

### Template for comments and secretariat observations

Date: 14/X/2013	Document: CWA_XBRL_WI001-3 (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
SP/u c3m 1	4	general	paragraph first	ge	In page 4, Introduction, general, paragraph first, line 4. The reference “[Bund13, p.3]” is referenced in the 47, and it is a “Internal Working Draft.”. If it is internal is not public, then the reference is not valid, because the general public cannot read.		
SP/u c3m	4	Introduction	paragraph first	ge	In page 4, Introduction, general, paragraph first, line 7. I believe that “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.” is a definition very formal, and it must be stand out, maybe with full stop.		
SP/u c3m	4	Introduction	paragraph second	ge	In page 4, Introduction, general, paragraph second: “These pages are hosting the guidelines to an European XBRL Taxonomy Architecture (EXTA).”. You repeat the meaning of EXTA	“These pages are hosting as guidelines to EXTA.”	
SP/u c3m	4	Introduction	paragraph fourth	ge	In page 4, Introduction, general, paragraph fourth: “... authorities EBA and EIOPA for the electronic data...”,	“... authorities European Banking Authority (EBA) and European Insurance and Occupational Pensions Authority (EIOPA) for the electronic data...”.	
SP/u c3m	4	Introduction, objective	paragraph first	ge	In page 4, Introduction, objective, paragraph first, line three: “...consistent and predictable XBRL meta data definitions...”	“...consistent and predictable XBRL metadata definitions...”.	
SP/u c3m	4	Target audience		ge	In page 4, Target audience, first line: “EXTA is targeted at taxonomy authors. Initially organizations like EBA, EIOPA, ESMA, ECB etc.”.	“EXTA is targeted at taxonomy authors. Initially organizations like EBA, EIOPA, European Securities and Markets Authority (ESMA), European Central Bank (ECB) etc.”.	
SP/u c3m	6	2.1		ge	In page 6, the all section two:  2.1	2.1 Concept  A concept is an XML element defined in the substitutionGroup xbrli:item or xbrli:tuple	

<sup>1</sup> Carlos III University of Madrid.

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					concept a concept is an XML element defined in the substitutionGroup xbrli:item or xbrli:tuple		
SP/u c3m	7	2.12		ge	In page 7, section 2.12: “perspectives are extended linkroles that have a child node <link:usedOn>link:presentationLink</link:usedOn >...”.	“Perspectives are used as data views of the supervisor or regulator and they are defined as extended linkroles that have a child node <link:usedOn>link:presentationLink</link:usedOn> ...”, or accoding to the definition at begin of the section 3.3.1, page 11: “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 extended linkroles that have a child node	
SP/u c3m	8	3.1.1	paragraph 6	ge	In page 8, section 3.1.1, paragraph 6: “Level two are the concepts of an European supervisory authority. ...”.	“Level two are the concepts of a European supervisory authority. ...”.	
SP/u c3m	8	3.1.1	paragraph twelfth	ge	In page 8, section 3.1.1, paragraph twelfth: “The owner namespace {ons} is a URI used to establish ...”.	“The owner namespace {ons} is a Uniform Resource Identifier (URI) used to establish ...”.	
SP/u c3m	11	3.3		ge	In page 11, before the section 3.3: “...The role defined in the model.xsd schema for resources representing codes of rows or columns is <a href="http://www.eurofiling.info/xbml/role/rc-code">http://www.eurofiling.info/xbml/role/rc-code</a> [EBA12, pp. 7].”.	“...The role defined in the model.xsd schema for resources representing codes of rows or columns is <a href="http://www.eurofiling.info/xbml/role/rc-code">http://www.eurofiling.info/xbml/role/rc-code</a> [EBA12, pp. 8].”.	
SP/u c3m	11			ge	In page 11 and 12 would add: “...If the model:fromDate attribute is not included, then the concept is assumed to be valid for any period prior to the model:toDate attribute. If the model:toDate attribute is not included, then the concept is assumed to be valid for any period after the model:fromDate attribute. If neither model:fromDate nor model:toDate attributes are included, then the concept is assumed to be current for any period of time, the figure X shows		

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					an example. ...".		
SP/u c3m	13	3.3.2	paragraph first	ge	In page 13, section 3.3.2, paragraph first: "... the period type (instant / duration) plus additional semantics ...".	"... the period type (instant / duration / forever) plus additional semantics ...".	
SP/u c3m	77	reference		ge	In page 47, reference: "[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 Transformation: A Comparative Study. Technische Universit Berlin, Universidad Carlos III de Madrid, Universidad Autonoma de Madrid, Budapest University of Technology and Economics. Available at <a href="http://www.mathematik.uni-marburg.de/~swt/Publikationen_Taentzer/TEG%2B05.pdf">http://www.mathematik.uni-marburg.de/~swt/Publikationen_Taentzer/TEG%2B05.pdf</a> .". To change by: "[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 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 <a href="http://www.mathematik.uni-marburg.de/~swt/Publikationen_Taentzer/TEG%2B05.pdf">http://www.mathematik.uni-marburg.de/~swt/Publikationen_Taentzer/TEG%2B05.pdf</a> .".		
SP/u c3m	15		first paragraph	Ge	In page 15, first paragraph: "... the DPM meta model to a table...".	"... the DPM metamodel to a table...".	
SP/u c3m	15			Ge	In page 15, second paragraph: "...In the following graph transformations are used to show how the DPM objects of the meta model are mapped to	"...In the following graph, figure 1, transformations are used to show how the DPM objects of the metamodel are mapped to XBRL objects. ...".	

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					XBRL objects. ...".		
SP/u c3m	15		second paragraph at least	Ge	In page 15, second paragraph at least: "We distinguish eight different types of mappings rules between the two graphs [Tae+, p. 1-9]:".	"We distinguish XXXX different types of mappings rules between the two graphs and they are shown in this section [Tae+, p. 1-9]:". I believe that are nine with C2A.	
SP/u c3m	15		third paragraph	Ge	In page 15, third paragraph: "The graph above shows how the meta class DimensionedElement ...".	"The graph above (figure 1) shows how the meta class DimensionedElement ...".	
SP/u c3m	16		paragraph fourth	Ge	In page 16, paragraph fourth: "The graph below visualizes the mapping between an enumerable...".	"The graph of the figure 2 visualizes the mapping between an enumerable...".	
SP/u c3m	17		last paragraph	ge	In page 17, last paragraph: "The graph transformation shows how the dimensional objects relate to each other. ...".	"The graph transformation shows how the dimensional objects relate to each other, figure 3. ...".	
SP/u c3m	19		first paragraph	Ge	In page 19, first paragraph: "The graph transformation visualizes the mapping...".	"The graph transformation of the figure 4 visualizes the mapping...".	
SP/u c3m	21		third paragraph		In page 21, third paragraph: "The graph transformation visualizes how explicit domains which are defined in ...".	"The graph transformation of the figure 5 visualizes how explicit domains which are defined in ...".	
SP/u c3m	23		last paragraph	Ge	In page 23, last paragraph: "a presentation linkbase (hier-pre.xml), which represents the hierarchical disposition of members in hierarchies using parent-child relationships,[ EBA12, p. 14]".	"a presentation linkbase (hier-pre.xml), which represents the hierarchical disposition of members in hierarchies using parent-child relationships (figure 6),[EBA12, p. 14]".	
SP/u c3m	24		figure 6	ge	Page 24, figure 6, between Hierarchy and relationshipSet the transformation C2RSS,	C2RS, according to the page 14 of the document.	
SP/u c3m	23		second paragraph	ge	Page 23, second paragraph: "The presentation relationship which is shown in the graph transformation above links the hierarchies...".	"The presentation relationship which is shown in the graph transformation above (figure 7) links the hierarchies...".	
SP/u c3m	25		figure 7	ge	Page 25, figure 7, between Hierarchy and relationshipSet the transformation C2RSS	C2RS, according to the page 14 of the document.	

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SP/u c3m	25		first paragraph	ge	In page 25, first paragraph: "In a DPM each member that is listed under a domain is being tranformed in a domain-member..."	"In a DPM each member that is listed under a domain is being transformed in a domain-member..."	
SP/u c3m	25		first paragraph	ge	In page 25, first paragraph "... 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."	"... 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)."	
SP/u c3m	26		figure 8	ge	In page 26, figure 8 you have trim in the top ("CalculationLinkbase"), is C2RSS or C2RS?		
SP/u c3m	26		first paragraph at the end	ge	In page 26 first paragraph at the end: "...The defined strucutures are being used to define assertions according to XBRL Formula 1.0 specification."	"...The defined structures are being used to define assertions according to XBRL Formula 1.0 specification."	
SP/u c3m	27	3.3.6.4	first paragraph at the end	ge	In page 27 section 3.3.6.4 first paragraph at the end: "... domains (according to the XBRL Dimension specification) are XML elements."	"... domains (according to the XBRL Dimension specification) are XML elements (figure 9)."	
SP/u c3m	28		first paragraph at beginning	ge	Page 28 first paragraph at beginning: "The graph on the right hand side emphasizes ..."	"The graph in figure 9 on the right hand side emphasizes ..."	
SP/u c3m	32		figure 12	ge	In page 32 figure 12 the transformation C2A is not defined en page 14.		
SP/u c3m	32		first paragraph	Ge	In page 32 first paragraph "The graph transformation maps the meta class TableGroup to an abstract..."	"The graph transformation maps, figure 12, the meta class TableGroup to an abstract..."	
SP/u c3m	34		figure 13	ge	In page 34, in figure 13 is not defined C2R, also C2A in page 14.		
SP/u c3m	34		first paragraph	ge	In page 34 first paragraph: "The graph transformation (figure 13) from the DPM class diagram representing the structure ..."	"The graph transformation from the DPM class diagram representing the structure ..."	
SP/u	34		first	Ge	In page 34 first paragraph: "...A table axis	"...A table axis combines zero or more rules or	

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c3m			paragraph		combines zero or more rule or filter axis...".	filter axis...".	
SP/u c3m	36		figure 14	ge	In page 36 figure 14 the transformation C2A is not in the specification of the pages 14 and 15.		
SP/u c3m	36		first paragraph	ge	In page 36 first paragraph: "The meta class Module of a DPM is mapped to an abstract concept of EXTA custom type module. ...".	"The meta class Module of a DPM is mapped to an abstract concept of EXTA custom type module (figure 14).".	
SP/u c3m	37		fourth paragraph	ge	In page 37 fourth paragraph I don't know the sentence "The naming convention for variables is lower camel case notation.". I'm sorry, this same sentence is the EBA document (page 20)		
SP/u c3m	40		second paragraph	Ge	Page 40, second paragraph: "... These files are placed in the "val" folder of the corresponding taxonomy, together with files to define preconditions and filters <sup>14</sup> of common use shared by different assertions in the taxonomy and parameters. ...". The number 14 in red is a reference of the EBA document that is added in the next sentence.		
SP/u c3m	48	reference		ge	In page 48 the reference number [5] is Internal draft as is not public then this cannot be referenced.		
SP/u c3m	44		paragraph fifth	te	Page 44 paragraph fifth: "...hier-pre.xml, hier-def.xml and (optionally) hier-cal.xml files, in the ELRs of the European authority;". This paragraph is difficult understand for me, what is "ELRs of the European authority"?		
SP/u c3m	46	section third tables, subsection i)	at the end	Te	In page 46 section third tables, subsection i) at the end: "... Should the NSAs extension follow table codes used by the European authority?". Is this question correct to do in this document?		
SP/u c3m	47	section fifth Module,	at the end	te	In page 47 section fifth Module, subsection i) at the end: "...Should NSAs module codes follow		

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		subsection i)			the codes assigned by the EBA?". Is this question correct to do in this document?		
SP/u c3m	48	reference		ge	As the reference number [3] is very used maybe this document hast to incorporate to this set of document, <a href="http://eurofiling.info/finrepTaxonomy/EBA-DPM-XBRL-Mapping.pdf">http://eurofiling.info/finrepTaxonomy/EBA-DPM-XBRL-Mapping.pdf</a> .		

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