

Template for comments and secretariat observations

Date: 14/X/2013	Document: CWA_XBRL_WI003-1 (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
SP/uc3m ₁	5		section 1	ge	Page 5, section 1, second paragraph: "... financial reporting standards and generally accepted accounting principles/practices (or GAAP),...".	"... financial reporting standards and generally accepted accounting principles/practices (GAAP),...".	
SP/uc3m	6		section 2.1	Ge	Page 6, section 2.1, paragraph second: "Selection of a specific adoption strategy by the regulator..."	"Selection of a specific adoption strategy by the regulator..."	
SP/uc3m	7		Paragraph second	Ge	Paragraph second: "... This will be introduced later in Section 5, but mainly consists of defining a method to model dictionary data, their aspects and relationships in terms of domains and hierarchies, business validation rules and the corresponding classifications of the data in different tables and forms for filing and visualization."	"... This will be introduced later in Section 5, but mainly consists of defining a method to model dictionary data, their aspects and relationships in terms of domains and hierarchies, business validation rules and the corresponding classifications of the data in different tables and forms for filing and visualization (figure 2)."	
SP/uc3m	8		Last paragraph of the section 2.3	Ge	Last paragraph of the section 2.3: "...instances, pre-validation including formulae which defining regulatory requirements, etc."	"...instances, pre-validation including formulae [4] which defining regulatory requirements, etc."	
SP/uc3m	10		Section 3.1	Ge	Section 3.1, paragraph first: "The scope of this section focuses on the European framework for regulatory reporting. ...".	"The scope of this section focuses on the European framework for regulatory reporting, as it is shown in the figure 3. ...".	
SP/uc3m	10		Section 3.1	Ge	Section 3.1, second paragraph: "EBA Taxonomy frameworks: COREP and FINREP;"	"Taxonomy frameworks of the European Banking Authority (EBA): COREP and FINREP;"	
SP/uc3m	10		Section 3.1	Ge	Section 3.1, third paragraph: "EIOPA Taxonomy framework for Solvency II."	"Taxonomy framework of the European Insurance and Occupational Pensions Authority (EIOPA) for Solvency II."	
SP/uc3	10		Last paragraph	ge	Last paragraph: "In terms of XBRL implementation those National adoption will represent the third namespace owner for	"In terms of XBRL implementation those National adoption will represent the third namespace owner for reporting (covering the national GAAP) and it	

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m					reporting (covering the national GAAP)...".	shown in the figure 4...".	
SP/ uc3 m	11		table 1	ge	Table 1, row second, column second, the reference: http://www.eba.europa.eu is incorrect.	http://www.eba.europa.eu/ .	
SP/ uc3 m	12		Section 3.2, first paragraph	Ge	Section 3.2, first paragraph: "XBRL is extensible. This means that the set of concepts defined in a taxonomy framework can be reused in local taxonomies using the import tag mechanism inherited from XML Schema definition of taxonomies:".	"XBRL is extensible. This means that the set of concepts defined in a taxonomy framework can be reused in local taxonomies using the import tag mechanism inherited from XML Schema definition of taxonomies, as the figure 5 shows.".	
SP/ uc3 m	12		Section 3.2, second paragraph	Ge	Section 3.2, second paragraph: "In this example we can see that the local national taxonomy schema es-be-rp22.xsd is using the concepts defined in the European taxonomy framework COREP extending the XSD schema defined in www.c-eb.org for the t-c1-2006-07-01.xsd schema.".	"In the example of the figure 5 is shown the local national taxonomy schema es-be-rp22.xsd is using the concepts defined in the European taxonomy framework COREP extending the XSD schema defined by the European Banking Authority (EBA) for the t-c1-2006-07-01.xsd schema.".	
SP/ uc3 m	13		section 4.1, point 9, third paragraph	Ge	section 4.1, point 9, third paragraph: "dictionary of concepts (Metrics, Dimensions, Families, Perspectives, Domains, Explicit domain members and hierarchies);".	"dictionary of concepts (Metrics, Dimensions, Families, Perspectives, Domains, Explicit domain members and hierarchies [2]);".	
SP/ uc3 m	16		Section 4.4, first paragraph	ge	Section 4.4, first paragraph: "According to the TOGAF architecture lifecycle, figure 6, an XBRL reference Architecture...".	"According to The Open Group Architecture Framework (TOGAF) architecture lifecycle, an XBRL reference Architecture...".	
SP/ uc3 m	16		after the figure	ge	After the figure: "[SOURCE: commons.wikimedia.org TOGAD ADM - The Open Group]".	"[SOURCE: commons.wikimedia.org TOGAF ADM (Architecture Development Method) - The Open Group]"	
SP/ uc3 m	16		Section 4.4, second paragraph	Ge	Section 4.4, second paragraph: "...the goals of Preliminary phase and steps A and B in the lifecycle illustrated above.".	It is not clear the steps A and B.	
SP/ uc3	16		Section 4.4, third	Ge	Section 4.4, third paragraph: "The following section focus on steps C and D to complete the reference architecture for XBRL implementations,	I have to search the steps C and D, this is not clear.	

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m			paragraph		based on best practice across Europe.”.		
SP/ uc3 m	17		section 4.4.1, last paragraph	ge	Section 4.4.1, last paragraph: “Integrate in Business DWH and Datamart systems”.	“Integrate in Business Intelligence implemented in Data Warehouses (DW) and/or Data Marts (DM).”.	
SP/ uc3 m	18		9	ge	Page 18, line ninth: “DWH systems”.	“Relational Database Management Systems (RDBMS)”.	
SP/ uc3 m	18		line eleventh	ge	Page 18, line eleventh: “Department systems”.	“Information Technology Department”.	
SP/ uc3 m	18		last paragraph	ge	Page 18, last paragraph: “As a summary, the following overview diagram illustrates the typical technical components and services that make up an XBRL Technical Architecture of Reference.”.	“As a summary, the figure 7 depicts an overview diagram of the typical technical components and services that make up an XBRL Technical Architecture of Reference.”.	
SP/ uc3 m	19		First paragraph	ge	First paragraph: “The specific implementation technology selected for these services is fully dependent on each National Supervisor Authority, and out of the scope of these guidelines.”.	“The specific implementation technology selected for these services is fully dependent on each National Supervisor Authority (NSA), and out of the scope of these guidelines.”.	
SP/ uc3 m	19		second paragraph	ge	Page 19, second paragraph, line fourth: “... creating a Proof of Concept during the preparation phase to verify appropriate technology integration, ...”.	“... creating a Proof of Concept (POC) during the preparation phase to verify appropriate technology integration, ...”.	
SP/ uc3 m	19		Third paragraph, at the end	Ge	Third paragraph, at the end: “According to the TOGAF lifecycle we have introduced the initial steps for XBRL Architecture definition in National Supervisors.”.	: “The lifecycle of TOGAF introduces the initial steps for XBRL Architecture definition in National Supervisors.”.	
SP/ uc3 m	20		Section 5.2, fourth paragraph	Ge	Section 5.2, fourth paragraph: “Currently there are national supervisor is providing a local copy of the European taxonomy for	There are two full stops.	

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					their national extensions..”.		
SP/ uc3 m	20		Section 5.2, sixth paragraph	Ge	Section 5.2, sixth paragraph: “... components can retrieve the set of URLs that build up...”.	“... components can retrieve the set of Uniform Resource Locators (URLs) or Uniform Resource Identifiers (URIs) that build up...”.	
SP/ uc3 m	21		Figure 8	ge	Figure 8, as I had time, I have make other figure (I enclose the PowerPoint).	As I had time, I have make other figure (I enclose the PowerPoint).	
SP/ uc3 m	21		second paragraph	ge		Page 21, second paragraph, en my opinion the references to documents must be hyperlinks.	
SP/ uc3 m	21		third paragraph	ge	Page 21, third paragraph, sixth line: “... banking sector (EBA), one for the securities sector (ESMA) and one for the insurance and occupational...”.	“... banking sector (EBA), one for the securities sector (European Securities and Markets Authority, ESMA) and one for the insurance and occupational...”.	
SP/ uc3 m	21		third paragraph	Ge	Page 21, third paragraph, last line: “...pensions sector (EIOPA), as well as the European Systemic Risk Board.”.	I would add the reference for the European Systemic Risk Board that is http://www.esrb.europa.eu/home/html/index.en.html .	
SP/ uc3 m	23		first paragraph	ge	Page 23, first paragraph, fourth line: “...for supervisory purposes based on IAS/IFRS as ...”.	“...for supervisory purposes based on IAS/IFRS (International Accounting Standards/International Financial Reporting Standard) as ...”.	
SP/ uc3 m	23		Third paragraph	ge	Third paragraph, last line: “...by Mr. de Larosière, and supported by the European Council and Parliament.”.	I would add the reference: “The de Larosière Group (2009) the High-Level Group on Financial Supervision in the EU. February 25th, 2009. The de Larosière Group: Jacques de Larosière Chairman, Leszek Balcerowicz, Otmar Issing, Rainer Masera, Callum Mc Carthy, Lars Nyberg, José Pérez, and Ohno Ruding, Brussels, Belgium.”.	
SP/ uc3 m	25				Page 25, the bibliography is not referenced in the text.		

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SP/ uc3 m	25				Page 25, the reference: "XBRL Registry specification 1.0, available at: http://www.xbrl.org/Specification/registry/REC-2009-06-22/registry-REC-2009-06-22.html .", I don't know where is it in the text.		

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