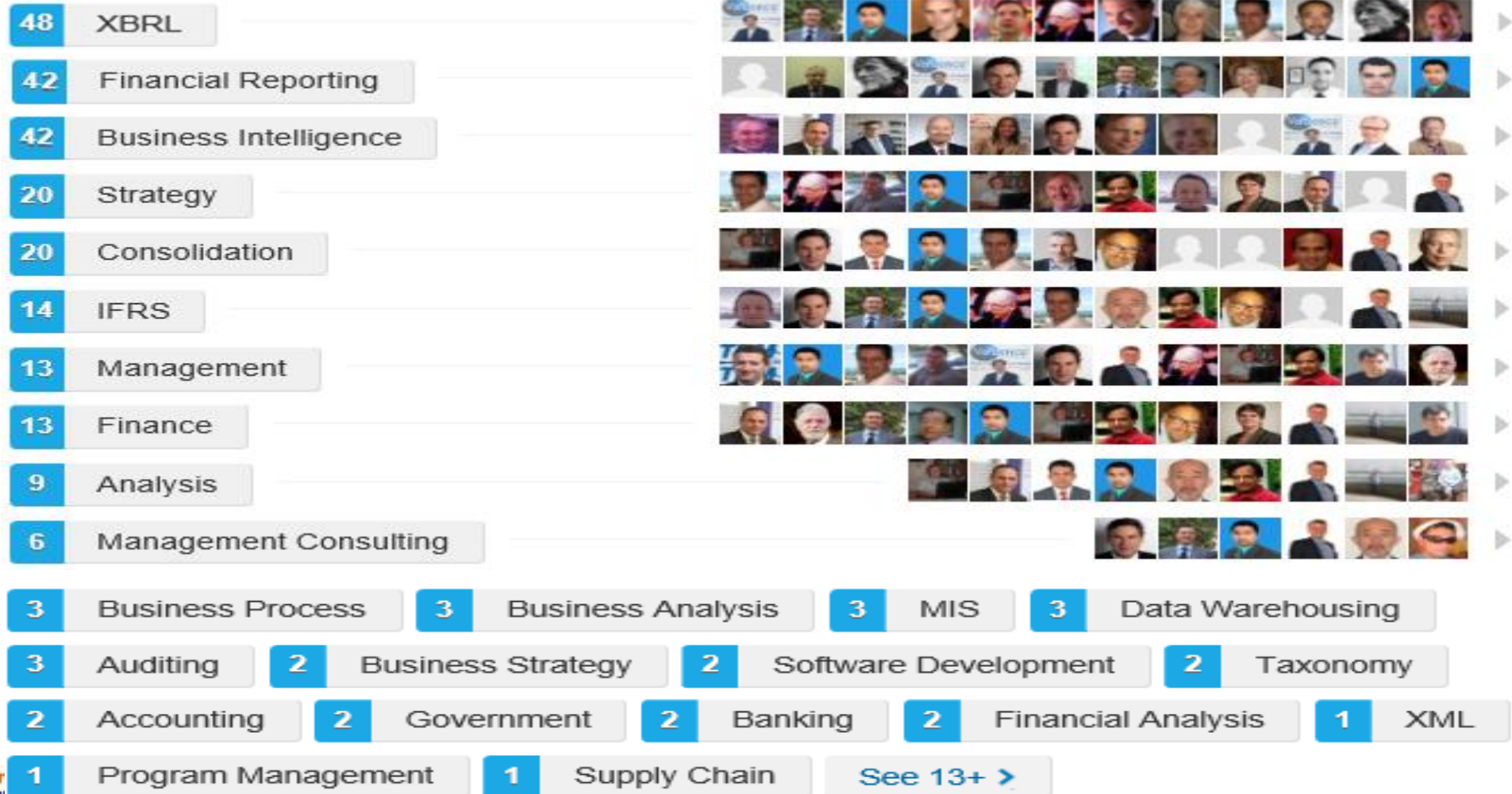


# Uniform Presentation

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# Topics

- └ Introduction
- └ Uniform Presentation
- └ Audience
- └ Table Link bases overview

# Introduction

- ┆ Financial Statements are in XML/XBRL format
- ┆ XBRL is not human readable
- ┆ Auditor will have to provide assurance on XBRL
- ┆ The 'True and fair' view is crucial



# Why do we need it

- ┆ XBRL is only format for submission of statements (NO paper)
- ┆ Regulations mandates audits for large corporates
- ┆ Dutch Institute of Accountants, Central Bank and SBR demand audits on XBRL filings
- ┆ Preparer AND auditor AND receiver benefit from same view

# Concept

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```

**XBRL**  
eXtensible Business Reporting Language

How to ?



1. Uniform Presentation

2. 'True and Fair' View

3. For Gaap and any other

4. Local and international

# Criteria for UP

- ┆ Works for ANY instance and ANY taxonomy
- ┆ Only based on XBRL 'Recommended' specifications
- ┆ Renders the whole truth and nothing but the truth
  - ┆ All XBRL and XML data
- ┆ Can be applied by any application

# UPR's : Uniform Presentation Rules

## UPR's

- † Generic rules
- † Tables
- † Presentation
- † **Display groups**
- † Headers
- † **Period Sets**
- † Other XBRL data
- † XML data
- † **Scaling**
- † **Localisation**

|      |        |   |
|------|--------|---|
| UP 1 |        | The <b>XBRL instance MUST be valid</b> and based on a <b>XBRL taxonomy that MUST be valid</b> . The UP will not perform any validation. |
| UP 2 | UP 6   | The <b>UP MUST use the TLB</b> when discovered in the DTS.  |
|      | UP 10  | The <b>UP MUST follow the Presentation</b> links as discovered in the DTS.  |
| UP 3 | UP 11  | The UP MUST follow the determination and decision process for <b>Display Groups</b> as described.                                       |
| UP 4 | UP 12  | The UP MUST <b>not have duplicate Display Groups</b> .  |
|      | UP 13  | The UP MUST <b>not have empty Display Groups</b> .  |
|      | UP 14  | The <b>Display Group header</b> MAY report the default values for entity, unit, dimension/member or segment or scenario and scaling.    |
|      | UP 103 | The UP MUST render 'nil' and empty value facts that have been reported.   |



# Approach

- └ Introduction of **Display Groups**
  - └ 1<sup>st</sup> Based on Table Linkbase
  - └ 2<sup>ND</sup> Based on Presentation linkbases
- └ No other display structures (Definition/Calculation)
- └ All other data is : non presentable data
- └ All other XML data will also be shown

# Stick to the UP specification

- ┆ No changes to Table or Presentation layouts allowed
- ┆ No 'Own' layouts,
- ┆ MUST follow order from UP

# Display group ordering

- A. Display Group Report Information
- B. Display Groups per entity
  - a) Display Groups for all table linkbases
  - b) Display Groups for all presentation links
    - 1) **Period sets** (begin, duration, end) recent period first
    - 2) Display groups for dimensions members

**OOPS**  
What about  
movements

# Display group ordering (2)

- C. Display Group Footnotes (if related to >1 fact)
- D. Display Group non presentable facts
- E. Display Group Other XBRL Data
  - a) Display Entry points, not used Contexts, not used Units
- F. Display Group XML data

# Other topics

- └ Language based on instance (XML:Lang else from Taxonomy)
- └ Label priority (Preferred, Standard, Terse, Verbose, ElementID)
- └ Localization allowed (thousand/Decimal separators)
- └ Scaling allowed (based on XBRL decimal attribute)

# Apply Uniform Presentation

- ┆ Identical result from any application
- ┆ One view for all filings
- ┆ A 'must-have' basis for any internal/external audit process
- ┆ Regulators can have appended FR-UP (applied UP for domain)

# Audience



**Controllers, Auditors, Accountants**

**Preparers, Financial staff**

**Developers, IT staff, Testers**

- ┆ NBA published UP PWD
- ┆ UP-PWD distributed in NL, XBRL Int.
- ┆ Consultation period until January 31 '15





# Conclusion

## Uniform presentation

- † Sound basis for 'true and fair' view
- † Useful for developers, preparers and consuming parties



# Table Linkbase

## └ **KEY Question:**

Why do we have table linkbase in Uniform Presentation

- └ Presentation only describe rows in hierarchies
- └ We need to structure columns and dimensions
- └ Needed for DNB (EBA/EIOPA)

# Table Linkbases

- └ **Introduction**
- └ **Architecture**
  - └ Structure, Definition and Layout Models
  - └ X, Y, Z axis, Tables, table sets
  - └ Headers (columns and rows)

- Understand what the Table Linkbase is,
- Why it's important for XBRL

# What's XBRL good for?

XBRL was originally designed to tackle the unique challenges of “principles-based” financial reporting...

# Freedom for filers

|   |           | Company A     |           |               |           | Nine Months Ended September 30, |           |               |  |
|---|-----------|---------------|-----------|---------------|-----------|---------------------------------|-----------|---------------|--|
| (Dollars in millions except per share amounts)                          |           |               |           |               |           | 2013                            |           | 2012          |  |
| <b>Revenue:</b>   |           |               |           |               |           |                                 |           |               |  |
| Services  | \$        | 14,225        | \$        | 14,626        | \$        | 42,811                          | \$        | 44,279        |  |
| Sales   |           | 8,987         |           | 9,642         |           | 27,735                          |           | 29,424        |  |
| Financing   |           | 509           |           | 479           |           | 1,506                           |           | 1,500         |  |
| <b>Total revenue</b>  |           | <b>23,720</b> |           | <b>24,747</b> |           | <b>72,052</b>                   |           | <b>75,203</b> |  |
| <b>Cost:</b>  |           |               |           |               |           |                                 |           |               |  |
| Services  |           | 9,098         |           | 9,515         |           | 29,285                          |           | 29,285        |  |
| Sales   |           | 2,975         |           | 3,242         |           | 10,003                          |           | 10,003        |  |
| Financing   |           | 268           |           | 258           |           | 805                             |           | 784           |  |
| <b>Total cost</b>   |           | <b>12,341</b> |           | <b>12,815</b> |           | <b>37,863</b>                   |           | <b>39,872</b> |  |
| <b>Gross profit</b>   |           | <b>11,380</b> |           | <b>11,932</b> |           | <b>34,189</b>                   |           | <b>35,131</b> |  |
| <b>Expense and other income:</b>  |           |               |           |               |           |                                 |           |               |  |
| Selling, general and administrative                                     |           | 3,255         |           | 3,255         |           | 17,512                          |           | 17,632        |  |
| Research, development and engineering                                   |           | 1,468         |           | 1,468         |           | 4,881                           |           | 4,722         |  |
| Intellectual property and custom development income                     |           | (191)         |           | (303)         |           | (621)                           |           | (847)         |  |
| Other (income) and expense  |           | (62)          |           | (606)         |           | (214)                           |           | (796)         |  |
| Interest expense  |           | 97            |           | 124           |           | 289                             |           | 350           |  |
| <b>Total expense and other income</b>                                   |           | <b>6,567</b>  |           | <b>6,657</b>  |           | <b>21,627</b>                   |           | <b>21,060</b> |  |
| <b>Income before income taxes</b>                                       |           | <b>4,812</b>  |           | <b>5,074</b>  |           | <b>12,562</b>                   |           | <b>14,071</b> |  |
| Provision for income taxes  |           | 772           |           | 1,251         |           | 2,263                           |           | 3,300         |  |
| <b>Net income</b>   | <b>\$</b> | <b>4,041</b>  | <b>\$</b> | <b>3,824</b>  | <b>\$</b> | <b>10,299</b>                   | <b>\$</b> | <b>10,771</b> |  |
| <b>Earnings per share of common stock:</b>                              |           |               |           |               |           |                                 |           |               |  |
| Assuming dilution   | \$        | 3.68          | \$        | 3.33          | \$        | 9.27                            | \$        | 9.27          |  |
| Basic   | \$        | 3.70          | \$        | 3.36          | \$        | 9.35                            | \$        | 9.38          |  |
| <b>Weighted-average number of common shares outstanding: (millions)</b> |           |               |           |               |           |                                 |           |               |  |
| Assuming dilution   |           | 1,098.8       |           | 1,149.3       |           | 1,110.7                         |           | 1,161.8       |  |
| Basic   |           | 1,090.9       |           | 1,137.2       |           | 1,101.8                         |           | 1,148.4       |  |

|   |           | Company B     |           |               |           | Ended         |           |                  |  |
|---|-----------|---------------|-----------|---------------|-----------|---------------|-----------|------------------|--|
| (In millions, except per share amounts) (U      |           |               |           |               |           | ber 31,       |           | Six Months Ended |  |
|   |           |               |           |               |           | 2013          |           | 2012             |  |
| Revenue   | \$        | 24,519        | \$        | 21,456        | \$        | 43,048        | \$        | 37,464           |  |
| Cost of revenue                                 |           | 8,284         |           | 5,692         |           | 13,398        |           | 9,860            |  |
| <b>Gross margin</b>                             |           | <b>16,235</b> |           | <b>15,764</b> |           | <b>29,650</b> |           | <b>27,604</b>    |  |
| <b>Operating expenses:</b>                      |           |               |           |               |           |               |           |                  |  |
| Research and development                        |           | 2,748         |           | 2,528         |           | 5,515         |           | 4,988            |  |
| Sales and marketing                             |           | 4,283         |           | 4,309         |           | 7,587         |           | 7,254            |  |
| General and administrative                      |           | 1,235         |           | 1,156         |           | 2,245         |           | 2,283            |  |
| <b>Total operating expenses</b>                 |           | <b>8,266</b>  |           | <b>7,993</b>  |           | <b>15,347</b> |           | <b>14,525</b>    |  |
| <b>Operating income</b>                         |           | <b>7,969</b>  |           | <b>7,771</b>  |           | <b>14,303</b> |           | <b>13,079</b>    |  |
| Other income (expense)                          |           | (91)          |           | (1)           |           | (17)          |           | 225              |  |
| <b>Income before income taxes</b>               |           | <b>7,878</b>  |           | <b>7,770</b>  |           | <b>14,286</b> |           | <b>13,304</b>    |  |
| Provision for income taxes                      |           | 1,320         |           | 1,393         |           | 2,484         |           | 2,461            |  |
| <b>Net income</b>                               | <b>\$</b> | <b>6,558</b>  | <b>\$</b> | <b>6,377</b>  | <b>\$</b> | <b>11,802</b> | <b>\$</b> | <b>10,843</b>    |  |
| <b>Earnings per share:</b>                      |           |               |           |               |           |               |           |                  |  |
| Basic   | \$        | 0.79          | \$        | 0.76          | \$        | 1.42          | \$        | 1.29             |  |
| Diluted   | \$        | 0.78          | \$        | 0.76          | \$        | 1.40          | \$        | 1.28             |  |
| <b>Weighted average shares outstanding:</b>     |           |               |           |               |           |               |           |                  |  |
| Basic   |           | 8,326         |           | 8,393         |           | 8,333         |           | 8,395            |  |
| Diluted   |           | 8,395         |           | 8,444         |           | 8,423         |           | 8,480            |  |
| <b>Cash dividends declared per common share</b> | <b>\$</b> | <b>0.28</b>   | <b>\$</b> | <b>0.23</b>   | <b>\$</b> | <b>0.56</b>   | <b>\$</b> | <b>0.46</b>      |  |

# “Open” form reporting

- Communicate what you ‘**Can**’ report.
  - Filers decide what line items to report
  - Filers have significant control over appearance
  - Regulator cannot enumerate all possible line items



# “Closed” form reporting

- Data is often very dimensional
- Communicating what you **must** report
  - Reporting points prescribed by regulator
  - Fill in the boxes
- Communicating agreed **report layout**
  - Predefined, standard rendering
- Much more validation can be imposed

## Schedule RI-C - Disaggregated Data on the Allowance for Loan and Lease Losses

|   | (Column A)<br>Recorded<br>Investment:<br>Individually<br>Evaluated for<br>Impairment<br>(ASC 310-10-35) | (Column B)<br>Allowance<br>Balance:<br>Individually<br>Evaluated for<br>Impairment<br>(ASC 310-10-35) | (Column C)<br>Recorded<br>Investment:<br>Collectively<br>Evaluated for<br>Impairment<br>(ASC 450-20) | (Column D)<br>Allowance<br>Balance:<br>Collectively<br>Evaluated for<br>Impairment<br>(ASC 450-20) | (Column E)<br>Recorded<br>Investment:<br>Purchased<br>Credit-Impaired<br>Loans (ASC<br>310-30) | (Column F)<br>Allowance<br>Balance:<br>Purchased<br>Credit-Impaired<br>Loans (ASC<br>310-30) |      |
|---|---|---|--|--|--|--|------|
| Dollar amounts in thousands                                 |   |   |  |  |  |  |      |
| 1. Real estate loans:                                       |   |   |  |  |  |  | 1.   |
| a. Construction loans.....                                  | RCFDM708  | RCFDM709  | RCFDM710   | RCFDM711   | RCFDM712   | RCFDM713   | 1.a. |
|   | 0   | 0   | 0  | 0  | 0  | 0  |      |
| b. Commercial real estate loans.....                        | RCFDM714  | RCFDM715  | RCFDM716   | RCFDM717   | RCFDM719   | RCFDM720   | 1.b. |
|   | 0   | 0   | 0  | 0  | 0  | 0  |      |
| c. Residential real estate loans.....                       | RCFDM721  | RCFDM722  | RCFDM723   | RCFDM724   | RCFDM725   | RCFDM726   | 1.c. |
|   | 0   | 0   | 0  | 0  | 0  | 0  |      |
| 2. Commercial loans.....                                    | RCFDM727  | RCFDM728  | RCFDM729   | RCFDM730   | RCFDM731   | RCFDM732   | 2.   |
|   | 0   | 0   | 5,328,027  | 173,467  | 0  | 0  |      |
| 3. Credit cards.....  | RCFDM733  | RCFDM734  | RCFDM735   | RCFDM736   | RCFDM737   | RCFDM738   | 3.   |
|   | 3,333,738   | 1,130,479   | 84,332,158   | 2,615,264  | 0  | 0  |      |
| 4. Other consumer loans.....                                | RCFDM739  | RCFDM740  | RCFDM741   | RCFDM742   | RCFDM743   | RCFDM744   | 4.   |
|   | 0   | 0   | 517,522  | 50,950   | 0  | 0  |      |
| 5. Unallocated, if any.....                                 | But not this  |   | and this   |  | or this  |  | 5.   |
| 6. Total (for each column, sum of items 1.a through 5)..... | RCFDM746  | RCFDM747  | RCFDM748   | RCFDM749   | RCFDM750   | RCFDM751   | 6.   |
|   | 3,333,738   | 1,130,479   | 90,177,707   | 1,839,681  | 0  | 0  |      |

# Three axis dimensional models

| 002 Euro  |  | Columns       |       |               |       |                                     |       |       |
|---|--|---------------|-------|---------------|-------|-------------------------------------|-------|-------|
|   |  | Positions     |       |               |       | Own funds requirement               |       |       |
|   |  | All positions |       | Net positions |       | Positions subject to capital charge |       |       |
|   |  | Long          | Short | Long          | Short |                                     |       |       |
|   |  | 010           | 020   | 030           | 040   | 050                                 | 060   | 070   |
| TRADED DEBT INSTRUMENTS IN TRADING BOOK             |  | 010           |       |               |       |                                     | 62534 | 62558 |
| General risk  |  | 011           |       |               |       |                                     | 59250 |       |
| Derivatives   |  | 012           | 59286 | 59287         |       |                                     |       |       |
| Other assets and liabilities                        |  | 013           | 59288 | 59289         |       |                                     |       |       |
| Maturity-based approach                             |  | 020           | 60017 | 60021         | 60344 | 60363                               | 70129 | 59962 |
| Zone 1  |  | 030           | 60016 | 60020         | 60343 | 60362                               |       |       |
| 0 <= 1 month  |  | 040           |       |               | 60326 | 60345                               |       |       |
| > 1 <= 3 months                                     |  | 050           |       |               | 60329 | 60348                               |       |       |
| > 3 <= 6 months                                     |  | 060           |       |               | 60330 | 60349                               |       |       |
| > 6 <= 12 months                                    |  | 070           |       |               | 60331 | 60350                               |       |       |
| 1.2 Zone 2  |  | 080           | 60014 | 60018         | 60341 | 60360                               |       |       |
| > 1 <= 2 (> 1,9 for coupon of less than 3%) years   |  | 090           |       |               | 60332 | 60351                               |       |       |
| > 2 <= 3 (> 1,9 for coupon of less than 3%) years   |  | 100           |       |               | 60333 | 60352                               |       |       |
| > 3 <= 4 (> 2,8 for coupon of less than 3%) years   |  | 110           |       |               | 60335 | 60354                               |       |       |
| 1.3 Zone 3  |  | 120           | 60015 | 60019         | 60342 | 60361                               |       |       |
| > 4 <= 5 (> 3,6 for coupon of less than 3%) years   |  | 130           |       |               | 60336 | 60355                               |       |       |
| > 5 <= 7 (> 4,3 for coupon of less than 3%) years   |  | 140           |       |               | 60337 | 60356                               |       |       |
| > 7 <= 10 (> 5,7 for coupon of less than 3%) years  |  | 150           |       |               | 60338 | 60357                               |       |       |
| > 10 <= 15 (> 7,3 for coupon of less than 3%) years |  | 160           |       |               | 60339 | 60358                               |       |       |
| > 15 <= 20 (> 9,3 for coupon of less than 3%) years |  | 170           |       |               | 60340 | 60359                               |       |       |
| > 20 (> 10,6 for coupon of less than 3%) years      |  | 180           |       |               | 60327 | 60346                               |       |       |
| > 20 (> 12,0 for coupon of less than 3%) years      |  | 190           |       |               | 60328 | 60347                               |       |       |
| > 20 (> 20 for coupon of less than 3%) years        |  | 200           |       |               | 60334 | 60353                               |       |       |
| Duration-based approach                             |  | 210           | 59460 | 59464         | 59652 | 59656                               | 68193 | 59405 |
| Zone 1  |  | 220           | 59457 | 59461         | 59649 | 59653                               |       |       |
| Zone 2  |  | 230           | 59458 | 59462         | 59650 | 59654                               |       |       |
| Zone 3  |  | 240           | 59459 | 59463         | 59651 | 59655                               |       |       |

# Data relationships

The diagram shows three overlapping spreadsheets representing different data views or consolidation levels. The top sheet is a summary, the middle sheet is a detailed breakdown, and the bottom sheet is a further granular view. Red arrows indicate the flow of data and relationships between cells across these sheets.

| 1. TOTAL ADJUSTMENTS   |  |  | 1.1 GRANDFATHERED |  | 1.1.1 Grandfathered |  | UK            |    | US \$         |  | Euro          |          | Memorandum items |  |
|------------------------|--|--|-------------------|--|---------------------|--|---------------|----|---------------|--|---------------|----------|------------------|--|
|                        |  |  |                   |  |                     |  | UK            | ES | US            |  | World         | B2B      | B2C              |  |
|                        |  |  |                   |  |                     |  |               |    |               |  |               | Indirect | Direct           |  |
| RELEVANT 010           |  |  | RELEVANT 020      |  | RELEVANT 030        |  | LOANS AND 040 |    | LOANS AND 050 |  | LOANS AND 060 |          | Own funds        |  |
| MEMORAND 090           |  |  | MEMORAND 100      |  |                     |  |               |    |               |  |               |          | Total            |  |
| CORPORATE FINANCE [CF] |  |  | Total loss        |  | 019                 |  |               |    |               |  |               |          |                  |  |
| TRADING AND SALES      |  |  | Total loss        |  | 020                 |  |               |    |               |  |               |          |                  |  |
| ITS1                   |  |  | Total loss        |  | 119                 |  |               |    |               |  |               |          |                  |  |
| RETAIL                 |  |  | Total loss        |  | 120                 |  |               |    |               |  |               |          |                  |  |
| BROKERAGE              |  |  | Total loss        |  | 219                 |  |               |    |               |  |               |          |                  |  |
| COMMERCIAL BANKING     |  |  | Total loss        |  | 220                 |  |               |    |               |  |               |          |                  |  |
|                        |  |  | Total loss        |  | 319                 |  |               |    |               |  |               |          |                  |  |
|                        |  |  | Total loss        |  | 320                 |  |               |    |               |  |               |          |                  |  |

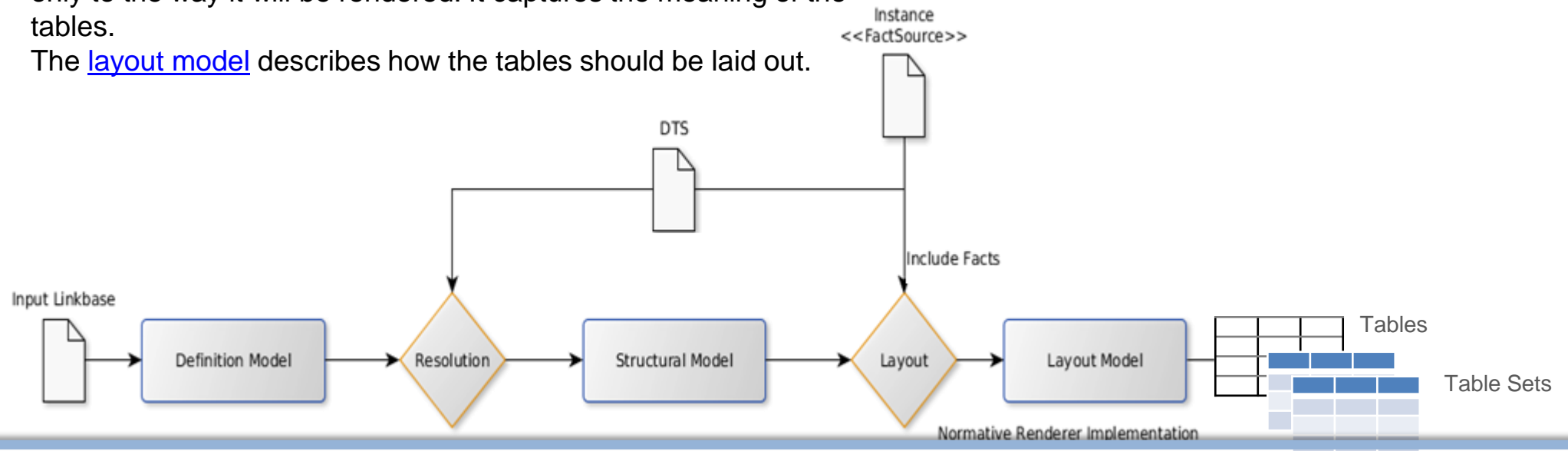
- Arranges reporting points into a table
- Tables construct “breakdowns” onto three axes
- Breakdowns can place points
  - **Manually**,
  - Based on **hierarchies** in the taxonomy
  - **Dynamically** based on the facts reported

# Table Linkbases

- └ Introduction
- └ **Architecture**
  - └ Structure, Definition and Layout Models
  - └ X, Y, Z axis, Tables, table sets
  - └ Headers

Three models are defined by this specification:

- The [definition model](#) defines the structural model using resources and relationships in the DTS. It is transformed into the [structural model](#) through the process of [resolution](#).
- The [structural model](#) represents the structure of each table, independent of the way it was defined and any details pertaining only to the way it will be rendered. It captures the meaning of the tables.
- The [layout model](#) describes how the tables should be laid out.





X Axis

Y Axis

| USD                 | Widget A |    | Widget B |    | Total |
|---------------------|----------|----|----------|----|-------|
| Euro                | Widget A |    | Widget B |    | Total |
|                     | UK       | US | ES       | UK |       |
| Trading Activities  |          |    |          |    |       |
| Basic Sales Revenue |          |    |          |    |       |
| Cost of Goods Sold  |          |    |          |    |       |

Z axis

This column constrains its cells by:  
Product = Widget A  
Geography = UK

This column does not constrain its cells



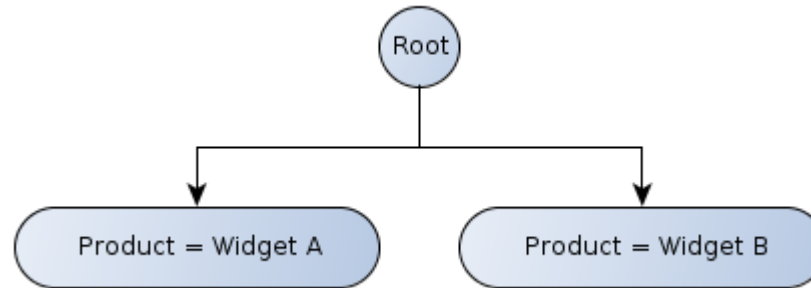
# Example data set

| Concept | Dimensions      |                             |                         | Value        |
|---------|-----------------|-----------------------------|-------------------------|--------------|
|         | Product         | Geography [Default = World] | Channel [Default = All] |              |
| Sales   | Widget A        | UK                          | B2B                     | 294          |
| Sales   | Widget A        | US                          | B2B                     | 354          |
| Sales   | Widget A        | —                           | B2B                     | 939          |
| Sales   | Widget A        | UK                          | B2C                     | 112          |
| Sales   | Widget A        | US                          | B2C                     | 645          |
| Sales   | Widget A        | ES                          | B2C                     | 284          |
| Sales   | Widget A        | —                           | B2C                     | 750          |
| Sales   | <b>Widget A</b> | <b>UK</b>                   | —                       | <b>406</b>   |
| Sales   | <b>Widget A</b> | <b>US</b>                   | —                       | <b>999</b>   |
| Sales   | <b>Widget A</b> | <b>ES</b>                   | —                       | <b>284</b>   |
| Sales   | <b>Widget A</b> | —                           | —                       | <b>1,689</b> |
| Sales   | Widget B        | —                           | B2B                     | 492          |
| Sales   | Widget B        | —                           | B2C                     | 306          |
| Sales   | <b>Widget B</b> | —                           | —                       | <b>798</b>   |

Totals

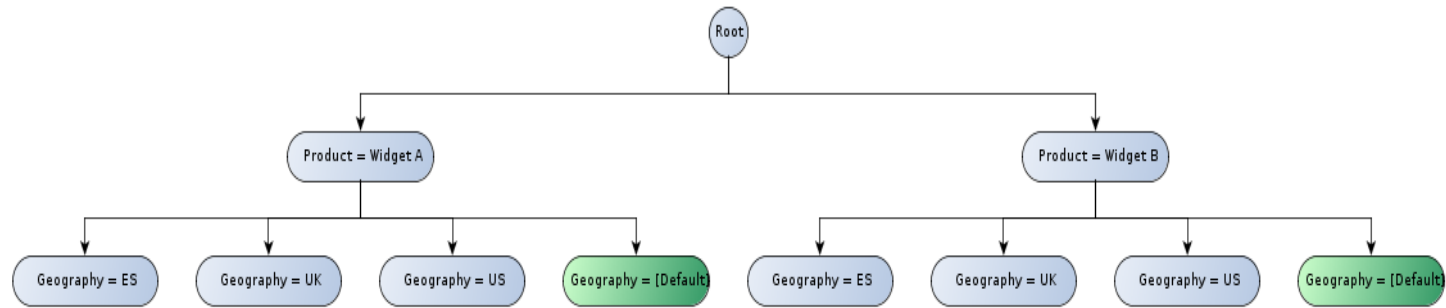
None

# Example 1



|       | Widget A | Widget B |
|-------|----------|----------|
| Sales | 1,689    | 798      |

## Example 2

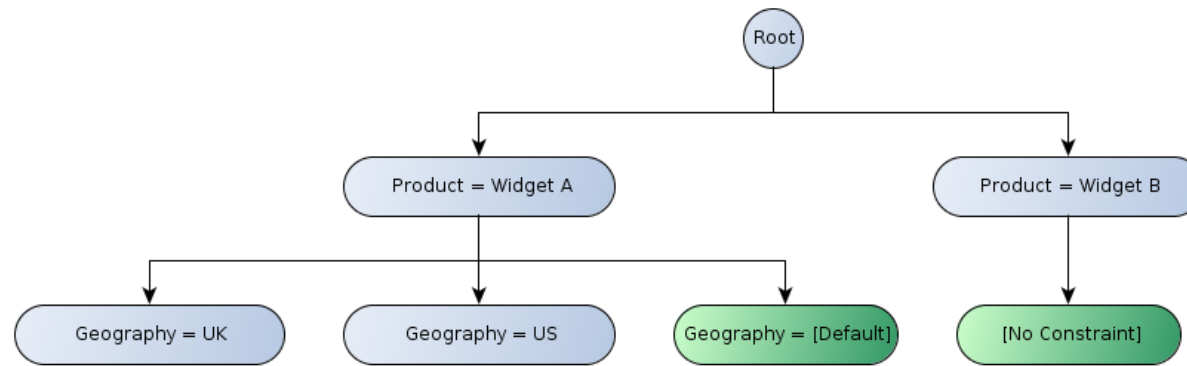


|       | Widget A |     |     |       | Widget B |    |    |     |
|-------|----------|-----|-----|-------|----------|----|----|-----|
|       | ES       | UK  | US  |       | ES       | UK | US |     |
| Sales | 284      | 406 | 999 | 1,689 |          |    |    | 798 |



No Country data available

# Example 3

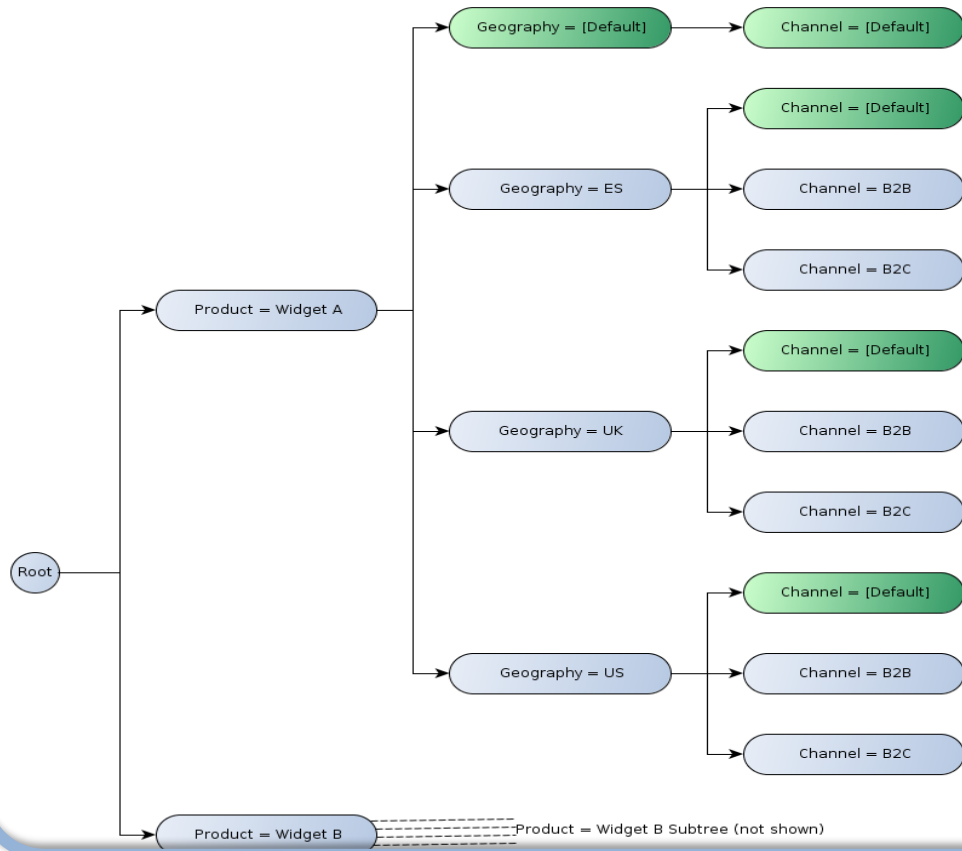


|       | Widget A |     | 1,689 | Widget B | 798 |
|-------|----------|-----|-------|----------|-----|
|       | UK       | US  |       |          |     |
| Sales | 406      | 999 | 1,689 |          | 798 |



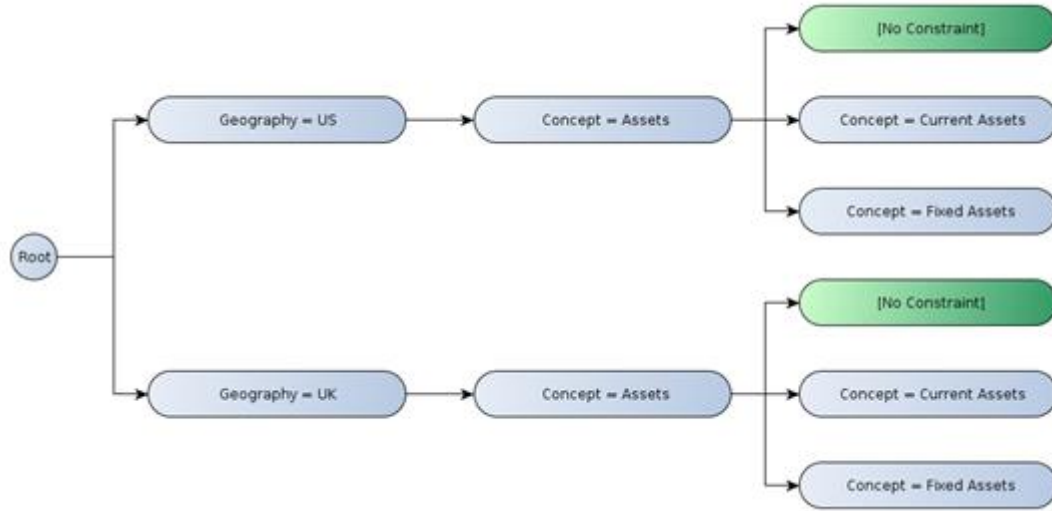
ES not included

# Example 4



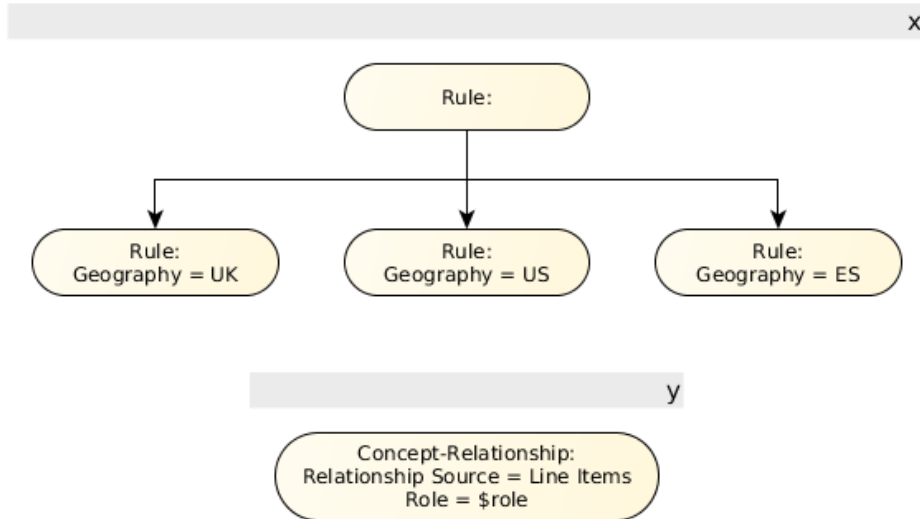
|          | Sales |
|----------|-------|
| Widget A | 1,689 |
| ES       | 284   |
| B2B      |       |
| B2C      | 284   |
| UK       | 406   |
| B2B      | 294   |
| B2C      | 112   |
| US       | 999   |
| B2B      | 354   |
| B2C      | 645   |
| Widget B | 798   |
| B2B      | 492   |
| B2C      | 306   |

# Example 5



|    |                | ... |
|----|----------------|-----|
| US | Assets         |     |
|    | Current Assets |     |
|    | Fixed Assets   |     |
| UK | Assets         |     |
|    | Current Assets |     |
|    | Fixed Assets   |     |

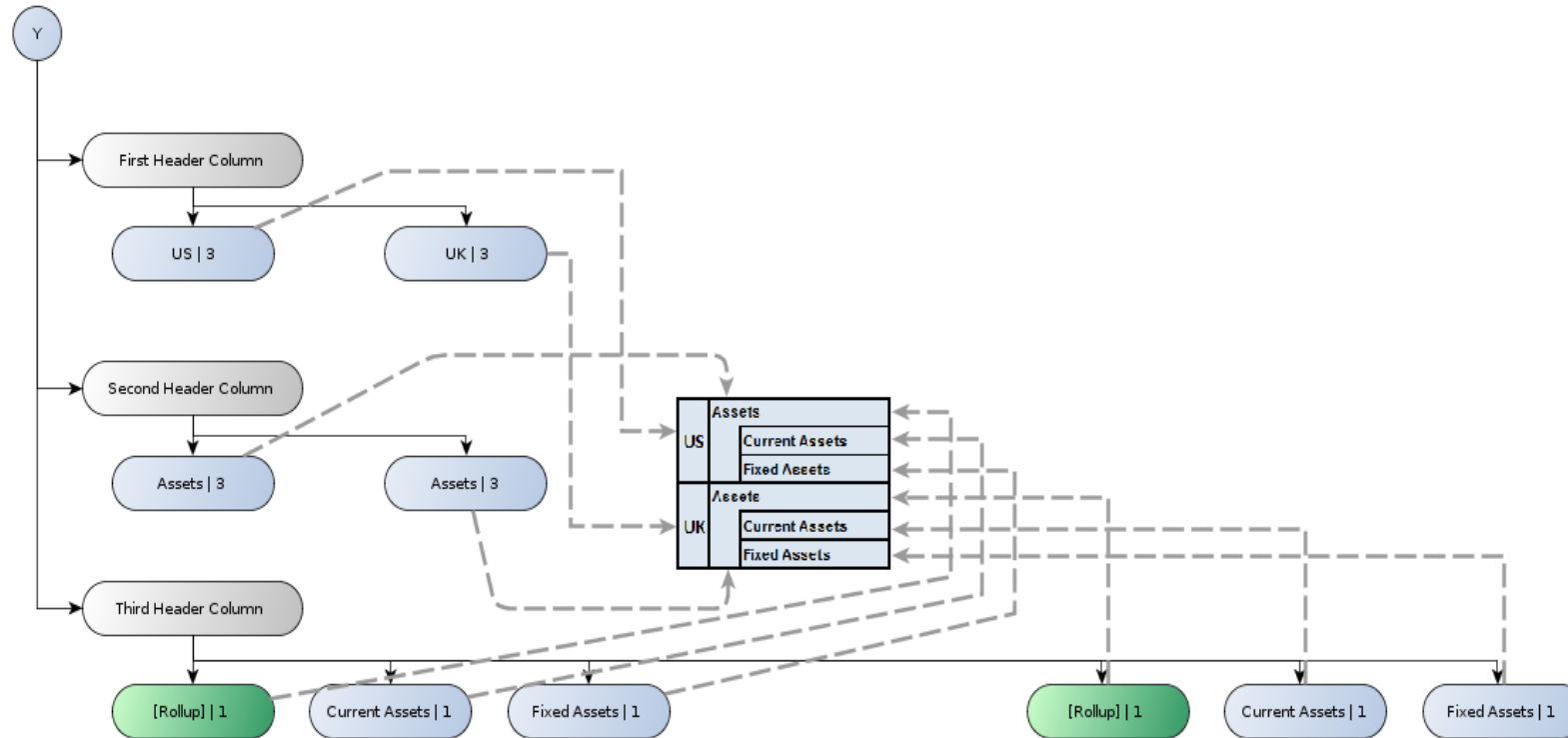
# Tables and table sets



| Balance Sheet | UK | US | ES |
|---------------|----|----|----|
| Assets        |    |    |    |
| Current Asset |    |    |    |
| Fixed Assets  |    |    |    |

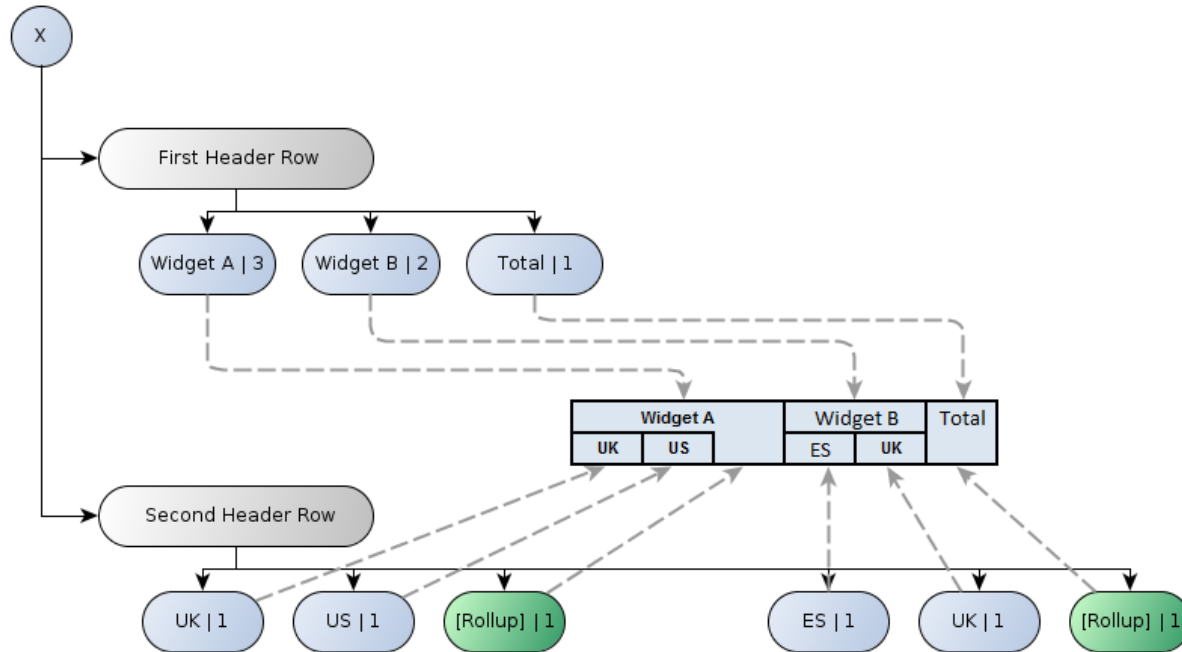
| Balance Sheet | UK | US | ES |
|---------------|----|----|----|
| Shares        |    |    |    |
| Class A       |    |    |    |
| Class B       |    |    |    |
| Class C       |    |    |    |

# Headers



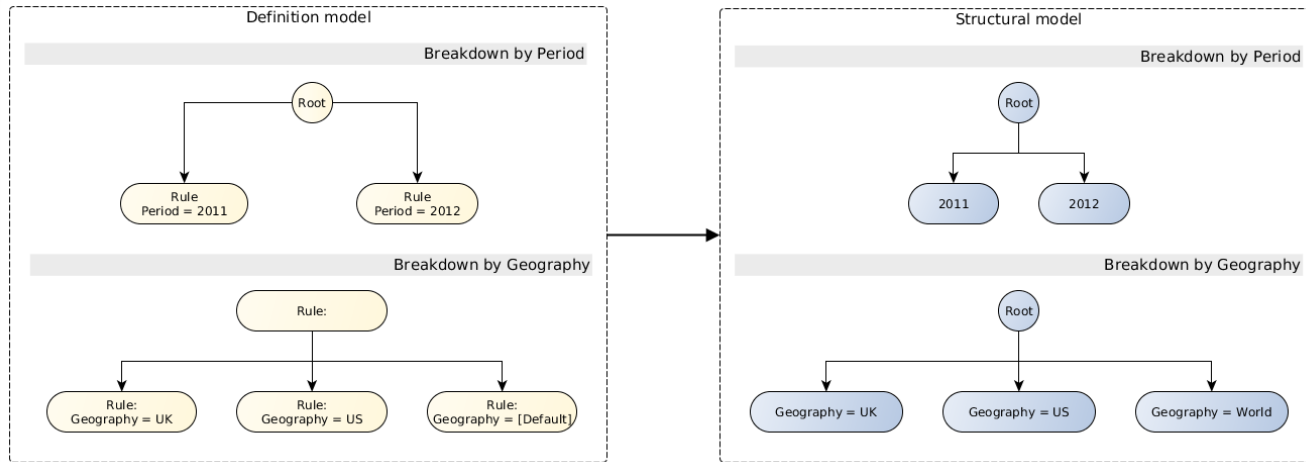


# Header example 1



|                | Widget A |     |     | Widget B |     | Total |
|----------------|----------|-----|-----|----------|-----|-------|
|                | UK       | US  |     | ES       | UK  |       |
| Total Assets   | 345      | 463 | 808 | 877      | 856 | 1733  |
| Current Assets | 123      | 332 | 455 | 443      | 525 | 968   |
| Fixed Assets   | 222      | 131 | 353 | 434      | 331 | 765   |

# Table and header example

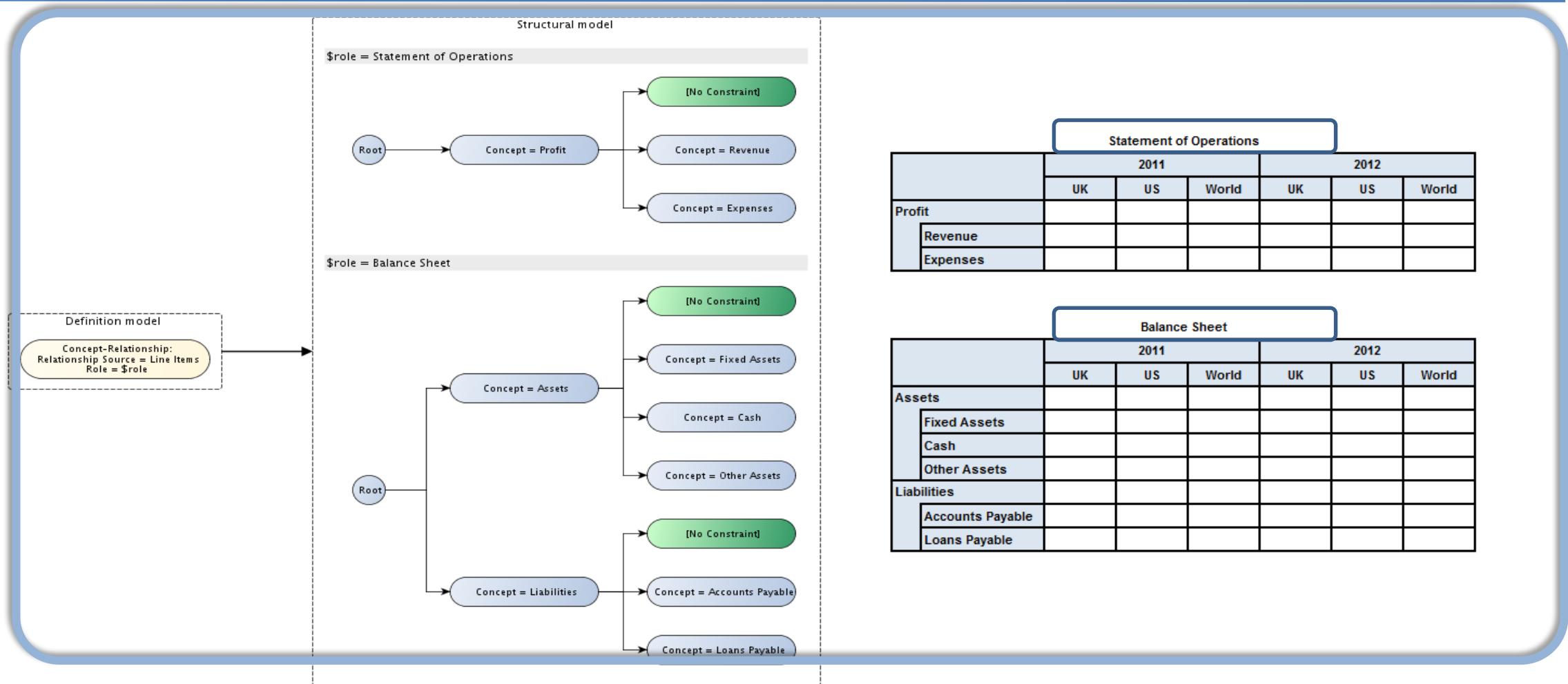


|          | 2011 |    |       | 2012 |    |       |
|----------|------|----|-------|------|----|-------|
|          | UK   | US | World | UK   | US | World |
| Profit   |      |    |       |      |    |       |
| Revenue  |      |    |       |      |    |       |
| Expenses |      |    |       |      |    |       |

Different order  
=  
is different table

|          | UK   |      | US   |      | World |      |
|----------|------|------|------|------|-------|------|
|          | 2011 | 2012 | 2011 | 2012 | 2011  | 2012 |
| Profit   |      |      |      |      |       |      |
| Revenue  |      |      |      |      |       |      |
| Expenses |      |      |      |      |       |      |

# Applied presentation link roles



# Specification stack

Table Link bases

Formulas

XBRL XDT (dimensions)

XBRL 2.1

## Table Linkbase Overview 1.0

18 March 2014

25 pages

<http://www.xbrl.org/WGN/table-linkbase-overview/WGN-2014-03-18/table-linkbase-overview-WGN-2014-03-18.html>

## Table Linkbase 1.0

Recommendation 18 March 2014

77 pages

<http://www.xbrl.org/Specification/table-linkbase/REC-2014-03-18/table-linkbase-REC-2014-03-18.html>

# Table Linkbase terminology

|    |   |    |   |    |   |
|----|---|----|---|----|---|
| 1  | <a href="#"> QName equal</a>                                  | 25 | <a href="#"> data entry</a>                           | 49 | <a href="#"> path label</a>                   |
| 2  | <a href="#"> abstract rule node</a>                           | 26 | <a href="#"> data presentation</a>                    | 50 | <a href="#"> projection</a>                   |
| 3  | <a href="#"> aspect node</a>                                  | 27 | <a href="#"> definition model</a>                     | 51 | <a href="#"> relationship source</a>          |
| 4  | <a href="#"> aspect value equal</a>                           | 28 | <a href="#"> definition node</a>                      | 52 | <a href="#"> relationship node</a>            |
| 5  | <a href="#"> aspect-node-filter relationship</a>              | 29 | <a href="#"> definition-node-subtree relationship</a> | 53 | <a href="#"> resolution</a>                   |
| 6  | <a href="#"> axis</a>   | 30 | <a href="#"> dimension relationship node</a>          | 54 | <a href="#"> roll-up node</a>                 |
| 7  | <a href="#"> axis headers</a>                                 | 31 | <a href="#"> domain of a table</a>                    | 55 | <a href="#"> rule node</a>                    |
| 8  | <a href="#"> breakdown</a>                                    | 32 | <a href="#"> effective breakdown</a>                  | 56 | <a href="#"> rule set</a>                     |
| 9  | <a href="#"> breakdown definition</a>                         | 33 | <a href="#"> elimination</a>                          | 57 | <a href="#"> satisfy a constraint</a>         |
| 10 | <a href="#"> breakdown-tree relationship</a>                  | 34 | <a href="#"> expansion</a>                            | 58 | <a href="#"> shape of a table</a>             |
| 11 | <a href="#"> cell</a>   | 35 | <a href="#"> expansion aspect</a>                     | 59 | <a href="#"> slice</a>                        |
| 12 | <a href="#"> cell label</a>                                   | 36 | <a href="#"> fact source</a>                          | 60 | <a href="#"> slice label</a>                  |
| 13 | <a href="#"> children of a definition node</a>                | 37 | <a href="#"> height balancing</a>                     | 61 | <a href="#"> structural model</a>             |
| 14 | <a href="#"> closed breakdown</a>                             | 38 | <a href="#"> layout</a>                               | 62 | <a href="#"> structural node</a>              |
| 15 | <a href="#"> closed definition node</a>                       | 39 | <a href="#"> layout model</a>                         | 63 | <a href="#"> table</a>                        |
| 16 | <a href="#"> closed structural node</a>                       | 40 | <a href="#"> layout process</a>                       | 64 | <a href="#"> table parameter</a>              |
| 17 | <a href="#"> closed table</a>                                 | 41 | <a href="#"> layout table</a>                         | 65 | <a href="#"> table set</a>                    |
| 18 | <a href="#"> compilation</a>                                  | 42 | <a href="#"> merged rule node</a>                     | 66 | <a href="#"> table-breakdown relationship</a> |
| 19 | <a href="#"> complemented aspect-node-filter relationship</a> | 43 | <a href="#"> open breakdown</a>                       | 67 | <a href="#"> table-filter relationship</a>    |
| 20 | <a href="#"> concept relationship node</a>                    | 44 | <a href="#"> open definition node</a>                 | 68 | <a href="#"> table-parameter relationship</a> |
| 21 | <a href="#"> constraint</a>                                   | 45 | <a href="#"> open structural node</a>                 | 69 | <a href="#"> tag selector</a>                 |
| 22 | <a href="#"> constraint set</a>                               | 46 | <a href="#"> open table</a>                           | 70 | <a href="#"> tagged constraint</a>            |
| 23 | <a href="#"> contributing facts</a>                           | 47 | <a href="#"> participating aspect</a>                 | 71 | <a href="#"> tree walk</a>                    |
| 24 | <a href="#"> coordinate</a>                                   | 48 | <a href="#"> participating dimension</a>              | 72 | <a href="#"> uniform depth tree</a>           |
|    |   |    |   | 73 | <a href="#"> unpopulated slice</a>            |

*Thank you for your attention.*

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