

Template for comments and secretariat observations

Date: 2013/10	Document: CWA_XBRL_WI003-2 (E).doc	Project: XBRL
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MB/ NC ¹	Line number (e.g. 17)	Clause/ Subclause (e.g. 3.1)	Paragraph/ Figure/ Table/ (e.g. Table 1)	Type of comment ²	Comments	Proposed change	Observations of the secretariat
FR/ BdF		4.1.4	Second line	ge	A null element (xsi:nil) has no content.	Replace "(the value between the angled brackets, which can be null)" by "(the value between the angled brackets, or null – nil)"	
FR/ BdF		4.1.4	Seventh line	ge	Other constructions may be placed between the XML declaration and the root element	Add a note "Other XML constructions may occur between the XML declaration and the root element, for example processing instructions and comments.	
FR/ BdF		4.1.4	Page 8, fourth bullet	ge	The begin and end tags are different.	The begin and end tags names must be match	
FR/ BdF		4.1.4		ge	Processing instruction not covered.	Cover processing instruction. No longer proposed to handle version?	
FR/ BdF		4.1.7		ge	Unicode is also an ISO standard	Unicode is an ISO standard (ISO/IEC 10646). List of founding organization may be omitted.	
FR/ BdF		4.1.7	Fisrt paragraph	ge	Unicode may express all languages used in the planet including prehistoric runes and Tolkien's characters.	Unicode may express all languages used in the planet including prehistoric runes and Tolkien's characters.	
FR/ BdF		4		ge	Substitution groups are not covered	Add a section "Substitution group": "The substitution group is an XML mechanism that allows an element E to replace another element H, called the Head of the substitution group. The XML type of the element E must be the same as, or derive from the element H. To do so, the element E references, in an attribute "substitution group", the QName of the element H. This mechanism is widely used by the XBRL technology."	
FR/ BdF		5.1	Introduction of context	ge	According to the text, units are defined by the content of the fact's attribute unitRef and reporting period, by the content of the fact's attribute contextRef. Contexts do not only define period, but also	Replace "Although this tag provides some structural information, contextual information, such as the currency of the value is missing" by "Although this tag provides some semantic information, extra information is	

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					reporting entity and dimensional characteristics. Quotes are not the right ones: (") not (").	missing. For numeric facts, the unit is defined by the content of a unit element, referenced by the unitRef attribute of facts, for example, to define a monetary value as being expressed in euros:" Replace "EUR" by "U_EUR". Replace 215 by a more reasonable value, e;g.: "215 412 654" (such a small value may mean that the value is expressed in M€). Replace "And finally, the reporting period" by "The context element, referenced by the contextRef attribute of facts, is used to convey: the reporting entity, the reporting period or reference date and, optionally, dimensional characteristics". Replace "2012-12-31" by "C_2012-12-31".	
FR/ BdF		5.1	L3C tag names	ge	Need to introduce the problems introduced bt L3C names.	L3C (Label linkbase Camel Case Concatenation) are no longer used in European supervisory reporting because 1) they rely on the English labels and 2) labels may change (for example, "minority interest" has become 'non-controlling interest'".	
FR/ BdF		5.3.1	Business concepts section	ge	In highly dimensional taxonomies, business concepts are represented by a set of 1) a concept (primary item) and dimensional characteristics.	Remove the word "business".	
FR/ BdF		5.3.2	Section on linkbase	ge	It is ambiguous to use the term "role" to introduce the different types of linkbases, since each linkbase, of any type, must also be associated to a role	Replace "role" by "type".	
FR/ BdF		5.3.2	Section on Label linkbase	ge	The language is orthogonal to the role	Replace "Multiple labels, perhaps in different languages or for different purposes (e.g. "Documentation", "Period Start", "Short Label"), can be assigned to each concept." by "Multiple labels	

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						for different purposes (e.g. "Documentation", "Period Start", "Short Label"...) can be assigned to each concept. Each label may be expressed in different languages".	
FR/ BdF		5.3.2	Section on Reference linkbase	ge	Reference and link are allowed.	Replace by "This could be the whole text of the regulation, and / or a reference to the full text".	
FR/ BdF		5.3.2	Section on Presentation linkbase	ge	It allows to present different hierarchies	Add: "The Presentation linkbase allows different presentations of the business concepts".	
FR/ BdF		5.4	Third paragraph	ge	DTS may also be constructed by href from linkbases	Add, after "using XML Schema's 'import' as described in Section 5.2.1.7", "or references from linkbases".	
FR/ BdF		5.5.1	First paragraph of page 21	ge	Dimensions are also used to express characteristics (not only breakdowns).	Add, after "Dimensions represent ways to break down the data": "or to express characteristics, for example: "before mitigation" or "after mitigation".	
FR/ BdF		5.5.1	Second paragraph of page 21	ge	Reporting entity and time (temporal characteristics) are not typically expressed by dimensions.	Replace "(Company dimension) for the year 2012 (time dimension)" by "in Croatia ("Country of sale" dimension), for snails ("Product" dimension), before tax ("Fiscal characteristics" dimension.	
FR/ BdF		5.5.2	Typed dimension bullet	te	Patterns in XML do not use the "^" character to represent the beginning of string (the entire string must be defined).	Remove "^" in the regular expression.	
FR/ BdF		5.6	Second paragraph	ed	Un-ended sentence	Remove "For example,".	
FR/ BdF		5.7.2	Third paragraph	ed	Only numeric facts are associated to a unit element.	Replace "the reported facts" by "numeric reported facts".	
FR/ BdF		5.7.2	Example	ed	Why the unit representing EUR is named "U_Monetary", meaning nothing	Replace "U_Monetary" by "U_EUR".	
FR/ BdF		5.8	Second bullet	te	A DTS may contain several schemas.	Replace "according the Schema defined by the taxonomy" by "according to the schemas used in	

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						the taxonomy".	
FR/ BdF		5.8	Third bullet	te	Not precise enough.	Replace "monetary" by "numeric".	

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