



XBRL INTERNATIONAL BEST PRACTICES BOARD UPDATE

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- OUR ROLE
- STRATEGIC FOCUS
- TASK FORCE UPDATES
 - IG-TF
 - TAG-TF
 - ESD-TF
- GET INVOLVED

BEST PRACTICES BOARD: OUR ROLE

- BUILD AWARENESS
- SUPPORT ADOPTION
- ENHANCE VALUE PROPOSITION
- PROMULGATE/PRESCRIBE BEST PRACTICES



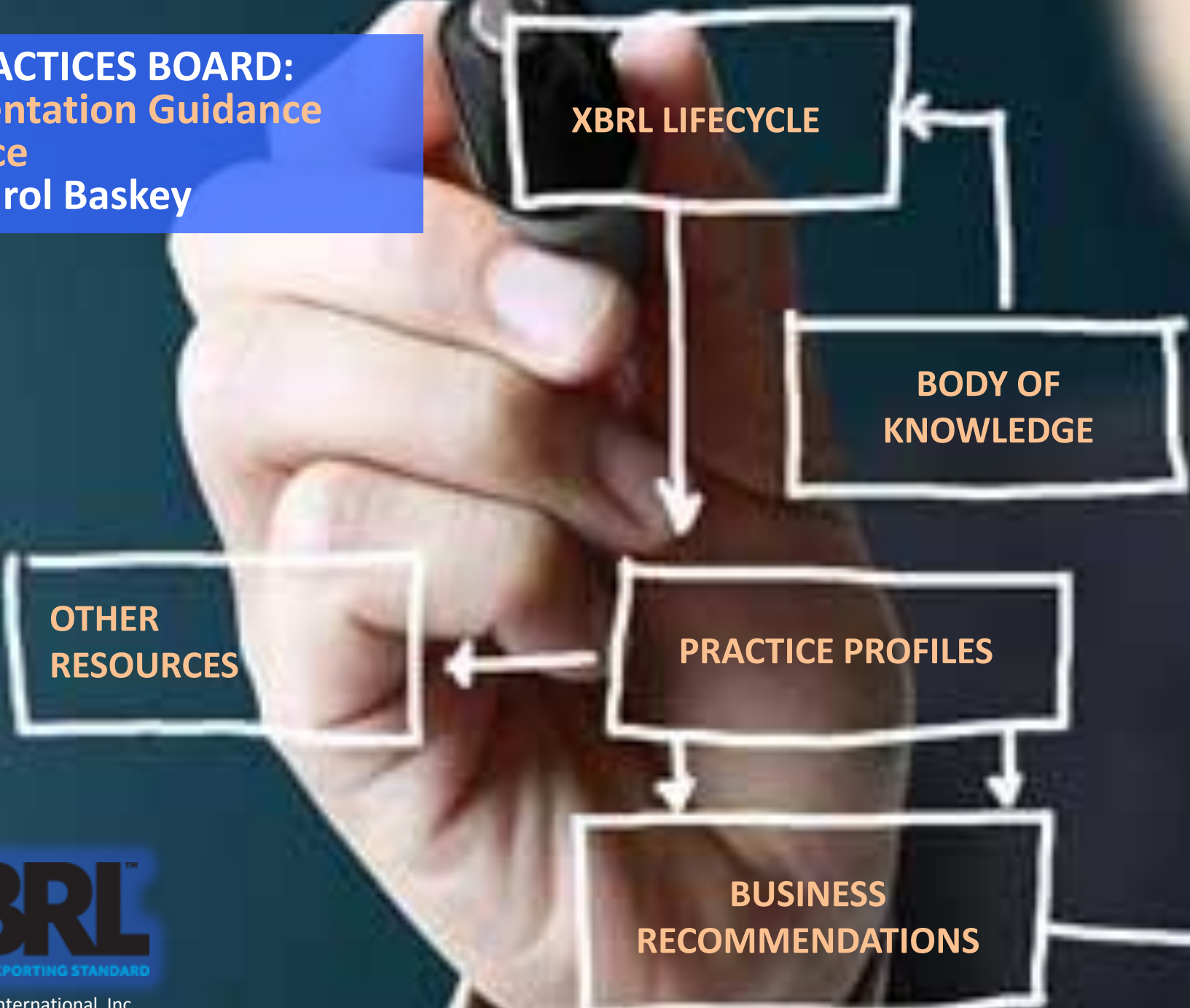
BEST PRACTICES BOARD: STRATEGIC FOCUS

- DEFINE XBRL LIFECYCLE
- CONTRIBUTE TO XBRL BoK
- ADD VALUE TO THE XBRL COMMUNITY
- GATHER MARKET FEEDBACK
- BECOME MORE PRESCRIPTIVE

BEST PRACTICES BOARD: TASK FORCE UPDATES



BEST PRACTICES BOARD:
Implementation Guidance
Task Force
Chair: Carol Baskey





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PRACTICE PROFILES

- Taxonomy Packages
- Table Linkbase
- Implementing Business Validation Rules
- Extensible Enumerations
- Use of Signs
- Classification of Validation Rules

BUSINESS RECOMMENDATIONS

- Managing Introduction of a Filing Program-
Phased Implementation
- Best Practices Regarding Publishing
Information
- Best Practices Regarding Taxonomy
Maintenance
- Best Practices in Managing Data Quality
Beyond Regulatory Reporting
- Best Practices in Communication Between
Versions

OTHER RESOURCES

- XBRL lifecycle
 - Case studies
 - XBRL glossary
- IGTF-feedback@xbrl.org

BEST PRACTICES BOARD:
Taxonomy Architecture
Guidance Task Force

Chair: Ben Russell, Corefiling

- KEY XBRL LIFECYCLE STAGE
- BODY OF KNOWLEDGE CONTRIBUTOR
- V. 1.0 PUBLISHED
- UPDATES FORTHCOMING

- Updating objective guidance to reduce time required to define the best taxonomy architecture for one's needs
- New content coming soon:
 - **XBRL glossary**
 - **How to model a list of allowed values**
 - **How to identify invalid data points in a cube**
 - **Technical FAQ for dimension usage**
- Planning hierarchy of topics to drive further content
- Always looking for new members:
 - Interest in taxonomy architecture
 - Desire to share knowledge with community
 - Drive good practice
- TAGTF-feedback@xbrl.org

BEST PRACTICES BOARD:

Entity Specific Disclosures Task Force

Co-Chairs: Andie Wood, IASB and Louis Matherne, FASB

▪ ENTITY SPECIFIC DISCLOSURE

- *A disclosure made by an organisation in the course of their reporting to markets, regulators or stakeholders that conveys information that is not covered in the relevant public taxonomy*

▪ FRAMEWORK OF BEST PRACTICES GUIDANCE

▪ ALREADY REVIEWED:

- US filing and extensions
 - UK Taxonomies and filing
 - Projects in Asia including Singapore, India and others
 - Danish Business Authority
 - Proposals for filing in Holland
 - Projects in South America including Chile and Colombia
- #### ▪ INFORMATION GATHERING PHASE ON NEW IDEAS ONGOING
- ESDTF-feedback@xbrl.org



BEST PRACTICES BOARD: GET INVOLVED

- JOIN BPB & TASK FORCES
- PROVIDE FEEDBACK
- DEVELOP CASE STUDIES
- SHARE BEST PRACTICES
- BPB@XBRL.ORG

Join Us!

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