

xBRL EUROPE

32nd XBRL EUROPE DAYS
in Valletta (Malta)

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with the support of  FinanceMalta



Standard Roadmap WG SRWG

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Standard Roadmap Working Group

- Aims to ensure European XBRL reporting requirements are addressed by international standards
- Anticipation of future requirements in order to implement additions to technical standards in good time
 - Identification of relevant current and future application areas
 - Collection of new business use cases
 - Derivation of technical requirements
- Support of XBRL International in interfacing the standardisation process with all involved parties

Topics of last 12 months

- The WG has been initiated as a subgroup of the Bank & Insurance WG, but rapidly became a full WG by itself
- Initial focus: Improvement of readability and performance triggered upcoming new standards
 - OIM-compatible Formula 1.0
 - XF text-based Formula syntax
- Condensed DPM Formulas
 - Less dimensions
 - Improved readability
 - Improved performance

Why template-centric formulas?

*For improved **performance** and **readability** ...*

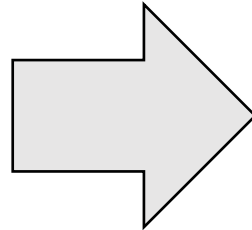
We want Formula and Rendering processors to be able to ...

Access dimensions for **table**, **column** and **row**

By using new dimensions along with xBRL-CSV metadata, we aren't reliant on any new standards

From existing semantic to template-centric assertions

```
"dp454790": {  
  "decimals": "$decimalsMonetary",  
  "dimensions": {  
    "concept": "eba_met:mi53",  
    "eba_dim:BAS": "eba_BA:x6",  
    "eba_dim:ENC": "eba_CG:x8",  
    "eba_dim:MCS": "eba_MC:x987",  
    "eba_dim:MCY": "eba_MC:x979",  
    "eba_dim:RPR": "eba_RP:x13",  
    "unit": "$baseCurrency"  
  },  
  "eba:documentation": {  
    "CellCode": "{F 36.01.a, r0150, c0070}",  
    "logicalDataPointId": "41728"  
  }  
}
```



```
"dp454790": {  
  "decimals": "$decimalsMonetary",  
  "dimensions": {  
    "concept": "eba_met:mi53",  
    "eba_dim:BAS": "eba_BA:x6",  
    "eba_dim:ENC": "eba_CG:x8",  
    "eba_dim:MCS": "eba_MC:x987",  
    "eba_dim:MCY": "eba_MC:x979",  
    "eba_dim:RPR": "eba_RP:x13",  
    "unit": "$baseCurrency",  
    "eba_tmpl:T": "F 36.01.a",  
    "eba_tmpl:R": "150",  
    "eba_tmpl:C": "70",  
    "eba_dp:logicalDataPointId": "41728"  
  },  
  "eba:documentation": {  
    "CellCode": "{F 36.01.a, r0150, c0070}",  
    "logicalDataPointId": "41728"  
  }  
}
```

DPM-XL transformed to abbreviated XF

with {tC_90.00, r*}: {c0070} * {c0080} = {c0010}



```
1 namespace dpm = "http://www.eurofiling.info/xbrl/ext/data-point-model";
2 cover all except t, s, r, c
3
4 assertion v10101_m {
5     unsatisfied-message (en) "with {tC 90.00, r*}: {c0070} * {c0080} = {c0010}"
6     with t[C_90.00]
7     test {c[0070]} * {c[0080]} = {c[0010]}
8 }
```

54 Characters (*1,1)

Improved readability

... can be observed already

template-centric assertion:

```
1  assertion eba_v5025_m {
2      severity ERROR;
3      label (en) "v5025_m";
4      label (en) "v5025_m: [F 04.03.1 (c0010-0090)] {r0050} = sum(r0060-0100)";
5      unsatisfied-message (en) "v5025_m: [F 04.03.1 (c0010-0090)] {{r0050}} = sum(r0060-0100) FAILS because {$a} = sum({$b}) is not true";
6      typed-dimension at:T test {at:te[. = 'F 04.03.1']};
7      and {
8          typed-dimension at:C test {at:ce[. ge '0010']};
9          typed-dimension at:C test {at:ce[. le '0090']};
10     }
11     fact-variable $b {
12         bind-as-sequence
13         fallback {}
14         covering aspect-cover concept dimensions exclude-dimension at:T exclude-dimension at:S exclude-dimension at:R exclude-dimension at:C;
15         covering typed-dimension at:R test {at:re[. ge '0060' and . le '0100']};
16     };
17     fact-variable $a {
18         fallback {}
19         covering aspect-cover concept dimensions exclude-dimension at:T exclude-dimension at:S exclude-dimension at:R exclude-dimension at:C;
20         covering aspect-cover dimensions exclude-dimension at:T exclude-dimension at:S exclude-dimension at:R exclude-dimension at:C;
21     };
22     test {iaf:numeric-equal($a, iaf:sum($b))};
23 };
24
```

semantic assertion:



Current and future topics

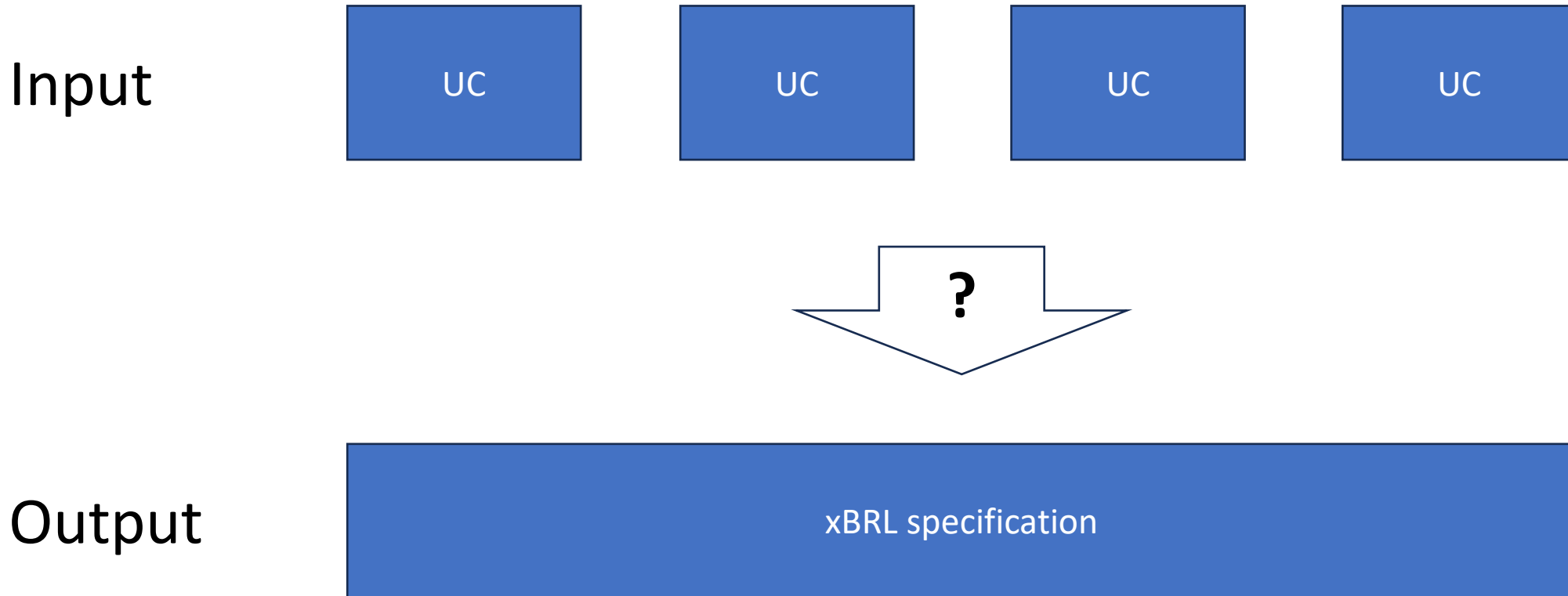
- Granular reporting
- Transactional reporting
- Uniqueness constraints on tabular data

How can the SRWG efficiently contribute to or improve xBRL standards?

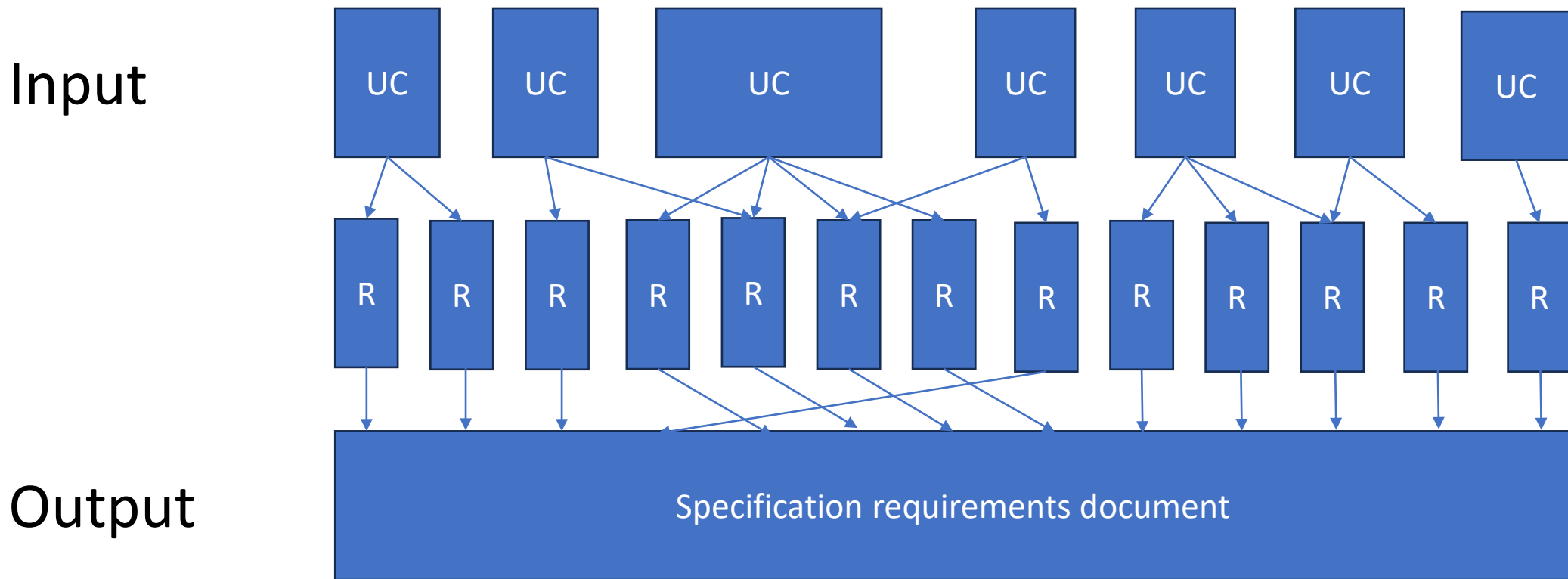
- Focus on upcoming important use cases
- Collect high quality use case descriptions
- Derive requirements from use cases
- Feed and review standard requirement documents

- ???

From use cases to standards



From use cases to refined use cases and requirements to a requirements document



Example requirements document

[xBRL-CSV requirements 1.0](#)



xBRL-CSV requirements 1.0

Requirements Document 13 October 2021

This version

<https://www.xbrl.org/REQ/xbrl-csv-requirements/REQ-2021-10-13/xbrl-csv-requirements-2021-10-13.html>

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Discussion: Example use cases and requirements for primary keys in xBRL-CSV

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Please send us an e-mail to join the working group!