



# Taxonomy Architecture Guidance Task Force (TAG – TF)

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## Call for Participation

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**REQUEST FOR PARTICIPANTS:** The changing face of business reporting and the fast moving adoption of XBRL mandate the need for a very comprehensive guideline document for taxonomy development to ensure interoperability. A guideline document would provide its readers, especially those who have no or limited knowledge of XBRL and taxonomies, an overview of the common principles of taxonomy architecting. The XII Best Practices Board (BPB) is exploring the formation of a Taxonomy Architecture Guidance Task Force to create a Taxonomy Architecture Guidance document (TAG).

## Background

The changing face of business reporting and the fast moving adoption of XBRL mandate the need for a very comprehensive guideline document for taxonomy development to ensure interoperability. A guideline document would provide its readers, especially those who have no or limited knowledge of XBRL and taxonomies, an overview of the common principles of taxonomy architecting.

In simpler words, a guideline document that defines the various taxonomies that have been built catering to various domains, common and key principles that define architecture of the taxonomy, and the impacts of adopting a specific structure of taxonomy.

Recognizing this need, the XII Best Practices Board (BPB) has initiated the formation of a task force christened "TAG-TF", which stands for Taxonomy Architecture Guidance Task Force. This task force will be building the "Taxonomy Architecture Guidance" document, called TAG in short.

## Suggested Approach

For such a task force to succeed, contribution must be ensured from national and jurisdictional taxonomy owners to highlight the need to address interoperability issues that is not streamlined today will only increase and impact XBRL's effectiveness and data re-usability.

There is also the possibility of the XII BPB using the XBRL conference in Abu Dhabi as a platform to present a paper on taxonomy diversity and the need for interoperability, and to reach an agreement that taxonomy owners would follow a documented approach, and any need arising for deferring the approach well documented for later upgrades.

## TAG - Preliminary Study

The BPB could conduct a very preliminary study that outlines the various XBRL taxonomies created across the globe, offering a high level comparison of their architecture and properties.

The idea of this study will be to create a paper that outlines the need for streamlining the taxonomy architectures and defining globally accepted practices (GAP) for taxonomy architectures and development.

## Taxonomy Architecture Summit - 24th XBRL Intl. Conference

The global XBRL Taxonomy Summit will be an attempt to have taxonomy owners and stakeholders address the urgent need to create a sustainable taxonomy infrastructure, to seek commitment for resources to be able to review and approve taxonomies, and to develop supportive documentation that will ensure interoperability (TAG).

## Other Objectives

Another objective will be to improve the infrastructure for hosting acknowledged and approved taxonomies. XBRL International (XII) is responsible for maintaining a registry of acknowledged and approved taxonomies. XII also publishes its own taxonomies, such as the XBRL GL taxonomy. As the number of taxonomies (and versions) that are submitted for recognition increases, the current simplistic Web-hosting of information on the Website will not grant sufficient infrastructure to support the 24/7

access expected as more vendors and applications come to market and people and organizations need access to these files for products and solutions.

Additionally, market participants who also participate in developing taxonomies for their specific needs must be able to ensure that their taxonomies are compliant with the XBRL technical standard and will comply with Generally Accepted Practices outlined by XII. If the issues of the quality and sustainability of taxonomies are uncertain, fewer stakeholders will be willing to make a commitment to developing XBRL solutions and much of what has been invested so far will be at risk. The global community must develop a strategy for Continuous Taxonomy Management that ensures sufficient resources to efficiently and accurately handle the ongoing functions as both Repository of XII taxonomies and the Registry of XII Acknowledged Taxonomies. These critical issues need to be addressed urgently.

Stakeholders could do so by providing resources and sponsoring XII initiatives like the taxonomy registry and contributing to the TAG taskforce.

### **TAG - Task Force**

The main goal of the task force will be to document the principles that are common across taxonomy profiles and are “key factors” for the architecture to work. If there is more than one principle for an architecture feature, then the document can identify the pros and cons, and some sample use cases for which a particular feature will be more suitable.

The task force members will start with listing out the various taxonomies created across the XBRL adoption, and could use references like the Project Listing Database for this purpose.

The next step will be to divide the task force into groups to study the different taxonomy architectures at the national level to create an “Observation Document”. The observations will include the groups/individual’s own comments on the architecture, scalability, flexibility, taxonomy domain coverage etc.

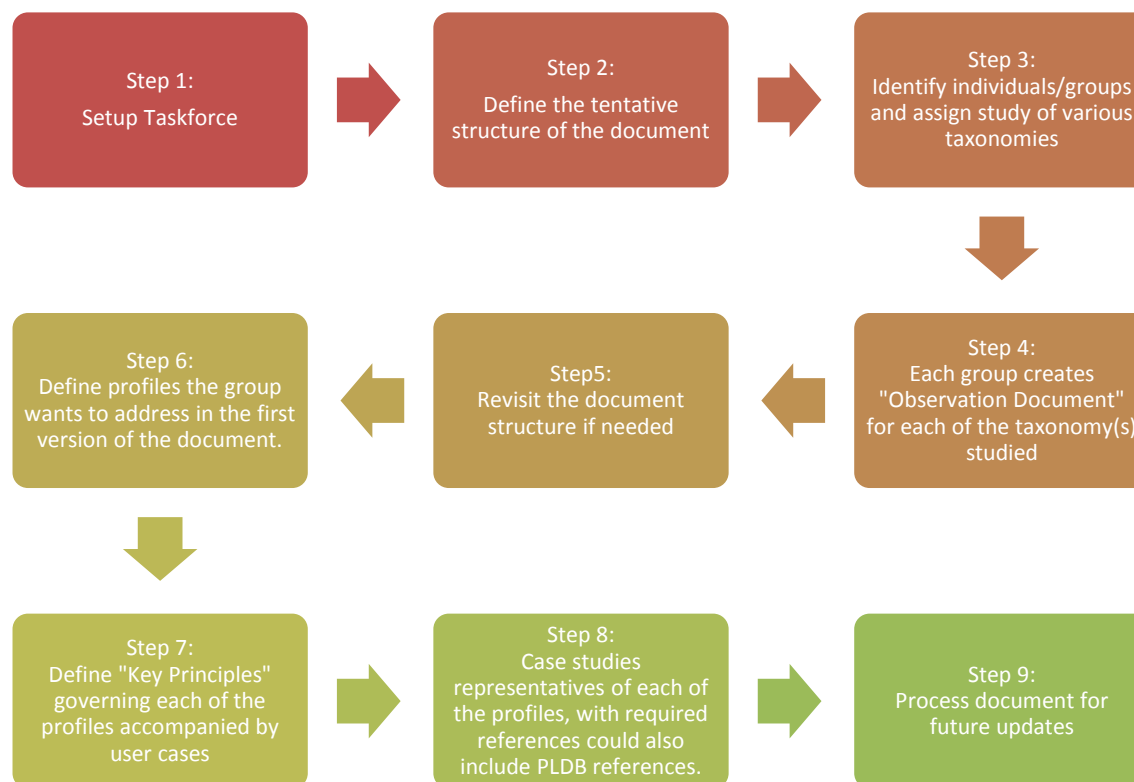
The group will also identify key profiles based on various domains such as financial reporting, SBR, business reporting, tax, government funds, debt collection and taxonomy properties (such as whether it is an “open taxonomy” or closed, multiple language support, catering to more than one regulator). The task force may also revisit the document structure if there is a need for it.

Each of these observation documents will then be examined in detail, and key points identified from each of the taxonomy architectures that serve as input to the TAG document.

The document, through its structure, must be able to identify common principles that are governed by factors like the taxonomy properties.

Each of the observation documents could be used for created “Case Studies” to be a sample of taxonomies selected representative of every profile listed and identified. These case studies could include references links, and other details for users to contact the respective taxonomy authors, and also include references to the PLDB.

The Taskforce will submit its report to BPB periodically, and after the first version released, will then periodically update the TAG document. This is to ensure that the document provides for all evolving architectures.



**FIGURE 1: SUGGESTED TAG TASK FORCE PROCESS**

## Participant Skill Set

Basic knowledge or experience of working with the XBRL standard, and especially XBRL taxonomies.

## Deliverables

1. Project plan
2. Observation Documents
3. Taxonomy Profiles Note
4. Taxonomy Architecture Notes for every Profile

## Audience

1. XBRL Jurisdictions, XBRL Community and XBRL WGs
2. Entities involved in XBRL Projects (whether or not they are XII members)
3. Software Developers

Please indicate your interest in participating by emailing to [tagtf@xbrl.org](mailto:tagtf@xbrl.org) by Friday January 20, 2012  
We look forward to working with you!