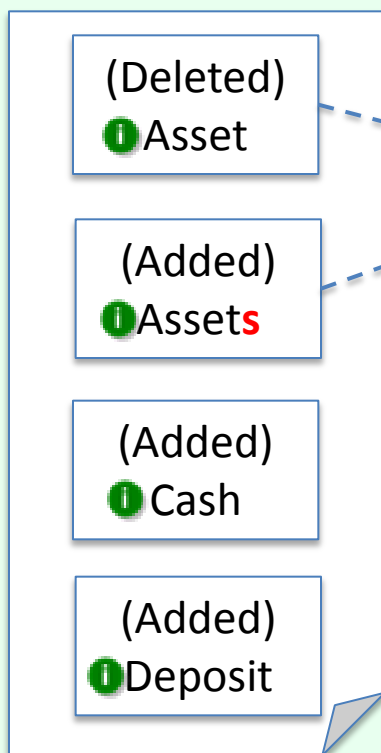
Creating a Versioning Report

CASE1: Creating a report from existing taxonomies

1. Compare Taxonomies

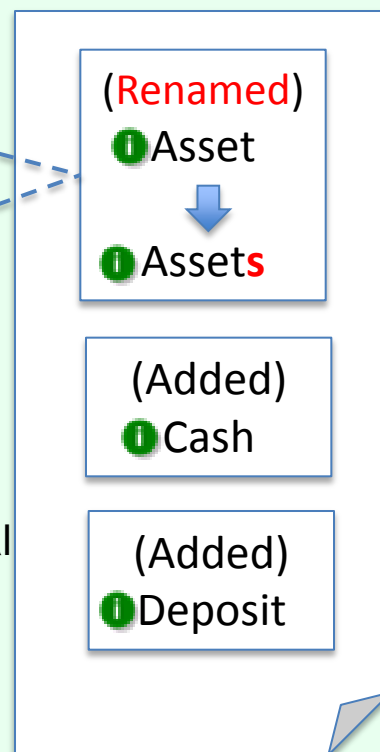
❶ Asset
Taxonomy 2011

❶ Assets
❶ Cash
❶ Deposit
Taxonomy 2012



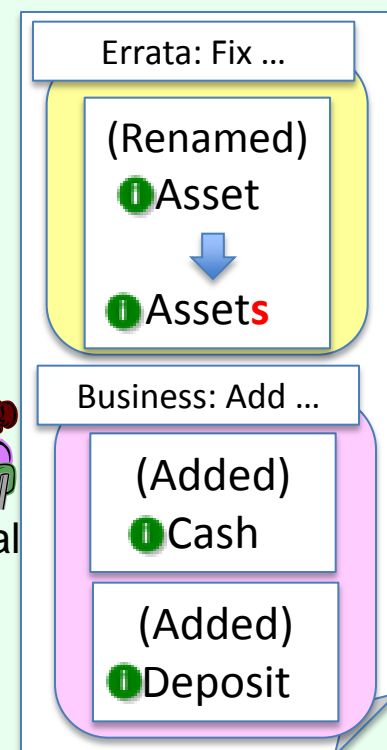
Temp Versioning Report

2. Integrate Events



Temp Versioning Report

3. Grouping & Labeling

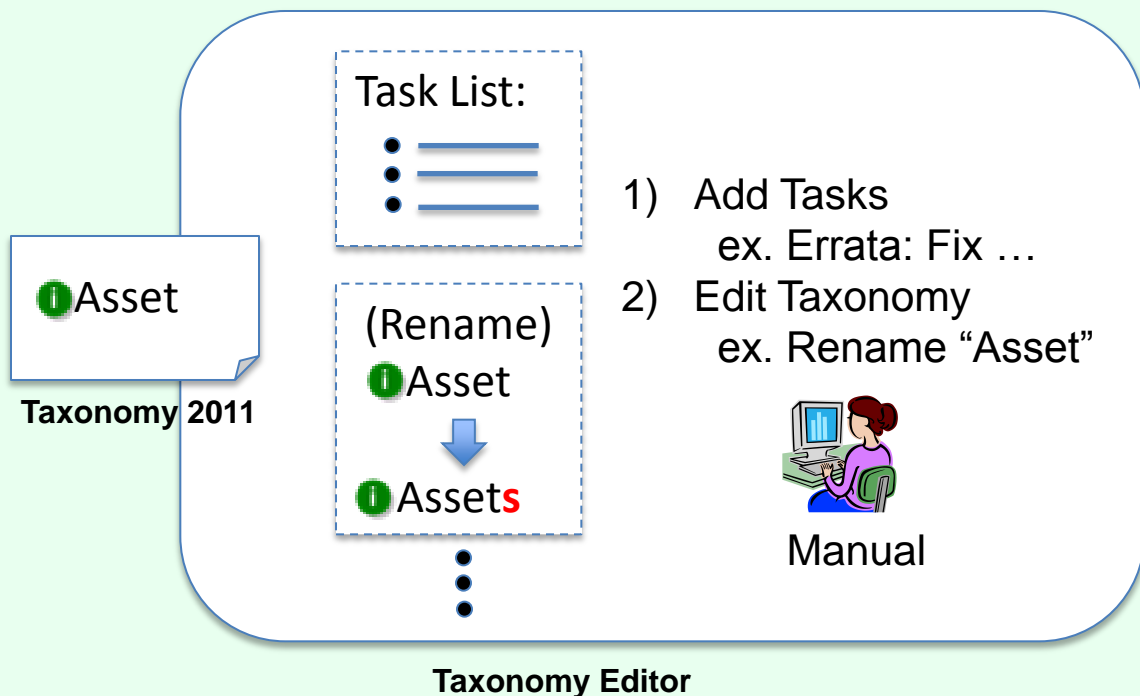


Versioning Report

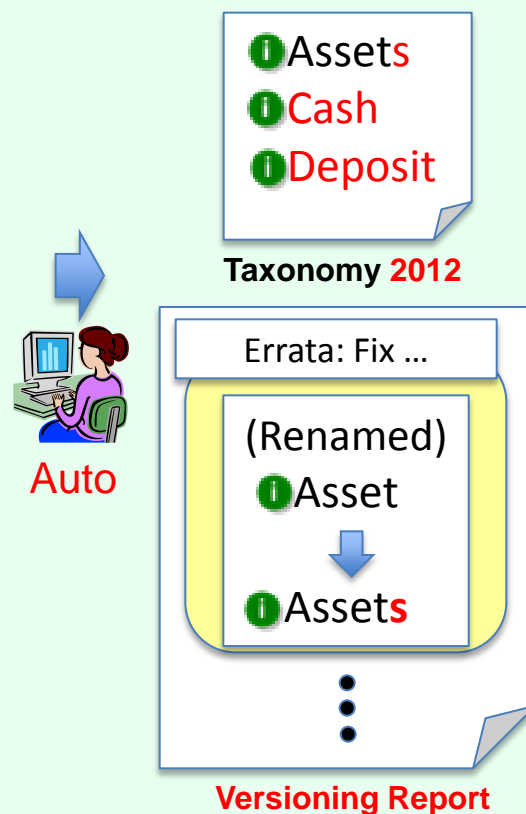
Creating a Versioning Report

CASE2: Creating a report with editing a taxonomy

1. Edit Taxonomy



2. Output Taxonomy & Report



Using a Versioning Report

CASE1: Viewing a report

The screenshot displays the 'Versioning Report' window with the 'Details' tab selected. It shows a table of taxonomy changes between two versions. Below this, a 'Compare Taxonomies' window is open, comparing two XBRL taxonomies (sample2011-04-01.xsd and sample2012-04-01.xsd). The 'Compare Taxonomies' window shows a list of elements on the left and right, with 'Assets' highlighted. The 'Assets' element is shown with a red icon, indicating a change. The 'Compare Taxonomies' window also shows a list of elements on the left and right, with 'Assets' highlighted. The 'Compare Taxonomies' window has tabs for 'Calculation Link', 'Definition Link', 'Label Link', 'Reference Link', and 'User-Defined Link'. The 'Label Link' tab is selected, showing a list of elements with their labels. The 'Compare Taxonomies' window also has a 'Find' field and a 'Find' button. The 'Compare Taxonomies' window has a 'Show only different rows' checkbox and a 'Swap the source and target' button. The 'Compare Taxonomies' window also has 'Option Setting', 'Mapping', and 'Output Report' buttons. The 'Compare Taxonomies' window has a 'DTS Information' tab and an 'Element Declaration List' tab. The 'Compare Taxonomies' window has a 'Presentation Link' tab. The 'Compare Taxonomies' window has a 'Find' field and a 'Find' button. The 'Compare Taxonomies' window has a 'Show only different rows' checkbox and a 'Swap the source and target' button. The 'Compare Taxonomies' window also has 'Option Setting', 'Mapping', and 'Output Report' buttons. The 'Compare Taxonomies' window has a 'DTS Information' tab and an 'Element Declaration List' tab. The 'Compare Taxonomies' window has a 'Presentation Link' tab.

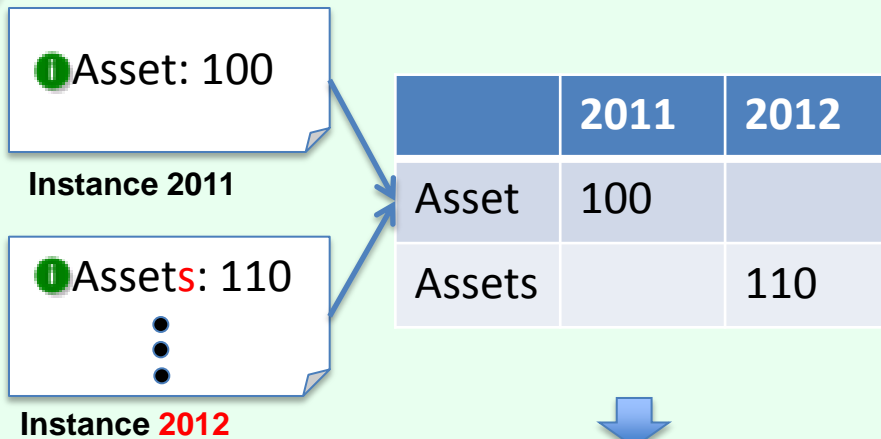
Name	ID	Label	from	to
ver:assignment	errataTask	[en] Fix the invalid concept names.		
ver:action	fixAssets	[en] Fix the name of "Assets".		
ver:conceptRename			s:Asset	s2:Assets
ver:assignment	businessTask	[en] Change the taxonomy based on ...		
ver:action	changeNs	[en] Change namespace names.		
ver:namespaceRename			http://www.fujitsu.com/xbrl/x...	http://www.fujitsu.com/xbrl/x...
ver:action	addConcepts	[en] Add "Cash" and "Deposit".		
ver:conceptAdd				s2:Cash
ver:conceptAdd				s2:Deposit
ver:conceptLabelAdd				s2:Cash, 2012/sample2012-04...
ver:conceptLabelAdd				s2:Cash, 2012/sample2012-04...

- We can know where/why/how the taxonomy is changed.
- We can edit an instance or an extension taxonomy with viewing the report for the base taxonomies.
- We can change the view of the report as we like.

Using a Versioning Report

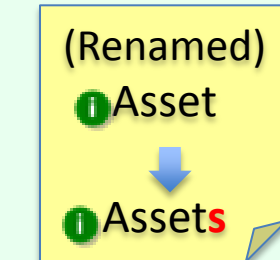
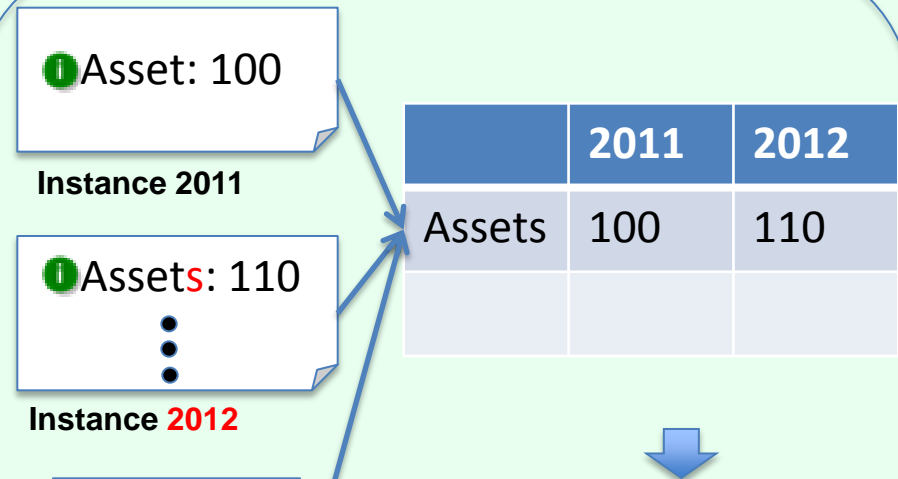
CASE2: Comparing instances (time-series analysis)

Without Versioning Report



- We **cannot** automatically compare facts based on the same concept because of the name difference.

With Versioning Report



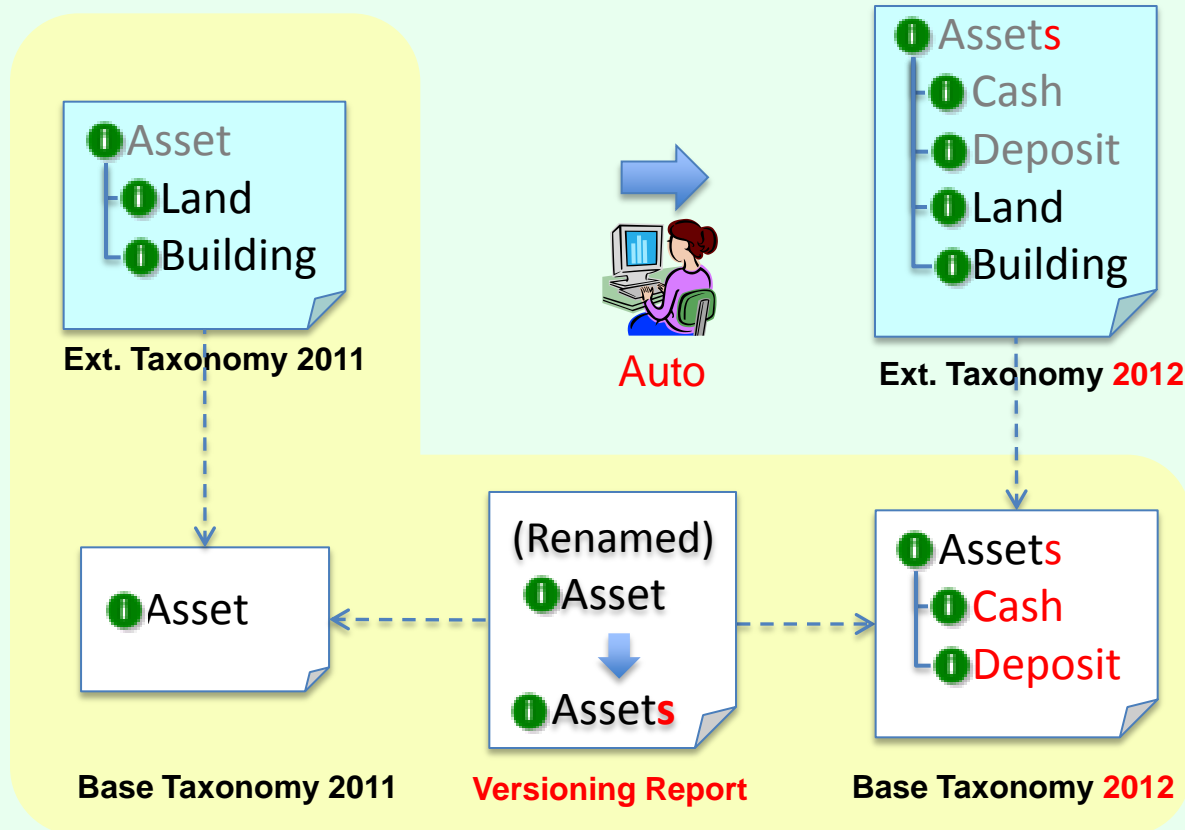
Versioning Report

- We **can** automatically compare facts!

Using a Versioning Report

CASE3: Updating an existing extension taxonomy

Update Extension Taxonomy

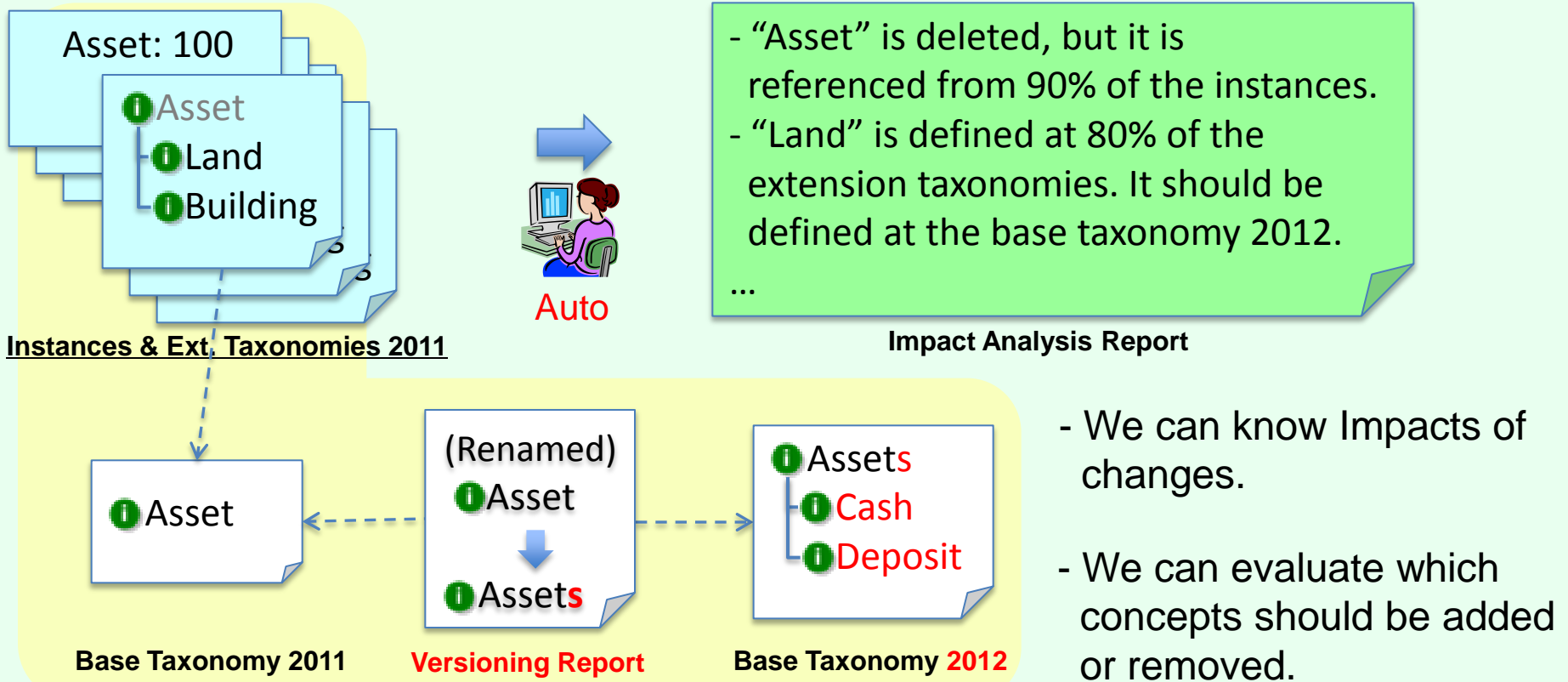


- References to “Asset” are automatically replaced to “Assets”.
- “Cash” and “Deposit” are notified as added concepts.
- In many cases, we need to fix the extension taxonomy manually after the update. (ex. add/delete concepts, change order of links, etc...)

Using a Versioning Report

CASE4: Analyzing Impacts of Changes

Output Impact Analysis Report



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Benefits of Versioning Reports

User	Create / Use	Benefits
Regulator Pub. Tax. Author	Create (& Use)	<ul style="list-style-type: none">- Easily create and share versioning information written in a standard format.- Perform impact analysis.
Auditor	Use	<ul style="list-style-type: none">- Confirm where/why/how an extension taxonomy is changed.- Compare instances of a company without manual mapping.
Preparer	Use (& Create)	<ul style="list-style-type: none">- Reduce time to create an extension taxonomy.
Analyst	Use	<ul style="list-style-type: none">- Perform time-series analysis of a company without manual mapping.
Tool Vender	-	<ul style="list-style-type: none">- Easily create a conversion or comparison function.

Using a Versioning Report

CASE4: Analyzing Impacts of Changes #2

Output Impact Analysis Report

- “**Cash**” is added, but it is not referenced from 70% of the instances.
- “**Deposit**” is added, but it is redundantly defined at 30% of the extension taxonomies.
- ...

Impact Analysis Report



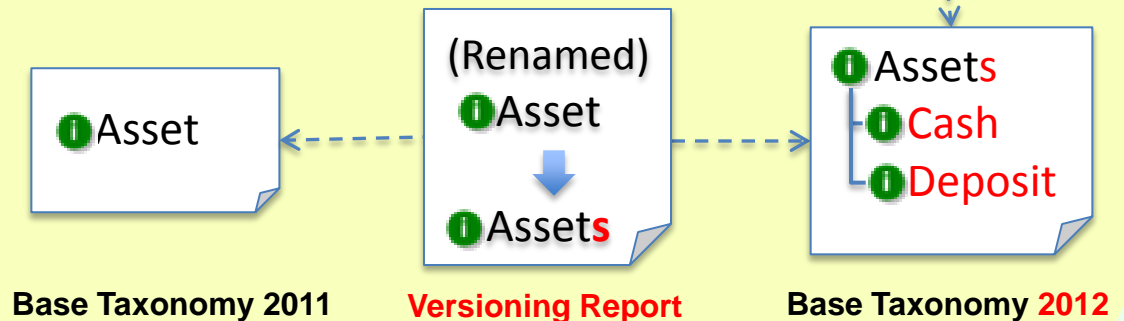
Auto

Assets: 110

- Assets
 - Land
 - Deposit

Instances & Ext. Taxonomies 2012

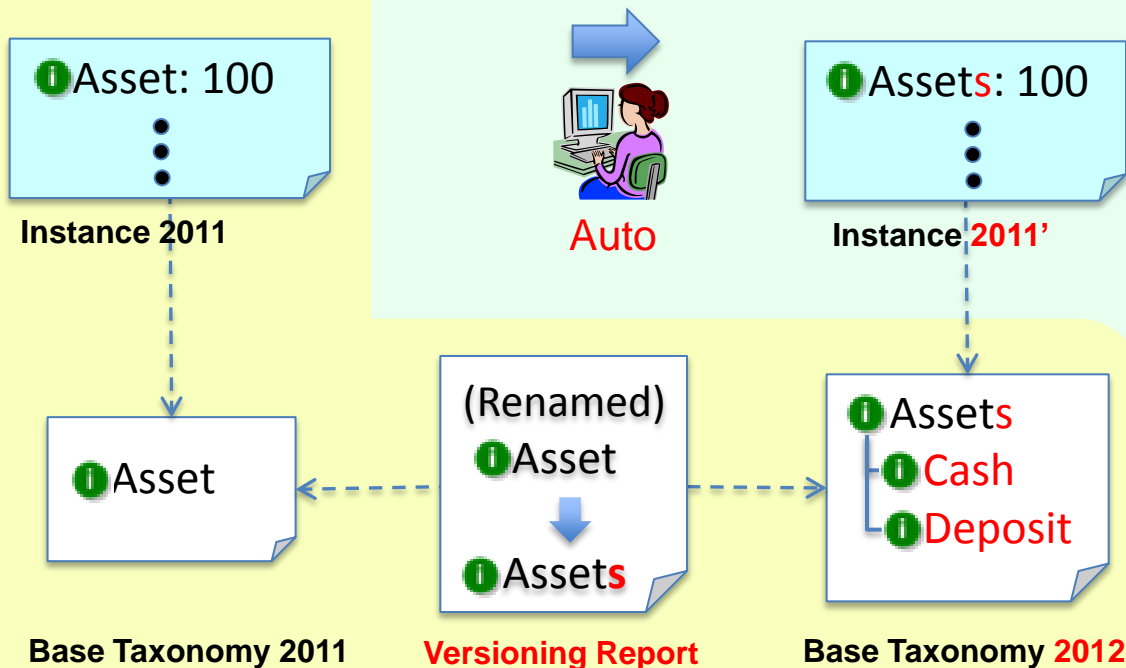
- We can confirm if added concepts are correctly used or not.



Using a Versioning Report

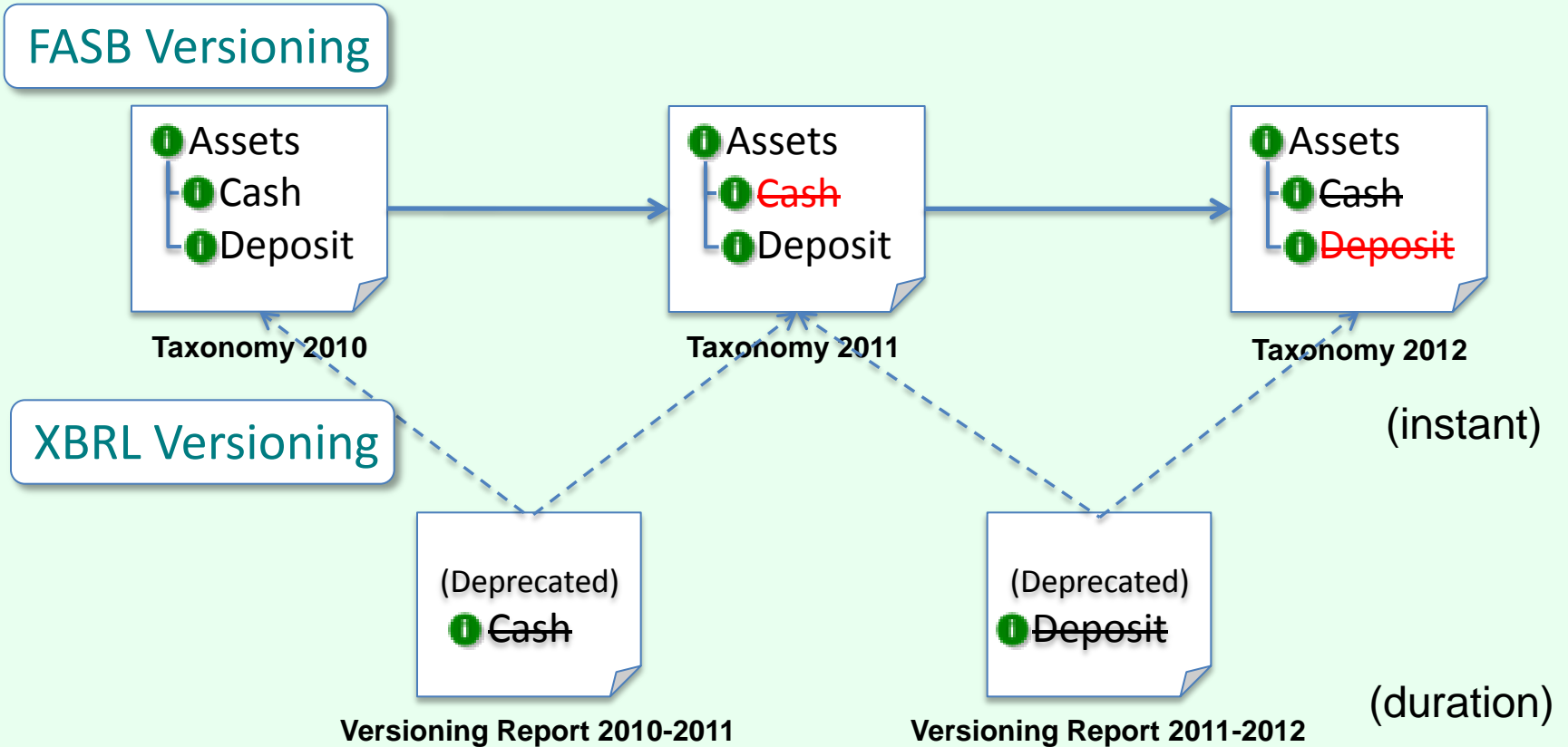
CASE5: Converting an existing instance document

Convert Instance Document



- Facts for "Asset" are automatically replaced to "Assets".
- "Cash" and "Deposit" are notified as added concepts.
- This conversion is used to create a template instance or to compare instances with existing analysis tools.

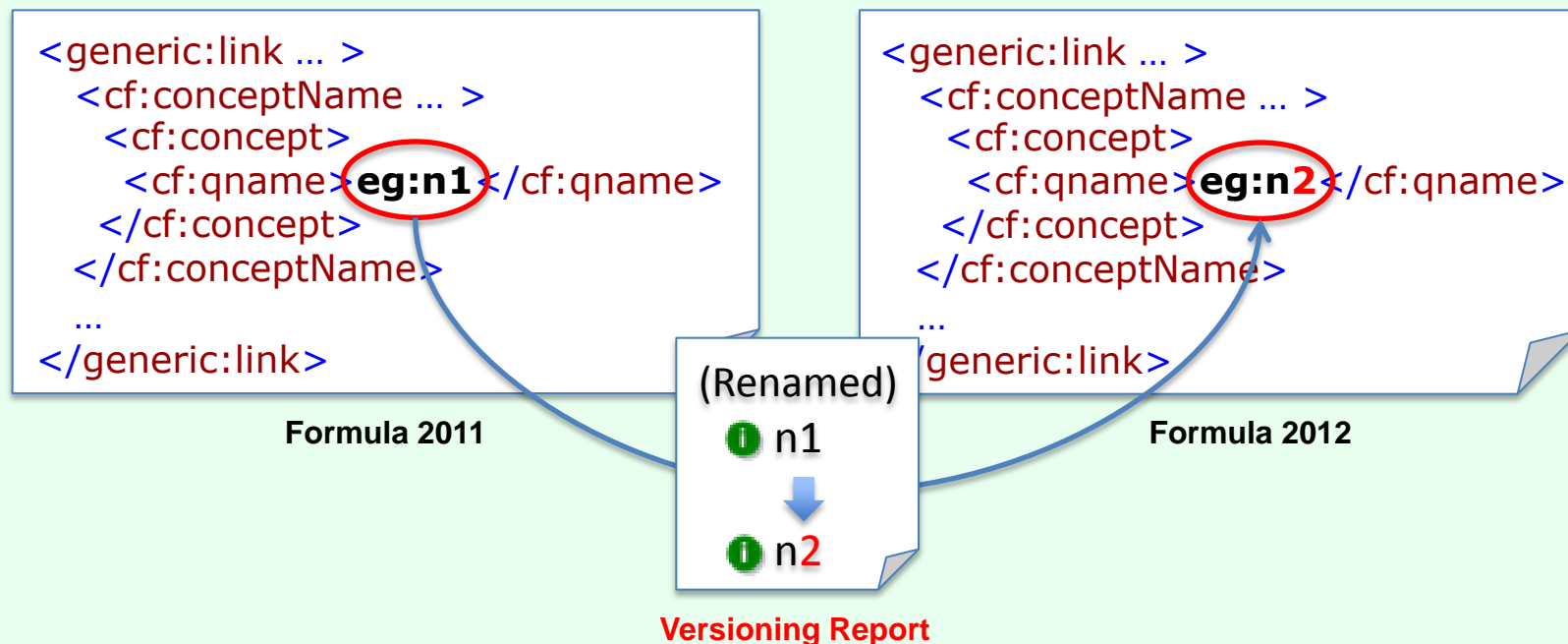
FASB & XBRL Versioning



XBRL Versioning doesn't replace nor conflict with FASB Versioning.
It can be used to know differences **between two taxonomies**.
It can be created using FASB Versioning.

Versioning for Other Spec.

Formula



Versioning for **concepts** referenced from formulas is covered by “Concept Use”. So formulas can be automatically updated at some level.

Versioning for Other Spec.

Formula

```
<generic:link ... >  
  <formula:formula value="$n1" ... >  
  ...  
</generic:link>
```

Formula 2011

```
<generic:link ... >  
  <formula:formula  
    value="($n1+$n2)" ... >  
    <variable:variableArc name="n2" />  
  ...  
</generic:link>
```

Formula 2012

- Versioning for formula **resources** is not covered by current specs.
 - “Resource Identifier” defined in “Concept Details” can be used to identify resources. So it will be covered by defining some new events.
- Versioning for formula **relationships** is not covered by current specs.
 - “Relationship Set” only covers relationships between concepts. So it will be covered by extending the spec.
 - Or it will be covered by defining new identifiers and events.