

XML505 : XBRL Overview

Code : XML505 **Duration :** 1 day

Category : XML

Audience :

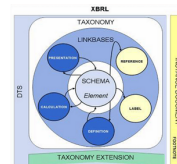
This course is designed for accountants and financial specialists who must learn to read and understand XBRL documents.

Prerequisites :

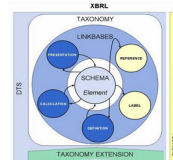
To participate in this course knowledge of the basic syntax of XML is required.

Realization :

The theory is discussed on the basis of presentation slides. Demos are used to clarify the theory. There is ample opportunity for practical exercises. The course material is in English.



XBRL Fundamentals



Contents :

The course XBRL Overview covers the basic concepts of Extensible Business Reporting Language (XBRL), an XML vocabulary for exchanging financial data. After showing the importance of XBRL as a landmark and a standard for financial information exchange, some specific applications of XBRL are discussed. Attention is paid to how concept reports are translated into XML tags and how meta-information on these tags is assigned. It is also discussed how XBRL documents can be based on XML Schema's and how business rules can be enforced. Further attention is paid to the creation of instance documents, to specifying numeric contexts and attributes and to the representation of complex types with tuples. Finally some applications of XBRL are discussed and attention is paid to the extensibility of XBRL.

Module 1 : XBRL Intro

- What is XBRL?
- Open Standard
- Electronic Reporting Standard
- XBRL Adoption Drivers
- Who is using XBRL
- Benefits of XBRL
- Financial Metadata
- Taxonomies and Metadata
- Web and Business Reporting

Module 2 : XBRL Taxonomies

- Who names the tags?
- XBRL Tagged dates
- Components of a taxonomy
- Relationships between data
- Attaching Metadata
- Using XML Schemas
- Applying Business Rules

Module 3 : XBRL Instance documents

- Defining numeric and nonnumeric contexts
- Specifying attributes for contexts
- Representing complex values ??with tuples
- Specifying relationships
- Multiplicity
- Optional Values

Module 4 : Applications of XBRL

- XBRL for Financial Statements
- Mapping traditional reports
- XBRL for General Ledger
- Analyzing and rendering with XBRL
- XBRL for Journal Entry Reporting
- Limitations or Replace existing Taxonomies
- Extending XBRL
- Defining new namespaces for new taxonomy