



XBRL For Internal Use

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XBRL Is XML

- XBRL is 100% built using XML syntax
- It cannot be compared with XML, rather to one's own globally accepted XML solution for business reporting and data representation
- It makes extensive use of advanced features of XML like XPointer and XLink to address the complex requirements of financial and business reporting

XBRL Is XML But...

XML schema file

```
<?xml version="1.0"?>
<xs:schema xmlns:xs="http://www.w3.org/2001/XMLSchema"
targetNamespace="http://www.w3schools.com"
xmlns="http://www.w3schools.com"
elementFormDefault="qualified">
  <xs:element name="note">
    <xs:complexType>
      <xs:sequence>
        <xs:element name="to" type="xs:string"/>
        <xs:element name="from" type="xs:string"/>
        <xs:element name="heading" type="xs:string"/>
        <xs:element name="body" type="xs:string"/>
      </xs:sequence>
    </xs:complexType>
  </xs:element>
</xs:schema>
```

Native XML

XML instance file

```
<?xml version="1.0"?>
<note
xmlns="http://www.w3schools.com"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.w3schools.com note.xsd">
  <to>Tove</to>
  <from>Jani</from>
  <heading>Reminder</heading>
  <body>Don't forget me this weekend!</body>
</note>
```

XBRL Is XML But...

XBRL schema file

```
<?xml version="1.0" encoding="utf-8" ?>
- <schema xmlns="http://www.w3.org/2001/XMLSchema"
  xmlns:xbrl="http://www.xbrl.org/2003/instance"
  xmlns:link="http://www.xbrl.org/2003/linkbase"
  xmlns:xlink="http://www.w3.org/1999/xlink" xmlns:ifrs-
  gp="http://xbrl.iasb.org/int/fr/ifrs/gp/2005-05-15" xmlns:ifrs-gp-
  typ="http://xbrl.iasb.org/int/fr/ifrs/gp/2005-05-15/types"
  targetNamespace="http://xbrl.iasb.org/int/fr/ifrs/gp/2005-05-15"
  elementFormDefault="qualified" attributeFormDefault="unqualified">
- <annotation>
- <appinfo>
  <link:linkbaseRef xlink:type="simple" xlink:href="ifrs-gp-lab-2005-05-15.xml" />
```

XBRL linkbases

XBRL

```
<?xml version="1.0" encoding="utf-8" ?>
- <linkbase xmlns="http://www.xbrl.org/2003/linkbase"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xmlns:xlink="http://www.w3.org/1999/xlink" xmlns:ref="http://www.xbrl.org/2004/ref"
  xsi:schemaLocation="http://www.xbrl.org/2003/linkbase
  http://www.xbrl.org/2003/xbrl-linkbase-2003-12-31.xsd
  http://www.xbrl.org/2004/ref http://www.xbrl.org/2004/ref-2004-08-10.xsd">
- <referenceLink xlink:type="extended" xlink:role="http://www.xbrl.org/2003/role/link">
  <loc xlink:type="locator" xlink:href="ifrs-gp-2005-05-15.xsd#ifrs-
  gp_AbandonmentOrWithdrawalFromPlanPreviouslyReportedAsDiscontinued"
  xlink:label="ifrs-
  gp_AbandonmentOrWithdrawalFromPlanPreviouslyReportedAsDiscontinued" />
  <loc xlink:type="locator" xlink:href="ifrs-gp-2005-05-15.xsd#ifrs-
  gp_AccountingForAssociatesInConsolidatedAccountsPolicy" xlink:label="ifrs-
  gp_AccountingForAssociatesInConsolidatedAccountsPolicy" />
  <loc xlink:type="locator" xlink:href="ifrs-gp-2005-05-15.xsd#ifrs-
  gp_AccountingForAssociatesInParentsSeparateFinancialStatementsPolicy" />
```

XBRL instance file

```
<?xml version="1.0" encoding="utf-8" ?>
<!-- Created by Charles Hoffman, CPA, UBmatrix: 2005-05-07 -->
- <xbrl xmlns="http://www.xbrl.org/2003/instance" xmlns:link="http://www.xbrl.org/2003/linkbase"
  xmlns:xlink="http://www.w3.org/1999/xlink" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xmlns:iso4217="http://www.xbrl.org/2003/iso4217" xmlns:ifrs-gp="http://xbrl.iasb.org/int/fr/ifrs/gp/2005-05-15">
  <link:schemaRef xlink:type="simple" xlink:href="SampleCompany-Taxonomy.xsd" />
- <context id="Current_AsOf">
  - <entity>
    <identifier scheme="http://www.sampleCompany.com">SAMP</identifier>
  </entity>
```

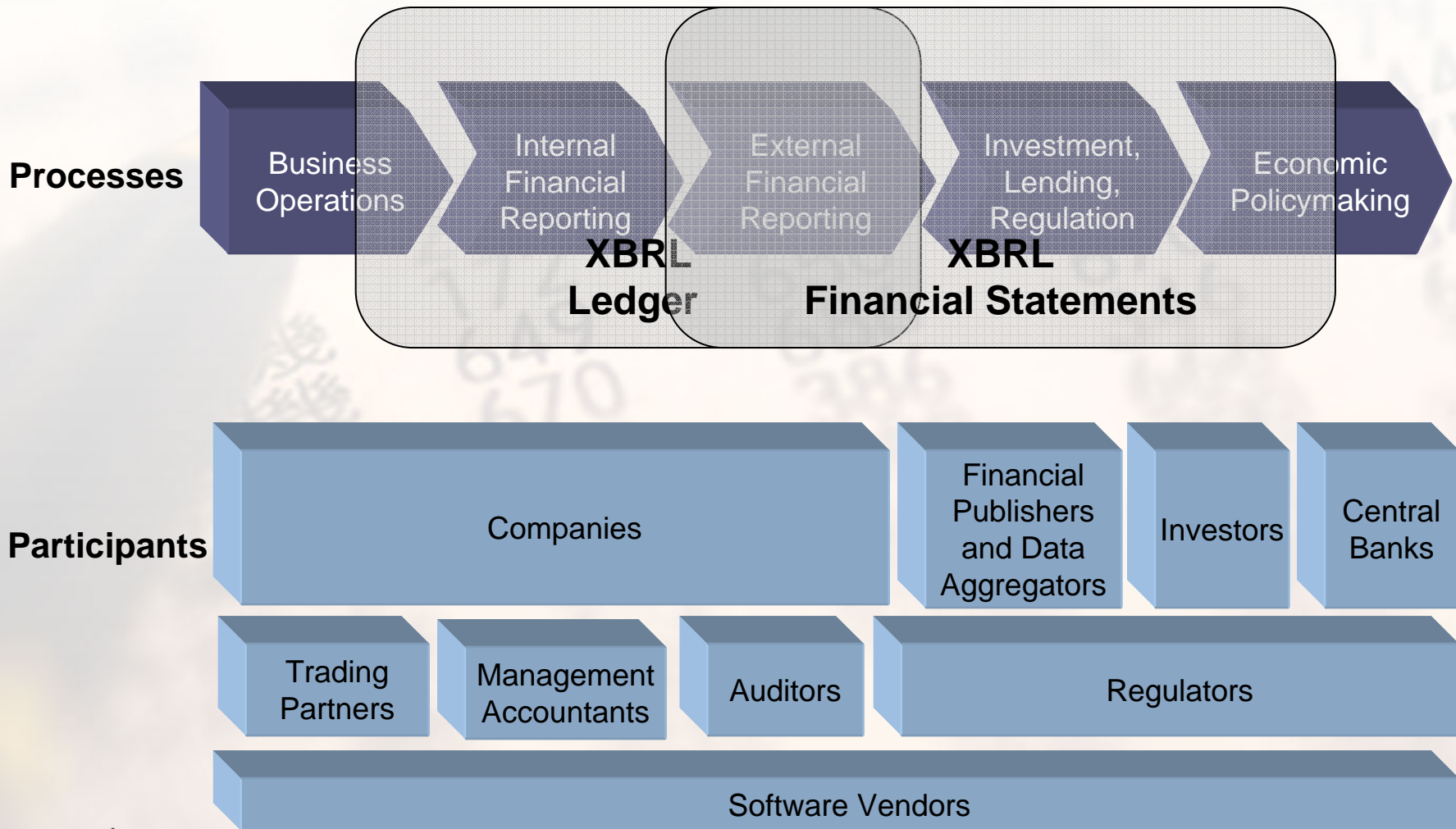
XBRL Is XML But...

- XML parsers are capable of validating an XBRL instance document against the schema part of the taxonomy, but are unable to process the information contained in linkbases
- XLink processors could process and understand the linkbases, but would be
 - Unaware of the XML schema part
 - Unable to process the advanced uses of XLink introduced by XBRL, like the overriding/prohibiting mechanism and all the XLink implementations that allow to express and validate semantic meaning

XBRL GL 2005

- Can represent data at detail level
- Universal meta data structure:
 - Interoperability between disparate applications
 - Reusability of data
 - Auditing purposes
 - Context for drill down from XBRL FR
- Complements the value proposition and the scope of application of XBRL within an entity

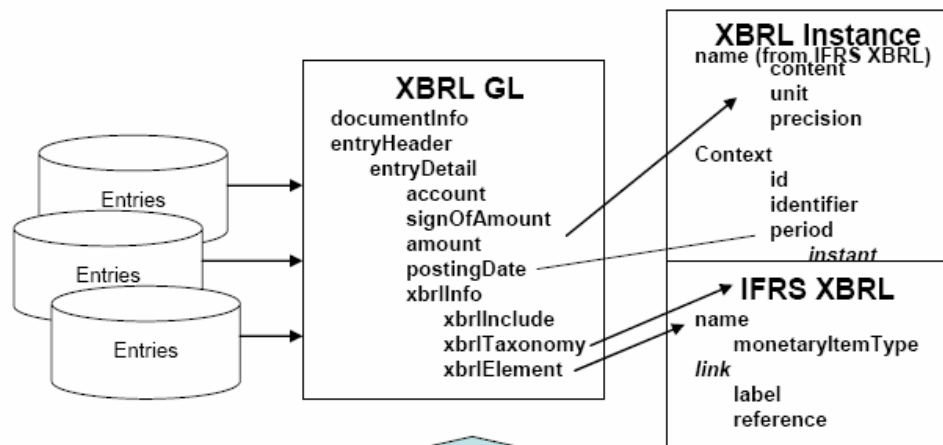
XBRL GL 2005



XBRL GL 2005

XBRL FR is an agreement on the concepts for a business report, for sharing content.

XBRL FR



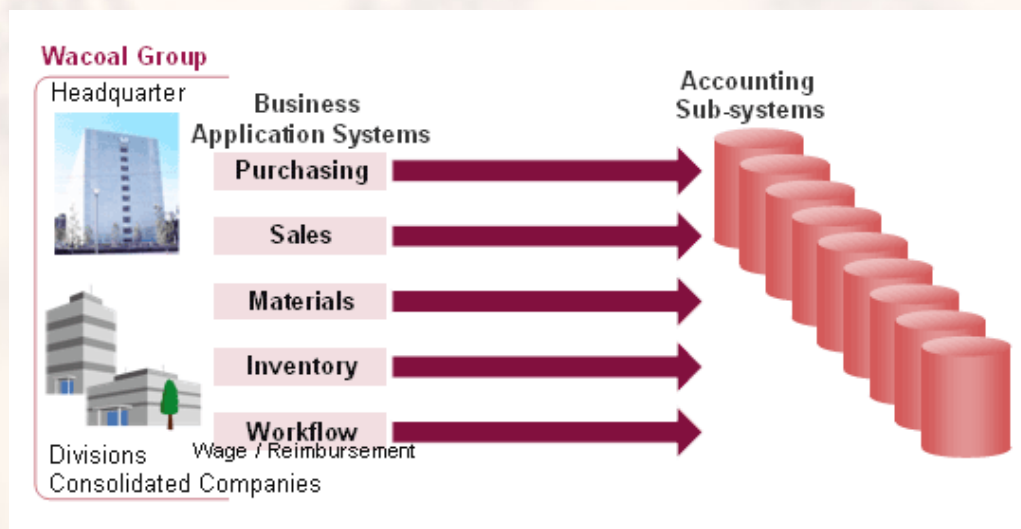
XBRL GL represents the underlying data by standardizing the names of the data fields

Tools and Processes

- Taxonomy editor, instance document editor, GUI for mapping source data to the taxonomy
- Use of XBRL at detail level
 - Leverage the ability of XBRL GL to link to summary level taxonomies for different internal and external reporting purposes
 - A solution to store instance documents and access and query them effectively
 - Interface to drill up/drill down from detail to summary and back

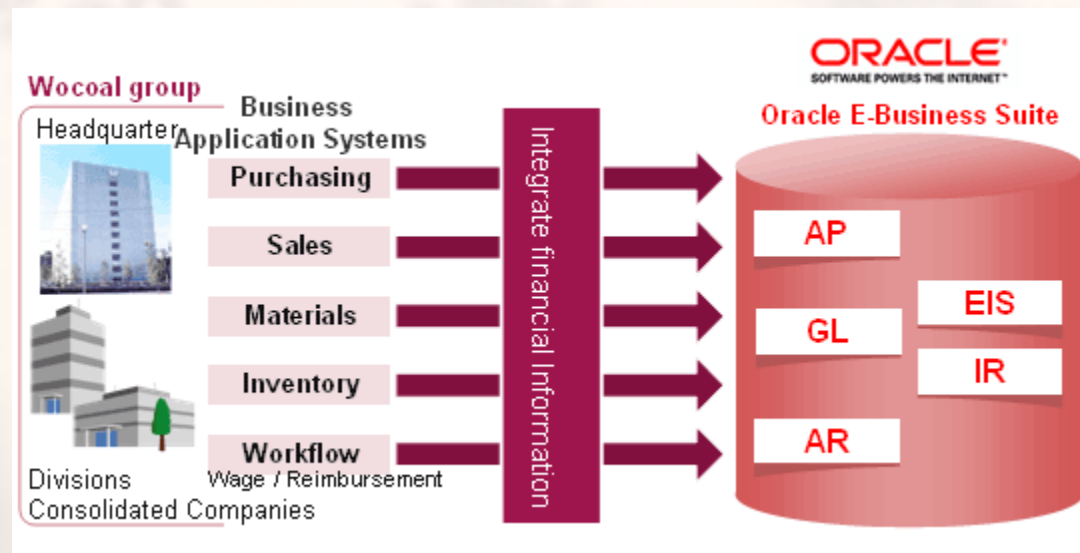
Where It Is Used - Wacoal

- Leading Japanese manufacturer and marketer of intimate apparel for women
- 32 independent legacy systems running on multiple platforms, some more than 10 years old and distributed in 36 subsidiaries in the world
- Feeding 44 different accounting subsystems



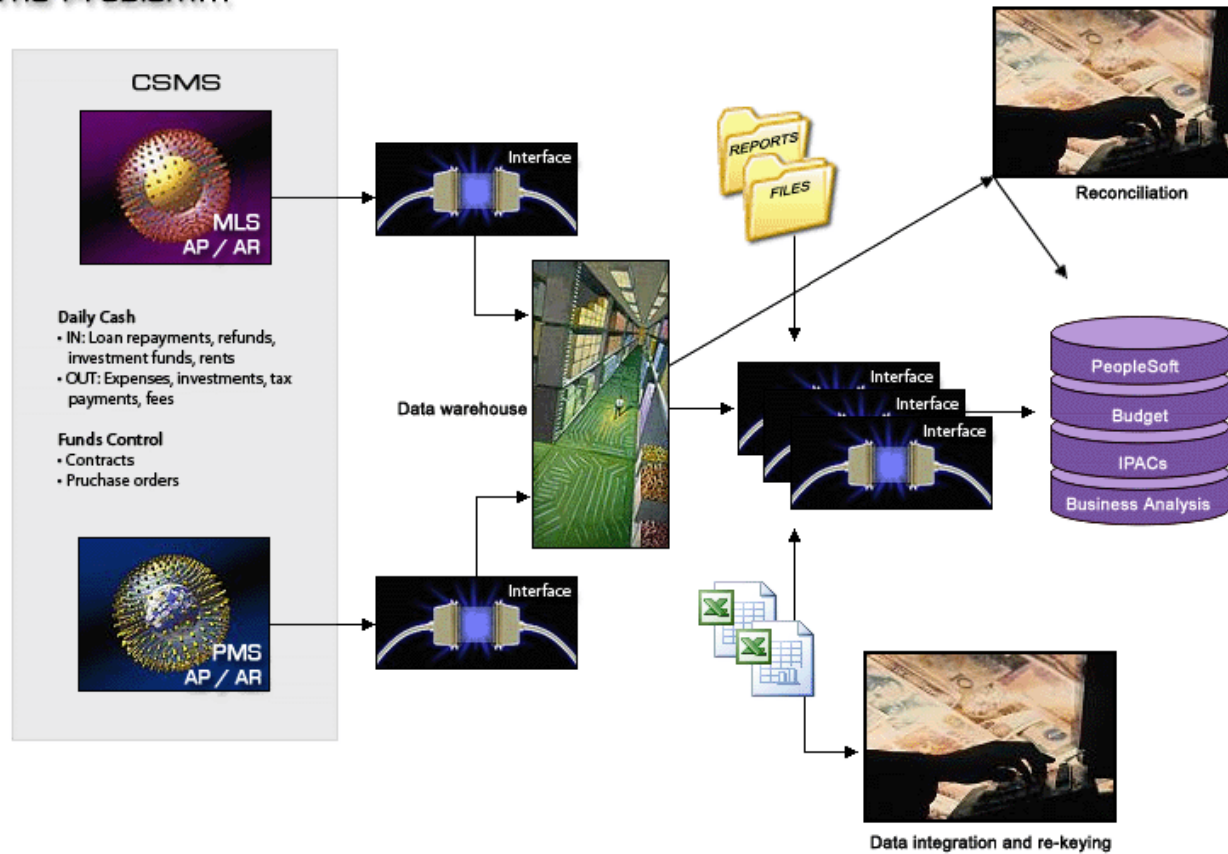
Where It Is Used - Wacoal

- XBRL GL based solution launched in April 2003
- Real time processing and daily reporting of financial data
- 2 days faster monthly closing
- Support of real time cash management
- Dramatic reduction in manual re-keying of data

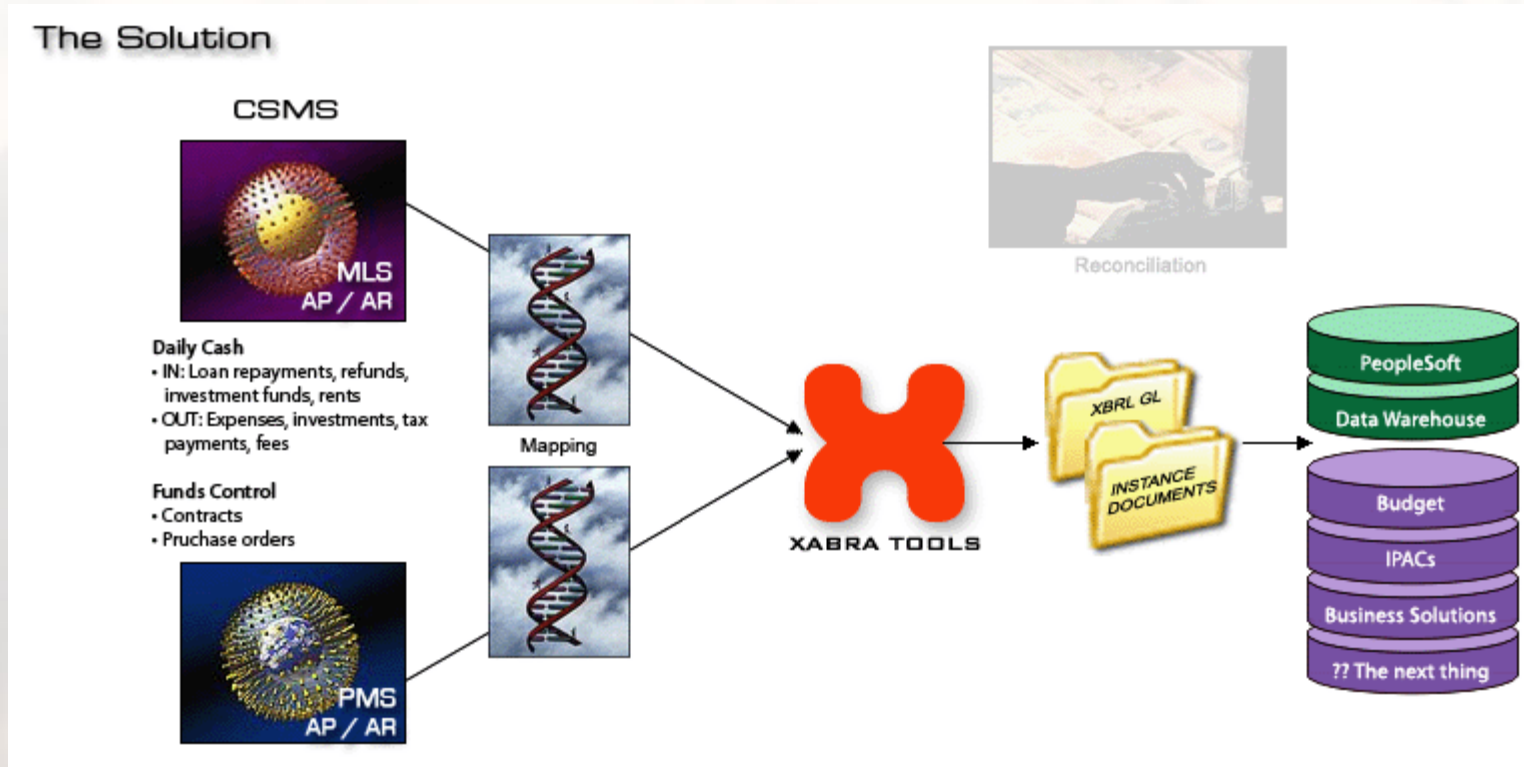


Where It Is Used - HUD

The Problem...



Where It Is Used - HUD



Next Implementations

- Sapporo Beer
- Various implementations under way for:
 - Collecting information for tax compliance
 - Speeding up the month end close
 - Integrating legacy systems using standards

The Future

- Business data exchange
 - Within an entity (interoperability across different applications, auditing, internal reporting)
 - Between entities at the same level (providers, customers, banks, auditors, consultants)
 - Between entities at different levels (regulatory uses)
- Will affect different areas throughout the company, not only accounting and financial
- Relevant impact on IT: it does not substitute any component of an information system, but it can make every component of it more interoperable and accessible

Contact Information

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