# Introduction

The advent of Digital Business Reporting due to the XBRL mandates requiring business reporting in electronic XBRL format to the relevant regulatory authorities or to the segments of the public in various global jurisdictions necessitated the development of specific XBRL taxonomies to cater to those reporting needs.

The XBRL International’s Taxonomy Architecture Guidance Task force is in the process of developing a Taxonomy Architecture Guidance document which will explain the details of the key architectural features of the various XBRL Taxonomies developed globally facilitating various reporting needs.

This document will also explain the reasons and impact for adopting a particular Taxonomy architecture.

Thus in view of above it will be great if you are able to help us - the XBRL International Taxonomy Architecture Guidance Task Force Project Members in documenting the relevant details as mentioned above about your Taxonomy and in answering any question about your Taxonomy.

We, on behalf of XBRL International, thank you for all your help in advance.

# Purpose of the Document – Version 1.01

In the past, XBRL International has issued governance documents such as FRTA and FRIS.

These documents are now considered as obsolete, due to new specifications such as XBRL Dimensions and XBRL Formula.

During the developments of taxonomies, it has also been observed that, for a given feature, it was possible to determine more than one best practice, depending of the options taken by the taxonomy: introduction of extensions, usage of tuples, dimensions, formula…

In order to determine the various types of taxonomies and possible best practices, it has been decided to gather feedback on the various options taken by the taxonomies in the world.

This questionnaire is used to gather the choices made for various features in a given taxonomy.

If the length of a response is too large to be contained in a cell, it is possible to introduce it as an annex and to put a hyperlink in the cell.

If needed, you may provide feed-back in the form of remarks on existing questions or proposal of new questions.

The purpose of this document is to capture essential details of XBRL taxonomy’s architecture. The analyst needs to keep in mind the level of details of that need to be captured which will facilitate analysis and comparison of the specific taxonomy with the rest of the taxonomies.

Please note that the items marked with **\*** were considered as mandatory to report.

# General

|  |  |  |  |
| --- | --- | --- | --- |
|  | 1.0 | Context of the taxonomy If needed, explanations about the taxonomy and its context | FINREP is the framework for financial reporting, for supervisory purpose by the European Banking Authority.  FINREP is based on the International Financial Reporting Standards (IFRS), which have been endorsed by the European Commission. |
| **\*** | 1.1 | Purpose of the taxonomy (disclosure/GAAP) What is the purpose of the taxonomy? Is it for Business reporting? Financial reporting? External disclosures? Corporate actions? Or does it represent the accounting standards of a jurisdiction? | The FINREP taxonomy has been provided as a possible implementation of the FINREP framework.  Hence, the taxonomy is for consolidated and sub-consolidated financial reporting. |
| **\*** | 1.2 | Type of data represented Related to 1.1, what kind of data does the taxonomy store? Is it business reporting data? Transactional data? Or both, does it have numbers or textual content or both? | FINREP has only financial reporting data. The big majority is monetary data but the taxonomy contains also data of type “string”, “date”, “decimal” etc |
| **\*** | 1.3 | Closed or open taxonomy? Extensions allowed?  Has the taxonomy been used to be closed or open? Is it being used in a mandate where extensions to the taxonomy are allowed? Are the extensions mandatory? | The taxonomy is closed. The reporting entities cannot modify it.  However national supervisors can extend the taxonomy, including changes in concepts or hypercubes. |
| **\*** | 1.4 | Stakeholders of the taxonomy.  Who are the owners, and users of the taxonomy? For example, a GAAP taxonomy adopted by a securities regulator, and extended to have its own reporting requirements and being used by companies to report, and investors to consume data will have stakeholders like the accounting standards setter, securities regulator, reporting platform creator, companies, investors etc*.* | The Owner is now EBA, the users are European National Supervisory Authority for the Banking sector. |
|  | 1.5 | Business case details  The business requirements could be a very detailed response added as an annexure, like the given example. | See purpose of the taxonomy. |
|  | 1.5.1 | Number of expected users  Number of users of this taxonomy, including all stakeholders. | This taxonomy is extended by some European National Supervisory Authorities for the banking sector in Europe: Belgium, Denmark, Finland, France, Ireland, Luxemburg, Norway, Spain.. |
|  | 1.5.2 | Expected Costs  Costs that have incurred, any budgetary details if available. | N/A |
|  | 1.5.3 | Quantified Benefits  Were they any quantified benefits achieved once the XBRL system was adopted? Fill only if available and relevant to the taxonomy. | The use of XBRL allows to define the regulation in IT terms and to share business validations with reporters. |
|  | 1.5.4 | Other Expected Benefits | * Harmonization of reporting * Large group can share the costs of development across national branches * The controls performed by the supervisory agencies are publicly available in the taxonomy * Standardization of format * Better formalization of format, as compared with CSV |
|  | 1.5.5 | Actual experience as compared to above expectations | * Harmonization of reporting across Europe. * Large group can share the costs of development across national branches * XBRL engines may have different interpretations of the specifications, in particular regarding formulas |
|  | 1.5.6 | Other |  |
|  |  |  |  |
|  | 1.6 | How mature is the taxonomy? | The taxonomy can be considered as mature. The next version will have a different architecture and will use a methodology, called DPM (Data Point Modelling) to define all characteristics of reported data. |
| **\*** | 1.6.1 | Number of versions Number of versions of the taxonomy that have been created, what was the frequency of version creation? | 5 versions of the framework taxonomy have been published  There are also branches for all national extensions. |
| **\*** | 1.6.2 | Time since used  Since how long the current taxonomy in question has been used? All the versions, if possible you could provide a version breakdown. | Since 2006  V1 : 2005-12-16  V1.2 : 2006-12-15  V1.3.2 : 2007-07-24 |
| **\*** | 1.6.3 | Number of instances |  |
|  |  |  |  |
| **\*** | 1.7 | Base Language? What is the base language of the taxonomy? Which means what language are the XML tags, and the documentation created in? What are the other language labels does the taxonomy have? | English is the base language  Other languages are introduced by extensions. |
| **\*** | 1.8 | Is there a filing manual? Taxonomy guidance document?  Has a filing manual been provided? How detailed is it in terms of providing taxonomy details? Attach the document or link to access the document if possible*.* | There is no filing manual, because it is based on IFRS.  There are guidelines that explain the conventions used in the taxonomy.  <http://www.c-ebs.org/documents/Publications/Standards---Guidelines/files-from-old-website/Final_CP06revAnnex2_.aspx> |
| **\*** | 1.9 | Statistics |  |
|  |  | Total number of concepts |  |
|  |  | Primary item | 1700 FINREP primary items + 480 from IFRS |
|  |  | Dimensions | 10 |
|  |  | Hypercubes | 20 |
|  |  | Domain members | 50 |
|  |  | Tuples | 0 |
|  |  | Others | 0 |
| **\*** | 1.10 | Industries covered?  What are industries covered? Provide as standard names as you can. | Banking |
| **\*** | 1.12 | Common reporting practices included?-Are concepts defined on common reporting practices or standards or both?  Some taxonomies, especially financial reporting do not contain common reporting elements. Mention if they do or they don’t. | It contains 480 elements from the IFRS taxonomy |
| **\*** | 1.13 | XII recognition status | Not requested |
|  | 1.14 | Other comments |  |
|  | 1.15 | Link to the taxonomy  If the taxonomy is publicly available, please specify where it can be found | <http://www.eurofiling.info/finrepTaxonomy/taxonomy.shtml#1.3.2> |

# Overall Architecture

|  |  |  |  |
| --- | --- | --- | --- |
| **\*** | 2.1 | Entry points  Single, Multiple, No Specific Entry points example COREP Taxonomy? How many?  By industry, by standards, by type of period, by type of entity (related to proportionality), by language(s)  Minimum tagging entry-point  Could be used directly (clarification required)  Includes version information in filenames (e.g. date) | Single entry point  The version information is not included in filenames but in an XML processing instruction.  The date in the filename refers to the first version date of the taxonomy. |
| **\*** | 2.2 | Folder & file structure  How are the schema and linkbase files created? How are the segregated? How are they stored in a folder? You could add the folder structure diagram to the annexure for details. | Flat directory structure  The files are prefixed accordingly to the role they play. |
| **\*** | 2.3 | Is the architecture based on a form design?  Does the taxonomy architecture directly mimic the disclosure forms? Which means that the linkbase structures, folder structures, schema files, labels etc will be form specific, this could also mean that there might not be normalization done across forms. Provide your comments and observations. | Yes  But there has been a normalization of concepts, which have been identified and reused across the templates. |
| **\*** | 2.4 | How have namespaces been used within the taxonomy?  Does the namespace signify anything in the taxonomy? What does it represent? | There is one namespace for each template, dimension, and group of related primary items. |
| **\*** | 2.5 | Is the taxonomy in one namespace? Are different 'sections' of the 'same' taxonomy in different namespaces? Are there multiple namespaces from importing external taxonomies? | No. |
| **\*** | 2.6 | Versioning methodology?  Versions include date?  Renaming of files for new versions  Do element names remain constant over taxonomy versions?  Frequency of new versions | The versions do not include date; the files are not renamed for new versions.  Elements names remain constant over taxonomy versions.  There is typically one version per year. |
| **\*** | 2.7 | To what extent are context periods expected to vary throughout the report? e.g. current reporting period and comparative reporting periods | It depends on the country. |
| **\*** | 2.8 | Conformance to FRTA  Is the taxonomy complying with FRTA, or intends to comply with FRTA. If it does not what kind of clauses of FRTA or exactly which ones it does not comply with. Do they have it documented? | No It does not comply with the clause 3.1.7:       All arcs within an extended-type link must have the same arc role. |
| **\*** | 2.9 | Conformance to any other best practices (GFM, EFM etc.) | Not tested |
| **\*** | 2.10 | What meaning is ascribed to the Entity context element? | Depends on the supervisory authority  Usually, it is a national bank identifier (such as IBAN) |
| **\*** | 2.11 | Whether there is separate documentation reflecting on the architecture of the Taxonomy and location of the document? Or everything is in the same one. | Yes, see 1.8 |
|  |  |  |  |

# Details

## Schema

|  |  |  |  |
| --- | --- | --- | --- |
| \* | 3.1 | Naming convention for element names?  What is the naming convention of the element name? Is some convention being followed? Is it LC3 or have the authors created their own convention, if yes then what is the convention and what purpose does this convention serve. | The element name is a CamelCase version of the label written in the business template.  There are some terms that must be consistently used, such as “of which:” or “Total” |
| \* | 3.2 | Are namespaces stable across versions of the taxonomy? | Yes  The best practice, however, would be to create new namespaces for new or modified elements. |
| \* | 3.3 | Is the balance attribute used to define the monetary items? | Yes |
| \* | 3.4 | Are there concept(s) which should be normally negative? | No |
| \* | 3.5 | Have any additional XBRL standard data types (apart from the normally used monetary, shares etc?), have the non-num and num data types libraries be used?  Have any new unconventional data types created. | No |
| \* | 3.5 | Is the type registry schema (dtr.xsd) used? | No |
| \* | 3.6 | New arcroles?  Have any ne arcoles been created? If yes, then which linkbases are they being used and why have they been created? | No |
| \* | 3.7 | Separate schema files for element declarations? If so, then what are they criteria of differentiation? | Yes  They are grouped by related business notions, such as “Provision” |
| \* | 3.8 | Dimensional and non-dimensional elements - are defined in same schema? Or separate schema | Separate |
| \* | 3.9 | Have any new attributed been created? | No |
| \* | 3.10 | Do the attributes require software applications to custom build an interpretation of they are for informative purpose? If so, then what? | N/A |
| \* | 3.11 | Do any of the data types require customization in the application? Or can the base xml schema spec be enough for interpretation? | No |
| \* | 3.12 | Extended link roles "Separate schema files for extended link roles? | No, extended link roles are defined in their taxonomies. |
| \* | 3.13 | Naming style for ELR Id, URI? Is it a standard convention that everyone is following? (Namespace/role/Id)? Or is it different? | ELR URI is [http://www.c-ebs.org/eu/fr/esrs/finrep/{version}/role/{id}](http://www.c-ebs.org/eu/fr/esrs/finrep/%7bversion%7d/role/%7bid%7d)  ID is a CamelCase of the business template name |
| \* | 3.14 | Is used on selected for all linkbases? Irrespective of the extended link being used in the linkbase or not? | No |
| \* | 3.15 | Are sort codes used in ELR definitions? What is the pattern | We are not aware of anything called “sort code”  There is no naming convention that would allow to sort elements from an ELR. |
| \* | 3.16 | Generic linkbase used to provide definitions for ELRs (in IFRS taxonomy)" | False |

## Label Linkbase

|  |  |  |  |
| --- | --- | --- | --- |
| **\*** | 4.1 | Multiple languages? Multiple files? Single file? | Yes, done via extensions, in separate files |
| **\*** | 4.2 | Standard label construction convention? | The labels are those appearing in business templates (no known and documented conventions)  The label attribute is {id} \_lbl |
| **\*** | 4.3 | Are labels concatenated based on other relationships to give a long, unique and descriptive label? | Yes |
| **\*** | 4.4 | New label roles created?  What are the purpose(s) of the label? | No |
| **\*** | 4.5 | Are the labels unique? | The labels should be unique.  But there are some duplicates caused by the import of IFRS |
| **\*** | 4.6 | Are preferred, negated, total or other labels used, does the presence of these give specific meaning to the concept? | Yes |
| **\*** | 4.7 | Are documentation labels present?  What purpose do documentation labels and references serve? How do they achieve that purpose? - e.g. Contain reference text or pointers to references? How is it proposed to maintain these documentation labels and who controls changes? | No |
| **\*** | 4.8 | Is style guide for labels available? | No |
| **\*** | 4.9 | Do all items have a label - including hypercube items, dimension items, domain members, tuples ? | Yes |
| **\*** | 4.10 | Is the generic linkbase used for labels? Is a generic linkbase used rather than a label linkbase | No  No |

## Reference Linkbase

|  |  |  |  |
| --- | --- | --- | --- |
| **\*** | 5.1 | Are there reference linkbase(s)? | Yes |
| **\*** | 5.2 | Is the standard reference part schema used? | Yes |
| **\*** | 5.3 | Are alternative reference part schema(s) provided? | No |
| **\*** | 5.4 | Reference roles used? | http://www.xbrl.org/2003/role/presentationRef  http://www.xbrl.org/2003/role/definitionRef  <http://www.xbrl.org/2003/role/reference> |
| **\*** | 5.5 | References defined in one file, or modularized based on schema? or standards? | In one file for primary items  In separate files for dimensions |
| **\*** | 5.6 | References defined for all elements? Or only non-abstract, but including axis, tables and members? | No |
| **\*** | 5.7 | Are they any references created for Extended Link Roles (ELRs)? | No |
| **\*** | 5.8 | Is order attribute used for references?  Is there a sequence for reference parts? | No |
| **\*** | 5.9 | Do references complement or replace documentation labels? What is the stated purpose of the reference linkbase? | To indicate where the related information can be found in the regulatory document(s) |
| **\*** | 5.10 | Are URLs or text Note references used? If so, how are they constructed and maintained? | No |
| **\*** | 5.11 | Is generic linkbase used for references? s Is a generic linkbase used rather than a reference linkbase? | No. No. |

## Presentation Linkbase

|  |  |  |  |
| --- | --- | --- | --- |
| **\*** | 6.1 | Grouped by accounting standards/regulatory authorities-Separate ELRs to represent the different accounting standards of reporting or for common reporting practices or for separate disclosures? | There is one linkbase for each template, dimension, and group of related primary items. |
| **\*** | 6.2 | Any elements remain unused in presentation linkbase? | No |
| **\*** | 6.3 | What is the stated purpose of the Presentation linkbase? | Give a hierarchy of concepts |
| **\*** | 6.4 | Does preferred role being used to specify? Or require any kind of interpretation? Like the negated? | Preferred role is used. |

## Definition Linkbase

|  |  |  |  |
| --- | --- | --- | --- |
| **\*** | 7.1 | Is the dimensional hierarchy aligned against the presentation? | Yes |
| **\*** | 7.2 | Is the segment element, the scenario element or both used?  Are multiple base sets used? | Scenario  Yes |
|  |  |  | N/A |
| **\*** | 7.3 | Are multiple domains used? | Yes |
| **\*** | 7.4 | Are the dimension members hierarchised? | Hierarchical? Yes |
| **\*** | 7.5 | Are there domain members that are not usable? | yes |
| **\*** | 7.6 | Are inclusive hypercubes closed (closed attribute set to "true")? | All of them |
| **\*** | 7.7 | Are negated hypercubes (notAll arcrole) used? Why or why not? | Yes , to limit the number of the definition extended links in the taxonomy |
| **\*** | 7.8 | If so, are negated hypercubes closed (closed attribute set to "true")? | No |
| **\*** | 7.9 | Are hypercubes reused in the DTS? Extent of reuse? | Yes |
| **\*** | 7.10 | Are hypercubes defined in their own extended link role (ELR)? | Yes |
| **\*** | 7.11 | What is the usage of the targetRole attribute in the sequence of dimensional arcs? | To create the consecutive relationships in different definition extended links |
| **\*** | 7.12 | Are dimensions redefined in the hypercubes? | Yes |
| **\*** | 7.13 | If so, are they hierarchised? | Yes |
| **\*** | 7.14 | Are there empty hypercubes? | Yes |
| **\*** | 7.15 | Are there hypercubes with an empty dimension (forbidding hypercube)? | Yes |
| **\*** | 7.16 | Are all the dimensions applied to primary items? Or there are some dimensions kept open to be applied? | Yes, No |
| **\*** | 7.17 | Is definition linkbase used for non-dimensional relationships? | No |

## Calculation Linkbase

|  |  |  |  |
| --- | --- | --- | --- |
| **\*** | 8.1 | Are the weights limited to -1 and 1? (Yes/No) | Yes |
| **\*** | 8.2 | If no, then what are they used for? |  |
| **\*** | 8.3 | Does the filing rule specify decimals or precision or both? (decimals/precision/both) | No |
|  |  |  |  |

## Formula Linkbase

|  |  |  |  |
| --- | --- | --- | --- |
| **\*** | 9.1 | Is XBRL formula technology used? | Not in the European taxonomy, but some countries use it. |
| **\*** | 9.2 | Have assertions been used? | Not in the European taxonomy, but some countries use it. |
| **\*** | 9.3 | Have formulas been used? | No |
| **\*** | 9.4 | Does it have computation formula calculations? | No |
| **\*** | 9.5 | Is every assertion or formula identified? | N/A |
| **\*** | 9.6 | Is there a convention for the identification of assertions / formulas? | N/A |
| **\*** | 9.7 | Are tolerance margins used? | N/A |
| **\*** | 9.9 | How are tolerance margins defined? | N/A |
| **\*** | 9.10 | Are generic messages used? | N/A |
| **\*** | 9.11 | Are assertions used together with calculation linkbase hierarchies? | N/A |

## Data Models

|  |  |  |  |
| --- | --- | --- | --- |
| **\*** | 9.1 | Single axis tables? How have they been modeled? Simple hierarchies, Tuples, Typed Dimensions or explicit dimensions-How a list is modeled? | Some tables have single axis, for example: Table 11. It has been modeled in an extended link with an inclusive hypercube with one explicit dimension |
| **\*** | 9.2 | Multiple axis tables? How have they been modeled? How a matrix is modeled? | Some tables have multiple axes, for example: Table 12. It has been modeled in an extended link with an inclusive hypercube with two explicit dimensions and a typed dimension |
| **\*** | 9.3 | Textual data? With numbers/dates? | Yes |
| **\*** | 9.4 | How are roll up calculations modeled? | Using calculation linkbase |
| **\*** | 9.5 | How are roll-forward (movement analysis) calculations modeled? | No |
| **\*** | 9.6 | Mandatory and non Mandatory disclosures?-Methods of enforcing mandatory disclosures. | Not applicable. |
| **\*** | 9.7 | Business rules represented-Methods of representing business rules through formulas, formal presentation structure of the financial statement or report, calculation linkbases and other external mechanism | calculation linkbase |
| **\*** | 9.9 | Multiple disclosure reports?-Whether it accomplishes the task of filing to multiple regulatory agencies for example HMRC and the Companies house | Not applicable |
| **\*** | 9.10 | Does the taxonomy cover a single purpose/form or multiple? | ? |
| **\*** | 9.11 | Does the taxonomy cover the requirements of more than one user? | ? |
| **\*** | 9.12 | Definition linkbase used for? | Only for support of dimensions |
| **\*** | 9.13 | What meaning does instant and duration have? | Standard meaning |
| **\*** | 9.14 | What period type(s) are used for narrative items? | Duration or instant |
| **\*** | 9.15 | What period type(s) are used for dates? | duration |
| **\*** | 9.16 | What period type(s) are used for abstract items? | Instant or duration |
| **\*** | 9.17 | How are balancing items ("other" in a list) modelled? | With attribute balance = true or false |
| **\*** | 9.18 | How are other participants in the report content modelled? | Via their XML type |

# Taxonomy Owner Details

|  |  |
| --- | --- |
| Name |  |
| Contact details |  |
| Organization |  |
| Comments |  |

# TAG-TF Analyst Details

|  |  |
| --- | --- |
| Analyst Name |  |
| Time taken |  |
| Date |  |
| Comments |  |

# [Annexure I](#AnnexureI)

This is sample text.

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