Template for comments and secretariat observations

Date: 14/X/2013	Document: CWA_XBRL_WI001-2 (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
SP/u c3m [1]	3			ge	In page 3, "This document has been prepared by CEN/WS XBRL, the secretariat of which is held by NEN.". I understand "This document has been prepared by CEN/WS XBRL, the secretariat of which is held by CEN.".		
SP/ uc3 m	37			ge	In page 37, the reference is incorrect: "[22] EBA (2011a), EBA Consultation Paper on Draft Implementing Technical Standards on Supervisory reporting requirements for institutions, http://www.eba.europa.eu/cebs/media/Publication s/Consultation%20Papers/2011/CP50/CP50-ITS-on-reporting.pdf, retrieval, 22.2.2013", the reference doesn't exist, the more approach is "http://www.eba.europa.eu/regulation-and-policy/supervisory-reporting/implementing-technical-standard-on-supervisory-reporting-corep-corep-large-exposures-and-finrep-".		
SP/ uc3 m	5		second paragraph	ge	In page 5, second paragraph: "….A common problem with the NSA's is that IT staff has little financial background and financial specialists have little IT background. ….". I understand that everybody in our environment know the meaning of NSA. I believe that is the first time that shows up NSA, I would write: "….A common problem with the National Supervisory Authorities (NSA's) is that IT staff has little financial background and financial specialists have little IT background. ….".		
SP/ uc3 m	8		3.2	ge	In page 8, only a comment, in "3.2 The term "model" The term model has its origin in the French noun "modelle". ….". In English the etymology of "model" is "From Middle French modelle, from Italian modello, from Vulgar Latin		

---

[1] Carlos III University of Madrid.

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

ISO/IEC/CEN/CENELEC electronic balloting commenting template/version 2012-03

MB/ NC[1] (e.g. 17)	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
					modellus, diminutive form of modulus ("measure, standard"), diminutive of modus ("measure");" . http://en.wiktionary.org/wiki/model. http://www.etymonline.com/index.php?term=model-		
SP/ uc3 m	8			ge	The reference in the page 8, "… In IT context a model pictures a target-oriented system instead of directly intervening in the complex system. …." is in German	I would add: i. "Flory, A (1982), Bases de Données, Conception et realization", Paris, Edit Economica.". "Modeling is to define a theoretical abstract world such that conclusions can be drawn from it coincide with the apparent manifestations of the real world." ii. "Tsichritzis, D. and Lochovsky, F.H. (1982), Data Models. Englewood Cliffs.". "A data model is an abstraction device that allows us to see the forest (ie, the information contained in the data) as opposed to the trees (individual values of the data)."; "A set of guidelines for the representation of the logical organization of the data in a database... (consisting) of named logical units of data and the relationships between them.". iii. Dittrich (1994), "Object-Oriented data Model concepts", In advances in Object-Oriented Database Systems. Proceedings of the NATO advanced study Institute on Object-Oriented Database Systems, 1993. Edit asuman Dogac, M. Tamer Özsu, Alexandros Biliris and Timos Sellis. Springer-Verlag, 1994, pages 30-45.". He defines the mini-world, the Universe of the Discourse. "Specific description of a particular mini-world in terms of a data model is called a schema (or database schema) of the mini-world. The collection of data representing the information	

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

ISO/IEC/CEN/CENELEC electronic balloting commenting template/version 2012-03

	Date: 14/X/2013	Document: CWA_XBRL_WI001-2 (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
						about the mini-world is the database."	
SP/ uc3 m	8			Ge	In the page 8, in "is mapped to a model to reduce complexity. (Cf. ibidem, p. 20)" , I don't see the reference.		
SP/ uc3 m	8			ge	In the page 8, in "As data is the focuspoint of the banking supervisors the data-oriented process is applied.". I have doubts, maybe "As data is the focus point of the banking supervisors the data-oriented process is applied.".		
SP/ uc3 m	8			ge	h. In page 8, in "Furthermore the data model can imply integrity conditions and define operations that can be carried out on the data.(Cf. Baeumle-Courth P../Nieland S./Schröder H. (2004), p.56)", I would add the reference "Date CJ (1995) An introduction to database systems (6th edit). Addison-Wesley, Reading, MA", Date speaks about rules instead of constraint.		
SP/ uc3 m	12			ge	In page 12, the figure 4 is not referenced. Maybe at the end in "we have got a Data Point specified by a dimensioned element with its corresponding dimensions (figure 4).".		
SP/ uc3 m	11		figure 5	ge	In page 11 is referenced the figure 5, and this figure is in the page 14, I think that the figure 4 is the figure 5, there is to swap the order.		
SP/ uc3 m	14		the last paragraph of 3.6.	ge	In page 14, the last paragraph of 3.6. In "The term 'metrics' is used as a synonym for 'dimensioned element' in other sources". I don't know if it is complicate a little more, with: "The term 'metrics' (Set of business indicators of a system) is used as a synonym for 'dimensioned element' in other sources".		
SP/ uc3	16		second paragraph	Ge	In page 16, in the second paragraph: "For example if we want to analyse the credit risks	"For example if we want to analyse the credit risks taken, it might be interesting to not only obtain	

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

ISO/IEC/CEN/CENELEC electronic balloting commenting template/version 2012-03

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
m					taken, it might be interesting to not only obtain knowledge about the countries where the risk was taken but also about the different regions within the countries as this might reveal a difference in the risk aversion of the various regions. …".	knowledge about the countries where the risk was taken but also about the different regions within the countries as this might reveal a difference in the risk aversion of the various regions (figure 7). …".	
SP/ uc3 m	16		second paragraph	ge	In page 16, second paragraph: "For these different levels of detail a hierarchy can be defined in order to derive aggregated information about one country or one continent later.". I will add the next reference: Santos I, Castro E (2011) XBRL Interoperability through a Multidimensional Data Model. IADIS Internacional Conference on Internet Technologies & Society (ITS 2011). Shanghai, China, December 8th-10th, 2011.		
SP/ uc3 m	17		first paragraph	ge	In page 17, in the first paragraph: "The domains can be assigned to dimensions. Suppose we created the full hierarchy like visualised above, …".	"The domains can be assigned to dimensions. Suppose we created the full hierarchy like visualised in the figure 7, …".	
SP/ uc3 m	17		first paragraph	Ge	In the page 17, in the first paragraph, at the end: "The figure below pictures this scenario.".	"The figure 8 pictures this scenario.".	
SP/ uc3 m	17		third paragraph	ge	In page 17, third paragraph the reference 20, I would add the next references: i. Codd E F (1970) A Relational Model of Data for Large Shared Data Banks. Comunications of the ACM, volume 13, number 6, June, 1970. ii. Date C J (1990) An Introductuon to Database Systems. Addison-Wesley. iii. Zaniolo C (1982) A New Normal Form		

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

ISO/IEC/CEN/CENELEC electronic balloting commenting template/version 2012-03

MB/ NC[1] Line number (e.g. 17)	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
					for the Design of Relational Database Schemata. ACM Transactions on Database Systems, 7, 3, 489-499.		
SP/ uc3 m	18		section 4.2	Ge	In the page 18, section 4.2, second paragraph: "…We simplify the model below to show three categories only in order to improve the clarity displaying it on paper.".	"…We simplify the model in the figure 9 to show three categories only in order to improve the clarity displaying it on paper.".	
SP/ uc3 m	18		section 4.2, third paragraph	ge	In the page 18, section 4.2, third paragraph: "The multidimensional data model visualised by a cube in Figure 9 is specified by three categories …".	"This multidimensional data model visualised by a cube ---- is specified by three categories …".	
SP/ uc3 m	18			ge	The reference 35 and 37 are the same, although in this article are referenced two parts of the same page. Maybe in the text or in the reference can be indicated Slicing or Dicing.		
SP/ uc3 m	19/20			ge	In page 19 and 20, I would join the last paragraph and the first paragraph. As "With dicing in contrast to slicing all dimensions remain considered. The process of dicing figuratively cuts a hexahedron out of the big cube. Adhering to the same example Figure 11 pictures the effect of dicing …".		
SP/ uc3 m	20		last paragraph	Ge	In the page 20, last paragraph, "At present the preferred standard syntax is a format called Extensible Business Reporting Language (XBRL).".	I would add another reference: i. Gräning A, Felden C, and Piechocki M. (2011) Status Quo and Potential of XBRL for Business and Information Systems Engineering. In Business & Information Systems Engineering, July 12th, 2011, Vol. 3: Iss. 4, 231-239.	
SP/ uc3 m	37			Ge	In the page 37, the reference [22] is incorrect.		

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

page 5 of 8

ISO/IEC/CEN/CENELEC electronic balloting commenting template/version 2012-03

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
SP/ uc3 m	21			ge	In page 21, section 5.3: "TITLE NEEDED"	"Questions about the development of the taxonomy.".	
SP/ uc3 m	22		first paragraph	ge	Page 22, first paragraph: "…are further purposes of defining hierarchies. In hierarchical modelling this is called a parent-child relationship, which is figuratively shown below.".	"…are further purposes of defining hierarchies. In hierarchical modelling this is called a parent-child relationship, which is figuratively shown in the figure 14.".	
SP/ uc3 m	23		last paragraph	ge	In page 23, last paragraph: "…The validation rules shown below in the Excel file provide a basis for possible hierarchies.".	"…The validation rules shown below (figure 15) in the Excel file provide a basis for possible hierarchies.".	
SP/ uc3 m	25		5.3.4	ge	Page 25, section 5.3.4, second paragraph: "The following figure shows the interlinkage between common dimensions across the universe of European reporting frameworks.".	"The figure 18 shows the set of unions and intersections between common dimensions across the universe of European reporting frameworks.".	
SP/ uc3 m	26		paragraph 4	Ge	Page 26, paragraph 4: "… associated dimensions is visualised in the following figure.".	"… associated dimensions is visualised in the following figure 19.".	
SP/ uc3 m	28		6.1	Ge	In the page 28, section 6.1, second paragraph: "The process flowchart is pictured below.".	"The process flowchart is pictured below in the figure 21.".	
SP/ uc3 m	29		figure 21	Ge	In the figure 21 of the page 29, one of the label <include> is put on the top a row and it is not clear.		
SP/ uc3 m	29		6.2, second paragraph	ge	In page 29, section 6.2, second paragraph: "We start off with one business template. As we are already familiar with MKR SA EQU, we stay with this template.".	"We start off with one business template. As we are already familiar with MKR SA EQU, we stay with this template, figure 22."	
SP/ uc3 m	31		6.3, paragraph third	Ge	In the page 31, section 6.3, paragraph third: "The relations between domain members must be specified by building hierarchical relationships. Three types of hierarchies are forseen:",	"The relations between domain members must be specified by building hierarchical relationships. Three types of hierarchies are foreseen:".	

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

ISO/IEC/CEN/CENELEC electronic balloting commenting template/version 2012-03

Template for comments and secretariat observations		Date: 14/X/2013	Document: CWA_XBRL_WI001-2 (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
SP/ uc3 m	32		section 6.3, paragraph first	ge	In page 32, section 6.3, paragraph first: "… As shown in figure Figure 16 the members of the "risk types" …".	"… As in figure 16 is shown the members of the "risk types" …".	
SP/ uc3 m	32		section 6.3, paragraph first	ge	In page 32, section 6.3, paragraph first: "Furthermore in this step of the DPM creation process the sub-domains are defined. A good example, which was introduced before in S".	"Furthermore in this step of the DPM creation process the sub-domains are defined. A good example, which was introduced before in the section 3.7.".	
SP/ uc3 m	32		6.4, paragraph second	Ge	Page 32, section 6.4, paragraph second is incorrect, but I cannot resolve: "… The applicable dimensions of the Data Point pictured in Fout! Verwijzingsbron niet gevonden. are as follows: type of risk, country of market,…".		
SP/ uc3 m	32		6.4, paragraph second	Ge	Page 32, section 6.4, paragraph second: "… Also information about the unit, the decimals or precision and the language, if the fact is string based.. …".	"… Also information about the unit, the decimals or precision and the language, if the fact is not based in string type. …".	
SP/ uc3 m	32		6.5, paragraph third	Ge	In page 32, section 6.5, paragraph third: "… The table above, figure 23, that can be found in the appendix in full size, …".	"… The table above that can be found in the appendix in full size, …".	
SP/ uc3 m	33		6.5, first paragraph	ge	In page 33, section 6.5, first paragraph: "In the table shown in Figure 23 redundancies can be recognised. …".	"In this table shown in Figure 23 redundancies can be recognised. …".	
SP/ uc3 m	33		section 7, paragraph second	ge	In page 33, section 7, paragraph second: "… Applicable characteristics of the amount type of the MKR SA EQU framework are shown below.".	"… Applicable characteristics of the amount type of the MKR SA EQU framework are shown in the figure 24.".	
SP/ uc3 m	34		section 7, first paragraph	ge	In page 34, section 7, first paragraph of the page: "Figure 25 shows a helpful view to check the completness of the DPM. Also, the informative value of the naming of the dimensions and domains can be examined. An example of a presentation hierarchy is given by the next screencapture (Figure 26).".	"The figure 25 shows a helpful view to check the completeness of the DPM. Also, the informative value of the naming of the dimensions and domains can be examined. An example of a presentation hierarchy is given by the next screen capture (Figure 26).".	

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

ISO/IEC/CEN/CENELEC electronic balloting commenting template/version 2012-03

	Date: 14/X/2013	Document: CWA_XBRL_WI001-2 (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
SP/ uc3 m	35		paragraph first	ge	In page 35, paragraph first of the page: "… The tool also provides the possibility to define aggregations for calculation purposes.".	"… The tool also provides the possibility to define aggregations for calculation purposes (figure 27).".	
SP/ uc3 m	35		paragraph third	ge	In page 35, paragraph third of the page: "Currently Banco de España is providing the tool only upon request.", I believe that the reference is incorrect, not "Morilla,V. (2013)", if not "Banco de España (2012)".		
SP/ uc3 m	35		paragraph fourth	ge	In page 35, paragraph fourth of the page: "Personally I expect more software support in the future. In order to transfer knowledge about the DPM to IT specialists the CEN workshop published…".	"It is expected more software support in the future. In order to transfer knowledge about the DPM to IT specialists the CEN workshop published…".	
SP/ uc3 m	35		paragraph fifth	ge	In page 35, paragraph fifth of the page: "I hope this paper helped you to gain an overview on the preparation of Data Point Models. …".	"It is hoped that this paper can help you to gain an overview on the preparation of Data Point Models. …".	
SP/ uc3 m	35		paragraph fifth	ge	In page 35, paragraph fifth of the page: "…I would be delighted to receive positive feedback …".	"…The group that has realised this document would be delighted to receive positive feedback …".	

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

ISO/IEC/CEN/CENELEC electronic balloting commenting template/version 2012-03