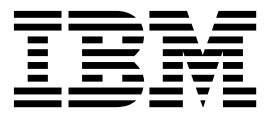


IBM Cognos Disclosure Management XBRL
Version 10.2.7

User Guide



Note

Before using this information and the product it supports, read the information in "Notices" on page 81.

Product Information

This document applies to Cognos Disclosure Management Version 10.2.7 and may also apply to subsequent releases.

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Introduction to XBRL User Guide

The IBM Cognos Disclosure Management XBRL User Guide describes how to perform user tasks in IBM® Cognos® Disclosure Management XBRL.

Cognos Disclosure Management is a unified financial governance solution that focuses on improving financial processes and controls, particularly in the final stages before disclosure. It helps the finance department improve the timeliness and quality of financial management processes and reporting. Cognos Disclosure Management also facilitates audits, extends enterprise resource planning (ERP) transactional controls, and improves financial risk management.

IBM® Cognos® Disclosure Management XBRL automates the process of eXtensible Business Reporting Language (XBRL) tagging for compliance with the Security Exchange Commission mandate as well as other XBRL mandates around the world.

Features and benefits:

- Enhances the internal controls over financial reporting
- Improves visibility and the audit trail throughout the entire reporting process
- Links source data to report data
- Ability to use a prior report as a template for the next report
- Integrates the Tag Once XBRL function
- Contains tools to promote collaboration
- Delivers workflow and task management tools
- Includes business rules and validation
- Has multiple output options, such as XBRL, EDGAR, HTML, Microsoft Word, and PDF

Audience

The IBM Cognos Disclosure Management XBRL User Guide is intended for users who need to work with XBRL tags, XBRL query tags, and tuples, and who need to generate XBRL instance documents.

Finding information

To find information on the web, including all translated documentation, access IBM Knowledge Center (<http://www.ibm.com/support/knowledgecenter>).

Publication date

This document was published on March 1, 2017.

Accessibility features

Accessibility features help users who have a physical disability, such as restricted mobility or limited vision, to use information technology products. IBM® Cognos® HTML documentation has accessibility features. PDF documents are supplemental and, as such, include no added accessibility features. For information about these features, see Appendix A, “Accessibility features,” on page 67 in this document.

Forward-looking statements

This documentation describes the current functionality of the product. References to items that are not currently available may be included. No implication of any future availability should be inferred. Any such references are not a commitment, promise, or legal obligation to deliver any material, code, or functionality. The development, release, and timing of features or functionality remain at the sole discretion of IBM.

Samples disclaimer

The Sample Outdoors Company, Great Outdoors Company, GO Sales, any variation of the Sample Outdoors or Great Outdoors names, and Planning Sample depict fictitious business operations with sample data used to develop sample applications for IBM and IBM customers. These fictitious records include sample data for sales transactions, product distribution, finance, and human resources. Any resemblance to actual names, addresses, contact numbers, or transaction values is coincidental. Other sample files may contain fictional data manually or machine generated, factual data compiled from academic or public sources, or data used with permission of the copyright holder, for use as sample data to develop sample applications. Product names referenced may be the trademarks of their respective owners. Unauthorized duplication is prohibited.

Chapter 1. What's new

The What's new section contains a list of new, changed, and deprecated installation and configuration features for this release. It also contains a cumulative list of similar information for previous releases. It will help you plan your upgrade and application deployment strategies and the training requirements for your users.

For information about upgrading, see the installation and configuration guide for your product. To review an up-to-date list of environments supported by IBM Cognos products, including information on operating systems, patches, browsers, Web servers, directory servers, database servers, and application servers, visit IBM Knowledge Center (<http://www.ibm.com/support/knowledgecenter>).

New features in IBM Cognos Disclosure Management XBRL Version 10.2.6

IBM® Cognos® Disclosure Management XBRL includes features that were added since the previous release.

Element Notes tab

In Cognos Disclosure Management Extension Taxonomy Editor, this tab displays the properties of an element that has possible replacement elements identified with it (alternate elements), that are included in the definition linkbase, and has a relationship to the possible replacement element (with custom arc role).

US GAAP 2016 support

US GAAP 2016 is now supported.

New features in IBM Cognos Disclosure Management XBRL Version 10.2.5

IBM® Cognos® Disclosure Management XBRL includes features that were added since the previous release.

View XBRL logs

You can view XBRL logs containing a list of facts that have been deleted as a result of extension taxonomy generation or manual taxonomy replacement in a project.

New features in IBM Cognos Disclosure Management XBRL Version 10.2.3.1

IBM® Cognos® Disclosure Management XBRL includes features that were added since the previous release.

New guide titled IBM Cognos Disclosure Management Filing Plugin

The *IBM Cognos Disclosure Management Filing Plugin User Guide* describes how to use the IBM® Cognos® Disclosure Management Filing Plugin to submit to various regulatory authorities based on filing packages. At the time of publication, the filing package supports submissions to the European Banking Authority (EBA) using release frameworks 2.0, 2.1, and 2.2.

Pretagged templates are no longer required for COREP and FINREP

If you must file reports for various regulatory authorities, you no longer need to use the pretagged templates that were available in IBM® Cognos® Disclosure Management Version 10.2.3. You can now use a filing package instead. The filing package contains all the needs of the templates in the document titled *Implementing Technical Standard (ITS)*, which describes the rules for the data that should be reported, and the timing and method for reporting.

New features in IBM Cognos Disclosure Management XBRL Version 10.2.3

IBM® Cognos® Disclosure Management includes features that were added since the previous release.

Refreshing, validating, and generating facts in query tags

If the project supports relational query tagging, you can choose to include or exclude query items when you refresh and validate data and generate instance documents.

Editing existing facts and tags

You can now edit existing facts and tags without having to delete the fact or tag and then create a new fact or tag with the new information

Creating projects for COREP and FINREP

You can create projects that can be used to generate data for submission to COREP or FINREP.

Seeing dimensions in the Tag Inspector

You can now see the dimensions associated with a tag in the **Tag Inspector** as well as the **Pivot Grid**.

Support for complex typed dimensions

Cognos Disclosure Management XBRL, Version 10.2.3, now supports complex typed dimensions.

Replace one aspect with another across an entire project or for all tags in a certain reporting object

If you are a European user who is required to file reports for COREP (Common Reporting) or FINREP (Financial Reporting), you can now replace one aspect (for example, time, unit, decimals, or transformation) with another across an entire project or for all tags in a certain reporting object or set of reporting objects.

Making simple taxonomy edits without switching to the XBRL Extension Taxonomy editor

You can now make simple taxonomy edits, such as adding, deleting, or renaming a label, renaming an element, or changing an element property, without switching to the XBRL Extension Taxonomy editor.

Automatic detection and creation of Cognos Disclosure Management projects for your FSR XBRL reports during migration

When you migrate from FSR to Cognos Disclosure Management, the migration wizard can now identify and create projects based on the reports that you are migrating and their XBRL configuration in FSR.

New features in IBM Cognos Disclosure Management XBRL Version 10.2.2.1

Cognos Disclosure Management XBRL includes features that were added since the previous release.

Pretagged templates for COREP

If you are a European user who is required to file reports for COREP (Common Reporting) or FINREP (Financial Reporting), you can obtain and import pretagged templates for the COREP and FINREP systems. IBM can customize pretagged templates for Cognos Disclosure Management XBRL to meet your particular requirements.

Custom group filtering

With the new XBRL projects custom groups filter feature, projects are now created without a default custom group. This feature allows a single project to have tags associated to one or more custom groups. When users open a project that represents their instance document, they have the option at that time to filter tags by one or more custom groups.

Additional jurisdiction added for inline XBRL

If you are using Cognos Disclosure Management XBRL to file for Irish Tax and Customs, you can now validate and generate inline XBRL for that jurisdiction.

New features in IBM Cognos Disclosure Management Version 10.2.2

IBM® Cognos® Disclosure Management includes features that were added since the previous release.

Tuples

A *tuple* is an XML structure that is used to group concepts in an XBRL taxonomy that must be understood together. Cognos Disclosure Management XBRL Version 10.2.2 now has the ability to create and manage XBRL tuples when you build an instance document for a taxonomy that includes tuples.

Inline XBRL

Inline XBRL is a standard for embedding XBRL fragments into an HTML document. Cognos Disclosure Management XBRL Version 10.2.2 now has the ability to generate these types of documents.

HMRC validation

In Cognos Disclosure Management XBRL Version 10.2.2, XBRL submissions for HMRC filers can be validated against SureFile from within the Cognos Disclosure Management XBRL application.

Support for bidirectional languages

The term *bidirectional* pertains to scripts such as Arabic and Hebrew that generally run from right to left, except for numbers, which run from left to right. Cognos Disclosure Management Version 10.2.2 is now available with Arabic and Hebrew user interfaces, as well as the ability to generate reports in Arabic and Hebrew.

Generation of charts as images or objects

When you generate a report in Cognos Disclosure Management Version 10.2.2, you can now choose whether you want to generate charts as images or as objects. If you choose to generate as an image, it might take less time to process your report, and this option might result in better rendering of advanced chart types such as 3D charts and rounded edges.

Improved ease of insertion of reference variables

In Cognos Disclosure Management Version 10.2.2, you can now click a button on the **Report Object** tab Ribbon to automate the procedure when you must insert a large number of reference variables into a report.

Improvement to import and export capabilities

Cognos Disclosure Management Version 10.2.2 now has the ability to import and export data sources and data queries along with the report that uses them.

Migration from Cognos Financial Statement Reporting Version 6.6.1 to IBM® Cognos® Disclosure Management Version 10.2.2

This standalone migration utility enables existing customers of Cognos Financial Statement Reporting (FSR) to migrate their existing reports and report object information to Cognos Disclosure Management XBRL. For more information about the scope of this utility, see *Migrating from IBM Cognos FSR 6 to IBM Cognos Disclosure Management 10.2.2*.

Chapter 2. Overview of IBM Cognos Disclosure Management XBRL

XBRL is a communication method for electronic business reporting. IBM® Cognos® Disclosure Management XBRL uses the XML based framework within XBRL to provide companies with a standards-based method to prepare, extract, publish, and exchange financial data.

Although you can use various methods (for example, proprietary file formats, HTML, Adobe PDF, and flat text files) to transmit business information, the purpose of using XBRL is to provide a single comprehensive communication standard.

By putting financial data in an open, agreed upon standard format, XBRL helps standardize access to financial information over the Internet.

You can now view the interface for Cognos Disclosure Management XBRL in several languages in addition to English. For more information, see the *IBM Cognos Disclosure Management Installation Guide*.

Functionality

In this topic, you can find a list of features and benefits in IBM® Cognos® Disclosure Management XBRL.

Features and benefits:

- Enhances internal controls over financial reporting
- Improves visibility and audit trail in the entire reporting process
- Links source data to report data
- Uses prior report as a template for the next report
- Integrates Tag Once XBRL function
- Contains tools to promote collaboration
- Delivers workflow and task management tools
- Includes business rules and validation
- Has multiple output options, such as XBRL, EDGAR, HTML, Microsoft Word, and Adobe PDF

Typical report examples

You can use IBM® Cognos® Disclosure Management to create various financial reports for internal or external publication for any organization.

Corporate and regulatory reports often contain repetitive sections that are time-consuming to reproduce and manage with consistency. Cognos Disclosure Management enables such reports to be used as templates, which can simplify and accelerate the process of submitting reports.

Statutory reporting

In many countries or regions, federal securities laws require publicly traded companies to disclose information on an ongoing basis. You can use IBM® Cognos® Disclosure Management to prepare statutory reports.

US regulatory reporting: 10-K, 10-Q, and 20-F

Regulatory bodies such as the Securities and Exchange Commission (SEC) require businesses to submit annual reports on Form 10-K, and quarterly reports on Form 10-Q for specified events. Businesses must comply with various other disclosure requirements. Foreign issuers must use Form 20-F to meet disclosure requirements.

The annual report on Form 10-K provides a comprehensive overview of the company's business and financial condition and includes audited financial statements. The annual report on Form 10-K is distinct from the annual report to shareholders.

Form 10-Q includes unaudited financial statements and provides a continuing view of the company's financial position during the year. The report must be filed for each of the first three quarters of the company's fiscal year.

Form 20-F is a comprehensive core disclosure document that foreign private issuers must file annually with the SEC to register securities when they are offered in the US.

Exhibits specifically refer to attachments that the SEC officially defines in its rules and regulations. The SEC might require one or more exhibits to be included with a 10-K or 10-Q filing.

Canadian regulatory reporting: annual reports and MD&A

In Canada, public and privately owned corporations are required to produce annual reports and to disclose important events that affect the business in Management Discussion and Analysis (MD&A) reports. You can also use Cognos Disclosure Management for various other required reports.

UK regulatory reporting: annual reports and Form 363

The EU Transparency Directive is designed to bring all European stock exchanges up to the same level, with a uniform set of rules for Listing and Disclosure that apply across the European Union. There are more stringent requirements for interim and annual reports.

In the UK, the Companies House and Financial Services Authority (FSA) requires businesses to submit various reports and forms on a timely basis. For example, the Companies House requires an Annual Return (Form 363) to update company contact information, including contact information for corporate executives, and to provide a statement of principal business activities.

Corporate and industry reporting

You can use IBM® Cognos® Disclosure Management to create standard corporate reports, such as quarterly and annual reports. You can also create industry-specific reports, such as airline industry reports.

Quarterly reports, annual reports, and board books

In general, corporations in different countries and regions are required to produce quarterly and annual reports, displaying financial results for the period. Cognos Disclosure Management enables consistent report formatting and presentation of data.

You can also use Cognos Disclosure Management to create and manage content related to board meeting agenda packets, known as board books.

Airline industry: Form 41

The Form 41 provides valuable information for those who need to analyze and understand the US airline industry and its member carriers. Form 41 reports on carrier costs, operations, profit and loss statements, and balance sheets.

Internal reporting

You can use IBM® Cognos® Disclosure Management to create reports used for internal control. You can also maintain existing customized reports.

Any report that was built in Microsoft Excel, Microsoft Word, or any presentation built in Microsoft PowerPoint can be created and maintained in Cognos Disclosure Management. Additional functionality, such as Workflow and Audit Trail, can then be applied.

Chapter 3. Basic concepts

Before you begin to use IBM® Cognos® Disclosure Management XBRL, you should understand some basic concepts.

Important: Using Cognos Disclosure Management XBRL requires a working knowledge of Microsoft Excel and Microsoft Word. The advanced functionality for Microsoft products is beyond the scope of this guide; however, some topics are included for your convenience. For more information, see Microsoft documentation or Microsoft online help.

IBM Cognos Disclosure Management XBRL interface

The IBM® Cognos® Disclosure Management XBRL interface is designed to make it easy for you to perform tasks related to XBRL. Depending on the task that you are completing, various Ribbons and windows provide the information that you need.

To work with Cognos Disclosure Management XBRL, you need to access the XBRL interface. Open an XBRL project and, in the Navigation pane, click **XBRL** to access the XBRL feature.

Your access to Cognos Disclosure Management XBRL depends on permissions granted by the administrator.

Related information:

“Adding an XBRL tag to a Word object” on page 33

You can use IBM® Cognos® Disclosure Management XBRL to add an XBRL tag to content in a Word object.

“Adding an XBRL tag to an Excel object” on page 30

You can use IBM® Cognos® Disclosure Management XBRL to tag data in an Excel object.

“Selecting content from a report object to define a footnote” on page 36

Your Excel and Word objects might contain data or text that you want to use as an XBRL footnote. You can use IBM® Cognos® Disclosure Management XBRL to select that content to define a footnote.

“Adding an XBRL text block” on page 39

A *text block* is an assembly of one or more sections of text, which might include escaped HTML, that is drawn from one or more reporting objects in XBRL. You can use IBM® Cognos® Disclosure Management XBRL to create a text block from data in Excel and Word objects.

“Reusing an existing footnote” on page 38

A *footnote* is a supporting piece of XBRL information that is tied to a fact. If a footnote was already created from content in Excel and Word objects, you can use IBM® Cognos® Disclosure Management XBRL to reuse an existing footnote.

The XBRL Home tab Ribbon

The **Home** tab in IBM® Cognos® Disclosure Management XBRL displays Ribbons that you can use to work with your projects, data, tagging, and footnotes. Each command group contains a series of commands that you can use to perform tasks related to that group. The content of the Ribbon varies, depending on the type of task you are performing.

Home tab Ribbon for general XBRL tasks

The following commands are available on the **Home** tab Ribbon when you are not working specifically with the **Pivot Grid** or **Tuple Explorer**:

Table 1. Icons in the XBRL Home tab Ribbon for general XBRL tasks


















Icon	Name	Description
	Update Report View	Used to reload the report object hierarchy to ensure that the structure is updated in addition to refreshing values on the report.
	Refresh XBRL	Used to perform a quick or full refresh of XBRL data.
	Tag	Used to tag data in Excel or Word objects.
	Edit Items	Used to edit any tag associated with the current selection in the Pivot Grid .
	Negate Items	Used to negate any tag associated with the current selection in the Pivot Grid .
	Delete Items	Used to delete any tag associated with the current selection in the Pivot Grid .
	Highlight Tags	Used to highlight Excel data that has been tagged.
	Add Footnote	Used to add a footnote from either the current object selection or from an existing object.
	Delete Footnote	Used to delete a selected footnote and all its links, to unlink the selected footnote from the current view, or to unlink the selected footnote from the selected items.
	Search	Used to search the Pivot Grid using the following filters: Concept , Relationship Group , Dimension Member , or Table .
	Validate	Used to validate the instance document.
	Generate Inline XBRL	Used to generate an inline XBRL document, if you are working in a project that is enabled for inline XBRL.
	Generate Instance Document	Used to generate an instance document, if you are working in a project that is not enabled for inline XBRL.
	Show Tags in Report	Used to generate a tagging summary report, where you can review existing tags.
	Render in SEC Previewer	Used by SEC filers to preview the instance document, where you can review the document before generation.
	Show Orphan Tags	Used to show all orphan tags in the current project.

Table 1. Icons in the XBRL Home tab Ribbon for general XBRL tasks (continued)





Icon	Name	Description
	View XBRL Logs	Used to view a list of XBRL logs related to the current project.

Home tab Ribbon for XBRL administration tasks

The following commands are available in the XBRL group on the **Home** tab Ribbon for XBRL administration tasks.

Important: Access to particular tabs depends on permissions granted by the administrator. Additionally, depending on your view, certain tabs will be disabled. For example, the **Generate Time Periods** icon becomes enabled only if you have the **Time Periods** tab open.

Table 2. Icons in the XBRL Home tab Ribbon for XBRL administration tasks

Icon	Command	Description
	Replace Taxonomy	Used to replace a project's taxonomy with a new, mapped similar taxonomy.
	Rebuild Search Index	Used to build a search index for a taxonomy that will be used during a search.
	Generate Time Periods	Used to generate an entire set of commonly used time periods for a given fiscal year.
	Manage Typed Dimensions	Used to modify typed dimension values for dimensions in taxonomies that support typed dimensions.

Additional XBRL Ribbons

In IBM® Cognos® Disclosure Management XBRL, you can see different Ribbons in different situations, depending on the XBRL tasks that you want to perform. The content of the Ribbons vary, depending on the type of task you are performing.

Pivot Grid tab Ribbon

The following commands are available on the **Pivot Grid** Ribbon, in the **Data Tools** section:

Table 3. Icons in the Pivot Grid Ribbon














Icon	Name	Description
	History	Used to restore a previous definition or presentation view (the relationship group/table/linkbase combination).
	Display	Used to display your data in the Pivot Grid by presentation or by definition.
	Filter Data	Used to filter data that you do not need to see in the Pivot Grid .
	Default Layout	Used to restore the current Pivot Grid layout to the default view.

Table 3. Icons in the Pivot Grid Ribbon (continued)

Icon	Name	Description
	Save Layout	Used to save the current Pivot Grid layout.
	Load Layout	Used to load a previously saved Pivot Grid layout.
	Show Pivot Headers	Used to hide or display the column headers in the Pivot Grid layout.
	Show Units	Used to display the unit name with the values in the Pivot Grid .
	Format Numbers	Used to format how values are represented in the Pivot Grid .
	Highlight Item Types	Used to display the item type allowed in each cell in the Pivot Grid .
	Show Legend	Used to display a list of item types and the corresponding color. Tip: This icon is available only when item types are highlighted.
	Edit Elements	Used to edit element properties in the Pivot Grid .
	Tag	Used to create a tag to link data in an Excel or Word object to an element of a tuple in the Pivot Grid .

Tuple Explorer tab Ribbon

The following commands are available on the **Tuple Explorer** Ribbon, in the **Data Tools** section:

Table 4. Icons in the Tuple Explorer Ribbon











Icon	Name	Description
	Redisplay	Used to redisplay tuples in the Tuple Explorer .
	Add	Used to add a tuple from the taxonomy to the Tuple Explorer . It can also be used to add a part (Sequence , Choice , or All) to a tuple when an instance of the tuple is selected.
	Delete	Used to delete a selected tuple tag, or to hide a tuple that is currently visible in the Tuple Explorer .
	Move up	Used to move parts of a tuple up in their position in the tuple (for example, for a group that includes firstname and lastname , you could move firstname to a position above lastname). Tip: This icon is available only when a part of a tuple is highlighted and only in certain situations, as dictated by the taxonomy.

Table 4. Icons in the Tuple Explorer Ribbon (continued)

Icon	Name	Description
	Move down	Used to move parts of a tuple down in their position in the tuple (for example, for a group that includes <code>firstname</code> and <code>lastname</code> , you could move <code>firstname</code> to a position below <code>lastname</code>). Tip: This icon is available only when a part of a tuple is highlighted and only in certain situations, as dictated by the taxonomy.
	Show Units	Used to display the unit name with the values in the Tuple Explorer .
	Format Numbers	Used to format how values are represented in the Tuple Explorer .
	Highlight Item Types	Used to display the item type allowed in each cell in the Tuple Explorer .
	Show Legend	Used to display a list of item types and the corresponding color. Tip: This icon is available only when item types are highlighted.
	Tag	Used to create a tag to link data in an Excel or Word object to an element of a tuple in the Tuple Explorer .

The Pivot Grid

A *pivot grid* is an area of the screen that is used to view and interact with the XBRL instance data. The **Pivot Grid** in IBM® Cognos® Disclosure Management XBRL displays the current view of an XBRL instance document for a project.

The **Pivot Grid** displays XBRL instance document data for a specified slice of a dimensional data source. Concepts and their associated dimensions are based on the taxonomy that is associated with your project. Also other aspects such as entity identifier and time periods are based on the particular project's associations. This type of view simplifies tagging XBRL data because you can view or alter how your data is displayed. Columns and rows can be rearranged or filtered to match the way that your data is displayed in your own data sources. For example, the representation of the Consolidated Statement of Earnings relationship group can be altered to resemble your source Excel object.

The Concept, Time, and Entity axes are standard axes that are always displayed. There might be more axes that are defined in your taxonomy that are displayed with their Label followed by the text "[Axis]". By default, axes that are defined in your taxonomy are initially displayed as column headers.

Displaying data in the Pivot Grid

Before you can view or tag data, you must specify the slice of the XBRL instance document that you want to work with.

If you already know which business concept, relationship group, dimension member, or table you must work with, you can use **Search** to locate the data.

You can also open your project and use the **Select data** area to select values for the **Relationship Group** and **Table** fields. Then, click **Display by Presentation** or **Display by Definition** to populate the **Pivot Grid**. Depending on the relationship group that you select, you might or might not need to select a table. When you select **Display by Definition**, a table must be selected.

You can use the **History** button to list the most recently displayed slices for the current project. Clicking an item in the history refreshes the **Pivot Grid** with the selected item. You can pin an item in the list so that it always appears at the top of the list.

Manipulating columns and rows

A pivot header represents a dimension, which can be hierarchical. For example, the **Concept axis** signifies the hierarchies in a dimension as defined by the associated taxonomy linkbase, presentation or definition. By default, the concept axis is displayed down the side as row headers and the time axis is displayed as column headers. The display of hierarchies is determined by the selection of **Display by Presentation** or **Display by Definition**.

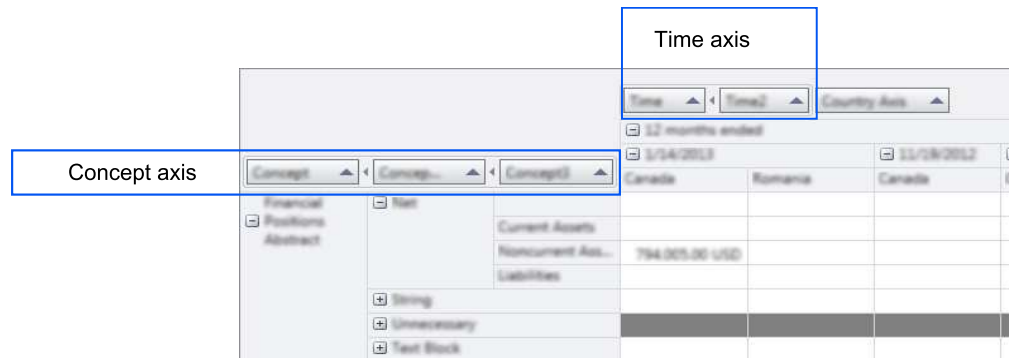


Figure 1. Pivot Grid view with concept and time axis

You can change the sort order of each pivot header. Click the up or down arrow beside the name of the header in the header button to change the order. You can also click the arrow that is between header buttons to expand or collapse fields in the **Pivot Grid**.

You can rearrange axes in the **Pivot Grid** by clicking and dragging a pivot header to a different location to view the data in a different way. For example, you might want to display time down the side and your concepts across the top.

Hovering over a member of a dimension that forms an axis displays the details of that member. For example, hovering over a time period member displays the start and end dates and the name for the time period. User dimensions are based on the taxonomy that is associated with the project and can include explicit and typed dimensions. Explicit dimensions are defined in the taxonomy schema, and typed dimension values are defined by users. Hovering over a member of a typed dimension displays the XML representation of that member.

Viewing concept details

A *concept* is a description of information in XBRL. If you hover over a concept, you can see details including the equivalent XBRL element name and ID, and the namespace that it belongs to.

Viewing fact data

A *fact* is a specific piece of information described by a concept in XBRL. The **Pivot Grid** displays financial reporting data (facts) at the intersections of all the dimensional axes that form the selected table. A **Pivot Grid** intersection might have one of the following appearances:

- Empty
- Value
- Gray highlight
- Red highlight

An empty intersection indicates that it has not been tagged to source data from a report object.

A value is present if the intersection was previously tagged to qualified data from a report object.

Intersections are highlighted in gray when tagging is not allowed. For example, if a concept is filtered to hide its child concepts, the **Pivot Grid** intersection that is associated with the parent concept is gray.

Intersections are highlighted in red when they contain an error, such as multiple tags with conflicting values.

Related information:

“XBRL tags” on page 29

A *tag* is a link between an XBRL fact and its source data, such as a report object or the result of a query. You can use IBM® Cognos® Disclosure Management XBRL to tag data that exists in Excel objects, Word objects, and relational data queries. Tagging comes in the following forms: normal tagging for normal items, text block tagging, and footnote tagging.

“Selecting content from a report object to define a footnote” on page 36

Your Excel and Word objects might contain data or text that you want to use as an XBRL footnote. You can use IBM® Cognos® Disclosure Management XBRL to select that content to define a footnote.

“Adding an XBRL text block” on page 39

A *text block* is an assembly of one or more sections of text, which might include escaped HTML, that is drawn from one or more reporting objects in XBRL. You can use IBM® Cognos® Disclosure Management XBRL to create a text block from data in Excel and Word objects.

“Reusing an existing footnote” on page 38

A *footnote* is a supporting piece of XBRL information that is tied to a fact. If a footnote was already created from content in Excel and Word objects, you can use IBM® Cognos® Disclosure Management XBRL to reuse an existing footnote.

Manipulating the Pivot Grid

When you use IBM® Cognos® Disclosure Management XBRL to add XBRL tags to data in Excel and Word objects, you use the **Pivot Grid**. You can view the data in the **Pivot Grid** in the default view, or you can manipulate the data display to meet your needs.

Procedure

1. In the **File** tab, double-click the **Projects** icon.
2. Double-click the project that you want to open.
3. In the **Select data** group, complete the **Relationship Group** and **Table** fields, and click **Display**. Depending on the relationship group that you select, it might not be necessary to select a table. A filter tree is displayed, displaying the entity, time, explicit dimension, and typed dimension axes, along with the child elements of each axis.

Important: If you are loading a saved layout, the filter tree is not displayed. The **Pivot Grid** opens immediately.

4. Clear items in the filter tree to hide those elements that you do not want to display in the **Pivot Grid**.
Changing the status of a parent element changes the status of its child elements.
 - If the entity axis has only one member, it is selected and cannot be cleared. There must be at least one entity to display the **Pivot Grid**.
 - If the time axis has only one member, it is selected and cannot be cleared. There must be at least one time period to display the **Pivot Grid**.
5. Click the **Filter Data** check box to clear it and display the **Pivot Grid**.
You can toggle between the filter tree and the **Pivot Grid** at any time by clicking the **Filter Data** check box
6. You can change the order of the rows under each header. Click the arrow beside the name of the header to reverse the order. Click it again to return to the original order.
7. You can rearrange the rows and columns in the **Pivot Grid** to view the data in a different way. You can rearrange the rows and columns in the **Pivot Grid** to change the view to make it more similar to data in your report object.
 - If data currently is displayed in a column, drag its header from the column area to the row area.
 - If data currently is displayed in a row, drag its header from the row area to the column area.
 - When you drag the headers, click the square box for the header, not any of the arrows that are associated inside or outside of the box.
 - When you arrange one column to a row, you must also bring the content that was in the row to the column area.
8. Click **Save Layout** to save the **Pivot Grid**.

What to do next

After you arrange the data in the **Pivot Grid** in the way that meets your needs, you can proceed to add or delete tags, text blocks, and footnotes.

Searching in the Pivot Grid

You can search within the **Pivot Grid** in IBM® Cognos® Disclosure Management XBRL to quickly find relationship groups and tables that satisfy criteria that you select.

Procedure

1. In the **File** tab, double-click the **Projects** icon.
2. Double-click the project that you want to open.
3. In the **Select data** group, select a project in the **Project**, field, and click **Search**. The **Search** tab opens.
4. Type a search term in the search box.
5. You can filter the search results by selecting the **Concept**, **Relationship Group**, **Dimension Member**, or **Table** icons.
6. Click an item in the search results to open the corresponding relationship group.

Special search syntax:

You can use wildcards and special search terms to make your searches more efficient in IBM® Cognos® Disclosure Management XBRL.

Wildcards

You can use an asterisk (*) as a placeholder for any character string.

RoleHasConcept and TableHasMember filters

You might know the intersection (concept and dimension member) that you want to tag against and you want to go straight to the **Pivot Grid** that has that intersection. For example, you might want to tag the concept “net income” against the member “Canada”.

You can type the following search string:

```
Canada RoleHasConcept:"net income"
```

This search string searches on the “Canada” member with relationship groups that only contain the “net income” concept. This search filters out any relationship groups that do not contain “net income”.

You can type the following query:

```
"net income" TableHasMember:Canada
```

This query searches on the “net income” concept with tables that only have the “Canada” member. This search filters out any tables that do not contain “Canada”.

Exact matches

The search string `net income` matches all search results that contain either “net” or “income”. To obtain search results that contain only “net income”, use the search string `"net income"`.

Type search

You can filter the document type in the search results by using the "type:<document_type>" keyword. For example, you can type the following search string:

```
"net income" type:concept
```

This search string returns search results that are restricted to concepts.

<document_type> can be concept, role, domainmember, or table.

The Tag Inspector tab

In the **Tag Inspector** tab in IBM® Cognos® Disclosure Management XBRL, you can view specific information about your XBRL tags.

Buttons in the Tag Inspector tab

The **Tag Inspector** tab provides specific information about your tags, including the dimensions associated with each tag.

In the **Tag Inspector** tab, you can click the following buttons to view and manage your tagged items:

Show all tags in the following location

This button updates the content in the **Tag Inspector** tab based on the button that you click:

Project

All the tags from the project are refreshed from the server and are listed in the **Tag Inspector** tab.

Data Area

All the tags that are currently associated to items in the **Pivot Grid** are listed in the **Tag Inspector** tab.

Data Area Selection

Select items in the **Pivot Grid**. Tags that are currently associated to the selected items in the **Pivot Grid** are listed in the **Tag Inspector** tab.

Report Object

All the tags that are currently in the report object are listed in the **Tag Inspector** tab.

Report Object Selection

Select items in the report object. All the tags that are currently in the selected area of the report object are listed in the **Tag Inspector** tab.

Update from Selection

Highlight a tagged item in the list and then click this button. Depending on the content that you selected in the **Show all tags in the following location** filter, you can update content with the **Update from Selection** button.

Show in Report Object

Highlight a tagged item in the list and then click this button. You can see the tag as it appears in the source report object.

Show in Data Area

Highlight a tagged item in the list and then click this button. You can see the tag as it appears in the **Pivot Grid**. If it appears in more than one place in the **Pivot Grid**, you can select the location that you want to see.

Edit Highlight a tagged item in the list and then click this button. You can edit the tag of an item directly in the **Tag Inspector** tab.

Delete Highlight a tagged item in the list and then click this button. You can delete the tag of an item directly from the **Tag Inspector** tab.

Columns in the Tag Inspector tab

You can use the columns in the **Tag Inspector** tab to view a great deal of detailed information about the tags in your project. You can find additional information about the **Dimensions** column later in this topic.

You can sort the columns in ascending or descending order by clicking the column header. You can also drag a column to the upper area of the pane to group by that column.

Concept

Lists the specific tagged item. If you cannot see the full content of the field, you can slide the border of the column to make the field wider, or you can hover your mouse over the truncated content for details.

Name The name of the tag.

Prefix The prefix of the tag.

Type The type of tag.

Period The period of the tag.

Balance

The balance of the tag.

Unit The monetary type, for example, USD.

Entity The name of the entity.

Time Period

The specified time period of the tagged item.

Value The tag's value as it appears in the **Pivot Grid** with any transformations that might have been applied.

Source Value

The last known value in the report object as it appears prior to transformation (if any).

Accuracy

This field is applicable only to a numerical concept.

Transformation Set

Lists the transformation set associated with the item.

Negated

Indicates if the tag's value has been negated.

Report Object Name

This is the name of your report object and is the tag's source.

Dimensions column

In the **Dimensions** column, you can view information about all dimensions related to a particular tag: explicit dimensions, simple typed dimensions, and complex typed dimensions. In a list of multiple dimensions, each dimension is delimited by the pipe symbol (|). If you work with COREP or FINREP taxonomies, you might find this column particularly useful.

Explicit dimensions

Explicit dimensions are dimensions that come from the taxonomy. You can view explicit dimensions in the data area and also in the **Dimensions** column of the **Tag Inspector** tab.

Simple typed dimensions

If your project supports typed dimensions, they are created by users who have administrative permissions. Simple typed dimensions contain one level of XML. You can view simple typed dimensions in the data area and also in the **Dimensions** column of the **Tag Inspector** tab. For more information, hover your mouse on the specific cell in the **Dimensions** column. You can now view all dimensions that are associated with the tag. Each line in the tooltip represents a different dimension.

Complex typed dimensions

If your project supports typed dimensions, they are created by users who have administrative permissions. Complex typed dimensions contain multiple levels of XML. You can view complex typed dimensions in the data area and also in the **Dimensions** column of the **Tag Inspector** tab. For more information, hover your mouse on the specific cell in the **Dimensions** column. You can now view all complex type dimensions that are associated with the tag in XML format.

The Footnotes tab

In the **Footnotes** tab in the IBM® Cognos® Disclosure Management XBRL interface, you can view information about the footnotes in your project.

The **Footnotes** tab provides specific information about your footnotes. The **Footnotes** tab contains details of new footnotes and any other existing footnotes in the **Pivot Grid**. When you click the number in the **Pivot Grid** intersection, you can navigate to the footnote in the **Footnotes** tab. You can also delete a footnote from the **Footnotes** tab.

The Validation Messages tab

In the **Validation Messages** tab in the IBM® Cognos® Disclosure Management XBRL interface, you can view information about the most recent validation process.

The **Validation Messages** tab provides specific information about the validations that you run on your XBRL content. When you validate XBRL content, the **Validation Messages** tab displays any conflicts. When you add an XBRL query tag, and the query tag was not created properly, an exclamation mark in the All processes completed window indicates any error that stopped the query tag creation, and the **Validation Messages** tab displays any errors.

Taxonomy overview

A *taxonomy* is a description of a multidimensional data store expressed in XML. To create XBRL files in IBM® Cognos® Disclosure Management, an administrator must use a taxonomy.

Generally, a taxonomy is a body of concepts that are systematically defined and classified into ordered groups according to relationships between the individual items of information. In accounting, different taxonomies are created (for example, US GAAP) according to the statutory reporting requirements of the country, region, or industry.

For example, in a balance sheet template, different elements are defined and classified so that accountants understand both the meaning of individual line items and the relationships between them. However, a balance sheet is only part of the usual reporting requirements. The additional information that is required to produce full financial statements (including notes, director's report, and auditor's report) is represented in the taxonomy.

Extension taxonomy overview

An *extension taxonomy* is an extension of a base taxonomy that includes all the changes that are required for the specific reporting requirements of an entity. You can use Cognos Disclosure Management Extension Taxonomy Editor to create extension taxonomies for use in IBM® Cognos® Disclosure Management XBRL.

An extension taxonomy extends a base taxonomy (for example, US GAAP), with all the changes required for an entity's specific reporting needs.

Project overview

A *project* is a framework for holding the data and metadata that refers to an XBRL instance document. You can use IBM® Cognos® Disclosure Management XBRL to manage a project.

A project is a container that is used to store the tags that make up an instance document. Before you can perform tagging in XBRL, you must first create a project. When you create the project, you associate it with a taxonomy and a report. After the project is created, you then associate aspects with it (time periods, units and measures, and entity identifiers).

A project is associated with one report. A report can be associated with multiple projects so that you can produce multiple instance documents from one report.

Related information:

“Opening an XBRL project”

Before you can perform tagging in IBM® Cognos® Disclosure Management XBRL, you must first create a project.

Opening an XBRL project

Before you can perform tagging in IBM® Cognos® Disclosure Management XBRL, you must first create a project.

About this task

This procedure is a prerequisite for any tagging task in Cognos Disclosure Management XBRL.

Important: If you are creating a project that uses a COREP or FINREP taxonomy, Cognos Disclosure Management XBRL automatically detects the taxonomy namespace associated with COREP or FINREP, and it sets up the project accordingly.

Procedure

1. In the **File** tab, double-click the **Projects** icon.
2. Select the project that you want to open.
3. In the Preview pane, click **Open**.
4. Choose one of the following:
 - **Open** - to open the project without using custom group filtering.
 - **Open a Report Filtered by Custom Groups** - to open the project using custom group filtering. In the Open a Report Filtered by Custom Groups window, select one or more custom groups with which you want to filter the project. Click **OK**. The project opens and displays only those report objects in the associated report to which the custom groups you selected were previously applied.
5. In the **Select data** group, complete the **Role** and **Table** fields, and click **Display**. If no dimensions are associated with the role that you select, it is not necessary to select a table. The **Pivot Grid** opens.

What to do next

You can now proceed to add, edit, or delete tags in Cognos Disclosure Management XBRL.

Related information:

“Project overview” on page 21

A *project* is a framework for holding the data and metadata that refers to an XBRL instance document. You can use IBM® Cognos® Disclosure Management XBRL to manage a project.

Report object overview

A report object is a type of content in a report. Report objects represent most of the content of your report in IBM® Cognos® Disclosure Management.

There are five types of report objects: Excel, Word, PowerPoint, Web Page, and PDF. If you are the administrator, you can add report objects to any report.

Transformations and transformation sets

You can use transformations to tag different types of inputs from an Excel object in IBM® Cognos® Disclosure Management XBRL.

You can set a transformation to change a string, date, or numeric value to a certain format, value, or text output.

You can concatenate transformations so that the output of the previous transformation is the input to the next transformation in a transformation set.

Related information:

“Adding an XBRL tag to an Excel object” on page 30

You can use IBM® Cognos® Disclosure Management XBRL to tag data in an Excel object.

“Adding an XBRL tag to a Word object” on page 33

You can use IBM® Cognos® Disclosure Management XBRL to add an XBRL tag to content in a Word object.

XBRL tagging overview

A *tag* is a link between an XBRL fact and its source data, such as a report object or the result of a query. When a taxonomy is available, you can use IBM® Cognos® Disclosure Management XBRL to tag items of business data to build an instance document.

Tagging is the process of associating individual taxonomy elements with identifiable items of business data in a report. After tagging your data, use Cognos Disclosure Management XBRL to generate an instance document that you can submit to your regulatory body.

You can view information about your XBRL content in the **Pivot Grid** and in the following three tabs:

- **Tag Inspector** tab
- **Footnotes** tab
- **Validation Messages** tab

Related information:

“Adding an XBRL text block” on page 39

A *text block* is an assembly of one or more sections of text, which might include escaped HTML, that is drawn from one or more reporting objects in XBRL. You can use IBM® Cognos® Disclosure Management XBRL to create a text block from data in Excel and Word objects.

“Reusing an existing footnote” on page 38

A *footnote* is a supporting piece of XBRL information that is tied to a fact. If a footnote was already created from content in Excel and Word objects, you can use IBM® Cognos® Disclosure Management XBRL to reuse an existing footnote.

“Selecting content from a report object to define a footnote” on page 36

Your Excel and Word objects might contain data or text that you want to use as an XBRL footnote. You can use IBM® Cognos® Disclosure Management XBRL to select that content to define a footnote.

“Adding an XBRL tag to an Excel object” on page 30

You can use IBM® Cognos® Disclosure Management XBRL to tag data in an Excel object.

“Adding an XBRL tag to a Word object” on page 33

You can use IBM® Cognos® Disclosure Management XBRL to add an XBRL tag to content in a Word object.

“Using negation to reverse the sign of tagged items” on page 41

You can reverse the sign of a value in IBM® Cognos® Disclosure Management XBRL from positive to negative or from negative to positive when you generate the instance document. For example, if your data contains a negative numeric value (for example, for Cost of Sales), you might want to express it as a positive number.

Tuple tagging overview

A *tuple* is an XML structure that is used to group concepts in an XBRL taxonomy that must be understood together. When a taxonomy that contains tuples is used with your project, you can use IBM® Cognos® Disclosure Management XBRL to link information in your Excel or Word object to tuples in your taxonomy.

For example, a tuple called Director might contain simple elements called *firstname* and *lastname*. If the name information appears in a report object in Cognos Disclosure Management XBRL, you can link the information in the report object to the tuple elements by creating tuple tags.

Related information:

“Adding a tuple from the taxonomy” on page 47

If a particular tuple exists in your taxonomy, but you cannot see it in the user interface in IBM® Cognos® Disclosure Management XBRL, it might be hidden. You can use Cognos Disclosure Management XBRL to add it to the user interface.

“Deleting a footnote from a tuple” on page 51

If you no longer need a footnote that is attached to a tuple, you can use IBM® Cognos® Disclosure Management XBRL to delete it.

“Hiding a tuple” on page 48

If you do not plan to use a particular tuple, you can use IBM® Cognos® Disclosure Management XBRL to hide it. The tuple will still exist in your taxonomy, but it will no longer be visible in the user interface, and will therefore not appear in the output instance document.

“Adding a tuple tag to an Excel or Word object” on page 49

You can use IBM® Cognos® Disclosure Management XBRL to add a tag to a tuple in your taxonomy. The source of the data can be an Excel object or a Word object.

“Adding a footnote to a tuple tag” on page 50

Your Excel and Word objects might contain data or text that you want to use as a footnote to a tuple tag. You can use IBM® Cognos® Disclosure Management XBRL to create a new footnote for a tuple tag, or to add an existing footnote to multiple tuple tags.

“Deleting a tuple tag” on page 50

If you no longer need a tuple tag, you can use IBM® Cognos® Disclosure Management XBRL to delete it.

EDGAR HTML overview

You can use the HTML tools for Electronic Data Gathering, Analysis, and Retrieval (EDGAR) in IBM® Cognos® Disclosure Management to preview your HTML file for the SEC.

You can use Cognos Disclosure Management to generate valid EDGAR content for the SEC in two ways.

- You can generate HTML output. You can find information on this method in this documentation.
- You can generate output that conforms with SEC EDGAR Filer Manual rules. The EDGAR Filer Manual validates that the taxonomy and instance document comply with the rules. You can find information on this method in the *IBM Cognos Disclosure Management XBRL User Guide*.

Important: In previous versions of Cognos Disclosure Management documentation, the information about how to generate HTML output for EDGAR was contained in a separate guide titled *IBM Cognos Disclosure Management*

EDGAR. The IBM Cognos Disclosure Management EDGAR guide is now obsolete, and its contents have been moved into the IBM Cognos Disclosure Management User Guide.

Chapter 4. XBRL tasks

You can use IBM® Cognos® Disclosure Management XBRL to perform all the tasks that you need for your XBRL files.

You build an XBRL file by associating the taxonomy with the IBM® Cognos® Disclosure Management report, and attaching individual taxonomy elements to identifiable items of business data. This process is referred to as tagging.

When an XBRL file is built from tagged elements in Cognos Disclosure Management XBRL, the attributes and relationships that are defined in taxonomy elements are automatically attached to the tagged data items. Users can build meaningful information without being constrained by data aggregation considerations or particular report formats, and can therefore address multiple reporting demands with a single XBRL file.

Preparing to submit XBRL

You can use IBM® Cognos® Disclosure Management XBRL to prepare XBRL data for submission to the SEC.

About this task

To get XBRL data ready for submission, you must follow the following main steps.

Procedure

1. Identify and document the individual taxonomy concepts that best match the concepts that are disclosed in the company financial statements and disclosures. Review and approve all concept selections.
 - Compare and map the source document:
 - Obtain the financial statement (with or without footnotes).
 - Identify the facts to be tagged.
 - Compare and match against elements in the taxonomy.
 - Identify elements not available in the taxonomy.
2. Create the company extension taxonomy as an extension of the US GAAP taxonomy.
 - Create relationship groups for company statements, disclosures, and parentheticals.
 - Add company-specific elements.
 - Model company statements and disclosures in the new groups:
 - Create new element relationships.
 - Change the ordering of elements to reflect the company financial statements.
 - Select preferred labels for presentation.
 - Create company-specific presentation labels for elements.
 - Create mathematical validations.

After the extension taxonomy is created, validate the extension against SEC EDGAR File Manual Rules, and make sure that selected concepts are included.

3. Associate the fact values being reported in a particular filing with specific elements in the company taxonomy:
 - Determine appropriate taxonomy, context, units of measure, and scale.
 - Tag financial statement reporting facts with taxonomy elements.
 - Assure conformance with SEC EDGAR Filer Manual Rules.This procedure includes defining periods, units of measure, and other aspects specific to that report. After elements are tagged, validate the tagging against the SEC EDGAR Filer Manual Rules and make sure that correct concepts are used.
4. Build the XBRL tagged and formatted document that is submission-ready for the SEC:
 - Generate the instance document.
 - Validate against the SEC EDGAR Filer Manual Rules.
 - Review rendering with the SEC Private Previewer.
5. Validate the instance document against the SEC EDGAR Filer Manual Rules, and use the SEC Previewer to review rendering and perform test submission.

Edit taxonomy elements

You can use IBM® Cognos® Disclosure Management XBRL to edit taxonomy element properties and labels in the pivot grid without using Cognos Disclosure Management Extension Taxonomy Editor.

An *element* is a basic unit consisting of a start tag, end tag, associated attributes and their values, and any text that is contained between the two. You can edit properties for elements such as name, ID, balance, period type, type, and abstract value. Additionally, you can add, edit, or delete required label properties (label text, label type, language). Taxonomy editing is described fully in the IBM Cognos Disclosure Management Extension Taxonomy Editor User Guide.

Editing taxonomy elements in the pivot grid

You can use IBM® Cognos® Disclosure Management XBRL to edit taxonomy element properties and labels in the pivot grid.

Before you begin

Before you can edit taxonomy element properties and labels in Cognos Disclosure Management XBRL, you must be using a taxonomy in the pivot that is editable (meaning it has an associated taxonomy in the taxonomy editor) and that you have permission to edit taxonomies and tag data.

About this task

You can edit properties for elements such as name, ID, balance, period, type, and abstract value. Additionally, you can add, edit, or delete required label attributes (label text, label type, language). Taxonomy editing is described fully in IBM Cognos Disclosure Management Extension Taxonomy Editor User Guide.

Procedure

1. Open the project that you want to work with.
2. Use the **Select data** area to select values for the **Relationship Group** and **Table** fields. Depending on the relationship group that you select, you might or might not need to select a table.

3. Click **Display by Presentation** or **Display by Definition** to populate the **Pivot Grid**. When you select **Display by Definition**, a table must be selected.
4. In the **Pivot Grid**, select the filters to use and click **Apply**. The **Pivot Grid** is populated.
5. Click **Edit Elements**. The Edit Element Attributes window opens.
6. Select an element, make your edits, and click **OK**. A message is displayed in the **Pivot Grid** notifying you that the taxonomy associated with your current project has been updated and the **Pivot Grid** needs to be redisplayed.
7. Click **Display now**. The **Pivot Grid** is redisplayed.

What to do next

You can continue to work with the project or close it.

XBRL tags

A *tag* is a link between an XBRL fact and its source data, such as a report object or the result of a query. You can use IBM® Cognos® Disclosure Management XBRL to tag data that exists in Excel objects, Word objects, and relational data queries. Tagging comes in the following forms: normal tagging for normal items, text block tagging, and footnote tagging.

Related information:

“The Pivot Grid” on page 13

A *pivot grid* is an area of the screen that is used to view and interact with the XBRL instance data. The **Pivot Grid** in IBM® Cognos® Disclosure Management XBRL displays the current view of an XBRL instance document for a project.

Tagging in an inline XBRL project

You can use IBM® Cognos® Disclosure Management XBRL to tag in an inline XBRL project.

A project can be set by the administrator to be enabled for inline XBRL generation. Some aspects of tagging are different when you work in an inline XBRL project, particularly in a Word report object, as some tags cannot be expressed in HTML.

You must follow some tagging constraints when working with the following structures in a document:

- paragraphs
- table cells
- list items
- sections
- pages

You cannot extend beyond a boundary in one direction without including the boundary in the other direction. The tag cannot contain only the start or the end of an item.

For tables, you can only tag within a cell, and for a list, within a list item. If you cross the boundary of a cell or list item, then the tag must include the entire table or entire list. You cannot start the tag inside a bullet list and end outside the bullet list, or tag part of a table.

When you are creating inline XBRL tags, follow these rules:

- Do not allow the tag to cross from one page into another.
- Do not allow the tag to cross from one section into another.
- Do not allow the tag to begin inside a list and end outside the list without containing the whole list.
- Do not allow the tag to begin inside a table and end outside the table without containing the whole table.
- Do not partially tag the contents of two cells in a Word object table.

If you select a transformation that is invalid for inline tagging, a warning is displayed but you can continue to tag. The tag becomes a hidden tag in your generated inline document.

Enabling add-ins in an Excel object for tagging

Excel add-ins that connect to another data source by using formulas to create data must be enabled in IBM® Cognos® Disclosure Management XBRL before tagging that data.

About this task

You might need to tag data created by resolving formulas through the use of an Excel add-in. For example, you might use Hyperion Financial Management (HFM) formulas as data in an Excel object. In order to tag this data, these formulas must first be resolved by enabling the HFM Smartview Excel add-in in IBM® Cognos® Disclosure Management XBRL.

Procedure

1. Open the project that you want to work with.
2. Open and check out the Excel object you want to use for tagging.
3. Click **Add-Ins Mode**.

Results

You can now tag any data that is using an add-in formula.

Adding an XBRL tag to an Excel object

You can use IBM® Cognos® Disclosure Management XBRL to tag data in an Excel object.

Before you begin

Before you can work with tags in Cognos Disclosure Management XBRL, at least one XBRL project must be created for your report. A project is an instance document in progress and is contributed to by Excel and Word objects in different ways.

About this task

You can select Excel object data that is required for XBRL, and then add a tag to it to specify that it is data that is required for XBRL. For example, if your Excel object contains monetary data, you can tag each related item of data for XBRL.

Procedure

1. Open the project that you want to work with.
2. In the **Data Tools** area above the Ribbon, click **Pivot Grid**.
3. Above the **Tag Inspector** tab, click **Pivot Grid**.
4. Optional: To simplify your tagging work, you can pivot or filter the **Pivot Grid** to approximate the appearance of the data in the Excel object. For example, you can change the **Pivot Grid** to move columns to rows, and rows to columns. If the **Pivot Grid** contains extra rows or columns that are not visible in your Excel object, you can filter them so that they are no longer visible in the **Pivot Grid**.
5. Open and check out the Excel object.
6. In the Excel object, highlight the data that you want to tag.

Tip: You can save time by adding multiple tags to a range of cells in an Excel object, if the range is contiguous. To select multiple cells, click the first cell in the range, and then press Shift and click the last cell in the range.

7. In the **Pivot Grid**, select an intersection or a range of intersections where you want to add tags for the data that you selected in the Excel object.
 - a. Find the intersection where you want to add the tag. You can adjust your view of the **Pivot Grid** to help locate the area. If you do not know the role and table of the concept you want to tag, you can click **Search** to find it.
 - b. In the **Pivot Grid**, select one or more intersections that match the type of data that you selected in the Excel object, for example, numeric data. If you select a range of intersections, all intersections must be contiguous, and they must all have the same data type. Also, the concept's time period type must match the time period you are tagging against. If the selected concept has a period type of **Instant**, you must select an intersection with a time period of **Instant**. There are several ways to view information about an intersection:
 - Click **Highlight Item Types**. Intersections of different types are highlighted with different colors, which are described in the Legend pane that opens. The colors in the Legend pane represent the data types: **Monetary Item Type**, **Decimal Item Type**, **Integer Item Type**, **Pure Item Type**, **String Item Type**, **Date Item Type**, **HTML Item Type**, **Fractional Item Type**, and **Numeric Item Type**.
 - With your mouse, hover over the label for the intersection. A window opens with information about the intersection, including the data type.
 - Some intersections are not suitable for tagging. Unsuitable intersections are shaded gray. When you hover over an unsuitable intersection, you can see a message that explains why it is unsuitable.
8. To create the tag, complete the following steps:
 - a. Click **Tag**.
 - b. If the data is numeric, in the **Data** area, select values for **Unit** and **Decimal accuracy**.
 - c. Select **Negated** if you want the data changed from positive to negative or from negative to positive when you generate the instance document.
 - d. Select a transformation set or specify a default transformation set. For example, if you are tagging a monetary value, you might want to scale your value to millions.
 - e. The **Preview** area contains a view of the data as it will appear in the **Pivot Grid**. If necessary, make changes in the **Data** area.

- f. Click **OK**. In the **Pivot Grid**, the data is visible in the intersection or intersections that you selected.

Tip: If you want to create multiple tags at the same time, you can repeat the previous three main steps as many times as necessary before you continue with the following steps.

9. To view details of the tag that you added, click the **Home** tab, and then click the **Show Details Pane** icon in the Ribbon. The **Tag Inspector** tab opens, containing details of your new tag and any other tags in the **Pivot Grid**.
10. Click the Excel object, and click **Save** in the Ribbon to save your changes.
11. Check in the Excel object.

Related information:

“XBRL tagging overview” on page 23

A *tag* is a link between an XBRL fact and its source data, such as a report object or the result of a query. When a taxonomy is available, you can use IBM® Cognos® Disclosure Management XBRL to tag items of business data to build an instance document.

“Using negation to reverse the sign of tagged items” on page 41

You can reverse the sign of a value in IBM® Cognos® Disclosure Management XBRL from positive to negative or from negative to positive when you generate the instance document. For example, if your data contains a negative numeric value (for example, for Cost of Sales), you might want to express it as a positive number.

“IBM Cognos Disclosure Management XBRL interface” on page 9

The IBM® Cognos® Disclosure Management XBRL interface is designed to make it easy for you to perform tasks related to XBRL. Depending on the task that you are completing, various Ribbons and windows provide the information that you need.

“Transformations and transformation sets” on page 22

You can use transformations to tag different types of inputs from an Excel object in IBM® Cognos® Disclosure Management XBRL.

Finding XBRL tags in an Excel object

An Excel object in IBM® Cognos® Disclosure Management XBRL might contain many tags. You can easily find all tags in an Excel object whenever necessary.

About this task

You can use these instructions to search for all tags in any one Excel object. However, you cannot search for all tags in multiple Excel objects at the same time.

Procedure

1. Open the project that you want to work with.
2. Open the Excel object that contains the tags that you want to find.
3. Click **Highlight Tags**. Each cell that contains tagged data now displays a blue background, even if a different color was originally applied to the cell.

Restriction: During the time that the highlights appear in the Excel object, you can continue to create tags, but you cannot edit the Excel object in any other way.

4. When you are finished viewing tags in the Excel object. click **Highlight Tags** again. The original background color of the cell returns, and you can edit the Excel object if necessary.

Adding an XBRL tag to a Word object

You can use IBM® Cognos® Disclosure Management XBRL to add an XBRL tag to content in a Word object.

Before you begin

Before you can work with tags in Cognos Disclosure Management XBRL, at least one XBRL project must be created for your report. A project is an instance document in progress and is contributed to by Excel and Word objects in different ways.

About this task

You can select Word object data that is required for XBRL, and then add a tag to it to specify that it is content that is required for XBRL. For example, if your Word object contains the name of your company, you can tag that content for XBRL.

Procedure

1. Open the project that you want to work with.
2. In the **Data Tools** area above the Ribbon, click **Pivot Grid**.
3. Above the **Tag Inspector** tab, click **Pivot Grid**.
4. Optional: To simplify your tagging work, you can pivot or filter the **Pivot Grid** to approximate the appearance of the data in the Word object. For example, you can change the **Pivot Grid** to move columns to rows, and rows to columns. If the **Pivot Grid** contains extra rows or columns that are not visible in your Word object, you can filter them so that they are no longer visible in the **Pivot Grid**.
5. Open and check out the Word object.
6. In the Word object, highlight the content that you want to tag.
7. In the **Pivot Grid**, select an intersection where you want to add tags for the content that you selected in the Word object.
 - a. Find the intersection where you want to add the tag. You can adjust your view of the **Pivot Grid** to help locate the area. If you do not know the role and table of the concept you want to tag, you can click **Search** to find it.
 - b. Select an intersection that matches the type of data that you selected in the Word object, for example, string data. Also, the concept's time period type must match the time period you are tagging against. If the selected concept has a period type of **Instant**, you must select an intersection with a time period of **Instant**. There are several ways to view information about an intersection:
 - Click **Highlight Item Types**. Intersections of different types are highlighted with different colors, which are described in the Legend pane that opens. The colors in the Legend pane represent the data types: **Monetary Item Type**, **Decimal Item Type**, **Integer Item Type**, **Pure Item Type**, **String Item Type**, **Date Item Type**, **HTML Item Type**, **Fractional Item Type**, and **Numeric Item Type**.
 - With your mouse, hover over the intersection. A window opens with information about the intersection, including the data type.
 - Some intersections are not suitable for tagging. Unsuitable intersections are shaded gray. When you hover over an unsuitable intersection, you can see a message that explains why it is unsuitable.
8. To create the tag, complete the following steps:

- a. Click **Tag**.
- b. In the **Data** area, if the data is numeric, select values for **Unit** and **Decimal accuracy**.
- c. Select **Negated** if you want the data changed from positive to negative or from negative to positive when you generate the instance document.
- d. Select a transformation set or specify a default transformation set. For example, if you are tagging a monetary value, you might want to scale your value to millions.
- e. Click **OK**. Data is visible in the **Pivot Grid**, in the intersection that you selected.
- f. Click **OK**.

Tip: If you want to create multiple tags at the same time, you can repeat the previous three main steps as many times as necessary before you continue with the following steps.

9. To view details of the tag that you added, click the **Home** tab, and then click the **Show Details Pane** icon in the Ribbon. The **Tag Inspector** tab opens, containing details of your new tag and any other tags in the **Pivot Grid**.
10. Click the Word object, and click **Save** in the Ribbon to save your changes.
11. Check in the Word object.

Related information:

“XBRL tagging overview” on page 23

A *tag* is a link between an XBRL fact and its source data, such as a report object or the result of a query. When a taxonomy is available, you can use IBM® Cognos® Disclosure Management XBRL to tag items of business data to build an instance document.

“Using negation to reverse the sign of tagged items” on page 41

You can reverse the sign of a value in IBM® Cognos® Disclosure Management XBRL from positive to negative or from negative to positive when you generate the instance document. For example, if your data contains a negative numeric value (for example, for Cost of Sales), you might want to express it as a positive number.

“IBM Cognos Disclosure Management XBRL interface” on page 9

The IBM® Cognos® Disclosure Management XBRL interface is designed to make it easy for you to perform tasks related to XBRL. Depending on the task that you are completing, various Ribbons and windows provide the information that you need.

“Transformations and transformation sets” on page 22

You can use transformations to tag different types of inputs from an Excel object in IBM® Cognos® Disclosure Management XBRL.

XBRL items and XBRL tags

In IBM® Cognos® Disclosure Management XBRL, you can edit XBRL items and XBRL tags.

There is a clear distinction between an XBRL item and an XBRL tag.

- An XBRL *item* consists of a concept and a context. This documentation sometimes refers to an item as an XBRL *fact*.
- A XBRL *tag* is a pointer to the location where a facts value resides and rules on how to transform that value to be ready for submission

This documentation refers to XBRL item properties as fact properties and tag properties as value properties.

- *Fact properties* refer to the context of the XBRL item. Fact properties are units, entities, and time periods. You can view and edit XBRL items in the **Pivot Grid**.
- *Value properties* refer to the instructions that Cognos Disclosure Management XBRL uses to transform a value and the accuracy in which it is reporting a value. Value properties are transformation sets, decimal accuracy, and negation. You can view and edit XBRL tags in the **Tag Inspector** tab.

You cannot change the dimensional context of an XBRL item.

Editing an XBRL item in the Pivot Grid

In IBM® Cognos® Disclosure Management XBRL, you can edit XBRL items in the **Pivot Grid**.

Procedure

1. Open the project that you want to work with.
2. In the **Data Tools** area above the Ribbon, click **Pivot Grid**.
3. Select one or more XBRL items in the **Pivot Grid**.
4. Right-click the item and click **Edit Item**.
5. Optional: The tag that you select might contain multiple items of information; for example, the same monetary value in both USD and CAD.
 - If you want to edit both items, for example, to make both units the same, right-click and edit both.
 - If you want to edit only one of the values, right-click the item in the list and click **Edit Item**.
6. In the Tag Editor window, change any of the existing properties as needed.
7. Click **OK**.

Restriction: If you try to edit an XBRL item or XBRL tag that someone else has just deleted, your changes are not saved, and they are rolled back. If another user tries to edit the same XBRL item or XBRL tag at the same time as you, the changes of the person who saves last are the changes that are saved.

Editing an XBRL tag in the Tag Inspector tab

In IBM® Cognos® Disclosure Management XBRL, you can edit XBRL tags in the **Tag Inspector** tab.

Procedure

1. Open the project that you want to work with.
2. Select one or more tags in the **Tag Inspector** tab.
3. Right-click the item and click **Edit**. The Tag Editor window opens.
4. In the Tag Editor window, change any of the existing values as needed.
5. Click **OK**.

Restriction: If you try to edit an XBRL item or XBRL tag that someone else has just deleted, your changes are not saved, and they are rolled back. If another user tries to edit the same XBRL item or XBRL tag at the same time as you, the changes of the person who saves last are the changes that are saved.

Viewing XBRL tags in a summary report

As you work in IBM® Cognos® Disclosure Management XBRL, you can view a summary report of all the tags in a report.

About this task

A tagging summary report in Cognos Disclosure Management, contains all of the tagged data in your generated report. You use the tagging summary report to review each tag to make sure all the required data is tagged properly.

Tip: You can see only the tags that are contained in printable sections of your report.

The summary report is a temporary HTML document that highlights each tag. Hover over a tag to view information about that tag, including the concept name, time period, entity scheme and identifier, and value.

Procedure

1. Open the project that you want to work with.
2. Click **Show Tags in Report** in the Ribbon. The All processes completed window opens.
3. When the tagging summary report is complete, click the **Open** icon in the All processes completed window. The tagging summary report opens in an HTML browser with all tags highlighted.

Selecting content from a report object to define a footnote

Your Excel and Word objects might contain data or text that you want to use as an XBRL footnote. You can use IBM® Cognos® Disclosure Management XBRL to select that content to define a footnote.

Before you begin

Before you can work with tags in Cognos Disclosure Management XBRL, at least one XBRL project must be created for your report. A project can only be associated with one report. A project is an instance document in progress and is contributed to by Excel and Word objects in different ways.

About this task

The content for the footnote must exist in the Excel and Word objects that you check out. You can add the footnote only to an intersection in the **Pivot Grid** that already contains a tag.

Restriction: When you add tags, you can create several tags at the same time and then save them. However, when you add footnotes, you must save each one individually.

Procedure

1. Open the project that you want to work with.
2. In the **Data Tools** area above the Ribbon, click **Pivot Grid**.
3. Above the **Tag Inspector** tab, click **Pivot Grid**.
4. Optional: To simplify your tagging work, you can pivot or filter the **Pivot Grid** to approximate the appearance of the data in the Excel object. For example, you can change the **Pivot Grid** to move columns to rows, and rows to columns. If the **Pivot Grid** contains extra rows or columns that are not visible in your Excel object, you can filter them so that they are no longer visible in the **Pivot Grid**.

5. Open and check out the report object.
6. If the source of the footnote content is an Excel object, complete the following steps:
 - a. In the Excel object, highlight the data that you want to use for the footnote. You can select only one cell.
 - b. In the **Pivot Grid**, select the tagged intersection where you want to add the footnote. You can use **Search** to find the appropriate location.
 - If the Excel data that you selected contains ##RS or ##XS variables, the table between that cell and the corresponding ##RE or ##XE from the Excel object is stored as escaped HTML as the content of the footnote. The same rules for text block tagging apply (column suppression, superscript, and so on).
 - If the Excel data that you selected does not contain ##RS or ##XS variables, the content of the highlighted cell in the Excel object is converted to escaped HTML and stored as the content of the footnote.

Important: Placement of the ##RS, ##RE and ##XS, ##XE variable combinations must follow this format:

- The ##XS and ##XE combination must be within the ##RS and ##RE combination. If an ##XS or ##XE variable is placed outside of an ##RS and ##RE combination, you get unexpected results on the output.
 - The ##RS and ##XS variables must be placed in the same vertical column and the ##XE variable must also be in the same vertical column as ##RE.
 - You cannot have multiple ##RS combinations on a sheet in an Excel object.
 - You can have multiple ##XS, ##XE combinations within a ##RS and ##RE combination, however, the ranges must not overlap.
7. If the source of the footnote content is a Word object, complete the following steps:
 - a. In the Word object, highlight the content that you want to use for the footnote.
 - b. In the **Pivot Grid**, select the tagged intersection where you want to add the footnote.
 8. Click the **Home** tab, click the **Add Footnote** icon in the Ribbon, and click **From Current**. Cognos Disclosure Management XBRL creates a bookmark in the Excel or Word object, and links the selected text to the newly created footnote. In the **Pivot Grid**, the content of the footnote is displayed as a superscript.
 9. To view details of the footnote that you added, click the **Home** tab, and then click the **Show Details Pane** icon in the Ribbon. The **Tag Inspector** tab opens. Click the **Footnotes** tab. The **Footnotes** tab contains details of your new footnote and any other footnotes in the **Pivot Grid**. When you click the number in the intersection, you can navigate to the footnote. When you click the **More** link in the footnote, you can see information about the footnote and you can navigate to the source intersection in the **Pivot Grid**. The footnotes that are shown in the panel are the footnotes that are related to all facts currently displayed in the **Pivot Grid**.
 10. Check in the report object.

Related information:

“XBRL tagging overview” on page 23

A *tag* is a link between an XBRL fact and its source data, such as a report object or the result of a query. When a taxonomy is available, you can use IBM® Cognos® Disclosure Management XBRL to tag items of business data to build an instance document.

“The Pivot Grid” on page 13

A *pivot grid* is an area of the screen that is used to view and interact with the XBRL instance data. The **Pivot Grid** in IBM® Cognos® Disclosure Management XBRL displays the current view of an XBRL instance document for a project.

“IBM Cognos Disclosure Management XBRL interface” on page 9

The IBM® Cognos® Disclosure Management XBRL interface is designed to make it easy for you to perform tasks related to XBRL. Depending on the task that you are completing, various Ribbons and windows provide the information that you need.

Reusing an existing footnote

A *footnote* is a supporting piece of XBRL information that is tied to a fact. If a footnote was already created from content in Excel and Word objects, you can use IBM® Cognos® Disclosure Management XBRL to reuse an existing footnote.

Before you begin

Before you can work with tags in Cognos Disclosure Management XBRL, at least one XBRL project must be created for your report. A project is a container that is used to store the tags that make up an instance document.

Procedure

1. Open the project that you want to work with.
2. In the **Data Tools** area above the Ribbon, click **Pivot Grid**.
3. Above the **Tag Inspector** tab, click **Pivot Grid**.
4. Optional: To simplify your tagging work, you can pivot or filter the **Pivot Grid** to approximate the appearance of the data in the Excel object. For example, you can change the **Pivot Grid** to move columns to rows, and rows to columns. If the **Pivot Grid** contains extra rows or columns that are not visible in your Excel object, you can filter them so that they are no longer visible in the **Pivot Grid**.
5. In the **Pivot Grid**, find the intersection where you want to add an existing footnote. You can use **Search** to find the appropriate pivot view. Click **From Existing**. In the Select a Footnote window, select the appropriate footnote.

Tip: To apply an existing footnote to more than one fact at the same time, you can select a range of intersections in the **Pivot Grid**. However, you cannot select a non-contiguous set of intersections.

Cognos Disclosure Management XBRL attaches the previously created footnote to the selected fact or facts.

6. To view details of the footnote that you added, click the **Home** tab, and then click the **Show Details Pane** icon in the Ribbon. The **Tag Inspector** tab opens. Click the **Footnotes** tab. The **Footnotes** tab contains details of your new footnote and any other footnotes in the **Pivot Grid**. When you click the number in the intersection, you can navigate to the footnote. When you click the **More** link in the footnote, you can see information about the footnote and you can navigate to the source intersection in the **Pivot Grid**. The footnotes that are shown in the panel are the footnotes that are related to all facts currently displayed in the **Pivot Grid**.

Related information:

“XBRL tagging overview” on page 23

A *tag* is a link between an XBRL fact and its source data, such as a report object or the result of a query. When a taxonomy is available, you can use IBM® Cognos® Disclosure Management XBRL to tag items of business data to build an instance document.

“The Pivot Grid” on page 13

A *pivot grid* is an area of the screen that is used to view and interact with the XBRL instance data. The **Pivot Grid** in IBM® Cognos® Disclosure Management XBRL displays the current view of an XBRL instance document for a project.

“IBM Cognos Disclosure Management XBRL interface” on page 9

The IBM® Cognos® Disclosure Management XBRL interface is designed to make it easy for you to perform tasks related to XBRL. Depending on the task that you are completing, various Ribbons and windows provide the information that you need.

Adding an XBRL text block

A *text block* is an assembly of one or more sections of text, which might include escaped HTML, that is drawn from one or more reporting objects in XBRL. You can use IBM® Cognos® Disclosure Management XBRL to create a text block from data in Excel and Word objects.

Before you begin

Before you can work with tags in Cognos Disclosure Management XBRL, at least one XBRL project must be created for your report. A project is an instance document in progress and is contributed to by Excel and Word objects in different ways.

About this task

A text block can be assembled from many parts from Excel and Word objects. You can select any block of data in an Excel or Word object, and then add a tag to it to specify that it is data that is required for XBRL. In an Excel object, the text block can be a section of data, or all data in the Excel object if necessary. In a Word object, the text block can be a sentence, a paragraph, or the entire content in the Word object if necessary.

Restriction: When you add tags, you can create several tags at the same time, and then save them. However, when you add text blocks, you must save each one individually.

Procedure

1. Open the project that you want to work with.
2. In the **Data Tools** area above the Ribbon, click **Pivot Grid**.
3. Above the **Tag Inspector** tab, click **Pivot Grid**.
4. Optional: To simplify your tagging work, you can pivot or filter the **Pivot Grid** to approximate the appearance of the data in the Excel object. For example, you can change the **Pivot Grid** to move columns to rows, and rows to columns. If the **Pivot Grid** contains extra rows or columns that are not visible in your Excel object, you can filter them so that they are no longer visible in the **Pivot Grid**.
5. If the source of the text block is an Excel object, complete the following steps:
 - a. Open and check out the Excel object.
 - b. In the Excel object, highlight the data that you want to tag. The text block can be a section of data, or all data in the Excel object if necessary.

- If you want to select all the cells and contents between ##RS and ##RE variables, select the cell that contains the ##RS variable.
- If you want to select all the cells and contents between ##XS and ##XE variables, and also the cells on the same rows as the ##XS and ##XE variables, select the cell that contains the ##XS variable.

Important: Placement of the ##RS, ##RE and ##XS, ##XE variable combinations must follow this format:

- The ##XS and ##XE combination must be within the ##RS and ##RE combination. If an ##XS or ##XE variable is placed outside of an ##RS and ##RE combination, you get unexpected results on the output.
 - The ##RS and ##XS variables must be placed in the same vertical column and the ##XE variable must also be in the same vertical column as ##RE.
 - You cannot have multiple ##RS combinations on a sheet in an Excel object.
 - You can have multiple ##XS, ##XE combinations within a ##RS and ##RE combination, however, the ranges must not overlap.
- c. In the **Pivot Grid**, select the intersection where you want to create the text block for the data that you selected in the Excel object. You cannot select an intersection that is shaded gray.

Important: You must select an intersection whose type is **textblock** or **escapedItem**, or any type that extends any of these two. To find the type of an intersection, hover over its header, and view the type in the window that opens. Also, the concept's time period type must match the time period you are tagging against. If the selected concept has a period type of **Instant**, you must select an intersection with a time period of **Instant**.

6. If the source of the text block is a Word object, complete the following steps:
- a. Open and check out the Word object.
 - b. In the Word object, highlight the content that you want to tag. The text block can be a sentence, a paragraph, or the entire content in the Word object if necessary.
 - c. In the **Pivot Grid**, select the intersection where you want to create the text block for the data that you selected in the Word object. You cannot select an intersection that is shaded gray.

Important: You must select an intersection whose type is **textblock** or **escapedItem**, or any type that extends any of these two. To find the type of an intersection, hover over its header, and view the type in the window that opens.

7. To create the text block, complete the following steps:
- a. Click **Tag**.
 - b. In the confirmation window that opens, click **Yes** to confirm that you want to save the document during the creation of the text block. The Text Block Preview window opens, showing all text blocks in the **Pivot Grid**.
 - c. Optional: By default, when you generate your instance document, the component parts of a text block appear in the order in which they were added to the text block. If you want a different order, click **Allow Tag Order to be Changed**, and drag the component parts of the text block to the order that you prefer.
 - d. Click **OK**. An HTML link appears in the intersection. To view the contents of the text block that you added, click the HTML link. In the Text Block

Preview window that opens, you can see the contents of the text block. If the intersection contains multiple text block tags, the Text Block Preview window contains the text blocks from all text block tags in that intersection.

8. To view more details about the text block that you added, click the **User Object Summary** tab, and then click the **Show Details Pane** icon in the Ribbon. The **Tag Inspector** tab opens, containing details of your new text block and any other tags in the **Pivot Grid**. In the **Value** or **Source Value** column, click the HTML link in the row associated with your text block tag. If the intersection contains multiple text block tags, the **Tag Inspector** tab contains a separate row for each tag.
9. Check in the Excel or Word object.

Related information:

“XBRL tagging overview” on page 23

A *tag* is a link between an XBRL fact and its source data, such as a report object or the result of a query. When a taxonomy is available, you can use IBM® Cognos® Disclosure Management XBRL to tag items of business data to build an instance document.

“The Pivot Grid” on page 13

A *pivot grid* is an area of the screen that is used to view and interact with the XBRL instance data. The **Pivot Grid** in IBM® Cognos® Disclosure Management XBRL displays the current view of an XBRL instance document for a project.

“IBM Cognos Disclosure Management XBRL interface” on page 9

The IBM® Cognos® Disclosure Management XBRL interface is designed to make it easy for you to perform tasks related to XBRL. Depending on the task that you are completing, various Ribbons and windows provide the information that you need.

Using negation to reverse the sign of tagged items

You can reverse the sign of a value in IBM® Cognos® Disclosure Management XBRL from positive to negative or from negative to positive when you generate the instance document. For example, if your data contains a negative numeric value (for example, for Cost of Sales), you might want to express it as a positive number.

Procedure

1. Open the project that you want to work with.
2. In the **Data Tools** area above the Ribbon, click **Pivot Grid**.
3. Above the **Tag Inspector** tab, click **Pivot Grid**.
4. Open and check out the report object that contains a numeric value whose sign you need to reverse from positive to negative, or from negative to positive.
5. Create the tag as usual. The selection in the **Pivot Grid** must consist of all numeric items. If you select a single element of a dropdown, only that item is negated. If you select multiple cells, all selected items are negated.
6. In the Tag window, select the **Negated** check box. In the **Pivot Grid**, the number contains a negative sign if the original value in the report object was positive, and a positive sign if the original value in the report object was negative. Additionally, if you open the **Tag Inspector** tab, you can see information related to negation in the **Negated** column.
7. Click the report object, and click **Save** in the Ribbon to save your changes. All tags associated to the item in the **Pivot Grid** are negated.

Important: If a tag already exists and the creation of a negated value conflicts with the previous value, the **Pivot Grid** shows an error that multiple values are specified for a single fact

8. Check in the report object.

Tip: If you need to apply negation to a fact after it has been tagged, you do not need to open or check out the report object that contains the fact.

Right-click the fact in the **Pivot Grid**, and click **Negate Items**. In the **Pivot Grid**, the number contains a negative sign if the original value in the **Pivot Grid** was positive, and a positive sign if the original value in the **Pivot Grid** was negative. Additionally, if you open the **Tag Inspector** tab, you can see information related to negation in the **Negated** column.

Related information:

“XBRL tagging overview” on page 23

A *tag* is a link between an XBRL fact and its source data, such as a report object or the result of a query. When a taxonomy is available, you can use IBM® Cognos® Disclosure Management XBRL to tag items of business data to build an instance document.

“Adding an XBRL tag to an Excel object” on page 30

You can use IBM® Cognos® Disclosure Management XBRL to tag data in an Excel object.

“Adding an XBRL tag to a Word object” on page 33

You can use IBM® Cognos® Disclosure Management XBRL to add an XBRL tag to content in a Word object.

Deleting an XBRL text block or an XBRL tag from an Excel or Word object

If you no longer need a text block or an XBRL tag from an Excel or Word object, you can use IBM® Cognos® Disclosure Management XBRL to delete it.

Before you begin

Before you can tag items in a report in Cognos Disclosure Management XBRL, it must be associated with at least one project. A project is an instance document in progress and is contributed to by Excel and Word objects in different ways.

About this task

You cannot undo a deletion. Proceed with caution. The following procedure describes how to delete tags by deleting the items with which they are associated. Deleting an item deletes all of its tags. When deleting the last tag of an item, the item is also deleted.

Important: The content of a text block item consists of one or more tags. You might want to delete only one of those tags without deleting the entire text block item. You can do this by using the **Tag Inspector** tab to view all tags that make up the content of the text block item and then delete tags individually.

Procedure

1. Open the project that you want to work with.
2. In the **Data Tools** area above the Ribbon, click **Pivot Grid**.
3. Above the **Tag Inspector** tab, click **Pivot Grid**.

4. Optional: To simplify your tagging work, you can pivot or filter the **Pivot Grid** to approximate the appearance of the data in the Excel object. For example, you can change the **Pivot Grid** to move columns to rows, and rows to columns. If the **Pivot Grid** contains extra rows or columns that are not visible in your Excel object, you can filter them so that they are no longer visible in the **Pivot Grid**.
5. In the **Pivot Grid**, right-click the tag or text block, and click **Delete Item**.
6. In the confirmation window that opens, click **Yes** to delete the item.
7. If the report object associated with the tag is not checked out, a confirmation window opens. Click **Yes** to check out any associated report objects, allow the system to update them, and check them back in.

Results

The item is deleted.

Deleting an XBRL footnote

If you no longer need an XBRL footnote, you can use IBM[®] Cognos[®] Disclosure Management XBRL to delete it.

About this task

You cannot undo a deletion. Proceed with caution.

Procedure

1. Open the project that you want to work with.
2. In the **Data Tools** area above the Ribbon, click **Pivot Grid**.
3. Above the **Tag Inspector** tab, click **Pivot Grid**.
4. Optional: To simplify your tagging work, you can pivot or filter the **Pivot Grid** to approximate the appearance of the data in the Excel object. For example, you can change the **Pivot Grid** to move columns to rows, and rows to columns. If the **Pivot Grid** contains extra rows or columns that are not visible in your Excel object, you can filter them so that they are no longer visible in the **Pivot Grid**.
5. To find footnotes, click the **Home** tab. Then, click the **Show Details Pane** icon in the Ribbon, and click the **Footnotes** tab.
6. Click **Delete Footnote** and then complete one of the following steps:
 - To remove the footnote and all links with any facts, in the current **Pivot Grid** or anywhere else, select one or more footnotes in the **Footnotes** tab and select **Delete the selected footnote and all links**.
 - To remove any links that the footnotes have with any facts in the current view, select one or more footnotes in the **Footnotes** tab and select **Unlink the selected footnote from the current view**. If there are no other links, the footnotes are also removed.
 - To remove the links between the selected footnotes and any facts within the selection, select one or more footnotes in the **Footnotes** tab and one or more linked intersections in the current **Pivot Grid**. Then, select **Unlink the selected footnote from the selected items**. If one or more of the intersections is a multi-fact, only the currently selected fact has its link severed. If, after this operation, there are any footnotes that are no longer linked to any intersections, the footnotes are also removed.

XBRL query tags

In IBM® Cognos® Disclosure Management XBRL, you can create an XBRL tag against a relational query where each row in the relational query result represents an XBRL fact.

An aspect of the fact can be derived dynamically from a column in the row, or directly from an aspect that is associated with the project. You can use an XBRL query tag to automatically tag many facts at the same time.

Adding an XBRL query tag from a relational query

You can use an XBRL query tag that is created from a relational query in IBM® Cognos® Disclosure Management XBRL to create many facts dynamically, depending on the number of rows in the relational query.

Before you begin

Before you can work with query tags in Cognos Disclosure Management XBRL, at least one XBRL project must be created for your report and it must have at least one relational query that is visible to that report. A project is a container that is used to store the tags that make up an instance document. The project's **Enable Relational Query Tagging** option must be enabled.

When you create the query in the **Add Relational Query** wizard, you must either select the report associated with this project or the **Make This Query Global** check box to make the query available to all reports. Otherwise, you cannot see the query in the **Report queries** pane.

Procedure

1. Open the project that you want to work with.
2. In the **Data Tools** area above the Ribbon, click **Pivot Grid**.
3. Above the **Tag Inspector** tab, click **Pivot Grid**.
4. In the **Report queries** pane, double-click the query that you want to tag. The query must be against a relational database.
5. Click **Tag**.
6. Complete the steps in the **Query tag** wizard. Depending on your scenario, you might not see all of the following steps.
 - a. In the **Concept** step, select a concept member to create tags against.
 - b. In the **Value column** step, select the column from the query that contains the fact values. Optionally, select a transformation, a decimal accuracy value, or both.
 - c. In the **Time Period Aspect** step, select the time period aspect.
 - If you select **Direct** as the type, under **Time period** you have a choice of time period aspects associated with the project.
 - If you select **Column** as the type, and if you select the **Column values are aspect names** check box, under **String type column** you have a choice of all columns that return string types. This means that the column contains strings that match the name of a time period aspect in the current project.
 - If you select **Column** as the type, and if you do not select the **Column values are aspect names** check box, then you have two choices.

- If the concept is a duration type, you have a choice of start and end date columns. These columns should contain date values that represent the start and end dates respectively. If a date does not match an existing time period aspect in the current project, an ad hoc time period is created. Ad hoc time periods are time periods that are automatically created on behalf of the user just for the query tag. This allows the user to use time periods for the query tag without manually creating all of them.
 - If the concept is an instant type, you have a choice of a single date column. This column should contain date values that represent the instant date. If a date does not match an existing time period aspect in the current project, an ad hoc time period will be created. Ad hoc time periods are time periods that are automatically created on behalf of the user just for the query tag. This allows the user to use time periods for the query tag without manually creating all of them.
- d. In the **Unit** step, select the unit aspect.
 - If you select **Direct** as the type, under **Unit** you have a choice of all the unit aspects in the current project.
 - If you select **Column** as the type, under **Unit column** you have a choice of all columns that return string types. This means that the column contains strings that match the name of a unit aspect in the current project.
 - e. In the **Entity** step, select the entity aspect.
 - If you select **Direct** as the type, under **Entity** you have a choice of all the entity aspects in the current project.
 - If you select **Column** as the type, and if you select the **Column values are aspect names** check box, under **Entity column** you have a choice of all columns that return string types. This means that the column contains strings that match the name of the entity aspect in the current project.
 - If you select **Column** as the type, and if you do not select the **Column values are aspect names** check box, under **Entity column** you have a choice of all columns that return string types. This means that the column contains strings that match the value of the entity aspect in the current project.
 - f. In the **Explicit dimension** step, select the explicit dimension associations. For each dimension in the **Dimension Name** column, select a **Column** or **Direct** dimension in the **Associations** column. If you select a column, this means that the column contains strings that match the element ID of a explicit dimension member in the current project.
 - g. In the **Typed dimension** step, select the typed dimension associations. For each dimension in the **Dimension Name** column, select a **Column** or **Direct** dimension in the **Associations** column. If you select a column, the **Column values are aspect names** check box is available in the **Settings** column. If this check box is selected, column values must match the name of a typed dimension member. If this check box is cleared, the column contains actual typed dimension values. If a typed dimension value does not match an existing typed dimension value in the current project, an ad hoc dimension value is created. Ad hoc dimension values are typed dimension values that are automatically created on behalf of the user just for the query tag. This allows the user to use typed dimension values for the query tag without manually create all of them.
7. Click **Finish** to create the query tag.

Results

Query tag additions are done through a process which can be queued due to the activity of other query tagging processes that are also running in Cognos Disclosure Management XBRL. The All processes completed window in the status bar displays the progress.

- If the query tag was created properly, a check mark appears in the All processes completed window. In the confirmation message that opens, if you want to refresh data in the **Pivot Grid**, click **Yes**.
- If the query tag was not created properly, an exclamation mark in the All processes completed window indicates an error that stopped the query tag creation, and the **Validation Messages** tab displays any errors.

After the process has successfully completed, and after you redisplay the **Pivot Grid**, you can see the query tag and its facts that you added.

Refreshing XBRL query tags

You can refresh the XBRL facts create by all relational query tags in IBM® Cognos® Disclosure Management XBRL.

Before you begin

Before you can work with query tags in Cognos Disclosure Management XBRL, at least one XBRL project must be created for your report and it must have at least one relational query that is visible to that report. A project is a container that is used to store the tags that make up an instance document. The project's **Enable Relational Query Tagging** option must be enabled.

When you create the query in the **Add Relational Query** wizard, you must either select the report associated with this project or the **Make This Query Global** check box to make the query available to all reports. Otherwise, you cannot see the query in the **Report queries** pane.

Procedure

1. Open the project that you want to work with.
2. In the **Home** tab, click **Refresh XBRL**.
 - To fetch the latest data for all the report objects in the current project, in the Refresh XBRL window, click **Quick Refresh**.
 - To fetch the latest data for all the report objects in the current project and also the data from all data sources, in the Refresh XBRL window, click **Full Refresh**.

When you perform a quick or full XBRL refresh, items and facts created by the query tag are regenerated from the data source.

3. Select the **Include query items in the refresh** check box. You can see this check box only if the **Enable Relational Query Tagging** check box is enabled in the project.

Tip: When you include query items in the refresh, more time is required for the refresh to complete.

4. Click **OK**.

Deleting an XBRL query tag

If you no longer need a relational query tag in IBM® Cognos® Disclosure Management XBRL, you can delete it along with all the XBRL facts that it created.

About this task

Unlike regular content tags in XBRL, query tags can be deleted only in the **Tag Inspector**. You cannot undo a deletion. Proceed with caution.

Procedure

1. Open the project that you want to work with.
2. In the **Tag Inspector** tab, click the **Project** tab.
3. Highlight the row that contains the query tag, and click **Delete**.

Tip: You can delete multiple query tags at one time.

4. In the confirmation window that opens, click **Yes** to delete the item.

Results

Query tag deletions are done through a process that can be queued due to the activity of other query tagging processes that are also running in Cognos Disclosure Management XBRL. The user interface does not automatically reflect the deletion of the query tag. You will be prompted to redisplay the **Pivot Grid** after the process has successfully completed.

Tuple tags

A *tuple* is an XML structure that is used to group concepts in an XBRL taxonomy that must be understood together. When a taxonomy that contains tuples is used with your project, you can use IBM® Cognos® Disclosure Management XBRL to link information in your Excel or Word object to tuples in your taxonomy.

For example, a tuple called *Director* might contain simple elements called *firstname* and *lastname*. If the name information appears in a report object in Cognos Disclosure Management XBRL, you can link the information in the report object to the tuple elements by creating tuple tags.

You can use Cognos Disclosure Management XBRL to add and delete tuple tags in Excel objects, Word objects, and footnotes. You can also hide tuples so that they do not appear in the list of tuples in your **Tuple Explorer**.

Adding a tuple from the taxonomy

If a particular tuple exists in your taxonomy, but you cannot see it in the user interface in IBM® Cognos® Disclosure Management XBRL, it might be hidden. You can use Cognos Disclosure Management XBRL to add it to the user interface.

Procedure

1. Open the project that you want to work with.
2. In the **Data Tools** area above the Ribbon, click **Tuple Explorer**.
3. Above the **Tag Inspector** tab, click **Tuple Explorer**.
4. In the **Tuple Explorer**, click the Instance Document to expand the hierarchy and to see the tuples in your project.

5. If you cannot see the tuple that you need, click the **Instance Document** node, click **Add**, and then click the tuple that you want to add.
6. Depending on your taxonomy, you might be able to add additional instances of a tuple. For example, if you have a **Director** tuple, and there are three directors in your company, you might be able to add two additional instances of the **Director** tuple. To create an additional instance of a tuple, right-click the **Instance Document** node and select the tuple that you want to add; to add an additional instance of a nested tuple, right-click the parent tuple. If your taxonomy allows additional instances of the child tuple, the **Add** icon is available. Click **Add** and then select the child tuple that you want to add.

Results

The tuple that you selected is added to the end of the list of tuples in the **Tuple Explorer**.

Related information:

“Tuple tagging overview” on page 24

A *tuple* is an XML structure that is used to group concepts in an XBRL taxonomy that must be understood together. When a taxonomy that contains tuples is used with your project, you can use IBM® Cognos® Disclosure Management XBRL to link information in your Excel or Word object to tuples in your taxonomy.

Hiding a tuple

If you do not plan to use a particular tuple, you can use IBM® Cognos® Disclosure Management XBRL to hide it. The tuple will still exist in your taxonomy, but it will no longer be visible in the user interface, and will therefore not appear in the output instance document.

Procedure

1. Open the project that you want to work with.
2. In the **Data Tools** area above the Ribbon, click **Tuple Explorer**.
3. Above the **Tag Inspector** tab, click **Tuple Explorer**.
4. In the **Tuple Explorer**, click the **Instance Document** to expand the hierarchy and to see the tuples in your project.
5. Right-click the tuple that you want to hide. You cannot hide a tuple that has a tag attached to it.

Tip: To ensure that you select the correct tuple, hover your cursor over the name of the tuple. You can see the element ID, its type, and other helpful information.

6. Click **Delete**.

Important: A confirmation window does not appear when you click **Delete**. The tuple disappears from the user interface but it still exists in your taxonomy. If you did not mean to hide the tuple, click **Add** and select it from the list to make it visible again.

Related information:

“Tuple tagging overview” on page 24

A *tuple* is an XML structure that is used to group concepts in an XBRL taxonomy that must be understood together. When a taxonomy that contains tuples is used with your project, you can use IBM® Cognos® Disclosure Management XBRL to link information in your Excel or Word object to tuples in your taxonomy.

Adding a tuple tag to an Excel or Word object

You can use IBM® Cognos® Disclosure Management XBRL to add a tag to a tuple in your taxonomy. The source of the data can be an Excel object or a Word object.

Before you begin

Before you can work with tuples in Cognos Disclosure Management XBRL, at least one XBRL project must be created for your report. A project consists of a report and a taxonomy, and the taxonomy associated with your project must contain tuples.

Procedure

1. Open the project that you want to work with.
2. In the **Data Tools** area above the Ribbon, click **Tuple Explorer**.
3. Above the **Tag Inspector** tab, click **Tuple Explorer**.
4. In the **Tuple Explorer**, expand the hierarchy of the Instance Document so that you can see the tuple groupings in your project. Continue to expand the hierarchy to see individual tuples and their associated elements. Depending on the structure of your taxonomy, some of your groupings might contain nested groupings, as indicated by the plus sign icon beside the name of the grouping. Continue to expand the hierarchy for these groupings to see nested tuples.

Tip: If you can't find the tuple that you need, it might have been hidden. You can add a tuple from the taxonomy so that it is visible in the **Tuple Explorer** again.

5. Open and check out the Excel or Word object that contains the data that you want to link to a tuple.
6. In the report object, highlight the data that you want to associate with a tuple element. Make sure that the type of data that you select in the Excel or Word object matches the type of data associated with the tuple element that you plan to select. For example, if the tuple element type is monetary, you must select monetary data in the Excel or Word object.
7. In the **Tuple Explorer**, select the element of the tuple that will be the target for the tag.

Tip: To ensure that you select the correct tuple, hover your cursor over the name of the tuple. You can see the element ID, its type, and other helpful information.

8. To create the tuple tag, complete the following steps:
 - a. Click **Tag**.
 - b. Complete the fields in the Tuple Tag Wizard. Select a transformation set, if necessary. For example, if you are tagging a monetary value, you might want to scale your value to millions.
 - c. The **Preview** area contains a view of the data as it will appear. If necessary, make changes in the **Data** area.
 - d. Click **Finish**. In the **Tuple Explorer**, the tag is visible in the selected element.
9. In the **Tag Inspector** tab, beside **Show all tags in the following location**, select **Project**, **Data Area**, **Data Area Selection**, **Report Object**, or **Report Object Selection**. You can see details of your new tag in the location that you selected.

10. Click the report object, click **Report Object** under the **Report Object Tools** tab above the Ribbon, and click **Save** in the Ribbon to save your changes.
11. Check in the report object.

Related information:

“Tuple tagging overview” on page 24

A *tuple* is an XML structure that is used to group concepts in an XBRL taxonomy that must be understood together. When a taxonomy that contains tuples is used with your project, you can use IBM® Cognos® Disclosure Management XBRL to link information in your Excel or Word object to tuples in your taxonomy.

Deleting a tuple tag

If you no longer need a tuple tag, you can use IBM® Cognos® Disclosure Management XBRL to delete it.

About this task

You cannot undo a deletion. Proceed with caution.

Procedure

1. Open the project that you want to work with.
2. In the **Data Tools** area above the Ribbon, click **Tuple Explorer**.
3. Above the **Tag Inspector** tab, click **Tuple Explorer**.
4. In the **Tuple Explorer**, expand the hierarchy of the Instance Document so that you can see the tuple groupings in your project. Continue to expand the hierarchy until you can see the tuple element that contains the tag that you want to delete.
5. Optional: Open and check out the Excel or Word object that contains the source data for the tag that you want to delete.
6. In the **Tuple Explorer**, right-click the tuple tag that you want to delete.

Tip: To ensure that you select the tag for the correct tuple, hover your cursor over the name of the tuple. You can see the element ID, its type, and other helpful information.

7. Click **Delete**. Alternatively, find the tuple tag in the **Tag Inspector** tab and then click **Delete**.
8. In the confirmation window that opens, click **Yes** to delete the item.
9. If the report object associated with the tag is not checked out, a confirmation window opens. Click **Yes** to check out any associated report objects, allow the system to update them, and check them back in.

Related information:

“Tuple tagging overview” on page 24

A *tuple* is an XML structure that is used to group concepts in an XBRL taxonomy that must be understood together. When a taxonomy that contains tuples is used with your project, you can use IBM® Cognos® Disclosure Management XBRL to link information in your Excel or Word object to tuples in your taxonomy.

Adding a footnote to a tuple tag

Your Excel and Word objects might contain data or text that you want to use as a footnote to a tuple tag. You can use IBM® Cognos® Disclosure Management XBRL to create a new footnote for a tuple tag, or to add an existing footnote to multiple tuple tags.

Before you begin

Before you can work with tuples in Cognos Disclosure Management XBRL, at least one XBRL project must be created for your report. A project consists of a report and a taxonomy, and the taxonomy associated with your project must contain tuples.

Procedure

1. Open the project that you want to work with.
2. In the **Data Tools** area above the Ribbon, click **Tuple Explorer**.
3. Above the **Tag Inspector** tab, click **Tuple Explorer**.
4. In the **Tuple Explorer**, click the Instance Document to expand the hierarchy and see the tuples that are available in your project.
5. Find an existing tuple tag that you want to add a footnote to.
6. To create a new footnote for a tuple element, complete the following steps:
 - a. Open and check out the Excel or Word object that contains the source content for the new footnote.
 - b. In the Excel or Word object, highlight the data that you want to use for the footnote. In an Excel object, you must select only one cell.
 - c. In the **Tuple Explorer**, click the element that contains the tuple tag that you want to add the footnote to. You can use **Search** to find the appropriate location.
 - d. Click the **Home** tab and then click **Add Footnote > From Current Object Selection**. A number appears in the tuple element, indicating the new footnote. You can see the content of the new footnote in the **Tag Inspector** tab.
7. To reuse a footnote from another location, complete the following steps:
 - a. In the **Tuple Explorer**, click the element that contains the tuple tag that you want to add the footnote to. You can use **Search** to find the appropriate location.
 - b. Click the **Home** tab and then click **Add Footnote > From Existing**.
 - c. In the list that appears, select the footnote content that you want to reuse. A number appears in the tuple element, indicating the new footnote. You can see the content of the new footnote in the **Tag Inspector** tab.
8. Click the report object, click **Report Object** under the **Report Object Tools** tab above the Ribbon, and click **Save** in the Ribbon to save your changes.
9. Check in the report object.

Related information:

"Tuple tagging overview" on page 24

A *tuple* is an XML structure that is used to group concepts in an XBRL taxonomy that must be understood together. When a taxonomy that contains tuples is used with your project, you can use IBM® Cognos® Disclosure Management XBRL to link information in your Excel or Word object to tuples in your taxonomy.

Deleting a footnote from a tuple

If you no longer need a footnote that is attached to a tuple, you can use IBM® Cognos® Disclosure Management XBRL to delete it.

About this task

You cannot undo a deletion. Proceed with caution.

Procedure

1. Open the project that you want to work with.
2. In the **Data Tools** area above the Ribbon, click **Tuple Explorer**.
3. Above the **Tag Inspector** tab, click **Tuple Explorer**.
4. In the **Tuple Explorer**, click the Instance Document to expand the hierarchy and see the tuples that are available in your project.
5. Find the tuple tag that contains the footnote that you want to delete.
6. Click **Delete Footnote** and then complete one of the following steps:
 - To remove the footnote and all links with any facts, in the **Tuple Explorer** or anywhere else, select one or more footnotes in the **Footnotes** tab and select **Delete the selected footnote and all links**.
 - To remove any links that the footnotes have with any facts in the current view, select one or more footnotes in the **Footnotes** tab and select **Unlink the selected footnote from the current view**. If there are no other links, the footnotes are also removed.
 - To remove the links between the selected footnotes and any facts within the selection, select one or more footnotes in the **Footnotes** tab. Then, select **Unlink the selected footnote from the selected items**. If, after this operation, there are any footnotes that are no longer linked to any facts in the **Tuple Explorer** or anywhere else, the footnotes are also removed.

Related information:

“Tuple tagging overview” on page 24

A *tuple* is an XML structure that is used to group concepts in an XBRL taxonomy that must be understood together. When a taxonomy that contains tuples is used with your project, you can use IBM® Cognos® Disclosure Management XBRL to link information in your Excel or Word object to tuples in your taxonomy.

Orphan tags

A tag or footnote in IBM® Cognos® Disclosure Management XBRL is associated with a data source, which can be a report object. An *orphan tag* is an XBRL tag that has become disassociated from its data source.

An orphan tag or footnote remains in the database, even if the range, bookmark, or query that identifies the data source, no longer exists. The tag or footnote no longer has a data source from which its data can be updated or refreshed. Orphan tags get generated in the instance document.

An orphan tag can occur in the following situations:

- A user deletes a report object that contains a tag or footnote. The named range or bookmark that the tag refers to as its data source is also deleted.
- A user deletes a column or row that contains a tag. The named range that a tag refers to as its data source is also deleted.
- In a Word object, a user deletes a bookmark that was used by a tag. The bookmark that the tag refers to as its data source is also deleted.
- A user checks out a report object, and does not check it back in. An administrative user forces the report object to be checked in. If the report object contains any changes that were created by the original user, those changes are lost. The named range or bookmark that was used to identify its data source is lost.
- A user creates a tag in an Excel object or Word object, but he or she does not save the report object. For a short period of time, the named range or bookmark

is associated with the tag in the database, but the report object has not been saved to the database, so the database copy does not contain the bookmark or named range. During this time, Cognos Disclosure Management XBRL creates a temporary orphan tag. If the user discards or loses the changes in the report object, the temporary orphan tag becomes a permanent orphan tag.

- During the time that a temporary orphan tag exists, you can see it in the **Tag Inspector** tab, but when the **Tag Inspector** tab is filtered for tags in the current object or object selection, it does not show the tag. If an object is checked out, a warning is given that the tag might be orphaned.
- If a report object contains tags that were created after the object was last modified, and the object is checked out to a user, the orphan tag is a temporary orphan tag. If the user who created the tags saves the document, those tags are no longer orphan tags.
- If a report object contains tags that were created after the object was last modified, and the object is not checked out to a user, the orphan tag is a permanent orphan tag. You cannot re-associate a permanent orphan tag to its data source, and it should be deleted.

Restriction: This situation is not applicable for footnotes or text block tags, because they are automatically saved when they are created.

If you generate a project that contains orphan tags, you create an XBRL item in the instance document with the last known value that is associated with the tag.

Finding orphan tags

If a tag or footnote in IBM® Cognos® Disclosure Management XBRL is accidentally disassociated from its data source, it is called an orphan tag. You can search your report to find orphan tags.

About this task

An orphan tag or footnote remains in the database, even if the data source, or the range, bookmark, or query that identifies the data source, no longer exists. The tag or footnote no longer has a data source from which its data can be updated or refreshed.

- If a user creates a tag in an Excel object or Word object, but the report object is not saved, for a short period of time, then the named range or bookmark is associated with the tag in the database. However, the report object has not been saved to the database, so the database copy does not contain the bookmark or named range. During this time, Cognos Disclosure Management XBRL creates a temporary orphan tag. If the user who created the tags saves the report object, those tags are no longer orphan tags.
- If the changes in the report object are discarded or lost, the temporary orphan tag becomes a permanent orphan tag. You cannot re-associate a permanent orphan tag to its data source.

You can find orphan tags in your report in any of the following ways.

Procedure

- Open the **Tag Inspector** tab and select the filter option to show all the tags in the current project.
 - If a report object no longer exists, you can see the orphan tag in the **Tag Inspector** tab. The report name field is blank. If you try to navigate to the report object, you receive an error message.

- If a report object exists but a named range or bookmark has been deleted, you can see the orphan tag in the **Tag Inspector** tab. The report name field looks like a normal XBRL tag in Cognos Disclosure Management XBRL. You can successfully navigate to the report object, but the orphan tag is not highlighted in the report object.
- If you are viewing the **Tag Inspector** tab, you can group XBRL tags by report name. You can then view all orphan tags together.
- In the Ribbon, click **Show Orphan Tags**.
 - Temporary orphan tags are shown as warnings in the **Validation Errors** tab.
 - Permanent orphan tags are shown as errors in the **Validation Errors** tab.
- Refresh or validate your project. If the report contains permanent orphan tags that are a result of a deleted report object, a deleted named range, a deleted bookmark, or a deleted query, you can see the orphan tags in the **Validation Errors** pane. They are shown as errors.

Deleting orphan tags

If a tag or footnote in IBM® Cognos® Disclosure Management XBRL is accidentally disassociated from its data source, it becomes an orphan tag. You should delete orphan tags because they might present incorrect data when you generate your instance document.

About this task

If you generate a project that contains orphan tags, you create an XBRL item in the instance document with the last known value that is associated with the tag. You should delete orphan tags to ensure that you always have the most current data in your instance document.

You cannot undo a deletion. Proceed with caution.

You can delete orphan tags in your report in any of the following ways.

Procedure

- Open the **Tag Inspector** tab and click **Delete**.
- Click **Refresh**. The Validation Errors pane opens. Click **Delete** and respond to confirmation messages. Any attached footnotes are unlinked from the tag, and footnotes that become orphans as a result of the unlinking are also deleted.
- Click **Show Orphan Tags**. The Validation Errors pane opens. Click **Delete** and respond to confirmation messages. Any attached footnotes are unlinked from the tag, and footnotes that become orphans as a result of the unlinking are also deleted.

XBRL content refresh

As you work in IBM® Cognos® Disclosure Management XBRL, you can refresh your content from time to time, to ensure that you are working with the most recent data.

You can refresh your data at any time while you are working. You should also refresh your data as part of the validation and generation processes.

You can refresh the data in your report in the following ways.

Quick Refresh

The data in the report objects is updated from the cache. The XBRL data is also updated from the cache.

Full Refresh

The data in the report objects is updated from the data source. The XBRL data is also updated with the most recent content.

Refreshing XBRL content

As you work in IBM® Cognos® Disclosure Management XBRL, you can refresh your content from time to time, to ensure that you are working with the most recent data.

Procedure

1. Open the project that you want to work with.
2. When you are viewing your data, click the **Home** tab.
3. Complete one of the following steps:
 - To refresh data from the cache, click **Refresh XBRL > Quick Refresh**.
 - To refresh data from the data source, click **Refresh XBRL > Full Refresh**.
4. If the project supports relational query tagging, and if you want to include query items in the refresh, select the **Include query items in the refresh** check box. If the queries used in query tagging return large amounts of data, this process might take a long time.

Tip: If the project does not support relational query tagging, this check box is not visible.

5. Click **OK**.
6. When the refresh is complete, click **Yes** in the confirmation message.

XBRL content validation

An *instance document* is an XML file that contains facts as defined by a taxonomy. Instance documents contain business reporting data with associated values and contexts. You can validate your instance document before generating it in IBM® Cognos® Disclosure Management XBRL.

You can validate your data at any time while you are working. You should also validate your data as part of the generation processes.

You can validate the data in your report in the following ways.

XBRL validation

You can do certain validations of a report at any time. Periodic validations ensure that errors that can cause instance document generation to fail and create filing errors are minimized. The following kinds of validations are available:

XBRL 2.1 & Dimensional

Includes both the dimensional validation for both current taxonomy and instance document. Also validates the calculations in the taxonomy. Any errors that are encountered during this validation cause the generation to fail.

XSD Content Model

Applies the content model of an element as defined in the schema to the value of the content of that element in an instance document.

CDM/Internal

Checks the data in the report against the data source to determine whether the data requires updating.

EDGAR Filer Manual (EFM)

Validates that the taxonomy and instance document comply with the rules in the current EDGAR Filer Manual.

Formula Linkbase Validation

Validates the instance document against the formula specifications in the selected formula linkbase.

Inline XBRL validation

When the project has been set as an inline XBRL project, as well as including the standard XBRL validation set, two further validations are available:

Generic Inline

Validates the inline XBRL document against the Inline XBRL 1.0 specification.

HM Revenue & Customs (HMRC) Validation

When the jurisdiction is set for HMRC, Style Guide v2.0, this validates the inline XBRL document against HMRC Style Guide v2.0.

Irish Tax and Customs Validation

When the jurisdiction is set for Irish Tax and Customs, Style Guide v1.1, this validates the inline XBRL document against Irish Tax and Customs Style Guide v1.1.

Validating XBRL content

The **Pivot Grid** in IBM® Cognos® Disclosure Management XBRL identifies any fact data that contains tags with conflicting content. If you find conflicts, you must resolve the errors.

About this task

By validating your content frequently in Cognos Disclosure Management you can detect and correct problems as they occur. Detecting problems early makes fixing the errors easier and can help prevent further errors.

You must resolve any fact data that contains tags with conflicting content, such as differing monetary values. In the **Pivot Grid**, facts that contain conflicting tag content are highlighted in red. Hover over the intersection to view a warning message. You can remove all tags that are associated with a fact by selecting the fact and clicking **Delete Items**. Or, you can review and correct tagging associations from the **Tag Inspector** tab.

Procedure

1. Open the project that you want to work with.
2. When you are viewing your data, click the **Home** tab.

Tip: You can view all tags in the project by using the **Tag Inspector** tab without the **Pivot Grid** open by selecting **Project** in the **Tag Inspector** tab.

Also, you use the **Tag Inspector** tab to view the tags in a specific report by opening the report and selecting **Report Object** in the **Tag Inspector** tab.

3. In the **Home** tab, click **Validate**.
4. Select an option to refresh the data in the report that is associated with the current project:

Quick Refresh

The data in the report objects is updated from the cache. The XBRL data is also updated from the cache.

Full Refresh

The data in the report objects is updated from the data source. The XBRL data is also updated with the most recent content.

Include query items in the refresh

If the project supports relational query tagging, and if you want to include query items in the refresh, select this check box. If the queries used in query tagging return large amounts of data, this process might take a long time.

Tip: If the project does not support relational query tagging, this check box is not visible.

5. Complete one or more of the following validation options:

XBRL 2.1 & Dimensional

To validate the current taxonomy and instance document against the XBRL 2.1 and XBRL Dimension 1.0 specification, including calculation links.

XSD Content Model

To validate that the values of the facts in the current instance document match the content model of their respective elements as defined in the governing schema.

CDM/Internal

To validate data currently available to the user against the data stored in the internal system. If any inconsistencies are found, a refresh occurs and the appropriate notification messages are sent.

Formula Linkbase

This validation checks that the taxonomy or instance document data complies with rules defined in formula linkbases. When you select **Formula Linkbase** validation, you must make an additional choice.

- Click **Detect Formula Linkbases** to search for formula linkbases that are discoverable in the taxonomy that is associated with the project.
- Select specific formula linkbases that were explicitly added to the system by your administrator.

6. Click **OK**. The data is validated.
7. If the validation identifies conflicts, select the facts in the **Pivot Grid** that contain conflicts.
8. In the **Tag Inspector** tab, click **Selected Facts** to filter your tag results.
9. Review the tags and select the tags to delete.
10. Click **Delete**.

Validating inline XBRL content

As you work in IBM® Cognos® Disclosure Management XBRL you can validate inline XBRL to determine whether any errors are present.

Before you begin

The project must be set for the generation of inline XBRL. See the IBM Cognos Disclosure Management XBRL Administration Guide.

About this task

By validating your content frequently in Cognos Disclosure Management you can detect and correct problems as they occur. Detecting problems early makes fixing the errors easier and can help prevent further errors.

Procedure

1. Open the project that you want to work with.
2. Click **Validate** in the Ribbon. The Validation window opens.
3. From the **Select Jurisdiction** field, select the jurisdiction.

Important: The jurisdiction setting that you select changes the options that are available in the Validation window and the type of validation that occurs.

4. Select an option to refresh the data in the report that is associated with the current project:

Quick Refresh

The data in the report objects is updated from the cache. The XBRL data is also updated from the cache.

Full Refresh

The data in the report objects is updated from the data source. The XBRL data is also updated with the most recent content.

Include query items in the refresh

If you want to include query items, select this check box.

5. Select one or more of the following validations:

XBRL 2.1 & Dimensional

To validate against the XBRL 2.1 and XBRL Dimensions 1.0 specifications.

Important: If you select this validation, the **XSD Content Model** validation is automatically selected and must be run.

XSD Content Model

To validate that the data in an element is of the correct type, as defined by the taxonomy.

Generic Inline

Validates the inline XBRL document against the Inline XBRL 1.0 specification.

HM Revenue & Customs (HMRC) Validation

When the jurisdiction is set for HMRC Style Guide v2.0, this validates the inline XBRL document against HMRC Style Guide v2.0.

- a. When you select **HM Revenue & Customs (HMRC) Validation**, select the **Entity Type Identifier**, **Accounts End Date** and **Industry Sector**.

- b. In the **SureFile Authentication** section, type your username and password credentials to connect to HMRC services, and click **Test Connection** to verify the connection.
6. Click **OK**. The **Validation Messages** tab displays any conflicts.
7. If the validation identifies conflicts, select the facts in the **Pivot Grid** that contain conflicts.
8. In the **Tag Inspector** tab, click **Selected Facts** to filter your tag results.
9. Review the tags and select the tags to delete.
10. Click **Delete**.

Validating tuple tag content

The tuples tag in IBM® Cognos® Disclosure Management XBRL identifies any tuple data that contains tags with conflicting content. If you find conflicts, you must resolve the errors.

About this task

A tuple can be created invalid or be modified into an invalid state. For this reason it is necessary for the **Tuple Explorer** to provide invalid indicators for invalid tuples or tuple components. Being invalid does not prevent the tuple from being saved. However invalid tuples will cause the instance generation to fail. Some ways to make a tuple invalid are not permitted in the user interface, but there are cases where the user interface does allow the modification. For example, if a tuple has one item you can delete that item making the tuple invalid.

Procedure

1. Open the project that you want to work with.
2. Check out the report object that you want to work with.
3. In the **Data Tools** area above the Ribbon, click **Tuple Explorer**.
4. Above the **Tag Inspector** tab, click **Tuple Explorer**.
5. Click and expand the Instance Document in the pane. The **Tuple Explorer** expands to show all tags. Invalid tuples show with a red indicator with the explanation of the error.
6. Select the tuple in the **Tuple Explorer** that contain conflicts and resolve the invalid tuple according to the validation error.
7. If you do not save your work, the changes that you make will be lost when you close the workspace. An asterisk in the tag indicates that changes need to be saved.
8. Click **Save** and check in the report object.

XBRL instance document generation

An *instance document* is an XML file that contains facts as defined by a taxonomy. Instance documents contain business reporting data with associated values and contexts. You must generate the instance document for your project in IBM® Cognos® Disclosure Management XBRL before you submit it to your regulatory body.

You can generate your data at any time while you are working. The generation process also includes refreshing and validating your data.

You can generate the data in your report in the following ways.

XBRL generation

You can generate the XBRL report and instance document at any time as you work with reports. XBRL report generation produces the final XBRL output and instance document that are required for filing with your regulatory body.

You can generate your XBRL instance document when you are finished tagging or at any time as you work.

Inline XBRL generation

When the project has been set as an inline XBRL project, you can generate the inline XBRL report and instance document at any time as you work with reports. Inline XBRL report generation produces the final inline XBRL output and instance document that are required for filing with your regulatory body. The generation also creates the needed linkbases and label file.

You can generate your inline XBRL instance document when you are finished tagging or at any time as you work.

Generating an instance document

As you work in IBM® Cognos® Disclosure Management XBRL, you can generate an XBRL instance document at any time.

About this task

After you complete all your report objects and tagged all the necessary data in Cognos Disclosure Management, you generate the final XBRL output and instance document that are required for filing with your regulatory body.

At any time, you can generate your XBRL instance document, where you can review the XBRL code output.

Procedure

1. Open the project that you want to work with.
2. Click **Generate Instance Document** in the Ribbon. The Generate window opens.
3. Select an option to refresh the data in the report that is associated with the current project.

Quick Refresh

The data in the report objects is updated from the cache. The XBRL data is also updated from the cache.

Full Refresh

The data in the report objects is updated from the data source. The XBRL data is also updated with the most recent content.

4. If the project supports relational query tagging, and if you want to include query items in the instance document, select the **Generate query items** check box. If the queries used in query tagging return large amounts of data, this process might take a long time.

Tip: If the project does not support relational query tagging, this check box is not visible.

5. Select one or more of the following validations:

XBRL 2.1 & Dimensional

To validate against the XBRL 2.1 and XBRL Dimensions 1.0 specifications.

Important: If you select this validation, the **XSD Content Model** validation is automatically selected and must be run.

XSD Content Model

To validate that the data in an element is of the correct type, as defined by the taxonomy.

CDM/Internal

This validation checks the data in the report objects against the data in the database. This validation is always run.

EDGAR Filer Manual

This validation checks that the taxonomy or instance document data complies with the current EDGAR Filer Manual.

Formula Linkbase

This validation checks that the taxonomy or instance document data complies with rules defined in formula linkbases. When you select **Formula Linkbase** validation, you must make an additional choice.

- Click **Detect Formula Linkbases** to search for formula linkbases that are discoverable in the taxonomy that is associated with the project.
- Select specific formula linkbases that were explicitly added to the system by your administrator.

6. Click **OK** to start the generation.

Tip: You can view the progress in the All processes completed window in the status bar. While processes are running, the title bar shows the number of running processes. When the processes are finished, the title is All processes completed.

7. To open the file, open the All processes completed window in the status bar, and click the **Open** icon. A check mark indicates that a process generated properly. An exclamation point indicates an error that stopped the process.
8. To save the generated report, click the **Save** icon in the All processes completed window in the status bar and browse to a new location.

Generating an instance document for inline XBRL

As you work in IBM® Cognos® Disclosure Management XBRL, you can generate an inline XBRL and an instance document at any time.

Before you begin

The project must be enabled by the administrator for the generation of inline XBRL. See the *IBM Cognos Disclosure Management XBRL Administration Guide*.

About this task

After you complete all your report objects and tagged all the necessary data in Cognos Disclosure Management, you generate the final XBRL output and instance document that are required for filing with your regulatory body.

At any time, you can generate your inline XBRL and instance document, where you can review the inline XBRL code output.

The administrator can set a project as enabled for inline XBRL generation. Inline XBRL generation embeds XBRL instance data and metadata (using XML elements) into an HTML or XHTML document. This allows you to see a visual representation of the XBRL instance document while also allowing for the necessary information in it to be extracted upon submission. When a project is specified as an inline XBRL project, you are presented with different views and options than when you generate just an instance document from a non-inline XBRL project:

- The **Generate Instance Document** button on the project's **Home** tab ribbon is replaced with a **Generate Inline XBRL** button.
- In the Generate window, you can perform the following tasks:
 - Specify the inline jurisdiction that affects how the output is validated and generated
 - Choose to highlight the tags in the output, along with a tooltip when the tags are in the print area of the report, and the tag is not in a hidden section of the inline XBRL.
 - Generate an instance document as well as inline XBRL.
 - Show hidden element comments. Comments can be inserted next to hidden elements to describe why the elements are hidden. The comment is inert and does not affect the viewing or processing of the inline XBRL.
 - Split the document according to a boundary that you specify. The boundary size comes from the field that defines the size of the split boundary.

Each time that you generate an inline XBRL project, it is compiled and output to a .zip archive file. The inline XBRL document (XHTML) is contained in the .zip archive file along with any associated image files. If you select the option to generate an instance document, the .zip archive file will also contain the instance document and possibly the schema that it references, depending on the type of reference files that the project uses.

Procedure

1. Open the project that you want to work with.
2. Click **Generate Inline XBRL** in the Ribbon. The Generate Inline XBRL window opens.
3. From the **Select Jurisdiction** field, select the jurisdiction.

Important: The jurisdiction setting that you select changes the options that are available in the Generate Inline XBRL window and the type of validation that occurs.

4. Select an option for generation:

Highlight Tags

Shows all tags. You can choose the tags to be highlighted in yellow in the output, along with a tool tip when the tags are in the print area of the report, and the tag is not in a hidden section of the inline XBRL.

Generate Instance Document

Generate an instance document as well as the inline XBRL.

Show Hidden Element Comments

Shows hidden comments. Comments can be inserted next to hidden elements to describe why the elements are hidden. These comments are embedded into the HTML as an XML comment. The comment is inert and does not affect the viewing or processing of the inline XBRL.

Allow Document Splitting

Split the document at an arbitrary boundary. The boundary is by size, (MB = size) and comes from the **Split Boundary** field.

Restriction: If you have selected Irish Tax and Customs, Style Guide v.1.1 as the Jurisdiction, then document splitting is not available.

5. Select an option to refresh the data in the report that is associated with the current project.

Quick Refresh

The data in the report objects is updated from the cache. The XBRL data is also updated from the cache.

Full Refresh

The data in the report objects is updated from the data source. The XBRL data is also updated with the most recent content.

Include query items in the refresh

If the project supports relational query tagging, and if you want to include query items in the refresh, select the **Include query items in the refresh** check box. If the queries used in query tagging return large amounts of data, this process might take a long time.

6. Select one or more of the following validations:

XBRL 2.1 & Dimensional

To validate against the XBRL 2.1 and XBRL Dimensions 1.0 specifications.

Important: If you select this validation, the **XSD Content Model** validation is automatically selected and must be run.

XSD Content Model

To validate that the data in an element is of the correct type, as defined by the taxonomy.

CDM/Internal

This validation checks the data in the report objects against the data in the database. This validation is always run.

Formula Linkbase

This validation checks that the taxonomy or instance document data complies with rules defined in formula linkbases. When you select **Formula Linkbase** validation, you must make an additional choice.

- Click **Detect Formula Linkbases** to search for formula linkbases that are discoverable in the taxonomy that is associated with the project.
- Select specific formula linkbases that were explicitly added to the system by your administrator.

Generic Inline

Validates the inline XBRL document against the Inline XBRL 1.0 specification.

HM Revenue & Customs (HMRC) Validation

When the jurisdiction is set for HMRC Style Guide v2.0, this validates the inline XBRL document against HMRC Style Guide v2.0.

- a. When you select **HM Revenue & Customs (HMRC) Validation**, select the **Entity Type Identifier**, **Accounts End Date** and **Industry Sector**.

- b. In the **SureFile Authentication** section, type your username and password credentials to connect to HMRC services, and click **Test Connection** to verify the connection.
7. Click **OK** to start the generation.

Tip: You can view the progress in the All processes completed window in the status bar. While processes are running, the title bar shows the number of running processes. When the processes are finished, the title is All processes completed.

8. To open the file, open the All processes completed window, and click the **Open** icon. A check mark indicates that a process generated properly. An exclamation point indicates an error that stopped the process.
9. To save the generated report, click the **Save** icon in the All processes completed window and browse to a new location.

Previewing SEC reports

As you work in IBM® Cognos® Disclosure Management XBRL you can preview how your XBRL submission looks in the SEC Previewer.

About this task

The **Render in SEC Previewer** command in Cognos Disclosure Management uses the same HTML rendering engine as the SEC uses at their submission preview site.

Procedure

1. Open the project that you want to work with.
2. Click **Render in SEC Previewer** in the Ribbon.

Tip: You can view the progress in the All processes completed window in the status bar. While processes are running, the title bar shows the number of running processes. When the processes are finished, the title is All processes completed.

3. To open the file, open the All processes completed window in the status bar, and click the **Open** icon. A check mark indicates that the preview rendered properly. An exclamation point indicates that an error stopped the preview. Click any element to view information about that element, including element prefix and name, data type, balance type, definition, and reference information

View XBRL logs

You can use IBM® Cognos® Disclosure Management XBRL to view XBRL logs containing a list of facts that have been deleted as a result of extension taxonomy generation or manual taxonomy replacement in a project.

An XBRL log is created when:

- an extension taxonomy with changes that could delete facts in a project is generated to XBRL
- the manual replacement of a taxonomy causes facts in the current project to be deleted.

Viewing XBRL logs

In IBM® Cognos® Disclosure Management, you can open and view the contents of an XBRL log.

About this task

Users with the appropriate permissions can do this task.

Procedure

1. While working in a project, click the **Home** tab.
2. Click the **View XBRL Logs** icon in the Ribbon.
3. The **View XBRL Logs** window opens displaying a list of XBRL logs.
4. Click on a log to select it and then click **View**. The **Messages** window opens displaying the contents of the log.
5. When you are finished reviewing the log, click **OK** to return to the **View XBRL Logs** window.

Adding comments to XBRL logs

In IBM® Cognos® Disclosure Management, you can add comments to an XBRL log.

About this task

Users with the appropriate permissions can do this task.

Procedure

1. While working in a project, click the **Home** tab.
2. Click the **View XBRL Logs** icon in the Ribbon.
3. The **View XBRL Logs** window opens displaying a list of XBRL logs.
4. Click on a log to select it and then click **Edit**. The **Edit comment in XBRL Log** window opens.
5. Enter a comment in the **Comment** field or modify the existing comment.
6. Click **OK** to return to the **View XBRL Logs** window.
7. Click **Refresh**. The comment is displayed in the **Comment** column.

Appendix A. Accessibility features

IBM Cognos Disclosure Management has accessibility features that help users who have a physical disability to use the product.

Keyboard shortcuts

IBM Cognos Disclosure Management includes keyboard shortcuts to help you navigate the product and perform tasks.

The following keyboard shortcuts are based on U.S. standard keyboards.

Table 5. General keyboard shortcuts

Applies to	Action	Shortcut keys
General	Perform the command for an active command button.	Enter
General	Move forward to the next item in the tab index order. Cycle to the first tab index when at the end.	Tab
General	Move backward to the previous item in the tab index order. Cycle to the last tab index when at the beginning.	Shift+Tab
Check boxes	Select or clear the checkbox.	Spacebar
Menus	Navigate down a menu and select a menu item.	Down arrow and then Enter
Menus	Navigate up a menu and select a menu item.	Up arrow and then Enter
Scrolling	Scroll down.	Down arrow
Scrolling	Scroll up.	Up arrow
Zooming	Zooming in.	Ctrl and +, or Ctrl+Mouse wheel up
Zooming	Zooming out.	Ctrl and -, or Ctrl+Mouse wheel down
Zooming	Return to default zoom level.	Ctrl+0
Navigation	Reload the current page.	F5
Navigation	Move backward to the previously opened page.	Alt+Left Arrow, Backspace
Navigation	Move forward to the previously opened page.	Alt+Right Arrow, Shift+Backspace
Navigation	Stop a page from loading.	Escape
Search	Open a search box to perform a search on the current page.	Ctrl+F, F3
Search	Find the next match of the searched text on the current page.	Ctrl+G, F3
Search	Find the previous match of the searched text on the page.	Ctrl+Shift+G, Shift+F3

IBM and accessibility

See the IBM Accessibility Center for more information about the commitment that IBM has to accessibility.

The IBM Accessibility Center (<http://www.ibm.com/able>) is available online.

Appendix B. Multiple versions of Microsoft Office

Your reports in IBM® Cognos® Disclosure Management can contain Excel, Word, and PowerPoint objects. Some aspects of your reports and report objects depend on the version of Microsoft Office that was used to create the report object, and the version of Microsoft Office that you use to open the report.

The following list shows the versions of Microsoft Office that you and other users of your report might use to create Excel, Word, and PowerPoint objects:

- Microsoft Office 2003
- Microsoft Office 2003 with the Microsoft Office Compatibility Pack for Word, Excel, and PowerPoint
- Microsoft Office 2007
- Microsoft Office 2010

Your reports can contain Excel, Word, and PowerPoint objects. The extension of the file name depends on the version of Microsoft Office that was used to create the report object.

Table 6. Extensions for report objects in Microsoft Office 2003, 2007, and 2010

Report object type	Extension in Microsoft Office 2003	Extension in Microsoft Office 2007 and 2010
Excel object	.xls	.xlsx
Word object	.doc	.docx
PowerPoint object	.ppt	.pptx

Extensions for Microsoft Office 2003, Microsoft Office 2007, and Microsoft Office 2010 are supported wherever the extension for Microsoft Office 2007 and Microsoft Office 2010 is the same.

Restriction: Macros applied to report objects are not preserved when you save the report object.

If all report objects in your report are created with the same version of Microsoft Office, and all users of your report use the same version of Microsoft Office, you do not need to read the rest of the topics in this section.

However, if any report objects in your report are created with different versions of Microsoft Office, or some users use a different version of Microsoft Office, read the following sections for useful tips on how to work with your report and report objects.

Effect of multiple versions of Microsoft Office if you use Microsoft Office 2003

If you use Microsoft Office 2003, some aspects of your reports in IBM® Cognos® Disclosure Management depend on the version of Microsoft Office that was used to create various report objects. The version of Microsoft Office that you use can affect actions such as opening reports and report objects, exporting report objects, and generating reports.

Important: You can use the Compatibility Pack for Word, Excel, and PowerPoint. The compatibility pack upgrades the functionality of Microsoft Office 2003 so that it works more smoothly with later versions of Microsoft Office. You can download the compatibility pack from the Microsoft website.

Opening reports and report objects

If you use Microsoft Office 2003, consult the following table to learn about how different Microsoft Office versions affect opening reports and report objects.

Table 7. Effect of multiple Microsoft Office versions on opening reports and report objects

Situation	If you use Microsoft Office 2003	If you use Microsoft Office 2003 plus the compatibility pack
If the report contains report objects that were created in Microsoft Office 2003 only	You can open the report and all report objects normally.	You can open the report and all report objects normally.
If the report contains report objects that were created in a later version of Microsoft Office	<p>You cannot open the report or view report objects.</p> <p>To open the report, you must install the compatibility pack, or upgrade to the version of Microsoft Office that was used to create the report object.</p>	<p>You can open the report and all report objects. You view later report objects in Microsoft Office 2003 format, but no changes are made in the database.</p> <p>When you save a later report object, you automatically save it in Microsoft Office 2003 format, and you might lose features or formatting specific to the later version.</p> <p>To view or save the report object in its original format, you must upgrade to the version of Microsoft Office that was used to create the report object.</p>

Important: You might open a report in Microsoft Office 2003, and then, while the report is open, someone might create a report object for the same report in a later version of Microsoft Office. In this situation, you can still view the report while it is open, but you cannot view the new report object. If you close the report, you cannot open it again.

Copying and pasting report objects

If you use Microsoft Office 2003, consult the following table to learn about how different Microsoft Office versions affect copying and pasting report objects.

Table 8. Effect of multiple Microsoft Office versions on copying and pasting report objects

Situation	If you use Microsoft Office 2003	If you use Microsoft Office 2003 plus the compatibility pack
If the report contains report objects that were created in Microsoft Office 2003 only	You can copy and paste a report object normally by right-clicking the report object and then using the Copy and Paste options.	You can copy and paste a report object normally by right-clicking the report object and then using the Copy and Paste options.
If the report contains report objects that were created in a later version of Microsoft Office	<p>You can copy and paste report objects if you do not open the object. The pasted report object is retrieved from the last saved state to the database.</p> <p>To copy and paste report objects, you must install the compatibility pack, or upgrade to the version of Microsoft Office that was used to create the report object.</p>	<p>You can copy and paste a report object by right-clicking the report object and then using the Copy and Paste options. You automatically save the pasted report object in Microsoft Office 2003 format, and you might lose features or formatting specific to the later version.</p> <p>To save the pasted report object in its original format, you must upgrade to the version of Microsoft Office that was used to create the report object.</p>

Working with shared objects

If you use Microsoft Office 2003, consult the following table to learn about how different Microsoft Office versions affect shared objects.

Table 9. Effect of multiple Microsoft Office versions on shared objects

Situation	If you use Microsoft Office 2003	If you use Microsoft Office 2003 plus the compatibility pack
If the report contains report objects that were created in Microsoft Office 2003 only	You can work with shared objects normally.	You can work with shared objects normally.

Table 9. Effect of multiple Microsoft Office versions on shared objects (continued)

Situation	If you use Microsoft Office 2003	If you use Microsoft Office 2003 plus the compatibility pack
<p>If the report contains report objects that were created in a later version of Microsoft Office</p>	<p>You cannot work with shared objects.</p> <p>To work with shared objects, you must install the compatibility pack, or upgrade to the version of Microsoft Office that was used to create the shared object.</p>	<p>Report objects are opened in Microsoft Office 2003 format. When you try to save the report object, you receive a message in which you must specify whether you want to save in Microsoft Office 2003 format.</p> <p>Reference</p> <p>The content cannot be modified. A linked object actually has no content, so when an object is opened, the content is retrieved from the original source object. This content opens in the version of Microsoft Office that is on your computer, and you might lose features or formatting specific to the later version.</p> <p>Copy</p> <p>The content can be modified because a copy is treated like any other report object that has content. All later shared report objects are saved in the version of Microsoft Office that you use, and you might lose features or formatting specific to the later version.</p> <p>To view and save the shared object in its original format, you must upgrade to the version of Microsoft Office that was used to create the report object.</p>

Exporting Excel objects

If you use Microsoft Office 2003, consult the following table to learn about how different Microsoft Office versions affect Excel object exports.

Table 10. Effect of multiple Microsoft Office versions on exporting Excel objects

Situation	If you use Microsoft Office 2003	If you use Microsoft Office 2003 plus the compatibility pack
If the report contains report objects that were created in Microsoft Office 2003 only	You can export report objects normally.	You can export report objects normally.
If the report contains report objects that were created in a later version of Microsoft Office	If you export report objects, Cognos Disclosure Management retrieves the most recently saved version of the report objects from the database	<p>You automatically open the later object in Microsoft Office 2003 format, and you might lose features or formatting specific to the later version. When you export the object, you receive a message in which you must specify whether you want to export in Microsoft Office 2003 format.</p> <p>To export the object in its original format, you must upgrade to the version of Microsoft Office that was used to create the report object.</p>

Viewing and comparing audit trails or snapshots

If you use Microsoft Office 2003, consult the following table to learn about how different Microsoft Office versions affect audit trails and snapshots.

Restriction: If you work in Microsoft Office 2003 or 2007, you can work with only one instance of a PowerPoint object at a time. When you view audit trails for PowerPoint objects, the audit trail content does not load because of this limitation. You will receive a message in which you can save the logs separately. If you work in a later version of Microsoft Office, this restriction does not apply.

Table 11. Effect of multiple Microsoft Office versions on audit trails or snapshots

Situation	If you use Microsoft Office 2003	If you use Microsoft Office 2003 plus the compatibility pack
If the report contains report objects that were created in Microsoft Office 2003 only, or if all snapshots were created in Microsoft Office 2003 only	You can view and compare audit trails or snapshots normally.	You can view and compare audit trails or snapshots normally.

Table 11. Effect of multiple Microsoft Office versions on audit trails or snapshots (continued)

Situation	If you use Microsoft Office 2003	If you use Microsoft Office 2003 plus the compatibility pack
If the report contains report objects that were created in a later version of Microsoft Office, or if at least one of the snapshots was created in a later version of Microsoft Office	<p>You cannot view or compare audit trails or snapshots.</p> <p>To view audit trails or snapshots, you must install the compatibility pack, or upgrade to the version of Microsoft Office that was used to create the later report objects or snapshots.</p>	<p>You can view and compare audit trails or snapshots. When you select an audit trail entry or a snapshot, you view it in Microsoft Office 2003 format, and you might not see features or formatting specific to the later version. The changes are not saved to the database.</p> <p>To view and compare audit trails or snapshots in their original format, you must upgrade to the version of Microsoft Office that was used to create the report object or snapshot.</p>

Generating reports

If you use Microsoft Office 2003, consult the following table to learn about how different Microsoft Office versions affect generating reports.

Table 12. Effect of multiple Microsoft Office versions on generating reports

Situation	If you use Microsoft Office 2003	If you use Microsoft Office 2003 plus the compatibility pack
If the report contains report objects that were created in Microsoft Office 2003 only	You can generate the report normally. The report is generated as a .doc file.	You can generate the report normally. The report is generated as a .doc file.
If the report contains report objects that were created in a later version of Microsoft Office	<p>You cannot generate the report.</p> <p>To generate the report, you must install the compatibility pack, or upgrade to the version of Microsoft Office that was used to create the report object.</p>	<p>You can generate the report. All later report objects are converted to Microsoft Office 2003 format on your local machine, and you might lose features or formatting specific to the later version. However, the version is not changed in the database.</p> <p>To generate the report with report objects in their original format, you must upgrade to the version of Microsoft Office that was used to create the report objects.</p>

Performing report rollovers

If you use Microsoft Office 2003, consult the following table to learn about how different Microsoft Office versions affect report rollovers.

Table 13. Effect of multiple Microsoft Office versions on report rollovers

Situation	If you use Microsoft Office 2003	If you use Microsoft Office 2003 plus the compatibility pack
If the report contains report objects that were created in Microsoft Office 2003 only	You can perform a report rollover normally.	You can perform a report rollover normally.
If the report contains report objects that were created in a later version of Microsoft Office	If you perform a report rollover, Cognos Disclosure Management retrieves the most recently saved version of the report objects from the database.	<p>You can perform a report rollover. All later report objects are saved in the format of the version of Microsoft Office that you use, and you might lose features or formatting specific to the later version.</p> <p>To roll over the report in its original format, you must upgrade to the version of Microsoft Office that was used to create the report objects.</p>

Effect of multiple versions of Microsoft Office if you use Microsoft Office 2007, 2010 or 2013

When you use Microsoft Office 2007, Microsoft Office 2010, or Microsoft Office 2013, some aspects of your reports in IBM® Cognos® Disclosure Management depend on the version of Microsoft Office that was used to create various report objects. The version of Microsoft Office that you use can affect actions such as opening reports and report objects, pasting and exporting report objects, and generating reports.

Opening reports and report objects

Consult the following table to learn about how different Microsoft Office versions affect opening reports and report objects.

Table 14. Effect of multiple Microsoft Office versions on opening reports and report objects

Situation	Effect
If the report contains report objects that were created in an earlier version of Microsoft Office	You can open and save reports and report objects. When you save report objects, you automatically save them in the format of the version of Microsoft Office that you use.
If the report contains report objects that were created only in the version of Microsoft Office that you use	You can open and save reports and report objects normally.

Table 14. Effect of multiple Microsoft Office versions on opening reports and report objects (continued)

Situation	Effect
<p>If the report contains report objects that were created in a later version of Microsoft Office</p>	<p>You view the later report object in the format of the version of Microsoft Office that you use, and you might not see features or formatting specific to the later version. However, no changes are made in the database.</p> <p>If a report object is saved in Microsoft Office 2007 and then you open it in a later version of Microsoft Office and then save, the report object is saved in Microsoft Office 2007 format, even though you are working in a later version.</p> <p>To view a report object in its original format, you must upgrade to the version of Microsoft Office that was used to create the report object.</p>

Copying and pasting report objects

Consult the following table to learn about how different Microsoft Office versions affect copying and pasting report objects.

Table 15. Effect of multiple Microsoft Office versions on copying and pasting report objects

Situation	Effect
<p>If the report contains report objects that were created in an earlier version of Microsoft Office</p>	<p>You can copy and paste a report object by right-clicking the report object and then using the Copy and Paste options. When you save a pasted report object, you automatically save it in the format of the version of Microsoft Office that you use.</p>
<p>If the report contains report objects that were created only in the version of Microsoft Office that you use</p>	<p>You can copy and paste a report object normally by right-clicking the report object and then using the Copy and Paste options.</p>
<p>If the report contains report objects that were created in a later version of Microsoft Office</p>	<p>You can copy and paste a report object by right-clicking the report object and then using the Copy and Paste options. All later report objects are saved in the format of the version of Microsoft Office that you use, and you might lose features or formatting specific to the later version. The original report object remains in its original format.</p> <p>To view and save a pasted report object in its original format, you must upgrade to the version of Microsoft Office that was used to create the report object.</p>

Working with shared objects

Consult the following table to learn about how different Microsoft Office versions affect shared objects.

Table 16. Effect of multiple Microsoft Office versions on shared objects

Situation	Effect
If the report contains report objects that were created in an earlier version of Microsoft Office	You can work with shared objects. All copied report objects are saved in the format of the version of Microsoft Office that you use.
If the report contains report objects that were created only in the version of Microsoft Office that you use	You can work with shared objects normally.
If the report contains report objects that were created in a later version of Microsoft Office	<p>Report objects are opened in the format of the version of Microsoft Office that you use. When you save the report object, you receive a message in which you must specify whether you want to save in the format of the version of Microsoft Office that you use.</p> <p>Reference</p> <p>The content cannot be modified. A linked object actually has no content, so when an object is opened, the content is retrieved from the original source object. This content opens in the version of Microsoft Office that is on your computer, and you might lose features or formatting specific to the later version.</p> <p>Copy</p> <p>The content can be modified because a copy is treated like any other report object that has content. All later shared report objects are saved in the version of Microsoft Office that you use, and you might lose features or formatting specific to the later version.</p> <p>To view a shared object in its original format, you must upgrade to the version of Microsoft Office that was used to create the report object.</p>

Exporting report objects

Consult the following table to learn about how different Microsoft Office versions affect report object exports.

Table 17. Effect of multiple Microsoft Office versions on exporting report objects

Situation	Effect
If the report contains report objects that were created in an earlier version of Microsoft Office	You can export report objects. All earlier report objects are saved in the format of the version of Microsoft Office that you use.
If the report contains report objects that were created only in the version of Microsoft Office that you use	You can export report objects normally.

Table 17. Effect of multiple Microsoft Office versions on exporting report objects (continued)

Situation	Effect
If the report contains report objects that were created in a later version of Microsoft Office	<p>You can export report objects. All later report objects are saved in the format of the version of Microsoft Office that you use, and you might lose features or formatting specific to the later version.</p> <p>To export a report object in its original format, you must upgrade to the version of Microsoft Office that was used to create the report object.</p>

Viewing and comparing audit trails or snapshots

Consult the following table to learn about how different Microsoft Office versions affect audit trails and snapshots.

Restriction: If you work in Microsoft Office 2003 or 2007, you can work with only one instance of a PowerPoint object at a time. When you view audit trails for PowerPoint objects, the audit trail content does not load because of this limitation. You will receive a message in which you can save the logs separately. If you work in a later version of Microsoft Office, this restriction does not apply.

Table 18. Effect of multiple Microsoft Office versions on audit trails or snapshots

Situation	Effect
If the report contains report objects that were created in an earlier version of Microsoft Office, or if the snapshots were created in an earlier version of Microsoft Office	You can view and compare audit trails or snapshots. When you select an audit trail entry or snapshot, you view it in the format of the version of Microsoft Office that you use. The changes are not saved to the database.
If the report contains report objects that were created only in the version of Microsoft Office that you use, or if the snapshots were created only in the version of Microsoft Office that you use	You can view and compare audit trails or snapshots normally.
If the report contains report objects that were created in a later version of Microsoft Office, or if at least one of the snapshots was created in a later version of Microsoft Office	<p>You can view and compare audit trails or snapshots. When you select an audit trail entry or a snapshot, you view it in the format of the version of Microsoft Office that you use, and you might not see features or formatting specific to the later version. The changes are not saved to the database.</p> <p>To view an audit trail entry or snapshot in its original format, you must upgrade to the version of Microsoft Office that was used to create the report objects in the audit trail or the snapshot.</p>

Generating reports

Consult the following table to learn about how different Microsoft Office versions affect report generation.

Table 19. Effect of multiple Microsoft Office versions on generating reports

Situation	Effect
If the report contains report objects that were created in an earlier version of Microsoft Office	You can generate the report. All earlier report objects are saved in the format of the version of Microsoft Office that you use. The report is generated as a .docx file.
If the report contains report objects that were created only in the version of Microsoft Office that you use	You can generate the report normally. The report is generated as a .docx file.
If the report contains report objects that were created in a later version of Microsoft Office	<p>You can generate the report. All later report objects are saved in the format of the version of Microsoft Office that you use, and you might lose features or formatting specific to the later version. The report is generated as a .docx file.</p> <p>To generate the report in its original format, you must upgrade to the version of Microsoft Office that was used to create the report object.</p>

Performing report rollovers

Consult the following table to learn about how different Microsoft Office versions affect report rollovers.

Table 20. Effect of multiple Microsoft Office versions on report rollovers

Situation	Effect
If the report contains report objects that were created in an earlier version of Microsoft Office	You can perform a report rollover. All later report objects are saved in the format of the version of Microsoft Office that you use, and you might lose features or formatting specific to the later version.
If the report contains report objects that were created only in the version of Microsoft Office that you use	You can perform a report rollover normally.
If the report contains report objects that were created in a later version of Microsoft Office	<p>You can perform a report rollover. All later report objects are saved in the format of the version of Microsoft Office that you use, and you might lose features or formatting specific to the later version.</p> <p>To roll over the report in its original format, you must upgrade to the version of Microsoft Office that was used to create the report object.</p>

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Glossary

This glossary provides terms and definitions for the Cognos Disclosure Management software and products.

The following cross-references are used in this glossary:

- *See* refers you from a nonpreferred term to the preferred term or from an abbreviation to the spelled-out form.
- *See also* refers you to a related or contrasting term.

For other terms and definitions, see the IBM Terminology website ([opens in new window](#)).

“A” “B” “C” “D” on page 86 “E” on page 86 “F” on page 87 “H” on page 87 “I” on page 87 “L” on page 87 “M” on page 87 “N” on page 87 “O” on page 87 “P” on page 87 “Q” on page 88 “R” on page 88 “S” on page 88 “T” on page 88 “U” on page 89 “V” on page 89 “W” on page 89 “X” on page 89

A

abstract element

An element for which the attribute `abstract` in its XML schema declaration has the value `true` and which, therefore, cannot be used in an XML instance document. See also `concrete element`.

administrator

A person responsible for administrative tasks such as access authorization and content management. Administrators can also grant levels of authority to users.

application query variable

A query variable that is available for all reports.

application server

A server program in a distributed network that provides the execution environment for an application program.

arc

A syntactic structure that represents relationships in XBRL. Possible relationships are between pairs of concepts in a taxonomy, between concepts

and resources in a taxonomy, and between facts and footnotes in an instance document.

attachment

A file that is attached to an email message or other electronic document.

audit report

A report that contains audit history of report objects.

audit trail

A detailed analysis of all changes that are made to reports or report objects.

B

bidirectional See `bidirectional`.

bidirectional (bidi)

Pertaining to scripts such as Arabic and Hebrew that generally run from right to left, except for numbers, which run from left to right.

bidirectional mapping

A mapping in XBRL in which the element in either taxonomy can be considered the source element.

C

client A software program or computer that requests services from a server.

complex type

A type definition for an XML element that contains nested structures.

concept

A description of information in XBRL. See also `fact`.

concrete element

An element for which the attribute `abstract` in its XML schema declaration has the value of `false` and which therefore might appear in an instance document. See also `abstract element`.

configuration file

A file that contains the values of configuration parameters.

content model

The representation of any data that may be contained inside an XML element. There are four kinds of content models: element content, mixed content, EMPTY content and ANY content.

context

An element in an XBRL instance document that defines the entity, period, and scenario that provide understanding for the values of items.

CSV file

A text file that contains comma-separated values. A CSV file is commonly used to exchange files between database systems and applications that use different formats.

custom dashboard

A dashboard that is created by the user from widgets and various data sources to meet specific requirements. It is not supplied with the application. See also fixed dashboard.

custom group

A group that is used to organize report objects in a report according to their purpose or content. All other report objects are filtered out if they are not assigned to the custom group.

D**dashboard**

An interface that integrates data from a variety of sources and provides a unified display of relevant and in-context information.

database server

A software program that uses a database manager to provide database services to other software programs or computers.

data source

The physical connection to a data repository such as a relational database, an OLAP cube, or a Microsoft Excel file.

Discoverable Taxonomy Set (DTS)

A collection of taxonomy schemas and linkbases. The DTS includes all taxonomy schemas and linkbases that can be discovered by following links or references in the taxonomy schemas and linkbases included in the DTS.

DTS See Discoverable Taxonomy Set.

duplicate item

An item that has the same concept as another item in the same context under the same parent, as defined in the XBRL specification.

E**element**

In markup languages, a basic unit consisting of a start tag, end tag, associated attributes and their values, and any text that is contained between the two.

encryption key

A mathematical value that allows components to verify that they are in communication with the expected server. Encryption keys are based on a public or private key pair that is created during the installation process.

entity The business that an XBRL report relates to.

entity identifier

A string that uniquely identifies a reporting entity according to an entity scheme.

entity scheme

A framework for referencing naming authorities for business entities, in the form of a namespace URI.

exhibit

A mandatory document that is required by the regulatory body, along with the report itself. See also supporting document.

explicit dimension

A dimension in XBRL whose members are known and defined before use.

extended link

A link that associates an arbitrary number of resources. The participating resources can be any combination of remote and local.

eXtensible Business Reporting Language (XBRL)

A communication method for electronic business reporting.

extension taxonomy

An extension of a base taxonomy that

includes all the changes that are required for the specific reporting requirements of an entity.

F

fact A specific piece of information that is described by a concept in XBRL. See also concept, measure.

fixed dashboard

A dashboard that is supplied with the application to provide report and data source information in a graphical format. See also custom dashboard.

footer Text that is formatted to be in the bottom margin of printed pages in a document. See also header.

footnote

A supporting piece of XBRL information that is tied to a fact.

formula linkbase

A collection of functions that can be used by a number of taxonomies and is not necessarily tied to a particular taxonomy.

H

header

Text that is formatted to be in the top margin of printed pages in a document. See also footer.

hypercube

An XBRL construct that represents multidimensional data.

I

inline XBRL

A standard for embedding XBRL fragments into an HTML document.

instance document

An XML file that contains facts as defined by a taxonomy. Instance documents contain business reporting data with associated values and contexts.

item An element in the substitution group for the XBRL item element. The item contains the value of the simple fact and a reference to the context that is required to interpret that fact.

L

linkbase

A collection of XML Linking Language (XLink) extended links that can be used to document the semantics of concepts in a taxonomy.

locator

An XML element that supplies an Xpointer reference to the taxonomy schema element definitions that uniquely identify each concept.

M

measure

A component that is used to define a unit in XBRL. For example, the unit km/s (kilometers per second) contains two measures: kilometers and seconds. See also fact.

N

namespace

In XML and XQuery, a uniform resource identifier (URI) that provides a unique name to associate with the element, attribute, and type definitions in an XML schema or with the names of elements, attributes, types, functions, and errors in XQuery expressions.

O

orphan tag

An XBRL tag that has become disassociated from its data source.

orphan variable

A reference variable that does not contain an accompanying source declaration in a report.

P

pivot grid

An area of the screen that is used to view and interact with the XBRL instance data.

project

A framework for holding the data and metadata that refers to an XBRL instance document.

Q

query A request for information from a database that is based on specific conditions: for example, a request for a list of all customers in a customer table whose balances are greater than USD1000.

query variable
A variable that is used to filter data source queries.

R

reference object
A shared object that is referenced within the same report, or in a different report. A reference object does not contain its own content.

reference variable
A variable that is used to hold content for report automation.

relationship group
A set of relationships between XBRL concepts.

report object query variable
A variable that is used to filter data source queries for a particular report object. After the value of the variable has been overridden at the report level, it can be further overridden to filter the result set for the report object.

report query variable
A variable that is used to filter data source queries at the report level. The value of the variable can be overridden to filter the result set for all report objects referencing that query.

resource
An XML fragment that is contained within an extended link that provides additional information about concepts or items.

role See relationship group.

S

shared object
A report object that is made available for its content to be referenced within the same report or across reports.

silent installation
An installation that does not send messages to the console but instead stores messages and errors in log files. A silent installation can use response files for data input.

simple type
In the XML, a type that cannot have element content and cannot carry attributes. Elements that contain numbers (and strings, and dates, and so on) but do not contain any sub-elements are said to have simple types.

snapshot
The content of a report or report object captured at a specific moment in time.

supporting document
An additional optional document that a company chooses to submit along with the mandatory content. See also exhibit.

T

tag A link between an XBRL fact and its source data, such as a report object or the result of a query.

taxonomy
A description of a multidimensional data store expressed in XML.

taxonomy schema
A core document that, in conjunction with other artifacts, defines an XBRL taxonomy.

text block
An assembly of one or more sections of text, which might include escaped HTML, that is drawn from one or more reporting objects in XBRL.

transformation set
A sequence of transformations that are applied consecutively.

tuple An XML structure that is used to group concepts in an XBRL taxonomy that must be understood together.

typed dimension
A dimension in XBRL that is composed of a variable set of members that must conform to a specific type that is defined by using XML schema.

U

unit A quantity that is used as a standard of measurement. For example, in XBRL, the unit km/s (kilometers per second) contains two measures: kilometers and seconds.

user group
A group consisting of one or more defined individual users, identified by a single group name.

V

validation
The checking of data or code for correctness or for compliance with applicable standards, rules, and conventions.

variable
A representation of a changeable value.

W

widget
A graphic element, such as a chart or grid, that displays a particular type of information in a dashboard.

workflow
A process that is used to track the progress of a report object towards completion.

write-back process
A process that gives users the ability to edit the data in a query and save the updated data back to an OLAP source.

X

XBRL See eXtensible Business Reporting Language.

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