

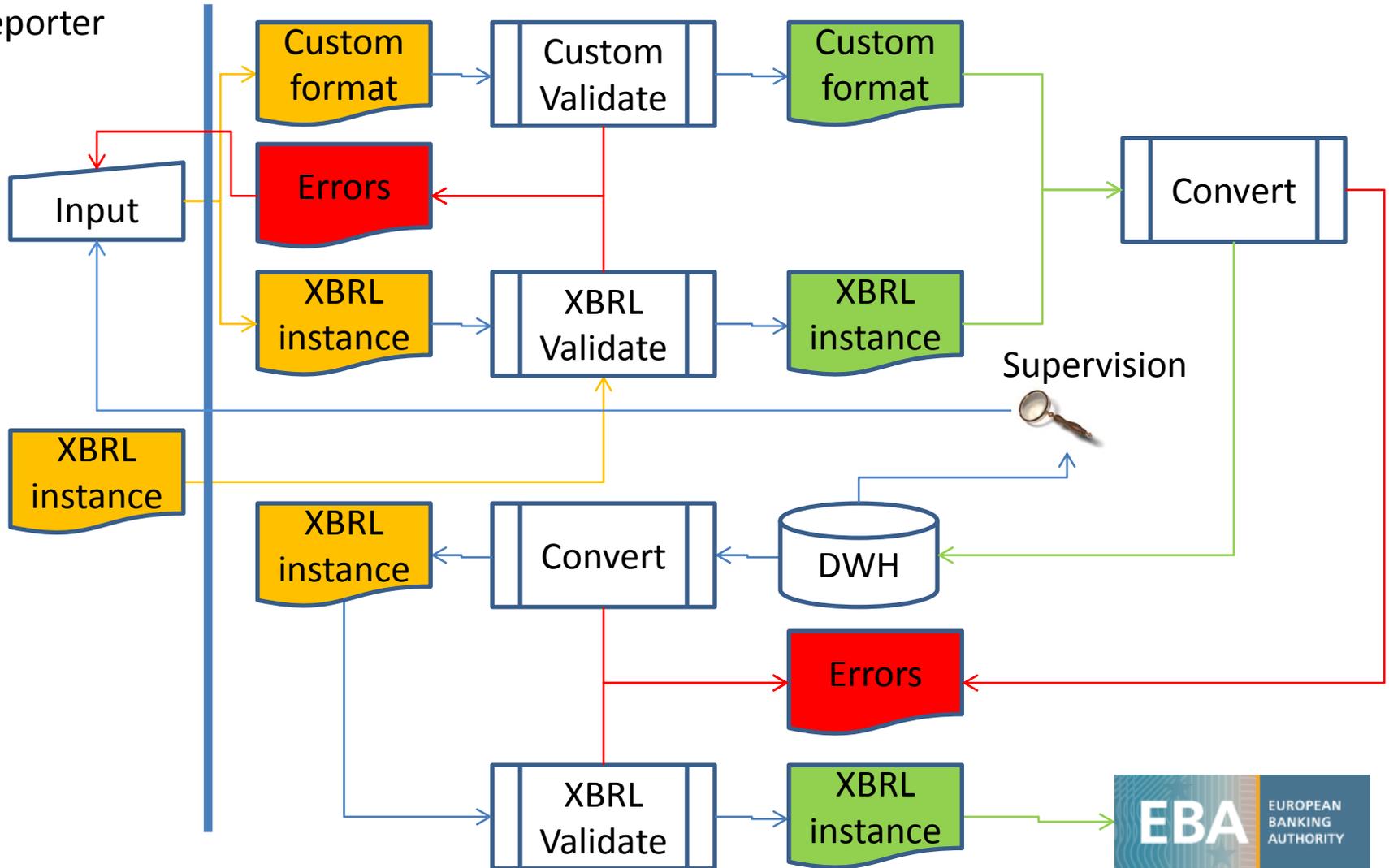
Filing Rules

CEN – CWA1

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Instance processing

Reporter



Instance validation types

- Syntax
 - W3C XML Schema 1.0
 - W3C Xlink 1.0
 - XBRL 2.1
 - XBRL Dimensional Taxonomies 1.0
- Semantics (business rules)
 - XBRL Formula 1.0
 - Java, DotNet, C++, ...
- Filing rules
 - XBRL Formula 1.0
 - Java, DotNet, C++, ...
- Supervisory rules

Syntax

- XML Schema
 - segment/scenario containers
- Xlink
 - footnotes
- XBRL 2.1
 - schemaRef, context, unit, facts
- XDT 1.0
 - scenario dimensional content

Semantics

- Fact existence
 - If A present then B present
- Fact value existence
 - If A present then B value > 0
- Calculations
 - $A + B$ must match C
- Type dependencies
 - Suspicious percentages, dates, monetary values
- Some naming conventions
 - Entity, units, filing indicators

Filing rules?

- Paper rules
- CEN advices, regulator prescribes
- No executable, need programming or formula
- Best of multiple worlds
 - GAAP: IFRS, US-GAAP (Global Filing Manual)
 - SBR projects
 - XBRL International FRIS 1.0

Filing rules!

- Limits the freedom in XML syntax. E.g.
 - No XML Comments
 - UTF-8 only
 - Some XML fragments not regulated by DTS
 - Filing indicators mandated, even if not reported
 - Entity, period and unit content
 - No position on processing VLI's
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- http://xbrlwiki.info/index.php?title=European_Filing_Rules

Compare CEN – EBA

- CEN 37 proposed rules
- EBA draft rule 26 MUST (NOT) rules
- Most rules can be defined in XBRL Formula
- Approx. 6 rules MUST be in Java/DotNet/Etc.
 - UTF-8
 - Duplicated facts
 - Rules concerning filing Indicators

(XBRL) validation tool selection criteria

- Support of full specifications
- Response times
- Memory consumption
- Parallel processing
- Both log- and error report
- Refs to error msgs or custom error msgs
- Parameters for language, file input/output
- Collaboration between NSA's: 1 solution!



Questions ?