

XBRL Standards Board Update

David Bell
XSB Member



XSB Role

- Management of XII technical materials – the specifications
- Direction and prioritisation of new material
- Promotion of XBRL adoption
- Oversight of the Working Groups and the specification process



XSB Direction

Simplify
Evolve



Technical Working Groups

Base Specifications

Corporate Actions

Formula

General Ledger

Open Information Model

Rendering

Versioning



Taxonomy Packages

First step in making taxonomies easier to work with:

- Enumerate and document entry points
- Enable automated configuration for off-line work

**Currently PR
REC Q1 2016**



Streaming Extensions

Standardised ordering for instance documents to enable efficient consumption

**Currently PR
REC Q1 2016**



Assertion Severity

Enhance assertion results

- Optional augmentation of assertion results with severity information for non-satisfied cases
- Severity levels of “OK”, “Warning”, “Error”

**Currently PR
REC Q1 2016**



Table Linkbase 1.1

Minor enhancements to cover wider scope:

- Relaxation of unit requirements allowing mix of numeric and non-numeric items
- Designation of “blocked” or “unused” cells
- Layout model updates

**Currently Draft
PWD Q1 2016**

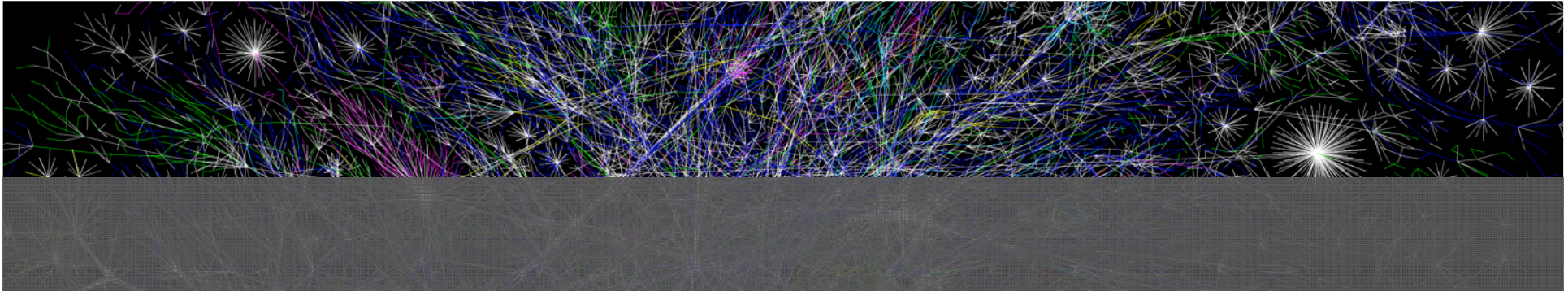


Open Information Model

Syntax independent model for XBRL

- Facilitate transformation between XML and other representations
- Model definition for XBRL data (instances)
- Mappings for XML (current spec) and JSON

**Currently PWD
Feedback welcome**



Questions?