

XBRL International Domain Working Group

Accountants Report Taxonomy

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This Taxonomy Documentation:

<http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15.htm> (HTML Format)

<http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15.pdf> (PDF Format)

<http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15.doc> (Word Format)

Taxonomy Elements:

<http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15-elements.pdf>
(PDF Format)

<http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15-elements.xls>
(Excel Format)

Abstract

This Taxonomy Documentation describes the eXtensible Business Reporting Language (XBRL) International Domain Working Group Taxonomy: **Accountants Report** (INT-AR). The INT-AR Taxonomy has been prepared by the members of the XBRL IAS Taxonomy Working Group and XBRL US Domain Working Group, as well as feedback from other members of XBRL International.

This INT-AR Taxonomy is compliant with XBRL 2.0 Specification, dated 2001-12-14 (<http://www.xbrl.org/tr/2001/>). It is for the creation of complete instance documents that need to represent auditors/independent accountants reports that typically accompany the external financial statements of publicly-held companies.

This document assumes a general understanding of accounting and XBRL. If the reader desires additional information relating to XBRL, the XBRL International web site (<http://www.xbrl.org>) is recommended. In particular a reading of the XBRL 2.0 Specification is highly recommended (<http://www.xbrl.org/tr/2001/>).

Terminology

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

- | | |
|-------------------|--|
| Taxonomy | An XBRL Taxonomy is an XML Schema-compliant .xsd file that contains XBRL elements, which are XML elements that are defined by XBRL-specific attributes. An XBRL Taxonomy may also contain references to XLink linkbases. |
| Instance document | An XML document that includes one or more XBRL elements and optional references to zero or more XLink linkbases. |
| Element | An XBRL element, is a “fact” or piece of information described by an XBRL taxonomy. For example, an element with the name “NameAccountant” is the INT-AR Taxonomy element name or fact for the name of the auditor/independent accountant that is certifying the financial information. |
| Linkbase | Linkbases provide additional information about XBRL elements, in particular, relationships between them such as the relationship that “Accountant’s Name” is defined as a part of “Accountant Information.” Linkbases used by XBRL are compliant with the World Wide Web Consortium’s (W3C) XML Linking Language (XLink) Recommendation 1.0, 27 June 2001. |

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1. Overview

1.1. Purpose

The XBRL International Domain Working Group is leading the development of this eXtensible Business Reporting Language (XBRL) **Accountants Report (INT-AR) Taxonomy** for the purpose of expressing the auditors opinion on company financial statements according to U.S. and Canadian GAAS as promulgated by the American Institute of Certified Public Accountants (AICPA) (<http://www.aicpa.org>) and Canadian Institute of Chartered Accountants (CICA) (<http://www.cica.ca/>).

This **Accountants Report (INT-AR) Taxonomy** is designed to facilitate the creation of XBRL instance documents that reflect the auditors report on business and financial reporting for Commercial and Industrial companies according to the Generally Accepted Auditing Standards as promulgated by the AICPA and CICA respectively. The purpose of the INT-AR Taxonomy is to provide a framework for the consistent creation of XBRL documents for expressing the auditors opinion upon financial reporting by private sector and certain public sector entities. The purpose of this and other taxonomies produced using XBRL is to supply a framework that will facilitate data exchange among software applications used by companies and individuals as well as other financial information stakeholders, such as lenders, investors, auditors, attorneys, and regulators.

The **authority** for this INT-AR Taxonomy is based upon **AICPA and CICA** Auditing Standards ("GAAS"), specifically those relevant to reporting and from practices observed in the market. As this Taxonomy primarily addresses the range of reporting considerations of Independent Accountants, it is based upon the promulgated reporting standards of the AICPA and CICA.

The particular disclosures in this INT-AR Taxonomy are:

1. Required by particular AICPA reporting standards such as SAS 508 Reports on Audited Financial Statements and the related Interpretations.
2. Required by particular CICA reporting standards contained within the The CICA Handbook, such as section 5400: The Auditor's Standard Report.
3. Typically represented in sample independent accountant reports, checklists and guidance materials as provided from each of the major international accounting firms.
4. Found in common market reporting practice.

This INT-AR Taxonomy is in **compliance** with XBRL 2.0 Specification, dated 2001-12-14 (<http://www.xbrl.org/tr/2001/>).

1.2. Taxonomy Status

The Taxonomy is a **Public Working Draft**. Its content and structure have been reviewed by both XBRL Specification Working Group and the XBRL International Domain Working Group. As such, the XBRL element names, labels, linkbases and references should be considered complete and stable within the domain of the Taxonomy. Although changes may occur to any of this XBRL data, the probability of any changes significantly altering the content of the Taxonomy is very low.

The following is a summary of meanings of the status of taxonomies:

- **Internal Working Draft** – Internal Working Draft version of a taxonomy exposed to XBRL International members for internal review and testing. An Internal Working Draft is subject to significant changes as initial testing is undertaken and feedback solicited. Its structure may not be stable and its content may not be complete.
- **Public Working Draft** – Public Working Draft version of a taxonomy exposed to public for review and testing. A Public Working Draft has been tested and its structure is unlikely to change although its contents may still change as the result of broader testing.
- **Recommendation** – Final version of taxonomy, released for use by the public.

This Public Working Draft Taxonomy will be available for public review and comments for a period of no less than 45 days from its original release (2002-10-15). All feedback received in this 45-day period will be reviewed and considered for inclusion in the official Recommendation (or final) release. It is expected (but not guaranteed) that the INT-AR Taxonomy will be moved to Recommendation status sometime on or before 31 December 2002.

1.3. Scope of Taxonomy

This *Accountants Report (INT-AR) Taxonomy* is released in conjunction with the XBRL International's *Global Common Document (INT-GCD)* taxonomy and the following XBRL US taxonomies: *Notes and Management Discussion and Analysis (USFR-NAMDA)*, *General Concepts (USFR-GC)*, *Primary Terms (USFR-PT)*, *SEC Officers Certification (USFR-SEC-CERT)*, *Management Report (USFR-MR)* and *US GAAP CI (US-GAAP-CI)*.

The INT-AR Taxonomy is designed to capture information contained within the independent accountants report as related to the auditor's opinion upon company financial statements. As such, its structure and scope is **related to** the other taxonomies described above, but does not incorporate all elements of the reporting taxonomies.

Taken together, these taxonomies will meet the reporting needs of companies that meet three criteria, viz (i) they report under FASB standards, (ii) are in the broad category of "commercial and industrial" industries and (iii) have relatively common reporting elements in their financial statements. In practice, these three criteria are less likely to hold for all companies. Additional taxonomies are likely to be required. These taxonomies are likely to identify the particular needs of:

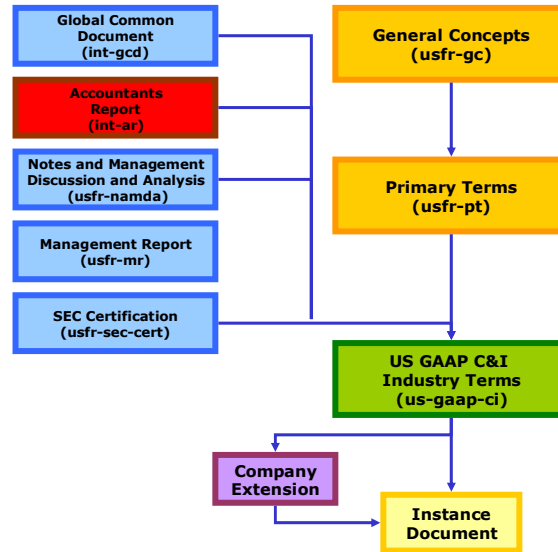
- *Vertical industries*, for example, airlines, pharmaceuticals or agribusiness.
- *National jurisdictions* for those companies that require a non-US GAAP standard as the core financial standards setting foundation and may include supplementary reporting requirements or prevent use of available options by local accounting standards setters as well as stock exchanges etc.
- *National industry* or common practice, for example, tax or credit reporting.
- An individual *company*

These *extension* taxonomies will either *extend* the INT-AR Taxonomy to meet the particular reporting requirements of that industry, country or company *and/or* restrict by limiting the use of particular INT-AR Taxonomy elements.

The inter-relationships of the various taxonomies are show in Figure 1:

Figure 1: Interrelationship of Taxonomies and Instance Document

US Financial Reporting Taxonomy Framework



1.4. Relationship to Other Work

XBRL utilizes the World Wide Web consortium (W3C www.w3.org) recommendations, specifically:

- XML 1.0 (<http://www.w3.org/TR/2000/REC-xml-20001006>)
- XML Namespaces (<http://www.w3.org/TR/1999/REC-xml-names-19990114/>)
- XML Schema 1.0 (<http://www.w3.org/TR/xmlschema-1/> and <http://www.w3.org/TR/xmlschema-2/>), and
- XLink 1.0 (<http://www.w3.org/TR/xlink/>).

2. Overview of Taxonomy

The following is an overview of the INT-AR Taxonomy. It is assumed that the reader is familiar with financial and business reporting and has a basic understanding of XBRL. Accountants Report concepts from the INT-AR Taxonomy may be incorporated into a wide variety of other disclosures from press releases to multi-period summaries.

2.1. Contents of the Taxonomy

This INT-AR Taxonomy makes available to users the auditor reporting standards as promulgated by the **AICPA** and **CICA** Generally Accepted Auditing Standards. This taxonomy is an expression of financial information in terms that are understandable to humans, but more importantly also understandable by a computer application.

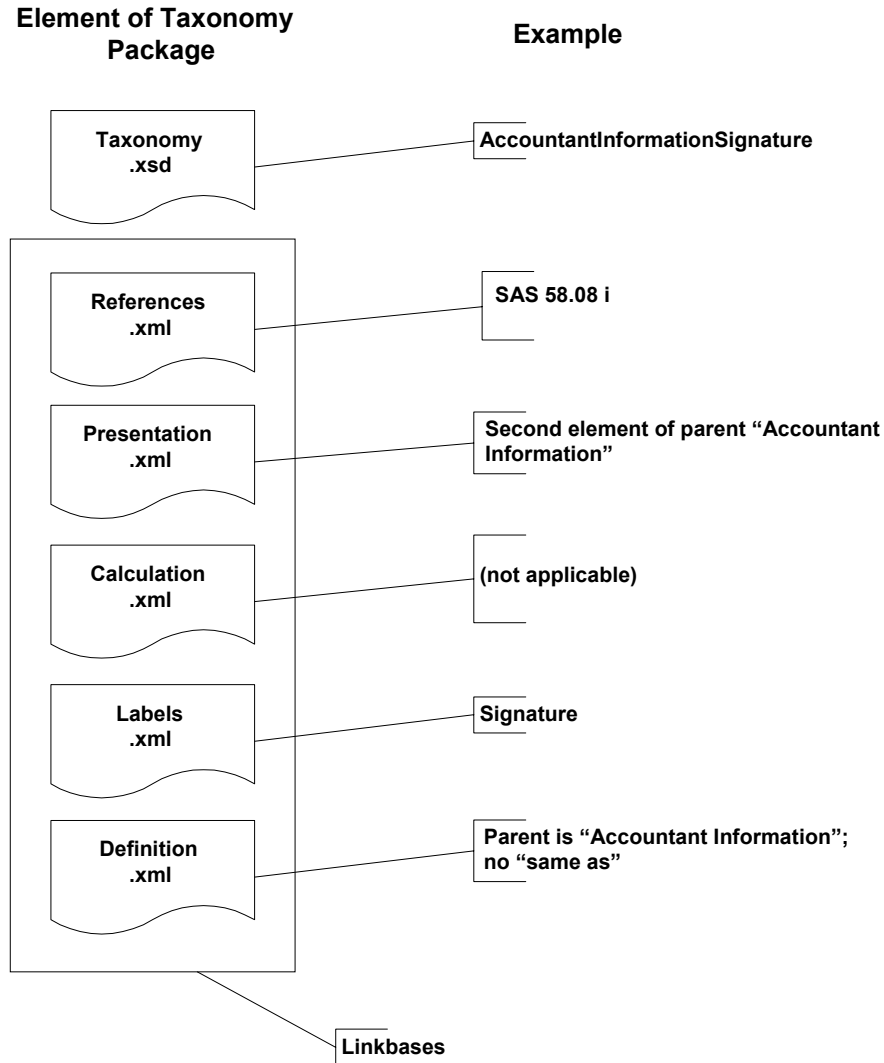
The INT-AR Taxonomy is made up of a “package” of interrelated XML files:

- **XML Schema File (.XSD file):** An XBRL 2.0-compliant Taxonomy XML Schema file.

- **XBRL Linkbases (.XML files):** “Linkbases” for:
 - Labels
 - References
 - Presentation information
 - Definitional relationships between elements.

The package is represented visually; with an example based on Accountants Signature as shown in Figure 2:

Figure 2: INT-AR Taxonomy Package and Example



2.2. Taxonomy Structure

The INT-AR Taxonomy contains approximately 32 elements or unique, individually identified pieces of information related to the Accountants Report. The XML Schema file at the heart of the INT-AR taxonomy provides a straightforward listing of the elements in the taxonomy. The INT-AR linkbases provide the other information necessary to interpret (e.g. Label and Definition linkbases) taxonomy elements or place a given taxonomy

element in context of other taxonomy elements (e.g. Calculation and Presentation linkbases).

Given that information on the Taxonomy is included in XML schema and linkbase files, it is best rendered for human interpretation in a “paper” paradigm. Users are encouraged to review versions of the taxonomy elements in Adobe Acrobat (PDF)

<http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15-elements.pdf>

or Excel <http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15-elements.xls> formats.

However, in this rendering much of the characteristics of taxonomy are not obvious. The paper paradigm is two dimensional, whereas the information in the taxonomy is multidimensional. The application of a metaphor assists in understanding taxonomies. The INT-AR Taxonomy is organized using an “Accountants Report” metaphor. This organization is used because it is understood by most accountants who use this metaphor to organize their Accountants Report. This metaphor is also familiar to the users of financial statements.

However, this metaphor and organization somewhat limits an understanding of the power behind an XBRL taxonomy. A taxonomy has multiple “dimensions”. Relationships can be expressed in terms of definitions, calculations, links to labels in one or more languages, links to one or more references, etc. The metaphor used expresses only one such relationship.

The INT-AR Taxonomy is divided logically into sections that correspond to typical Accountants Report components. While there is no true concept of “sections” in the Taxonomy, their purpose is to group similar concepts together and facilitate navigation within the Taxonomy.

2.3. Element Naming Convention

XBRL naming conventions follows that of XML Schema. Each name within a taxonomy must be unique and must start with an alpha character or the underscore character. Element names are case-sensitive so “different”, “Different” and “DIFFERENT” can all exist within the same taxonomy because they are considered unique. The INT-AR Taxonomy naming convention follows these rules. In particular, element names should not be interpreted as containing a “hierarchical” structure or as indicating relationships with other elements. Taxonomy structure is expressed in the XBRL linkbases.

The INT-AR Taxonomy uses a readable label approach to creating element names. Specific detail on the naming convection can be found in Section 5 “Naming Convention” below.

2.4. Label Languages

Currently, labels for taxonomy elements are provided in English. In the future, taxonomy labels could be expressed in additional languages.

2.5. References

This Taxonomy provides references to US and Canadian GAAS standards. Figure shows the reference elements are used in this taxonomy, using “SAS No. 58.08(i)” to illustrate how a reference is matched to these elements:

Figure 3: Reference Naming Structure

Name:	SAS
Number:	58
Paragraph:	8
Subparagraph:	I
Clause:	

2.6. Further Documentation Available

The intent of this document is to explain the Taxonomy. This document assumes a general understanding of accounting and XBRL. If the reader desires additional information relating to XBRL, the XBRL International web site (<http://www.xbrl.org>) is recommended. Specifically, a reading of the XBRL 2.0 Specification is highly recommended (<http://www.xbrl.org/tr/2001/>). The purpose of this document is to explain how XBRL is being applied in this specific case, for this taxonomy.

The following documentation is available to assist those wishing to understand and use this taxonomy. This documentation is available on the XBRL International web site (<http://www.xbrl.org>):

These Explanatory Notes:

This overview document describing objectives of the XBRL International Domain Working Group and the Taxonomy itself:

<http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15.htm> (HTML Format)

<http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15.pdf> (PDF Format)

<http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15.doc> (Word Format)

Taxonomy Package

These documents correspond to a set of interrelated files comprising an XBRL taxonomy package:

- **XML Schema File (.XSD file):** An XBRL Version 2.0 Taxonomy XML Schema file.
- **XBRL Linkbases (.XML files):** Linkbases for
 - References
 - Labels
 - Presentation
 - Calculations, and
 - Definitions.

These files are located as follows:

<http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15.xsd> (Schema)

<http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15-references.xml> (References linkbase)

<http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15-labels.xml>
(Labels linkbase)

<http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15-presentation.xml> (Presentation linkbase)

<http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15-calculation.xml> (Calculation linkbase)

<http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15-definition.xml> (Definition linkbase)

“Sample Company” Instance Documents

Since this taxonomy is imported by/into other taxonomies, a stand-alone instance document is not provided. Please see taxonomies such as the US GAAP C&I and IASCF PFS for sample company instance documents.

3. Items to Note in Using the Taxonomy

3.1. Introduction

The following explanation of the taxonomy, the taxonomies with which this INT-AR Taxonomy is designed to interoperate, and examples of how to interpret the INT-AR Taxonomy are provided to make the INT-AR Taxonomy easier to use. Please refer to the detailed printout of the INT-AR Taxonomy as you go through this explanation <http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15-elements.pdf> (PDF Format). This explanatory document is designed to provide a brief and concise overview of the INT-AR Taxonomy. We expect that the XBRL community will create courses, books and other materials to provide a thorough explanation of every aspect of using the INT-AR Taxonomy and other cognate taxonomies.

3.2. How to Interpret the Taxonomy Structure

The element fragment shown in Figure 4 exists within the INT-AR Taxonomy:

Figure 3: Sample Elements

<u>Element</u>	<u>Label</u>	<u>ID Number</u>	<u>Page</u>
ReportBody	Report Body		1
IntroductoryParagraph	Introductory Paragraph		1
ScopeParagraph	Scope Paragraph		1
OpinionParagraph	Opinion Paragraph		1
ExplanatoryParagraph	Explanatory Paragraph		1

This means that for an independent accountants report, there is an element called “Report Body”. This is represented by the element with that label, and a component name of “ReportBody”.

If an audited company reports their financials using an XBRL instance document, then because “Report Body” is a “parent” element in the taxonomy, and this element has children that roll up to it, then one of the following will be true:

- The paragraphs of the “Report Body” can be recorded within the child elements, OR
- The entire report body can be recorded within the parent element, OR

- The instance document will include an extension to the taxonomy that consists of a new element or elements and an indication of how those new elements relate to “Report Body”.

All of the elements in the fragment shown are of a data type “string” with a weight of “0”. The taxonomy is laid out with parents coming before children. For example, the “Title of the Accountants Report” is presented before any detail information about the report itself such as “Report Date” and “Report Body”. This pattern is followed throughout the taxonomy.

3.3. Accountants Information

The Accountants Information section of the INT-AR taxonomy contains information specific to the auditor/independent account that is making statements/attesting to the financial report data. Information available to place within an instance document are items such as Accountants Name, Accountants Signature and Accountants Contact Information.

3.4. Report Information

The Report Information section of the INT-AR taxonomy contains information specific to the independent accountants report itself. This includes such information as Title of the Accountants Report, Statements Covered and the Report Body itself.

3.5. Equivalent facts

Although a taxonomy is conventionally displayed as a single tree, it is important to keep in mind that an element may have children that are reached via definition arcs, and other children that are reached via calculation arcs. The illusion that a taxonomy consists of a single tree breaks down in an important practical sense. Some “parent” concepts have several children, each of which could possibly be used in a different parent. For example, “Address” might occur both related to the Entity and to the Accountants Information as well.

These exceptions require the use of “same-as” links. The “same as” concept is part of XBRL 2.0 Specification, and its interpretation is as follows: there will be an error *if* an instance document having two elements linked by a “same as” definition relationship *and* which have the same numeric context have different content values.

Specific to the INT-AR Taxonomy, there are no equivalent facts that require the use of “same as” links.

3.6. Namespaces

Namespaces are an important XML concept. XBRL, using XML Schema 1.0, uses XML namespaces extensively in its schemas and instance documents. The purpose of a namespace, in the context of XBRL is to identify the taxonomy to which any particular XML element belongs. Using namespaces allows software to resolve any ambiguity or confusion that may arise as a result of elements from different taxonomies sharing the same element name.

For example, the INT-AR Taxonomy uses the composite name “AccountantsInformationName” to represent the concept “Accountants Name”. If the United Kingdom creates an XBRL taxonomy that also uses “AccountantsInformationName”, there needs to be a “differentiating” mechanism.

The way this is done is that each taxonomy has a unique namespace. A namespace is a URI (Uniform Resource Identifier) such as

<http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15>, which is the namespace of this release of the INT-AR taxonomy. A namespace is *not* a URL that one is meant to use with a browser; it is simply a globally unique identifier. Within any particular XML document, however, it is quite unnecessary to repeat such a huge identifier with every taxonomy element – instead, XML allows one to define an abbreviation for each of the namespaces one uses. Using “qualified” namespaces in this way, instance documents and taxonomies can define an alias such as `int-ar` for the INT-AR taxonomy, and `uk-ar` for the UK-AR taxonomy. Thus the INT-AR element would be referred to as `int-ar:AccountantsInformationName` and the UK element as `uk-ar:AccountantsInformationName` – the namespace alias therefore adds a context-establishing prefix to any given XML element.

Using qualified namespaces, the INT-AR Taxonomy “Title of Accountants Report” becomes `int-ar:TitleReport` and the United Kingdom Taxonomy’s would be `uk-ar:TitleReport`. The namespace simply adds a contextual prefix to any given XML element.

Note that these particular aliases reflect a usage convention only within the INT-AR taxonomy itself as an aid to communication between humans. Software applications *must not* depend on these particular prefixes being used; they should process namespace identifiers and aliases as specified by the XML specifications.

3.7. Entering Values into Instance Documents

Figure describes how weights have been incorporated into the Taxonomies described above which relate to the company report and how corresponding values will be entered into an instance document: (note that the term “natural balance” is not used, this is intentional).

Figure 5: Numeric Values and Weights

Category	Typical Balance	Enter*
Asset	Debit	Positive
Liability & Equity	Credit	Positive
Revenue	Credit	Positive
Expense	Debit	Positive
Other Income (Expenses)		Positive or (Negative)
Cash Inflows		Positive
Cash Outflows		Positive
Number of Employees		Positive

Please Note: This information is provided for reference purposes only. The INT-AR Taxonomy contains mostly text-related concepts and, as such, does not involve entering numbers associated with specific XBRL elements. In addition, instance documents are normally not created directly against or solely using the INT-AR Taxonomy. Instead,

industry taxonomies such as US GAAP CI and the IASCF PFS combine both text-based and numeric elements and, as a result, typically are the focus of instance documents.

3.8. Segmentation

XBRL instance documents distinguish facts relating to different segments of an entity in nonNumericContexts and numericContexts. For example, revenues for the entire company, and segmented into revenues for the Americas, Asia-Pacific, and EMEA, are represented in four different numericContexts.

4. Reviewing This Taxonomy

4.1. Introduction

This section is designed to provide guidance in reviewing this taxonomy. This will assist the user of this documentation and of the taxonomy as well as assisting in providing feedback to the XBRL IAS Taxonomy Development Working Group, XBRL US Domain Working Group and XBRL International Domain Working Group. There are three levels of review

1. Global Review: A high level review of completeness.
2. Detailed Review: A detailed review of accounting disclosures and completeness
3. XBRL Review: A review of appropriate treatment of disclosures within the context of the XBRL specification and good practice in building taxonomies.

4.2. Global Review

This is a high level review, undertaken with the objective of ensuring the taxonomy has not omitted any key sections. This contrasts with the Detailed Review, which is concerned with a line-by line analysis. If a crucial part of the taxonomy is missing, such as a specific aspect related to the Accountants Report, this should be picked up in the Global Review. Knowledge of GAAS, Financial and Audit Reporting is required to undertake this review. It is intended to identify missing sections of the taxonomy rather than a missing element within a section. A question that would be asked in the Global Review might be “are there elements that capture operating leases?” rather than validating each of the individual Lease Standard disclosures.

Other issues include:

Structure – nesting and completeness

Are the elements grouped in a sensible manner? To illustrate, this review would ask whether the elements that are nested under, for example, “Report Body” are appropriate and complete. To answer this requires a knowledge of the Accountants Report and the content typically contained within.

Do the elements seem to roll up properly?

Is every child element correctly placed under the appropriate parent? Do the parents roll up to the correct “grandparents”? The focus on this review is to ensure that from a bottom-up perspective the taxonomy is structured in an appropriate fashion.

Consistency

Are elements aggregated in a consistent manner? There may be cases where some parent elements appear to have a disproportionate number of children, and therefore provide detail that is more appropriately included elsewhere in the INT-AR Taxonomy.

4.3. Detailed Review

The objective of the Detailed Review is to ensure the taxonomy correctly captures information typically found on an Accountants Report. It has two components, the first driven from GAAS and the second driven from XBRL.

GAAS Review

This review has an auditing focus, and involves validating the elements and disclosures in the taxonomy on a line-by-line basis against standards such as GAAS.

The accuracy is checked by reviewing the taxonomy against:

- GAAS standards and reference materials
- GAAS disclosure checklists
- Model Accountants Reports; and
- Actual Accountants Reports

GAAS to XBRL

Reviewers should be able to identify an element in the taxonomy for every item required to be disclosed under GAAS, in this case the International Accounting Standards. This requires a 100% mapping from GAAS to the INT-AR Taxonomy. This includes checking all the appropriate Auditing Standard references.

This review should ensure that the element list is sufficiently complete in relation to all of these matters.

XBRL to GAAS

Not all elements in the Taxonomy will map directly to a GAAS disclosure requirement. Such elements should exist in the taxonomy because it is either 1) *common practice* for enterprises to disclose the fact or 2) the fact is a sub-total that helps the *structural completeness* of the taxonomy.

4.4. XBRL Review

This review has an XBRL focus, and involves verifying some of the attributes of the elements. The principal attributes to be verified are *weights*, *labels* and *data type*.

Weights

Is the weight correct, so that the children correctly roll-up to the parent?

Labels

Label names should be consistent. For example, the net carrying amount of an asset might be labeled as "Title of Report". There should therefore be no cases of "Report Title" or any other variations. All abbreviations should also be consistent.

Data-Types

Is the element data-type correct? Valid data types include (but are not limited to) string, monetary, date, tuple and shares.

5. Naming Convention

5.1. Introduction

This section explains the naming conventions created and used in the INT-AR Taxonomy to associate digital "tags" to concepts from the GAAS Standards and other related

materials. The purpose of this “translation” is to provide a consistent, reliable, language-independent, unambiguous way for relevant parties to use and integrate XBRL standards into their software applications.

5.2. Key Terms

The following terms are used throughout this section:

- **Component:** A representation of a fact that relates to the element or concept being described. This fact may represent, among other things, an accounting term, an accounting concept, or a GAAP-defined definition. Examples: [ReportInformation] = “Report Information”; [ReportDate] = “Report Date”.
- **Composite:** A composite element name is a series of two or more component labels joined together to create a unique element name. A composite represents a more specific concept than a component. Examples: the concept of [Signature] could appear multiple places. In order to make it unique, a composite might be [AccountantsInformationSignature] = “Signature of Independent Accountant”, which is different from [PrincipalOfficerSignature] = “Signature of Principal Officer”.
- **Reference:** A reference to literature that supports the existence and necessity of a component and/or composite. Each component and composite has at least one reference. Typically these refer to chapter/subchapter/paragraphs/etc., as denoted in the GAAS Standards. However, other references may also be present
- **Label:** A label is text that describes a component and/or composite to a user. A single component or composite may have multiple labels, typically one per language, although a single language may have multiple types of labels.

5.3. Concepts and Considerations

The INT-AR Taxonomy XBRL “element name” is has been created using a Label CamelCase Concatenation (LC3) convention. The base for the element name is the label name for a given element. The label is a natural language expression that is meaningful to experts in the domain of that taxonomy (e.g., , “NameAccountant”, “IntroductoryParagraph”) for a given element. If multiple labels exist in one or more label linkbases for that taxonomy, all element names in the taxonomy shall be derived from a linkbase in the primary language of the taxonomy and will be consistent with the label link having the highest assigned priority.

Specific requirements of the LC3 naming convention are as follows:

- The base for the element name is the label name for an element. The label is a natural language expression that is meaningful to experts in the domain of that taxonomy (e.g., “Revaluo Propio”, “Restatement of Fixed Assets”) for a given element.
- If multiple labels exist in one or more label linkbases for that taxonomy, all element names in the taxonomy shall be derived from a linkbase in the primary language of the taxonomy and will be consistent with the label link having the highest assigned priority.
- The first character of the element name must be alphabetic.
- The first alphabetic character of the element name shall be capitalized.
- Connective words in the label shall be omitted from the element name, in order to make names shorter. Connective words include (but are not limited to) the, and, to, for, from, which, of

- All special characters shall be omitted from the element name. Special characters include (but are not limited to) () * + . [] ? \ / ^ { } | @ # % ^ - _ = ~ ` " ` ; : < > & \$, £ €
- Element names shall be limited to 256 characters or fewer.
- A list of standard abbreviations and rules for substitution (e.g. "Property Plant and Equipment" always replaced by "PPE") will be maintained and consistently applied to labels when used in constructing element names.
- In the event that two or more elements share the same element name and the element name is less than 256 characters, uniqueness shall be accomplished by appending an additional distinguishing suffix word, or, failing that, by appending the first duplicate name with a number, beginning with 1 and incrementing by 1 for each element with a common name.
- In the event that two or more elements share the same name and the element name is equal to 256 characters, the last ten characters of the element name shall be dropped and rule number 9 shall be applied.

Composite Element Names are not Hierarchical in Nature

The order in which label "fragments" are listed in a component in a composite element name are combined should not be interpreted as a hierarchy. Although some composite element names may "appear" to resemble this relationship, it is strictly coincidence and unintentional. All components in a composite element name are equal in stature, i.e., there is no implied hierarchy within the composite element name. The hierarchy is expressed in the XBRL linkbases.

Detailed Considerations

Nearly all INT-AR Taxonomy composite element names contain a component that represents one of the concepts outlined in GAAS.

6. Sample Instance Document

The INT-AR taxonomy is a key component used to create industry-specific taxonomies such as the US GAAP CI and the IASCF PFS taxonomies. As such, it is "imported" by other taxonomies like these instead of being used as a stand-alone taxonomy for creating instance documents. As a result of this, sample instance documents are not provided for the INT-AR taxonomy.

7. Review and Testing, Updates and Changes

7.1. Change Log

None at this time.

The following table will be used to track changes made to this document:

Version Number	Version Date	Modified By	Changes Made
1.0	15-Oct-2002	Rob Blake	Original Version

7.2. Updates to this Taxonomy

This taxonomy will be updated with revisions for errors and new features within the following guidelines:

- Since instance documents created based on the INT-AR Taxonomy must be available indefinitely, this taxonomy must be available indefinitely. All updates will take the form of new versions of the taxonomy with a different date. For example, the taxonomy <http://www.xbrl.org/taxonomy/int/br/rpt/ar/2002-10-15/int-ar-2002-10-15.xsd> will never change. New versions will be issued under a different name, such as <http://www.xbrl.org/taxonomy/int/br/rpt/2002-12-31/int-ar-2002-12-31.xsd>. This will ensure that any taxonomy created will be available indefinitely.
- It is anticipated that this taxonomy will be updated as required to incorporate changes in generally accepted auditing standards and other relevant reporting norms.

7.3. Errors and Clarifications

The following information relating to this taxonomy will be accumulated:

- Errors which are brought to the attention of the preparers of this specification
- Workarounds where appropriate and available
- Clarification of items which come to the attention of the editors via comments and feedback

If you wish to report an error or require a clarification, please provide feedback as indicated in the “Comments and Feedback” section of this document.

7.4. Comments and Feedback

Comments and feedback on the INT-AR Taxonomy are welcome, particularly ideas to ways to improve this taxonomy. If you have a comment or feedback or wish to report an error, email comments to:

XBRL IAS Taxonomy Development Working Group Feedback

(xbrlfeedback@iasb.org.uk)

XBRL US Domain Working Group Feedback:

Jeff Naumann (jnaumann@aicpa.org)

Rob Blake (robblake@microsoft.com)

8. Acknowledgements

A tremendous effort has gone into creating this piece of intellectual property that is being placed in the public domain by the XBRL International Domain Working Group for use and benefit of all. This cooperative effort between XBRL International, XBRL US Domain Working Group and XBRL IAS Taxonomy Development Working Group will benefit all participants in the financial information supply chain.

The XBRL International Domain Working Group would like to acknowledge the contributions of the following individuals for their work in the creation of this taxonomy, and to their organizations that provided funds and time for their participation in this effort:

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Mark Schnitzer	Morgan Stanley	United States
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Tom Taylor	CICA	Canada
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9. XBRL International Members

A current list of corporate members of XBRL International can be found at the XBRL International web site (www.xbrl.org).