

XBRL BELGIUM TRAINING DAY – 11 APRIL 2005

Context

- The draft Belgian GAAP taxonomy has been made available for consultation to XBRL Belgium members
- Once finalised and approved, this taxonomy will be used as the basis for annual accounts filing to the Central Balance Sheet Office as from 2007

Audience

The training is exclusively reserved for members of XBRL Belgium including:

- Preparers that will be using XBRL to do their reporting
- Software vendors or internal IT departments that will provide reporting in XBRL (instead of the proprietary nbb format)
- Regulators and public bodies

Training objectives

- To provide an overview of what XBRL is, how it works and what the benefits are
- To provide a technical insight into the Belgian GAAP taxonomy (and therefore what is a taxonomy)
- To outline the implications of using the Belgian GAAP taxonomy for preparers
- To discuss different approaches how software tools can work with the Belgian GAAP taxonomy

Trainers

- Eric Cohen (PwC US)
- Bart Kuipers (PwC Belgium)

Training agenda

Morning session (less technical)
Introductions and overview
What is XML (Trends in standardization)
What is XBRL
Advantages of XBRL-enabled reporting
Taxonomies: structure, content and definition
Examining the Belgian GAAP taxonomy (structure, limitations, etc.)
Overview of other relevant existing taxonomies
How to make taxonomy extensions, referring to FRTA and best practices
Lunch break
Afternoon session (more technical)
Overview (including brief demo) of available tools
Overview of Specification and Conformance Suite
Creation of instance documents
Validation of instance documents
Technical options for producing instance documents compliant with the NBB taxonomy
Advantages and disadvantages of each approach
Taxonomy maintenance process
Questions and answers
Conclusion