

XBRL Insight 2011

This copy belongs to _____

Information in this publication is intended to provide only a general outline of the subjects covered for private circulation only. It should neither be regarded as comprehensive nor sufficient for making decisions, nor should it be used in place of professional advice. Satish Agrawal accepts no responsibility for loss arising from any action taken or not taken by anyone using this publication.

Contents

PARTICULARS	PAGE NO.
Foreword	03
At a glance	04
▶ Basic Concepts	04-05
▶ XML Framework	06
Understanding XBRL - An Insight	07
General FAQ's	09
Filing Manual MCA-21 System	12
XBRL Glossary – Understanding the Underlying Terms	16

Foreword

The Ministry of Corporate affairs vide General Circular No. 09/2011 has made the Filing of Balance Sheet and Profit and Loss Account in eXtensible Business Reporting Language(XBRL) mode w.e.f 01.04.2011 i.e. the financials for the F Y ended on 31.03.2011 has to be filed in XBRL format by the following types of companies (named as applicability in Phase I):

- (i) All companies listed in India and their subsidiaries, including overseas subsidiaries;
- (ii) All companies having a paid up capital of Rs. 5 Crore and above or a Turnover of Rs 100 crore or above .

The financial statements required to be filed in XBRL format will be based upon the Taxonomy on XBRL developed for the existing Schedule VI and non-converged accounting standards notified under the Companies (Accounting Standards) Rules, 2006

Companies appear to have a short period of time - less than six months - to convert financial statements into the new format, which means that technology solutions need to be put in place very quickly and finance teams need to get to grips with the XBRL terminology and-taxonomy.

In this document, we set out an overview of XBRL, why it is being implemented in India, the requirements of the circular, critical issues for companies in planning the production of XBRL data and some points that require further clarification by the MCA.

Further the Ministry of Corporate affairs vide General Circular No. 43/2011 dated 07.07.2011 has made it mandatory to file the XBRL statement signed by the Statutory Auditors of the Company.

Sources: www.mca.gov.in; www.xbrl.in; www.xbrl.com; <http://xbrl.icaai.org>

XBRL- Basic Concept

XBRL is a language for the electronic communication of business and financial data that has revolutionized business reporting around the world. Its major benefits include ease in preparation, analysis and communication of business information by the corporate. It offers cost savings, greater efficiency, improved accuracy as well as reliability to all those involved in supplying or using financial data. With increased coverage, it is hoped that the XBRL data thus collected would significantly enhance the Ministry's capabilities in policy formulation and regulatory functions for advantage of corporate as well as public and investors at large.

Benefits of XBRL

XBRL offers major benefits at all stages of business reporting and analysis. The benefits are seen in automation, cost saving, faster, more reliable and more accurate handling of data, improved analysis and in better quality of information and decision-making. All types of organisations can use XBRL to save costs and improve efficiency in handling business and financial information. Because XBRL is extensible and flexible, it can be adapted to a wide variety of different requirements. All participants in the financial information supply chain can benefit, whether they are preparers, transmitters or users of business data.

XBRL enables producers and consumers of financial data to switch resources away from costly manual processes, typically involving time-consuming comparison, assembly and re-entry of data. They are able to concentrate effort on analysis, aided by software which can validate and manipulate XBRL information.

Data Collection and Reporting

By using **XBRL**, companies and other producers of financial data and business reports can automate the processes of data collection. For example, data from different company divisions with different accounting systems can be assembled quickly, cheaply and efficiently if the sources of information have been upgraded to using **XBRL**. Once data is gathered in XBRL, different types of reports using varying subsets of the data can be produced with minimum effort. A company

finance division, for example, could quickly and reliably generate internal management reports, financial statements for publication, tax and other regulatory filings, as well as credit reports for lenders. Not only can data handling be automated, removing time-consuming, error-prone processes, but the data can be checked by software for accuracy.

Data Consumption and Analysis

Users of data which is received electronically in XBRL can automate its handling, cutting out time-consuming and costly collation and re-entry of information. Software can also immediately validate the data, highlighting errors and gaps which can immediately be addressed. It can also help in analysing, selecting, and processing the data for re-use. Human effort can switch to higher, more value-added aspects of analysis, review, reporting and decision-making. In this way, investment analysts can save effort, greatly simplify the selection and comparison of data, and deepen their company analysis. Lenders can save costs and speed up their dealings with borrowers. Regulators and government departments can assemble, validate and review data much more efficiently and usefully than they have hitherto been able to do

Potential Uses of XBRL

XBRL can be applied to a very wide range of business and financial data. Among other things, it can handle:

- Company internal and external financial reporting.
- Business reporting to all types of regulators, including tax and financial authorities, central banks and governments.
- Filing of loan reports and applications; credit risk assessments.
- Exchange of information between government departments or between other institutions, such as central banks.
- Authoritative accounting literature - providing a standard way of describing accounting documents provided by authoritative bodies.
- A wide range of other financial and statistical data which needs to be stored, exchanged and analyzed.

XBRL Framework

XBRL have two things which make it works:



Understanding XBRL – An Insight

XBRL is a data-rich dialect of XML (**Extensible Markup Language**), the universally preferred language for transmitting information via the Internet. It was developed specifically to communicate information between businesses and other users of financial information, such as analysts, investors and regulators. XBRL provides a common, electronic format for business reporting. It does not change what is being reported. It only changes how it is reported

XBRL is a world-wide standard, developed by an international, non-profit-making consortium, XBRL International Inc. (XII). XII is made up of many hundred members, including government agencies, accounting firms, software companies, large and small corporations, academics and business reporting experts. XII has agreed the basic specifications which define how XBRL works.

XBRL tags

In XBRL, information is not treated as a static block of text or set of numbers.

Instead, information is broken down into unique items of data (eg total liabilities = 100). These data items are then assigned mark-up tags that make them computer-readable. For example, the tag <Liabilities>100</Liabilities> enables a computer to understand that the item is liabilities, and it has a value of 100.

Computers can treat information that has been tagged using XBRL 'intelligently'; they can recognize, process, store, exchange and analyse it automatically using software.

Because XBRL tags are formed in a universally-accepted way, they can be read and processed by any computer that has XBRL software. XBRL tags are defined and organized using categorization schemes called taxonomies.

XBRL taxonomies

Different countries use different accounting standards. Reporting under each standard reflects differing definitions. The XBRL language uses different dictionaries, known as 'taxonomies', to define the specific tags used for each standard. Different dictionaries may be defined for different purposes and types of reporting. Taxonomies are the computer-readable 'dictionaries' of XBRL. Taxonomies provide definitions for XBRL tags, they provide information about the tags, and they organize the tags so that they have a meaningful structure.

As a result, taxonomies enable computers with XBRL software to:

- understand what the tag is (eg whether it is a monetary item, a percentage or text);
- what characteristics the tag has (eg if it has a negative value);
- its relationship to other items (eg if it is part of a calculation).

This additional information is called meta-data. When information that has been tagged with XBRL is transmitted, the meta-data contained within the tags is also transmitted.

Taxonomies differ according to reporting purposes, the type of information being reported and reporting presentation requirements. Consequently, a company may use one taxonomy when reporting to a stock exchange, but use a different taxonomy when reporting to a securities regulator. Taxonomies are available for most of the major national accounting standards around the world.

How XBRL works:

XBRL is a member of the family of languages based on XML, or Extensible Markup Language, which is a standard for the electronic exchange of data between businesses and on the internet. Under XML, identifying tags are applied to items of data so that they can be processed efficiently by computer software.

XBRL is a powerful and flexible version of XML which has been defined specifically to meet the requirements of business and financial information. It enables unique identifying tags to be applied to items of financial data, such as 'net profit'. However, these are more than simple identifiers. They provide a range of information about the item, such as whether it is a monetary item, percentage or fraction. XBRL allows labels in any language to be applied to items, as well as accounting references or other subsidiary information.

XBRL can show how items are related to one another. It can thus represent how they are calculated. It can also identify whether they fall into particular groupings for organisational or presentational purposes. Most importantly, XBRL is easily extensible, so companies and other organisations can adapt it to meet a variety of special requirements.

The rich and powerful structure of XBRL allows very efficient handling of business data by computer software. It supports all the standard tasks involved in compiling, storing and using business data. Such information can be converted into XBRL by suitable mapping processes or generated in XBRL by software. It can then be searched, selected, exchanged or analysed by computer, or published for ordinary viewing.

General FAQ's

What is XBRL?

XBRL is a language for the electronic communication of business and financial data which is revolutionizing business reporting around the world. It provides major benefits in the preparation, analysis and communication of business information. It offers cost savings, greater efficiency and improved accuracy and reliability to all those involved in supplying or using financial data. It is an open standard, free of licence fees, being developed by a non-profit making international consortium. Other pages on this web site provide detailed information on XBRL, its technical features and its business opportunities.

What are the potential uses of XBRL?

XBRL can be applied to a very wide range of business and financial data. Among other things, it can handle:

- Company internal and external financial reporting.
- Business reporting to all types of regulators, including tax and financial authorities, central banks and governments.
- Filing of loan reports and applications; credit risk assessments.
- Exchange of information between government departments or between other institutions, such as central banks.
- Authoritative accounting literature – providing a standard way of describing accounting documents provided by authoritative bodies.

A wide range of other financial and statistical data which needs to be stored, exchanged and analysed.

Who can benefit from using XBRL?

All types of organisations can use XBRL to save costs and improve efficiency in handling business and financial information. Because XBRL is extensible and flexible, it can be adapted to a wide variety of different requirements. All participants in the financial information supply chain can benefit, whether they are preparers, transmitters or users of business data.

What is the future of XBRL?

XBRL is set to become the standard way of recording, storing and transmitting business financial information. It is capable of use throughout the world, whatever the language of the country concerned, for a wide variety of business purposes. It will deliver major cost savings and gains in efficiency, improving processes in companies, governments and other organisations.

Who developed XBRL?

XBRL is being developed by an international non-profit consortium of major companies, organisations and government agencies. These include the world's leading accounting, technology, government and financial services bodies.

What are the benefits to a company from putting its financial statements into XBRL?

XBRL increases the usability of financial statement information. The need to re-key financial data for analytical and other purposes can be eliminated. By presenting its statements in XBRL, a company can benefit investors and raise its profile. It will also meet the requirements of regulators, lenders and others consumers of financial information, who are increasingly demanding reporting in XBRL. This will improve business relations and lead to a range of benefits.

With full adoption of XBRL, companies can automate data collection. For example, data from different company divisions with different accounting systems can be assembled quickly, cheaply and efficiently. Once data is gathered in XBRL, different types of reports using varying subsets of the data can be produced with minimum effort. A company finance division, for example, could quickly and reliably generate internal management reports, financial statements for publication, tax and other regulatory filings, as well as credit reports for lenders. Not only can data handling be automated, removing time-consuming, error-prone processes, but the data can be checked by software for accuracy.

How do companies create statements in XBRL?

- XBRL-aware accounting software products are becoming available which will support the export of data in XBRL form. These tools allow users to map charts of accounts and other structures to XBRL tags.
- Statements can be mapped into XBRL using XBRL software tools designed for this purpose.
- Data from accounting databases can be extracted in XBRL format. It is not strictly necessary for an accounting software vendor to use XBRL; third party products can achieve the transformation of the data to XBRL.
- Applications can transform data in particular formats into XBRL. For example, web sites are in operation that can transform filings into XBRL format

The route which an individual company may take will depend on its requirements and the accounting software and systems it currently uses, among other factors.

Where can I find software which will help me create or use XBRL?

Several software vendors are developing such tools in India and the companies are free to choose the one that suits them to create XBRL document.

Why are Accounting Institutes like ICAI in India taking a major role in the XBRL consortium?

A core purpose of Accounting Institutes around the world is to enhance the access, quality and breadth of financial information available to the investing public. XBRL will help achieve this. Institutes also believe that the development of XBRL will help position their members as valued knowledge providers for their clients. Businesses, large and small, are undergoing fundamental change. Accountants, as the managers of the underlying language of business, can help organisations fit into the new digital world, solve business issues and capitalise on opportunities.

Does XBRL cause a change in accounting standards?

No. XBRL is simply a language for transmitting information. It must accurately reflect data reported under different standards – it does not change them.

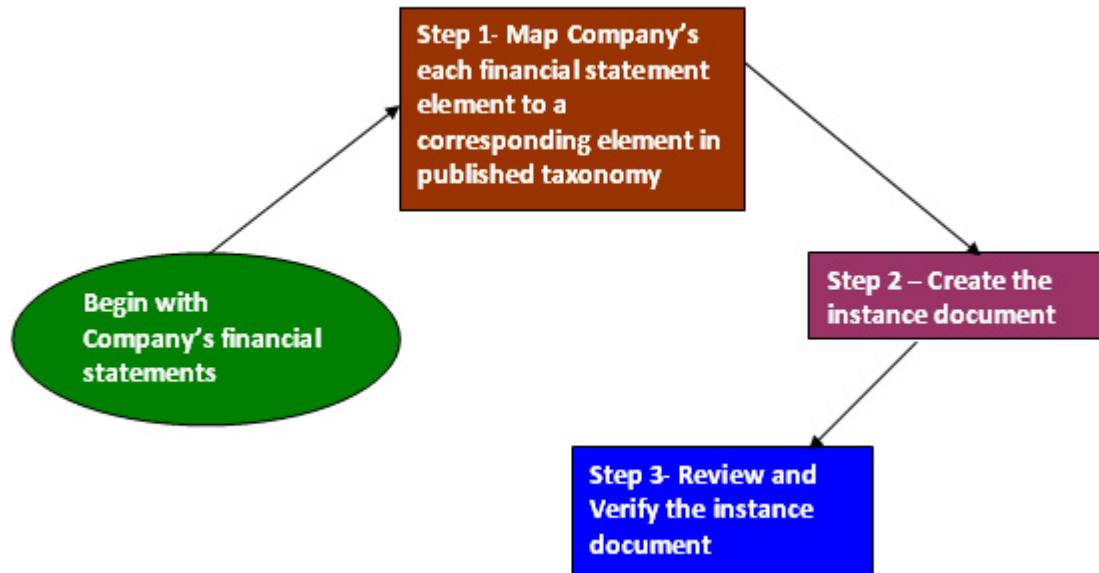
Does XBRL benefit the comparability of financial statements?

XBRL benefits comparability by helping to identify data which is genuinely alike and distinguishing information which is not comparable.

Filing Manual – MCA21 System

Steps for filing financial statements in XBRL form in MCA21 system

Step 1 – Creation of XBRL instance document:



A. Map company's each financial statement element to a corresponding element in published taxonomy

Companies have the option to create their own XBRL documents in house or to engage a third party to convert their financial statements into XBRL form.

The first step in creation of an instance document is to do tagging of the XBRL taxonomy elements with the various accounting heads in the books of accounts of the company. This would create the mapping of the taxonomy elements with the accounting heads so that the accounting information can be converted into XBRL form.

Mapping is the process of comparing the concepts in the financial statements to the elements in the published taxonomy, assigning a taxonomy element to each financial statement concept.

Selecting the appropriate elements for some financial statement elements may require a significant amount of judgment. For that reason those in the company who are most familiar with the financial statements should be involved in matching financial statements concepts to taxonomy elements. The mapping should be reviewed before proceeding further as the complete reporting would be dependant on the mapping.

B. Create instance document for Balance sheet and Profit and loss Account-

Once the tagging of financial statement elements with the published taxonomy elements is done, the next step is to create the instance document. An instance document is a XML file that contains business reporting information and represents a collection of financial facts and report-specific information using tags from the XBRL taxonomy.

It is to be noted that no extensions to the core Taxonomy will be allowed.

Separate instance documents need to be created for the following:

- (i) Stand Alone Balance sheet of the company
- (ii) Stand Alone Profit and Loss Account of the company
- (iii) Consolidated Balance sheet of the company
- (iv) Consolidated Profit and Loss Account of the company

The instance document should contain the financial information for both the current as well as the previous financial year.

Consolidated balance sheet and Profit and Loss instance documents to be created only in case the same is applicable to the company.

The following are the specifications to be followed while preparing the instance document –

- An XBRL instance document must be schema valid according to all schemas in the DTS
- The scheme element in the context must be <http://www.mca.gov.in/CIN>

The value of identity element in the context must all be x-equal and must be the CIN of the company.

- Context must not have segment or scenario element present
- An instance must not contain duplicate xbrli:context elements.
- Every xbrli:context element must appear in at least one contextRef attribute in the same instance.
- An instance must not have more than one fact having the same element name and equal contextRef attributes
- All monetary facts must have the same unitRef attribute.
- The facts corresponding to a single concept must not have contextRef attributes pointing to contexts with overlapping time period. In case of periodType="instant", it means to have same date, and in case of periodType="duration", it means to have a duration that overlap. For example: The following contexts have overlapping duration, this would not be allowed.

```
<xbrli:context id="D2010">
  <xbrli:entity>
```

```

    <xbrli:identifier
scheme="http://www.mca.gov.in/CIN">L24223MH1946PLC005434</xbrli:identifier>
</xbrli:entity>
    <xbrli:period>
    <xbrli:startDate>2009-04-01</xbrli:startDate>
    <xbrli:endDate>2010-03-31</xbrli:endDate>
    </xbrli:period>
</xbrli:context>
<xbrli:context id="I2010">
    <xbrli:entity>
    <xbrli:identifier
scheme="http://www.mca.gov.in/CIN">L24223MH1946PLC005434</xbrli:identifier>
</xbrli:entity>
    <xbrli:period>
    <xbrli:startDate>2009-08-01</xbrli:startDate>
    <xbrli:endDate>2010-07-31</xbrli:endDate>
    </xbrli:period>
</xbrli:context>

```

- A link:footnoteLink element must have no children other than link:loc, link:footnote, and link:footnoteArc.
- A link:footnoteLink link:loc xlink:href attribute must start with the sharp sign “#”.
- Every nonempty link:footnote element must be linked to at least one fact
- Non significant digits for values for numeric facts MUST be equal to “0”.
- An instance document must not contain unused units
- If the unescaped content of a fact with base type nonnum:escapedItemType contains the “<” character followed by a QName and whitespace, “/” or “>”, then the un-escaped content must contain only a sequence of text and XML nodes.
<eg:AcidityTextBlock> pH<1.0 </eg:AcidityTextBlock>
- The value of a fact must be in plain text. HTML/RTF are not allowed
- A fact is defined to have a footnote if it has an id attribute and a link:footnoteArc to a nonempty link:footnote in the same instance.
- A link:footnoteLink element must have no children other than link:loc, link:footnote, and link:footnoteArc.
- Every nonempty link:footnote element must be linked to at least one fact
- The filing is required to reference certain recognized schemas and linkbase. Filings must always refer to recognized files at the specified URI locations. A reference to a local copy will not be allowed.
- In an instance, the sub-elements of a tuple must have the contextRef attribute with values x-equal to each other.
- The xsi:nil=”true” attribute must be used only to convey a value that is different from both “zero” and different from not reporting the fact at all, or to identify a fact detailed only by a link:footnote.
- The value of the decimals/precision attribute of a fact must correspond to the accuracy of the corresponding amount as reported in the financial statements.
- The content of a numeric fact never has a scale factor

- When choosing the most appropriate element for facts in one or more periods, the element's xbrli:periodType attribute takes precedence over the type attribute, which takes precedence over the element's documentation string, which in turn takes precedence over the label string, which in turn takes precedence over link:reference elements.
- Do not define or use units that imply a scale factor on a currency.
- Text that is shown in the financial statements at the bottom of a page or at the bottom of a table preceded by a superscript must appear in the instance as the text of a link:footnote element.
- Each unit should appear with only one scale factor in a given instance.
- Every numeric fact (such as 'Number of shares') must also have an associated unit (e.g. xbrli:shares) and the unit must be declared.
- XBRL document names must be unique in the disclosure system
- Filers must use one of the taxonomies as specified in the disclosure system as their standard taxonomy.
- Encoding of all XBRL documents must be "UTF8"
- The xbrli:xbrl element must not have any facts with the precision attribute.
- Priority for selection of element must be in following order, Period type, data type, documentation, label and reference.

C. Review and verify the instance document

Once the instance document is prepared, it needs to be ensured that the instance document is a valid instance document and all the information has been correctly captured in the instance document.

Step 2 – Download XBRL validation tool from MCA portal

There shall be a tool provided at the MCA portal for validating the generated XBRL instance document. Validating the instance document is a pre requisite before filing the balance sheet and profit & loss account on MCA portal. You are required to download the tool from the MCA website and validate the instance document before uploading. There shall also be a facility to view and search the taxonomy.

Step 3 – Use the tool to validate the instance document

Once the tool has been downloaded, the next step is to validate the instance document. The following validations shall be performed by the tool-

- Validating that the instance document is as per the latest and correct version of taxonomy prescribed by MCA
- All mandatory elements have been entered
- Other validations as per taxonomy

Step 4: Perform pre-scrutiny of the validated instance document through the tool

Once the instance document is successfully validated from the tool, the next step is to pre-scrutinise the validated instance document with the help of the same tool. For pre-scrutinizing the instance document, a working internet connection shall be required. In the Pre-scrutiny, the server side validations (i.e. validations which are to be validated from the MCA21 system) shall be performed.

Also, there shall be a feature provided in the tool to verify the appearance of the generated XBRL instance document using the built in Viewer. It is imperative that the company should use this feature to verify the accuracy of the instance document.

Step 5: Attach instance document to the Form 23AC and Form 23ACA

There shall be a separate set of Form 23AC and Form 23ACA available on the MCA portal for filing in XBRL form. First fill up the Form 23AC and Form 23ACA. Thereafter, attach the validated and pre-scrutinised instance document for Balance sheet to Form 23AC. Similarly, the instance document for Profit and Loss account is to be attached to Form 23ACA. Separate instance documents need to be attached w.r.t. Standalone financial statements and consolidated financial statements.

Step 6: Submitting the Form 23ACA and Form 23ACA on the MCA portal

After the forms are filled, you are required to perform pre-scrutiny of the form, sign the form and then upload the same as per the normal eForm filing process. It shall be validated that the attached instance documents are validated and pre-scrutinised from the XBRL validation tool.

Viewing of balance sheet and profit and loss submitted in XBRL form on MCA portal: The XBRL instance documents submitted along with Form 23AC and 23ACA are in machine readable format. Therefore, for viewing the same in a human readable format, these shall be converted into human readable format by the MCA21 system. For viewing the same on MCA21 portal and for taking certified copies of the same, these converted documents shall be made available.

XBRL Glossary – Understanding the Underlying Terms

Abstract	An attribute of an element to indicate that the element is only used in a hierarchy to group related elements together. An abstract element cannot be used to tag data in an instance document.
Attribute	A property of an element such as its name, balance, data type, and whether the element is abstract. Attributes of XBRL US GAAP Taxonomy elements cannot be changed.
authoritative reference	Citations to specific authoritative accounting literature (pronouncements, standards, rules, and regulations) derived from various authoritative sources (Securities and Exchange Commission, Financial Accounting Standards Board, American Institute of Certified Public Accountants, <i>etc.</i>) and used to help define an element.
axis (pl. axes)	An instance document contains facts; an axis differentiates facts and each axis represents a way that the facts may be classified. For example, Revenue for a period might be reported along a business unit axis, a country axis, a product axis, and so forth.
axis-default relationship	The dimensional relationship indicating that the table axis has a default domain member. In the XBRL US GAAP Taxonomies 1.0, the default is always the domain element.
axis-domain relationship	The dimensional relationship indicating that the table axis has members drawn from a domain.
Balance	An attribute of a monetary item type designated as debit, credit, or neither; a designation, if any, should be the natural or most expected balance of the element – credit or debit – and thus indicates how calculation relationships involving the element may be assigned a weight attribute (-1 or +1).
calculation relationships	Additive relationships between numeric items expressed as parent-child hierarchies.
Concept	XBRL technical term for element.
Context	Entity and report-specific information (reporting period, segment information, and so forth) required by XBRL that allows tagged data to be understood in relation to other information.
Decimal	Instance document fact attribute used to express the number of decimal places to which numbers have been rounded.
definition relationships file	Technical term for dimensional relationships file.

Dimension	XBRL technical term for axis.
Domain	An element that represents an entire set of other elements; the domain and its members are used to classify facts along the axis of a table. For example, “Arkansas” is a domain member in the domain “States,” and would be used to classify elements such as revenues and assets in Arkansas as distinct from other states. When a fact does not have any domain member specified, that means it applies to the entire domain.
domain member	An element representing one of the possibilities within a domain.
domain-member relationship	Dimensional relationship indicating that a domain contains the member.
Element	XBRL components (items, domain members, dimensions, and so forth). The representation of a financial reporting concept, including: line items in the face of the financial statements, important narrative disclosures, and rows and columns in tables.
element definition	A human-readable description of a reporting concept. From an XBRL technical point of view, the element definition is the label with the type “documentation,” and there are label relationships in a label relationships file, but from a user point of view the definition is an unchangeable attribute of the element.
extension taxonomy or extension	A taxonomy that allows users to add to a published taxonomy in order to define new elements or change element relationships and attributes (presentation, calculation, labels, and so forth) without altering the original.
face of the financial statements	Financial statements without the notes or schedules.
Fact	The occurrence in an instance document of a value or other information tagged by a taxonomy element.
Hierarchy	Trees (presentation, calculation, and so forth) used to express and navigate relationships.
Hypercube	XBRL technical term for a table.
imputed value	A value that is not specifically provided but could be calculated based on other provided numbers and calculation weights.
instance or instance document	XML file that contains business reporting information and represents a collection of financial facts and report-specific information using tags from one or more XBRL taxonomies.

Item	XBRL technical term for a kind of element.
Label	Human-readable name for an element; each element has a standard label that corresponds to the element name, and is unique across the taxonomy.
label type	A distinguishing name for each distinct element indicating the circumstances in which it should be used; each is given a separate defining role to use in different presentation situations.
line item	Elements that conventionally appear on the vertical axis (rows) of a table.
Linkbase	XBRL technical term for a relationships file.
Mapping	Process of determining the elements that correspond to lines and columns in a financial statement and which elements must be created by extension.
Name	Unique identifier of an element in a taxonomy.
Namespace	Every element has a Universal Resource Identifier (URI) that identifies the organization that maintains the element definitions, with an indication of what the term covers. In the XBRL US GAAP Taxonomy, namespaces start with http://xbrl.us/us-gaap/ . A namespace prefix is not the namespace.
Nillable	An attribute that appears on all taxonomy elements, and is used (false) on elements that, if used in an instance document, must have a non-empty value. XBRL taxonomy tools normally have the default value for nillable as “true.” There is no need for any extension to define an element with nillable “false.”
parent-child hierarchy	Relationship between elements that indicates subordination of one to the other as represented in a print listing or financial statement presentation. Relationships files use parent-child hierarchies to model several different relationships, including presentation, summation of a set of facts, and membership of concepts within a domain used as the axis of a table.
period type	An attribute of an element that reflects whether it is reported as an instant or duration time period.
prefix or namespace prefix	A shorthand sequence of letters for a namespace; “us-gaap,” for example, is a common prefix for the namespace http://xbrl.us/us-gaap/2008-01-31 .
presentation relationships	Relationships that arrange elements allowing them to navigate the taxonomy content in parent-child tree structures (hierarchies).
render or rendering	To process an instance document into a layout that facilitates readability and understanding of its contents.

Scaling	A process that automatically scales numeric data by value, thus saving time of entering zeros during the entry or creation process. XBRL does not support the scaling of numeric values (all values must be reported in their entirety); however, it is a feature commonly found in instance document creation software.
Scenario	Tag that allows for additional information to be associated with facts in an instance document; this information encompasses in particular the reporting circumstances of the fact, as for example “actual or forecast.” The scenario of any fact can be left unspecified.
Schema	Technical term for an element declaration file.
Segment	Tag that allows additional information to be included in the context of an instance document; this information captures segment information such as an entity’s business units, type of debt, type of other income, and so forth.
sign value	Denotes whether a numeric fact in an instance has a positive (+) or negative (-) value.
standard label	The default label for an element. An extension may override the standard label.
Table	An element that organizes a set of axes and a set of line items to indicate that each fact of one of the line items could be further characterized along one or more of its axes. For example, if a line item is Sales and an axis is Scenario, this means that an instance document could have facts that are either for an unspecified scenario or for a specific scenario such as “actual or forecast.”
tag (noun)	Identifying information that describes a unit of data in an instance document and encloses it in angle brackets (<> and). All facts in an instance document are enclosed by tags that identify the element of the fact.
tag (verb)	To apply tags to an instance document.
taxonomy, taxonomies	Electronic dictionary of business reporting elements used to report business data. A taxonomy is composed of an element names file (.xsd) and relationships files directly referenced by that schema. The taxonomy schema files together with the relationships files define the concepts (elements) and relationships that form the basis of the taxonomy. The set of related schemas and relationships files altogether constitute a taxonomy.
type or data type	Data types (monetary, string, share, decimal, and so forth) define the kind of data to be tagged with the element name.
unit of measure	The units in which numeric items have been measured, such as dollars, shares, Euros, or dollars per share.

Validation	Process of checking that instance documents and taxonomies correctly meet the rules of the XBRL specification.
Weight	Calculation relationship attribute (-1 or +1) that works in conjunction with the balance of the parent and child numeric elements to determine the arithmetic summation relationship