

## *Appendix A*

### *Examples of Semantic Standards Articulated in XBRL*

Following are examples of various semantic standards articulated as XBRL Taxonomies including explicit linkages from individual elements to common definitions, labeling options, contextual attributes (e.g. currency, nature, units, etc.) relationships, and in some cases references to authoritative regulations and laws:

- Financial Semantics:
  - US Financial Accounting Standards Board US GAAP Taxonomy<sup>1</sup>
  - International Accounting Standards Board International Financial Reporting GAAP Taxonomy<sup>2</sup>
  - Indian GAAP Taxonomy<sup>3</sup>
  - American Institute of Certified Public Accountants Audit Data Standards<sup>4</sup>
  - EU Committee of Executive Banking Supervisors Common Reporting Framework (COREP<sup>5</sup> and FINREP<sup>6</sup>)
  - European Insurance and Occupational Pensions Authorities BASEL II Taxonomy<sup>7</sup>
  - Japan Financial Services Agency Next Generation EDINET<sup>8</sup>
  - Microfinance Information Exchange Microfinance Taxonomy<sup>9</sup>
  - Indonesia Stock Exchange (IDX) Taxonomy<sup>10</sup>
  - Canadian Financial Reporting Financial Statements Taxonomy According to Canadian GAAP<sup>11</sup>
  - French Accounting Principles (French GAAP)<sup>12</sup>
  - Brazil GAAP Commercial and Industrial Taxonomy<sup>13</sup>

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<sup>1</sup> <http://www.fasb.org/jsp/FASB/Page/LandingPage?cid=1176164131053>

<sup>2</sup> <http://www.ifrs.org/XBRL/IFRS-Taxonomy/Pages/IFRS-Taxonomy.aspx>

<sup>3</sup> <https://www.xbrl.org/TaxonomyRecognition/India%20Banking%20Taxonomy%202010/Summary%20Document.htm>

<sup>4</sup> <http://www.aicpa.org/InterestAreas/FRC/AssuranceAdvisoryServices/Pages/AuditDataStandardWorkingGroup.aspx>

<sup>5</sup> <http://www.eurofiling.info/corepTaxonomy/taxonomy.shtml>

<sup>6</sup> <http://www.eurofiling.info/finrepTaxonomy/taxonomy.shtml>

<sup>7</sup> <http://www.eurofiling.info/solvencyII/index.shtml>

<sup>8</sup> [http://www.fsa.go.jp/search/20130821/tsummary\\_jp2013New.pdf](http://www.fsa.go.jp/search/20130821/tsummary_jp2013New.pdf)

<sup>9</sup> [https://www.xbrl.org/TaxonomyRecognition/mx\\_2009-06-19\\_summary-page.htm](https://www.xbrl.org/TaxonomyRecognition/mx_2009-06-19_summary-page.htm)

<sup>10</sup> <http://www.idx.co.id/xbrl/taxonomy/IDXSummaryDocument.pdf>

<sup>11</sup> <https://www.xbrl.org/TaxonomyRecognition/Canadian%20GAAP%20Taxonomy%2005-05-10%20Documentation.pdf>

<sup>12</sup> [https://www.xbrl.org/TaxonomyRecognition/Summary\\_TCA-2009-07-07.htm](https://www.xbrl.org/TaxonomyRecognition/Summary_TCA-2009-07-07.htm)

<sup>13</sup> <https://www.xbrl.org/TaxonomyRecognition/Brazil%20FRT%201.0%20Summary.htm>

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- Netherlands Standard Business Reporting Taxonomy<sup>14</sup>
  - Australian Standard Business Reporting Taxonomy<sup>15</sup>
  - Chinese Accounting Standards Taxonomy (CAS)<sup>16</sup> Chinese CAS Taxonomy Oil and Gas Industry Extension<sup>17</sup>
  - Chinese CAS Taxonomy Banking Industry Extension<sup>18</sup>
  - China Securities Regulatory Commission/Shanghai Exchange Fund Industry Taxonomy<sup>19</sup>
  - Shanghai Exchange China Listed Company Information Disclosure Taxonomy<sup>20</sup>
  - Shenzhen Exchange Listed Company Disclosure Taxonomy<sup>21</sup>
  - And others
- Non-Financial Semantics:
    - US Governance, Risk and Compliance (GRC) Open Compliance and Ethics Group (OCEG) Taxonomy<sup>22</sup>
    - Global Reporting Initiative Taxonomy<sup>23</sup>
    - Carbon Disclosure Project Climate Change Reporting Taxonomy<sup>24</sup>
    - Tata Index for Sustainable Human Development Taxonomy<sup>25</sup>
    - CCI Taxonomy Central Scoreboard for Corporate Social Responsibility<sup>26</sup>
    - Corporate Actions Taxonomy<sup>27</sup>
    - And others
  - Subject Independent Semantics - The XBRL International Global Ledger Framework Taxonomy<sup>28</sup> is the subject-matter independent, holistic, generic and standardized central data hub for representing the files found globally in ERP, operational, business and accounting systems, quantitative and qualitative, enabling the expression of a broad range of financial, non-financial and other data elements in a highly relational context.

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<sup>14</sup> <http://www.sbr-nl.nl/actueel/nieuwsberichten/item/titel/beta-versie-taxonomie-90-2015-gepubliceerd/>

<sup>15</sup> <http://www.sbr.gov.au/about-sbr/what-is-sbr/sbr-taxonomy>

<sup>16</sup> <http://www.xbrl-cn.org/2010/1019/73285.shtml>

<sup>17</sup> <http://www.xbrl-cn.org/2011/1216/75086.shtml>

<sup>18</sup> <http://www.xbrl-cn.org/2012/1228/84629.shtml>

<sup>19</sup> <http://www.xbrl-cn.org/2010/0901/73511.shtml>

<sup>20</sup> <http://www.xbrl-cn.org/2009/0420/73512.shtml>

<sup>22</sup> <https://www.xbrl.org/TaxonomyRecognition/GRC%20Summary.htm>

<sup>23</sup> <https://www.globalreporting.org/reporting/reporting-support/xbrl/Pages/default.aspx>

<sup>24</sup> <https://www.cdp.net/en-US/News/Pages/in-brief-xbrl.aspx>

<sup>25</sup> [http://tata.com/taxonomy/tata\\_taxonomy\\_documentation.pdf](http://tata.com/taxonomy/tata_taxonomy_documentation.pdf)

<sup>26</sup> <https://www.xbrl.org/TaxonomyRecognition/CCI%20RSC/CCI-XBRL-Summary.htm>

<sup>27</sup> <http://xbrl.us/research/Pages/CorporateActions.aspx>

<sup>28</sup> <https://www.xbrl.org/the-consortium/get-involved/gl/>