

eXtensible Business Reporting Language (XBRL)

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Discussion

eXtensible Business Reporting Language (XBRL) provides a global standard for digital business reporting. XBRL makes business reporting computer-readable by tagging reported facts with concepts, contexts, units, dimensions, and taxonomy-defined meanings.

XBRL supports [report](#) exchange, validation, comparison, analysis, and regulatory processing. XBRL reports use taxonomies to define reporting concepts and the relationships among them. XBRL instances provide the reported facts that conform to those taxonomies.

XBRL differs from [Standard Business Report Model \(SBRM\)](#). SBRM provides a model for business report structure, report facts, dimensions, calculations, and validation logic. XBRL provides a standards-based reporting technology used to exchange and process business report information.

XBRL also differs from [Report Semantics](#). Report semantics defines the meaning of reported facts, dimensions, reporting contexts, report structures, rules, and interpretation constraints. XBRL expresses selected report semantics in a machine-readable reporting format.

Definition

standard for machine-readable business reporting that represents reported facts using taxonomy-defined concepts, contexts, units, dimensions, and relationships

Source

XBRL International XBRL standard descriptions, specialised for use in the FX Demo Reference Architecture.

Note

XBRL is not equivalent to a report. XBRL provides a representation technology for machine-readable business reporting. The report consists of the reported information, facts, dimensions, contexts, and the governing report model.

Example

An FX regulatory report expressed in XBRL identifies a reported fact such as `notionalAmount`, associates the fact with a reporting entity, reporting period, currency unit, jurisdictional context, and taxonomy-defined concept, and supports automated validation and comparison.

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