Business Use Cases

Number	Use Case Name	Description	Common Usage
BUC01	SimpleHierarchy	One level hierarchy. No calculation relations.	Financial highlights
BUC02	Hierarchy	Multi-level hierarchy. No calculations.	Accounting policies, portions of disclosures
BUC03	SimpleCalculation	Simple calculation. No nesting of calculations.	Portions of disclosures
BUC04	NestedCalculation	Nesting one calculation inside another calculation.	Balance sheet, disclosures
BUC05	InvertedCalculation	Multi-level nested calculations.	Income Statement, Cash Flow Statement
BUC06	MultipleCalculations	One concept calculated in more than one way forcing calcuations to be seperated by extended links.	Trade receivables or other concepts where you have a component breakdown, a net/gross breakdown, and/or a current/noncurrent breakdown.
BUC07	SimpleMovement	Simple movement analysis.	Movement (or roll forward or reconciliation) of property, plant and equipment; intangible assets; statement of changes in equity; cashflow statement
BUC07	SimpleMovementUsingAxis	Simple movement analysis modeled by Barry Smith's approach. (This is the approach the IFRS is pushing)	This is an alternative approach to modeling BUC07a (both BUC07 and BUC07a should NOT exist, one should be removed)
BUC08	ComplexMovementItems	Movement of more than one concept modeled using items.	Statement of changes in equity; property, plant and equipment; intangible assets;
BUC08a	ComplexMovementAxis	Movement of more than one concept modeled using axis.	This is an alternative approach to BUC08.
BUC09	SimpleCompoundConcept	Simple compound concept. Called a "Record". (i.e. this was a tuple)	Director compensation
BUC10	RepeatingConcept	Simple compound concept which repeats.	Subsequent events
BUC11	MultiplePeriodsCompoundConcept	Simple compound concept which has more than one period disclosed within the compound concept.	Leaseholds information where book value is shown for two periods
BUC12	MovementInCompoundConcept	Movement within a compound concept.	Share ownership plans
BUC13	NestedCompoundConcept	Compound concept within another compound concept. (i.e. this was a nested tuple)	Related party transactions
BUC14	ReconciliationOfBalance	Reconcilation of one instant to another instant. (This is NOT a movement)	Reconciliation of cash per the balance sheet with cash per the cash flow statement.
BUC15	TextBlock	What would normally be many concepts modeled as a block of text.	Any disclosure or accounting policy.
BUC16	Restatement	Restatement of income.	Restatement of earnings due to an accounting change or prior period error.
BUC17	ReissueReport	Reissuance of an entire report.	Reissuance of an entire financial statement.
BUC18	Reclassification	Reclassification of an item on a report.	Reclassifying one concept breaking it out as two the next period; or two period to one concept; etc.

Number	Use Case Name	Description	Common Usage
BUC19	Prose	Text containing multiple paragraphs, tables, lists, etc. which must appear in a particular order to be meaningful.	Management discussion and analysis; certain large disclosures.
BUC20	Comment	Using XBRL Footnotes to express general comments.	Footnotes on the fact of a statement or within the disclosures or policies.
BUC21	SalesAnalysis	One concept used in a number of axis. Common for a segment breakdown. Data is similar to a pivot table.	Analysis of sales, segment breakdown, any pivot table.

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