

Index

Note: Page references in *italics* refer to Figures; those in **bold** refer to Tables

- abstract attribute 402
- accountability 335–46
- AccountAbility 337–38, 337
 - AA1000 AccountAbility Principles Standard (AA1000APS) 338, 339–340
 - inclusivity 339
 - materiality 339
 - responsiveness 339
- AA1000 Assurance Standard (AA1000AS) 338, 340–42
- AA1000 Stakeholder Engagement Standard (AA1000SES) 338, 343–44, 345
- standards: comparative view 345–346, 346
- American Institute of Certified Public Accountants (AICPA)
 - Accounting Trends & Techniques* 206
 - XBRL Resource Center 431
- arc 402
- arcrole attribute 402
- assets 500
- Association of Chartered Certified Accountants (ACCA) 431–32
- assurance 555
- Attensity 469, 470–72
- attribute 402–3
- awareness 513
- balance attribute 403
- base taxonomy 403
- Basel Committee on Banking Supervision 39
- BDF Nivea (BDF) 516
- BDO XBRL 434
- benchmarking 370, 468, 512–513
- Big 4 revenue 194
- boundaries, defining 558–9
- BSCI (Business Social Compliance Initiative) 347
- Business Social Compliance Initiative (BSCI) 347
- calculation linkbase 403
- calculationArc element 403
- Canada, convergence with IFRS 21
- Canadian Institute of Chartered Accountants (CICA) 432
- Capital Markets Advisory Committee (CMAC) 49
- Carbon Disclosure Standards Board Reporting Framework 353

- cash flow reporting 555
- CFA Institute (CFA I) 22
 - on XBRL 434
- Chartered Institute of Management Accountants (CIMA)
 - blog on XBRL 432
 - Complexity, Relevance and Clarity of Corporate Reporting* 191–2
- China, convergence with IFRS 23
- CIMA *see* Chartered Institute of Management Accountants (CIMA)
- Clarity Project 191
- Climate Change Reporting
 - Framework (CCRF) 470
- Climate Disclosure Standards Board (CDSB) 470
 - Climate Change Reporting Framework (CCRF) 470
- Cloud 475, 478
- CMA Canada 433
- Collaborase 469–70
 - Comprehensive Business Reporting Model, The* 505–6
- concept 404
- concept-label relation 404
- concept-reference relation 404
- condorsement 21
- content analysis 469–72, 521–2, 522
- context (inc. context element) 404
- Corporate Responsibility (CR)
 - reporting 335
- corporate social responsibility (CSR)
 - reporting 459, 490, 546
- CorporateRegister.com 468–9
- credit insurance 371
- credit risks 511
- cross-context rule 405
- customer experience management (CEM) 470, 471
- data management 542
- decimals attribute 405
- definition linkbase 405
- definitionArc element 405–406
- Deloitte 195, 355
 - disclosure checklist 199–201, 200, 201, 202
 - International Financial Reporting Standards—Model financial statements 2011* 455
- Deloitte Touche Tohmatsu XBRL 434
- De-recognition 499
- Deutsche Bank 194, 515
 - Digital Reporting Options for Europe* 376
- dimensions 406
- DNA 357
- Dossier XBRL 434
- double entry bookkeeping, end of 553–554
- DTD (Document Type Definition) 364
- DTS 406
- Due Process Oversight Committee (DPOC) 33
- e-COURT projects, 363
- ecological footprint reporting 459
- electronic data interchange 366
- element 406
- element's content (value) 407
- Employee Benefits Working Group 49
- entity element 407
- environmental social governance (ESG) reporting 459
- environmental standards 350–53
- Ernst & Young 195

- disclosure checklist 197–199, 199
- financial standards 452–3, 454
- ERP systems 473–5
- essence-alias relation 407
- European Commission 39
- European System of Accounts 1995* 315
- eXtensible Business Reporting Language *see* XBRL
- Extensible Mark-up Language *see* XML
- fact 408
- Fair trade 347
- FASB 15, 444–49, 444
 - codification 374
 - independent structure 445–46
 - members and staff 446
 - mission 444–5
 - standards-setting process 446–7
 - Valuation Resource Group (VRG) 188, 328
 - XBRL on website 434
- Fédération des Experts Comptables Européens 435
- Financial Accounting Foundation (FAF) (US) 445
 - finance 34
- Financial Accounting Standards Advisory Council (FASAC) 445–46
- Financial Accounting Standards Board *see* FASB
- Financial Reporting Council (FRC)
 - Cutting Clutter: Combating Clutter in Annual Reports* 191
- Financial Reporting Taxonomy Architecture (FRTA) 410
- Financial Services Agency of Japan (JFSA) 39
- Financial Services Authority 25
- footnote 408–409
 - footnoteArc element 409
 - footnoteLink element 409
- Forest Stewardship Council (FSC) 347
- Form 10-K 21
- formula linkbase 409
- from attribute 409
- FRTA (Financial Reporting Taxonomy Architecture) 410
- functions 410
- GAAP Reporter 447–8
- general-special relation 410
- geo tagging 516
- Global Accounting Alliance (GAA) 558
 - Getting to the Heart of the Issue* 191
- Global Positioning System (GPS) 493
- Global Preparers Forum (GPF) 49
- Global Reporting Initiative (GRI) 17, 336, 458–9, 514
 - Coca-Cola Company Report 467–8
 - integrated reporting 467
 - Sustainability Reporting Guidelines 465–7
 - Taxonomy 461–5, 462, 463, 464, 465, 466
 - XBRI and 460
- GlobalGap 347
- Glossary for IFRS 181–2
- Google, people tracking by 544
- Government Business Enterprises (GBEs) 227, 281
 - Government Finance Statistics Manual 2008* 315

- Governmental Accounting
Standards Advisory Council
(GASAC) 446
- Governmental Accounting
Standards Board (GASB) 446
- Green Seal 347
- greenhouse gas (GHG) programmes
351–3
- Handbook of International Public Sector
Accounting Pronouncements*
309–11
- href attribute 410
- IAS 16–17
*see also under individual numbered
standards*
- IAS 1 *Presentation of Financial
Statements* 63, 72, 91–3,
98, 137
XBRL tag 93, 94
- IAS 2 *Inventories* 89, 94–6, 255
XBRL tag 96, 96
- IAS 7 *Cash Flow Statements* 96–8,
118
XBRL tag 97–8, 98
- IAS 7 *Statement of Changes in
Financial Position* (1977) 96
- IAS 8 *Accounting Policies, Changes
in Accounting Estimates and
Errors* 60, 63, 98–100
XBRL tag 99, 99
- IAS 10 *Events After the Balance Sheet
Date* 100–1
XBRL tag 101, 101
- IAS 11 *Accounting for Construction
Contracts* (1978) 101
- IAS 11 *Construction Contracts* 94,
101–2, 102, 110
XBRL tag 102, 102
- IAS 12 *Income Taxes* 24, 72, 98,
102–5, 238–9, 270
XBRL tag 105, 105
- IAS 16 *Property, Plant, and Equipment*
105–7
XBRL tag 107, 107
- IAS 17 *Leases* 68, 107–9
XBRL tag 109, 109
- IAS 18 *Revenue* 68, 109–12
XBRL tag 112, 112
- IAS 18 *Revenue Recognition* (1982)
110
- IAS 19 *Employee Benefits* 68, 72,
77, 83, 87, 89, 112–15,
123, 133
XBRL tag 115, 115
- IAS 20 *Accounting for Government
Grants and Disclosure of
Government Assistance* 103,
115–17
XBRL tag 116–17, 117
- IAS 21 *Effects of Change in Foreign
Exchange Rates* 117–19
XBRL tag 119, 119
- IAS 22 *Business Combinations* 244,
264
- IAS 23 *Borrowing Costs* 119–21
XBRL tag 120–1, 121
- IAS 24 *Related Party Disclosures*
121–2
XBRL tag 122, 123
- IAS 26 *Accounting and Reporting by
Retirement Benefit Plans* 68,
89, 112, 122–4
XBRL tag 124, 124
- IAS 27 *Consolidated and Separate
Financial Statements* 77, 87,
91, 121, 124–6, 130, 137

- XBRL tag 126, 126
- IAS 28 *Investments in Associates* 77, 87, 126–7
 - XBRL tag 127, 127
- IAS 29 *Financial Reporting in Hyperinflationary Economies* 127–30
 - XBRL 129, 129
- IAS 31 *Interest in Joint Ventures* 77, 130–2
 - XBRL tag 132, 132
- IAS 32 *Financial Instruments Presentation* 68, 69, 77, 92, 94, 132–6
 - XBRL tag 136
- IAS 33 *Earnings per Share* 136–8
 - XBRL tag 138, 138
- IAS 34 *Interim Financial Reporting* 62, 91, 138–40
 - XBRL tag 140, 140
- IAS 35 *Discontinuing Operations* 268
- IAS 36 *Impairment of Assets* 75, 89, 140–4, 273–4, 275, 288
 - XBRL tag 143–4, 144
- IAS 37 *Provisions, Contingent Liabilities and Contingent Assets* 20, 68, 144–7
 - XBRL tag 146, 147
- IAS 38 *Intangible Assets* 65, 68, 147–50
 - XBRL tag 150, 151
- IAS 39 *Financial Instruments: Recognition and Measurement* 24, 68, 81, 150–4, 250, 274, 500
 - XBRL tag 155
- IAS 40 *Investment Property* 73, 108, 155–7
 - XBRL tag 157, 157
- IAS 41 *Agriculture* 73, 94, 105, 108, 157–9
 - XBRL tag 159, 159
- IAS Leases 89
- IAS Plus 30–1
- IASB 15, 22, 59
 - Agenda 169–70
 - Discussion Paper: ‘Preliminary Views on Financial Statement Presentation’ 175
 - Due Process Handbook* 47
 - due process of standard-setting 44–5
 - Financial Institution Advisory Group on Financial Statement Presentation 49
 - Financial Instruments Working Group 49
 - ‘Framework for the Preparation and Presentation of Financial Statements’ 230
 - Insurance Working Group 49
 - Joint International Group on Financial Statement Presentation 49
 - Lease accounting working group 49
 - members 42–4
 - objectives 19–20
- IASC 16, 17, 29, 59
 - governance and accountability arrangements 32
 - history 30–1
 - history, structure and finance 29–31
 - objective 32–4
 - structure 33
 - website launch 30
- id attribute 410

- identifier element 411
- IEEE Standards Association (IEEE-SA) 328–329
- IFRS 7, 15–18, 58–91, 412
 - checklists 193–5
 - convergence of US GAAP and 21–3, 556–7
 - disclosure 189–222
 - examples 206–22
 - financial sector and 555
 - legal objectives and 20–1
 - partial acceptance of 550
 - for private companies 159–62
 - non-acceptance of XBRL 547–8
 - publications 190–93
 - reconciliation to US GAAP 24, **25**
 - for small and medium-sized enterprises 17, 159–62
 - summary **192–3**
 - taxonomy support materials 389, 390
 - vs US GAAP **25**
 - worldwide adoption and compliance of 400–401
 - XBRL tags 161–2, **162**
 - see also under individual numbered standards*
- IFRS 1 *First-Time Adoption of International Financial Reporting Standards* 59–62
 - XBRL tag 61–2, 62
- IFRS 2 *Share-Based Payment* 62–4, 68, 77, 89, 112, 133
 - XBRL tag 64–5, 65
- IFRS 3 *Business Combinations* 65–7, 69
 - XBRL tag 67, 67
- IFRS 4 *Insurance Contracts* 67–71, 73, 77
 - XBRL tag 71, 71
- IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations* 72–4, 105, 130
 - XBRL tag 74, 74
- IFRS 6 *Exploration for and Evaluation of Mineral Resources* 74–6, 106
 - XBRL tag 76, 76
- IFRS 7 *Financial Instruments Disclosures* 68, 76–9
 - XBRL tag 79, 79
- IFRS 8 *Operating Segments* 79–81
 - XBRL tag 81, 81
- IFRS 9 *Financial Instruments* 24, 68, 69, 73, 77, 81–2, 94, 126
 - XBRL tag 82
- IFRS 10 *Consolidated Financial Statements* 82–4
 - XBRL tag 84
- IFRS 11 *Joint Arrangements* 84–6
 - XBRL tag 85–6
- IFRS 12 *Disclosure of Interests in Other Entities* 86–8
 - XBRL tag 88, 88
- IFRS 13 *Fair Value Measurement* 88–91
 - XBRL tags 91, 91
- IFRS Accounting Trends & Techniques* 206–22
- IFRS Advisory Council 48–50
- IFRS Compass: IT Systems Implications* 438–40
- IFRS Foundation 25, 32
 - Annual Report 436
 - available translations 393–4, 393, **394–400**
 - Constitution 39, 40
 - Education Initiative 50

- finance 34–9, **36**
 - expenses 36
 - fees 36
 - funding history 36–9
 - principles and practices 35–6
- goal of 15
- governance and accountability
 - 32–3
 - constitution review 33
 - due process 34
 - monitoring board 33
 - public meetings 34
 - trustee responsibilities 32
- monitoring board 39
- supporting objectives of 49–50
- translation and 389–401
- translation process and policies
 - 392–3
- trustees 40
 - Africa 42
 - Asia/Oceania 41
 - Europe 41
 - South America 42
 - US 40–1
- IFRS Framework 52–8
 - accessing 54–6
 - current 52–3
 - electronic edition 56–7
 - HTML 57–6
 - PDF 58
 - qualitative characteristics 52
 - word count 54, **55–6**
- IFRS Interpretations Committee
 - (formerly the IFRIC) 44, 45–8
- IFRS Practice Statement management commentary 165–7
 - application 167
 - purpose 166
 - summary 165–6
- IFRS Taxonomy 411
- IFRS Taxonomy Formula Linkbase
 - 435
- IFRS Taxonomy 2011 Guide, The*
 - 385–7, 435
- IFRS Taxonomy Illustrated 435
- IKEA 347
- Implementing XBRL—A practical guide for accountants in business and practice* 429–30
- import element 411
- include element 411
- index to IFRS 183–5
 - prefix notations **184–5**
- India, convergence with IFRS 23
- information sources and availability
 - 348–50
- Information Systems and Accounting Research Group (ISARG), University of Birmingham, 481–4
- Information Systems Audit and Control Association 429
- INSOL International 22
- instance document 412
- Institute for IPSAS 233
- Institute of Chartered Accountants
 - in Australia (ICAA) 433
- Institute of Chartered Accountants in England and Wales 433
- Institute of Electrical and Electronics Engineers (IEEE) 188, 328–9
- Institute of Internal Auditors on XBRL 433
- Institute of International Finance (IIF) 22
- Integrated Reporting 331, 338, 520, 525–35, 525
 - benefits 530

- Integrated Reporting (*continued*)
 business model and value creation
 530–32, 531
 definition 528–9
 IIRC discussion paper on 526–8
 international differences in
 529–30
 international framework 530–32
 need for 529
- Integrated Reporting Pilot
 Programme 532–3
 companies **533–5**
- Internal Revenue Code 21
- Internal Revenue Service 21
- International Accounting Standards
 Board *see* IASB
- International Accounting Standards
 Committee *see* IASC
- International Accounting Standards
see IAS
- International Actuarial Association
 (IAA) 22
- International Auditing and
 Assurance Standards Board
 (IAASB) 225–6
- International Corporate Governance
 Network (ICGN) 22
- International Council for Local
 Environmental Initiatives
 (Local Governments for
 Sustainability) 459
- International Emissions Trading
 Association (IETA) 352
- International Federation of
 Accountants (IFAC) 17,
 224–6, 224, 227
 Council 225
- International Financial Reporting
 Standards *see* IFRS
- International Government Business
 Enterprises 229
- International Insurance Society
 (IIS) 2
- International Integrated Reporting
 Committee 514
- International Integrated Reporting
 Framework 530
- International Organization of Secu-
 rities Commissions *see* IOSCO
- International Organization for
 Standardization *see* ISO
- International Public Sector Account-
 ing Standards *see* IPSAS
- International Public Sector Account-
 ing Standards (IPSAS) and
 Statistical Bases of Financial
 Reporting: An Analysis of
 Differences and Recom-
 mendations for Convergence
 311–5
 Executive Summary 311–2
- International Public Sector
 Accounting Standards
 Board (formerly Public
 Sector Committee (PSC)) *see*
 IPSASB
- International Standard on Quality
 Control (ISQC) 191
- International Trade Centre (ITC):
 Trade for Sustainable
 Development (T4SD)
 programme 347
- International Valuation Standards
 324–26, **327–28**
IVS Asset Standards 325
IVS Framework 325
IVS General Standards 325
IVS Valuation Applications 325

- International Valuation Standards*
2011 326
- International Valuation Standards Council (IVSC) 22, 188, 321–8
Board of Trustees 322–3
governance 322–4
history 322
IVSC Professional Board 323
IVSC Standards Board 323–4
summary and word count 327–8
interpretations to Standards 59, 162–3
- Inter-secretariat Working Group on National Accounts (ISWGNA) 317–8
- Investment Map 348
- IOSCO 17, 25–7
aims 27
Emerging Markets and Technical Committees 39
Executive Committee 26
'Principles for Periodic Disclosure by Listed Entities' 26
Technical Committee 26
- IPSAS 17, 188, 224–51, 514
accrual-based 230–31
cash basis 230
Preface 227
Public Sector Statistical Reporting Guidance and, alignment of 315–7
summary 231–4, 232–33
word count comparison 231–2
see also under individual numbered standards
- IPSAS 1 Presentation of Financial Statements 231, 234–6, 238, 241, 266, 269, 283, 296, 300
- IPSAS 2 Cash Flow Statements 236–8, 241
- IPSAS 3 Accounting Policies, Changes in Accounting Estimates and Errors 279
- IPSAS 3 Net Surplus or Deficit for the Period—Fundamental Errors and Changing in Accounting Policies 238–9
- IPSAS 4 The Effects of Changes in Foreign Exchange Rates 240–42
- IPSAS 5 Borrowing Costs 242–3
- IPSAS 6 Consolidated Financial Statements— Accounting for Controlled Entities 243–5, 290, 275, 290, 294, 297, 302, 306
- IPSAS 7 Accounting for Investments in Associates 244, 245–6, 250, 260, 275, 290, 294, 297, 302, 306
- IPSAS 8 Financial Reporting of Interests in Joint Ventures 244, 246–7, 260, 275, 290, 294, 297, 302, 306
- IPSAS 9 Revenue from Exchange Transactions 248–50, 262, 270, 280
- IPSAS 10 Financial Reporting in Hyperinflationary Economies 250–52, 264
- IPSAS 11 Construction Contracts 249, 252–4, 270, 273, 288, 305
- IPSAS 12 Inventories 228, 254–5, 273, 288, 292, 305
- IPSAS 13 Leases 249, 255–7, 261, 262, 270, 297, 305, 306

- IPSAS 14 Events After the Reporting Date 257–8
- IPSAS 15 Financial Instruments: Disclosure and Presentation 258–61, 273, 274, 275, 288, 289
- IPSAS 16 Investment Property 262–3, 273, 274, 288
- IPSAS 17 Property, Plant and Equipment 250, 263–5, 273, 274, 288, 289, 291, 292, 306
- IPSAS 18 Segment Reporting 265–7, 277
- IPSAS 19 Provisions, Contingent Liabilities, Contingent Assets 267–71, 298
- IPSAS 20 Related Party Disclosures 272–3, 285
- IPSAS 21 Impairment of Non-cash-generating Assets 273–6, 288, 290
- IPSAS 22 Disclosure of Financial Information about the General Government Sector 276–80, 315, 316
 accounting policies 279
 segment reporting 277–8
 statistical bases of financial reporting 278–9
- IPSAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers) 280–82, 299
- IPSAS 24 Presentation of Budget Information in Financial Statements 279, 282–84
- IPSAS 25 Employee Benefits 284–7, 288, 294, 297, 302, 306
- IPSAS 26 Impairment of Cash-Generating Assets 287–91
- IPSAS 27 Agriculture 291–3, **292**
- IPSAS 28 Financial Instruments: Presentation 293–7, 298, 302, 303, 304, 306
- IPSAS 29 Financial Instruments: Recognition and Measurement 293, 294, 297–301, 302–3
- IPSAS 30 Financial Instruments: Disclosures 293, 297, 301–4
- IPSAS 31 Intangible Assets 304–309
 intangible heritage assets 307–8
- IPSASB188, 226–7
 Consultative Group 228
 objectives 228–9
- IPSASB Handbook of International Public Sector Accounting Pronouncements* SAC 429
- ISO 189, 330–35
 facts and figures 331
 importance of standards 330–31
see also under individual numbered standards
- ISO 2600 333
- ISO 14064 351, 352
- ISO 14065 351
- ISO 14066 353
- ISO 26000 351
- ISO Focus+332, 334
- IT infrastructure 515
- ITA (*Interoperable Taxonomy Architecture*) project 385
item 412
- ITMM (IFRS Taxonomy Modules Manager) 412
- IVS 210 *Intangible Assets* 327

- Japan, convergence with IFRS 23
- Japanese Institute of Certified Public Accountants (JICPA) on XBRL* 433
- knowledge barriers 513–4
- KPMB: *Researching financial disclosure, as per Disclosure overload and complexity* 190–91
- KPMG 195
 - disclosure checklist 195–7, 197
 - Illustrative financial statements* 450–51, 452
 - International Corporate Responsibility Reporting Survey 2011* 334
- label attribute on locators 413
- label element 413
- label linkbase* 413
- labelArc element 413
- Landscape of Integrated Reporting—Reflections and Next Steps, The* 535–9
- lang* attribute 414
- last-in/first-out (LIFO) method of accounting 20, 23
- legal XML standards* 363
- Leveraging XBRL for Value in Organizations* 429
- liabilities 500
- linkbase 414
- linkbase element 414
- loc element 414
- locator 414
- Making Investment Grade: The Future of Corporate Reporting* 539
- Marine Stewardship Council (MSC)* 347
- Market Access Map* 348
- maxOccurs* attribute 415
- measurement 501–3
- Memorandum of Understanding (MoU) 23
- metadata* 415
- minOccurs attribute 415
- mixed attribute model 516
- model financial statements* 171–4
 - common totals and subtotals **176**
 - explanatory notes 174
 - presentation 174–6, **175**
- name* attribute 415–416
- namespace 416
- Namespaces 364
- National Accounting Standards Versus IFRS* 549–50
- Natural Value Initiative 512
- Nederlandse Beroepsorganisatie van Accountants (NBA) on XBRL 434
- non-financial information, alignment 555
- non-numeric item 416
- North American Electric Reliability Corporation 513
- numeric* item 416
- object identification 507–10
- Object Management Group (OMG) 485–88
- object mapping 507–10
- object recognition 510, 541–2
- object tracking* 543–4
- Objects x Value 516–20, 517, 519
- OneReport 354
- operational risks 511
- Oracle IFRS XBRL 476–8

- Organization for Economic Cooperation and Development (OECD) 226, 311
- Packagemapping.com 544
- Pan African Federation of Accountants (PAFA) 15–16
- parent-child relation* 416–417
- period element 417
- periodType attribute 417
- photo-mechanical object recognition 516
- planning and research, future* 169–70
- precision attribute* 417
- prefix 418
- presentation linkbase 418
- presentationArc element 418
- PricewaterhouseCoopers. (PWC) 195
 - disclosure checklist 201–5, 205, 206
 - Illustrative IFRS consolidated financial statements* 455–8
- private and voluntary standards 346–8
- Private Sector Taskforce of Regulated Professions and Industries (PSTF)*
 - ‘Regulatory Convergence in Financial Professions and Industries’ 22
- public financial corporations (PFC) sector* 277
- Public Interest Oversight Board* 191
- public non-financial corporations (PNFC) sector* 277
- public sector reporting* 559
- Public Sector Statistical Reporting Guidance, IPSAS and, alignment of* 315–17
- Rainforest Alliance 347
- recognition 499
- Red Book* 177–180
- reference element* 418–19
- reference linkbase 419
- referenceArc element 419–420
- reporting models, new 494, 495–8
- reputation risks* 512
- requires-element relation 420
- ROI on XBRL 431
- role attribute 420
- root element 420
- SAP 475
- Sarbanes-Oxley Act (2002) (US)* 21
- scenario element* 422
- schema document 420
- schema element 420–421
- schemaLocation attribute 421
- schemaRef element 421
- SEC Reporting and the Impact of XBRL: 2011 Survey* 440–41
- Securities and Exchange Commission (SEC) 19, 21, 25, 34, 39, 374, 444
 - Staff Report 557
- Securities Exchange Act (1934) (US)* 444
- segment element* 422
- semantics 484–88
- SGML (*Standard Generalized Mark-up Language*) 364
- ‘shell’ schema 422
- similar-tuples relation 422
- Six Steps to XBRL 431
- small and medium-sized entities (SMEs) standard 375
- SME Implementation Group* 49
- social responsibility (SR)* 332

- South African XBRL 434
- special purpose financial statements 230
- spreadsheets 473–5
- standard business reporting (SBR) 436–7
- Standards Database (SD) 348
- Standards Map 347–8
- Standards Map Content Management System 348
- Statement of Cash Flows (*funds flow statement*) 363
- Statement of Changes in Equity 363
- Statement of Comprehensive Income (*profit and loss statement*) 362
- Statement of Financial Position (*balance sheet*) 362
- Statistical Office of the European Union (*Eurostat*) 227
- statistics-based standards 311–21
- Stichting Global Reporting Initiative 458, 460
- substitutionGroup attribute 422
- summation-item relation 422–3
- sustainability 511
- sustainability reporting 459
- Swift 493
- System of National Accounts (SNA) 188, 311, 317–8, 318, 318–9, 351, 514
 - SNA 1993 277
 - SNA 2008 315, 319–21
- T accounts* 554
- T4SD Technical Committee 348
- tag 423
- tagging 363, 484, 542
- Task Force on Harmonization of Public Sector Accounting (TFHPSA) 312
- tax reporting 559
- taxation 354–7, **355–7**
- taxonomy 423
- taxonomy extension 423
- TEEB initiative 512
- Thomson Reuters–GAAP Reporter on Checkpoint platform 447–48
- time tracking 413
- to attribute 423
- Trade Map 348
- triple bottom line (TBL) reporting 336, 459
- tuple 423–4
- type attribute 424–5
- unit conversion 555–6
- unit element 425
- United Nations Framework Convention on Climate Change (UNFCCC) 352
- United Nations Statistical Commission (UNSC) 317
- United Nations System of National Accounts *see* System of National Accounts (SNA)
- UPS (United Parcel Service) 493
- URI (Uniform Resource Identifier) reference 426
- US GAAP 393
 - convergence with IFRS 21–3, 556–7
 - reconciliation to 24, **25**
 - Financial Reporting Taxonomy 449
 - vs. IFRS **25**
- use attribute 426
- valuation and risk 513
- Valuation Resource Group (VRG) (FASB) 188, 328

- versioning* 426
- Volcker, Paul 37–8
- Wal-Mart* 347
- weight attribute* 426–7
- with
- word count 159
- World Intellectual Capital Initiative (WICI) 437
- World Wide Web Consortium (W3C) 364
- Worldwide Tracking Inc. 543–4
- Worldwide XBRL Projects Listing 372
- XBRL (Extensible Business Reporting Language)* 18, 359–60, 427
 - acceptance of 549–50
 - Advisory Council (XAC) 374
 - benefits of 367–72
 - accountants 371–2
 - banks 371
 - corporate reporting 368–9
 - financial data providers 371
 - investment analysts 370
 - regulators and governments 369–70
 - software and IT systems providers 372
 - stock exchanges 370
 - future steps 437–41
 - global users 372
 - for integrated reporting 458–69
 - overview 362
 - Quality Review Team (XQRT) 374
 - Taxonomy 360, 364
 - see also* XBRL/IFRS
- xbrl element* 427
- XBRL FAQ 434–5
- XBRL Global Ledger taxonomy (XBRL for General Ledgers, XBRL GL, or Journals) 382, 383, 554
- XBRL India* 433
- XBRL International Inc. (XII) 364, 437
- XBRL Specification 427
- XBRL support materials 401–28
 - glossary 401–28
- XBRL Update* 436
- XBRL/IFRS 373–89
 - achievements 378, **378–81**
 - history 375–6
 - IFRS taxonomy and 374, 381–89, 382
 - extending 384–5
 - reading XBRL information 387–89
 - translations 383
 - update 384
- mutual partnership 377
- IFRS XBRL initiative 377
- responsibilities 378
- The IFRS Foundation XBRL team* 377
- XBRL Advisory Council (XAC)* 377
- XBRL Quality Review Team (XQRT)* 377
- papers, presentations and links 429–7
- six steps to 431
- XBRL: The Emerging Landscape* 430–431
- xIFRS* 435

- XLink 366, 427
- XML (Extensible Mark-up Language)
 - 18, 363, 364–7, 427–8
 - buzzwords 366
 - tagging in 365, 367
 - XML Schema* 364, 428
 - XML Shockwave, The* 365–6
 - xmlns attribute 428
 - XPath 366, 428
 - XPointer 428
 - XSLT 428
 - nts 315

<http://www.pbookshop.com>

<http://www.pbookshop.com>