

Template for comments and secretariat observations

Date:	Document: CWA XBRL all (general comments)	Project: CEN/WS XBRL
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MB/NC ¹	Line number (e.g. 17)	Clause/ Subclause (e.g. 3.1)	Paragraph / Figure/ Table/ Table/ 1)	Type of comment ²	Comments	Proposed change	Observations of the secretariat
AMANA				Ge	Thank you very much for the work on the CEN/WS documents. From my point of view it is required to give the generic XBRL specification are more specific meaning, and will (hopefully) enable a single technical implementation of all European reporting frameworks.		
BMA				Ge	We would like to take this opportunity to confirm the value we see in the CEN project. The business-case driving this initiative is clear and the working community, in our view, is to be commended for moving this project forward with the objective of improving best practices and interoperability for reporting domains, such as Banking and Insurance Supervision in Europe. Regarding the specific content of the deliverables of the 3 sub-tracks, at this time we have no comments to make.		
CDP				Ge	From Carbon Disclosure Project (CDP), we would like to highlight the importance of the CEN project. It is clear initiative to enhance the potential of XBRL in terms of interoperability between different domains and make it suitable for the general community, including the sustainability reporting.		
EBA				Ge	The European Banking Authority is very supportive of, and thankful for, the work that has been done, both in documenting, generalising and harmonising existing work in the area to facilitate wider consumption or future use (e.g. DPM, Taxonomy architecture), and in preparing additional foundational work of great value to on-going projects (such as filing rule and roll out package reference material) N.B. Throughout several pdf documents there are many unfortunate broken reference links (from word doc), particularly in tables of contents.		
XBRL ES				Ge	We would like to take this opportunity to confirm the value we see in the CEN project. The business-case driving this initiative is clear and the working community, in our view, is to be commended for moving this project forward with the objective of improving best practices and interoperability for reporting domains, such as Banking and Insurance Supervision in Europe. Regarding the specific content of the deliverables of the 3 sub-tracks, at this time we have no comments to make.		
FINANS TILSYN ET				Ge	We would like to take this opportunity to confirm the value we see in the CEN project. The business-case driving this initiative is clear and the working community, in our view, is to be commended for moving this project forward with the objective of improving best practices and interoperability for reporting domains, such as Banking and Insurance Supervision in Europe. Regarding the specific content of the deliverables of the 3 sub-tracks, at this time we have no comments to make.		

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

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Finland				Ge	We would like to take this opportunity to confirm the value we see in the CEN project. The business-case driving this initiative is clear and the working community, in our view, is to be commended for moving this project forward with the objective of improving best practices and interoperability for reporting domains, such as Banking and Insurance Supervision in Europe. Regarding the specific content of the deliverables of the 3 sub-tracks, at this time we have no comments to make.		
GonBlan				Ge	We would like to take this opportunity to confirm the value we see in this CEN project. The business-case driving this initiative is clear and the working community, in our view, is to be commended for moving this project forward with the objective of improving best practices and interoperability for reporting domains, such as Banking and Insurance Supervision in Europe. Regarding the specific content of the deliverables of the 3 sub-tracks, at this time we have no comments to make.		
Invoke				Ge	On behalf of Invoke, a key provider of XBRL technology solutions serving the regulated entities and supervisory authorities of Europe's banking and insurance sectors, we would like to take this opportunity to confirm the value we see in the CEN project. The business-case driving this initiative is clear and the working community, in our view, is to be commended for moving this project forward with the objective of improving best practices and interoperability for reporting domains, such as Banking and Insurance Supervision in Europe. Regarding the specific content of the deliverables of the 3 sub-tracks, at this time we have no comments to make.		
PL/GPM				Ge	<p>Taking into account lessons learned from previous reporting projects, including XBRL based reporting, I would like to underline the aspect of validation process.</p> <p>Poor data quality can devastate the project goal. In technical domain, high data quality is achieved by involving validation of reported data against defined validation rules.</p> <p>In a case of complex reports, effective process of validation rules developing, reviewing and assessing is crucial to achieving high quality of data.</p> <p>XBRL Formula (XF) provides expression power capable of expressing complex relationships among data. Unfortunately, XF is not appropriate for end-users who are not trained in XML dialect and XF rules.</p> <p>I propose to include an intermediate layer between very technical XF notation and a natural language. Such a layer should provide an abstract model of validation rules and therefore was named Formula Meta Description (FMD).</p> <p>FMD was developed with a few criteria in mind:</p> <ul style="list-style-type: none"> - FMD notation should be easy to understand by end-users - FMD should have a formal notation to allow automatic FMD2XF conversion - FMD should provide all metaphors available in multidimensional model of a taxonomy 	The notation of FMD is placed in appendix to this document.	

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SVS (Chile)				Ge	<p>This initiative is a great contribution to the countries in process of developing their own projects. From your experience you can advise and give guidelines on how to do things for the XBRL standard has greater utility for the community.</p> <p>We would like to take this opportunity to confirm the value we see in the CEN project. The business-case driving this initiative is clear and the working community, in our view, is to be commended for moving this project forward with the objective of improving best practices and interoperability for reporting domains, such as Banking and Insurance Supervision in Europe. Regarding the specific content of the deliverables of the 3 sub-tracks, at this time we have no comments to make.</p>		
XBRL int.				ge	<p>The XBRL International Best Practices Board (BPB) is pleased to offer its comments on the improvement of best practices and interoperability for reporting. The BPB is a board established by XBRL International, Inc. (XII) to actively manage the production, dissemination and continual improvement of work products that describe methods and processes for successful development, implementation, integration, maintenance and usage of eXtensible Business Reporting Language (XBRL) specifications.</p> <p>XII is the worldwide standard setting body responsible for developing and maintaining the global, XBRL interactive-data standard for reporting financial and non-financial information. XII is comprised of more than 700 member organizations in 27 countries, including regulators, accounting standard setters, technology vendors, accountancy and professional services firms, corporations, banks, stock exchanges and management consulting firms.'</p> <p>We would like to take this opportunity to confirm the value we see in the CEN project. The business-case driving this initiative is clear and the working community, in our view, is to be commended for moving this project forward with the objective of improving best practices and interoperability for reporting domains, such as Banking and Insurance Supervision in Europe.</p> <p>The Best Practices Board of XII are interested to keep up to date on the progress of the CEN Project; and to evaluate experiences gained and lessons learned to inform other XBRL projects throughout Europe and the wider community.</p> <p>Thank you for the opportunity to provide feedback on the outcomes developed by CEN. The BPB is available to discuss our comments and recommendations with you at any time.</p>		

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