

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

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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 | ASIC Financial report (FINRPT) | 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 | Financial report using IFRS AU to ASIC | 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-xbrl-and-ixbrl | https://www.esma.europa.eu/sites/default/files/library/esma32-60-254_esef_reporting_manual.pdf | http://www.sbr.gov.au/software-developers/developer-tools/asic/asic-financial-report-finrpt | 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 (3.3.5) | 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) | YES (not disallowed; therefore by default allowed) | NO |
| Allow base64 data type | NO | YES | YES (Guidance 2.5.1) | NO GUIDANCE | YES |
| Allow xml:base | NO | YES, but not recommended in HMRC guidance | NO (Guidance 2.4.1) | NO GUIDANCE | NO |
| Allow XBRL Dimensions | YES | YES | YES (Guidance 3.4.2) | YES (3.4) | YES |
| All hypercubes required to be CLOSED | YES | NO, but all UK FRS taxonomy hypercubes are closed | YES (Guidance 3.4.2) | NO, there is NO GUIDANCE | YES |
| Allow NotAll hypercubes | NO | YES, but not used in UK FRS taxonomy | NO (Guidance 3.4.2) | NO (3.4) | NO |
| All concepts required to exist within hypercube | NO (not required); however, all concepts required to exist in presentation relations | NO, but all UK FRS taxonomy concepts do exist within a hypercube | YES (Guidance 3.4.2) | NO GUIDANCE | 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 (based on IFRS taxonomy rule) (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) | NO (3.2.2); (3.3.5) | 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) | <scenario> ONLY (4.3) | 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) | http://www.asic.gov.au/ACN ; http://www.asic.gov.au/ARSN ; http://www.asic.gov.au/ARBN ; http://www.asic.gov.au/AFSL ; (4.3) | 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) | UNKNOWN | 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 | 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) | Time and time zone not excluded | 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 (does not prohibit precision explicitly, but implies that only decimals may be used) (4.5) | 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) | NO | 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] | UNKNOWN | Child of [Table] |
| Reporting entity extensions allowed | YES | NO | YES | NO | YES |
| Report format | Raw XBRL; testing Inline XBRL | Inline XBRL | Inline XBRL (Guidance 2.5.1) | Raw XBRL; Inline XBRL (2.3.3) | Raw XBRL or Inline XBRL |
| | | | | | |
| Terminology | | | | | |
| Network | Network | Network , has no semantics | Network | Network | Network |
| Hypercube | Table | Hypercube | table | Table or Hypercube | Table or Hypercube |

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|--|---|--|--|---|---|
| Dimension | Axis | Dimension | axis | Axis or Dimension | Axis or Dimension |
| Member | Member | Member | domain member | member | Member |
| Primary items | Line Items | Line Items or Primary Items | line items | Line Items (3.3.13) | Line Items or Primary Items |
| Primary item | Line item | Line item or Concept | line item | Line item or concept | Concept |
| Fact | Fact | Fact | Fact | Fact | Fact |
| Decimals | Decimals | Decimals | Decimals | Decimals | Rounding |
| XBRL Footnote | XBRL Footnote | XBRL Footnote | XBRL Footnote | XBRL Footnote, NOT FOUND | 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 Note Text Block; Policy Text Block; Disclosure Text Block (Per IFRS Taxonomy) | 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 (implied or explicit) | 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 | Network + Hypercube + Concept Arrangement Pattern |
| Mathematical semantics recognized | | | | | |
| Roll up | YES, Explicitly | YES, Explicitly | YES, Explicitly (Guidance 3.4.1) | YES, Explicitly per XBRL and IFRS Taxonomy | YES, Explicitly |
| Roll forward | YES, Explicitly | YES, Explicitly | YES, Explicitly (Guidance 3.4.1) | YES, Explicitly per XBRL and IFRS Taxonomy | YES, Explicitly |
| Member aggregation | YES, Implicitly | UNKNOWN | YES, Explicitly (Guidance 3.4.1) | YES, Explicitly (4.6.2, called axis aggregation) | YES, Explicitly |
| Adjustment | NO | NO | NO | NO | YES, Explicitly |
| Variance | NO | NO | NO | NO | YES, Explicitly |
| Configuration options | | | | | |
| Semantics of an XBRL instance context entity | Reporting entity | | Reporting entity | Reporting entity | Reporting entity |
| Semantics of an XBRL instance context period | Calendar period | | Calendar period | Calendar period | Calendar period |
| Dimensions allowed in entity segments | YES | | NO | NO | YES |
| Dimensions allowed in context scenario | NO | | YES | YES | NO |

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|---|---|--|--|--|---|
| Data type of member (identifies all domain members) | nonnum:domainItemType | | nonnum:domainItemType | NOT SPECIFIED, might be required by IFRS | nonnum:domainItemType |
| Data type required for abstract report elements | xbrli:stringItemType | | xbrli:stringItemType | xbrli:stringItemType | xbrli:stringItemType |
| Period type required for hypercubes | Duration | | Duration | Duration (per IFRS architecture) | Duration |
| Period type required for dimensions | Duration | | Duration | Duration (per IFRS architecture) | Duration |
| Period type required for members | Duration | | Duration | Duration (per IFRS architecture) | Duration |
| Period type required for abstract report elements | Duration | | Duration | Duration (per IFRS architecture) | Duration |
| | | | | | |
| Display option | | | | | |
| Show network description partitioned in the following manner | Sort Code, Type, Title | | Network label | Network label | Network label |
| Show component ordering based on | Network sort code, ascending | | UNKNOWN (appears missing) | UNKNOWN | Network label, ascending |
| Show report element name attribute within report element properties | Yes | | Yes | Yes | Yes |
| Show report element ID attribute value in report element properties | Yes | | Yes | Yes | Yes |
| Show network URI with network description | Yes | | Yes | Yes | Yes |

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|--|---|--|--|---------------------------------------|---|
| Show network ID with network description | No | | No | No | No |
| Friendly name for instant | As Of | | As At | As At | As Of |
| 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 |