



XBRL INTERNATIONAL ROADMAP

ITCG MEETING 19 APRIL 2018

JOHN TURNER

Our Purpose

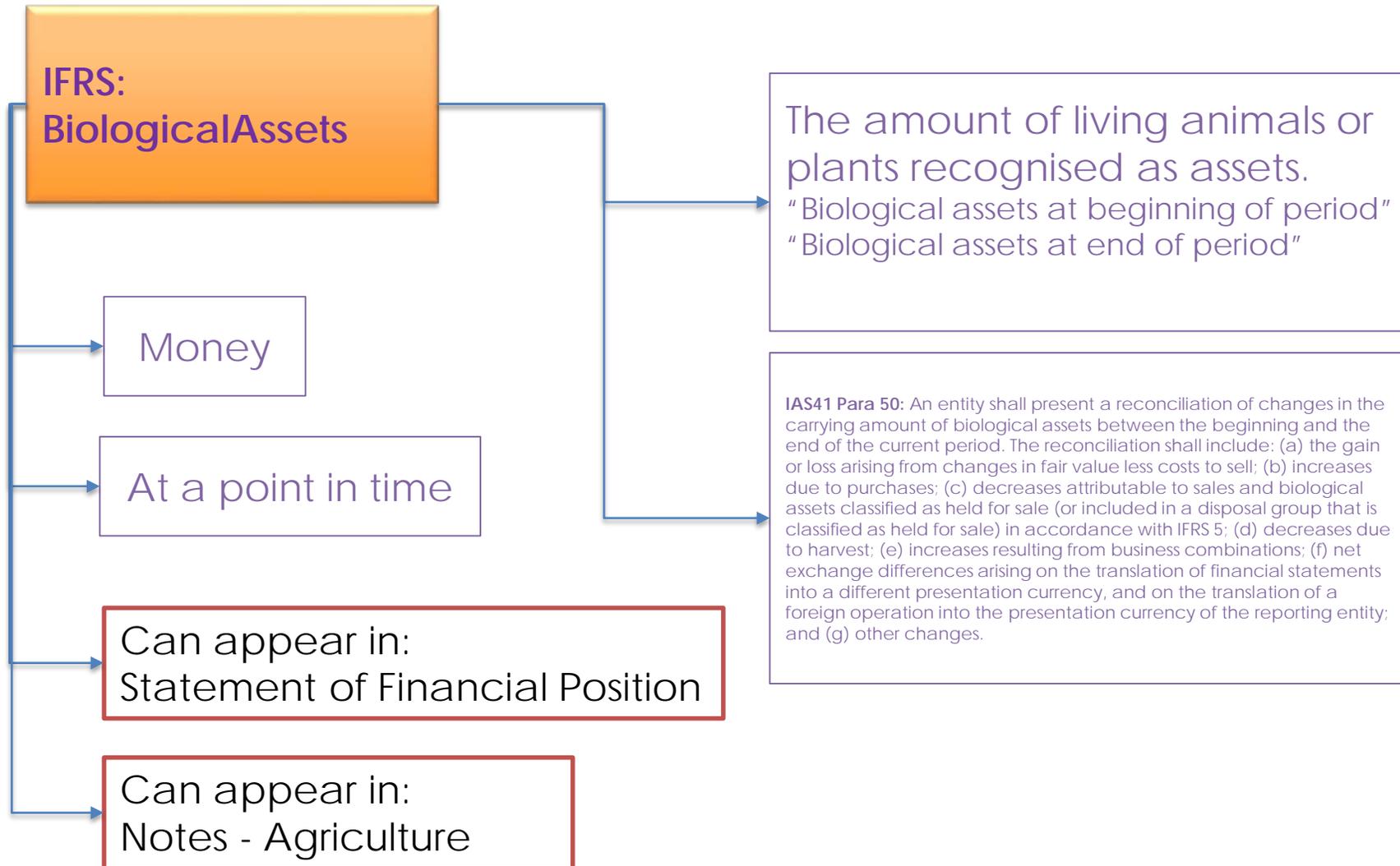
Join Us!

Our purpose is to improve the accountability and transparency of business performance globally, by providing the open data exchange standard for business reporting.

Our standards are freely licensed. We operate in the public interest as a not-for-profit global consortium.



What does XBRL tell you?



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Who reported movement in `ifrs:BiologicalAssets` this month?



→ ABC Ltd	£1,900,000
→ DEF GmbH	€2,576,000
→ GHI Ptv	\$1,858,000

How has DEF GmbH's `ifrs:BiologicalAssets` changed this year?

CLOSING BALANCES IN EUR			
Q1	Q2	Q3	Q4
11,700,000	12,800,000	18,400,000	1,858,000

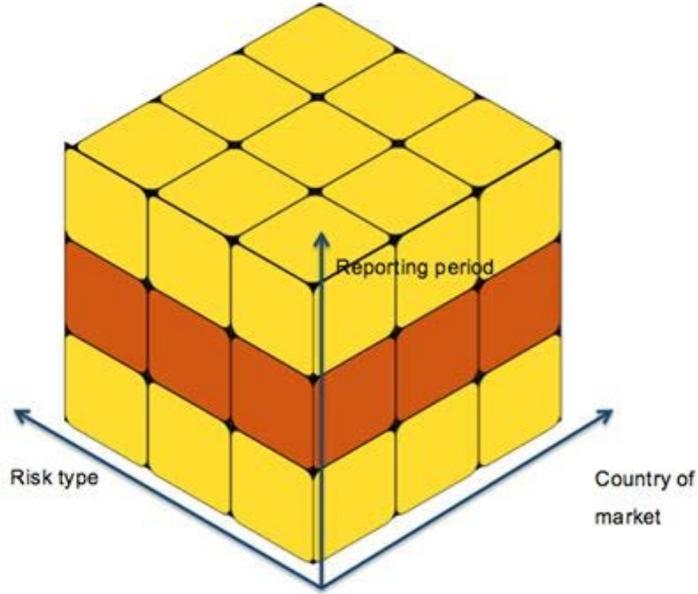
What does XBRL tell you?

Who discloses breakdowns?

GHI PTV CLOSING BALANCES IN USD			
	Sheep	Goats	Ducks
Biological Assets	1,000,000	1,000,000	576,000

ABC Ltd CLOSING BALANCES IN USD			
	2017	2018	2019
Biological Assets – Elephant Breeding Program	1,000,000	1,900,000	4,300,000
Recreational Assets – Rest of Zoo	12,700,000	11,600,000	11,200,000

What does XBRL tell you?



Multidimensional definitions

Controlled Templates

C 05.01 - TRANSITIONAL PROVISIONS (CA5.1)				Adjustments to CET1	Adjustments to AT1	Adjustments to T2	Adjustments included in RWAs
Code	ID	Item		010	020	030	040
010	1	TOTAL ADJUSTMENTS					
020	1.1	GRANDFATHERED INSTRUMENTS	link to (CAL220)		link to (CAL490)	link to (CAL490)	
030	1.1.1	Grandfathered instruments: Instruments constituting state aid					
040	1.1.1.1	Instruments that qualified as own funds according to 2006/48/EC					
050	1.1.1.2	Instruments issued by institutions that are incorporated in a Member State that is subject to an Economic Adjustment Programme					
060	1.1.2	Instruments not constituting state aid	link to (CAS-2.0010.090)	link to (CAS-2.0010.090)	link to (CAS-2.0010.090)		
070	1.2	MINORITY INTERESTS AND EQUIVALENTS	link to (CAL240)	link to (CAL490)	link to (CAL490)		
080	1.2.1	Capital instruments and items that do not qualify as minority interests					
090	1.2.2	Transitional recognition in consolidated own funds of minority interests					
091	1.2.3	Transitional recognition in consolidated own funds of qualifying Additional Tier 1 capital					
092	1.2.4	Transitional recognition in consolidated own funds of qualifying Tier 2 capital					
100	1.3	OTHER TRANSITIONAL ADJUSTMENTS	link to (CAL270)	link to (CAL270)	link to (CAL270)		

5.4.1 Consolidated statement of income

(in millions of euros)	Notes	2014	2013	Inline XBRL
SALES	4.1	12,725		Line item ifrs-full:CostOfSales
Cost of sales	4.3	(10,522)		Value € 10,522,000,000.00
GROSS MARGIN	4.3	2,203		17.2%
% of sales		17.3%		Period 2014-01-01 to 2014-12-31
Research and Development expenditure, net	4.51	(685)		Units iso4217:EUR
Selling expenses		(207)		6.8%
Administrative expenses		(449)		Entity 5493006IH2N2WMIBB742
OPERATING MARGIN		862		732
% of sales		6.8%		
Share in net earnings of equity-accounted companies	4.5	51		
OPERATING MARGIN INCLUDING SHARE IN NET EARNINGS OF EQUITY-ACCOUNTED COMPANIES	3.1	913		

Human and Machine Readable

What does XBRL tell you?

- Human and Machine actionable data definitions:
 - Meaning
 - Data constructs
 - Relationships
 - Dimensionality
 - Definitions
 - Templates, Cubes, Inline.....
- AND the data that conforms to these definitions.
- #meaningmatters

What does XBRL tell you?

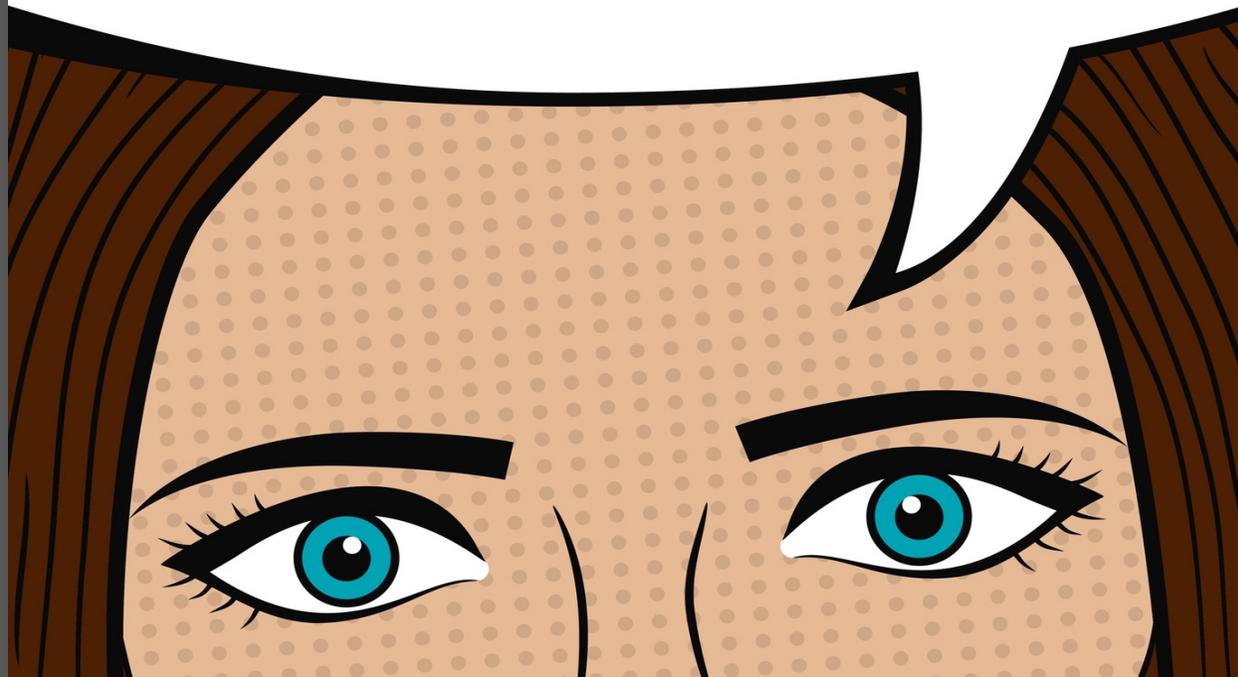
Not a *"data interchange format"*

**Meaning Combined With Data.
Across Boundaries.**

BUT IT COULD BE MUCH BETTER!

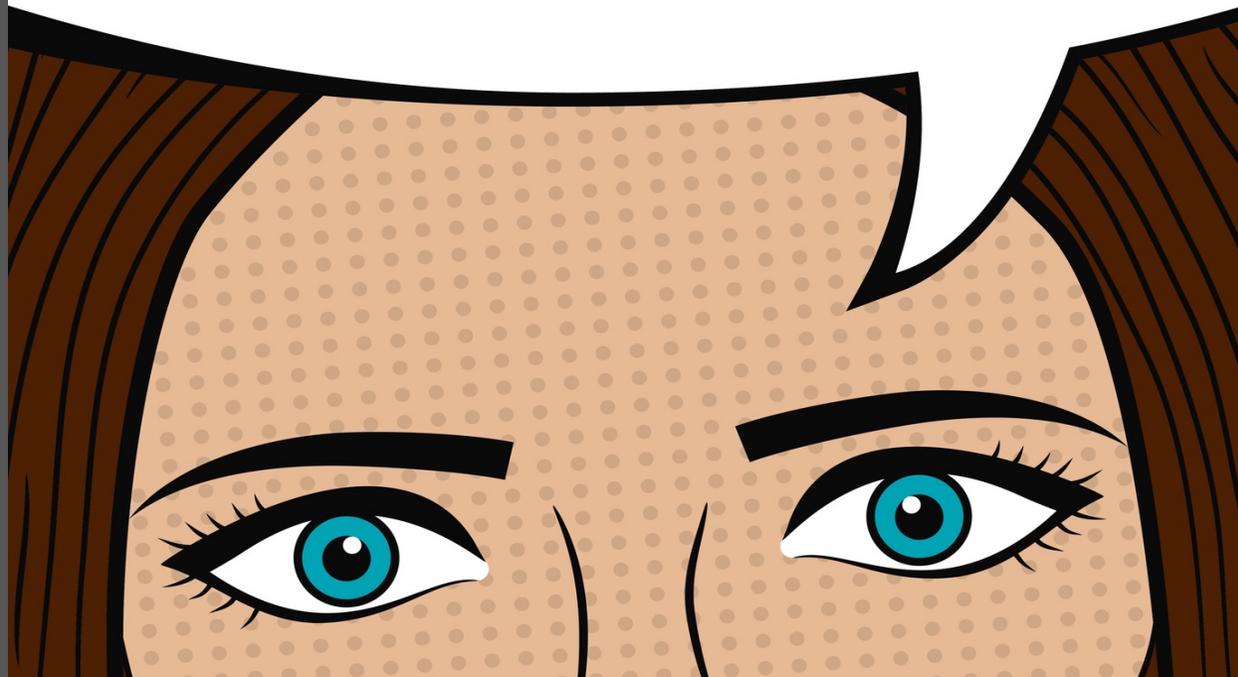
Why can't we?

*"Make it simpler to
access and use XBRL
data?"*



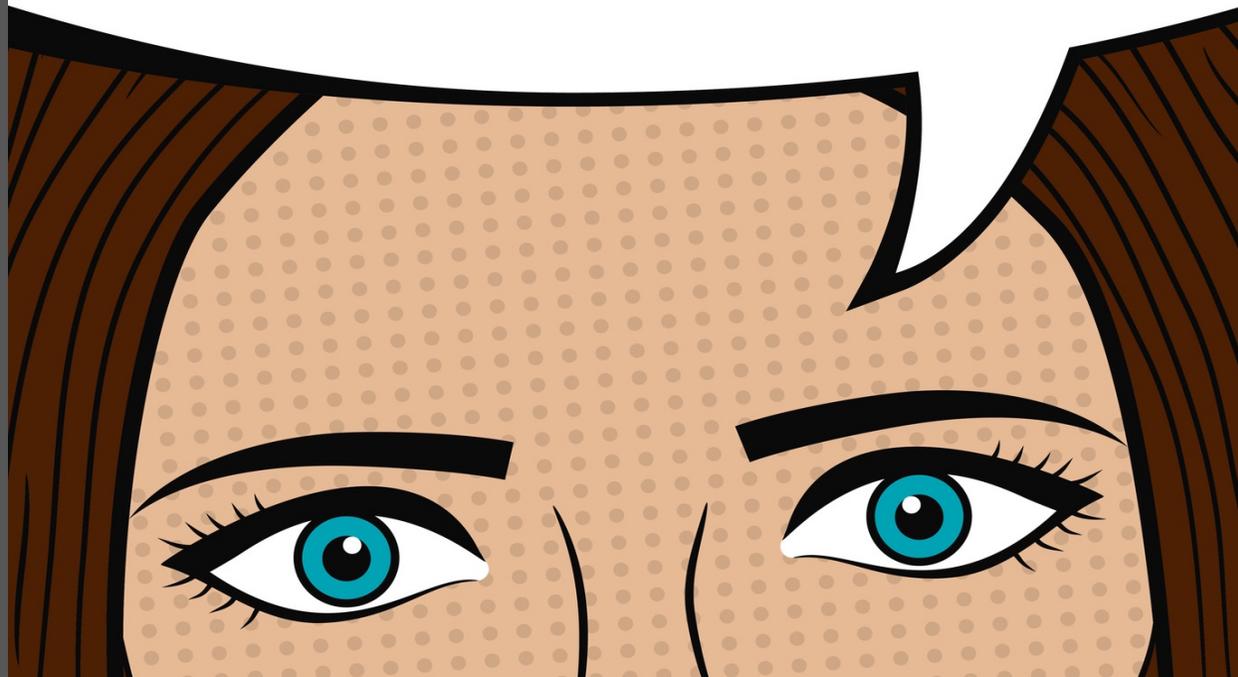
Why can't we?

“Easily reuse concepts from one taxonomy in another?”



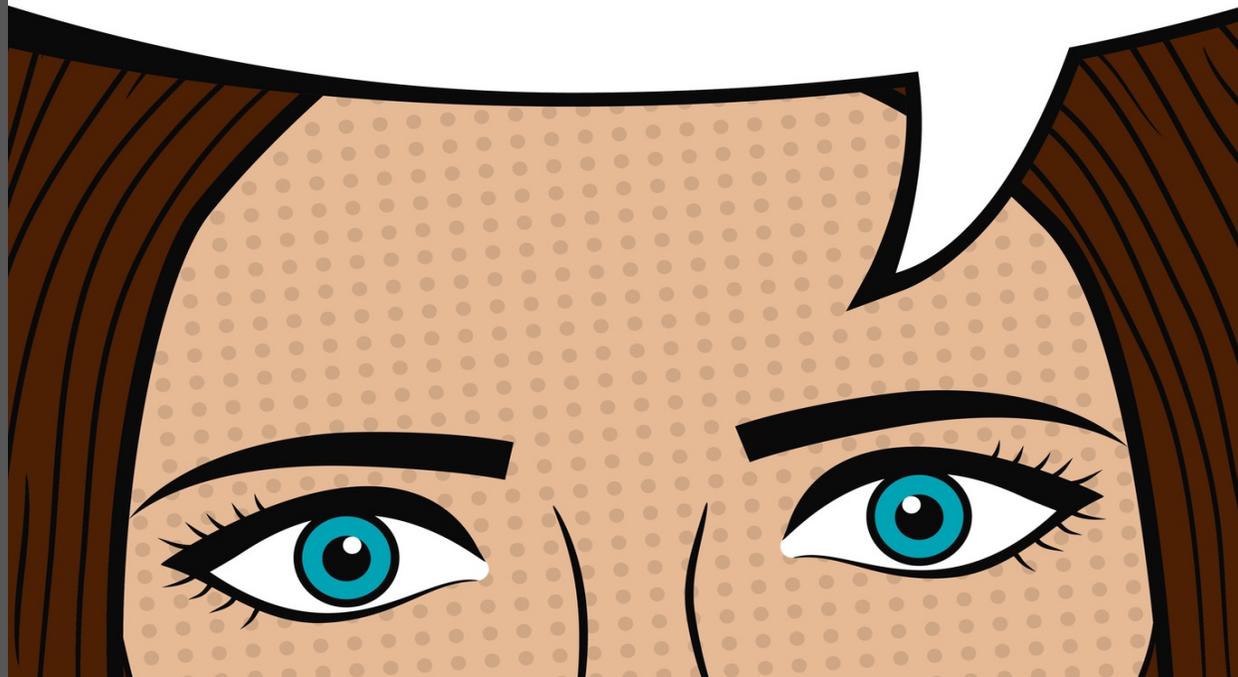
Why can't we?

*“Collaborate to
compare concepts
across domains?”*

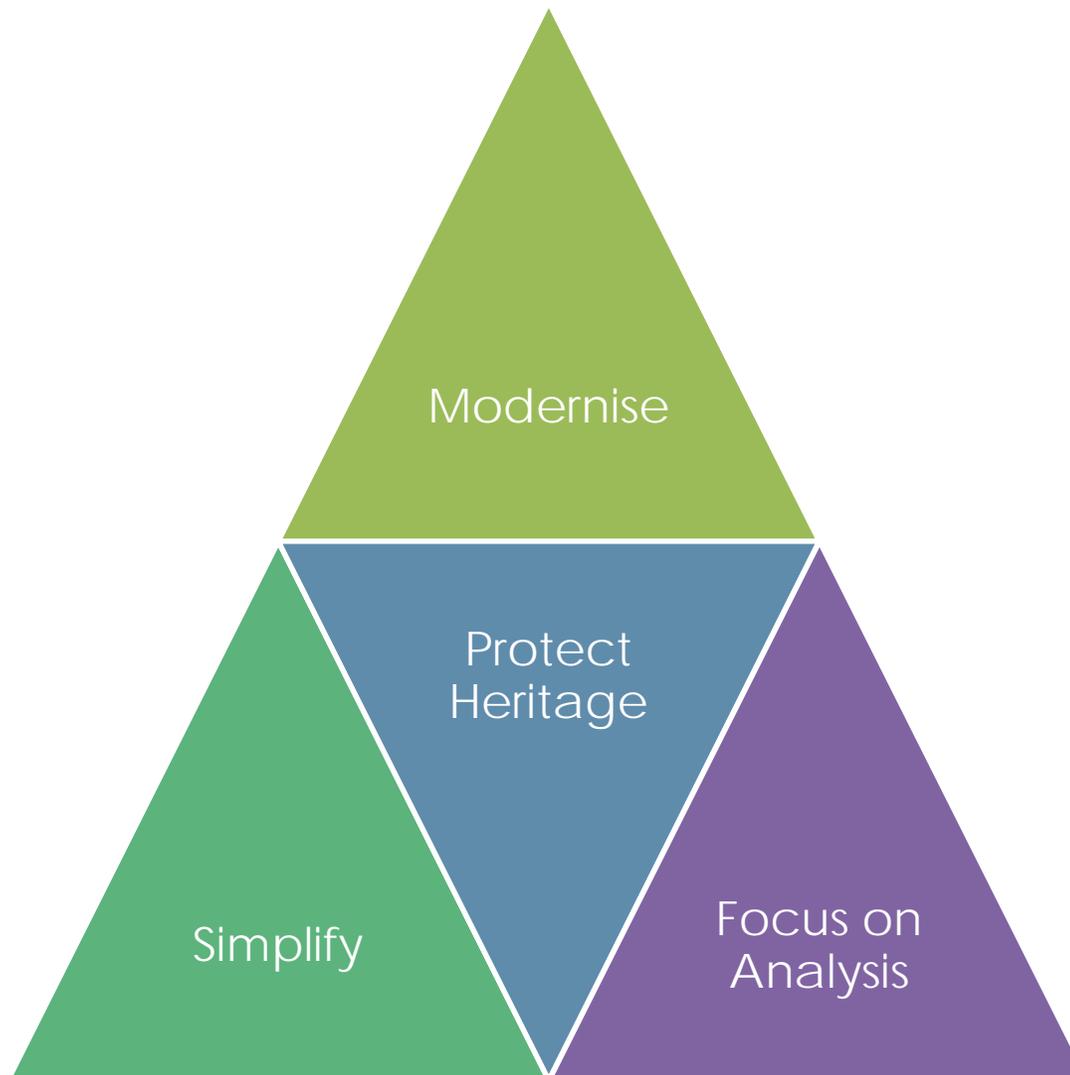


Oh and by the way.....

“Does anyone need to know the term ‘Extended Link Role’ “?!!!?? ;-)”



Which means



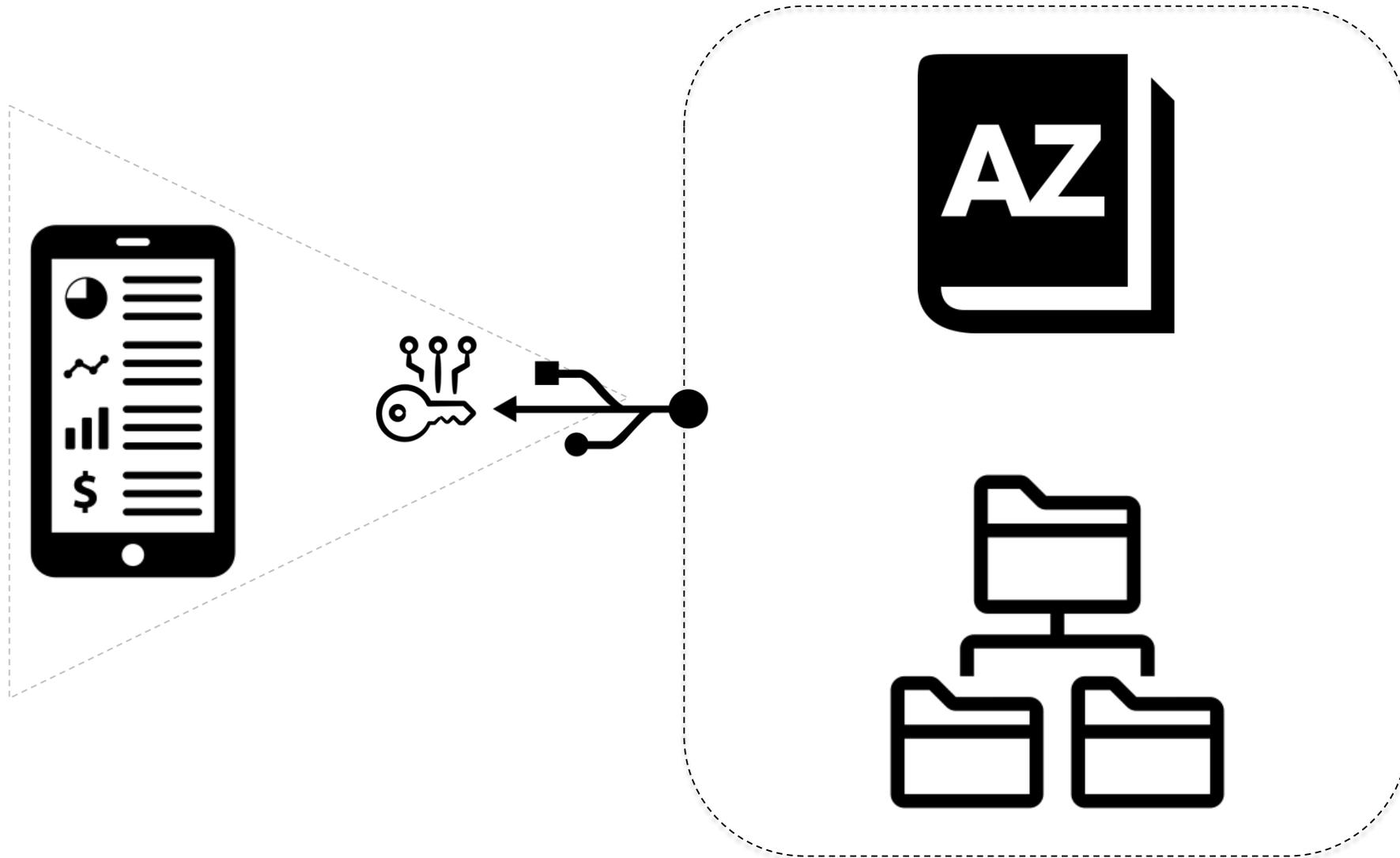
We are a long way down this path

Simplified Model

Multiple Interoperable Formats

“The Open Information Model”

Next: Plug and Play



Busy “Protecting Heritage” with work program.

Working towards existing OIM drafts to Recommendation

Next up: Data Definition framework

Look out for

- Communications
 - POCs/Sprints to achieve key milestones
 - Experimentation
 - Focus on Analytics
-
- Participation through Working Groups is highly encouraged!

Questions?

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