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] 4	Introduction	first paragraph, last line	ge	Page 4, Introduction, first paragraph, last line: "… their filings in eXtensible Business Reporting Language (XBRL).".	"… their filings in eXtensible Business Reporting Language (XBRL) [1]."	
SP/ uc3 m 5	section 1		ge	Page 5, section 1, fourth paragraph: "an introduction to XBRL. In this section, XBRL is introduced and various topics are addressed: XBRL taxonomies, extension, XBRL dimensions, Formulas, the structure of an instance document, the validation of XBRL.".	"an introduction to XBRL. In this section, XBRL is introduced and various topics are addressed: XBRL taxonomies [1], extension, XBRL dimensions [2], Formulas [4], the structure of an instance document, the validation of XBRL.".	
SP/ uc3 m 7		example	ge	Page 7, example, I understand that the origin of the examples is free or is original of this document.		
SP/ uc3 m 9		first paragraph, last line	ge	Page 9, first paragraph, last line: "… of a namespace is achieved by using a URI (Unique Resource Identifier).".	"… of a namespace is achieved by using a URI (Uniform Resource Identifier).".	
SP/ uc3 m 12		figure 1	ge	Page 12, figure 1, what is the source of this figure?		
SP/ uc3 m 14		example	ge	Page 14, example "EXAMPLE XML Schema example (4)", second line: "<book ISBN="ISBN-0-262-56099-2">The Fellowshiop of the Ring</book>".	"EXAMPLE XML Schema example (4)", second line: "<book ISBN="ISBN-0-262-56099-2">The Fellowship of the Ring</book>".	
SP/ uc3 m 15		first paragraph	ge	Page 15, first paragraph: "The patterns defined in an XSL stylesheet and subsequently found in the input document are replaced in the generated output document.".	"The patterns defined in an XSLT stylesheet and subsequently found in the input document are replaced in the generated output document."	
SP/ uc3 m 19		section 5.3, first paragraph	ge	Page 19, section 5.3, first paragraph: "An XBRL Taxonomy defines the concepts of a certain business domain and the relationships between them. XBRL taxonomies are a collection of	"An XBRL Taxonomy defines the concepts of a certain business domain and the relationships between them. XBRL taxonomies are a collection of taxonomy schemas and linkbases [1].".	

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					taxonomy schemas and linkbases.".		
SP/uc3m	19		section 5.3.1, first paragraph	ge	Page 19, section 5.3.1, first paragraph: "Based on XML Schema, a taxonomy schema defines business concepts and their basic properties.".	"Based on XML Schema, a taxonomy schema defines business concepts and their basic properties [X1, X2].". I would add the next references: "[X1] Santos I, Castro E. XBRL and the Multidimensional Data Model. In Proceedings of the 7th International Conference on Web Information Systems and Technologies, WEBIST 2011, pages 161-164, Noordwijkerhout, The Netherlands, May 6th-9th. 2011.", and "[X2] Santos I, Castro E. XBRL Interoperability through a Multidimensional Data Model. IADIS Internacional Conference on Internet Technologies & Society (ITS 2011). Shanghai, China, December 8th-10th, 2011.".	
SP/uc3m	20		section 5.4, third paragraph	Ge	Page 20, section 5.4, third paragraph: "'… import' as described in Section 5.2.1.7). …".	"'… import' as described in Section 4.2.1.7). …".	
SP/uc3m	20		section 5.5.1, first paragraph	Ge	Page 20, section 5.5.1, first paragraph: "…has been widely used across the software industry for a number of years.". Maybe: "…has been widely used across the software industry for a number of years [2, X1, X2, X3, X4].".	I would add the next reference: "[X3] Boixo I, Flores F. New Technical and Normative Challenges for XBRL: Multidimensional in the COREP Taxonomy. July 18th, 2005. The International Journal of Digital Accounting Research, Vol. 5, N. 9, 2005, pages 79-104. ISSN:1577-8517.", and "[X4] Schmehl K. Data Model and Matrix Schemas. XI European Banking Supervisors XBRL Workshop, November 16th-20th 2009, Vienna, Austria.".	
SP/uc3m	21		section 5.5.1, last paragraph	Ge	Page 21, section 5.5.1, last paragraph: "As an example, a three-dimensional hypercube is graphically represented in the figure above.".	"As an example, a three-dimensional hypercube is graphically represented in the figure 6."	
SP/uc3m	22		section 5.6, first paragraph	Ge	Page 22, section 5.6, first paragraph: "The XBRL Formula specification has been at the official recommendation level as a standard since June	"The XBRL Formula specification has been at the official recommendation level as a standard since June 2009 [4]. …".	

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

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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
					2009. …".		
SP/ uc3 m	22		section 5.6, second paragraph	Ge	Page 22, section 5.6, second paragraph: "XBRL Formulas can be used to validate the information within an instance document. For example,". What is the example?		
SP/ uc3 m	28			ge	Page 28, the bibliography is not referenced in the text.		

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