

R9 - eXtensible Business Reporting Language (XBRL) Standards

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Reference Identifier

FDIS-RA: [R9]

Citation

XBRL International. *eXtensible Business Reporting Language (XBRL) Standards*. Specifications and supporting information concerning XBRL and its use in business and regulatory reporting.

URI

<https://specifications.xbrl.org/>

Note

This reference provides information concerning the [eXtensible Business Reporting Language \(XBRL\)](#) standards used to represent, exchange, and validate business-reporting information.

FDIS-RA uses this reference to illustrate architectural concerns involving:

- Structured business and regulatory reporting
- Machine-readable information
- Taxonomy-based representation
- Tagged reporting
- Automated validation
- Exchange of reported information across systems

XBRL standardises the representation and exchange of business-reporting information. It supports consistent tagging, structural validation, and automated processing across reporting environments.

XBRL does not, by itself, define a complete architecture for semantic interpretation, provenance, interpretive authority, version context, or controlled evolution of meaning across independently developed systems.

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