

Create a national extension of the primary taxonomy for an extract of a German draft of the “CR IRB” template and add the German labels for the measures by using the Fujitsu tool.

In the beginning of the exercises the instructions are very detailed, the following exercises will refer to the described working steps.

1. Open the Taxonomy Editor of Fujitsu.
2. Choose the sub menu item “New Taxonomy” on the “File” menu. Panels for editing will be opened.
3. Choose the menu item “Property” on the “File” menu. Put the following data into the input fields:
Prefix: **p-ci-de**
Target Namespace: **<http://www.c-ebs.org/eu/fr/esrs/corep/germany/2005-12-31/p-ci-de-2006-03-31>**
Schema Path: (choose the directory) ...\\Hands-on Customising Exercises\\Exercises\\01 Exercise Customisation of labels and press the button below “Sync schema path”
4. Press the menu item “Save” on the “File” menu after the editing of the properties.
5. Import the primary COREP taxonomy “p-ci-2005-12-31” by clicking on the menu item “Import Taxonomy” (menu item “File”) and choose the file after pressing the button “Add File”. The imported taxonomy is marked in another colour on the left panel named “Element Declaration List”.
6. Click on one element of the CR IRB template in the left panel and choose the register “Label Link” on the right panel. By clicking on the extended link role the button “Add” will be enabled and a new label can be created. Put in the German template label and the language “de” (the German extract is shown on the following page).
7. Repeat the working steps for some other labels.
8. To change label language in the left panel, open the “Editor Setting View” window on the menu item “View” and set the label language to “de”.
9. Finally save your changes.

To create the national template taxonomy. Repeat the working steps 1 to 4 for a national template taxonomy (named: “t-ci-de”) and import according to working step 5 the “t-ci-2005-12-31.xsd” COREP taxonomy and the “p-ci-de-2005-12-13.xsd” national taxonomy.

Exercise 1: Customisation of Labels

German draft of the “CR IRB” template:

IRBA Kreditrisiko-
Meldebogen

IRBA-Forderungsklasse:

Eigene Schätzungen von Verlustquote bei Ausfall (LGD) und/oder Konversionsfaktoren

	Internes Ratingsystem	IRBA Bemessungsgrundlage vor Berücksichtigung von Kreditrisikominderungstechniken, Wertberichtigungen und Rückstellungen und		Kreditrisikominderungstechniken mit Umverteilungseffekten bei den IRBA-Bemessungsgrundlagen				
				berücksichtigungsfähige Gewährleistungen		als Gewährleistung berücksichtigungsfähige sonstige Personalsicherheiten	Umverteilungseffekte	
				Garantien	Kreditderivate		Gesamtsumme der Abgänge (-)	Gesamtsumme der Zugänge
	einer Ratingstufe oder einem Risikopool		davon: nach der Laufzeitmethode ermittelt					
	1	2	3	4	5	6	7	8
1. Gesamtsumme								
Aufgliederung sämtlicher Adressenausfallrisikopositionen nach Art der Adressenausfallrisikopositionen								
bilanzielle Adressenausfallrisikopositionen								
außerbilanzielle Adressenausfallrisikopositionen								
Pensions- und Leihgeschäfte über Wertpapiere und Waren sowie Lombardkredite								
derivative Adressenausfallrisikopositionen								
Aufrechnungsposition aus einer berücksichtigungsfähigen produktübergreifenden Aufrechnungsvereinbarung								

Extract of the “CR IRB” COREP template:

	INTERNAL RATING SYSTEM	ORIGINAL EXPOSURE PRE CONVERSION FACTORS		CREDIT RISK MITIGATION (CRM) TECHNIQUES WITH SUBSTITUTION EFFECTS ON THE EXPOSURE				
				UNFUNDED CREDIT PROTECTION		OTHER FUNDED CREDIT PROTECTION	SUBSTITUTION OF THE EXPOSURE DUE TO CRM	
				GUARANTEES	CREDIT DERIVATIVES		TOTAL OUTFLOWS (-)	TOTAL INFLOWS
	PD ASSIGNED TO THE OBLIGOR GRADE OR POOL (%)		OF WHICH: ARISING FROM COUNTERPARTY CREDIT RISK					
	1	2	3	4	5	6	7	8

[Excursus: The changes on the labels could have also been done in the national template taxonomy but to be consistent with the COREP taxonomy approach all labels of the measures or dimension items are defined in the corresponding primary or dimension taxonomy.]

Exercise 2: Adding and removing columns and rows

Change the template structure according to the instructions below. → A new column should be added, a row removed and the hierarchical structure be changed for national purposes.

A new column “Capital Requirements” has been added by a national supervisor to the CR IRB template. Also the row “Securities Financing Transactions ...” has been deleted (see template below). Change the underlying taxonomies according to the new supervision requirements.

CR IRB

IRB Exposure class:

Own estimates of LGD and/or conversion factors:

	INTERNAL RATING SYSTEM	ORIGINAL EXPOSURE PRE CONVERSION FACTORS		CAPITAL REQUIREMENTS	CREDIT RISK MITIGATION (CRM) TECHNIQUES WITH SUBSTITUTION EFFECTS ON THE EXPOSURE				
	PD ASSIGNED TO THE OBLIGOR GRADE OR POOL (%)		OF WHICH: ARISING FROM COUNTERPARTY CREDIT RISK		UNFUNDED CREDIT PROTECTION		OTHER FUNDED CREDIT PROTECTION	SUBSTITUTION OF THE EXPOSURE DUE TO CRM	
					GUARANTEES	CREDIT DERIVATIVES		TOTAL OUTFLOWS (-)	TOTAL INFLOWS
	1	2	3		5	6	7	8	9
1. TOTAL EXPOSURES									
BREAKDOWN OF TOTAL EXPOSURES BY EXPOSURE TYPES:									
On balance sheet items									
Off balance sheet items									
Derivatives									
From Contractual Cross Product Netting									

Please follow the instructions below:

A. Adding a new column

1. Choose the sub menu item “Open Taxonomy” on the “File” menu and select the national primary taxonomy “p-ci-de-2005-12-31.xsd”.
2. Select the left panel “Element Declaration List” and press right on your mouse or select on the main menu “Edit” and then the menu item “Add Item”. A new item will be created.
3. Enter the element name “CapitalRequirements”, the id “p-ci-de_ CapitalRequirements” and choose as type “monetaryItemType” in the panel down left.

Exercise 2: Adding and removing columns and rows

4. Add the English label and the German label “Kapitalanforderungen” according to working step 6 of Exercise 1. To be consistent we propose the use of English element names.
5. Select the new element in the left panel and choose the register “Presentation Link” on the right panel. Then drag the element with the mouse on the first element of the presentation tree. (It should now have the order number 4.)
6. To change the hierarchical structure change the order to 2.5. The element will be placed in the right position of the tree.
7. Repeat the last two steps also for changing the definition linkbase (register “Definition Link”).
8. To finalise the changes before saving the results, the arcrole “domain-member” should be selected of the dropdown menu (see screen shot below).

The screenshot shows a software interface for editing linkbases. The title bar is "Linkbase Information". Below it, a text field shows "System ID: p-ci-de-2005-12-31-definition.xml". There are three tabs: "Locator", "Arc", and "XLink Decl.". The "Arc" tab is selected. Below the tabs, there is a section titled "Arc from Parent to Child". It contains a list of attributes with their corresponding values in text boxes:

Attribute	Value
arcrole	http://xbrl.org/int/dim/arcrole/domain-member
title	definition: CRIRB to CapitalRequirements
use	optional
priority	0
order	2.5
weight	
pref.Label	
actuate	
show	

A. Removing a row (dimension item)

1. Create a national extension taxonomy for the dimensional COREP taxonomy “d-et-2005-12-31.xsd” (see no. 1 to 5 of exercise 1).
2. Select the element that should be removed in the “Presentation Link” panel and click right on your mouse to open the menu to remove the link. The element will be marked with a red cross in the editor and the XBRL attribute “use” will be set to “prohibited”.
3. Repeat the last working step also in the “Definition Link” panel.
4. Save your changes.
5. [Be aware: The element has also to be removed from hypercube definitions in extended link roles of template taxonomies.]

Exercise 3: Restrict cells from being reported

Add an additional hypercube in a national taxonomy.

A measure – dimension combination (“TOTAL OUTFLOWS”- “TOTAL EXPOSURES”) should be restricted from being reported.

A new hypercube has to be created to build up this supervisory decision.

CR IRB

IRB Exposure class:

Own estimates of LGD and/or conversion factors:

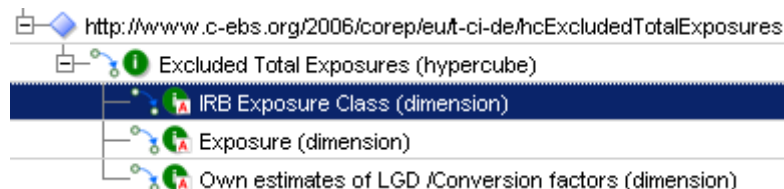
	INTERNAL RATING SYSTEM	ORIGINAL EXPOSURE PRE CONVERSION FACTORS		CREDIT RISK MITIGATION (CRM) TECHNIQUES WITH SUBSTITUTION EFFECTS ON THE EXPOSURE				
	UNFUNDED CREDIT PROTECTION			OTHER FUNDED CREDIT PROTECTION	SUBSTITUTION OF THE EXPOSURE DUE TO CRM			
	PD ASSIGNED TO THE OBLIGOR GRADE OR POOL (%)	OF WHICH: ARISING FROM COUNTERPARTY CREDIT RISK	GUARANTEES		CREDIT DERIVATIVES	TOTAL OUTFLOWS (-)	TOTAL INFLOWS	
								1
1. TOTAL EXPOSURES							X	
BREAKDOWN OF TOTAL EXPOSURES BY EXPOSURE TYPES:								
On balance sheet items								
Off balance sheet items								
Securities Financing Transactions & Long Settlement Transactions								
Derivatives								
From Contractual Cross Product Netting								

Please follow the instructions below:

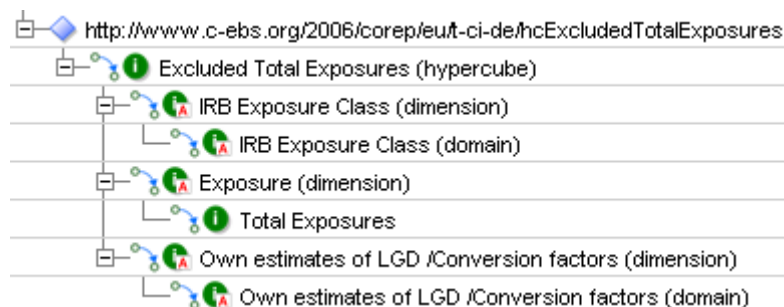
1. Choose the sub menu item “Open Taxonomy” on the “File” menu and select the national template taxonomy “t-ci-de-2005-12-31.xsd”.
2. Select on the main menu “Edit” and then the menu item “Add Hypercube”. Enter the label “Excluded Total Exposures (hypercube)” and press the button “Create element id and name from this label”. A new hypercube item will be created.

Exercise 3: Restrict cells from being reported

3. Select the “Definition Link” panel and add a new extended link role by using the menu that appears by clicking the right mouse button.
Name of the link role: **<http://www.c-ebs.org/2006/corep/eu/t-ci-de/hcExcludedTotalExposures>**
4. Drag the new hypercube element below the extended link role and underneath the abstract dimension elements for the dimensions (see screen shot below).



5. Add the arc role “hypercube-dimension” for each dimension element (according to working step 8 of exercise 2).
6. Drag the elements “IRB Exposure Class (domain)”, “Total Exposures” and “Own estimates of LGD/Conversion factors (domain)” below their correspondent dimension elements (tree is presented below).



7. Assign the arc role “dimension-domain” to these elements.
8. To reference the child elements of the “IRB Exposure Class (domain)” and “Own estimates of LGD/Conversion factors (domain)” a target role attribute has to be added. Select the element in the definition linkbase and enter the information presented below.

Exercise 3: Restrict cells from being reported

Locator Arc XLink Decl.

Other Attributes

Attribute Name	Attribute Value
New Other Attribute [X]	
Namespace URI	http://xbrl.org/2005/xbrldt
Local Name	targetRole
Attribute Value	http://www.xbrl.org/2003/role/link

OK Cancel

add edit delete

Basic Attributes Other Attributes

9. Finally the hypercube element has to be assigned to the element in the extended link role “SectionExposures” by dragging the new hypercube element underneath the element “Total Outflows”.
10. The arc role “not-all” has to be set for this connection and in the register “Other Attributes” the XBRL dimension attributes “targetrole” and the “contextElement” has to be added for this arc (see screen shot below).

Locator Arc XLink Decl.

Other Attributes

Attribute Name	Attribute Value
xbrldt:targetRole	http://www.c-eps.org/2006/corep/eu/t-ci-de/hcExcludedTotalExposures
xbrldt:contextEl...	scenario

add edit delete

Basic Attributes Other Attributes

11. Save the changes.

Exercise 4: Adding a dimension on a template

Add a new dimension for “Risk Weight” to the national “CR IRB” template. The risk weight dimension taxonomy of COREP can be reused.

A new dimension “Risk Weight” and an additional exposure item should be added to the national taxonomy. The “Risk Weight” taxonomy is already built by COREP.

CR IRB

IRB Exposure class:

Own estimates of LGD and/or conversion factors:

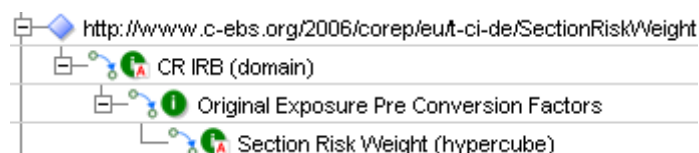
	INTERNAL RATING SYSTEM	ORIGINAL EXPOSURE PRE CONVERSION FACTORS	CREDIT RISK MITIGATION (CRM) TECHNIQUES WITH SUBSTITUTION EFFECTS ON THE EXPOSURE					
			UNFUNDED CREDIT PROTECTION		OTHER FUNDED CREDIT PROTECTION	SUBSTITUTION OF THE EXPOSURE DUE TO CRM		
			GUARANTEES	CREDIT DERIVATIVES		TOTAL OUTFLOWS (-)	TOTAL INFLOWS	
	PD ASSIGNED TO THE OBLIGOR GRADE OR POOL (%)		OF WHICH: ARISING FROM COUNTERPARTY CREDIT RISK					
	1	2	3	4	5	6	7	8
1. TOTAL EXPOSURES								
BREAKDOWN OF TOTAL EXPOSURES BY EXPOSURE TYPES:								
On balance sheet items								
Off balance sheet items								
Securities Financing Transactions & Long Settlement Transactions								
Derivatives								
From Contractual Cross Product Netting								
1.2 SPECIALIZED LENDING SLOTTING CRITERIA (b): TOTAL								
BREAKDOWN BY RISK WEIGHTS OF TOTAL EXPOSURES UNDER SPECIALIZED LENDING SLOTTING CRITERIA:								
RISK WEIGHT: 0%								
50%								
70%								
Of which: in category 1								
90%								
115%								
250%								

1. Open the “t-ci-de-2005-12-31.xsd” taxonomy.
2. Import the “Risk Weight” taxonomy d-rw-2005-12-31.xsd.
3. Add an abstract element to build the hypercube for a third section with four dimensions (IRB Exposure Class, Own estimates of LGD, Exposure and Risk Weight) and one dimension element for the risk weight (see the declaration in the screen shot below).

Exercise 4: Adding a dimension on a template

Element Declaration	
Basic Attributes Other Attributes Documentation	
Attribute Name	Attribute Value
name	RiskWeightDimension
id	t-ci-de_RiskWeightDimension
type	xbri: stringItemType
substitutionGroup	xbri: dimensionItem
periodType	instant
balance	
abstract	false
nillable	true

4. Add an additional extended link role:
<http://www.c-ebs.org/2006/corep/eu/t-ci-de/hcSectionRiskWeight>
5. Build a hypercube tree with the four dimension mentioned above.
Assign all risk weights of the template underneath the risk weight domain element with the arc role “domain-member”. Select the according arc roles for the elements and set the “targetRole” attribute for the domain elements if necessary (see working steps of the previous exercise).
6. Add also an additional extended link role for the template section “Risk Weight”:
<http://www.c-ebs.org/2006/corep/eu/t-ci-de/SectionRiskWeight>
7. The section contains only one measure element. The element “Original Exposure Pre Conversion Factors” has the arc role “domain-member”. To the hypercube below the measure element is the arc role “all” assigned and its target role points to the extended link role where the hypercube is defined. A “contextElement” attribute should also be set to “scenario”.



8. Finally the second exposure “Specialized lending...” has to be added to the “Section Exposure (hypercube)” with the arc role “dimension-domain”.