

## Template for comments and secretariat observations

Date: 2013/09	Document: CWA_XBRL_WI00..-.3 (E).doc	Project: XBRL
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MB/ NC <sup>1</sup>	Line number (e.g. 17)	Clause/ Subclause (e.g. 3.1)	Paragraph/ Figure/ Table/ (e.g. Table 1)	Type of comment <sup>2</sup>	Comments	Proposed change	Observations of the secretariat
USA /CF	Page 9	3.1.2		te	<p>It seems very odd to model all tables of data in the filings using one technology (Table Linkbase) and then resort to a completely different technology (tuples) for defining what is effectively a table reporting which other tables have been reported.</p> <p>The use of an inconsistent technology is itself unhelpful, as it requires software developers to support two different ways of working with data, but the particular approach being taken presents a number of practical problems:</p> <ol style="list-style-type: none"> <li>1. It is not extensible. There has been some discussion of adding “description” text to the filing indicators to explain why a particular table is or is not being reported. As there is no way for users of the taxonomy (European and national regulators) to alter the definition of the find:table element, implementing this has led to discussion of even more obscure corners of the spec in the form of footnotes, which of course don’t benefit from data typing, and</li> </ol>	Our recommendation would be treat this filing data in the same way as all other data in the filing, and model it as a table using the Table Linkbase. Failing that, the find:Indicators parent should simply be removed as it is serving no useful purpose at all.	

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					<p>are difficult to address using technology such as Formula.</p> <p>2. The use of tuples makes merging and splitting instances documents harder. It is often convenient to split a filing into separate instance documents for preparation and review, before merging into a single document prior to submission. For the most part this can be achieved with a simple, XBRL merge, but the use of a single parent tuple for filing indicators means that the filing indicator data requires special treatment during the merge.</p> <p>3. Tuples are increasingly seen as a legacy technology, and we expect to see support for them reduced in the future. For example, the Table Linkbase provides no specific constructs for handling tuples.</p> <p>4. The proposed approach violates</p>		

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					Filing Rule 2.24 regarding duplicate facts, and the facts representing different tables would also be considered duplicates according to the XBRL specification.		
USA /CF	Page 38	<b>3.4.6.3</b>			The precondition formula given on page 38 is wrong, as it doesn't take into account the "filed" attribute: the formula as written would treat a filing indicator with filed="false" as being reported.		

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