An Australian Government Initiative
Standard Business Reporting

Standard Business Reporting

SBR AU TAXONOMY

PRINCIPLES

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For further information or questions, contact the SBR Service Desk at SBRServiceDesk@sbr.gov.au
or call 1300 488 231.
International callers may use +61-2-6216 5577.

DOCUMENT CHANGE CONTROL

Version number	Date of issue	Author(s)	Brief description of change
0.1	14/03/2011	Brian Daniher	Initial Draft – Result from review of the Taxonomy and Supporting Artefact Development Methodology
0.2	02/05/2011	Brian Daniher	Updated with comments from Lara DePaula
0.3	03/06/2011	Brian Daniher	Updated with review comments resulting from CR 48853
0.4	19/09/2011	Brian Daniher	Updated with review comments from APRA received 16/09/2011
1.0 Final	13/10/2011	Chao Wang	CCB approved the document (change request 48853). Added approved Data Contextualisation principles from change request 54527.
2.0	30/04/2012	Katina Chambers	New version with additional principles from SBR Services & Operations
2.1	15/08/2012	Katina Chambers	Addressed feedback from CR 70957
3.0	27/08/2012	Katina Chambers	Addressed feedback from CR 70957 v2

DOCUMENT APPROVALS

This document was approved by:

Name	Title	Date
John McAlister	SBR Services and Operations	06/09/2012

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TABLE OF CONTENTS

1 INTRODUCTION

1.1 PURPOSE

The purpose of this document is to articulate the design principles and guidelines that must be upheld to ensure the integrity of the SBR Taxonomy.

When defining the SBR Taxonomy Architecture and the Taxonomy and Supporting Artefacts Development Methodology a number of decisions were made to ensure the consistency and usability of the SBR Taxonomy. These decisions, or principles, are documented here so that they can be referenced and, if necessary, amended via the SBR Change Control procedures.

1.2 WHY DEFINE PRINCIPLES?

Principles establish a context for architectural design decisions by providing criteria on which to rationalise the endless number of choices available to designers. The framework allows the design team to establish boundaries on the scope and range of possible alternative business solutions and focus only on those areas of importance to the business.

The SBR Taxonomy Development Principles demonstrate alignment with established information and data standards. By promoting standards and enabling clear understanding of the rationale behind all decisions, principles help to eliminate ‘wars’ within solutions.

1.2.1.1 Rules for principles

The principles will be used to support all design decisions.

At the highest level, principles offer reinforcement of basic tenets. At the operational level, principles should be stated in such a way as to facilitate decision making. Each principle should have a valid opposite / counter-argument. For example, "information is an asset" is not a good principle because “information is not an asset” is not a reasonable position.

Principles should be clearly stated and understandable to the system owners, builders and users.

1.3 HOW TO DOCUMENT A PRINCIPLE?

The AGIMO model for describing principles will be used. That is, principles will each have:

- a reference number for the principle;
- a short title to identify the principle;
- a description of the principle;
- the rationale / motivation behind the definition of the principle; and
- any implications of the principle to the system design.

Reference Number	XXX.x – 3 character alphabetic acronym to describe the relevant principle section and a sequential number.
Principle Title	A title for the principle.
Principle	A description of the principle.
Rationale / Motivation	i.e. resolves a problem or issue, provides a benefit, etc.
Implications	i.e. actions that must be taken, changes to policies, changes to work practices, expenditure implications, etc.

If required a principle may be followed by guidelines to assist in the principle being achieved.

1.4 ARE THEY CAST IN STONE?

Breaches may exist in the current implementations and in this scenario Principle GTD.2 within this document applies. Principles are commitments that should move the programme in a common direction and to a common goal over time (i.e. as defined by the principles).

There can be exceptions to the principles where a business need is overriding - but they should truly be occasional exceptions and be subject to formal executive review and sign-off following an approved SBR Change Request process.

The SBR Taxonomy Development Principles do not change during the development cycle. They will change over the life of a system as the business environment and imperatives change.

1.5 PROCESS TO PROPOSE OR AMEND A PRINCIPLE

1. Prepare an SBR Change Request for submission to the SBR Change Control process for formal approval by the Taxonomy Approval Committee (TAC) and Change Control Board (CCB).

2. Once formal approval has been provided then the principle, or change, will be included into this document.

1.6 TERMINOLOGY

For definition of the terminology and acronyms used within this document, please refer to the glossary on the SBR website: www.sbr.gov.au/.

The key words “MUST”, “MUST NOT”, “REQUIRED”, “SHALL”, “SHALL NOT”, “SHOULD”, “SHOULD NOT”, “RECOMMENDED”, “MAY”, and “OPTIONAL” in this document are to be interpreted as described in **RFC 2119**. The use of the word “Mandatory” is to be read as “MUST”.

2 PRINCIPLES INDEX

The following table summarises all of the principles contained within this document. This index is provided to assist in the management of the principle reference numbers as the principle may not be documented in sequential order within the relevant document sections.

Section	Reference Number	Title
General Taxonomy Development Principles	GTD.1	Data harmonisation
	GTD.2	Use of latest version of taxonomy objects and Taxonomy Development Principles
	GTD.3	Use of reporting tuples
	GTD.4	Adoption of common modules
	GTD.5	Implementation of common modules in reports
	GTD.6	Use of only one common module for a specific domain within a context within a report
Data Element Attributes	DEP.1	Use SBR Taxonomy Naming Conventions
	DEP.24	Data element name uniqueness
	DEP.26	Data element classification is correct and clear
	DEP.28	Data element property is meaningful
	DEP.29	Data element property is well formed
	DEP.30	Data element property is not volatile
	DEP.32	Classword is valid
	DEP.2	Enumeration values use meaningful labels
	DEP.3	Balance is always declared for monetary items and always blank for non-monetary items
	DEP.42	Period type is mandatory
	DEP.4	Period type is harmonised across agencies whenever possible
	DEP.5	Use of the Forever attribute
	DEP.6	Relations between period types and business definitions
	DEP.7	Labels are independent of their use in software packages
	DEP.8	Relation of business definition to other labels
	DEP.43	Standard label is mandatory
	DEP.09	Standard label is makeup and purpose

Section	Reference Number	Title
	DEP.10	Business definition is mandatory
	DEP.11	Business definition uniqueness
	DEP.12	Business definitions are comprehensive, concise and clear
	DEP.13	Business definitions are not volatile or unnecessarily restrictive
	DEP.14	Status labels are used only when necessary
	DEP.15	Guidance labels are used only when necessary
	DEP.16	Guidance label must be used and notation must be consistent for explaining abbreviated enumerated values
	DEP.17	Limit enumerations descriptions
	DEP.18	Guidance for 'Indicator' data elements
	DEP.19	Report label purpose and use
	DEP.20	Report guidance label purpose and use
	DEP.21	Report guidance label is concise and clear
	DEP.22	Report guidance label may reference external artefacts
	DEP.23	Report guidance label must not contain validation rules
Taxonomy References	TRF.1	Standard reference optionally supplied within the SBR AU (Definitional) Taxonomy
	TRF.2	Legal reference optionally supplied against data elements within SBR Reporting taxonomies
Data Contextualisation	DCX.1	Data contextualisation is to enable data to "stand on its own"
	DCX.2	Use of explicit and typed dimensions
	DCX.3	Purpose of the context declaration Entity ID
	DCX.4	Purpose of the context declaration Entity Scheme
	DCX.5	Each context declaration must define a party role
	DCX.6	Tuples should not be used to define WHO context
	DCX.7	Additional party relationships must be defined within the Context Declaration

3 GENERAL TAXONOMY DEVELOPMENT

Reference Number	GTD.1
Principle Title	Data harmonisation
Principle	Data elements **MUST** be harmonised across reports and across Government agencies, whenever possible to encourage reuse.
Rationale / Motivation	The SBR community expects that every data element included into the SBR AU (Definitional) Taxonomy has been analysed sufficiently to ensure its uniqueness within the taxonomy. Duplication of data elements causes confusion to the consumers of the taxonomy and ultimately devalues the important resource.
Implications	Taxonomy designers/developers must perform the necessary data harmonisation steps when defining their taxonomy requirements. All new taxonomy objects, or changes to existing taxonomy objects, must be approved via the Taxonomy Governance process.

Reference Number	GTD.2
Principle Title	Use of latest version of taxonomy objects and Taxonomy Development Principles
Principle	1. When developing new reporting taxonomies the latest versions of taxonomy objects contained within the SBR AU Taxonomy and the latest endorsed Taxonomy Development Principles **MUST** be used/adopted. 2. When amending a published reporting taxonomy the latest version of taxonomy objects contained within the SBR AU Taxonomy and Taxonomy Development Principles **SHOULD** be used. To re-release a published reporting taxonomy an SBR Change Request will need to be raised and approved. This change request **MUST** include a report which lists all the changes required to include the latest version of taxonomy objects and taxonomy development principles. The change requestor needs to provide an explanation where a version or principle change will not be implemented. The Change Control Board can then decide if these omissions are warranted and if the reporting taxonomy can be republished using superseded objects and principles. 3. Taxonomies do not need to be republished only to incorporate the latest version of taxonomy objects / principles. A reporting taxonomy should only be republished due to a business need. The only exception to this is if a change to an object or a taxonomy development principle has been identified as being critical via the SBR Change Control processes and a decision is made that all impacted reporting taxonomies **MUST** be re-published to incorporate the change. 4. This principle does not apply to an Emergency Release. Across SBR, there will be the need for emergency fixes or patches from time to time, to satisfy legislative changes or fix critical defects. SBR allows for emergency releases for these patches, where it is possible to test the emergency fixes without compromising quality.
Rationale / Motivation	Reduce burden on the SBR community needing to maintain multiple versions of the same object. Simplify the maintainability of the SBR AU Taxonomy and the functionality used to generate reporting taxonomies. Encourage the adoption of the latest Taxonomy Development Principles
Implications	Reporting taxonomy owners will be responsible for ensuring that endorsed SBR AU Taxonomy object changes and Taxonomy Development Principles are incorporated within reporting taxonomies targeted for an SBR release. Where newly versioned objects or principles are not included into reporting taxonomies being republished then an explanation needs to be provided and approved by the SBR Change Control Board to justify this action.

Reference Number	GTD.3
Principle Title	Use of tuples
Principle	Tuples **MUST NOT** be used. Their use will only be considered when data contextualisation cannot be used to provide the required level of clarity (under GTD.2). The only exception to this rule is existing common modules, which have been implemented using tuple structures (refer GTD.4).
Rationale / Motivation	To enable a consistent implementation of data contextualisation within SBR taxonomies.
Implications	Taxonomy designers/developers must understand how contextualisation can be applied to a data element in SBR. While tuples exist in the current taxonomy, the direction forward is to discontinue their use. When determining the contextualisation of the data element the following three categories need to be assessed from the perspective of the reporting taxonomy. If a data element is required multiple times within the reporting taxonomy then this process needs to be repeated to ensure thorough context analysis has been performed for that data element. 1. **Who –** the entity that the data is about 2. **When** – the period to which the fact values relate 3. **What** – the information required to enable the correct interpretation of the data Within SBR, context can be applied to a data element: 1. using XBRL context declarations; and/or 2. incorporating the context into the name of the data element. When defining context for a data element the three context categories (who, when and what) must all be evaluated from the perspective of the data element within a specific reporting taxonomy. Appendix B summarises the process to use to determine the context(s) for a data element.

3.1 COMMON MODULES

The following principles relate to the use of Common Modules.

Reference Number	GTD.4
Principle Title	Adoption of common modules
Principle	Taxonomy designers/developers **MAY** use an existing common module however new common modules **MUST NOT** be created.
Rationale / Motivation	Common modules were developed within SBR to provide a mechanism to enable consistent reusability of common structures (e.g. Address, Names), however they have proven to not be flexible enough for common use. Common modules exist as tuples and as such, following GTD.3, will no longer be created unless all other message design choices have been exhausted in discussions with the Taxonomy Development Team and the Taxonomy Architecture Team.
Implications	Taxonomy designers/developers are no longer required to adopt common modules.

Reference Number	GTD.5
Principle Title	Implementation of common modules in reports
Principle	When a common module is used then all data elements defined within that common module **MUST** be included into relevant design artefacts (MIGs and TD Workbook) and the reporting taxonomy.
Rationale / Motivation	This principle ensures the need for the minimum number of common modules. SBR does not want to have an unlimited set of common modules for a specific information domain (e.g. Address Details).
Implications	Taxonomy designers/developers/consumers may need to cater for data elements contained within common modules which are redundant to their business processes.

Reference Number	GTD.6
Principle Title	Use of only one common module for a specific domain within a context within a report
Principle	When multiple common modules structures exist for a specific domain (such as Address Details) only one of these modules **MUST** be used within a context within a reporting taxonomy. For example a reporting taxonomy **MUST NOT** contain both PersonStructuredName and PersonUnstructuredName common modules within the same context.
Rationale / Motivation	The use of different structures for the same logical object (e.g. Address) leads to an unnecessary burden on software developers as they will have to implement different routines to assemble the object in different ways. This principle simplifies the message structure for software developers.
Implications	Taxonomy designers/developers need to take care when using multiple common modules structures from on domain within a reporting taxonomy.

4 DATA ELEMENT ATTRIBUTES

The following principles relate to how data elements MUST be managed within SBR Taxonomies.

4.1 DATA ELEMENT NAME

Reference Number	DEP.1
Principle Title	Use SBR Taxonomy Naming Conventions
Principle	Taxonomy developers **MUST** adhere to the guidelines documented within the SBR AU Taxonomy Naming Conventions artefact. A data element name is constructed as a dot separated list of terms: ObjectClass.Property.Classword Please refer to the SBR AU Taxonomy Naming Conventions document for more details.
Rationale / Motivation	The SBR Naming Conventions document follows the recommendations of a widely recognised metadata standard ISO-11179. Ensures consistency in the naming conventions when creating data elements.
Implications	Taxonomy designers/developers need to adhere to the guidelines documented within the SBR AU Naming Conventions document.

Reference Number	DEP.24
Principle Title	Data element name uniqueness
Principle	A data element name **MUST** be unique within the SBR AU (Definitional) Taxonomy.
Rationale / Motivation	Multiple data elements with the same name would be confusing to consumers of the taxonomy and as such is not permissible.
Implications	Taxonomy designers/developers need to ensure that data element names are unique within the SBR AU (Definitional) Taxonomy. Should you find the need to create a data element with the same name as another data element in a different namespace, please discuss with the Taxonomy Development Team.

4.1.1 Object Class

Reference Number	DEP.26
Principle Title	Data element classification is correct and clear
Principle	A data element **MUST** be appropriately classified. A data element **MUST** be considered for fit within existing classifications before determining a new Information Classification or Object Class is required.
Rationale / Motivation	Encourages accurate analysis Enables reusability of data element Ensures minimum number of classifications are introduced
Implications	Taxonomy designers/developers need to ensure that data elements are appropriately classified and existing classifications are considered before determining a new requirement.

4.1.2 Property

Reference Number	DEP.28
Principle Title	Data element property is meaningful
Principle	The property of a data element **MUST** be meaningful from the natural business perspective (using key words from the business definitions to produce a summary of the business definition).
Rationale / Motivation	Reduces risk of change Reduces scope of enhancements or fixes
Implications	Taxonomy designers/developers need to ensure that the data element Property is meaningful from the natural business perspective.

Reference Number	DEP.29
Principle Title	Data element property is well-formed

Principle	The property of a data element **MUST** be valid and well-formed:
	• specific enough such that the data element is unique within the taxonomy
	• unambiguous
	• in plain English
	• concise
	• contain only necessary words
	• sequence words from most generic to most specific to allow efficient and accurate allocation and identification to subject matter, for example:
	  • the property of a data element that implements the net amount of Capital Gains would be: Capital Gains Net
	  • the property of a data element that implements the total amount of Capital Gains for the period would be: Capital Gains Total
	The property of a data element **SHOULD NOT**:
	• create full qualification where context can be used
	• contain any classword (the exception is where the meaning of the name would be lost)
	• use acronyms unless they will be readily understood by all taxonomy users. Acronyms that are of public knowledge are accepted only if their descriptive name is included in the business definition of the data element.
	• use prepositions unless it is absolutely necessary to convey the meaning of the field (e.g. by, to, in, from)
	• use conjunctions unless it is absolutely necessary to convey the meaning of the field (e.g. and, but)

Rationale / Motivation	Ensures clarity of purpose Avoids conflict between properties Ensures consistency in naming conventions Facilitates comprehension Enables the data elements that are related to the same “topic” to be ordered together
Implications	Taxonomy designers/developers need to ensure that the data element property is well-formed to ensure consistency in naming conventions.

Reference Number	DEP.30
Principle Title	Data element property is not volatile
Principle	The property of a data element **MUST NOT** contain references to a specific agency, reporting obligation, legal act or external standard.
Rationale / Motivation	The use of such constructs is volatile and over-restricts data elements, which will require high maintenance over time.
Implications	Taxonomy designers/developers need to ensure that the data element property is not volatile.

4.1.3 Classword

Reference Number	DEP.32
Principle Title	Classword is valid
Principle	Only one classword **MAY** be assigned to a data element. The classword **MUST** be drawn from the list of classwords authorised for use in SBR (refer TD Workbook). Validity of using more than one classword **MAY** be considered on application where there is a need for the same concept to exist in the taxonomy more than once with identical classification and definition but different classword. In this case multiple data elements will be created in the SBR AU (Definitional) Taxonomy.
Rationale / Motivation	Avoids redundancy Ensures clarity of purpose Ensures consistency in naming convention
Implications	Taxonomy designers/developers need to ensure that the classword assigned to a data element is valid.

4.2 ENUMERATIONS

Reference Number	DEP.02
Principle Title	Enumeration values use meaningful labels
Principle	Enumeration values **MUST** use meaningful labels. Code values such as 1, 2 or a, b **MUST NOT** be used. The only exception to this principle is when an industry standard is adopted. When an industry standard is adopted then its enumeration **SHOULD** be duplicated into the Taxonomy. For example, AS4590 prescribes numbers for sex codes. Enumerated values **MUST** have a guidance label which provides a meaningful description.
Rationale / Motivation	Enhance clarity of understanding of enumerated values Enables reusability of object
Implications	Taxonomy designers/developers will need to create meaningful enumerations rather than simply using meaningless backend system or agency code values. May require transformation into relevant backend code and vice versa.

4.3 BALANCE

Reference Number	DEP.03
Principle Title	Balance is always declared for monetary items and always blank for non-monetary items
Principle	Either a Debit or Credit balance type value **MUST** be selected for data elements of monetary type. Data elements of non-monetary type **MUST** have a null/blank balance value.
Rationale / Motivation	To ensure data elements of monetary type are classified correctly.
Implications	Taxonomy designers/developers need to perform correct analysis to ensure the correct balance type is applied to monetary typed data elements.

NB - Appendix A contains a number of guidelines that **SHOULD** be used to assist in the determination of the balance type.

4.4 PERIOD TYPE

The following principles are provided to assist agencies to initially determine the period type for a data element however the final decision needs to be agreed to by the SBR integrated community in the interest of the SBR AU Taxonomy and the overall SBR solution.

Reference Number	DEP.42
Principle Title	Period type is mandatory
Principle	A Period type **MUST** be provided for every data element within the SBR AU Taxonomy. Valid values are 'Instant', 'Duration' and 'Forever'.
Rationale / Motivation	Encourages accurate analysis Ensures consistent SBR taxonomy architecture Enables reusability of data element
Implications	Taxonomy designers/developers need to ensure that a period type is assigned to all data elements within the SBR AU Taxonomy.

Reference Number	DEP.04
Principle Title	Period type is harmonised across agencies whenever possible
Principle	Harmonisation of period type across agencies **MUST** be pursued through the following steps: 1. Instant is the appropriate attribute when data is "as at" a particular date or point in time (e.g. data elements that would appear in a balance sheet). 2. Duration is the appropriate attribute for aggregate data that sums, averages or otherwise operates on values between two points in time (e.g. data elements that appear in a statement of profit and loss). Where data elements cannot clearly be assigned either period type (e.g. name and address details), or where it may result in requiring the specification of an excessive number of context declarations, then taxonomy designers/developers **SHOULD:** 1. assign a period type of 'Duration'; and 2. use the Report Guidance label to instruct the consumer if the data element needs to be reported as an 'Instant'.
Rationale / Motivation	To ensure the correct allocation of the period type property against data elements and to avoid unnecessary duplication of data elements where the only difference is the period type – this is specifically targeting demographic details where the period type of 'Duration' enables either an 'Instant' or 'Duration' to be reported.
Implications	Taxonomy designers/developers need to perform required analysis to ensure that the correct period type is assigned to a data element to avoid unnecessary duplication of data elements within the SBR AU (Definitional) Taxonomy where the only difference is the period type.

Reference Number	DEP.05
Principle Title	Use of the Forever attribute
Principle	The Forever attribute **MUST** only be used for data elements which have a fact value which is always set to 'true', for example Pi. SBR has not utilised the "forever" period type to date but this does not mean it cannot be used if a valid requirement is identified.
Rationale / Motivation	To ensure that the period type of Forever is assigned correctly.
Implications	Taxonomy designers/developers need to perform required analysis to ensure that the correct period type is assigned to a data element.

Reference Number	DEP.06
Principle Title	Relations between period types and business definitions
Principle	The business definition of a data element **SHOULD** provide sufficient clarity as to whether the data element is an 'Instant' or 'Duration'. The period type **MUST NOT** contradict the business definition. The business definition **SHOULD** start with: 1. "This is the value, as at the relevant date, for…" for data elements of 'Instant' period type; 2. "This is the value, during the relevant period, for…" for data elements of 'Duration' period type.
Rationale / Motivation	To ensure clear understanding of the data element.
Implications	Taxonomy designers/developers need to perform required analysis to ensure that the correct period type is assigned to a data element and do not contradict business definitions.

4.5 SBR TAXONOMY LABELS

The following table, from the SBR AU Taxonomy Architecture document, defines the taxonomy objects and possible labels that can be linked to that object. The table also illustrates where the label resides within either the SBR AU Taxonomy or the SBR Reporting Taxonomy.

		Taxonomy Label Types					
		SBR AU Taxonomy				***SBR Report Taxonomy***	
		Standard Label	Business Definition	Guidance	Status	Report Label	Report Guidance Label
Taxonomy Object	Data Element	M	M	O	O	O	O
	Dimension	M	M	n/a	n/a	n/a	n/a
	Domain Value	M	M	n/a	n/a	n/a	n/a
	Hypercube	n/a	n/a	n/a	n/a	O	n/a
	Tuples	M	M	n/a	n/a	O	n/a

Legend: *M = Mandatory, O = Optional, n/a = not applicable*

4.5.1 Principles Applicable to all Label Types.

Reference Number	DEP.07
Principle Title	Labels are independent of their use in software packages
Principle	Labels are provided to enable the understanding of taxonomy objects to the consumers of the taxonomy. Agencies **SHOULD NOT** produce labels with the expectation that software developers will present these same labels to their software users. Equally, developers are free to make label information available to business users via their software interfaces.
Rationale / Motivation	The implementation of the SBR taxonomy within software packages is entirely up to the software developer's discretion.
Implementation	Taxonomy designers/developers should create labels for the sole purpose of providing clarity and understanding.

Reference Number	DEP.08
Principle Title	Relation of business definition to other labels
Principle	The guidance label, report label and report guidance label **MUST** only be used if required to complement the business definition. The guidance label, report label and report guidance label **MUST NOT** contradict the business definition. The status label is not related to the business definition as it describes the lifecycle state of a data element.
Rationale / Motivation	Establishing a hierarchy (relation) between labels ensures that they will fulfil their goal of assisting the understanding of the taxonomy objects, without contradicting each other.
Implications	Taxonomy designers/developers need to apply the required effort to ensure the integrity and quality of the business definition given to a data element.

4.6 STANDARD LABEL

Reference Number	DEP.43
Principle Title	Standard label is mandatory
Principle	A standard label **MUST** be provided for all taxonomy objects, except hypercubes.
Rationale / Motivation	To ensure that relevant SBR Taxonomy objects can be understood.
Implications	Taxonomy designers/developers need to ensure that a standard label is provided for all taxonomy objects except hypercubes.

Reference Number	DEP.09
Principle Title	Standard label make up and purpose
Principle	The standard label is made up of the data element name, with spaces and without full stops. The standard label **SHOULD** contain plain English text that provides the first level description for the object, which is further expanded in the business definition label. The standard label **SHOULD** use full words and wherever possible no abbreviations and no special characters.
Rationale / Motivation	The information classification system used to classify the SBR AU Taxonomy data, in conjunction with the conventions adopted for naming the data elements, provides a natural foundation for the standard label at the Whole Of Government level. Taxonomy designers/developers will have the opportunity to apply specific labels to the data elements when used in their own reports via the Report labels.
Implications	Taxonomy designers/developers MUST apply the required effort to ensure quality Standard labels are provided for all taxonomy objects, other than hypercubes.

4.7 BUSINESS DEFINITION LABEL

Reference Number	DEP.10
Principle Title	Business definition is mandatory
Principle	The business definition label **MUST** be provided for every taxonomy object within the SBR AU (Definitional) Taxonomy (except hypercubes). The only exception to this is where the definition is drawn from a source, such as an external standard where reproduction of the business definition is not possible for copyright reasons. In this case the business definition **MUST** include a statement directing the consumer to the relevant source.
Rationale / Motivation	The business definition label describes the purpose of the taxonomy object, to ensure that relevant SBR Taxonomy objects can be understood (except hypercubes).
Implications	Taxonomy designers/developers need to apply the required effort to ensure quality business definitions are provided for each taxonomy object.

Reference Number	DEP.11
Principle Title	Business definition uniqueness
Principle	A business definition **MUST** be unique within the SBR AU Taxonomy. Note: SBR recognises that this principle does not apply to domain values across different dimensions.
Rationale / Motivation	Multiple objects, especially data elements, with the same business definition would be confusing to consumers of the taxonomy and as such is not permissible.
Implications	Taxonomy designers/developers need to ensure unique business definitions are supplied.

Reference Number	DEP.12
Principle Title	Business definitions are comprehensive, concise and clear
Principle	The business definition **MUST** provide sufficient information to enable the consumer to understand the purpose of the object.
Rationale / Motivation	The consumer should not need to consult other labels associated to the object in order to gain this understanding. Other taxonomy labels should complement the business definition and not contradict it in any way.
Implications	Business definitions need to contain sufficient information as to enable understanding of the taxonomy object.

Reference Number	DEP.13
Principle Title	Business definitions are not volatile or unnecessarily restrictive
Principle	Business definitions **SHOULD NOT** contain references to a specific agency, reporting obligation, legal act or external standard.
Rationale Motivation	The use of such constructs results is volatile and over restricts definitions, which will require high maintenance over time.
Implications	Taxonomy designers/developers need to apply the required effort to ensure quality business definitions are provided for each taxonomy object.

4.8 STATUS LABEL

The Data Element Status label is only allocated to data elements within the SBR AU (Definitional) Taxonomy and it indicates the state that the data element has. The generation of this label is triggered by the lifecycle status of the data element in the metadata repository. Please refer to the SBR AU Taxonomy Architecture document for more details.

Reference Number	DEP.14
Principle Title	Status labels are used only when necessary
Principle	Status labels will only be produced for “Draft” and “Deprecated” statuses. “Published” status is the default status for all published and ready to use objects and therefore will be implied.
Rationale / Motivation	This principle allows backwards compatibility to earlier versions of the taxonomy and minimises the number of labels generated.
Implications	The SBR Taxonomy Development Team is responsible for maintaining the status label associated to a data element.

4.9 GUIDANCE LABEL

Reference Number	DEP.15
Principle Title	Guidance labels are used only when necessary
Principle	The guidance label **MAY** be provided only for data elements in the SBR AU (Definitional) Taxonomy and it is provided only when additional information is required to complement the business definition.
Rationale / Motivation	Minimise the number of labels generated and avoid the description of an object being scattered across multiple labels.
Implications	Taxonomy designers/developers have to ensure that providing a guidance label is providing value and not diminishing the business definition.

Reference Number	DEP.16
Principle Title	Guidance label must be used and notation must be consistent for explaining abbreviated enumerated values
Principle	A guidance label **MUST** be provided for data elements with abbreviated enumerated values. When providing a meaningful description of enumerated values use the following notation: {abbreviated Facet Restriction} = {meaningful description of facet restriction}
Rationale / Motivation	To ensure consistency in the representation of enumerations within the guidance label.
Implications	Taxonomy designers/developers need to apply due diligence when creating guidance labels.

Reference Number	DEP.17
Principle Title	Limit enumerations descriptions
Principle	Where there are too many enumerated values to describe (as a measure 10 or more) and there is another document which is available to the consumer via the internet – The taxonomy developer **MAY** use the guidance label to provide the link to the website. It is permissible to provide a sample of allowable enumerated values however this **MUST** be made clear by using language such as: “May include the following enumerated values.....”
Rationale / Motivation	Prevent labels becoming too long making it difficult to read within a taxonomy viewing tool. Reduce need to change the label whenever an enumeration is added or changed.
Implications	Taxonomy designers/developers must not overload the guidance label when describing enumerations, so long as these are available to the consumer via the internet.

Reference Number	DEP.18
Principle Title	Guidance for 'Indicator' data elements
Principle	The guidance attached to 'Indicator' (booleanItemType) data elements **MUST** state what 0/1 or true/false means, as this may not be clear from the properties of the data element. The following wording **SHOULD** be used: "A choice of TRUE/FALSE values. true = ... false = ..."
Rationale / Motivation	When a data element is defined in the SBR AU (Definitional) Taxonomy as an "Indicator" (booleanItemType), the following values are allowed: • true • false • 0 • 1 (where 0 = false and 1 = true, and when using the words true/false it must be lower case or it does not validate) Ensuring the guidance states what the values mean ensures clarity of understanding of an indicator value.
Implications	Taxonomy designers/developers need to provide appropriate guidance when the data element is of type "indicator".

4.10 REPORT LABEL

Reference Number	DEP.19
Principle Title	Report label purpose and use
Principle	The report label **MUST** be provided for all data elements in the SBR Reporting Taxonomy. Typically this label is used to provide the name of the data element as seen on the source form. It assists in the understanding of the data element within the context of the message exchange. This label is to provide an alternative title for the data element and **MUST NOT** contain descriptive text as this is the intent of the business definition and guidance labels.
Rationale / Motivation	To provide clarity of understanding for a data element within the context of the specific message exchange.
Implications	Taxonomy designers/developers must provide report labels for all data elements when designing reporting taxonomies.

4.11 REPORT GUIDANCE LABEL

Reference Number	DEP.20
Principle Title	Report guidance label purpose and use
Principle	The report guidance label **MAY** be provided for data elements in the SBR Reporting Taxonomy. Its purpose is to provide specific guidance in regards to the use of a data element within the report. It **MUST** not contradict the business definition or guidance label attached to the data element at the SBR AU (Definitional) Taxonomy level.
Rationale / Motivation	To provide specific guidance or instructions for the data element within the context of the message exchange.
Implications	Taxonomy designers/developers need to determine if report guidance is required when designing reporting taxonomies.

Reference Number	DEP.21
Principle Title	Report guidance label is concise and clear
Principle	The report guidance label **SHOULD** be as brief and succinct as possible, whilst still providing the 'additional information' enabling the understanding of the data element within the context of the message exchange.
Rationale / Motivation	To prevent the report guidance label being overloaded with unnecessary information – specifically business rules. To avoid contradictions between the guidance and business definition.
Implications	Taxonomy designers/developers need to apply due diligence when defining the report guidance.

Reference Number	DEP.22
Principle Title	Report guidance label may reference external artefacts
Principle	If additional guidance information has been defined within another artefact (other than the MIG) and this artefact is accessible via the internet then the URL of this artefact **MAY** be provided within the report guidance label. If the external artefact does not reference the taxonomy data element (e.g. the paper form) then the report guidance label will need to map the taxonomy data element to the relevant object within the external document.
Rationale / Motivation	Some agencies may need to reference another artefact for legal purposes. Ensures the report guidance label does not become too large causing readability and maintenance issues.
Implications	Taxonomy designers/developers need to determine if an external document is required to be referenced to provide additional guidance on the use of a data element within a specific report. They may also need to determine if there are any legal requirements to provide links to such material.

Reference Number	DEP.23
Principle Title	Report guidance label must not contain validation rules
Principle	The report guidance labels **MUST NOT** provide an English explanation of validation rules as these are defined within the Message Implementation Guide (MIG). However the following business rules are considered exceptions as they provide guidance to assist in the understanding the data element in the context of the message: **Optionality** – is the data element mandatory or optional in the context of the message exchange? If this rule is dependent upon the value of other data elements within the message then this should be expressed within the MIG and not the report guidance label. **Valid Enumerations** - when the data element within the context of the message requires a single value or a subset of the enumerations defined in the SBR AU (Definitional) Taxonomy then these can be described within the report guidance label. **Indicator usage** - there may be situations where additional information is required to provide clarity regarding the usage of the SBR Indicator (Boolean value) in the context of the message exchange. This **MUST NOT** repeat or contradict the information provided within the data element Guidance.
Rationale / Motivation	To ensure that complex pseudo code is not included into the taxonomy which will cause readability and maintenance issues.
Implications	Taxonomy designers/developers need to ensure that the Report Guidance is not overloaded with validation rules which are documented elsewhere.

5 TAXONOMY REFERENCES

SBR data elements can have two kinds of references implemented in the reference linkbases:

1. Industry Standard: these are references to industry standards which assist in defining the meaning of the data elements and how they should be populated.
2. Legal: these are pointers to legal references that authorise the collection of data by a report.

5.1 STANDARD REFERENCE LABEL

Reference Number	TRF.1
Principle Title	A standard reference optionally supplied against data elements within the SBR AU (Definitional) Taxonomy.
Principle	When a data element has been derived from an existing data standard then this standard **MAY** be referenced via the "StandardReference" contained within the RefLinkbase. A standard reference **MUST** only be supplied against data elements within the SBR AU (Definitional) Taxonomy. Standard references are attached to the data element independent of any usage within reporting taxonomies. The TD Workbook provides a worksheet where drafted Standard References are defined for a data element.
Rationale / Motivation	Ensures clarity of understanding of a data element within the SBR AU (Definitional) Taxonomy.
Implications	Taxonomy designers/developers need to apply due diligence when defining standard references.

5.2 LEGAL REFERENCE LABEL

Reference Number	TRF.2
Principle Title	A legal reference is optionally supplied against data elements within SBR Reporting Taxonomies.
Principle	Legal references **MAY** be provided against a data element within a specific reporting taxonomy to provide clarity of understanding by referencing a specific legal act. A legal reference **MUST** only be applied against data elements within SBR reporting taxonomies. The TD Workbook enables Legal References to be captured using either: 1. Standard normalised XBRL convention for breaking up the legal into specific sections; or 2. Free text field The preference is to receive legal references using the standard normalised XBRL convention.
Rationale / Motivation	Ensure clarity of understanding of a data element within the SBR Reporting Taxonomy. Legal references may only be applied within SBR reporting taxonomies as they tend to be specific within the context of a particular usage on a report.
Implications	Taxonomy designers/developers need to apply due diligence when defining legal references.

6 DATA CONTEXTUALISATION

Reference Number	DCX.1
Principle Title	Data contextualisation is to enable data to “stand on its own”
Principle	The goal of data contextualisation is to enable a data element to “stand on its own”, meaning that a data element and its context can be taken from an instance document and the consumer has all the information required to understand what this data element is about. Taxonomy designers/developers **MUST** adhere to the steps defined within the Taxonomy Development Methodology to determine the correct level of contextualisation of a data element. Conversely data elements **MUST** not be over-contextualised with information which is not relevant to the data element.
Rationale / Motivation	To ensure data elements are provided with enough contextualisation to provide necessary understanding of the data element to stand on its own.
Implications	Taxonomy designers/developers must allocate sufficient effort to data contextualisation during the Information Analysis phase of the method.

Reference Number	DCX.2
Principle Title	Use of explicit and typed dimensions
Principle	Where the dimension domain set can be defined to a restricted set of values then these **MUST** be implemented using an explicit dimension. Where the dimension domain set cannot be defined to a restricted set of values then a typed dimension **MAY** be used to implement the dimension.
Rationale / Motivation	To ensure that explicit dimensions are used whenever the domain value set can be clearly defined to enable consistency and reusability. Typed dimensions are used only when this cannot be achieved.
Implications	Taxonomy designers/developers MUST ensure that proper analysis has been conducted before adopting the use of typed dimensions.

6.1 WHO CONTEXT

Reference Number	DCX.3
Principle Title	Purpose of the context declaration Entity ID
Principle	Entity ID and Scheme **MUST** be used to identify the party whom the data belongs to or is most closely related to. When the primary party is weakly identified and it is preferable to utilise dimensions within the context declaration to define this party, then the Entity ID **SHOULD** be set to the identifier of a related party who is strongly identified. Typically this strongly identified party would be the party who is either liable for the reporting obligation or accountable for the message.
Rationale / Motivation	SBR believes the Entity ID and the Entity Scheme are to be used to identify the party that the associated data elements belong to. For example, the address details of an employer – the employer "owns" the address and, if possible, SBR expects the Employer to be identified using the Entity ID and Scheme. SBR recognises that it is not always possible to utilise the Entity ID and Scheme to identify the owning party due to weak or multiple identifiers. In these situations the party identified within the Entity ID and Scheme needs to be a related party who is strongly identified and dimensions are used to identify the owning party. This complexity MUST be clearly articulated within the MIG.
Implications	The Taxonomy Developer must allocate the Entity scheme to correctly reflect the party identified within the Entity ID.

Reference Number	DCX.4
Principle Title	Purpose of the context declaration Entity Scheme
Principle	The scheme is used to indicate what type of identifier was used within the Entity ID. It is **RECOMMENDED** that the Entity Scheme is named to reflect the type of Entity ID. This is left to the discretion of the taxonomy developer however it is **RECOMMENDED** that the relevant regulator of the identifier is identified within the Scheme name, for example: http://www.abr.gov.au/abn http://www.ato.gov.au/tfn
Rationale / Motivation	As a mandatory element within the Context declaration the Scheme SHOULD provide guidance on the type of identifier used within the Entity ID.
Implications	The Taxonomy Developer must allocate the Entity scheme to correctly reflect the party identified within the Entity ID.

Reference Number	DCX.5
Principle Title	Each context declaration must define a party role
Principle	The ReportPartyType explicit dimension **MUST** be declared within every context declaration to identify the role that the party identified within the Entity ID plays within the context. The ReportPartyType explicit dimension domain value **SHOULD** accurately describe the party within the context of the business interaction and generic domain values or role interpretations **SHOULD NOT** be used.
Rationale / Motivation	The Entity ID and Scheme does not provide the required level of clarity to understand the role that the party defined within the context plays.
Implications	Taxonomy Developers needs to contextualise data using the correct report party dimension domain values.

Reference Number	DCX.6
Principle Title	Tuples should not be used to define WHO context
Principle	WHO context **SHOULD** be defined using a context declaration using the Entity ID and Scheme and if additional contextualisation is required then relevant dimensions are to used – see principle DCX.07. Tuples **SHOULD NOT** be used to define WHO context.
Rationale / Motivation	To ensure design simplicity and consistency in the declaration of party types within the instance document.
Implications	Taxonomy Developers SHOULD use the relevant reporting party dimensions to define WHO Context.

Reference Number	DCX.7
Principle Title	Additional party relationships must be defined within the context declaration
Principle	If, in addition to the Entity ID, the data element has other parties that need to be declared then these relationships **MUST** be implemented within the context declaration using additional dimensional definitions. These relationships **SHOULD** be implemented within the context declaration via the use of Typed dimensions using a simple container. The name of the dimension and the container should describe the party role and identifier type. For example: Typed Dimension = “TargetSuperFundABNDimension” Simple Container = “TargetSuperFundABNContainer”
Rationale / Motivation	To explicitly state the relationships between the parties within a context declaration.
Implications	Taxonomy Developers MUST use the relevant reporting party dimensions to define WHO Context.

7 APPENDIX A

The following guidelines **SHOULD** be used to assist in the determination of the balance type:

Apply Basic Accounting Principles

In the absence of clear contra-indication the balance should be set as follows:

	DR	CR
Increase	Assets (including adjustments) Expenses (including adjustments) Net Loss Net Position of Derivative Contracts	Liabilities (including adjustments) Equity (including adjustments) Income (including adjustments) Net Profit
Decrease	Liabilities (including adjustments) Equity (including adjustments) Income (including adjustments)	Assets (including adjustments) Expenses (including adjustments)

Examples:

Asset

Form Element	TREF Element	Balance Type
Average value of assets (non-Authorised Deposit-taking Institutions only)	3431	Debit – Increase in assets.

Liability

Form Element	TREF Element	Balance Type
Current Liabilities Total	2834	Credit - Increase in liabilities.

Income

Form Element	TREF Element	Balance Type
Income Fees Total	3615	Credit – Increase in income.

Expense

Form Element	TREF Element	Balance Type
Travel Expenses	2111	Debit – Increase in expenses.

Owners Equity

Form Element	TREF Element	Balance Type
Equity Total	1619	Credit – Increase in equity.

Apply the 'most likely' result for a going concern business

"Net items" (those elements that are the result of one concept being subtracted from another) should be set according to the most likely, or intended, result for a going concern business.

For example:

"Net Profit" could be a positive (credit) or a loss (debit). A going concern business would typically report a profit. Therefore, the element should be a credit.

Form Element	TREF Element	Balance Type
Net income or loss	3511	Credit – Increase in income.

"Net Position of Derivative Contracts" may alternate between an asset (debit) and a liability (credit). However, the intended outcome is a debit balance.

Form Element	TREF Element	Balance Type
Derivative Financial Instruments Total	2375	Debit – Increase in asset.

"Net exempt income" is a form of income and should be assigned the same balance type (credit)

Form Element	TREF Element	Balance Type
Tax losses reconciliation statement - SUBTRACT Net exempt income	3267	Credit - Net exempt income is still income.

Apply the same balance type classification to adjustment balances of the element that they are adjusting

Adjustments to elements have no "typical" balance and so should have their balance type value set to be the same as the element that they are adjusting. In this way, any positive value assigned to the adjustment will increase the element and any negative value will have a decreasing effect (this is consistent with natural business practice).

For example:

The end value/termination value of an asset should be assigned the same balance type as the balance sheet item they are adjusting:

Form Element	TREF Element	Balance Type
Termination value of pooled asset for which a balancing adjustment event occurred	3219	Debit – Asset end value
Termination value of intangible depreciating assets	3499	Debit – Terminating value would be still an 'asset'.
Termination value of other depreciating assets	3500	Debit – Terminating value would be still an 'asset'.

The replacement/market value of an asset should be assigned the same balance type as the balance sheet item they are adjusting:

Form Element	TREF Element	Balance Type
Scrip for scrip roll-over for exchanging taxpayer - replacement interests market value	3292	Debit – Market value component of asset is an increase in asset.
Scrip for scrip roll-over for exchanging taxpayer - cash and other considerations	3293	Debit – Increase in asset.

Apply the same balance type classification to off balance sheet items or profit and loss items as their related on balance sheet item or profit and loss item

Off Balance Sheet Items have no “natural” balance type as they are rarely recorded using the double-entry bookkeeping method. However, they are typically related in some way to an “on balance sheet” concept. For simplicity and consistency in application, where an on balance sheet related concept can be identified, then the balance type value of the off balance sheet concept should be set to the same value as that related on balance sheet concept.

For example:

Form Element	TREF Element	Balance Type
Intangible Termination Value	3499	Debit - Terminating value is still an 'asset'

The same rules may also apply to Profit and Loss items.

For example:

The taxed and untaxed components of income should be assigned the same balance type value as their related profit and loss item (income):

Form Element	TREF Element	Balance Type
Tax free component	1581	Credit
Superannuation Lump Sum Taxable component - taxed element	1582	Credit
Superannuation Lump Sum Taxable component - untaxed element	1583	Credit
Australian annuities and superannuation income stream Taxable component "Untaxed element"	1583	Credit

Take into consideration the users intended use of the data

The perspective of the user must be taken into consideration when assigning balance type. Dimensions of the same concept must share the same balance type or period type.

For example:

The entity making the payment incurs an expense and a balance type should be assigned accordingly

Form Element	TREF Element	Balance Type
Superannuation Expenses	2187	Debit – From the 'employers' perspective.
Reportable fringe benefits	705	Debit – Expense for the company 'giving' fringe benefits.

The main purpose of calculating the Gross Tax amount is to assess how much is payable by the entity (i.e. the expense incurred).

Form Element	TREF Element	Balance Type
Gross Tax	3522	Debit – Increase in expense

When creating new elements as a result of the preceding guideline, elements name may need to contain a reference to indicate if they have a "Debit" or "Credit" balance type. The business definition should drive the balance type value assigned.

An indicator may need to be embedded in the name of the element to avoid confusion using words.

For example:

"Wages paid" indicates that the element represents an "expense" type amount

"Wages received" indicates that the element represents an "income" type amount

The business definition should be used as a guide in assigning a balance type value.

For example:

- Exempt income expenditure is a form of expense but also has the word 'income' in the elements name.

Form Element	TREF Element	Balance Type
Non-deductible exempt income expenditure	3469	Debit – Increase in expense.
Business Definition: The amount of any expenditure incurred in deriving income that is exempt from Australian tax. Do not include expenditure incurred in deriving exempt income from RSAs and expenditure allowed by section 25–90 of the Income Tax Assessment Act 1997.		

Take into consideration existing elements and their balance type

Although agencies have as yet to find a case where a new element requires an opposite balance type value, these will need to be identified and actioned accordingly.

Using the same example as shown in the previous guidance, there is an item of "Wages" defined as with a balance type value of "Debit" and an agency discovers at a later date that a "Wages paid" type element will need to be created with a new balance type value of "Credit". Existing "Wages" type elements may also need to be updated to distinguish as to whether they are a "Debit" or "Credit" balance type.

When negative amounts are not permitted for a monetary type data element, this will be addressed by a validation rule

The numeric representation of a debit or credit item will normally (that is, more often than not) be positive in an XBRL instance (i.e. using the balance type value assigned to it).

There are instances however where elements exist that may be represented as either a positive or negative number (E.g. the form has the option to enter in an amount to indicate if the amount is a "profit" or "loss"). In such cases, TDT suggest to cover both scenarios with a validation rule. For example:

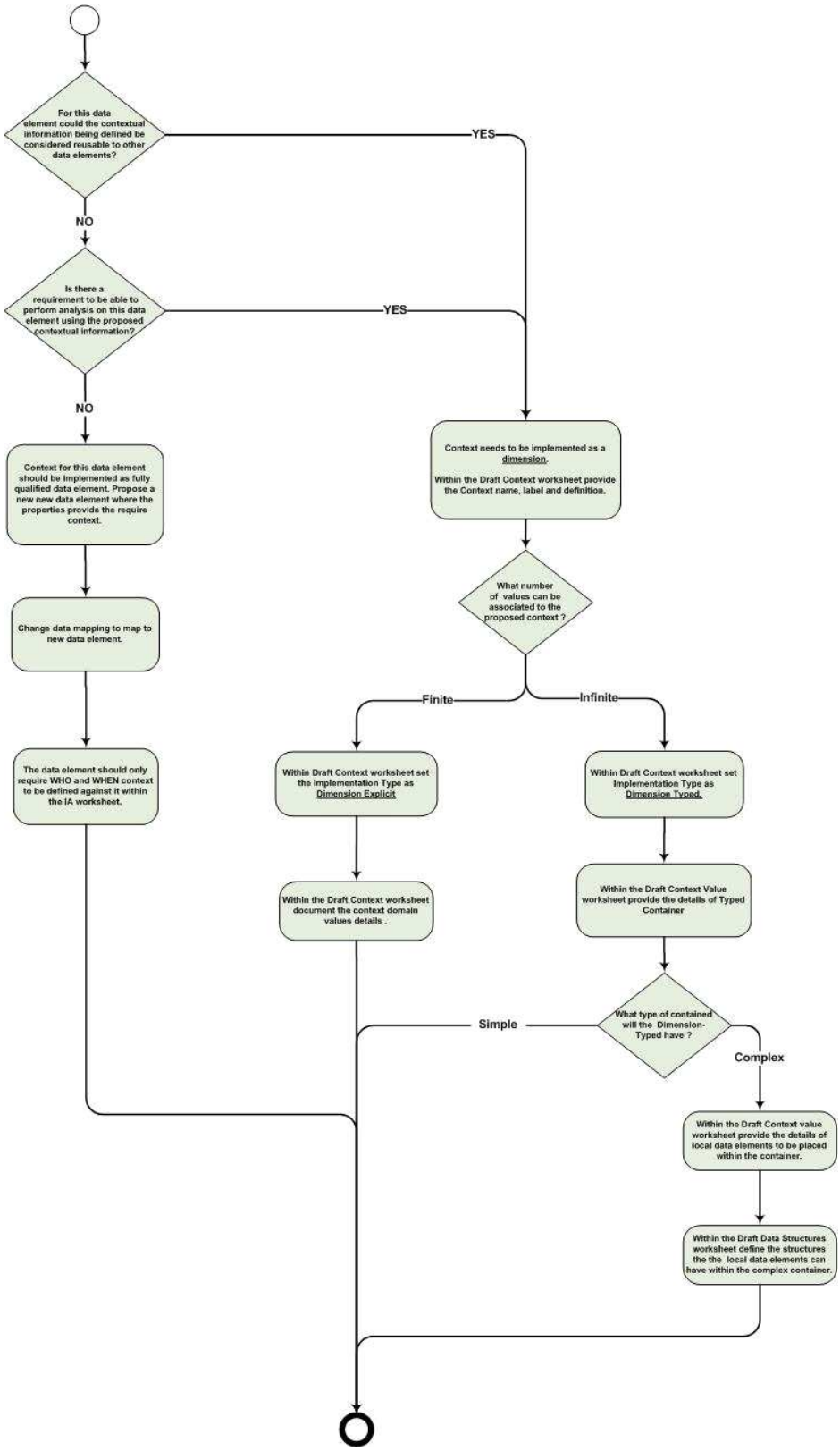
The following validation rules are currently used by the ATO to cover such instances:

– Allow Signed (S) Numbers only - amounts that could be either positive or negative

– Allow Unsigned (U) Numbers - amounts that will always be positive and a negative amount is not permitted

8 APPENDIX B

The following context decision tree and guidance has been developed to assist in applying consistent XBRL taxonomy design choices in relation to the use of fully qualified data elements or dimensions.



The application of dimensions is appropriate where:

1. Specific reporting requirements exist that suggest business analysis and/or comparison will be undertaken based on a specific criterion embedded within the data element's metadata. The metadata that specifically relates to this analysis/comparison criterion should be extracted and applied in the form of a dimension.

2. A similar dimension or concept already exists within the SBR AU (Definitional) Taxonomy and applying the same contextualisation would result in increased harmonisation and consistency in SBR.

Where these guidelines do not apply, dimensions are appropriate where it is possible to extract semantics from the metadata of a number of data elements and the extraction of the metadata results in:

- A worthwhile reduction in the number of taxonomy data elements.

- The broadened reuse of the resulting data element.

- The ability to apply the extracted metadata to numerous unrelated data elements (i.e. can the extracted semantic be applied to unrelated concepts, or is it peculiar to this set of facts?).

- The extracted metadata not being a tangible or 'real world' concept (for example, a credit card is a tangible, real world concept and therefore would not be extracted from the metadata of a data element for a dimension).

- The remaining data element being a sensible, stand-alone concept. A data element stands-alone when the remaining metadata describes a unique individual concept. The further extraction of semantics from this concept would result in the remaining semantics not describing an individual concept (i.e. if we extract the semantic, do the remaining semantics within the data element still make sense as a stand-alone business concept?).

- The remaining data element having the same period and balance as the original data element.

The more positive the answers to these "filters", the more likely it is that it will be modelled as a dimension.