Possible Use Cases for Versioning

Suguru Washio
Fujitsu Ltd.

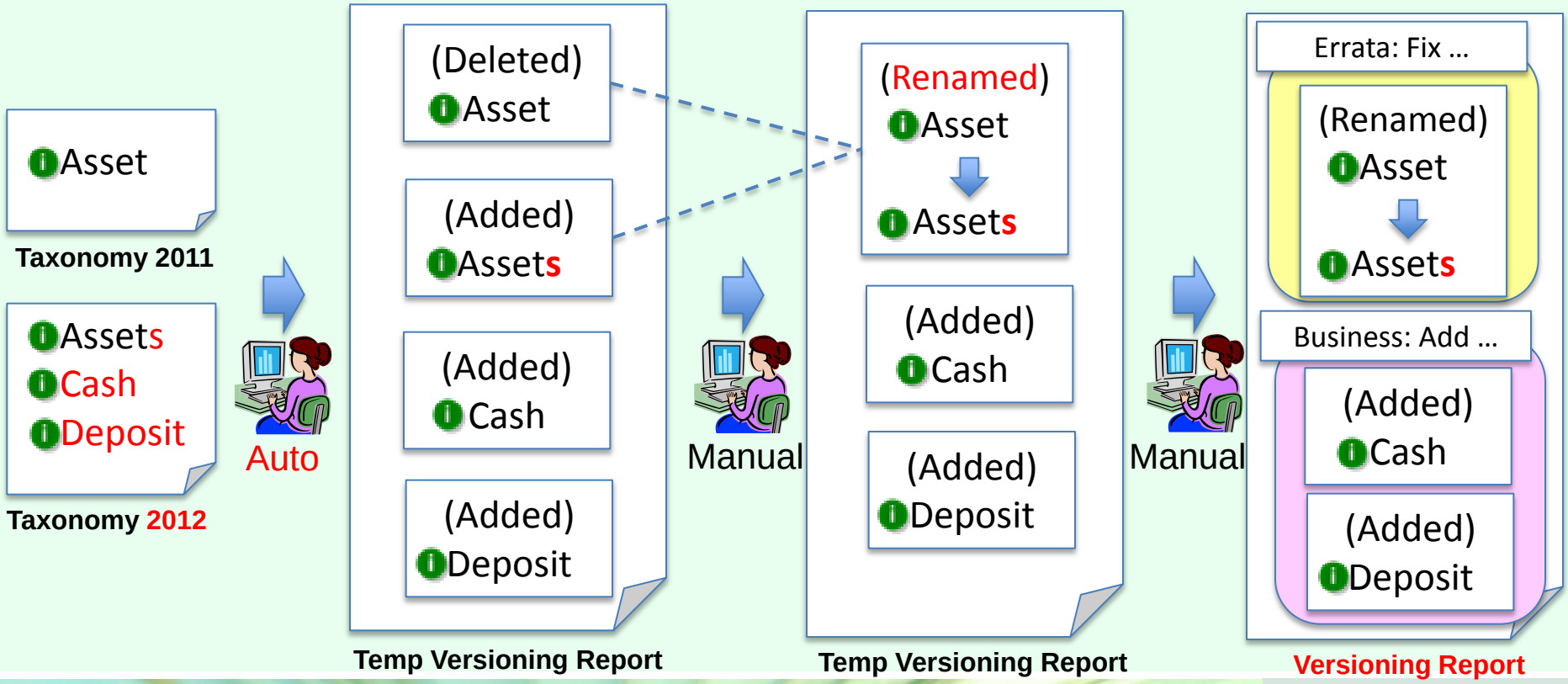
Agenda

- 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

Creating a Versioning Report

CASE1: Creating a report from existing taxonomies

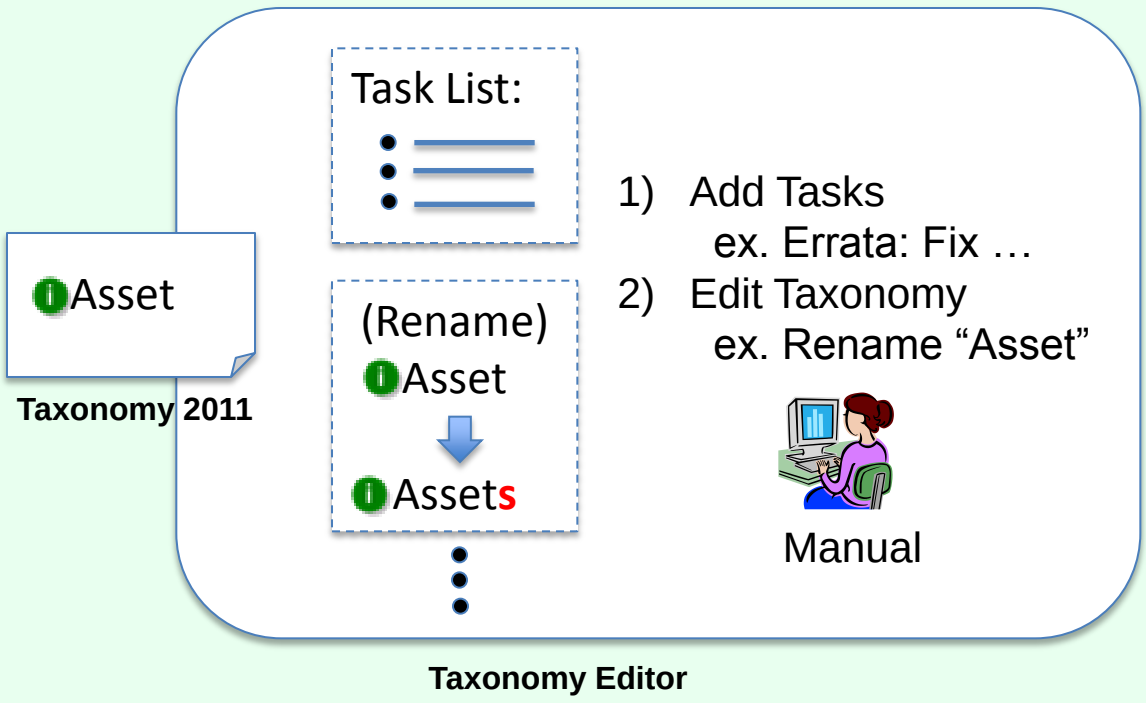
1. Compare Taxonomies **2. Integrate Events** **3. Grouping & Labeling**



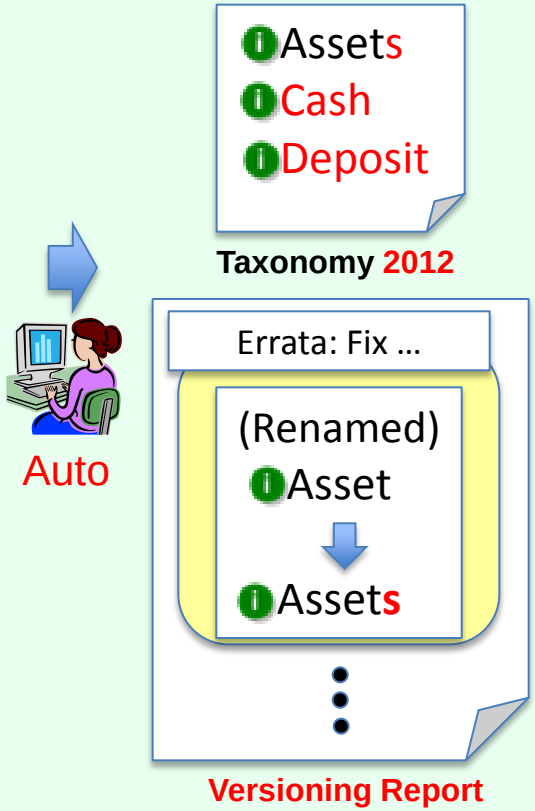
Creating a Versioning Report

CASE2: Creating a report with editing a taxonomy

1. Edit Taxonomy

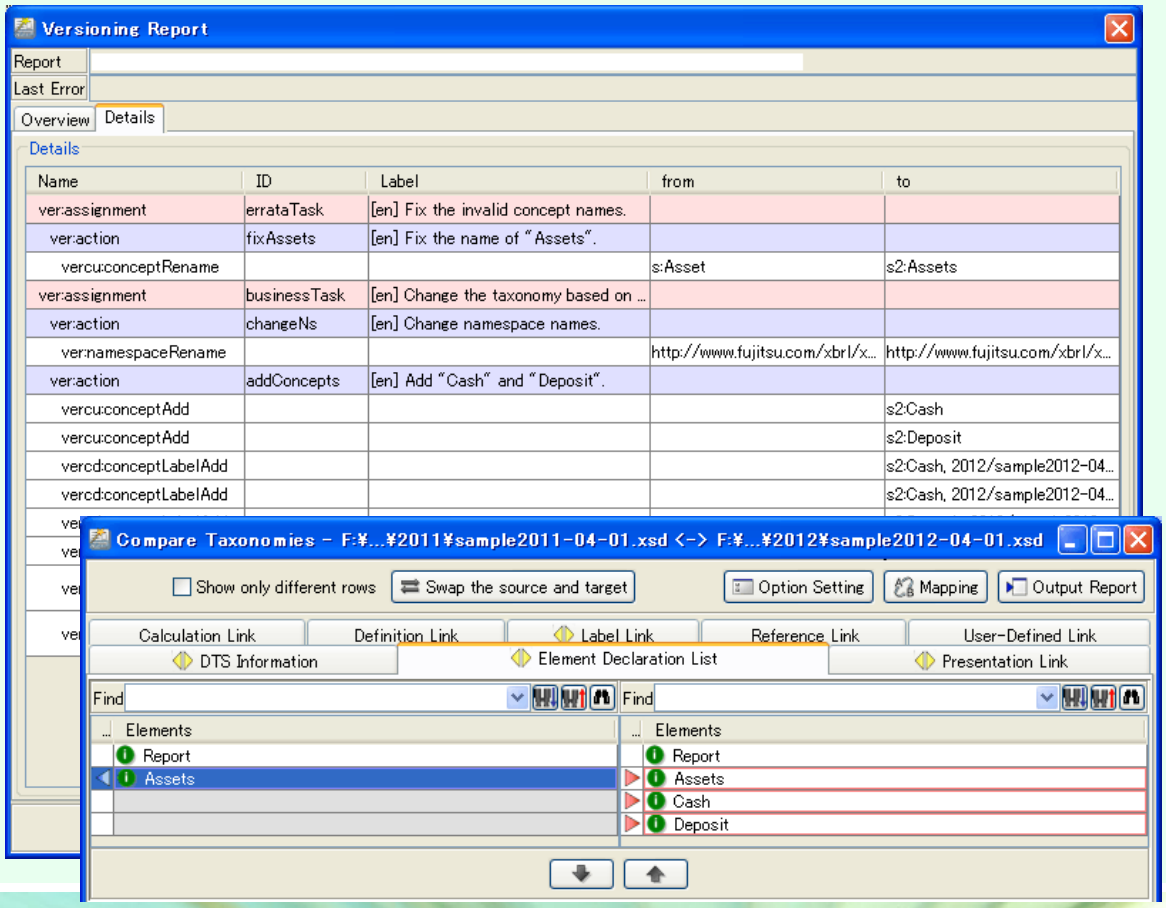


2. Output Taxonomy & Report



Using a Versioning Report

CASE1: Viewing a report



- We can know where/why/how the taxonomy is changed.

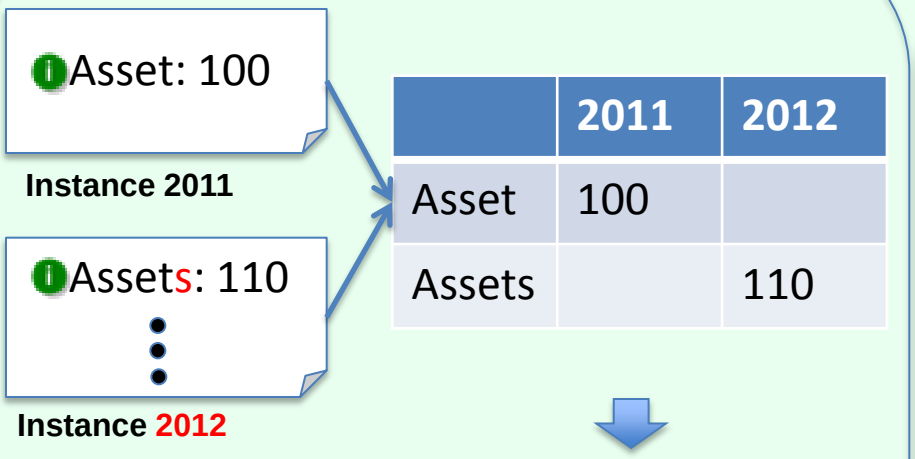
- We can edit an instance or an extension taxonomy with viewing the report for the base taxonomies.

- We can change the view of the report as we like.

Using a Versioning Report

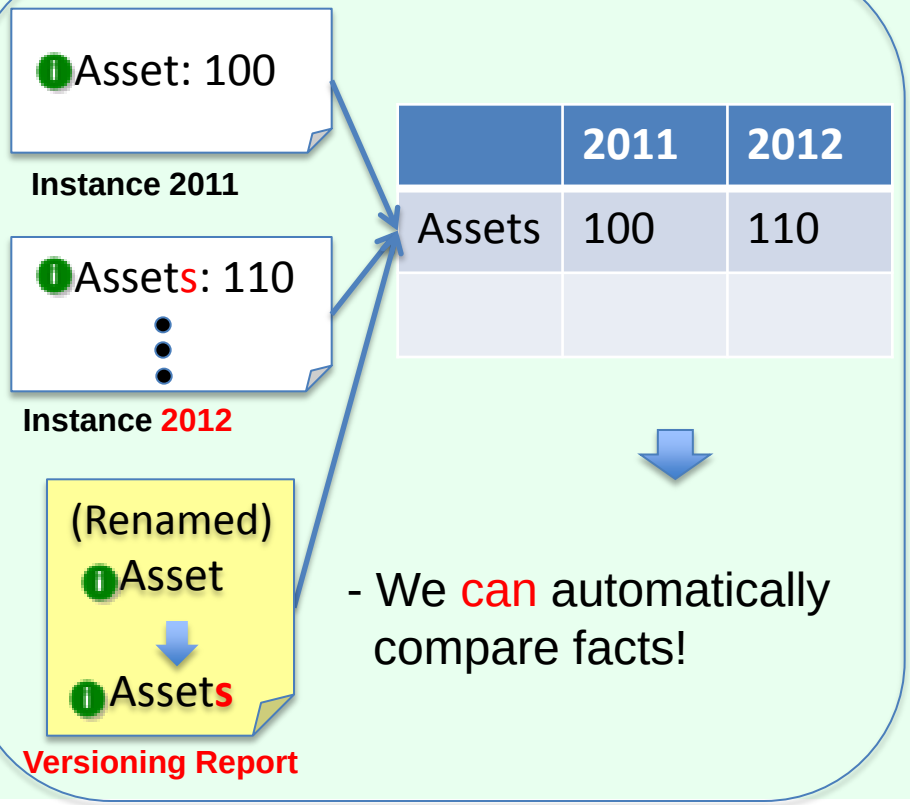
CASE2: Comparing instances (time-series analysis)

Without Versioning Report



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

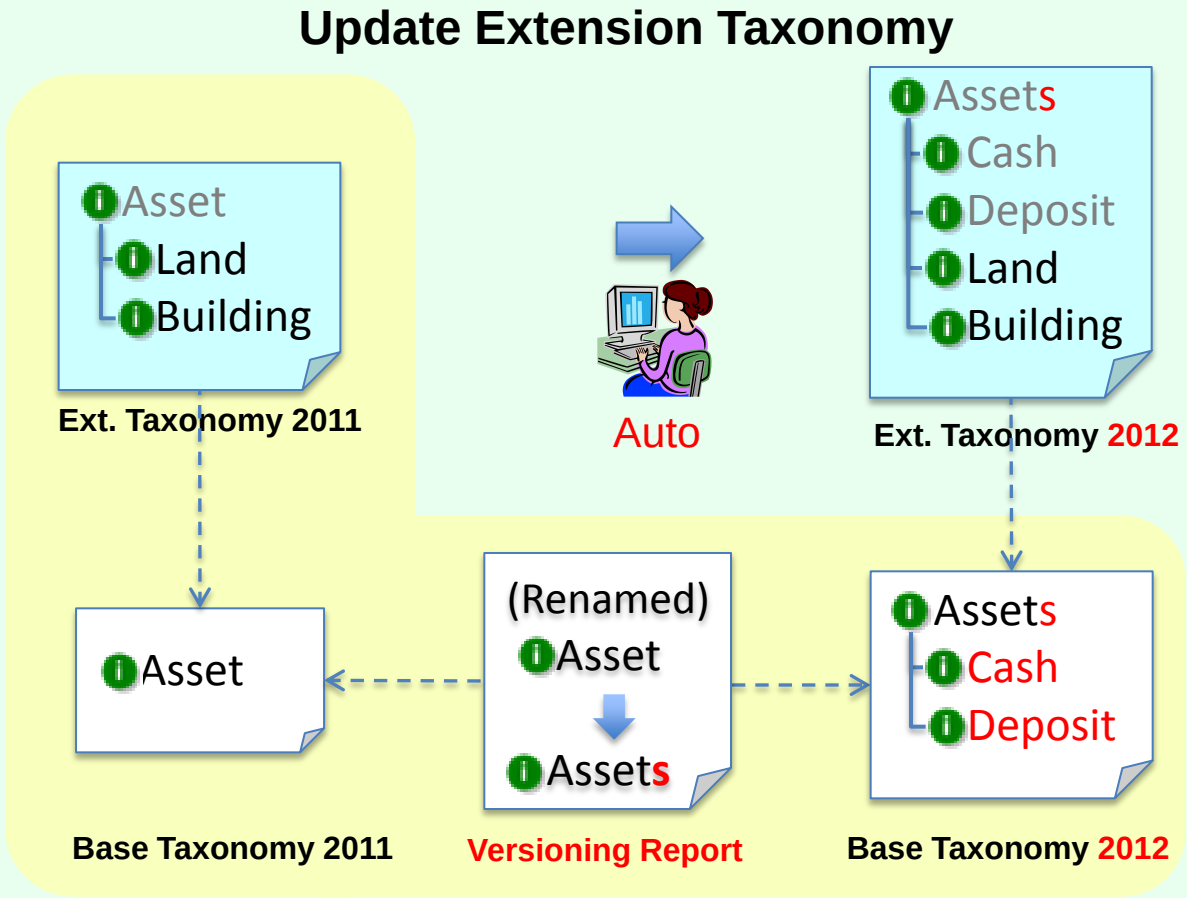
With Versioning Report



- We can automatically compare facts!

Using a Versioning Report

CASE3: Updating an existing extension taxonomy



- References to “Asset” are automatically replaced to “Assets”.

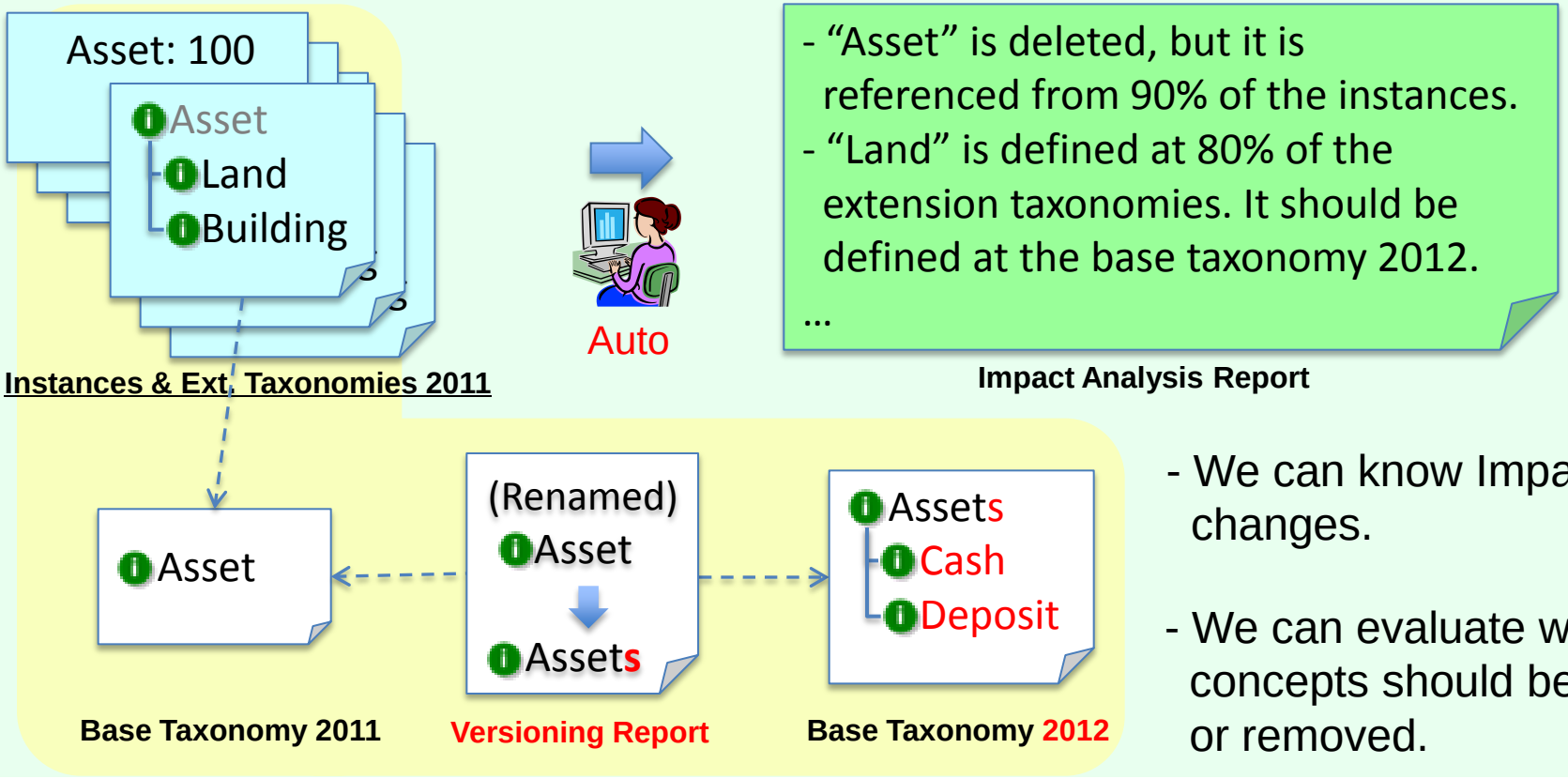
- “Cash” and “Deposit” are notified as added concepts.

- 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



- We can know Impacts of changes.
- We can evaluate which concepts should be added or removed.

Benefits of Versioning Reports

User	Create / Use	Benefits
Regulator Pub. Tax. Author	Create (& Use)	- Easily create and share versioning information written in a standard format. - Perform impact analysis.
Auditor	Use	- Confirm where/why/how an extension taxonomy is changed. - Compare instances of a company without manual mapping.
Preparer	Use (& Create)	- Reduce time to create an extension taxonomy.
Analyst	Use	- Perform time-series analysis of a company without manual mapping.
Tool Vender	-	- Easily create a conversion or comparison function.

Using a Versioning Report

CASE4: Analyzing Impacts of Changes #2

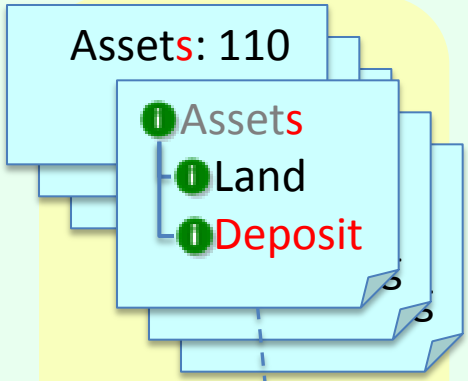
Output Impact Analysis Report

- "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.

…

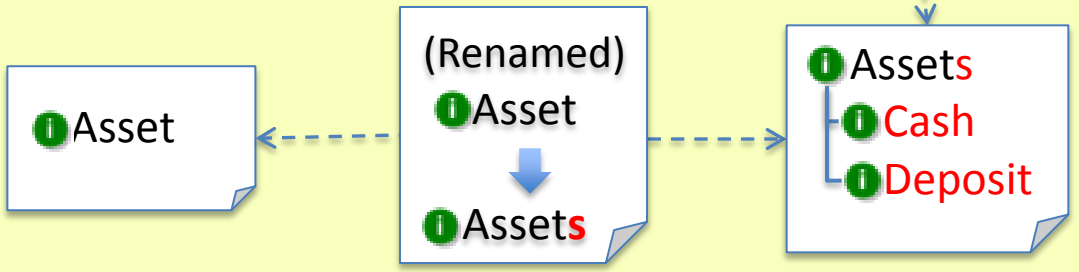
Impact Analysis Report

Auto



Instances & Ext. Taxonomies 2012

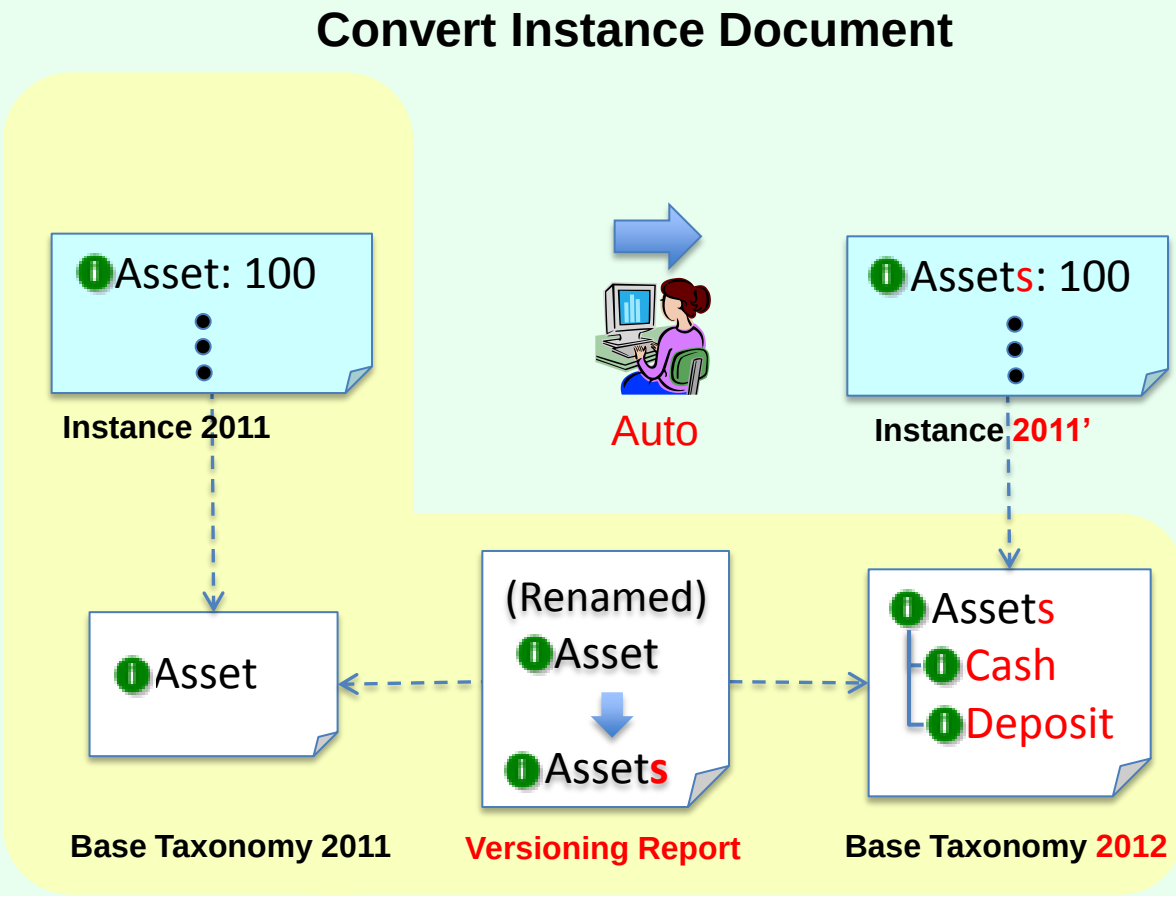
- We can confirm if added concepts are correctly used or not.



Base Taxonomy 2011 **Versioning Report** **Base Taxonomy 2012**

Using a Versioning Report

CASE5: Converting an existing instance document

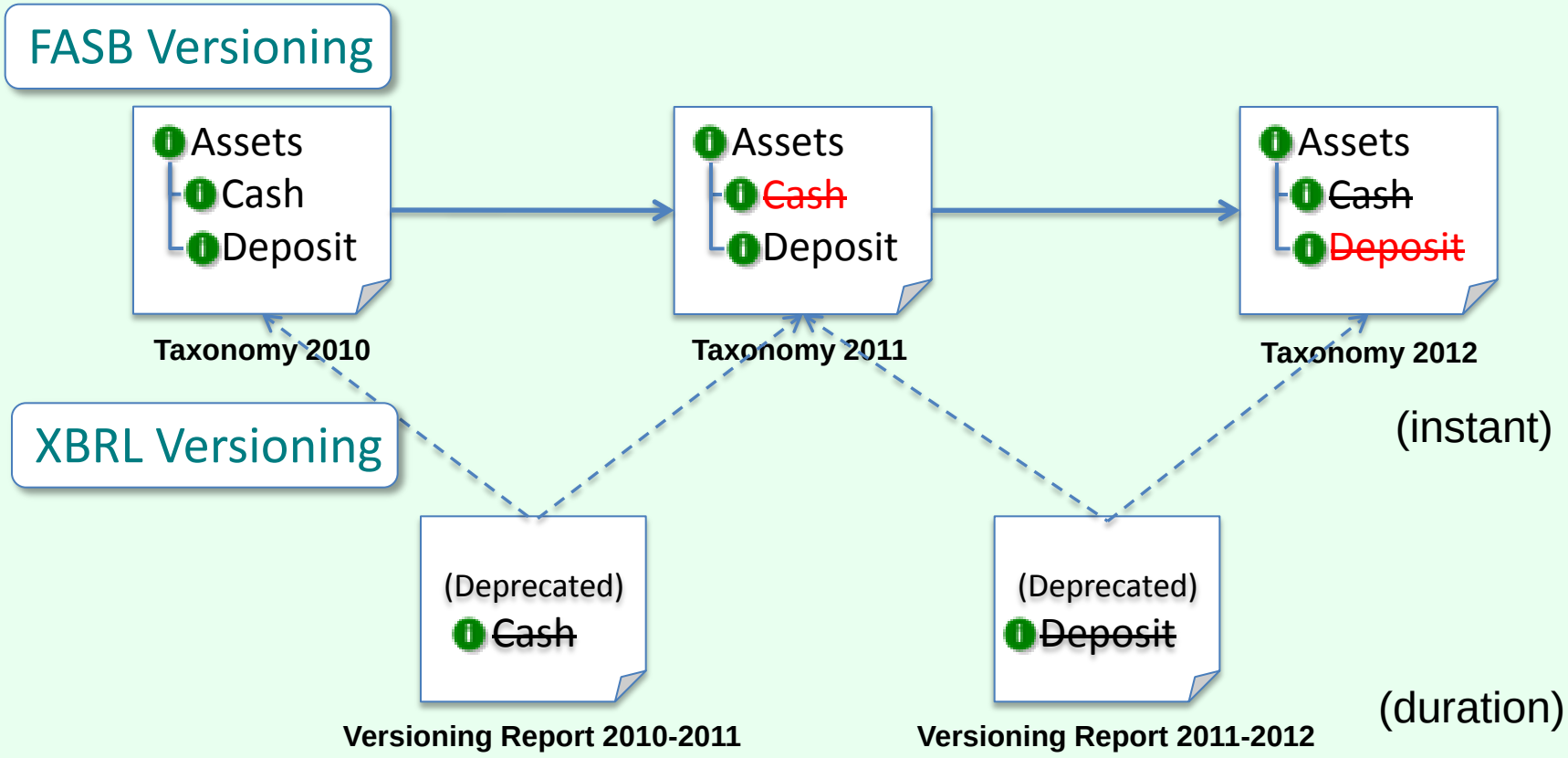


- Facts for "Asset" are automatically replaced to "Assets".

- "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.

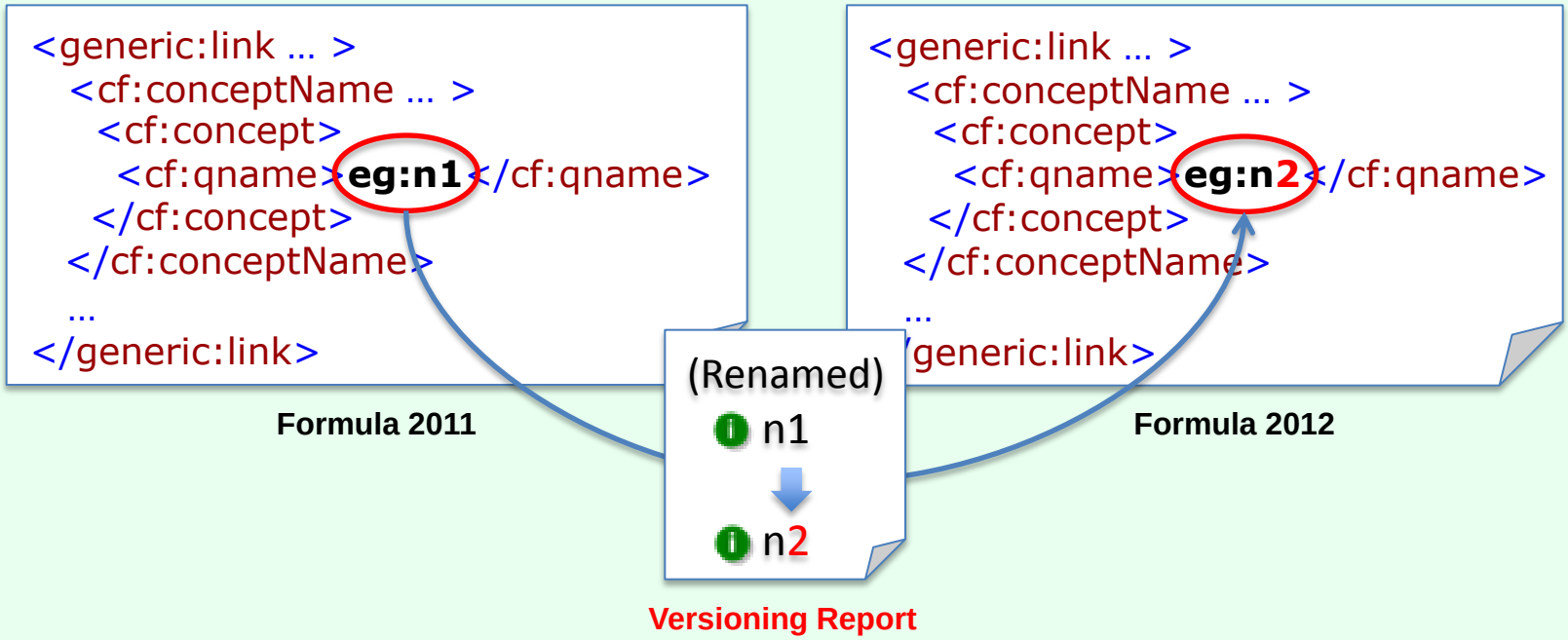
FASB & XBRL Versioning



XBRL Versioning doesn't replace nor conflict with FASB Versioning.
It can be used to known 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.