



XBRL International Best Practices Board

Eurofiling Update

26 November 2014

Ian Hicks: Chair, Best Practice Board

Agenda

- Body of knowledge model
- A typical example
- Benefits of this approach
- Which are our markets?

Standards Roadmap: Goals

- Simplify XBRL implementations by:
- Provide guidance that is tailored to different reporting scenarios.
- Guide implementers to the subset of XBRL that is applicable to their scenario.
- Provide prescriptive guidance to reduce inconsistencies between similar implementations.
- Develop a body of knowledge that can be drawn upon to successfully use XBRL
- Over time bok forms the basis of objective criteria for assessing projects, taxonomies, software and people.

Body of Knowledge 3 layer model

Implementation Lifecycle Profile



Guidance consists of: description, case studies, suggested technical profile



Technical profile

Applicable technical guidance (TIF)



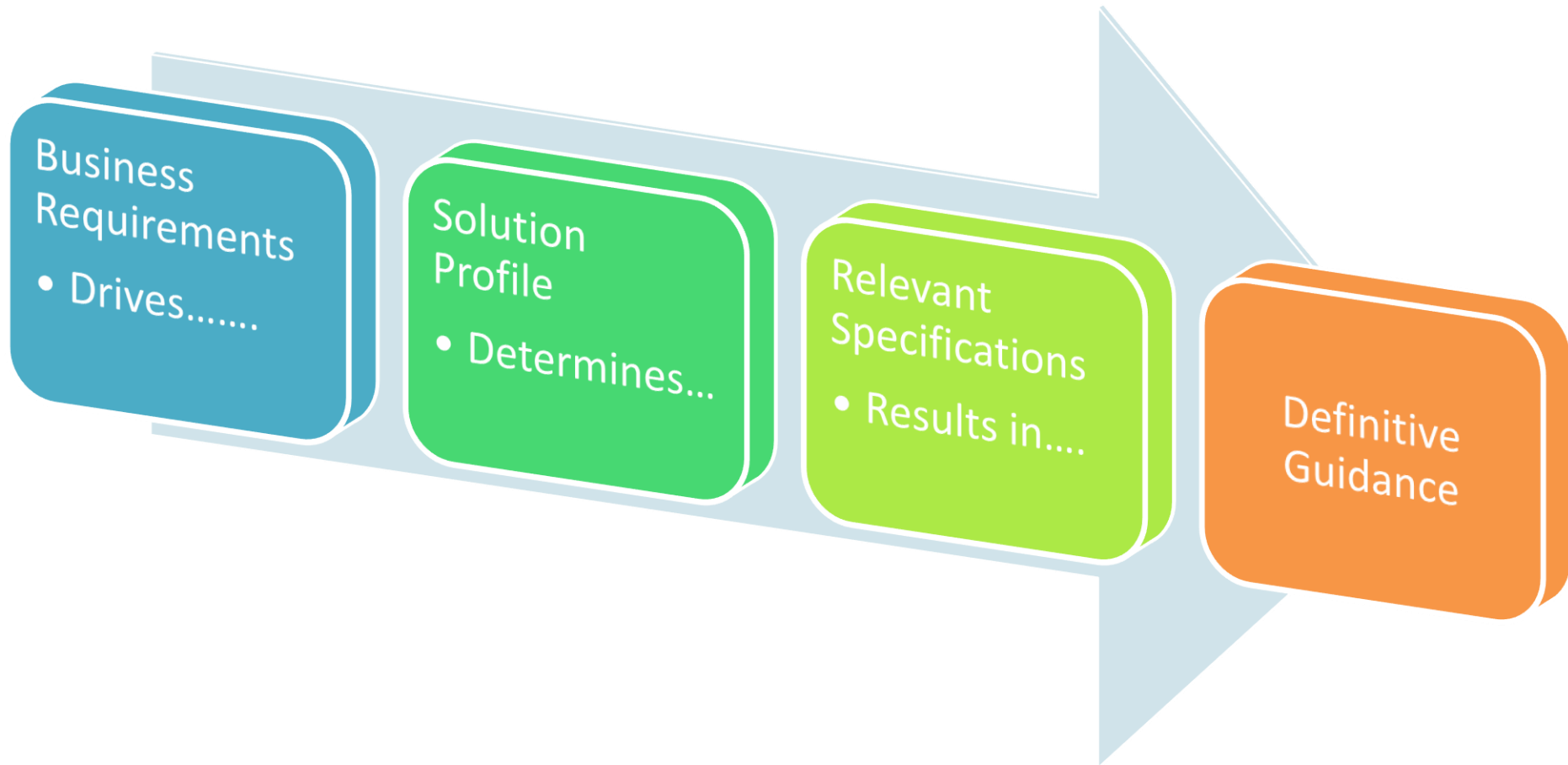
Guidance consists of: prescriptive guidance, examples, links to technical specs with constraints



Applicable specifications



Tailored Guidance



Tailored Guidance

- Key business characteristics shape the implementation profile
 - Open / Closed reporting
 - Detailed transactional data
 - Data Analysis
 - Software Tools
 - Re-publication of data

Example: Requirement

- Reporting Requirement
 - Fixed structure
 - Extensions allowed
 - Mostly financial data
 - No re-publication of data needed

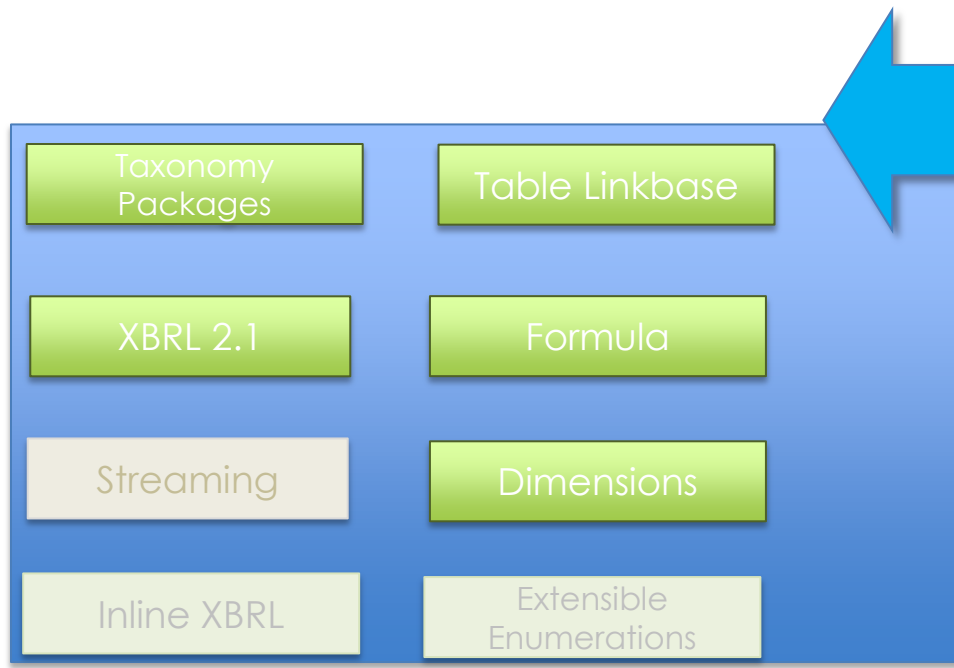
Example: Profile

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Characteristic	Remarks
Taxonomy Architecture	Dimensional, Extensions,
Validation Type	Numeric, pass-fail
Filing Gateway	Identity assurance, robust validation at gateway
Storage and Archiving	Internal archiving only of data,

Example: guidance



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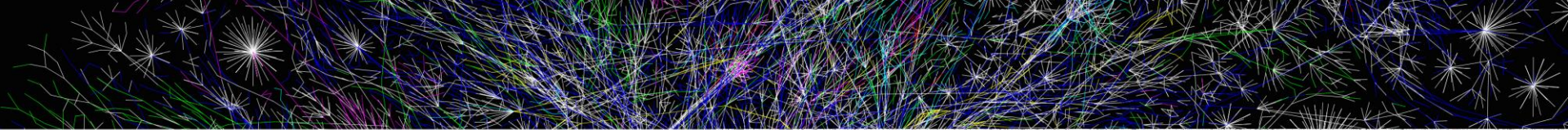
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Benefits

- Simplifies implementation
- Specific guidance can be selected
- Range of guidance available
- Covers a range of target audiences
- Up-to-date practice and guidance

Addressing Target Markets

- Over to Brad.....



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