

Guidance for large volume data collection using XBRL

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XBRL International - Taxonomy Design Working Group (TDWG)

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Agenda

- Introduction and xBRL-CSV
- Interest from TDWG and approach
- TDWG round table discussion
- Goals for implementation
- Draft guidance

Large volume data collection in XBRL

Motivation for xBRL-CSV

- CSV is simple, widely supported and compact
- Growing trend for granular reporting

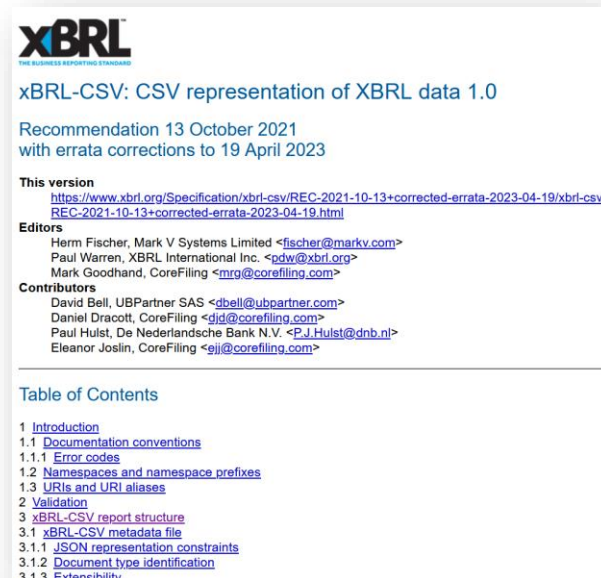
Use cases

- Creation and submission of large volume data
- Bulk publication of data
- Need integrity of XBRL, want characteristics of CSV

“Use xBRL-CSV”

Current position

- Specification is “Recommended”
- First major data collection is live



Choices in standards

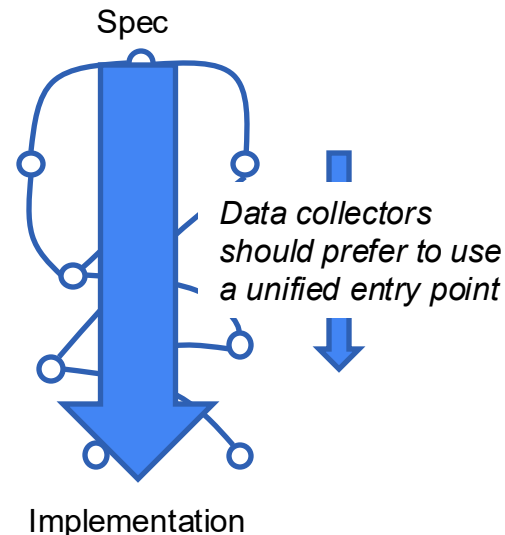
Extensibility of XBRL reflected in the specs

- General purpose, allows for edge cases
- Neutral on “normal”
- Several decisions to be made

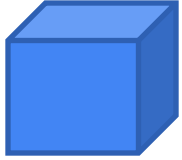
TDWG

- Create a “normal” route
- Have the discussion once
- Enable informed deviations

How to use a single Inline XBRL document for multiple reports?



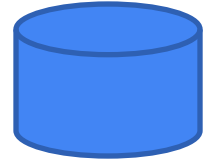
TDWG interest in xBRL-CSV



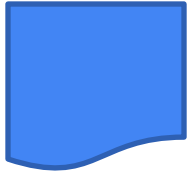
Taxonomy



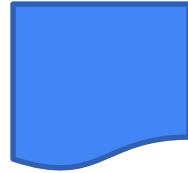
xBRL-CSV report



Processing



JSON metadata
(taxonomy to CSV mapping)



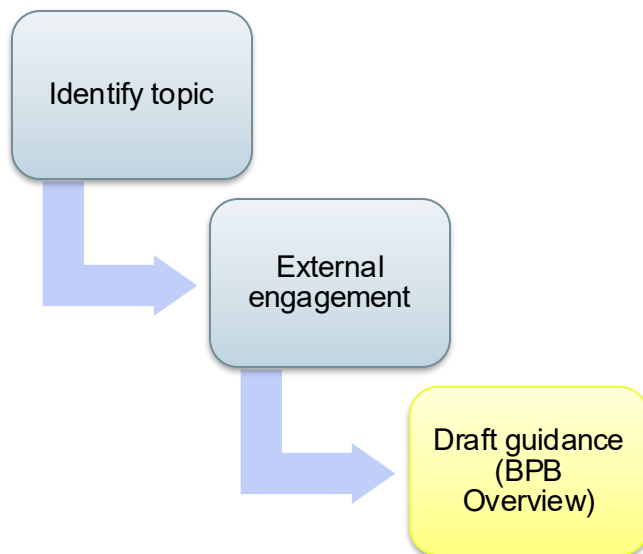
Parameters



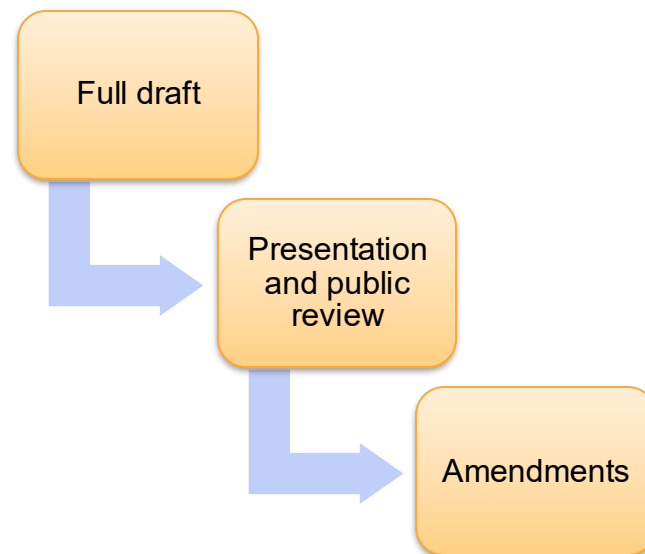
CSV Table Constraints

Approach to Guidance

1. Decide on content



2. Write up and publish



External engagement

Three experts joined for round table discussions, brief summary:

- Understood the complexity in the standard and a need for guidance.
- Why would you want to use xBRL-CSV?
- What are the implementation goals?
- Talking points
 - What changes in taxonomy vs. what stays the same
 - Who should define the metadata (mapping) file
 - Data point vs. Table layouts
 - CSV table constraints
 - Interaction with other software (e.g. Excel)

Greetings Members,

The Taxonomy Design Working Group (TD-WG) seeks to improve the quality and consistency of taxonomies by defining and promoting best practice guidance, reaching out to the community for input and feedback and collaborating with other taxonomy design authorities.

In our ongoing efforts to define best practices, we are now focusing on xBRL-CSV reports. xBRL-CSV is paired with JSON metadata that defines the structure of CSV data by assigning meaning to each column through XBRL dimensions—such as concepts and units. The technical specifications allow for CSV reports that resemble traditional tabular data or be formatted as key-value pairs. Typically, JSON metadata is prepared by regulators, allowing data preparers to concentrate on CSV data reporting.

TD-WG is now exploring best practices for designing the format of xBRL-CSV JSON metadata and identifying essential guidelines that regulators should consider when defining such metadata.

We invite experts interested in this topic to join our discussions, share their insights, assess the practical implications, and help shape guidance. The findings will be published as official XBRL International (XII) guidance, with full credit given to contributors. We particularly want to hear from those involved in creating JSON metadata for taxonomies or developing software for xBRL-CSV report generation.

Dedicated discussions on this topic will be held on April 2 and 9. If you would like to participate, please [join the working group by registering here](#). For any questions, please contact tdwg@xbrl.org.

Thank you!

Goals for xBRL-CSV implementation

- XBRL-CSV should find a spot between timely processing and easy understanding.
- To make peoples' lives easier, xBRL-CSV should be selected.
 - Easier to read, access and pick up for the *Human Element*
 - Easier to process and gain adoption for *Data Collectors*
 - Smaller file size through compression on a *Technical Level*
 - Removed redundancy
 - More precise

Draft Guidance

Expected recommendations

- Use of CSV style
 - Clear labelling for columns
- Use table-based approach
 - Has the best advantage of the tabular data format
 - Can use table constraints

Draft Guidance

Open questions

- Where/How should the JSON metadata be published?
 - There shouldn't be the need for many manual updates
 - It is part of the taxonomy
 - When should the metadata be changed?
- Can there be an easier way to report different periods and units?
 - There shouldn't be the need to update the JSON metadata every time
- Is there a benefit in making it like a table linkbase table?

Taxonomy Design Working Group

- Unique possibility to work at the standard and get your name in a guidance from XBRL International. Or to speak about Taxonomies.
 - Join as a member
 - Regulators & Taxonomy authors are always welcome
 - Take part in the public consultations
- You can always contact us via tdwg@xbrl.org

Thanks for your attention

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