



Proposal from XBRL Japan for roadmap of e-government open data utilization

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1. Background of proposal

- IT division, which will be established under the chief cabinet secretary had requested public comments for roadmap of e-government open data utilization (hereafter, “OD Roadmap”) by June 7, 2013.
- XBRL has had a good record with international standardized data format in business reporting, especially financial reporting, and have a high affinity for open data
- XBRL Japan Development committee had submitted a proposal in response to the public comments to explain this affinity for open data

2. Abstract of proposal(1)

Case study of XBRL and target of proposal

- Case studies for XBRL adoption around the world
 - Corporate business reporting (EDINET, TDnet, EDGAR, IFRS)
 - Central bank (BOJ, Eurofiling)
 - Tax forms (e-Tax/eLTax, many countries in EU)
 - One stop filing (SBR(NL and AU))

- Target of proposal : Handling of numeric (tabular) data and text data under e-government open data, according to experience and knowledge of XBRL community

2. Abstract of proposal(2) Numeric (tabular) data

- Rich data types and attributes(properties)
 - Decimals,scale,unit etc
- Higher ability for data modeling, moreover 2 dimensions
 - Traditional link : easy to understand, lower ability
 - **Dimensions** : logical and higher ability to explain data
- Tabular presentation of dimensional data

	a) Standardized	b) Automated	c) Flexibility of layout
1. Original system		***	?
2. Table Linkbase	***	***	*
3. Inline XBRL	***	*	***

New EDINET

2. Abstract of proposal(3) - Text data

Text data examples in OD Roadmap	Expression in XBRL
1. Title/Heading	Identifier item type
2. Plain text	<u>String</u> , Date, Decimal, Monetary, Boolean data types are also available if needed
3. Markups	<u>TextBlock data type</u> ➤ Store XHTML fragment

3. Conclusion of proposal

- Illustrated the abilities of XBRL for business data modeling/presentation in this proposal by examples, and mentioned possibilities of XBRL as an integrated standard data format in OD Roadmap
 - However, XBRL is not one and only solution for various business data modeling domain (complexity and redundancy)
- For commonly diffused XBRL and utilization as OD in near future, according to Tim Berners-Lee's scheme
 - XBRL is now on the "4th Star" layer
 - Standard data format on the web in financial (business) reporting domain
 - Reach to "5th Star" layer
 - Importance of improvements of XBRL abilities and disclosure for "external coordination"
 - Utilization of XBRL as LOD(Linked Open Data)