

Template for comments and secretariat observations

Date: 2013/09	Document: CWA_XBRL_WI00...3 (E).doc	Project: XBRL
------------------	--	------------------

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
ES/ BdE	Page 4	Introduction		ed	The reference “[Bund13, p.3]” is referenced in the 47, and it is a “ <i>Internal Working Draft.</i> ”. If it is internal is not public, then the reference is not valid, because the general public cannot read.		
ES/ BDE	Page 4	Introduction		ed	I believe that “ <i>XBRL taxonomies are metadata specifications that provide a formal description of the data requirements to be used as data format in the European reporting process.</i> ” is a definition very formal, and it must be stand out, maybe with full stop.		
ES/	Page 4	Introduction		ed	“ <i>These pages are hosting the guidelines to an European XBRL Taxonomy Architecture (EXTA).</i> ”. You repeat the meaning of EXTA, maybe: “ <i>These pages are hosting as guidelines to EXTA.</i> ”.		
Bd E	Page 4	Introduction		ed	<i>authorities EBA and EIOPA for the electronic data...</i> ”, maybe “...		

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

Template for comments and secretariat observations

Date: 2013/09	Document: CWA_XBRL_WI00...3 (E).doc	Project: XBRL
------------------	--	------------------

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
					<i>authorities European Banking Authority (EBA) and European Insurance and Occupational Pensions Authority (EIOPA) for the electronic data...</i>		
ES/	Page 4	Introduction		ed	<i>"...consistent and predictable XBRL meta data definitions...", maybe: "...consistent and predictable XBRL metadata definitions..."</i>		
Bd E	Page 4	Target Audience		ed	<i>"EXTA is targeted at taxonomy authors. Initially organizations like EBA, EIOPA, ESMA, ECB etc.". Maybe: "EXTA is targeted at taxonomy authors. Initially organizations like EBA, EIOPA, European Securities and Markets Authority (ESMA), European Central Bank (ECB) etc."</i>		
ES/	Page 4	Target Audience		ed	<i>"...that are more easily analyzed since the ...". According to the</i>		

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

Template for comments and secretariat observations

Date: 2013/09	Document: CWA_XBRL_WI00...3 (E).doc	Project: XBRL
------------------	--	------------------

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
					documents you use English grammar, then: "...that are more easily <i>analysed</i> since the ...".		
Bd E	Page 6	Section 1		ed	"... are published by an European supervisory authority ...", for: "... are published by <i>a</i> European supervisory authority ...".		
ES/	Page 7	2.12		ed	"perspectives are extended linkroles that have a child node <link:usedOn>link:presentationLink</link:usedOn>...".	"Perspectives are <i>used as data views of the supervisor or regulator and they are defined as</i> extended linkroles that have a child node <link:usedOn>link:presentationLink</link:usedOn>...", or according to the definition at begin of the section 3.3.1, page 11: " <i>Perspectives are auxiliary concepts meant to group dimensions for presentation purposes and are used as data views of the supervisor or regulator and they are defined as</i> extended linkroles that have a child node <link:usedOn>link:presentationLink</link:usedOn>..."	

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

Template for comments and secretariat observations

Date: 2013/09	Document: CWA_XBRL_WI00..-..3 (E).doc	Project: XBRL
------------------	--	------------------

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
Bd E	Page 8	3.1.1.		ed	<i>"Level two are the concepts of an European supervisory authority. ..."</i>	<i>"Level two are the concepts of a European supervisory authority. ..."</i>	
ES/	Page 8	3.1.1		ed	<i>"The owner namespace {ons} is a URI used to establish ..."</i>	<i>"The owner namespace {ons} is a Uniform Resource Identifier (URI) used to establish ..."</i>	
Bd E	Page 11	Before 3.3		ed	<i>"...The role defined in the model.xsd schema for resources representing codes of rows or columns is http://www.eurofiling.info/xbri/role/rc-code [EBA12, pp. 7]"</i>	<i>"...The role defined in the model.xsd schema for resources representing codes of rows or columns is http://www.eurofiling.info/xbri/role/rc-code [EBA12, pp. 8]."</i>	
ES/	Page 13	3.3.2		ed	<i>"... the period type (instant / duration) plus additional semantics ..."</i>	<i>the period type (instant / duration / forever) plus additional semantics ..."</i>	
Bd E	Page 47	Reference		ed	<i>"[Tae+] EIOPA Taentzer, Gabriele; Ehrig, Karsten; Guerra, Esther; de Lara, Juan; Lengyel, Laszlo; Levendovszky, Tihamer; Prange, Ulrike; Varro, Daniel; Varro-Gyapay, Szilvia: Model Transformation by Graph"</i>	<i>: "[Tae+] Taentzer, Gabriele; Ehrig, Karsten; Guerra, Esther; de Lara, Juan; Lengyel, Laszlo; Levendovszky, Tihamer; Prange, Ulrike; Varro, Daniel; Varro-Gyapay, Szilvia: Model Transformation by Graph"</i>	

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

Template for comments and secretariat observations

Date: 2013/09	Document: CWA_XBRL_WI00...3 (E).doc	Project: XBRL
------------------	--	------------------

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
					<i>Transformation: A Comparative Study. Technische Universit Berlin, Universidad Carlos III de Madrid, Universidad Autonoma de Madrid, Budapest University of Technology and Economics. Available at http://www.mathematik.uni-marburg.de/~swt/Publikationen_Taentzer/TEG%2B05.pdf.</i>	<i>Transformation: A Comparative Study. In Model Transformations in Practice Workshop 2005 (MTIP 2005), October 3rd, 2005. Technische Universit Berlin, Universidad Carlos III de Madrid, Universidad Autonoma de Madrid, Budapest University of Technology and Economics. Available at http://www.mathematik.uni-marburg.de/~swt/Publikationen_Taentzer/TEG%2B05.pdf.</i>	
ES/	Pag 15	1 st paragraph		ed	<i>"... the DPM meta model to a table..."</i>	<i>"... the DPM metamodel to a table..."</i>	
Bd E	Page 15	2 nd paragraph		ed	<i>"...In the following graph transformations are used to show how the DPM objects of the meta model are mapped to XBRL objects. ..."</i>	<i>"...In the following graph, figure 1, transformations are used to show how the DPM objects of the metamodel are mapped to XBRL objects. ..."</i>	
ES/	Page 15	2 nd paragraph		ed	<i>"We distinguish eight different types of mappings rules between</i>	<i>"We distinguish XXXX different types of mappings rules between the two graphs and they are shown</i>	

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

Template for comments and secretariat observations

Date: 2013/09	Document: CWA_XBRL_WI00...3 (E).doc	Project: XBRL
------------------	--	------------------

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
					<i>the two graphs [Tae+, p. 1-9]:".</i>	<i>in this section [Tae+, p. 1-9]:". I believe that are nine with C2A.</i>	
Bd E	Page 15	3 rd paragraph		ed	<i>"The graph above shows how the meta class DimensionedElement ...".</i>	<i>"The graph above (figure 1) shows how the meta class DimensionedElement ...".</i>	
ES/	Page 16	4 th para		ed	<i>"The graph below visualizes the mapping between an enumerable...".</i>	<i>"The graph of the figure 2 visualizes the mapping between an enumerable...".</i>	
Bd E	Page 17	Last para		ed	<i>"The graph transformation shows how the dimensional objects relate to each other. ...".</i>	<i>"The graph transformation shows how the dimensional objects relate to each other, figure 3. ...".</i>	
ES/					<i>The comments above applies to all the figures that have been used in the document, until figure 14</i>	<i>Add all the references to the numbered figures (until figure 14)</i>	
Bd E	Page 24	Figure 6		ed	between Hierarchy and relationshipSet the transformation C2RSS, maybe is C2RS, according	<i>Change C2RSS to C2RS</i>	

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

Template for comments and secretariat observations

Date: 2013/09	Document: CWA_XBRL_WI00..-.3 (E).doc	Project: XBRL
------------------	---	------------------

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
					to the page 14 of the document. Same comment for alle figures using the string C2RSS		
ES/	Page 25	1 st para		Ed	<i>In a DPM each member that is listed under a domain is being tranformed in a domain-member...".</i>	<i>"In a DPM each member that is listed under a domain is being transformed in a domain-member...".</i>	
Bd E	Page 25	1 st para		Ed	<i>"... EXTA limites this freedom by contraining that an EXTA specific domain element is to be created that references all defined members with no specific relevance to the order of the members in a domain.".</i>	<i>EXTA limits this freedom by constraining that an EXTA specific domain element is to be created that references all defined members with no specific relevance to the order of the members in a domain (figure 8).".</i>	
ES/	Page 26	1 st para		Ed	<i>"...The defined strucutures are being used to define assertions according to XBRL Formula 1.0 specification.".</i>	<i>"...The defined structures are being used to define assertions according to XBRL Formula 1.0 specification.".</i>	

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

Template for comments and secretariat observations

Date: 2013/09	Document: CWA_XBRL_WI00..-.3 (E).doc	Project: XBRL
------------------	---	------------------

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
Bd E	Page 32	1 st para	Figure 12	ed	the transformation C2A is not defined en page 14. In the following sections the same for C2R and C2A repeatedly	<i>Add definitions for C2R and C2A</i>	
ES/	Page 34	1 st para		Ed	<i>The graph transformation (figure 13) from the DPM class diagram representing the structure ...".</i>	<i>"The graph transformation from the DPM class diagram representing the structure ...".</i>	
Bd E	Page 34	1 st para		te	<i>"...A table axis combines zero or more rule or filter axis...".</i>	<i>: "...A table axis combines zero or more rules or filter axis...".</i>	
ES/	Page 40	2 nd paragraph		ed	<i>These files are placed in the "val" folder of the corresponding taxonomy, together with files to define preconditions and filters14 of common use shared by different assertions in the taxonomy and parameters. ...".</i> The number 14 in red is a reference of the EBA document		

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

Template for comments and secretariat observations

Date: 2013/09	Document: CWA_XBRL_WI00...3 (E).doc	Project: XBRL
------------------	--	------------------

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
					that is added in the next sentence.		
Bd E	Page 44	5 th para		Ed	"... <i>hier-pre.xml, hier-def.xml and (optionally) hier-cal.xml files, in the ELRs of the European authority;</i> ". This paragraph is difficult understand for me, what is " <i>ELRs of the European authority</i> "?	Add the resolved acronym	
ES/	Page 46	3 rd section		te	<i>Should the NSAs extension follow table codes used by the European authority?</i> ". Is this question correct to do in this document?		
Bd E	general				As the reference number [3] is very used maybe this document hast to incorporate to this set of document, http://eurofiling.info/finrepTaxonomy/EBA-DPM-XBRL-Mapping.pdf		

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