

XBRL-based Digital Financial Reporting Profiles and General Business Reporting Profile

Updated 2017-12-21

The following is a summary of XBRL-based digital financial reporting profiles for the purposes of comparing and contrasting each architecture and comparing that architecture to the general purpose business reporting profile:

Profile name	US GAAP XBRL Taxonomy and Financial Reporting to SEC (10-K and 10-Q) Profile	UK HMRC, Corporation Tax technical specifications: XBRL and iXBRL Profile	European Single Electronic Format, ESMA ESEF Reporting Manual Profile	General Purpose Business Reporting Profile
Profile description	Financial Reporting by public companies to the US Securities and Exchange Commission; Forms 10K, 10Q	Financial reporting to HMRC.	Financial reporting using IFRS to ESMA	General purpose financial reporting by private companies; general business reporting
For more information	https://www.sec.gov/info/edgar/edmanuals.htm	https://www.gov.uk/government/publications/corporation-tax-technical-specifications-xbri-and-ixbri	https://www.esma.europa.eu/sites/default/files/library/esma32-60-254_esef_reporting_manual.pdf	http://digitalfinancialreporting.wikispaces.com/home
Profile restrictions on XBRL syntax				
Allow Tuples	NO	YES, but UK FRS taxonomy doesn't use them nor does the tax computation taxonomy	NO (Guidance 2.4.1)	NO
Allow fractions data type	NO	YES, but UK FRS taxonomy doesn't use fractions but the tax computation taxonomy does	NO (Guidance 2.4.1)	NO
Allow base64 data type	NO	YES	YES (Guidance 2.5.1)	YES
Allow xml:base	NO	YES, but not recommended in HMRC guidance	NO (Guidance 2.4.1)	NO
Allow XBRL Dimensions	YES	YES	YES (Guidance 3.4.2)	YES
All hypercubes required to be CLOSED	YES	NO, but all UK FRS taxonomy hypercubes are closed	YES (Guidance 3.4.2)	YES
Allow NotAll hypercubes	NO	YES, but not used in UK FRS taxonomy	NO (Guidance 3.4.2)	NO
All concepts required to exist within hypercube	NO (not required)	NO, but all UK FRS taxonomy concepts do exist within a hypercube	YES (Guidance 3.4.2)	YES

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Specify explicit root member (sometimes called domain) for each dimension	NO (but they should)	NO	YES (Guidance 3.4.3)	YES
Allow Typed Members	Simple typed members ONLY	YES, but UK FRS taxonomy only uses simple typed members	NO (Guidance 3.2.3)	Simple Typed members ONLY
Placement of XBRL Dimensions Information	<segment> ONLY	Either accepted, but UK FRS taxonomy uses <segment>	<scenario> ONLY (Guidance 2.1.3)	Pick Either <segment> or <scenario> (i.e. can use only ONE); preference for <scenario>
Entity identifier restricted to	http://www.sec.gov/CIK which indicates valid CIK number issued by SEC	Small set of identifiers recognised by HMRC (six types, most common is CRN - Company Registration Number)	http://standards.iso.org/iso/17442 which indicates valid LEI (Guidance 2.1.1)	Line Items or Primary Items
Entity identifiers of all facts MUST be the same	YES	NO, but they usually are the same	YES (Guidance 2.1.4)	YES generally; OK to have non-unique identifiers when generating sub-documents such as when comparing information
Requires use of xml:lang on reported fact	NO	NO, but allows	YES (Guidance 2.5.2)	NO, but allows
Formatting of the period element in the context of the XBRL instance document	Requires yyyy-mm-dd format (excludes time)	Time and time zone not excluded, but not used by convention	Requires yyyy-mm-dd format (excludes time) (Guidance 2.1.2)	Requires yyyy-mm-dd format (excludes time)
Allows use of precision on fact	NO (requires decimals)	Not prohibited, but deprecated	NO (requires decimals) (Guidance 2.2.1)	NO (requires decimals)
Supports "anchoring" and "broader" and "narrower" concepts	NO	NO	YES, http://www.esma.europa.eu/xbrl/esef/arcrole/wider-narrower (Guidance 3.3.1)	YES, uses XBRL International "general-special" arcrole
Placement of [Line Items] in presentation relations	Child of [Table]	Children of [heading] abstract concept. [Table] does not appear in presentation view of the UK FRS taxonomy	UNKNOWN; NOTE that IFRS Taxonomy puts [line items] as SIBLINGS of [table]	Child of [Table]
Report format	Raw XBRL; testing Inline XBRL	Inline XBRL	Inline XBRL (Guidance 2.5.1)	Raw XBRL or Inline XBRL
Terminology				
Network	Network	Network , has no semantics	Network	Network
Hypercube	Table	Hypercube	table	Table or Hypercube
Dimension	Axis	Dimension	axis	Axis or Dimension
Member	Member	Member	domain member	Member

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Primary items	Line Items	Line Items or Primary Items	line items	Line Items or Primary Items
Primary item	Line item	Line item or Concept	line item	Concept
Fact	Fact	Fact	Fact	Fact
Decimals	Decimals	Decimals	Decimals	Rounding
XBRL Footnote	XBRL Footnote	XBRL Footnote	XBRL Footnote	Parenthetical explanation
Text Blocks	Explicitly define Level 1 Note Text Block; Level 2 Policy Text Block; Level 3 Disclosure Text Block	UNKNOWN	Explicitly define Note Text Block; Policy Text Block; Disclosure Text Block	Explicitly define Level 1 Note Text Block; Level 2 Policy Text Block; Level 3 Disclosure Text Block
Report fragment semantics				
Component defined as	Network + Hypercube (implied or explicit)	Network + Hypercube (implied or explicit)	Network + Hypercube	Network + Hypercube
Block defined as	Network + Hypercube + Concept Arrangement Pattern	Network + Hypercube + Concept Arrangement Pattern	Network + Hypercube + Concept Arrangement Pattern	Network + Hypercube + Concept Arrangement Pattern
Mathematical semantics recognized				
Roll up	YES, Explicitly	YES, Explicitly	YES, Explicitly (Guidance 3.4.1)	YES, Explicitly
Roll forward	YES, Explicitly	YES, Explicitly	YES, Explicitly (Guidance 3.4.1)	YES, Explicitly
Member aggregation	YES, Implicitly	UNKNOWN	YES, Explicitly (Guidance 3.4.1)	YES, Explicitly
Adjustment	NO	NO	NO	YES, Explicitly
Variance	NO	NO	NO	YES, Explicitly
Configuration options				
Semantics of an XBRL instance context entity	Reporting entity		Reporting entity	Reporting entity
Semantics of an XBRL instance context period	Calendar period		Calendar period	Calendar period
Dimensions allowed in entity segments	YES		NO	YES
Dimensions allowed in context scenario	NO		YES	NO
Data type of member (identifies all domain members)	nonnum:domainItemType		nonnum:domainItemType	nonnum:domainItemType

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Data type required for abstract report elements	xbrli:stringItemType		xbrli:stringItemType	xbrli:stringItemType
Period type required for hypercubes	Duration		Duration	Duration
Period type required for dimensions	Duration		Duration	Duration
Period type required for members	Duration		Duration	Duration
Period type required for abstract report elements	Duration		Duration	Duration
<i>Display option</i>				
Show network description partitioned in the following manner	Sort Code, Type, Title		Network label	Network label
Show component ordering based on	Network sort code, ascending		UNKNOWN (appears missing)	Network label, ascending
Show report element name attribute within report element properties	Yes		Yes	Yes
Show report element ID attribute value in report element properties	Yes		Yes	Yes
Show network URI with network description	Yes		Yes	Yes
Show network ID with network description	No		No	No
Friendly name for instant	As Of		As At	As Of

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Friendly name for duration	For Period		For Period	For Period
Friendly name for balance debit	Debit		Debit	Debit
Friendly name for balance credit	Credit		Credit	Credit
When abstract report element is encountered outside of hypercube, do the following	Discard abstract report element		Discard abstract report element	Discard abstract report element
Show report element name attribute within report element properties	Yes		Yes	Yes