



Fundación I+D
del Software Libre

Center of
Excellence



Open Source XBRL Initiatives





Introduction

- ▶ Open Standards
- ▶ FLOSS
- ▶ XBRL Open Source tools.
- ▶ A Situation
- ▶ FLOSS Improvement



- ▶ To attain interoperability in the context of pan-European eGovernment services, guidance needs to focus on open standards.
 - The standard is adopted and will be maintained by a **not-for-profit organization**, and its ongoing development occurs on the basis of an open decision-making procedure available to all interested parties (consensus or majority decision etc.).
 - The standard has been published and the standard specification document is available either freely or at a nominal charge. It must be permissible to all to copy, distribute and use it for no fee or at a nominal fee.
 - The intellectual property - i.e. patents possibly present - of (parts of) the standard is made irrevocably available on a royalty-free basis.
 - There are no constraints on the re-use of the standard.

(Source: EUROPEAN INTEROPERABILITY FRAMEWORK FOR PAN-EUROPEAN eGOVERNMENTS SERVICES,
<http://ec.europa.eu/idabc/servlets/Doc?id=19529>)



FLOSS: Free Libre Open Source Software

- ▶ Free software is a matter of the user's freedom to run, copy, distribute, study, change or improve the software:
 - 0) Freedom to run the program, for any (legal, of course) purpose.
 - 1) Freedom to study how the program works, and to adapt it to your needs. Access to the source is a precondition for this.
 - 2) Freedom to redistribute copies, so you can help your neighbor.
 - 3) Freedom to improve the program, and release your improvements to the public, so that the whole community benefits. Again, access to the source is a precondition for this.



FLOSS in the European Union

- ▶ The existing base of quality FLOSS applications **with reasonable quality control and distribution** would cost firms almost Euro 12 billion to reproduce internally.
- ▶ Defined broadly, FLOSS-related services could reach a 32% share of all IT services by 2010, and the **FLOSS-related share of the economy could reach 4% of European GDP by 2010.**
- ▶ FLOSS potentially saves industry over 36% in software R&D investment that can result in increased profits or be **more usefully spent in further innovation.**



FLOSS in the European Union

- ▶ FLOSS can encourage the creation of SMEs and jobs.
- ▶ The high share of European FLOSS developers provides a unique opportunity to create new software businesses and reach towards the Lisbon goals of making Europe the most competitive knowledge economy by 2010.

Source: “Economic impact of open source software on innovation and the competitiveness of the Information and Communication Technologies (ICT) sector in the EU”



Importance of FLOSS: USA Electronic-Voting

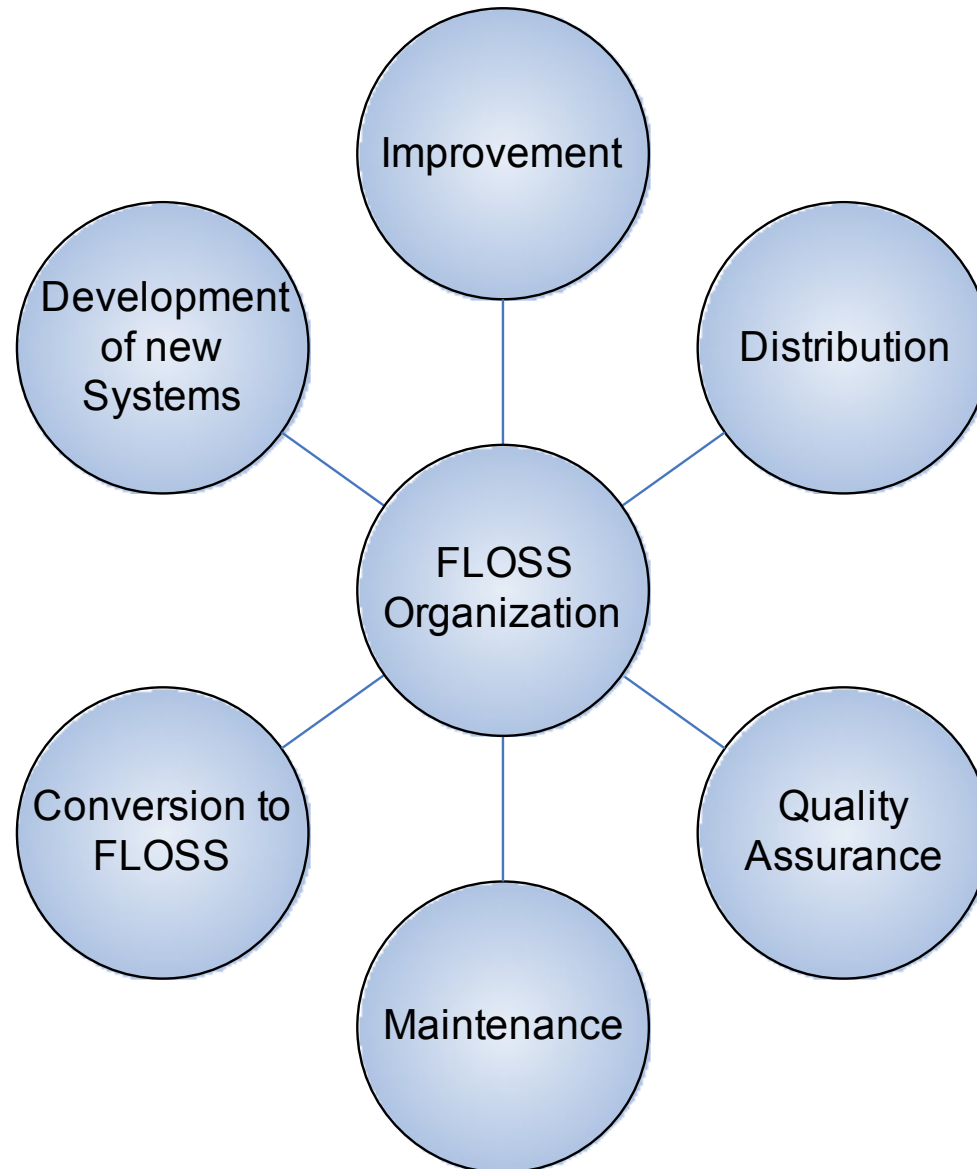
- ▶ California Secretary of State Debra Bowen says open source software could help fix some of the flaws in electronic-voting systems
 - ...voting software flaws is not easily examined by the public or even the county workers tasked with purchasing voting machines..
 - "We're basically asking a county IT professional, who may or may not have any experience in crypto-security, to purchase a system,"
 - "In most cases, the person who does the purchase has no legal right to review the software, even if they knew what they were reviewing."

ACM TechNews, Friday, September 26, 2008: Open Source Could Fix E-Voting Flaws, California Secretary of State Says

Network World (09/25/08) Brodtkin, Jon

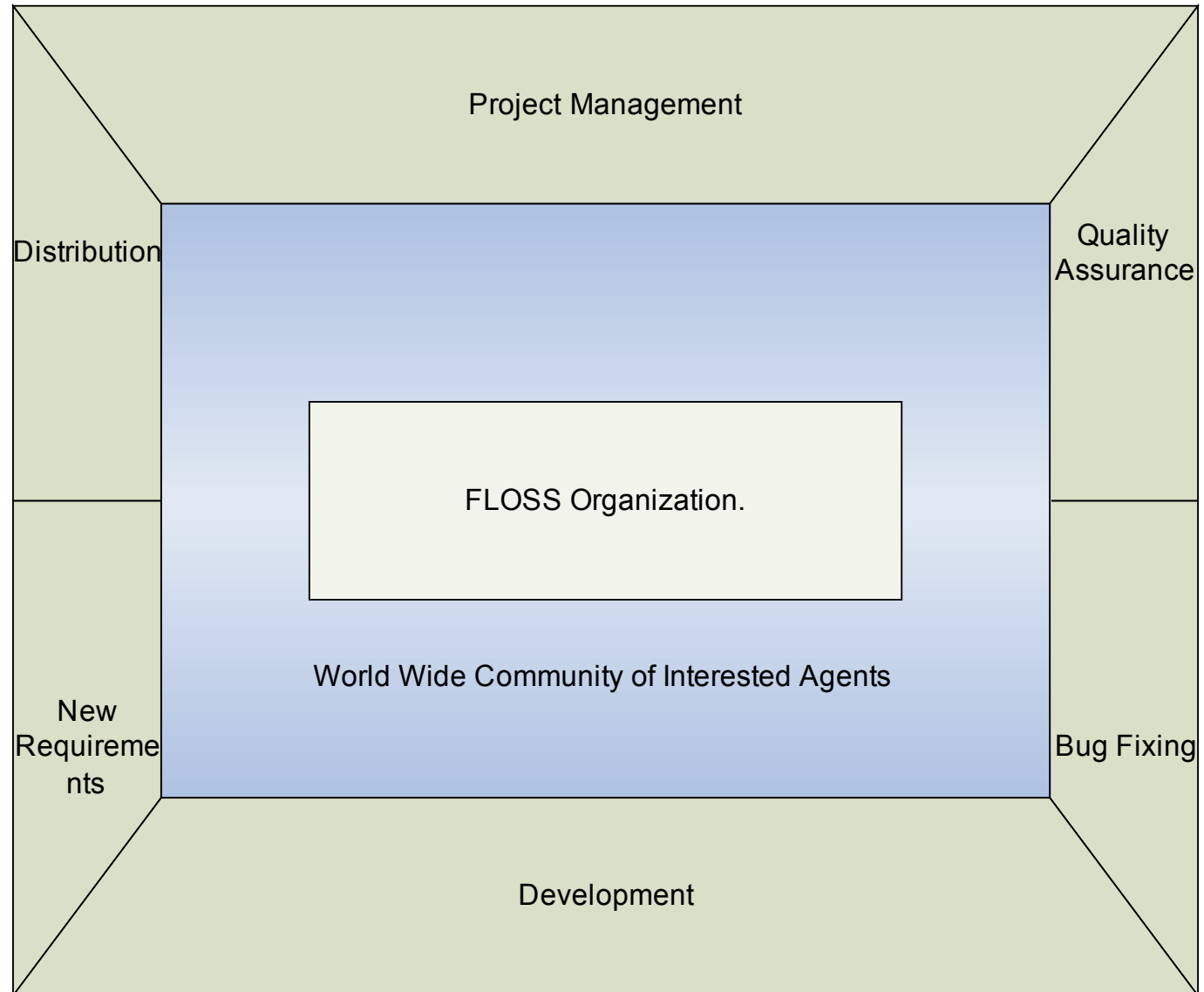


FLOSS Organization: What we do?





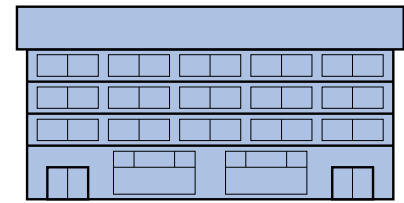
FLOSS Organization: The Strength



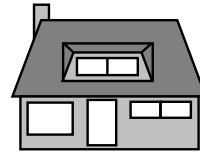


Potential “CLIENTS” in a FLOSS project

Any interested part, by example:



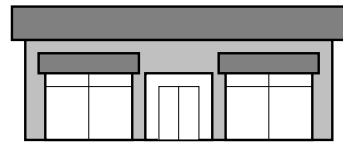
Governmental Agency



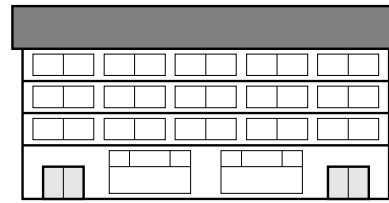
Consumer



Non-for-profit Organization



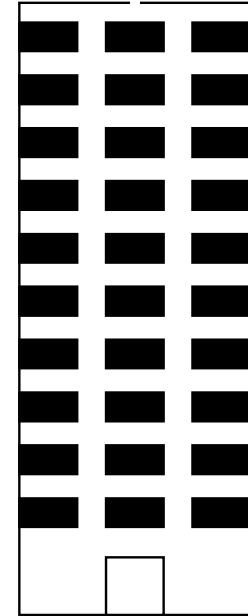
SME



Bank
Financial Institution



Individual,
Student,
Freelance



Large Organization

A World Wide Community, opened to anyone who can support or get anything to/from the project



XBRL Open Source

- ▶ XBRL Processing Engine:
 - Trusted an robust XBRL validator.



- ▶ XBRLAPI oss
 - It's designed focus on parsing XBRL documents for a quickly and processing features from XML data stores.

SOURCEFORGE.NET

XBRLAPI oss

- ▶ ABRA XBRL processor
 - XBRL Processor bassed on XSLT transformation language





Open Source XBRL needs

- ▶ To work with XBRL, we need to:
 - Generate XBRL instance documents.
 - Validate XBRL instance documents.
 - Visualize XBRL reports.

- ▶ In a way so that:
 - The system is available and usable across the WEB, under a WUI (Web User Interface).
 - The system is integrable with other systems (Web-Services / APIs).



A Situation

- ▶ A national Bank has a free converter between XBRL and excel, plain text, or other formats.
- ▶ This converter has to be maintained and distributed.
- ▶ Is this the business of the Bank? ... Or just a temporal situation to give support to the XBRL adoption?
- ▶ So ... Why not outsource these services?



Improvement

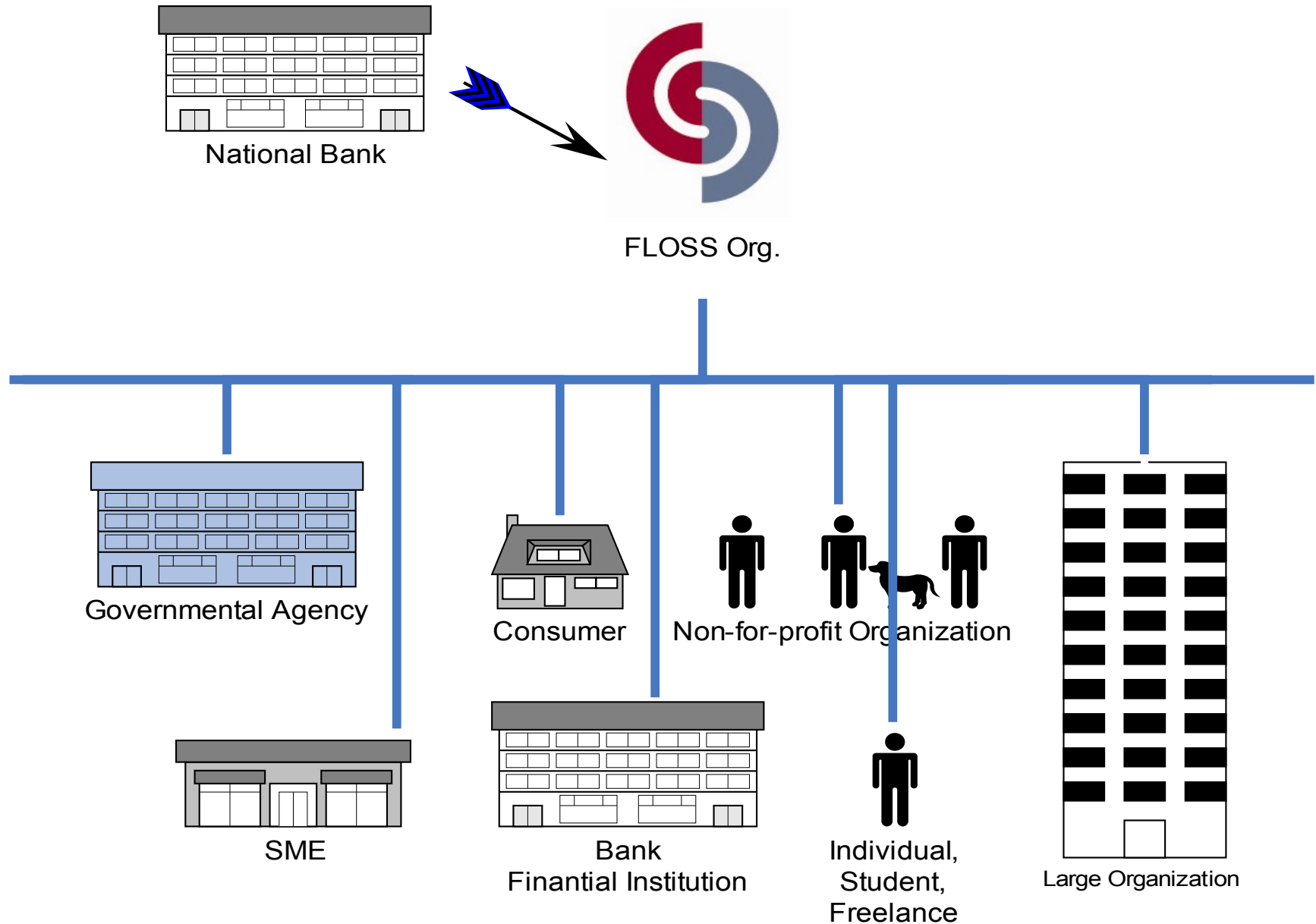
- ▶ Any private enterprise will rapidly see the benefits of this outsourcing.

- ▶ But a no-for-profit FLOSS organization would have more advantages:
 - The knowledge isn't transferred to a private enterprise. The received knowledge is going to be re-distributed to the global community.

 - The saves in software R&D are going to be spent in further innovation (because of the legal situation of such an organization).



XBRL FLOSS Initiative:





Collaboration

In 2008, FIDESOL has collaborate developing projects for (between others):



DanSocial
República de Colombia



UNIVERSIDAD DE LAS PALMAS
DE GRAN CANARIA



Fundetec





Questions?

Thank you for your interest.

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