Application Research of XBRL Global Ledger Taxonomy in China's Banking Sector

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Part One:
XBRL Is a Powerful Data Interface Technology of Business Reporting

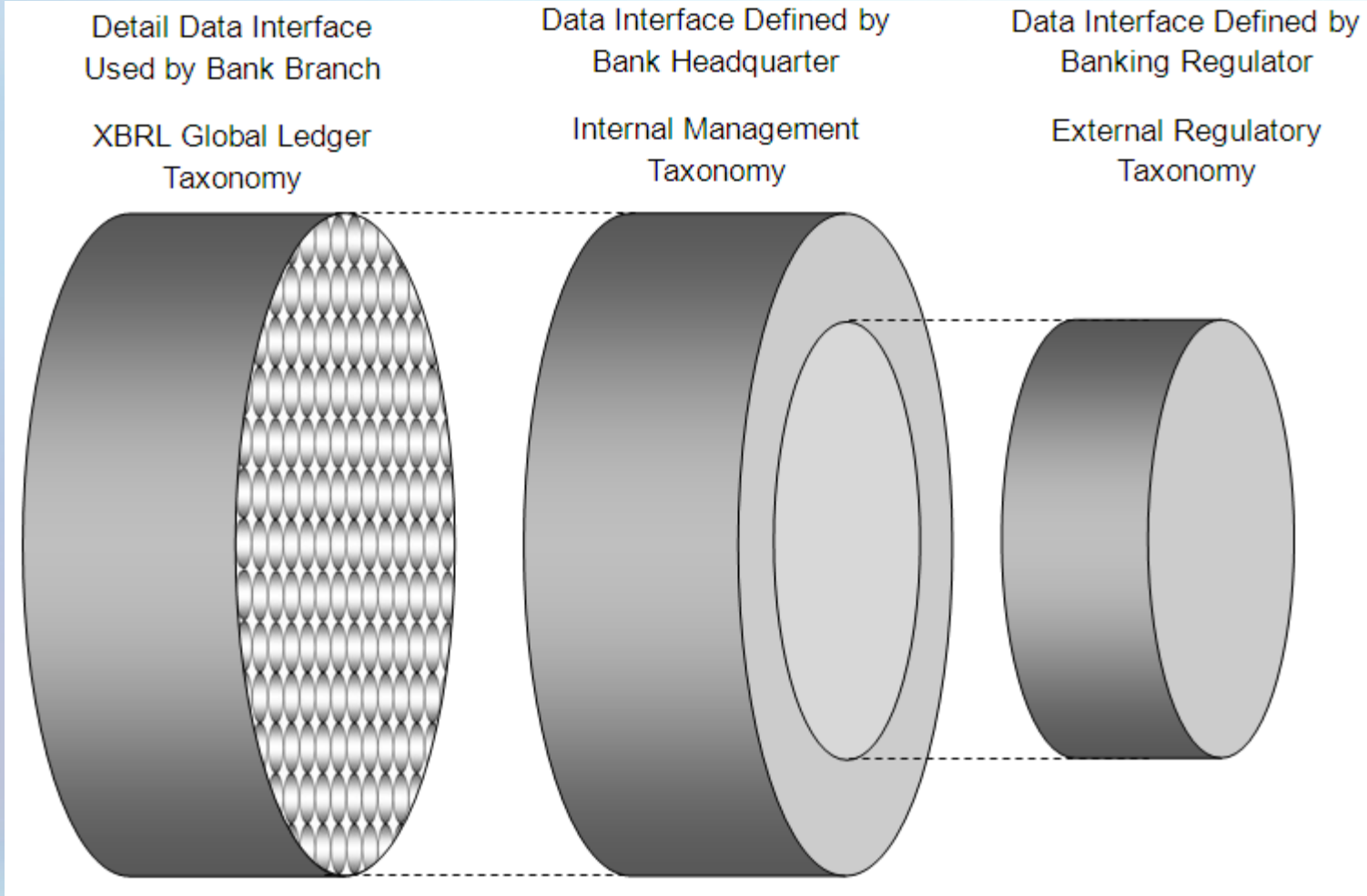
XBRL system

- XBRL technical specification: the technical basis of the business reporting data exchange interface
- XBRL taxonomy: the definition of business reporting data exchange interface
- XBRL instance document: the data exchanged through the interface of the business reporting

XBRL Global Ledger Taxonomy

- a kind of taxonomy that can represent the detail financial and non-financial information
- can be used as a hub for the data exchange among different application systems
- sets up a bridge between the initial detail voucher and the summary data of various levels in the external business reporting

Part Two:
Three Levels of XBRL Application in China's Banking Sector


Detail Data Interface
Used by Bank Branch
XBRL Global Ledger
Taxonomy
Data Interface Defined by
Bank Headquarter
Internal Management
Taxonomy
Data Interface Defined by
Banking Regulator
External Regulatory
Taxonomy

The Data Interface Defined by the Banking Regulator

- the banking regulator defines the data interface, that is, external regulatory XBRL taxonomy
- the bank headquarters observe the definition of the interface to prepare the XBRL data
- the banking regulator receives the XBRL data to make statistical analysis

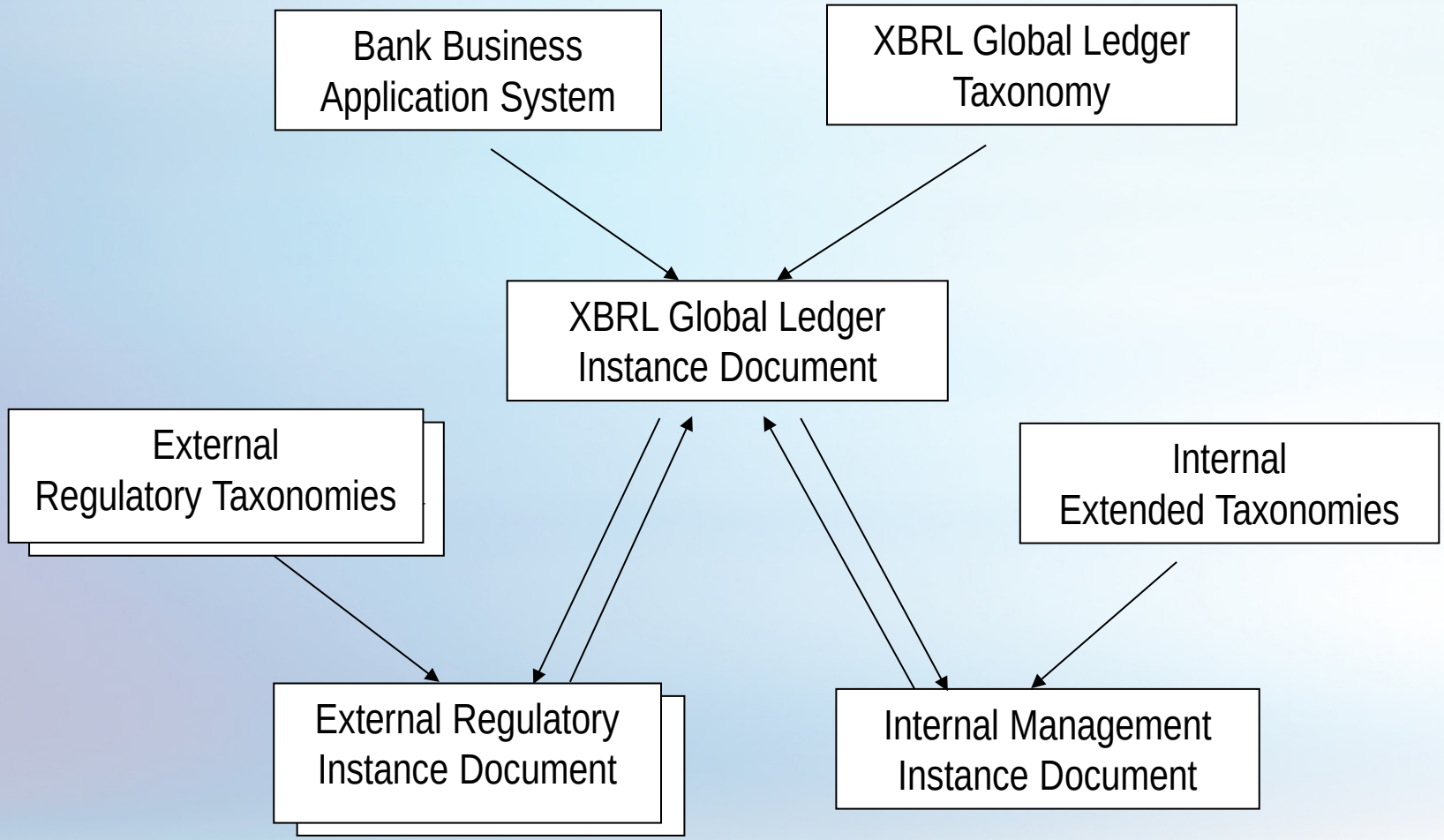
The Extension Data Interface Defined by the Bank HQ

- on the basis of the interface defined by the banking regulator, the bank headquarter adds the extra interface definition, that is, the internal extension XBRL taxonomy
- the bank internal branches observe the interface definition to prepare the XBRL data
- the bank headquarter receives the XBRL data to make statistical analysis

The Detail Data Interface Used by the Bank Branch

- XBRL Global Ledger Taxonomy is directly adopted as the internal detail data interface of the bank branches
- the business application systems of the branches observe the interface definition to provide the detail data
- the detail data are used for the management decisions of the branches

Part Three:
The Best Practice of XBRL Global Ledger Taxonomy in China's Banking Sector


Bank Business Application System
XBRL Global Ledger Taxonomy
XBRL Global Ledger Instance Document
External Regulatory Taxonomies
Internal Extended Taxonomies
External Regulatory Instance Document
Internal Management Instance Document

The Accounting Software Data Interface

- Almost all the existing accounting software (including the Accounting Information System, Management Information System, ERP System, etc. which own accounting function) in China's banks has the Accounting Software Data Interface
- The Data Interface can output the XML file containing the accounting data in a certain period

The Extended Taxonomy of Banking Sector

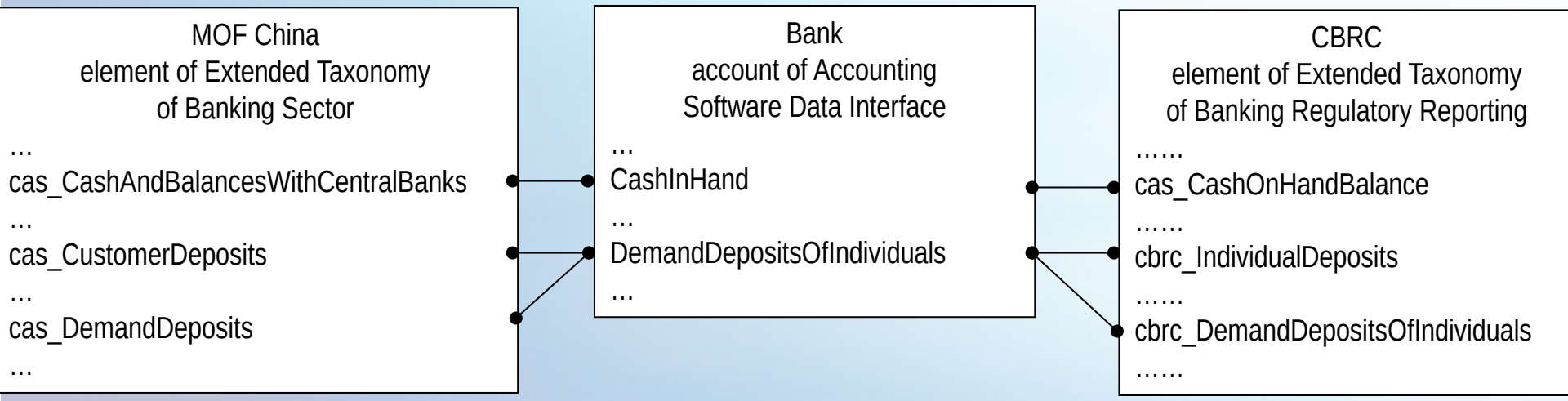
- is based on the General Purpose Taxonomy of Chinese Accounting Standards (CAS)
- conforms to the common contents of the banking financial reporting
- the corresponding instance document is submitted to the Ministry of Finance of China once a year

The Extended Taxonomy of Banking Regulatory Reporting

- is based on the General Purpose Taxonomy of Chinese Accounting Standards (CAS)
- conforms to the supervision requirements of the banking regulatory reporting
- the department that receives the instance document is China Banking Regulatory Commission (CBRC)

The XBRL Global Ledger instance document of the bank

- the bank account of accounting software and
- the corresponding elements of the summary reporting taxonomies


MOF China
element of Extended Taxonomy
of Banking Sector
…
cas_CashAndBalancesWithCentralBanks
…
cas_CustomerDeposits
…
cas_DemandDeposits
…
Bank
account of Accounting
Software Data Interface
…
CashInHand
…
DemandDepositsOfIndividuals
…
CBRC
element of Extended Taxonomy
of Banking Regulatory Reporting
……
cas_CashOnHandBalance
……
cbrc_IndividualDeposits
……
cbrc_DemandDepositsOfIndividuals
……

The XBRL Global Ledger instance document of the bank

- Having extracted data from the bank's Accounting Software Data Interface, we can create the XBRL Global Ledger instance documents on the basis of the matching relationships
- The XBRL Global Ledger instance document represents the key data fields of the bank voucher

Part Four:
The Application Results of XBRL Global Ledger Taxonomy in China's Banking Sector

XBRL Global Ledger Taxonomy creates the values for banks

- the data of XBRL Global Ledger Taxonomy can be automatically summarized at fixed periods to generate the key data of the instance document of the Extended Taxonomy of Banking Sector

XBRL Global Ledger Taxonomy creates the values for banks

- the data of XBRL Global Ledger Taxonomy can be automatically summarized at fixed periods to generate the key data of the instance document of the Extended Taxonomy of Banking Regulatory Reporting

XBRL Global Ledger Taxonomy creates the values for banks

- based on the data of the XBRL Global Ledger Taxonomy, the instance documents of the internal taxonomies can be automatically generated for the internal management personnel of all levels
- from the summary data of the instance document, the users can drill down to the transaction-level detail data

Thank You!

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