

## Template for comments and secretariat observations

Date:	Document: CWA_XBRL_WI00... (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
ES	TC XBRL WI XBRL00 3:2013 (E)		Figure 15 — Validation rules for MKR SA EQU	te	<i>“Another use for hierarchies is to <b>express the possible mathematical relationships between members</b> if they are assigned to numerical dimensioned elements. A 'total' dimensioned elements can be comprised from multiple 'detail' dimensioned elements all carrying a different member. The validation rules shown below in the Excel file provide a basis for possible hierarchies”.</i>	Further developments in this area are suggested. The XBRL Standard for Formula is sometimes too complex for business experts.  However, the validations on Figure 15 look to be very user friendly.  It is suggested enlarge the CWA1 to help in best practices about user-friendly notation for validations, with a eye in the potential standardization at International level and/or adoption for European software providers.	

Comment sent by XBRL Spain

Contact: Jose Melendez, Chair of the Strategic Committee. E-mail: [info@xbrl.es](mailto:info@xbrl.es)

<sup>1</sup> **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 \*\*)

<sup>2</sup> **Type of comment:** **ge** = general **te** = technical **ed** = editorial