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for

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## CASE STUDY: HOW TO TRAIN STAKEHOLDERS ON XBRL TECHNOLOGY

*EXPERIENCES OF XBRL CHINA*

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## INTRODUCTION AND SUMMARY

### INTRODUCTION

Based on recent experiences surrounding XBRL adoption in China, this case study describes the development and implementation of a Learning Facility in China designed to meet the training needs of Chinese accounting and financial professionals. The Learning Facility is called the “XBRL Experience Centre of XBRL China,” (EC-XBRL-CN). This case study is authored by XBRL team members of EC-XBRL-CN, who work at the Shanghai National Accounting Institute, and reviewed by BPB members of XBRL International.

### SUMMARY

As of January 2019 in China, several financial and supervisory authorities have started using XBRL for business reporting, including the China Securities Regulatory Commission (CSRC), the Ministry of Finance of the People's Republic of China (MOF), the State-owned Assets Supervision and Administration Commission of the State Council (SASAC), China Banking and Insurance Regulatory Commission (CBIRC), National Association of Financial Market Institutional Investors (NAFMII), and General Administration of Customs, P. R. China (GACC). Organisations required to file in XBRL include public companies, central, large state-owned enterprises, as well as local, large- and medium-sized state-owned enterprises. Their XBRL filings include financial reports, supervisory reports, and internal reports. Large-scale uptake and application of XBRL in China has become a significant trend.

This in turn has led to a nation-wide increase in demand for XBRL training and education. XBRL China was commissioned to create a learning facility to provide a range of XBRL training and education resources for a diverse community of stakeholders. In order to meet these diverse requirements, in view of the differing levels of knowledge required, the challenges of integrating software and technology platforms available in the market place, and due to the relative complexity of XBRL technology, XBRL China selected an experiential teaching model to share XBRL knowledge with relevant audiences in China.

The goal of EC-XBRL-CN is to create an interactive teaching and research platform which will promote the widespread adoption of XBRL among Chinese accounting practitioners. This paper, provides an opportunity to share our experience and understanding of this evolving market with local and international audiences.

The design of the experience centre was based on thorough research and analysis of training needs. Market response to research questionnaires allowed EC-XBRL-CN to develop 8 main strands of content design. These 8 strands included:

1. What is XBRL?
2. Why do we need to learn about XBRL?
3. What are the challenges in adopting XBRL?
4. How does XBRL Work?
5. Who is using XBRL around the world?
6. Using XBRL for financial reporting.
7. Using XBRL for global Ledger.
8. Evaluating the effectiveness of XBRL.

In constructing the experience centre, EC-XBRL-CN created an environment which included a large classroom, server and network infrastructure, clients, and a Learning Management System (LMS) which manages classes, student enrollment, evaluation and monitoring of the overall effectiveness of the training process.

A wide range of XBRL tools and software were selected for the experience centre, based on strict selection criteria, for example software certification by accreditation and certification bodies; availability, stability and functional range of the software and tools. The software and tools were chosen from both domestic and international providers in order to show the range of options available.

A selection of domestic and international projects were used as examples in order to give a wide coverage of the range of applications for XBRL. These projects each provided delegates with examples of specifications, taxonomies and instance documents. Delegates were encouraged to download, open, search and edit samples as well as creating, verifying and analyzing the samples.

In order to meet the diverse needs of various training requirements, 16 distinct course modules were created, each of which is described in detail.

To date, in excess of 3,500 delegates from a wide range of skills and competences have participated in the training. Feedback from the completed training sessions was good with an average evaluation of 4.5 out of 5.

Further development of EC-XBRL-CN is planned to expand the content of the courses and to increase the reach of the training via WAN and mobile platforms.

Readers are welcome to discuss the China case study or any other XBRL issues by contacting (lml@snai.edu). You can find additional details in the book entitled

“Experience of XBRL knowledge: Theory, Methodology, and Practice,” and on the XBRL China web site (<http://www.xbrl-cn.org/>).

## OPPORTUNITIES AND CHALLENGES

### OPPORTUNITIES

Today, XBRL has been successfully used in more than 50 countries around the world, generating millions of XBRL reports every year, including financial reporting (e.g., securities regulation, taxation, finance, data integration) and non-financial reporting (e.g. carbon emissions, sustainability and business registries). China has mandated XBRL as a national standard. A general taxonomy based on Chinese Accounting Standards, industry-specific extended taxonomies and regulator/supervisor extended taxonomies have been published. Chinese filers include listed companies, central, large state-owned enterprises, as well as local large- and medium-sized state-owned enterprises. Their XBRL files cover financial reporting, supervisory reporting, and internal reporting. Large-scale uptake and application of XBRL in China has become a significant trend. The China Securities Regulatory Commission (CSRC), the Ministry of Finance of the People's Republic of China (MOF), the State-owned Assets Supervision and Administration Commission of the State Council (SASAC), China Banking and Insurance Regulatory Commission (CBIRC), National Association of Financial Market Institutional Investors (NAFMII), and General Administration of Customs, P. R. China (GACC) have successfully implemented XBRL reporting programmes. XBRL knowledge has become essential for top financial professionals in China, and it has been incorporated into the core curriculum of the quality improvement project for chief accountants of large state-owned enterprises from June 2014.

In EC-XBRL-CN's opinion, the uptake and application of XBRL across the globe will drive demand for XBRL knowledge among Chinese accounting practitioners. To meet this demand, the Shanghai National Accounting Institute began to build the XBRL Experience Center in late 2010, and it was upgraded to the Experience Center of XBRL China (EC-XBRL-CN) in November 2013, as a sub-division of XBRL China.

### CHALLENGES

Due to the relative complexity of XBRL technology, EC-XBRL-CN selected an experiential teaching mode to disseminate XBRL knowledge to the relevant audiences in China. This mode combines teaching theoretical aspects of XBRL with examples taken from current XBRL projects both domestic and international. Experience teaching includes practical hands-on exercises using XBRL. The challenges faced by the EC-XBRL-CN were:

- How to understand the training needs of different audiences.
- How to construct the learning environment including selection and geographical layout of the classroom, construction of the IT network and server environment, design of the client and design and development of MIS.
- How to select and integrate experience software and technology platforms.
- How to choose and collect needed samples, including specifications, taxonomies, instance documents and XBRL application projects.
- How to design training content for different durations, different audiences and different levels.
- How to evaluate the results and effectiveness of the training.

To deal with these challenges, EC-XBRL-CN spent time and effort designing its solution, which has been proven effective to date.

## OBJECTIVES OF THE PROJECT

The goal of EC-XBRL-CN is to build an interactive teaching platform that will demonstrate a range of domestic and international applications of XBRL for business reporting. The EC-XBRL-CN will build a knowledge structure of XBRL for its students.

Based on the above work, EC-XBRL-CN will promote an in-depth understanding and widespread adoption of XBRL knowledge among Chinese accounting practitioners.

The eventual objective of EC-XBRL-CN is to build an interactive teaching and research center with integrated cognition, experience, communication and sharing which will provide an opportunity for domestic and foreign communication and cooperation.



## ACTIONS TAKEN

### UNDERSTAND TRAINING NEEDS

In order to determine training demand and to ensure the correct content of the training program, EC-XBRL-CN designed and carried out detailed surveys. These surveys were based on the current developments in XBRL theory and practical application, combined with the experiences of EC-XBRL-CN.

In order to ensure authority and relevance, the surveys were supported by XBRL China and the Accounting Department of MOF. EC-XBRL-CN distributed questionnaires to the Accounting Informatization Committee, Accounting Informatization Standardization Technical Committee, Accounting Informatization Professional Committee, as well as numerous corporations who are familiar with XBRL. The questionnaire was distributed through face-to-face meetings, via email, QQ (a very popular chat tool in China) and websites.

EC-XBRL-CN focused on 8 main areas in the surveys listed below:

- What is XBRL?
  - a. Definition and features of XBRL
  - b. Goals and roles of XBRL
- Why do we need to learn about XBRL?
  - a. To provide information to regulators
  - b. To move information around within a complex group
  - c. To exchange information within a supply chain
  - d. To understand relative risk and performance
  - e. To create comparisons, ratings and other value-added
- Development of business reporting
  - a. Development of IT
  - b. Change of business environment
  - c. Affect of IT in accounting
  - d. Problems of general electronic business reporting
- How does XBRL work?
  - a. Organisation of XBRL
  - b. Technical architecture of XBRL
  - c. Certification of XBRL
  - d. Supply chain of XBRL
  - e. Storage of XBRL data
- How is XBRL being used around the world?
  - a. Overview of XBRL use around the world
  - b. Typical cases of XBRL use around the world
  - c. Overview of XBRL use in China
  - d. Typical cases of XBRL use in China
- How to use XBRL for Financial Reporting (FR)?
  - a. Specifications, taxonomies and user guide for reporting
  - b. Comparison and selection of XBRL tools
  - c. Element analysis based on China Accounting Standards (CAS) Taxonomy
  - d. Extension of taxonomy
  - e. Creation of instance document
  - f. Validation of taxonomy and instance documents
  - g. Risk management using XBRL
  - h. Use and analysis of XBRL data
- How to use XBRL for Global Ledger (GL)?
  - a. Overview of GL
  - b. Technical architecture of XBRL GL
  - c. Logic structure of XBRL GL
  - d. Best practices of XBRL GL
  - e. Use of XBRL GL

- How should we evaluate the effectiveness of XBRL?
  - a. Problems and limitations of XBRL
  - b. Trends in XBRL development
  - c. Trends in XBRL use
  - d. Learning more about XBRL

Taking into account stakeholders included in the XBRL business reporting supply chain, as well as existing and potential trainees, EC-XBRL-CN designed different training programs for different trainees, depending on their role and the training time available.

## CONSTRUCTION OF THE EXPERIENCE ENVIRONMENT

The experience environment includes a large computer classroom, IT networks and servers, experience clients and Learning Management System (LMS).

In order to manage the overall XBRL experience and improve its quality and effectiveness, EC-XBRL-CN designed and developed a special LMS for the XBRL experience teaching. Its functions include the management of classes and students, monitoring of the whole teaching process, evaluation of the experience's impact, collection of feedback and data analysis etc.








## SELECTION AND INTEGRATION OF EXPERIENCE SOFTWARE AND PLATFORMS

1. Selection principles of XBRL software and platforms
 

For domestic XBRL software (i.e. in China), EC-XBRL-CN first considered if the software had passed the XBRL certification organised by the MOF and the Certification and Accreditation Administration of the People's Republic of China (CAAC) carried by China Electronic Standardisation Institute (CESI), the China Information Security Certification Center and some independent third-party certification bodies. For publicly-available, free XBRL software and platforms, EC-XBRL-CN considered its stability, availability and representativeness.
2. Selection of domestic XBRL software and platforms
 

For domestic software, considering authority and market adoption, EC-XBRL-CN introduced 10 XBRL software vendors as strategic partners, including GBICC, Pansoft, NTT Data, Fujitsu, Yonyou, Kingdee, Inspur, Sinodata, Founder, and Changhong . Their XBRL software was provided freely to EC-XBRL-CN, including XBRL viewers, taxonomy editors, instance document creators, financial analysis tools and XML native database, etc.

Table 1 Strategic partners of EC-XBRL-CN




Serial Number	Software vendor	Trademark	Website
1	GBICC		<a href="http://www.gbicc.net">http://www.gbicc.net</a>
2	Pansoft		<a href="http://www.pansoft.com">http://www.pansoft.com</a>
3	NTT DATA		<a href="http://china.nttdata.com">http://china.nttdata.com</a>
4	Fujitsu		<a href="http://www.fujitsu.com/cn">http://www.fujitsu.com/cn</a>
5	Yonyou		<a href="http://www.yonyou.com">http://www.yonyou.com</a>
6	Kingdee		<a href="http://www.kingdee.com">http://www.kingdee.com</a>
7	Inspur		<a href="http://www.inspur.com">http://www.inspur.com</a>
8	Sinodata		<a href="http://www.sinodata.net.cn">http://www.sinodata.net.cn</a>
9	Founder		<a href="http://www.dhcc.com.cn">http://www.dhcc.com.cn</a>
10	Changhong		<a href="http://www.changhong.com.cn/">http://www.changhong.com.cn/</a>

For domestic, freely-available platforms EC-XBRL-CN selected analysis platforms for XBRL financial reports of the Shanghai Stock Exchange, Shenzhen Stock Exchange and the fund platform of CSRC.

### 3. Selection of *international* XBRL software and platforms

For international XBRL software and platforms, considering the availability, market adoption and stability, EC-XBRL-CN selected freely-available options, like Arelle, XBRL to XL, and Corefiling's Bigfoot. EC-XBRL-CN also selected trial versions, such as a trial version of Xwand, and a trial version of Findynamics.

Type	Software name	Trademark	Web address
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freely- available	Arele		<a href="http://www.arelle.org/">http://www.arelle.org/</a>
	XBRL to XL		<a href="http://www.xbrlxl.com/">http://www.xbrlxl.com/</a>
	Corefiling's Bigfoot		<a href="http://bigfoot.corefiling.com">http://bigfoot.corefiling.com</a>
trial versions	Xwand		<a href="http://www.fujitsu.com">http://www.fujitsu.com</a>
	Findynamics		<a href="https://findynamics.com/">https://findynamics.com/</a>

#### 4. Intended use of XBRL software and platforms

EC-XBRL-CN cannot demonstrate all functions of each software and platform used in the course within a limited timeframe. So, EC-XBRL-CN displays their features and highlights, combined with the design of the teaching modules, according to their functions and performance.

### SELECTION AND APPLICATION OF EXPERIENCE SAMPLES

#### 1. Selection principles of XBRL samples

In order to help trainees understand XBRL more easily, EC-XBRL-CN considered comprehensiveness, diversity, relevance, and usefulness of the XBRL samples available, including XBRL technical specifications, taxonomies, instance documents, and XBRL application projects.

#### 2. Selection of XBRL technical specifications

There are only four XBRL technical specifications that are published by the Standardization Administration of People's Republic of China (SAC) as national standard, including base, dimensions, formula, and versioning. So, EC-XBRL-CN mainly introduces these four specifications to trainees.

#### 3. Selection of XBRL taxonomies

In order to guarantee a diversity of taxonomies, considering the relevance to stakeholders, EC-XBRL-CN selected international taxonomies from the U.S. Securities and Exchange Commission (SEC), U.K. Her Majesty's Revenue and Customs (HMRC), and domestic taxonomies from MOF, SASAC and CBRC.

#### 4. Selection of instance documents

In order to guarantee diversity of instance documents during the experience, considering the relevance to stakeholders and availability, EC-XBRL-CN selected international instance documents from the SEC, and domestic instance documents from the MOF.

#### 5. Intended use of the XBRL samples

For basic-level use of the XBRL samples, the experience process included downloading them from the internet, opening them with general and specialised tools, looking for specialised content (e.g. elements or data), and verifying the samples.

For high-level use of the XBRL samples, the experience process included creating, editing, validating, and analyzing samples.

### DESIGN AND DEVELOPMENT OF EXPERIENCE CONTENT

The experience program is built up of several modules. Currently, EC-XBRL-CN offers 16 mature modules:

Module 1: Be familiar with the experience environment. In this module, trainees will learn about the experience environment, especially completing their personal information in order to receive their own experience reports.

Module 2: Financial analysis of XBRL data. In this module, trainees will use different platforms, including MOF, Shanghai stock exchange, Shenzhen stock exchange, CSRC, XBRLTOXL, and Findynamics, to analyze domestic and international XBRL financial data.

Module 3: Be familiar with instance documents. In this module, trainees will download instance documents from the websites of XBRL-CN and the SEC, and browse them with general tools (such as a web browser) and with specialised tools (such as the instance editor or viewer).

Module 4: Be familiar with taxonomies. In this module trainees will download taxonomies from XBRL-CN and the SEC, and browse them with general tools (such as a web browser) and with specialised tools (such as a taxonomy editor or viewer).

Module 5: To extend taxonomies. In this module trainees will extend taxonomies in three ways: (1) to add an element and its attributes and labels, to set up its presentation, calculation, definition relations with other elements with XBRL tools.(2) to map elements and their attributes from original financial reports in Microsoft® Excel® and Word® to taxonomies and (3) to inherit taxonomies from the parent company.

Module 6: To prepare instance documents. In this module trainees will prepare XBRL instance documents in three ways: (1) to fill data using XBRL tools, (2) to map data from original financial reports in Excel and Word to instance documents, and (3) to generate instance documents by extracting data from relational databases.

Module 7: Interactive validation of XBRL. In this module trainees will verify taxonomies and instance documents downloaded in Module 3 and Module 4 using various XBRL tools.

Module 8: Processing of XBRL data. In this module trainees will store and retrieve XBRL files and XBRL data using an XML native database.

Module 9: To be familiar with XBRL GL. In this module trainees will download and browse the taxonomy and the best practices of XBRL GL.

Module 10: To compare XBRL tools. In this module trainees will compare XBRL tools from the perspective of functions, architectures, and capabilities based on Modules 2 to 9.

Module 11: To download freely-available XBRL tools and the trial versions. In this module EC-XBRL-CN will guide trainees to download freely-available XBRL tools, such as Arelle, and to download the trial versions of Xwand and Findynamics.

Module 12: Simulation of XBRL application for financial reporting. In this module trainees will completely simulate the filing process of a real, XBRL-enabled financial report.

Module 13: To evaluate XBRL and the training program. In this module trainees will think about how to use XBRL in their own industries and their own entities, to evaluate opportunities and challenges, and to evaluate the whole training program from several perspectives.

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Module 14: Experience sharing from filers. In this module experts from companies that have used XBRL in financial reporting or internal management share their experiences.

Module 15: Experience sharing from software vendors. In this module experts from XBRL software vendors are invited to share some XBRL technical details.

Module 16: Experience sharing from regulators. In this module regulators from regulatory organisations are invited to share their experiences across the entire XBRL implementation lifecycle.

Among the above 16 modules, 7 modules are at basic level, including modules 1, 2, 3, 4, 7, 8, 13. The other 9 modules are a higher level. During the training process EC-XBRL-CN instructs trainees grab screenshots of every key step and paste them in their experience reports. Then, the teaching assistant will review the screenshots in the LMS.



## RESULTS

### EXISTING TRAINEES

To-date (January 2019), EC-XBRL-CN has brought more than 3,500 face-to-face trainees through the experience training program, including

- Chief accountants of large state-owned enterprises
- Leading national and local enterprise accounting professionals
- Leading national tax professionals
- Leading CPA professionals from the provinces
- Filers and users from listed companies
- Teachers and researchers from universities and research organisations
- Regulators from CSRC,
- Students of Master of Professional Accounting (MPAcc)
- Students of Executive MPAcc (EMPAcc)
- Students of Master of Auditing (MAud)
- Students of Master of Taxation (MT)
- International Students of Asia-Pacific Finance and Development Institute

## RESOURCES REQUIRED TO CONSTRUCT THE EXPERIENCE CENTER

Resources required to successfully carry out the training:

- Full-time teachers- with computer knowledge, accounting knowledge and good English. There are four full-time teachers familiar with XBRL in EC-XBRL-CN.
- Teaching assistants with some knowledge of XBRL who can resolve operating problems and review experience reports during the training program. There are 8 part-time teaching assistants in EC-XBRL-CN. During the one-day training program, EC-XBRL-CN arranges a teaching assistant for each 16 trainees. And during the three-day training program, teaching assistants are doubled.
- A LMS with enough functions. In the teacher client of LMS, EC-XBRL-CN can build a class, importing basic information about trainees, arranging modules, dividing groups, reviewing experience reports etc. In the student client of LMS trainees can paste their screenshotsaving and sending their reports to their email boxes etc.
- Abundant XBRL tools are necessary. In order to provide different training programs for different trainees, EC-XBRL-CN needs abundant XBRL tools and platforms, especially the free-available ones and the trial versions.
- Different types of taxonomies are needed. In order to ensure trainees understand different types of taxonomies, EC-XBRL-CN needs taxonomies from different taxonomy designers, such as the US GAAP taxonomy and the IFRS taxonomy, and taxonomies from different regulators.
- Different types of Instance documents are needed. Generally speaking, Instance documents contain all business data, and trainees can understand them more easily than taxonomies.
- Physical computer classroom. In order to carry out the training program, a physical computer classroom, which provides network, computers, XBRL tools, taxonomies, instance documents, and LMS, is required.

The experience program has had a good evaluation. The average score of this course from the latest 20 classes from the trainees is over 4.5, and 5 is the full mark.

## FEEDBACK FROM TRAINEES

There is a feedback function in EC-XBRL-CN 's LMS. Here are some messages from trainees:

- Leading national and local enterprise accounting professionals: 'It's very necessary to make XBRL popular in China, because it's so useful for benchmarking and internationalization for us Chinese enterprises. It was fun for me to learn XBRL through experience learning combined with theory and operation.'
- Leading CPA professionals from Shanghai and Shandong Province: 'I feel very novel when seeing rich functionality of XBRL. XBRL means that the coming of big data age in accounting and auditing. I believe XBRL will greatly enhance the efficiency of accounting and auditing. Absolutely, XBRL will challenge the knowledge structure and traditional audit methods.'
- Leading national tax professionals: 'Standardization is the development trend of accounting language, and XBRL represents the trend of future financial reporting. I believe XBRL will play an important role in tax work, such as the taxation management, tax payment assessment, and tax inspection.'
- Teachers and researchers from universities and research organisations: 'Great, I got many useful XBRL materials in Chinese and learned some appropriate teaching method. Also, I knew some latest research situation and development status of XBRL, which will be very helpful in my research and teaching work.'
- XBRL software developers: 'The experience program was a little nervous, excited, and fun. I know the main pros and cons of popular XBRL tools domestic and international, which will be very helpful in our improvement work of XBRL tools.'

EC-XBRL-CN observes that the factors that tends to affect the motivation of the trainees include: (1) the speed of visiting international websites; (2)the stability and flexibility of the public platforms; (3)the knowledge and initiative of teaching assistants; (4)the age and knowledge background of the trainees.

## QUALITY EVALUATION

Over all, through the experience teaching and learning of XBRL, trainees benefited in the following areas.

- Trainees recognised the value of XBRL such as low cost, high efficiency and accuracy, especially for regulators, companies, software vendors, auditors, investors, teachers and researchers. They have learned that the widespread use of XBRL in China has become an inevitable trend.
- Trainees learned some basic knowledge of XBRL such as: what is XBRL, why XBRL, how does XBRL work and how is XBRL being used around the world. All this basic knowledge could help trainees understand and accept XBRL more easily.
- Trainees are familiar with some popular XBRL tools. All trainees used about 10 XBRL platforms and XBRL software at least, which will help them select XBRL tools or design XBRL platforms when they use XBRL in their practical work.
- Promoting XBRL implementation in China. Several regulators took part in the XBRL experience in EC-XBRL-CN such as the CSRC, Shenzhen Stock exchange, Shanghai Stock exchange, National Association of Financial Market Institutional Investors, National Equities Exchange and Quotations and the National Audit Office of the People's Republic of China which will promote the convergence of XBRL taxonomies and the initiation of new XBRL projects.
- Forming a center to exchange XBRL information in China. When a regulator wants to initiate a new XBRL project or a university wants to build an experience center of XBRL, they will ask EC-XBRL-CN for the information about XBRL software vendors. When the software vendors have developed or updated their XBRL software, they will donate the software to EC-XBRL-CN to be used by the trainees.
- Forming a research center of XBRL. In November 2016 EC-XBRL-CN published a book named Experience of XBRL knowledge: Theory, Methodology, and Practice, and EC-XBRL-CN are working on a project named Diffusion Mechanism Research of XBRL in China, sponsored by the National Natural Science Foundation of China, which will be finished by the end of 2019. Equally, EC-XBRL-CN welcomes trainees to be senior visiting scholars or postdoctors of XBRL.

## **FUTURE DEVELOPMENT**

### **DIVERSITY OF XBRL PRODUCTS AND PLATFORMS**

EC-XBRL-CN will introduce more partners, especially the enterprises that use XBRL internally to resolve management problems.

It seeks to introduce additional software and platforms and XBRL samples to be used in the experience course.

### **DEPTH OF XBRL KNOWLEDGE POINTS**

Currently EC-XBRL-CN 's content focuses on taxonomies and instance documents and it plans to provide deeper application of them with existing XBRL tools and expand XBRL knowledge points, such as specifications, inline XBRL and table linkbases etc.

### **PERSONALISED EXPERIENCE CONTENT**

EC-XBRL-CN plans to provide more personalised experience content for different groups of trainees such as filers, auditors, different regulators, intermediaries, software vendors, data users and different training periods.

### **TEAMBUILDING OF THE EXPERIENCE PROCESS**

EC-XBRL-CN will focus more on team work of trainees in the experience training process.

### **INTRODUCTION OF WAN AND MOBILE PLATFORM**

EC-XBRL-CN will provide more ways to experience XBRL, such as the Wide Area Network (WAN) and the mobile platform for some content, in order to promote more widespread of XBRL knowledge.

### **AUTOMATED AND INTELLIGENT EVALUATION OF EXPERIENCE RESULTS**

Currently, EC-XBRL-CN evaluates the experience results manually using the LMS of the Experience Center. In the future the evaluation process will be automated.

### **INTERNATIONAL DEVELOPMENT OF EC-XBRL-CN**

EC-XBRL-CN will take part in international XBRL activities introducing more international XBRL software and platforms, international samples, international teachers and students.