

Streamlining Data Mobility and Saving Costs

A Submission to Industry Canada's Digital Economy Strategy Consultation By

XBRL Canada

Executive Summary

This submission sets out the case for the Government of Canada to take a leadership role in the development of programs that would require the use of XBRL for the filing of information with government departments and agencies. Such programs are often referred to as Standard Business Reporting (SBR). The submission summarizes the growing numbers of countries around the world that are implementing or have implemented such programs, including the UK, the Netherlands, Australia, most EU countries, Singapore and others. It also points to the considerable savings that can be achieved – 25% or more of the cost to business of compliance with government filing requirements. Moreover it highlights the savings to government of utilizing technology to actually process those filings to a much greater extent, thus saving the time of human resources and enabling their attention to be directed to the more important issues rather than administrative processing routines. The submission also offers some broad guidance as to how to formulate an initiative towards such programs.

Who We Are

XBRL Canada is a not-for-profit consortium of numerous companies, government departments (including CRA and the Office of the Comptroller General of Canada) and other organizations formed to support and encourage the use of XBRL in Canada. XBRL (Extensible Business Reporting Language) is an open standard based on XML that is specifically designed for use in reporting business and financial information. It is widely used around the world. XBRL Canada is supported and administered by the Canadian Institute of Chartered Accountants.

The Centricity of Data

Much of the modern world is driven by the availability and mobility of data, whether in the form of reports or individual data items. Business depends on data, such as performance metrics, financial statements, budgets, and the like to facilitate management and investment decisions. A hallmark of the modern age is that the sheer volume of data has grown exponentially, making it increasingly difficult for companies to develop and manage the data needed by them and their stakeholders. Perhaps more importantly, it has become more difficult and expensive for them to absorb the data that is available to them.

Governments have similar issues. They obtain more and more data from businesses and yet processing the data becomes more and more time consuming, requiring human resources that they do not have and that their budgets will not allow.

On the technology side, companies must file the data with governments and regulators using systems that are developed by and required by those other bodies. This means the companies filing the information must support and maintain all of those numerous systems in order to present the data in many different formats. This process is very expensive, time consuming and inefficient.

Responses Around the World

Numerous governments around the world have made significant changes to implement XBRL as an enabler to streamline their data flows and make them more cost-effective. For the most part, this has been accomplished by adopting a strategy known as Standard Business Reporting (SBR), which essentially involves developing standard tags for the data collected by the various departments and using those tags for all departments. Therefore filers do not have to re-tag items several times over. One tag will do. This simple approach saves business a great deal of money and time.

More completely, SBR has been defined as a multi-agency program to reduce the reporting burden by 25% or more by:

- removing unnecessary/duplicated information from government forms
- adopting a common reporting language (XBRL), based on international standards and best practice providing business with a single secure online sign-on to the agencies involved
- utilising business software to automatically pre-fill government forms
- providing an electronic interface to enable business to report to government agencies directly from their accounting software, which will provide validation and confirm receipt of reports

Some significant XBRL based programs around the world include:

- Govt of Netherlands SBR Project
- Danish Commerce and Companies Agency (DCCA),
- Govt of New Zealand SBR
- Govt of Australia SBR. SBR is expected to save Australian business an estimated \$800 million per year after its implementation in July 2010.
- Singapore SBR
- Government of Ireland eGov policy
- Government of Poland
- United Kingdom HMRC/Companies House joint filing
- Ministry of Corporate Affairs India (emerging)
- European Commission driving SBR “joint filings” projects in EU countries- Belgium, Denmark, Ireland, UK, Estonia, Luxembourg, Poland and Italy.

Further details on global initiatives are available in Exhibit I attached.

Response in Canada

Canada has been slow to respond to these challenges. While there has been considerable investment in technology, no serious consideration has yet been given to the implementation of SBR in Canada by the government. Yet it could yield significant savings for business and government, making business more efficient and competitive.

Digital Economy Consultation

In the discussion document provided in the Digital Economy Consultation Website, the following comment was made:

“Governments have a role to play by ensuring that the right legal and regulatory frameworks are in place to protect consumers and businesses in the online marketplace and to make Canada a favoured location for work and business investments, **as well as using digital technologies to streamline operations, improve services and cut costs.** For example, the Government of Canada’s NetFile and Record of Employment on the Web applications allow Canadians to file their tax returns online and businesses to share employment information accurately and efficiently. Governments must continue to employ digital technologies in innovative ways.”

The use of XBRL for government filings as called for in this paper fits exactly with this call to action.

“Growing Canada’s digital advantage in order to generate wealth, ensure future economic growth and productivity, create new jobs and maintain a high standard of living for Canadians will require an increase in ICT-enabled innovation across all sectors of the economy. Canada must become a country of technology leaders.”

We fully agree that Canada must become a nation of technology leaders. The unfortunate fact at this time is that, as demonstrated by the extensive list of other countries that are acting on XBRL programs, Canada cannot be viewed as a technology leader – at least in the reporting/filing arena. The result is that we will continue to be dragged into the use of new technologies like XBRL through our relationships with these other countries and because of our need to complete globally. Certainly a more pro-active approach should be taken. And the Government of Canada is well positioned to take the lead.

“Private sector will play the primary role, but governments can assist by refocusing and realigning existing programs and policy levers to support the adoption of digital technologies across all sectors, while also protecting the online marketplace. Both public and private sector leaders need to define what they can do to encourage greater adoption and use of digital technologies within their sectors.”

The governments can not only assist but, as suggested above, should take the lead.

Some of the questions posed in the Consultation Paper, together with our comments, are as follows:

- Should Canada focus on increasing innovation in some key sectors or focus on providing the foundation for innovation across the economy? – Both are necessary. The adoption of an XBRL based SBR approach in government will work best if it is focused on the areas where successful implementation is most likely to be quickly achieved. At the same time, a broad based initiative will provide an enabler for others to innovate.
- Which conditions best incent and promote adoption of ICT by Canadian businesses and public sectors? – We have found through our own experience and that of other countries we have talked to that XBRL based SBR programs are most likely to succeed with strong government and/or regulator leadership. Voluntary programs do not work well because the companies who must bear the initial cost of implementation often do not see the benefits right away. In addition, of course, most are already constricted by their budgets and their own previously established priority projects. Experience has also shown, however, that once they are started in a program, they quickly see the benefits including the cost reductions and increased ease of compliance.
- What would a successful digital strategy look like for your firm or sector? What are the barriers to implementation? – a successful digital strategy is one that makes strongest use of the power of technology to carry as much of the understanding of the data with it as possible. This can be achieved by using XBRL tags that carry with them informative metadata about the data. This means that wherever the data goes, it can be understood in other systems by reading and interpreting the metadata.
- How can Canada use its regulatory and policy regime to promote Canada as a favourable environment for e-commerce? - A favourable environment for e-commerce is one in which as much as possible of the data that must be used is usable by various systems. This facilitates the interchangeability of data and promotes the level of efficiency in data usage that is required in order to have a truly data rich e-commerce environment. Moreover, the ability to automatically file detailed reports is an essential element of e-commerce.

Implementation of SBR using XBRL

In order for the Government of Canada to implement SBR, it would require the involvement and agreement of the departments and agencies that would participate. This would ideally include Revenue Canada, Statscan, Industry Canada and perhaps others like OSFI and CDIC. FDIC in the US has been using XBRL for its filings for several years, with considerable success.

As wide a participation as possible will maximise the savings that will be enjoyed by both government and business.

Beyond that initial agreement, there would be a need for cooperative action to develop the necessary strategies and also develop the taxonomies that would be needed – essentially lists of the data needed by the different organizations along with key metadata about those data to form the tags that would be attached to the data for consumption by the departments. Then there would be a need for systems to receive the data, not difficult, as XBRL is an application of XML, and most departments have used XML in one way or another. Tools are already available in the marketplace for the generation of instance documents that would be used for filing. Instance documents are simply the reports that government needs expressed in

XBRL format. Such documents can be received by the systems and processed without the need for human intervention except on an exception basis.

There would be a cost to these development activities, but the cost would be considerably less than the savings to be realized.

XBRL Canada Can Help

As mentioned previously, XBRL Canada is a not-for-profit consortium sponsored by the Canadian Institute of Chartered Accountants. Its interest is in increasing awareness of the benefits of tagging information using XBRL tags. XBRL Canada can help in any SBR project by directing interested people to the resources they need to implement a good SBR program. Also, it can provide the names of individuals who can help with an SBR program, people who have been involved in similar programs in other countries.

Please contact us at any time by emailing gtrites@xbrl.ca or calling 1-416-602-3931.

Respectfully yours,

Wasim Thaha, Chair,

XBRL Canada

Exhibit I - Worldwide XBRL Projects

Number	Project Type	Project Name	Project Description	Organization Undertaking Project	Country	Status
1	Regulatory Reporting	Irish Financial Service Regulatory Authority XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Irish Financial Service Regulatory Authority	Ireland	Development
2	Regulatory Reporting	Corporation Tax Online	Use of XBRL by regulators to collect information from those they regulate.	HM Revenue and Customs	United Kingdom	Mandatory Filing
3						
4	Taxonomy Creation	XBRL Taxonomy for Commercial and Industrial Companies	Development of taxonomy to enable companies to prepare the general purpose financial statements, i.e., Profit and Loss Account, Balance Sheet and Cash Flow Statement, in XBRL	Institute of Chartered Accountants of India	India	Development
5	Regulatory Reporting	WSE-Gieda Papierow Wartociowych XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	WSE-Gieda Papierow Wartociowych	Poland	Development
6	Regulatory Reporting	Pension Fund Project	Use of XBRL by regulators to collect information from those they regulate.	FSB, Registrar of Pension Funds	South Africa	Development
7	Taxonomy Creation	IFRS XBRL Taxonomy		UAE Jurisdiction	United Arab Emirates	Development
8	Regulatory Reporting	Shenzhen Stock Exchange Project	Use of XBRL to collect financial information of listed companies.	Shenzhen Stock Exchange	China	In Production
9	Regulatory Reporting	Ministry of Finance of the People's	Use of XBRL by regulators to collect information	Ministry of Finance of the People's Republic	China	Development

		Republic of China Project	from those they regulate.	of China		
10	Regulatory Reporting	Department of Enterprise, Trade and Employment (Ireland)	Use of XBRL by regulators to collect information from those they regulate.	Department of Enterprise, Trade and Employment (Ireland)	Ireland	Development
11	Initiative	XBRL Initiative		Financial Accounting Standards Board (FASB)	United States	Development
12	Regulatory Reporting	National Stock Exchange of India XBRL Project	Use of XBRL to collect financial information of listed companies.	National Stock Exchange of India (NSE)	India	Voluntary Filing
13	Regulatory Reporting	Mercantile Registry	Use of XBRL by regulators to collect information from those they regulate.	Companies House (United Kingdom)	United Kingdom	Mandatory Filing
15	Regulatory Reporting	APRA Statistics Project	Use of XBRL by regulators to collect information from those they regulate.	Australia Prudential Regulation Authority (APRA)	Australia	In Production
16	Regulatory Reporting	Department of Treasury (Australia) Project	Use of XBRL by regulators to collect information from those they regulate.	Department of Treasury (Australia)	Australia	Development
17	Regulatory Reporting	New Zealand SBR Project	Use of XBRL by regulators to collect information from those they regulate.	New Zealand Government	New Zealand	Development
18	Regulatory Reporting	Central Balance Sheet Office	Use of XBRL by regulators to collect information from those they regulate.	National Bank of Belgium, Central Balance Sheet Office	Belgium	In Production, Mandatory Filing
19	Initiative	ESCB XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	European System of Central Banks (ESCB)	Europe	Mandatory Filing
20	Regulatory Reporting	National Tax Agency (NTA) (Japan) XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	National Tax Agency (NTA) (Japan)	Japan	Mandatory Filing
21	Regulatory Reporting	South African Revenue Service Project	Use of XBRL by regulators to collect information from those they regulate.	South African Revenue Service	South Africa	Development
22	Regulatory Reporting	KOSDAQ XBRL Expansion Project to Company Level Taxonomy	Use of XBRL to collect financial information of listed companies.	KOSDAQ	Korea (South)	Voluntary Filing

23	Regulatory Reporting	Financial Services Agency (Japan) XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Financial Services Agency (Japan)	Japan	Mandatory Filing
24	Regulatory Reporting	Canadian Securities Administrators Project	Use of XBRL by regulators to collect information from those they regulate.	Canadian Securities Administrators	Canada	Voluntary Filing
25	Regulatory Reporting	Bank Examination Department of the Bank of Japan XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Bank of Japan	Japan	Mandatory Filing
26	Information Supply Chain	Dutch Water Boards XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Dutch Water Boards	Netherlands	Voluntary Filing
27	Regulatory Reporting	Reserve Bank of India XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Reserve Bank of India	India	Mandatory Filing
28	Information Supply Chain	Swedish Mercantile Registry XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Swedish Mercantile Registry	Sweden	Voluntary Filing
29	Regulatory Reporting	Tokyo Stock Exchange XBRL Project	Use of XBRL to collect financial information of listed companies.	Tokyo Stock Exchange	Japan	Mandatory Filing
30	Unknown	Infogreffe XBRL Project		Infogreffe	France	Mandatory Filing
31	Regulatory Reporting	AMF XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Autorite des marches financiers (AMF)	France	Development
32	Regulatory Reporting	Basel II Accord (COREP) and Financial (FINREP) Reporting	Use of XBRL by regulators to collect information from those they regulate.	Bank of France	France	In Production
33	Regulatory Reporting	Interactive Data to Improve Financial Reporting	Collect financial information from approximately 15,000 public companies and 8,000 mutual funds who are regulated by the SEC.	US Securities and Exchange Commission	United States	In Production
34	Regulatory Reporting	ACRA XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Accounting and Corporate Regulatory Authority (Singapore)	Singapore	Mandatory Filing

35	Regulatory Reporting	Chile Banking and Financial Institutions Commission XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Chile Banking and Financial Institutions Commission	Chile	Development
36	Regulatory Reporting	FFIEC Call Report Modernization	Use of XBRL by FFIEC to collect call report information from 9000 regulated financial institutions and distribute it to 7 different agencies which make use of the information.	Federal Financial Institutions Examination Council (FFIEC)	United States	In Production
37	Regulatory Reporting	Central Bank and Financial Services Authority of Ireland XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Central Bank and Financial Services Authority of Ireland	Ireland	Voluntary Filing
38	Regulatory Reporting	Commission Bancaire XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Commission Bancaire	France	Mandatory Filing
39	Regulatory Reporting	The Dutch Bank XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	De Nederlandsche Bank (DNB, The Dutch Bank)	Netherlands	Voluntary Filing
40	Regulatory Reporting	Commission Bancaire Financier Assurance XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Commission Bancaire Financier Assurance	Belgium	In Production, Mandatory Filing
42	Information Supply Chain	Deutsche Borse AG Project	Use of XBRL by regulators to collect information from those they regulate.	Deutsche Bank AG, Frankfurt a.M.	Germany	Mandatory Filing
43	Initiative	BRITE Project XBRL Initiative		Business Register Interoperability Throughout Europe (BRITE)	Europe	Development
44	Regulatory Reporting	Bank of Greece XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Bank of Greece	Greece	Voluntary Filing
45	Regulatory Reporting	Dubai Stock Exchange (DIFX) XBRL Project	Use of XBRL to collect financial information of listed companies.	Dubai Stock Exchange (DIFX)	United Arab Emirates	Development

46	Regulatory Reporting	Serbian Business Registers Agency XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Serbian Business Registers Agency	Serbia	Development
47	Regulatory Reporting	Colombian Ministry of Finance Pilot	Use of XBRL by regulators to collect information from those they regulate.	Colombian Ministry of Finance	Colombia	Development
48	Regulatory Reporting	Central Bank of Argentina Project	Use of XBRL by regulators to collect information from those they regulate.	Banco Central de la Republica Argentina (Central Bank of Argentina)	Argentina	Development
49	Regulatory Reporting	Minister of Finance (Brazil) Project	Use of XBRL by regulators to collect information from those they regulate.	Minister of Finance, Ministry of Economy (Brazil)	Brazil	Development
50	Regulatory Reporting	Taiwan Stock Exchange Voluntary Filing Project	Use of XBRL to collect financial information of listed companies.	Taiwan Stock Exchange (TSEC)	Taiwan	Voluntary Filing
51	Regulatory Reporting	Borsa Italiana XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Borsa Italiana	Italy	In Production, Mandatory Filing
52	Regulatory Reporting	Monte dei Paschi di Siena - Italy	Use of XBRL by regulators to collect information from those they regulate.	Banca MPS	Italy	Voluntary Filing
53	Regulatory Reporting	India's Listed Companies Filing Using XBRL	Use of XBRL to collect financial information of listed companies.	Securities and Exchange Board of India	India	Voluntary Filing
54	Regulatory Reporting	Norway Companies Registrar XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Norway Companies Registrar	Norway	Voluntary Filing
55	Prototype	XBRL Financial Statement for Johannesburg Stock Exchange	Use of XBRL to collect financial information of listed companies.	Johannesburg Stock Exchange	South Africa	Voluntary Filing
56	Regulatory Reporting	Shanghai Stock Exchange Project	Use of XBRL to collect financial information of listed companies.	Shanghai Stock Exchange (SSE)	China	In Production
57	Initiative	XBRL's use within the Global Reporting Initiative		Global Reporting Initiative	Europe	Development
58	Regulatory Reporting	Australian Tax Office Project	Use of XBRL by regulators to collect information from those they regulate.	Australian Tax Office	Australia	Mandatory Filing

59	Regulatory Reporting	Deutsche Bundesbank Project	Use of XBRL by regulators to collect information from those they regulate.	Deutsche Bundesbank	Germany	Mandatory Filing
60	Analysis	Generate XBRL Reports from ERP System		Datev eG	Germany	In Production
61	Regulatory Reporting	Superintendencia de Valores y Seguros XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Superintendencia de Valores y Seguros	Chile	Development
62	Initiative	No project		University of Helsinki	Finland	Development
63	Regulatory Reporting	Osto Stock Exchange XBRL Project	Use of XBRL to collect financial information of listed companies.	Oslo Stock Exchange	Norway	Voluntary Filing
64	Regulatory Reporting	Israel Securities Authority XBRL Project	Use of XBRL to collect financial information of listed companies.	Israel Securities Authority	Israel	In Production
65	Regulatory Reporting	Stock Exchange of Thailand XBRL Project	Use of XBRL to collect financial information of listed companies.	Stock Exchange of Thailand (SET)	Thailand	Voluntary Filing
66	Regulatory Reporting	Cayman Islands Mondtary Authority Project	Use of XBRL by regulators to collect information from those they regulate.	Cayman Islands Mondtary Authority	Cayman Islands	Mandatory Filing
67	Regulatory Reporting	New Zealand Stock Exchange Project	Use of XBRL to collect financial information of listed companies.	New Zealand Stock Exchange	New Zealand	Development
68	Regulatory Reporting	Central Bank of Cyprus XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Central Bank of Cyprus	Cyprus	Development
70	Regulatory Reporting	Hong Kong Stock Exchange XBRL Project	Use of XBRL to collect financial information of listed companies.	Hong Kong Stock Exchange (HKEX)	Hong Kong	Voluntary Filing
71	Regulatory Reporting	Tehran Stock Exchange XBRL Project	Use of XBRL to collect financial information of listed companies.	Tehran Stock Exchange (TSE)	Iran	Development
72	Information Supply Chain	Spanish Bank Association (AEB)		Spanish Bank Association (AEB)	Spain	Mandatory Filing
73	Regulatory Reporting	Bank of Spain Central Balance Sheet Data Office	Use of XBRL by regulators to collect information from those they regulate.	Bank of Spain	Spain	Mandatory Filing

74	Regulatory Reporting	Revenue Commissioners XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Revenue Commissioners Ireland	Ireland	Development
75	Initiative	CEBS XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Committee of European Banking Supervisors (CEBS)	Europe	Voluntary Filing
76	Regulatory Reporting	Companies Registration Office (Ireland) XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Companies Registration Office Ireland	Ireland	Development
77	Initiative	XBRL Switzerland Jurisdiction Creation		XBRL Switzerland	Switzerland	Development
78	Regulatory Reporting	Bombay Stock Exchange XBRL Project	Use of XBRL to collect financial information of listed companies.	Bombay Stock Exchange (BSE)	India	Mandatory Filing
79	Regulatory Reporting	Malta Financial Services Authority XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Malta Financial Services Authority	Malta	Voluntary Filing
80	Regulatory Reporting	Financial Supervisory Authority (Sweden) XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Financial Supervisory Authority (Sweden)	Sweden	Voluntary Filing
82	Regulatory Reporting	Bulgarian National Bank Project	Use of XBRL by regulators to collect information from those they regulate.	Bulgarian National Bank	Bulgaria	Voluntary Filing
83	Regulatory Reporting	BaFin Project	Use of XBRL by regulators to collect information from those they regulate.	BaFin (Federal Financial Supervisory Authority Germany)	Germany	Voluntary Filing
84	Regulatory Reporting	Finnish Financial Supervisory Authority XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Finnish Financial Supervisory Authority	Finland	Voluntary Filing
85	Regulatory Reporting	Bank of Lithuania XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Lietuvos Bankes (Bank of Lithuania)	Lithuania	Mandatory Filing
87	Regulatory Reporting	Komisja Nadzoru Finansowego	Use of XBRL by regulators to collect information from those they regulate.	Komisja Nadzoru Finansowego	Poland	Mandatory Filing
88	Regulatory Reporting	National Bank of Romania XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	National Bank of Romania	Romania	Mandatory Filing

89	Regulatory Reporting	Financial Supervisory Authority of Norway XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Financial Supervisory Authority of Norway	Norway	Voluntary Filing
90	Regulatory Reporting	Commission Surveillance Secteur Financier Project	Use of XBRL by regulators to collect information from those they regulate.	Commission Surveillance Secteur Financier	France	Mandatory Filing
91	Regulatory Reporting	Company Tax e-Filing	Use of XBRL by regulators to collect information from those they regulate.	Inland Revenue	United Kingdom	Development
92	Information Supply Chain	Dutch SBR (was Dutch Taxonomy Project)	Use of XBRL for reporting to government.	Dutch Ministry of Finance	Netherlands	Development
93	Information Supply Chain	SIIF- Financial Information Exchange System	Use of XBRL by regulators to collect information from those they regulate.	Bank of Spain	Spain	Development
95	Initiative	XBRL Initiative	RIXML	RIXML	United States	Development
97	Regulatory Reporting	Danish Commerce and Companies Agency (DCCA) Project	Use of XBRL by regulators to collect information from those they regulate. GAAP	Danish Commerce and Companies Agency (DCCA)	Denmark	Voluntary Filing
98	Regulatory Reporting	Finansinspektionen XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Finansinspektionen	Sweden	Development
100	Regulatory Reporting	Financial Supervisory Service (Korea) XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Financial Supervisory Service (Korea)	Korea (South)	Development
101	Taxonomy Creation	IFRS-GP Taxonomy Creation		IASCF	International	Development
102	Regulatory Reporting	ECCBSO XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	European Committee of Central Balance Sheet Data Offices (ECCBSO)	Europe	Development
103	Prototype	XBRL Financial Statement Prototype		Fraport	Germany	Development
104	Regulatory Reporting	Toronto Stock Exchange (TSX Group) Project	Use of XBRL to collect financial information of listed companies.	Toronto Stock Exchange (TSX Group)	Canada	Development

105	Initiative	XBRL Initiative		AICPA	United States	Development
106	Initiative	XBRL Initiative		International Federation of Accountants (IFAC)	United States	Development
107	Initiative	Bryant College XBRL Education Initiative		Bryant College	United States	Development
108	Regulatory Reporting	Inland Revenue Department (New Zealand) Project	Use of XBRL by regulators to collect information from those they regulate.	Inland Revenue Department (New Zealand)	New Zealand	Development
109	Regulatory Reporting	Australian Bureau of Statistics Project	Use of XBRL by regulators to collect information from those they regulate.	Australian Bureau of Statistics	Australia	Development
110	Taxonomy Creation	IBM Corporate Data Governance Council Risk Management Taxonomy	Risk reporting by public companies.	IBM Corporate Data Governance Council	United States	Development
111	Taxonomy Creation	China Listed Company Information Disclosure Taxonomy Framework Project	Use of XBRL by regulators to collect information from those they regulate.	China Securities Regulatory Commission (CSRC)	China	Mandatory Filing
112	Initiative	Federation des Experts Compatables Europeens XBRL Initiative		Federation des Experts Compatables Europeens	Europe	Development
113	Initiative	MUSING XBRL Initiative		Multi-Industry Semantic-Based Business Intelligence Solutions (MUSING)	Europe	Development
114	Regulatory Reporting	Buenos Aires Stock Exchange Project	Use of XBRL to collect financial information of listed companies.	Buenos Aires Stock Exchange	Argentina	Development
115	Regulatory Reporting	Centralen Registar na Makedonija	Use of XBRL by regulators to collect information from those they regulate.	Centralen Registar na Makedonija	Macedonia	Development
116	Regulatory Reporting	Insurance Regulatory and Development Authority (IRDA)	Use of XBRL by regulators to collect information from those they regulate.	Insurance Regulatory and Development Authority (IRDA)	India	Development

117	Regulatory Reporting	Ministry of Company Affairs (India) XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Ministry of Company Affairs (India)	India	Development
118	Canonical-based Exchange	Office of the Controller (Nevada) XBRL Project	Use of XBRL to transfer information relating to collections of receivables.	Office of the Controller, State of Nevada	United States	Development
119	Initiative	XBRL Initiative	Open Compliance and Ethics Group	Open Compliance and Ethics Group	United States	Development
120	Regulatory Reporting	Ohio State Auditor XBRL Project	Use of XBRL by regulators to collect information from those they regulate.	Office of Auditor, State of Ohio	United States	Development
121	Regulatory Reporting	Oregon CAFR Project	Financial reporting by 88,000 state and local governmental entities within the US.	Office of State Auditor, State of Oregon	United States	Prototype
122	Canonical-based Exchange	Wacoal ERP Integration	Integration of several ERP systems	Wacoal	Japan	In Production
123	Regulatory Reporting	Australian SBR	Use of XBRL for reporting to government.	Australian Government	Australia	Implementation Phase
124	Information Supply Chain	Mix Market	Information supply chain which collects information from microfinance lenders.	Microfinance Information Exchange (MIX)	United States	In Production
125	Prototype	UTC Voluntary SEC Filing	Internal prototype to test XBRL and to participate in SEC VFP.	United Technologies Corporation	United States	Prototype
127	Canonical-based Exchange	Client Writeup Project	Transfer accounting information from client systems to their chartered accountants.	Deloitte Australia	Australia	In Production
128	Analysis	Comparison of Companies Globally with Superior Analytics	Internal system for analysis of public companies which they track.	Morgan Stanley	United States	In Production
130	Prototype	XBRL Financial Reporting Prototype	Prototype to text XBRL for financial reporting in the UK.	Reuters	International	Prototype
131	Taxonomy Creation	ICI Taxonomy	Taxonomy for use by 8,000 mutual funds for reporting to the SEC.	Investment Company Institute (ICI)	United States	In Production

134	Information Supply Chain	On-line Loan Application System		ShinGinko Tokyo	Japan	Unknown
135	Information Supply Chain	Financial Information Exchange System	Use of XBRL by regulators to collect information from those they regulate.	Bank of Spain	Spain	Development
138	Regulatory Reporting	Italian Government XBRL Reporting Requirements	Use of XBRL by regulators to collect information from those they regulate.	Italian Business Register	Italy	In Production