

Canadian Financial Reporting Financial Statements Taxonomy According to Canadian GAAP

Overview

This taxonomy should be used by those who prepare Financial Statements according to Canadian Generally Accepted Accounting Principles (GAAP) as distinct from IFRS, which will become GAAP for publically accountable enterprises in Canada in 2011. Non-Publically accountable companies will continue to be able to use standards promulgated by the CICA specifically for such companies. This taxonomy may be used for such companies.

Objectives

The goal of XBRL Canada is to develop a set of taxonomies to enable organisations to create a comprehensive set of XBRL financial reports in Canada.

The goal in developing the Canadian GAAP taxonomy, published here, is to build a taxonomy that captures the most commonly used elements in Financial Statements (including the notes). This is not meant to be a comprehensive set of elements.

History

It was decided in 2009 that a new Canadian taxonomy would be created to combine the old PFS and Notes taxonomies. A draft combined taxonomy was created and tested in late 2009 and 2010 and successful Instance Creation and FRTA validation completed in April, 2010. Upon the recommendation of the XBRL Canada Working Group, the taxonomy was approved by the Canadian Steering Committee on May 15, 2010. On June 4, 2010, this Canadian GAAP taxonomy was granted Acknowledged status by XBRL International.

Abstract

This taxonomy provides accounting terms that are used in Financial Statements including Notes) prepared according to Canadian Generally Accepted Accounting Principles (GAAP). This taxonomy is an update and combination of the previously acknowledged Canadian PFS Taxonomy of 2004-11-20 and the Canadian Notes Taxonomy of 2007-10-31, which were initially developed from the US GAAP CI taxonomy and uses common element names. The CA-GAAP Taxonomy has been prepared by the XBRL CA Working Group, with help from other contributors.

This taxonomy is compliant with the XBRL Specification Version 2.1. (<http://www.xbrl.org/resourcecenter/>). This taxonomy is to be used in conjunction with other taxonomies to create XBRL instance documents compliant with Canadian GAAP dealing with financial reporting data. Specifically, the CA-GAAP taxonomy presents the basic concepts used in the Balance Sheet, the Statement of Changes in Equity, the Income Statement, the Statement of Comprehensive Income, the Statement of Cash Flows and the Notes to the Financial Statements.

This document assumes a general understanding of accounting and XBRL. Anyone desiring additional information relating to XBRL should consult the XBRL Canada website (<http://www.xbrl.ca>) and the XBRL International website (<http://www.xbrl.org>).

Purpose and Scope	<p>This taxonomy provides accounting terms that are used in general purpose financial statements that are prepared in accordance with Canadian Generally Accepted Accounting Principles (GAAP).</p> <p>XBRL Canada does not claim that this taxonomy is comprehensive. Organizations using this taxonomy may need to add an extension taxonomy.</p>
Owner(s)	XBRL Canada
Date of the taxonomy	2010-05-05
Status	<p>XBRL Canada Acknowledged on 2010-05-12, issued in accordance with XBRL Canada Internal Approval Process.</p> <p>XBRL International Acknowledged on 2010-06-04, issued in accordance with XBRL International Taxonomy Recognition Process.</p> <p>This taxonomy is an update of the previously acknowledged Canadian PFS Taxonomy of 2004-11-20 and the Canadian Notes Taxonomy of 2007-10-31 to combine the two preceding taxonomies into one, incorporate changes in accounting standards in the intervening period and to improve documentation.</p>
Approval Level	XBRL International Acknowledged
Specification version	XBRL Specification Version 2.1, dated 2003-12-31 plus errata corrections dated 2006-12-18
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Comments	The XBRL Canada Working Group accepted this taxonomy 2010-05-05 and sent it to the Canadian Steering Committee (CSC). The CSC acknowledged it on 2010-05-05 and sent it to the XBRL International Inc for International acknowledgement. XBRL International acknowledged it on 2010-06-04.
Namespace	http://www.xbrl.org/ca/gaap/2010-05-05
Namespace prefix	ca-gaap
Physical location of taxonomy files	<p>http://www.xbrl.org/ca/gaap/2010-05-05/ca-gaap-2010-05-05.xsd (Schema)</p> <p>http://www.xbrl.org/ca/gaap/2010-05-05/ca-gaap-2010-05-05-reference.xml (Reference linkbase)</p> <p>http://www.xbrl.org/ca/gaap/2010-05-05/ca-gaap-2010-05-05-label.xml (Label linkbase)</p> <p>http://www.xbrl.org/ca/gaap/2010-05-05/ca-gaap-2010-05-05-presentation.xml (Presentation linkbase)</p> <p>http://www.xbrl.org/ca/gaap/2010-05-05/ca-gaap-2010-05-</p>

	<p>05-calculation.xml (Calculation linkbase)</p> <p>http://www.xbrl.org/ca/gaap/2010-05-05/ca-gaap-2010-05-05-definition.xml (Definition linkbase)</p>
Summary document	<p>http://www.xbrl.org/ca/gaap/2010-05-05/ca-gaap-2010-05-05.pdf (Adobe Acrobat PDF format)</p>
Zip files	<p>http://www.xbrl.org/ca/gaap/2010-05-05/ca-gaap-2010-05-05.zip (zip file containing taxonomy and documentation only)</p>
Physical location of copy of taxonomy files on www.xbrl.ca	<p>A copy of all the taxonomy files will also be available on the XBRL Canada website at www.xbrl.ca.</p> <p>http://www.xbrl.ca/gaap/2010-05-05/ca-gaap-2010-05-05.xsd (Schema)</p> <p>http://www.xbrl.ca/gaap/2010-05-05/ca-gaap-2010-05-05-reference.xml (Reference linkbase)</p> <p>http://www.xbrl.ca/gaap/2010-05-05/ca-gaap-2010-05-05-label.xml (Label linkbase)</p> <p>http://www.xbrl.ca/gaap/2010-05-05/ca-gaap-2010-05-05-presentation.xml (Presentation linkbase)</p> <p>http://www.xbrl.ca/gaap/2010-05-05/ca-gaap-2010-05-05-calculation.xml (Calculation linkbase)</p> <p>http://www.xbrl.ca/gaap/2010-05-05/ca-gaap-2010-05-05-definition.xml (Definition linkbase)</p>
Physical location of copy of Summary document on www.xbrl.ca	<p>A copy of the summary document files are also be available on the XBRL Canada website at www.xbrl.ca.</p> <p>http://www.xbrl.ca/gaap/2010-05-05/ca-gaap-2010-05-05.pdf (Adode Acrobat PDF format)</p>
Physical location of copy of Zip file on www.xbrl.ca	<p>A copy of a zip file containing the taxonomy and documentation will also be available on the XBRL Canada website at www.xbrl.ca.</p> <p>http://www.xbrl.ca/gaap/2010-05-05/ca-gaap-2010-05-05.zip (zip file)</p>
References to other taxonomies	None.
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Acknowledgements

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Taxonomy builder software and help provided

Fujitsu Taxonomy Editor and Instance Developer

Taxonomy validation tools and help provided

Fujitsu Taxonomy Editor and Instance Developer

Authority

This taxonomy was prepared by XBRL Canada on behalf of the CICA and the Canadian Accounting Standards Board (AcSB). It is not the intent of this taxonomy to create an accounting standard, but to record the semantics for the Canadian standard (GAAP) in XBRL. However, there has been no examination of the taxonomy by either of the above organizations nor has such an examination been requested. Accordingly, approval or publishing of this taxonomy by XBRL Canada does not indicate or imply any declaration or guarantee of comprehensiveness by XBRL Canada nor any guarantee by the CICA, the Canadian Accounting Standards Board or any of the members of XBRL Canada. (See Disclaimer in documentation summary.)

XBRL Specification version

This taxonomy has been created to be compliant with XBRL Specification Version 2.1. This taxonomy has been made compliant with FRTA (Financial Reporting Taxonomy Architecture).

Status

This taxonomy was acknowledged by the Canadian Steering Committee on 2010-05-05 after extensive work by XBRL Canada's Working Group. It was acknowledged by XBRL International Inc. on 2010-06-04. While this is an Acknowledged Taxonomy, any errata reported will be corrected, comments addressed and any important gaps filled. The authoritative references are primarily to the CICA handbook.

Terminology

The terminology used in this document frequently overlaps with terminology from other disciplines. The following definitions are provided to help explain the use of basic XBRL terms:

Taxonomy	An XBRL Taxonomy typically consists of an XML Schema-compliant .xsd file that contains XBRL elements (XML elements that are defined by XBRL-specific attributes) and its connected linkbases (.xml files).
Schema	A schema is a map of the logical data structure of information.
Element	An XBRL element is the XBRL name of a “fact” or piece of information described in an XBRL taxonomy.
Linkbase	A linkbase provides additional information about XBRL elements, in particular, relationships between them. Linkbases used by XBRL are compliant with the World Wide Web Consortium’s (W3C) XML Linking Language (XLink) Recommendation.
Instance document	An instance document is an XML file that includes at least one XBRL element.
DTS (Discoverable Taxonomy Set)	A DTS consists of several XBRL taxonomies (consisting of schemas and/or linkbases – .xsd and .xml files), which together enable an organization to create a financial or other business report. It is likely that any extensive financial or other business report will use a DTS or combination of taxonomies rather than a single taxonomy alone.
Extension Taxonomy	An extension taxonomy is one that extends an XBRL taxonomy by adding new schemas containing elements or linkbases containing additional information about the XBRL elements.

Namespace and location

This taxonomy is using the namespace, <http://www.xbrl.org/ca/gaap/ca-gaap-2010-05-05> and ca-gaap as the recommended namespace prefix. The authoritative copy of this taxonomy is located on the XBRL International website at <http://www.xbrl.org/ca/gaap/2010-05-05/ca-gaap-2010-05-05.xsd>. An exact copy is available on XBRL Canada’s website at <http://www.xbrl.ca/gaap/2010-05-05/ca-gaap-2010-05-05.xsd>.

Language

This Canadian taxonomy has labels and annotations in both of Canada’s official languages - English and French.

Errata

Errata in the taxonomy will be published as and when necessary.

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