

# Additional XBRL Resources

## Resources from IFAC and its Independent Standard Setting Boards

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In June of 2011, IFAC and ISACA jointly developed [Leveraging XBRL for Value in Organizations](#) to provide accounting and assurance professionals with guidance to leverage value from XBRL initiatives and compliance requirements. The benefits and opportunities of embedding XBRL within internal processes can enhance management communication, thus increasing the value of information used within an organization. Examples and case study material are included.

In January 2010, staff of the International Auditing and Assurance Standards Board (IAASB) issued a Question & Answers publication, [XBRL: The Emerging Landscape](#), which highlights the growing interest in, and use of, XBRL. The publication raises awareness of how XBRL-tagged data are prepared and how they may affect financial reporting. It also clarifies that the IAASB's auditing pronouncements currently do not impose requirements on auditors with respect to XBRL-tagged data or the representation of this data.

## Resources from IFAC Members and Associates

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Listed below are XBRL initiatives undertaken by IFAC members, associates, recognized regional organizations, and acknowledged accountancy groupings.

### [The American Institute of Certified Public Accountants](#) (AICPA)

The Exposure Draft [Proposed Principles and Criteria for XBRL-Formatted Information](#), which provides preparers and reviewers of business information that has been tagged in XBRL a way to evaluate the quality of the XBRL files.

The [XBRL Resource Center](#) on the AICPA website is continually updated with new articles, resources, and events related to XBRL.

### [The Association of Chartered Certified Accountants](#) (ACCA)

In 2009, the ACCA issued the research report [XBRL: The Views of Stakeholders](#) to conduct a survey of accountants in UK listed companies (FTSE All Share), external auditors, tax practitioners, and representatives of the investment management and analyst communities to investigate their views on how the development of second-generation digital reporting in general, and XBRL in particular, could affect the future of the business reporting and analysis process.

ACCA also developed the webpage, [Everything You Need to Know about XBRL](#), and includes various policy papers, articles, and reports on XBRL on its [website](#).

### [The Canadian Institute of Chartered Accountants](#) (CICA)

[CFO Briefing - Transition to XBRL](#) (2009) offers clarification on XBRL by introducing basic concepts, exploring the benefits and downfalls of implementation, indicating the status of XBRL reporting in Canada, and offering tips for preparation.

The study [Interactive data: Building XBRL into Accounting Information Systems](#) (2007) explores the implementation and business process implications of tagging XBRL at different levels in an organization's information infrastructure.

#### [The Chartered Institute of Management Accountants](#) (CIMA)

[XBRL - the impact on your finance function](#) (2010) encourages both larger and smaller businesses to consider the short-term challenges and longer-term benefits that XBRL can bring.

CIMA also has various blogs regarding XBRL, including [XBRL - more than just a regulatory tool?](#) (2009), [XBRL Concerns](#) (2010), and [XBRL for Internal Reporting Use?](#) (2010).

#### [CMA Canada](#)

CMA Canada published a series of XBRL related articles by Mark O'Connor, CMA, in its magazine.

- [XBRL on the rise](#)
- [XBRL – are we close to the tipping point?](#)
- [The information supply chain—changing the landscape: XBRL—eXtensible Business Reporting Language—is at the heart of a revolt](#)

#### [The Fédération des Experts Comptables Européens](#) (FEE)

[eXtensible Business Reporting Language \(XBRL\)—The Impact on Accountants and Auditors](#) (2009) is designed to briefly explain XBRL, its impact on practitioners, and FEE's position on XBRL.

#### [The Institute of Chartered Accountants in Australia](#) (ICAA)

ICAA has developed a [resource and links web page](#) for XBRL content. In addition, ICAA has developed a [webpage](#) on standard business reporting.

#### [The Institute of Chartered Accountants in England and Wales](#) (ICAEW)

ICAEW's [XBRL micro-site](#) incorporates downloads and links to relevant XBRL resources.

#### [The Institute of Chartered Accountants of India](#) (ICAI)

The Institute of Chartered Accountants of India is spearheading the Indian XBRL initiative and has provisional jurisdiction over XBRL in India. The Institute launched the new [XBRL India](#) website. More information is available in the [press release from ICAI](#).

#### [The Institute of Internal Auditors](#) (IIA)

In 2009, the Institute of Internal Auditors Research Foundation released [XBRL: What's in it for Internal Auditors](#), which provides internal auditors an overview of XBRL, approaches to implementation, and information on how internal auditors can be involved in the adoption of the reporting format.

#### [The Japanese Institute of Certified Public Accountants](#) (JICPA)

The JICPA posted a [tutorial animation](#) (with English subtitles) on its website that introduces XBRL.

[Nederlandse Beroepsorganisatie van Accountants](#) (NBA)

The NBA has brought various [XBRL resources](#) together on a designated webpage.

[The South African Institute of Chartered Accountants](#) (SAICA)

SAICA has an [XBRL information page](#) with relevant links on its website.

## Third Party Resources

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[BDO](#)

BDO United States has designated a special [webpage](#) on XBRL, on which it brings together some frequently asked questions and links.

[Carbon Disclosure Standards Board](#) (CDSB)

In 2012, the Carbon Disclosure Standards Board released an online [climate change reporting tool](#), the taxonomy of which uses XBRL, aimed at transforming the way companies report.

[CFA Institute](#)

In 2009, the CFA Institute issued [eXtensible Business Reporting Language—A Guide for Investors](#), which provides an overview of the basic aspects of the new technology and describes, for investment professionals, the benefits and challenges presented as the industry moves toward full adoption of XBRL reporting.

[Deloitte Touche Tohmatsu Limited](#)

Deloitte has a specific [XBRL web site](#) to bring together its XBRL resources.

[Ernst & Young Global Limited](#) (EY)

The Ernst & Young publication, [Addressing XBRL—Moving Business and Financial Reporting into the Digital Age](#) (2010), is designed to answer the key questions on XBRL by financial executives, such as CFOs, controllers, and audit committee executives.

[The Financial Accounting Standards Board](#) (FASB)

The FASB brings together its XBRL resources in the [FASB XBRL](#) section of its website.

[Global Reporting Initiative](#) (GRI) and [Deloitte](#)

GRI and Deloitte have released a new [XBRL taxonomy](#) for tagging data in sustainability reports, which will allow stakeholders to more easily find and analyze the sustainability performance information of companies. The taxonomy development involved review from multiple stakeholder communities and is available free of charge.

### [Grant Thornton International Ltd.](#)

Grant Thornton issued the paper, [XBRL/Interactive Data FAQs](#), which is designed to provide a non-technical overview and answer some of the basic questions about XBRL.

### [The International Accounting Standards Board \(IASB\)](#)

The IASB has a number of [web pages](#) that bring together IFRS XBRL resources and support materials, some of which are specifically designed for preparers and auditors.

- [Snapshot](#), which provides an introduction to XBRL and IFRS.
- [IFRS Taxonomy Illustrated](#), which was created to facilitate the understanding of the taxonomy and its structure, and ultimately to assist with the preparation of IFRS financial reports in XBRL format.
- [xIFRS](#), an online tool developed by the IFRS Foundation to support viewing and understanding of the IFRS Taxonomy. It provides a view of the electronic IFRSs with embedded XBRL, and is available for both the IFRSs and the IFRS for SMEs.

### [KPMG International Cooperative](#)

On the website, [XBRL: Digital business reporting](#), KPMG describes and how XBRL can enhance corporate reporting, including links to additional resources.

### [PricewaterhouseCoopers International](#)

In the article, [Standardize to Streamline—The Implications of Supply Chain Standards for Accountants](#) (Chesapeake System Solutions, 2010), PwC partner and XBRL International Chairman Mike Willis summarizes the benefits for accountants in streamlining the business reporting processes with XBRL.

### [Standard Business Reporting Programma \(SBR-NL\)](#)

SBR-NL, established by the Dutch government to promote and facilitate the use of XBRL-based SBR, has created a [video](#) to illustrate the usefulness of SBR for smaller organizations.

### [The World Intellectual Capital Initiative \(WICI\)](#)

In 2008, WICI published a comprehensive [information framework](#) and [XBRL taxonomy](#) to help companies improve communications with investors and other stakeholders about business strategy and performance.

### [XBRL International](#)

In February 2010, XBRL International published a [database](#) of the more than 130 active implementation projects around the world.

For additional information, see [www.xbrl.org](http://www.xbrl.org).

## **Materials from the 2010 World Congress of Accountants**

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### [eXtensible Business Reporting Language – An Update](#)

Presentation from Mike Wallis, Partner, PricewaterhouseCoopers and Chairman, XBRL International (PDF download)

### [IFRSs and XBRL](#)

Presentation from Oliver Servais, Director – XBRL Activities, IFRS Foundation (PDF download)

### [XBRL Around the World](#)

Presentation from Jan Pasmooij, Manager ICT Knowledge Center, Royal NIVRA (PDF download)

### [XBRL: Implications for Auditors](#)

Presentation from Craig Crawford, National Partner-in-Charge, Audit Quality and Process Monitoring, KPMG (PDF download)

If your organization has resources dedicated to XBRL that you would like to have appear on this web page, please email them to [vincenttophoff@ifac.org](mailto:vincenttophoff@ifac.org).