

Template for comments and secretariat observations

Date:	Document: CWA_XBRL_WI00..-.. (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
CFL (UK)		Rule 2.9		te	<p>When FRIS was written, instance documents were small and validation of duplicate contexts was relatively inexpensive. With instance documents now into the hundreds of megabytes, it is important for instances to be arranged for efficient stream-based processing.</p> <p>While it is still possible and desirable for instances to be constructed without duplicate contexts, such contexts make no difference to the semantics of the instance, and validating this rule on the receiving end requires a processor to store state proportional to the size of the instance. For this reason, we are wary of this recommendation.</p>	Drop this rule.	
CFL (UK)		Rule 2.11			<p>Our concern here is the same as with Rule 2.9, but stronger as this is a 'required' rule. For instances that contain tens or hundreds of thousands of contexts, it is not reasonable to expect processors to remember contexts for the sake of validating that each context is used by at least one fact.</p> <p>It is true that when validating this rule a context can be forgotten as soon as a fact using it has been encountered, but it is still possible for some inputs that many contexts will be held in memory for a long time, increasing the peak memory requirements for processing the instance.</p> <p>Similar concerns apply to the rules on duplicate and unused units (2.32 and 2.33).</p>	<p>It would be more helpful if CWA were to require/recommend that instances conform to a streaming-friendly format: facts should be clustered by context, so that a processor only has to keep at most one context in memory at any one time, e.g.</p> <p>Context1 Fact1 (contextRef=Context1) Fact2 (contextRef=Context1) Fact3 (contextRef=Context1) Context2 Fact4 (contextRef=Context2) Fact5 (contextRef=Context2) ...</p> <p>For more details, please see the Working Group Note on large instances produced by the Base Specification Working Group: http://www.xbrl.org/WGN/large-instance-processing/WGN-2012-10-31/large-instance-processing-WGN-WGN-2012-10-31.html</p>	

¹ **MB** = Member body / **NC** = National Committee (enter the ISO 3166 two-letter country code, e.g. CN for China; comments from the ISO/CS editing unit are identified by **)

² **Type of comment:** **ge** = general **te** = technical **ed** = editorial

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CFL (UK)		Rule 2.16			According to the XBRL 2.1 specification, xs:dateTime is allowed as well as xs:date. What is the rationale for restricting the submissions to xs:date?	Drop this rule or clarify the reasoning behind it.	
CFL (UK)		Rule 2.18			This behaviour is well defined by the XBRL 2.1 specification. A syntax-level restriction of this sort seems unwarranted.	Drop this rule.	
CFL (UK)		Rule 2.24			Semantically, duplicate facts are only problematic if the values are inconsistent (i.e. same concept, context, unit & language but different values). Unlike the rules about duplicate/unused contexts/units, there is value in prohibiting duplicate facts and the expense of validating this may be justified. Defining precisely what counts as a duplicate is tricky, as the s-equal definition in the XBRL 2.1 Specification is unhelpfully syntax-focused (e.g. order of dimensions in contexts matters; XML Schema data types not fully considered).	For Eurofiling a rule prohibiting multiple facts from appearing in the same Table Linkbase cell may be more appropriate.	

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