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19th XBRL Europe day | Eurofiling 23rd workshop | Tutorials | Academic Track

FILING RULES WORKING GROUP UPDATE

Eric JARRY, Banque de France

Frankfurt, 8 June 2017



FILING RULES

- Requirements associated to a particular filing system and / or taxonomies
- Rules to follow to fill a report, explaining how to structure and fill data
- “Must” (mandatory) or “Should” (comply or explain) rules
- From syntax-related to business-related rules (Regulation, Implementing Technical standards, Guidelines)
- Purely business-related rules are (currently) out of scope



EXAMPLES OF FILING RULES

- Files naming conventions
- Character encoding
- Scheme to be used to identify reporters
- Maximum length of strings
- Required precision of numeric data
- Languages allowed for textual information

ISSUES

- Filing rules must be minimum and consistent at least in a “reporting ecosystem”

But, a lot of programs are involved to process reports and the world is not perfect...

- Filing rules are sometimes different for different supervisors
- “Should” rules are sometimes transformed into “Must” rules
- Some rules are questionable, encoding="UTF-8", only capital letters accepted
- Some rules should be enforced in the taxonomy

CHARTER OF THE FILING RULES WORK GROUP

Work under the auspices of the IGTF (Implementation Guidance Task Force) of BPB (Best Practice Board) of XBRL International

- Analyse existing Filing manuals in the world and classify the rules
- Identify if any of the categories can be considered “non-project-specific” and as such should be the scope of an XBRL International standardization effort
- Identify rules
 - that may be included in a future Filing rules manual and / or
 - must be used to check if the reporting system may handle the situation
- Define and document best practices for drafting and defining rules
- Produce guidance on the benefits and downsides of defining project-specific filing rules



SCOPE OF THE FILING RULES WORK GROUP

1. XBRL 2.1 based instances
2. Inline XBRL based instances

Rules related to extensions of taxonomies are outside of the scope; they are in the domain of the Entity Specific Disclosures Task Forces