



XBRL y el entorno internacional

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Relaciones internacionales, XBRL España

**OPORTUNIDADES DE NEGOCIO EN EL AMBITO DE LA TRANSMISIÓN DE LA
INFORMACIÓN FINANCIERA PARA EMPRESAS DESARROLLADORAS DE
SOFTWARE**

Red.es

10 Noviembre 2011

Cell code vs. Dimensions

STATE UEM.1
Page 1 of 3

SUMMARY BALANCE (Business in Spain)

Corresponding to _____ to _____ to _____

ENTITY _____

Year	Month		P	State	Entity Code
		-	-	2 2 5 0	

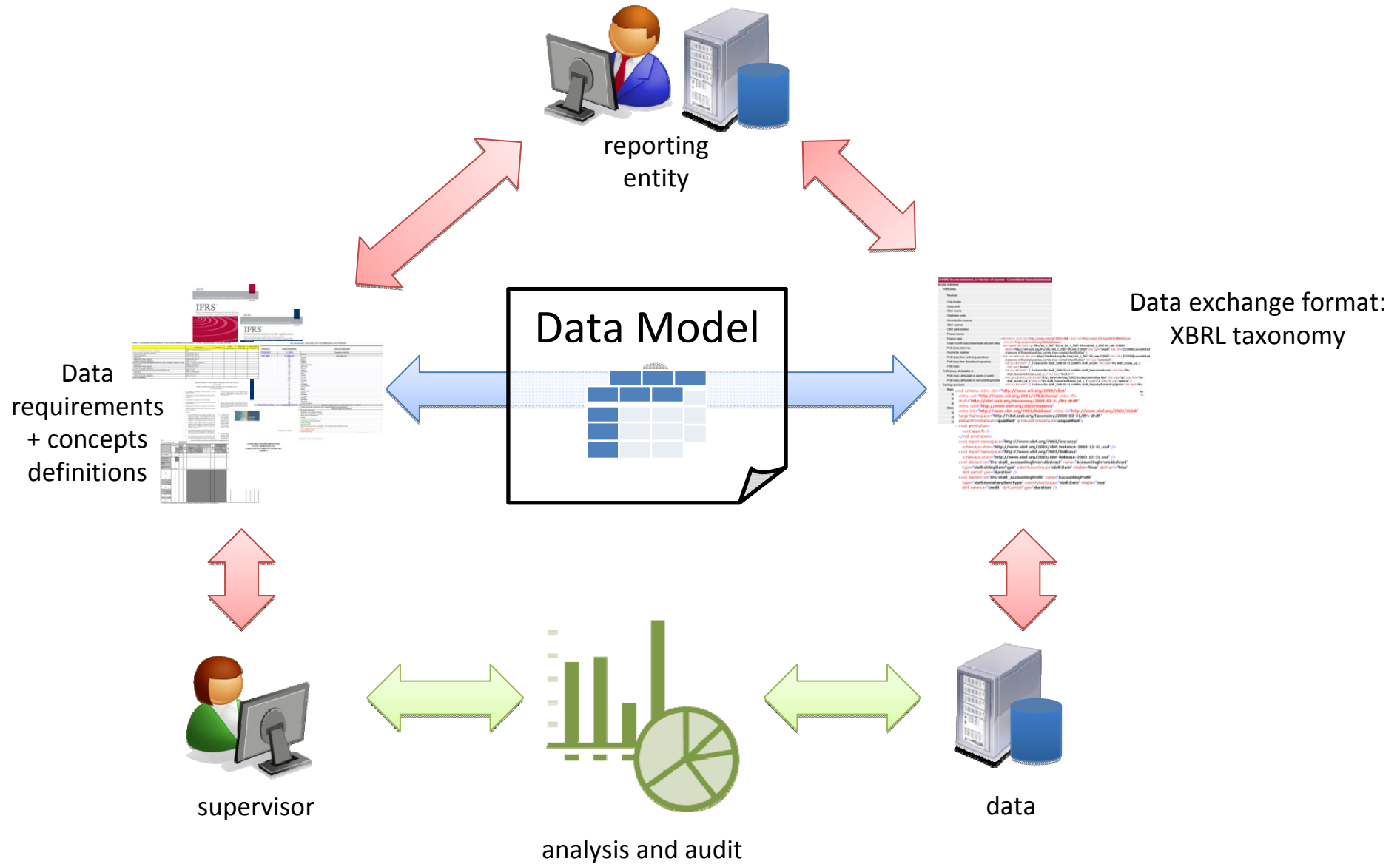
(Thousands of euros rounded)

ASSETS	Total	Residents in Spain		Residents in other states EMU		Rest of world
		Euro	Foreign currency	Euro	Foreign currency	All currencies
1. Cash (a)	0001	0081	0121			
2. Loans and credits.....	0005	0085	0125	0205	0245	0285
2.1. Monetary financial institutions (MFIs).....	0006	0086	0126	0206	0246	0286
2.2. Central Administration.....	0007	0087	0127	0207	0247	0287
2.3. Other general government.....	0008	0088	0128	0208	0248	0288
2.4. Other sectors.....	0009	0089	0129	0209	0249	0289
3. Debt securities (+/-).....	0010	0090	0130	0210	0250	0290
3.1. Monetary financial institutions (MFIs).....	0011	0091	0131			
3.1.1. Up to one year.....	0012	0092	0132			
3.1.2. More than 1 and up to 2 years.....	0013	0093	0133			
3.1.3. Over 2 years.....	0014	0094	0134			
3.2. Central Administration.....	0015	0095	0135			
3.3. Other general government.....	0016	0096	0136			
3.4. Other sectors.....	0017	0097	0137			
4. Investments in monetary instruments (+/-) (FMM).....	0020	0100	0140			
5. Equity (+/-).....	0025	0105	0145			
5.1. Monetary financial institutions.....	0026	0106	0146			
5.2. Other sectors.....	0027	0107	0147			
6. Fixed assets.....	0030					
7. Other assets.....	0035					
TOTAL.....	0040	0120	0160			

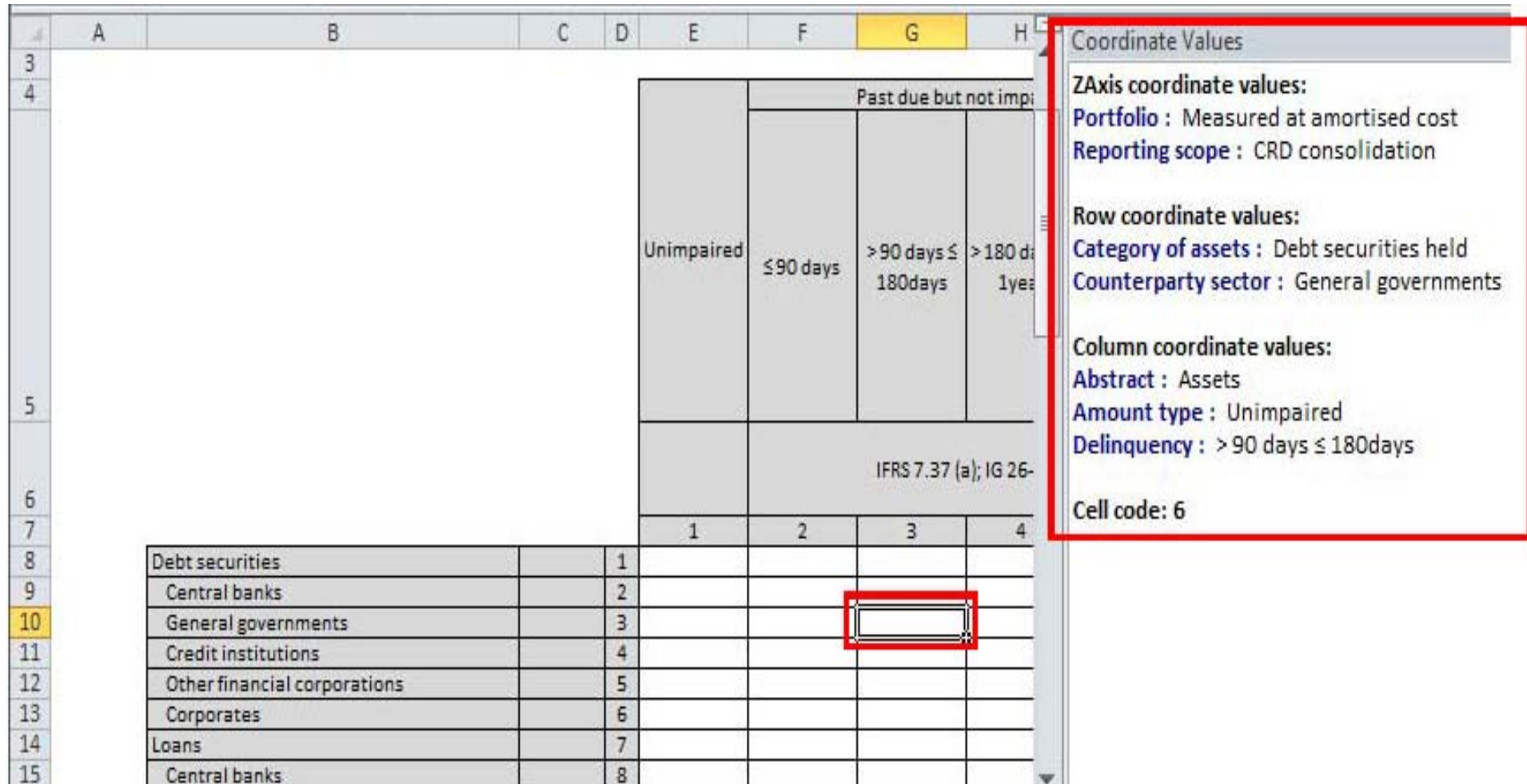


- PrimaryItem: Assets
- Category of assets: Debt securities
- Counterparty sector: Monetary Financial Institutions
- Original maturity: ≥ 1 year < 2 year
- Counterparty residence: Spain
- Instrument original currency: EUR
- Location of activity: Spain
- Amount type: Outstanding

Data centric approach



Data Modeler: ExcelXbrlGen



The screenshot displays the ExcelXbrlGen Data Modeler interface. It shows a table with columns for 'Unimpaired' and 'Past due but not impaired' (further divided into delinquency buckets: ≤ 90 days, > 90 days ≤ 180 days, > 180 days ≤ 1 year). The rows represent different categories of debt securities, such as 'Central banks', 'General governments', 'Credit institutions', etc. A tooltip is visible for cell G10, providing coordinate values for the Z-axis (Portfolio, Reporting scope), Row (Category of assets, Counterparty sector), and Column (Abstract, Amount type, Delinquency). The cell code is identified as 6.

			Past due but not impaired			
		Unimpaired	≤ 90 days	> 90 days ≤ 180 days	> 180 days ≤ 1 year	
			IFRS 7.37 (a); IG 26-			
			1	2	3	4
8	Debt securities	1				
9	Central banks	2				
10	General governments	3				
11	Credit institutions	4				
12	Other financial corporations	5				
13	Corporates	6				
14	Loans	7				
15	Central banks	8				

Coordinate Values

ZAxis coordinate values:
Portfolio : Measured at amortised cost
Reporting scope : CRD consolidation

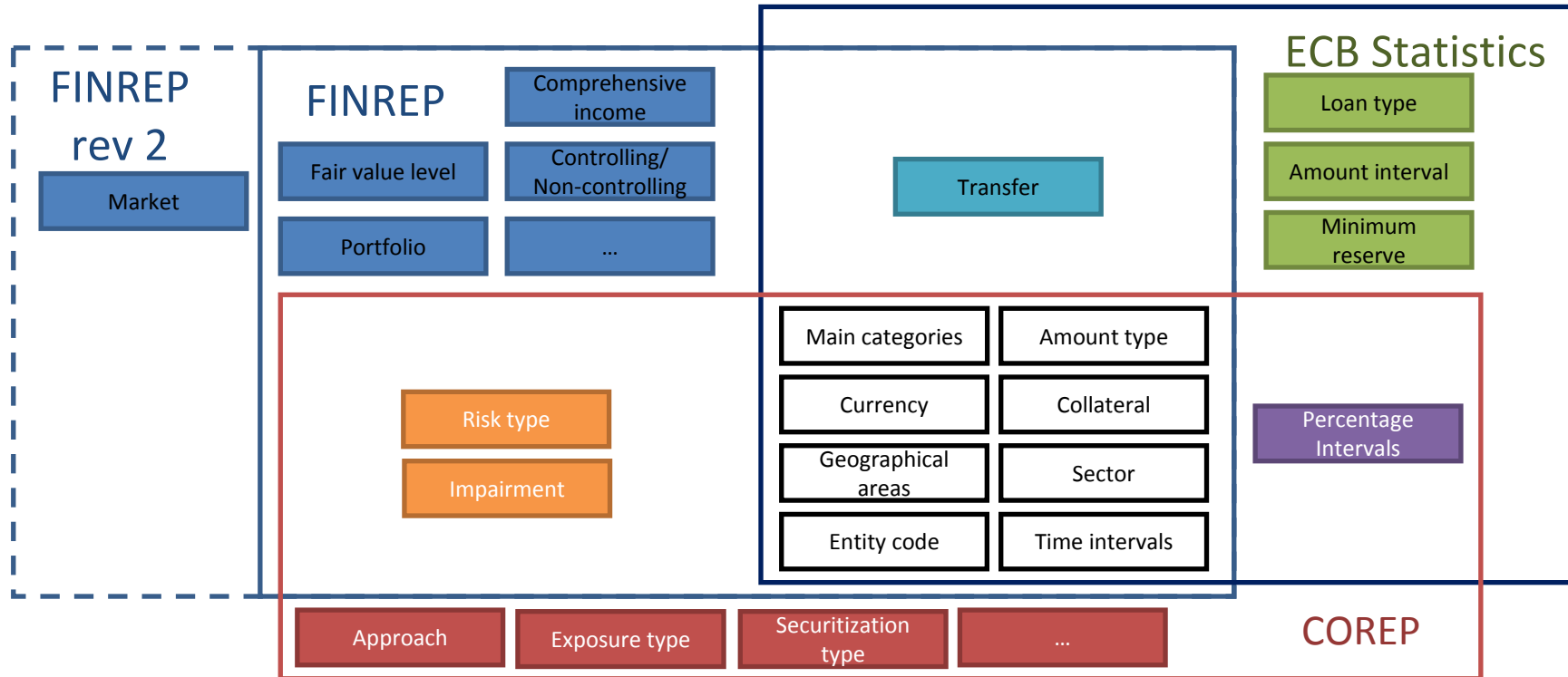
Row coordinate values:
Category of assets : Debt securities held
Counterparty sector : General governments

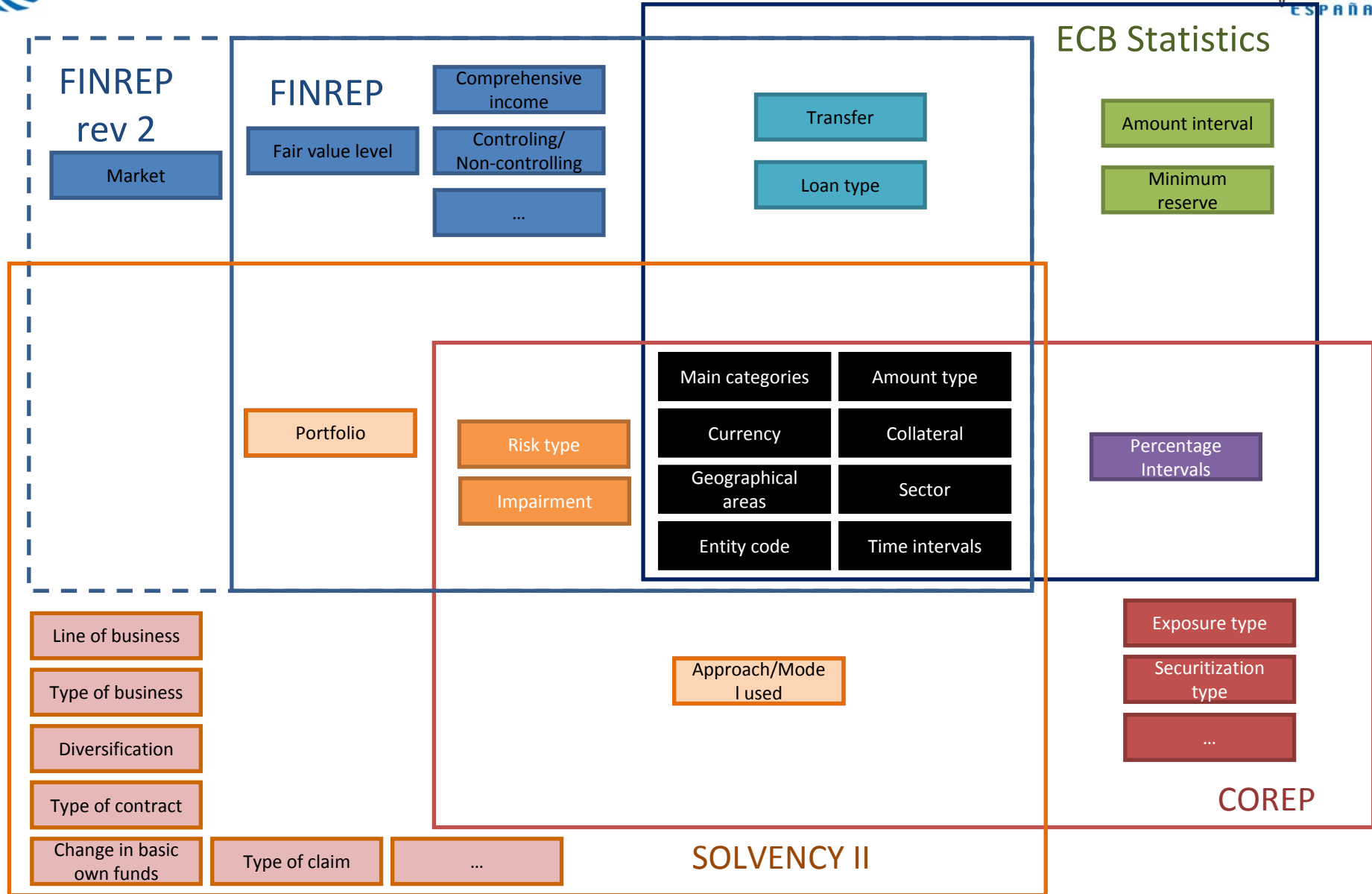
Column coordinate values:
Abstract : Assets
Amount type : Unimpaired
Delinquency : > 90 days ≤ 180days

Cell code: 6

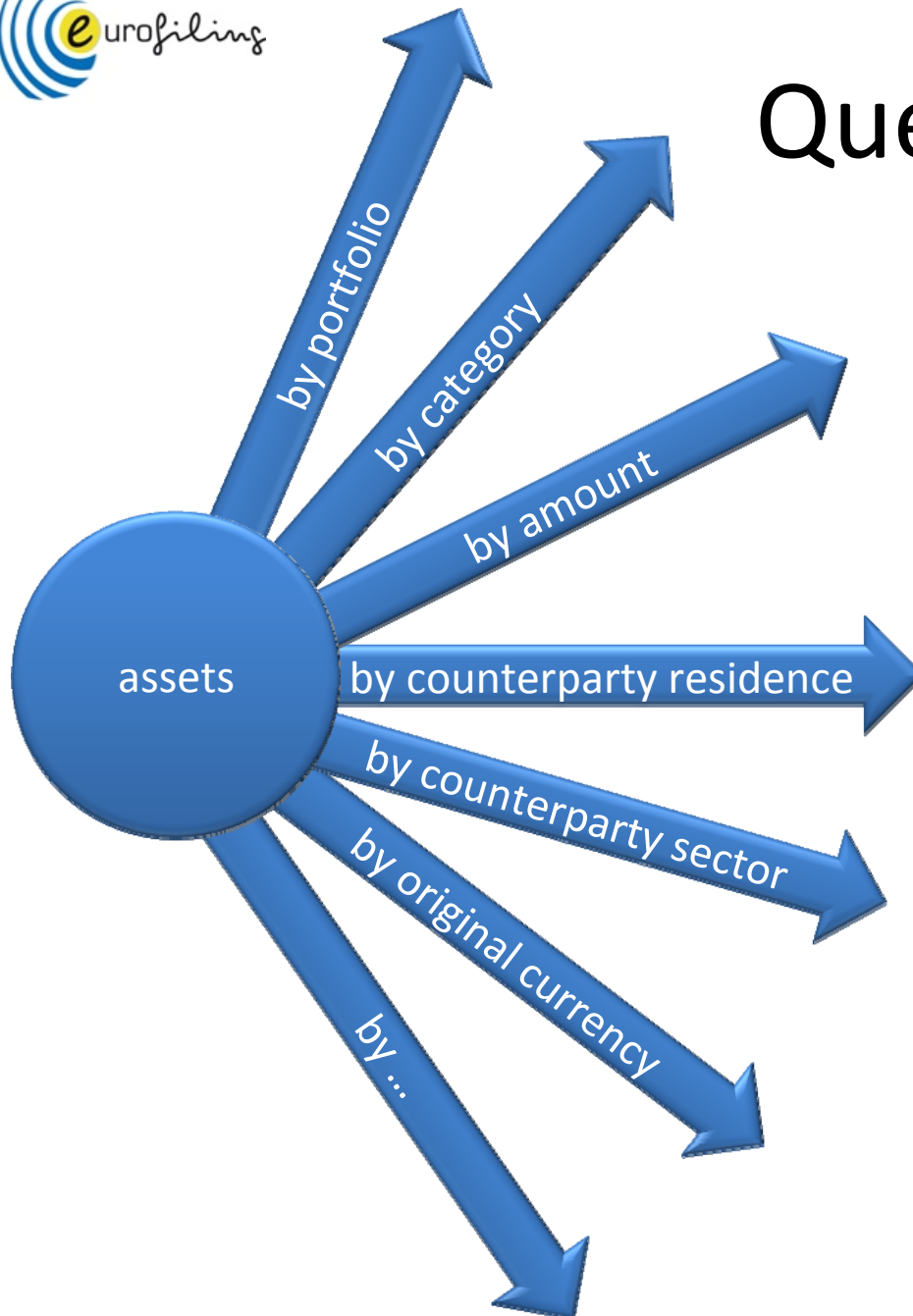
Excel add-in Open Source available at www.openfiling.info tools

Dimensional Reconciliation





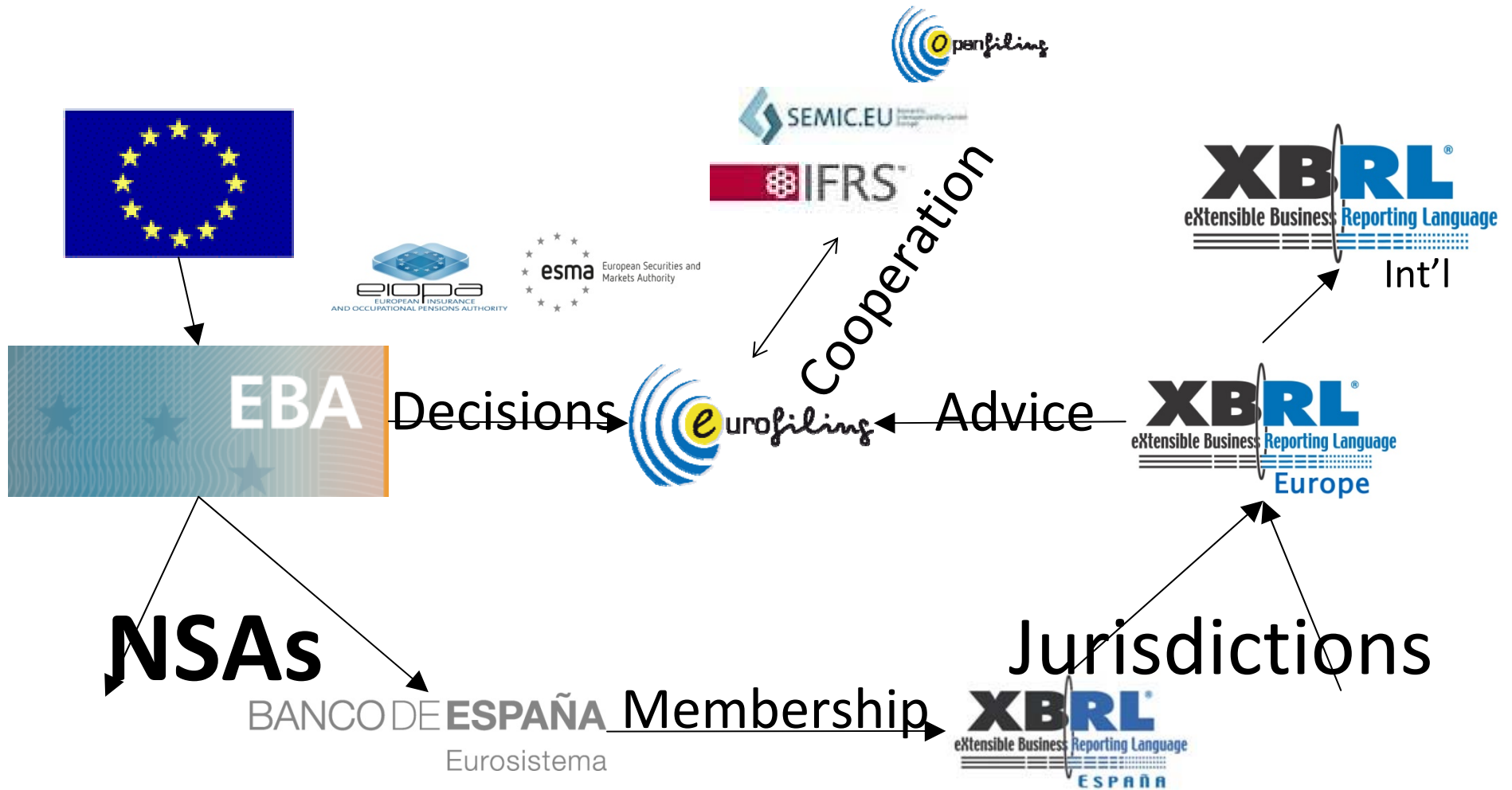
Queries



```
SELECT SUM(factValue)
FROM allFacts
WHERE
item="assets" AND
portfolio="held-for-trading" AND
category="derivatives" AND
amount="notional" AND
ctResidence="uk" AND
ctSector="credit institutions" AND
originalCurrency="eur" AND
riskType="commodity" AND
market="OTC" AND
...
```

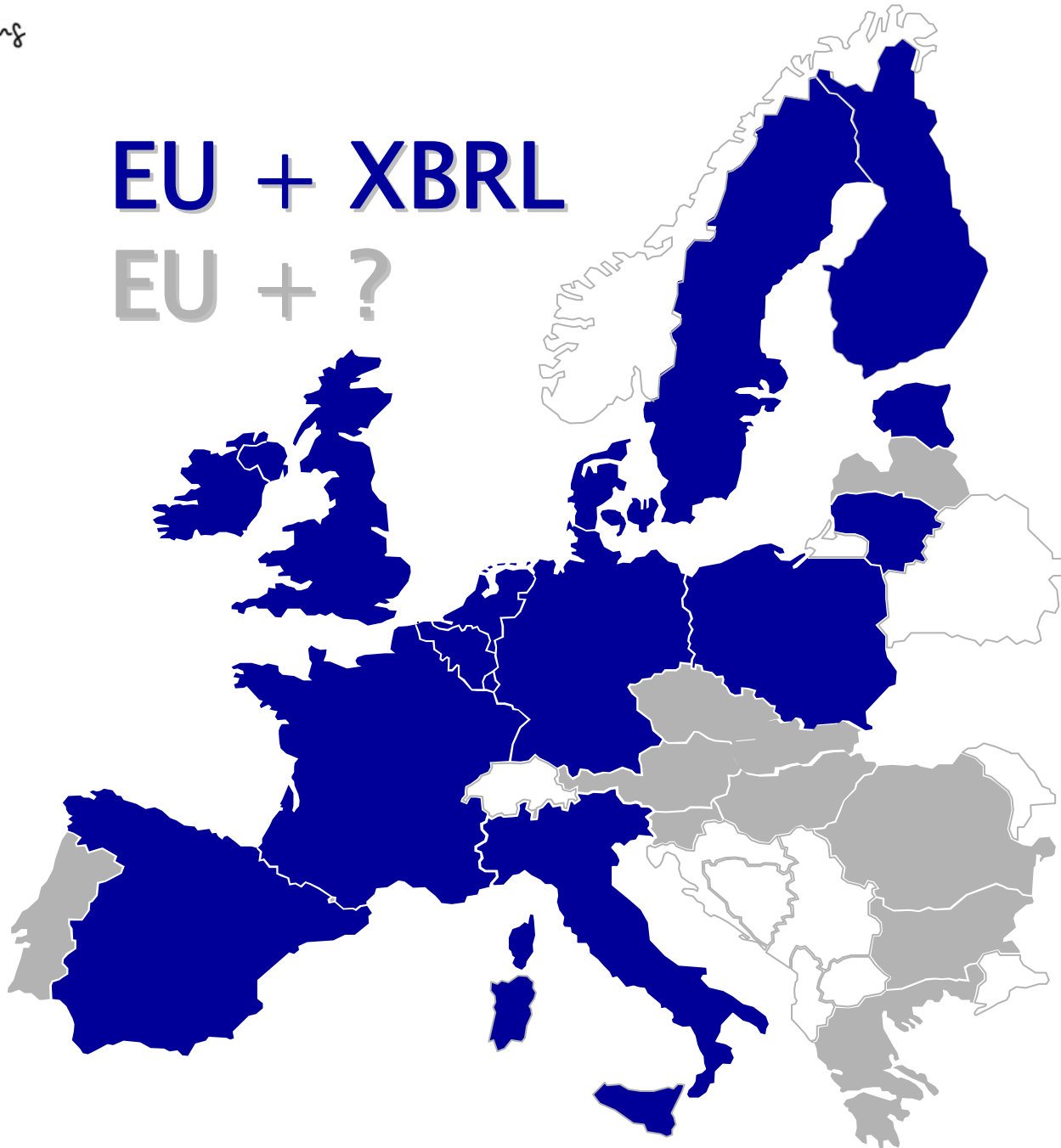
24.320.223,54

eurofiling EuroFiling Collaborative Framework



EU + XBRL

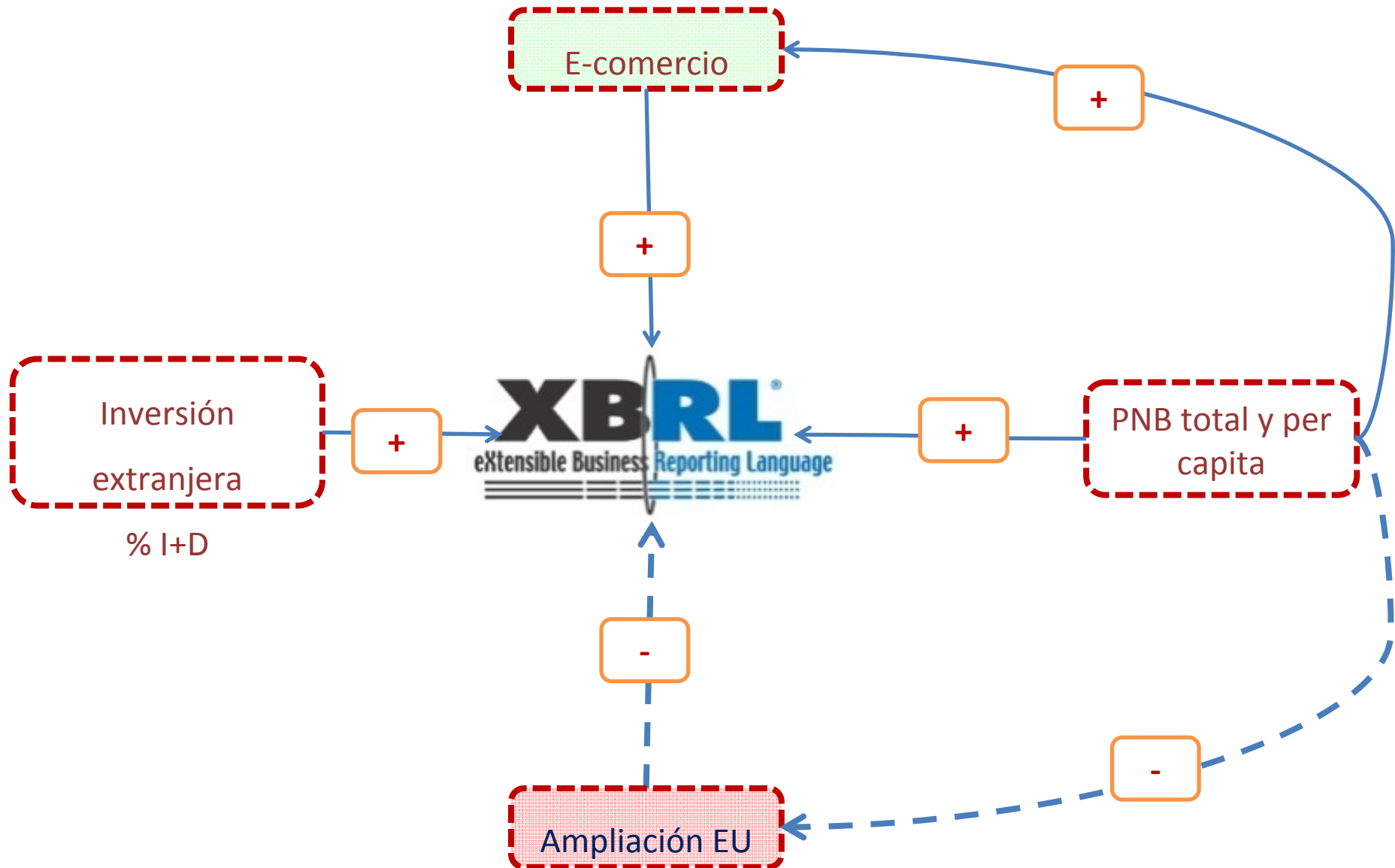
EU + ?



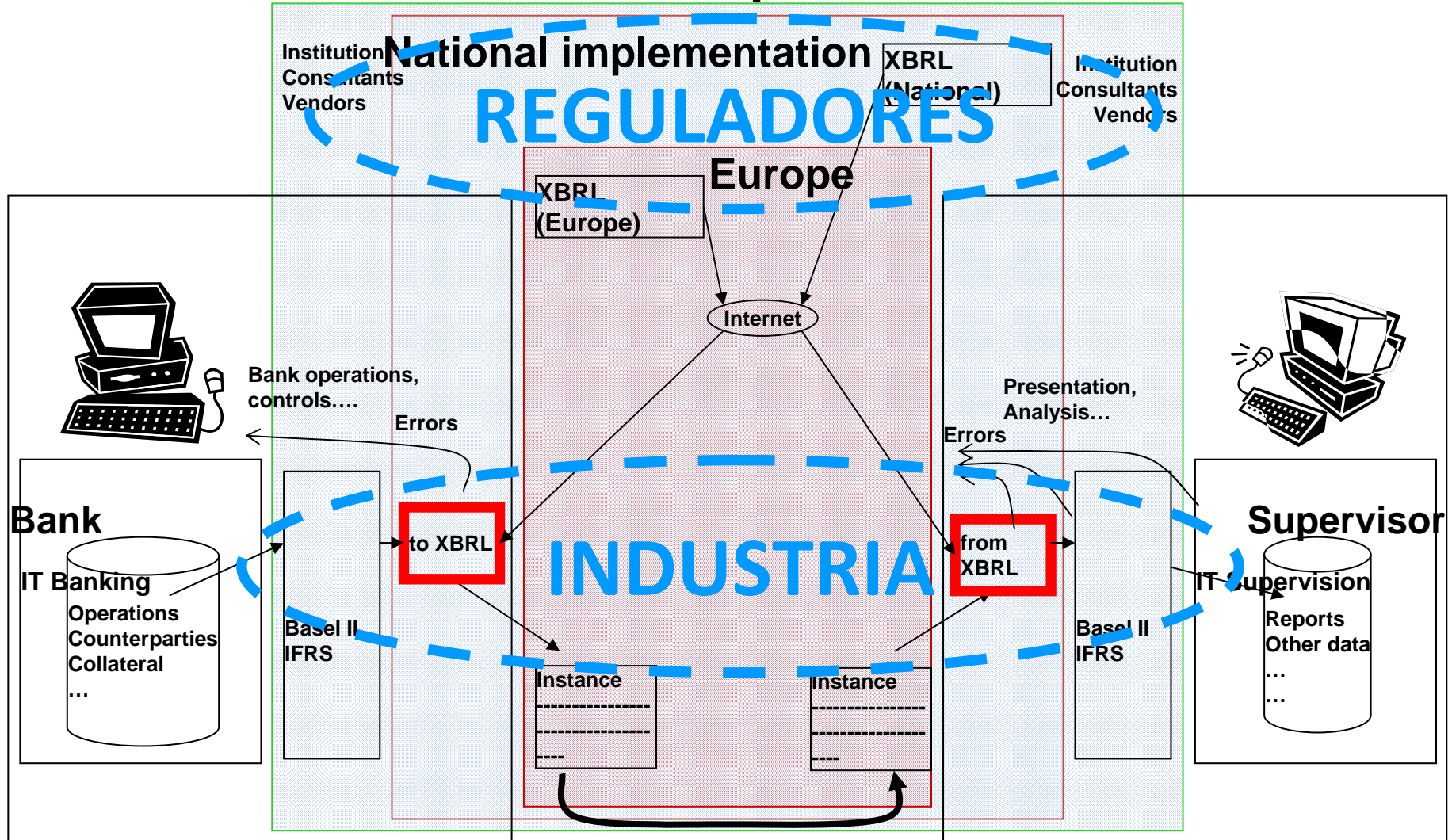
XBRL/IFRS en ámbito internacional



Factores de la brecha digital



Modelo de implementación



File Transfer (National)

Didactic model for explanatory purposes only

Retos tecnológicos

- Degree of dimensionality (EU-issue)
- Degree of extension (US-IFRS issue)
 - Role (schedule) identification
 - Concept identification (or misuse)
- Formula support (IFRS next year)
- Versioning support (IFRS and SBR)
- Table LB support (EU next year)
 - No more presentation linkbase
- Model-centric taxonomy design (EU now)
 - versus Form-centric taxonomy design

Buy now, suffer later

➤ *Need to maintain for a very long time*

- ✓ Need products up to date for long future
 - XML changes (or fixes bugs) steadily
 - XBRL changes (or fixes bugs) steadily
 - Annual regulatory, taxonomy & validation changes
- ✓ Life beyond corporate transitions and changes
 - Maintenance independent of owner changes
- ✓ Life beyond key personnel changes
 - Complexity impact on future maintainability
 - Is Academia involved
- ✓ Life beyond platform changes (server, desktop)

Descargas Código Abierto

Product	Category	Date	Count
Rivet Dragon View	Viewer (txmy & inst)	2008-07	66
UBMatrix XPE 2.5	XBRL Processor (old, pre-XDT)	2007-01	50
Java XBRL API	XBRL Processor	2011-06	45
CodeXBRL (.Net & Java)	GL Processor	2009-06	27
Rivet Dragon Tag	SEC filing creator	2008-07	25
API Lenloc/Penloc	Instances in Lenloc 2010	2011-06	24
Data Modeler	Taxonomy creator	2011-07	18
Taxonomy Generator	Taxonomy creator	2005-06	12
Batavia XBRL Library	XBRL Processor	2007-10	11
IFRS Modules Mgr	Browse and combine mduls	2009-04	11
Inline XBRL extractor	Inline to XBRL instance	2010-05	10
XBRL Core	Java to edit XBRL	2007-01	6
XBRL Composer	DTS compilation	2005-04	2
API Taxonomia	Library	2011-07	1



2011: Common dimensions for Solvency, Financial, Statistics
 2012: New Solvency and Financial XBRL taxonomies
2013: European harmonized framework go live!



Q Search

Search

LIBRARIES EUROFILING LEGAL ABOUT US TOOLS ACADEMY

Eurofiling website navigation and content:

- Navigation: LIBRARIES, EUROFILING, LEGAL, ABOUT US, TOOLS, ACADEMY
- Header: EBA, Eurofiling, XBRL Europe
- Secondary Navigation: << HOME, HOW TO JOIN, ABOUT US, LEGAL NOTICE, IASB-IFRS, OPENFILING, Sunday 25th September, 2011
- Sidebar (Left):
 - DOCUMENTS >>
 - COREP TAXONOMY >>
 - FINREP TAXONOMY >>
 - DRAFT COREP 2012 >>
 - DRAFT FINREP 2012 >>
 - KRI TAXONOMIES >>
 - BSI-MIR TAXONOMIES >>
 - LE TAXONOMIES >>
 - EVENTS >>
 - BEST PRACTICES >>
 - WHY IS XBRL RECOMMENDED? >>
- Main Content Area:
 - Image of a modern building.
 - Text: **London, 30th 13:00h – 31st 17:00h, March 2011**
 - Text: Presentations available at www.eurofiling.info/14th_workshop/
 - Section: **RELEVANT NEWS**
 - News Item 1: **15 September 2011. COREP Taxonomy Version 1.4.0.** Draft release, dated 2011-12-31, available for public comments by the XBRL community. [More information.](#)
 - News Item 2: **20 June 2011. XBRL Excel Add In.** This tool has been developed in order to facilitate creation of BSI-MIR taxonomy out of DPS (Excel). [More information.](#)
 - News Item 3: **13 June 2011. Open Competition on IT Architectures for XBRL Open Source.** XBRL Spain is looking for IT Architectural proposals suitable to be potentially developed as Open Source deliverables by way of Public Fundraising. **Five awards of 1,000 Euros each and a public recognition of excellence are awaiting the winners on**
- Sidebar (Right):
 - Section: **EUROFILING News**
 - Item 1: [2011-09-16] **8th XBRL Europe day** Luxembourg, 2011-09-28 [More info](#)
 - Item 2: [2011-09-15] **23rd XBRL International Conference** Montreal, Canada, 25-27 October 2011 [More info](#)
 - Item 3: [2011-05-26]
 - Section: **Insert COREP/FINREP news in your website**
 - Icons: Facebook, Twitter
 - Section: **EUROFILING website 2011 stats**

About us

OpenFiling First Ordinary General Assembly: Rome (Italy), September 5, 2011. [15:00 UTC \(17:00 C available\)](#). See [agenda and details](#). As first regular elections, all positions will be filled at 3 years term. [Nominations paper](#) with volunteers' biographies.

Legal status: OpenFiling non-for-profit association was approved on July 7, 2011, as an international association of individuals, with the [number 32.378 in the Community of Madrid, Spain](#). The [Founding](#) held on March 30th 2011 in London, UK, and the [Application for Legal Registration](#) was filed on April 1st 2011 in the [Community of Madrid, Spain](#).

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This project can under no circumstances be regarded as reflecting the policies of the European Union



Gracias por su atención

¿Preguntas?

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www.eurofiling.info

