

Informe de Valoración de las pruebas efectuadas sobre la Taxonomía es-be-fs (Versión 2005-04-11)

Ámbito:	Este documento establece una valoración sobre la adecuación de las pruebas, tanto funcionales como técnicas, realizadas sobre la taxonomía durante el proceso de Publicación.
Taxonomía:	es-be-fs-2005-04-11
Emitido por:	Grupo de Tecnología de XBRL España
Descripción:	Esta taxonomía es una ayuda para permitir a las Entidades de Crédito adheridas al proyecto SIIF que puedan remitir información financiera de sus Estados Financieros Públicos Individuales y Consolidados definidos en los anejos de la Circular 4-2004 bajo el estándar XBRL al Banco de España.
Identificador:	http://www.bde.es/es/fr/ifrs/basi/bde/4-2004/2005-04-11
Versión de la especificación XBRL empleada:	Especificación XBRL 2.1 de 2003-12-31 (Recomendación)
Localización Física del paquete DTS:	http://www.bde.es/regulacion/contabilidad/borrador_taxonomia/es-be-fs-2005-04-11.xsd (Schema) http://www.bde.es/regulacion/contabilidad/borrador_taxonomia/es-be-fs-2005-04-11-label.xml (Linkbase de Etiquetas, Español) http://www.bde.es/regulacion/contabilidad/borrador_taxonomia/es-be-fs-2005-04-11-presentation.xml (Linkbase de Presentación) http://www.bde.es/regulacion/contabilidad/borrador_taxonomia/es-be-fs-2005-04-11-calculation.xml (Linkbase de Cálculo)
Documentación complementaria:	Los materiales de ayuda así como la documentación de la taxonomía están disponibles en la siguiente URL: http://www.bde.es/regulacion/contabilidad/borrador_taxonomia/es-be-fs-2005-04-11.zip Circular 4-2004: http://www.bde.es/normativa/circu/c200404.pdf
Valoración:	(Positiva / Negativa / En espera) Positiva
Observaciones:	Al tratarse de una taxonomía orientada a informes financieros se ha comprobado también su conformidad con la recomendación FRTA (Financial Reporting Taxonomies Architecture)
Firmado:	Presidente del Grupo de Tecnología de XBRL España Madrid, 26 de Abril de 2005



INFORME DE PRUEBAS REALIZADAS
SOBRE LA TAXONOMÍA

es-be-fs-2005-04-11

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1. INTRODUCCIÓN

De forma general, el desarrollo de una taxonomía XBRL está condicionado siempre por un compromiso entre la comprensión y representabilidad para los usuarios de negocio y el rendimiento de cara a los sistemas de información.

Es por esto que es necesario el diseño de un paquete de pruebas para asegurar que este compromiso tenga tendencias fuera de la especificación.

Del mismo modo, dado que XBRL es, en particular, XML, su carácter extensible y abierto debe ser acotado por un mínimo de reglas o "buenas prácticas" que aseguren la compatibilidad o reusabilidad de las taxonomías diseñadas y la comparabilidad y homogeneidad de los informes creados.

2. PRUEBAS TÉCNICAS

Las pruebas técnicas realizadas consisten en la adecuación de la taxonomía con las especificaciones, estándares y recomendaciones que se están promulgando desde las instituciones impulsoras del estándar XBRL (jurisdicciones nacionales, internacionales e IASB)

Esto asegura, prácticamente en su totalidad, el buen funcionamiento en los sistemas y aplicaciones que deben procesar los ficheros de la taxonomía y los informes XBRL generados a partir de la misma.

2.1. VALIDACIÓN CON XML 1.0.

La taxonomía se compone de un conjunto de ficheros XML. Exactamente, un fichero XML Schema (.xsd) que contiene el Diccionario de Datos y una serie de linkbases (para el caso de la taxonomía es-bs-fs-2005-04-11, 4 linkbases), con extensión xml.

La validación general XML consiste en dos etapas:

- 1) Comprobar si el documento es "well formed". Esto contrasta el documento con las normas de sintaxis o reglas gramaticales del estándar XML desarrollado por W3C.
- 2) Comprobar si el documento es "válido". Es un chequeo de la estructura jerárquica del documento XML de acuerdo al esquema (o DTD, "Document Type Definition", si lo hubiere) que se haya definido.

Se ha validado la conformidad del código con respecto a la especificación XML 1.0 (Third Edition) W3C Recommendation 4th February 2004.

PT-001- Validación "well formed" de los archivos XML

Esta prueba se ha realizado con las siguientes herramientas:

- "Altova XMLSpy 2005 Enterprise Edition SP1"
- Parser de .NET Framework 1.1 (Plataforma Windows)
- Xalan 2.6.0 (Plataforma JAVA)

2.2. ESPECIFICACIÓN XBRL 2.1.

La especificación XBRL proporciona la definición técnica fundamental de cómo XBRL trabaja. Las nuevas versiones de esta especificación se desarrollan en base a los requerimientos demandados por los usuarios y diseñadores de taxonomías.

El organismo XBRL Internacional (www.xbrl.org) desarrolla, corrige y mantiene la especificación XBRL. En la actualidad, la versión vigente es la versión XBRL 2.1. con status de RECOMMENDATION en fecha 2003-12-31

PT-002- Validación contra XBRL 2.1.

Las pruebas de validación y de adecuación a la especificación XBRL se han realizado sobre las siguientes herramientas:

- Realizada con la herramienta Fujitsu Validation Tool for XBRL Specification 2.1. Ver. 1.000(0014).
- Ubmatrix Automator Product Version: 6.401.1874.29654

2.3. FRTA CR5 (2005-01-29)

El Financial Reporting Taxonomy Architecture (FRTA) es un código de buenas prácticas que pretende universalizar y homogeneizar el diseño de taxonomías en aras de facilitar la extensibilidad de las mismas, la internacionalidad del envío de información y agilizar los procesos de consolidación de compañías.

Este es un documento en constante revisión. La última versión es la "Candidate Recommendation 5 fechada en 2005-01-29".

PF-003-Pruebas de adecuación a FRTA CR5 2005-01-29

Se han comprobado manualmente los 114 puntos de esta recomendación.

1	Compliant	Comments	Sort	Rule	Text - Non Normative	MUST	Persist	Approach	Remarks	
1	OK		1	2.1.1	A taxonomy schema must define only one concept for each separately defined class of facts.	Yes	No	Manual	Selectors look for essence-alias arcs (indicators of redundancy) and elements with similar or identical labels.	Select linkbase text, element priority; where type=definitive arcrole=essential ascending from
2	OK		2	2.1.2	Contextual and measurement information in XBRL instances must not result in different elements in a taxonomy.	Yes	No	Manual	Selectors could look for ISO4217 codes in elements, generate a list of all terms used in names and check against dictionary.	Split element r CamelCase cor element name flag whether tl normal diction: constituent an company name time and meal 'danger' cases
3	Review		3	2.1.3	Concepts' meanings must not depend on their position within an instance.	Yes	No	Manual	Select for items that appear in more than one tuple content model.	Select element element; wher of the tuple inc attribute that l element name element that l such tuple par
4	OK		4	2.1.4	Concept names should adhere to the LC3 convention.	No	No	Manual	Select any element names that may violate an LC3 rule.	Select any eler not match regi z]*)*
5	OK		5	2.1.5	Element declarations for concepts must have an "id" attribute whose value begins with the recommended namespace prefix of the taxonomy followed by an underscore, followed by the element name.	Yes	No	Auto		
6										

Se encontraron algunas incidencias que se corrigieron directamente y otras que son objeto de interpretación. Para estas últimas se ha considerado prudente que no generaran cambios en el diseño de la taxonomía hasta que estas cuestiones se recogiesen en sucesivas versiones de los documentos oficiales de especificación y/o "buenas prácticas" (XBRL Specification y FRTA)

Se adjunta en un anexo del presente documento el conjunto de pruebas realizadas.

ANEXO A. Juegos de pruebas FRTA #CR5 (2005-01-29)¹

Rule	Text	MUST Persist		Approach	Remarks
2.1.1	A taxonomy schema must define only one concept for each separately defined class of facts.	Yes	No	Manual	Selectors look for essence-alias arcs (indicators of redundancy) and elements with similar or identical labels.
2.1.2	Contextual and measurement information in XBRL instances must not result in different elements in a taxonomy.	Yes	No	Manual	Selectors could look for ISO4217 codes in elements, generate a list of all terms used in names and check against dictionary.
2.1.3	Concepts' meanings must not depend on their position within an instance.	Yes	No	Manual	Select for items that appear in more than one tuple content model.
2.1.4	Concept names should adhere to the LC3 convention.	No	No	Manual	Select any element names that may violate an LC3 rule.
2.1.5	Element declarations for concepts must contain an "id" attribute whose value begins with the recommended namespace prefix of the taxonomy, followed by an underscore, followed by the element name.	Yes	No	Auto	
2.1.6	The value of the "nillable" attribute should be true for all concepts.	No	No	Manual	
2.1.7	An "element" element may include any of the other XML Schema attributes that can be used on a global element syntax definition.	No	No	XBRL	Redundant with XBRL validation
2.1.8	A concept must not prohibit the id attribute inherited from a base type.	Yes	No	Auto	
2.1.9	All documentation of a concept must be contained in XBRL linkbases.	Yes	No	Manual	Check that the element declaration does not use the documentation element.
2.1.10	A concept must have a label with the standard label role.	Yes	No	Auto	
2.1.11	All concepts within a taxonomy schema should have a unique label for the standard or verbose role in each language used.	No	No	Auto	Sort all labels (by descending priority) and verify uniqueness.

¹ Extraído del documento "Financial Reporting Taxonomies Architecture: Candidate Recommendation 5", editado por XBRL International Domain Working Group. De acuerdo con lo establecido en dicho documento, se incluye el siguiente párrafo:

"This document and translations of it may be copied and furnished to others, and derivative Works that comment on or otherwise explain it or assist it in its implementation may be prepared, copied, published and distributed, in whole or part, without restriction of any kind, provided that the above copyright and this paragraph are included on all such copies and derivative works. However, this document itself may not be modified in any way, such as removing the copyright notice or references to XBRL International or XBRL organisations, except as required to translate it into languages other than English. Members of XBRL International agree to grant certain licences under the XBRL International Intellectual Property Policy.

2.1.12	Each concept must have documentation in either the label or reference linkbase.	Yes	No	Manual	List documentation for each concept and flag empty or short entries.
2.1.13	Labels should have a correspondence to the meaning of the element.	No	No	Manual	Look for elements whose name differs from the standard label.
2.1.14	There must not be internal structure in label text that requires software to draw inferences about the meaning of the label.	Yes	No	Manual	Show element names that indicate possible attempts to assign semantics to parts of the name.
2.1.15	Words must be spelled consistently throughout the labels in a linkbase.	Yes	No	Manual	Split labels into constituents for analysis.
2.1.16	Labels should have a consistent style of phrasing.	No	No	Manual	Sort labels with similar roles and look for inconsistencies.
2.1.17	Non-alphabetic characters, if used, should be used consistently in labels.	No	No	Manual	Inspect labels with non alphabetic, non whitespace characters.
2.1.18	A concept must not have more than one label for each combination of language and role in the DTS whose starting point is the schema defining that concept.	Yes	No	Auto	Analyze for duplicates
2.1.19	All components of references to authoritative literature documenting concepts must be contained in appropriately defined reference parts.	Yes	No	Manual	Select for empty <reference> elements, which are clearly not "appropriate", or mixed content.
2.1.20	Reference parts should include the name of the standard or other enactment, and sections, clauses or paragraphs as appropriate.	No	No	Manual	Select for lengthy textual content in <reference> child elements, an indicator that the material itself, rather than a reference, is included.
2.1.21	References must use elements in the substitution group of the XBRL linkbase "part" element from the namespace http://www.xbrl.org/2004/ref .	Yes	No	Manual	Select elements in the substitution group of 'part' and compare to list of ref schema elements.
2.1.22	Reference part element definitions must provide a documentation element containing a human readable explanation.	Yes	No	Manual	Read the documentation elements.
2.2.1	The XML Schema "type" attribute should be used to enable XML Schema testing of constraints on valid concept values.	No	No	Manual	Look for elements without a type attribute.
2.2.2	Different values for an item must not result in different elements.	Yes	No	Manual	Look for common misuses such as matching "profit" and "loss" elements.
2.2.3	Monetary concept declarations corresponding to accounting credit or debit balances (asset, liability, equity, revenue, expenses) must use the balance attribute.	Yes	No	Manual	Show items in presentation order, highlighting those possibly missing attributes.

2.2.4	A numeric item declaration without a balance attribute should have documentation for the item indicating the expected sign of the item, and where the item represents a change in an underlying concept, increases must be represented as a positive number.	Yes	No	Manual	For numeric items without a balance, show the documentation.
2.2.5	Numeric items must not be percentages.	Yes	No	Manual	Show numeric item element names and standard labels.
2.2.6	Each item must only be asserted over either a duration or at an instant in time.	Yes	No	XBRL	Redundant with XBRL validation
2.2.7	Variations on the same concept that can be measured either over a period or at an instant in time must be represented by separate concepts.	Yes	No	Manual	
2.2.8	Sibling concepts in the content model of a tuple may have different values of the periodType attribute.	No	No	Moot	
2.2.9	Numeric concepts representing a balance or to be captured at a specific point in time must have a periodType of "instant".	Yes	No	Manual	Show numeric items with period Type instant
2.2.10	The beginning balance, the ending balance, and any adjusted balances of an item for a period must be represented as a single item.	Yes	No	Manual	Remove danger words "beginning, begin, starting, start, ending, end, final" then compare for redundant element names.
2.2.11	Numeric concepts not measurable at a point in time must have a periodType of "duration".	Yes	No	Manual	Show numeric items with period Type duration.
2.2.12	Non-numeric concepts that are stated as at a specified date, but apply to an entire period, must have a periodType of "duration".	Yes	No	Manual	Show non-numeric items with period Type instant; these are probably errors.
2.2.13	Non-numeric concepts that are only true "as of" or "as at" a specific date, must have a periodType of "instant".	Yes	No	Manual	Show non-numeric items with period Type instant and "as of" or "at" constituents in their label or element name; these are probably errors.
2.2.14	All other non-numeric concepts, such as accounting policies and disclosures, must have periodType of "duration", whether or not they relate to balances or to a period.	Yes	No	Manual	Show non-numeric items with period Type instant; these are probably errors.
2.3.1	Tuples must be used to associate concepts that derive their meaning from each other.	Yes	No	Manual	Select tuples and their children for inspection
2.3.2	When instances may contain multiple values of the same element within the same context, a tuple must be used.	Yes	No	Manual	Sort items and tuples by name and look for "runs".
2.3.3	Numbered sequences of items to accommodate multiple values of the same item must not be used.	Yes	No	Manual	Sort items and tuples by name and look for "runs".

2.3.4	Tuples should not be used to represent segments, units, entities, periods, or scenarios.	No	No	Manual	Select tuples and their children for inspection
2.3.5	Tuple content models must enforce the constraints on their contents that are expressed in their labels and references.	Yes	No	Manual	Compare tuple documentation to content models.
2.3.6	The content model of a tuple should not contain a reference to itself nor any possible ancestor.	No	No	Auto	
2.3.7	Tuple content models must not use the "all" compositor.	Yes	No	Auto	
2.3.8	Tuple definitions must not have the <code>periodType</code> attribute.	Yes	No	XBRL	Redundant with XBRL validation
2.3.9	Tuple content models must include an optional local attribute with name 'id' and type ID.	Yes	No	Auto	
3.1.1	A linkbase must not include any link elements (simple, resource, extended, or arc) not in an XBRL module or in the XBRL 2.1 Specification.	Yes	No	Auto	
3.1.2	An arc must have only its standard or LRR approved arc role.	Yes	No	Auto	
3.1.3	The label and reference elements must have only their standard or LRR approved resource roles.	Yes	No	Auto	
3.1.4	An extended-type link role must have no processing semantics other than specified by XBRL.	Yes	No	Manual	Select nonstandard roles for inspection
3.1.5	A schema must not define a role type that duplicates a definition in the DTS whose starting point is the schema defining that role type.	Yes	No	Auto	
3.1.6	Roles and arc roles from XBRL, XBRL modules, and the LRR should be used in preference to defining new roles.	No	No	Manual	
3.1.7	All arcs within an extended-type link must have the same arc role.	Yes	No	Auto	
3.1.8	Each extended-type link must have a nonempty role attribute.	Yes	No	XBRL	Redundant with XBRL validation
3.1.9	Extended-type links that are not necessarily processed together by consuming applications must have distinct role values.	Yes	No	Manual	
3.1.10	Any role type definition for an extended-type link in a persisting DTS must have a human-readable explanation in its definition element.	Yes	Yes	Manual	Select all role definitions for manual inspection
3.1.11	The role URI in a roleType element must be an LRR approved role or begin with the same scheme and authority parts as the target namespace of the taxonomy schema where it appears.	Yes	No	Auto	Compare target namespace attribute content with all role type definitions.
3.1.12	The role URI in a roleType element should end with "role" and a human-readable name.	No	No	Manual	

3.1.13	All relationships whose source and target both refer to concepts must specify an order attribute.	Yes	No	Auto	
3.1.14	Two relationships defined by arcs in the same base set with the "use" attribute having the value "optional", having concepts as targets and sharing the same "from" concept should have distinct values for the "order" attribute.	No	No	Auto	
3.1.15	All arc-type elements may have use and priority attribute values.	No	No	Moot	
3.1.16	All extended-type, locator-type, arc-type, and resource-type elements may have a title attribute.	No	No	Moot	
3.1.17	Taxonomy creators may provide show and actuate attribute values on linkbase arcs.	No	No	Moot	
3.2.1	A DTS may contain any number of sets of extended-type links partitioned by role.	No	No	Moot	
3.2.2	A concept meant to be ordered among its siblings must have a parent-child presentation relationship from its parent concept.	Yes	No	Manual	
3.2.3	Presentation parent-child relationships having the same parent and child in extended links with the same role should provide preferred labels.	No	No	Auto	
3.2.4	A DTS should provide parent-child presentation relationships intended for users of the taxonomy.	No	No	Manual	
3.2.5	Abstract elements may be used as a heading to group other concepts for presentation.	No	No	Moot	Does not say that they may ONLY be used this way.
3.2.6	For every tuple there SHOULD be at least one tree of presentation parent-child relationships in which every concept that can appear as a descendant of the tuple in an instance appears as a descendant of the tuple in that presentation tree, and there SHOULD NOT exist any tree of presentation parent-child relationships in which a non-abstract concept that cannot appear as a descendant of the tuple in an instance appears as a descendant of the tuple in that presentation tree.	No	No	Auto	
3.2.7	The parent-child relationships of a movement analysis must refer to a single item for the beginning, adjusted and ending balance values, each with a different preferred label.	Yes	No	Manual	
3.3.1	All concepts in a DTS which have an additive relationship in all equal contexts should have calculation relationships in that DTS.	No	No	Manual	

3.3.2	Calculation relationships that represent alternative summations for the same item must be in extended-type links with distinct roles.	Yes	No	Manual	Show the likely violations, to be reviewed using domain knowledge.
3.3.3	Taxonomies should define an extensive set of subtotal concepts to limit the extent to which XBRL instances requiring such sub-totals need to create report-specific extensions.	No	No	Manual	Manual - needs domain knowledge
3.3.4	Calculation relationships must be defined between items being totalled in a tuple.	Yes	No	Manual	
3.3.5	The declarations of the source and target concepts of a summation-item relationship must have identical values of the periodType attribute.	Yes	No	Auto	
3.3.6	The source and target concepts of a summation-item relationship must be distinct.	Yes	No	Auto	
3.4.1	Equivalent items in different taxonomy schemas within a DTS should be indicated by essence-alias relationships.	No	No	Manual	Select all essence-alias arcs where sources and destinations are in different schemas. A very large number suggests a problem.
3.4.2	Items that fall into the same category or family should be related using the general-special relationship.	No	No	Manual	Show only general-special arcs in definition view, highlight items having no generalisation.
3.4.3	A tuple having the same reporting purpose as a tuple in a different taxonomy within the same DTS should have a similar-tuples relationship to that other tuple.	No	No	Manual	Show only similar-tuple arcs where source and destination are in different schemas
3.4.4	The requires-element relationship must not be used when a tuple construct can adequately represent the same constraint.	Yes	No	Manual	Select all requires-element arcs for manual inspection
4.2.1	A schema document must contain only declarations of reference parts OR declarations of concepts, roles and arc roles, OR declarations that are not concepts and not reference parts.	Yes	No	Auto	Applies to each schema
4.2.2	Taxonomy schemas must be defined in XML documents in which the XML Schema "schema" element appears only as the root element.	Yes	No	Auto	
4.2.3	Taxonomy schemas must not contain embedded linkbases.	Yes	No	Auto	
4.2.4	Taxonomy schemas must declare elementFormDefault to be "qualified," attributeFormDefault must have the value "unqualified", and the "form" attribute must not appear on element and attribute declarations.	Yes	No	Auto	
4.2.5	A linkbaseRef element must have an xlink:role attribute value.	Yes	No	Auto	

4.2.6	All extended-type links in a single linkbase must have the same namespace and local name.	Yes	No	Auto	
4.2.7	A label linkbase should only contain labels defined in a single language.	No	No	Auto	
4.2.8	Any number of taxonomy schemas may contain links to select schemas and linkbases to enable discovery of unique DTS's.	No	No	Moot	
4.2.9	A taxonomy schema should not contain import or include elements not strictly needed for XML Schema validation.	No	No	Manual	
4.2.10	A DTS should include scenario element definitions that are relevant to the reporting standard upon which it is based, unless such elements already exist in a recommended taxonomy.	No	No	Manual	
4.2.11	Every schema in a DTS must define a non-empty targetNamespace attribute value.	Yes	No	Auto	
4.3.1	Persisting taxonomies must use a targetNamespace that is an XBRL International style URI for all final versions of their taxonomies.	Yes	No	Manual	
4.3.2	Each unique taxonomy schema target namespace must have a namespace prefix of one to twelve non-escaped characters, which will be its recommended namespace prefix	Yes	No	Auto	Human review of namespace prefix chosen.
4.3.3	A taxonomy that supersedes an existing version of itself must use the date portion of its namespace URI to identify the new version.	Yes	No	Manual	Check agreement between documentation (rule4.4.1) and taxonomy namespace URI.
4.3.4	Taxonomy file names should use the recommended namespace prefix and identifying date in their names.	No	No	Manual	Show all namespaces used
4.4.1	A persisting DTS must provide one page of summary information and pointers to other documentation related to that DTS.	Yes	Yes	Manual	Show all namespaces used with the local prefixes used anywhere in schemas, linkbases or instances
4.4.2	A persisting DTS must have narrative Explanatory Notes that explain its purpose.	Yes	Yes	Manual	Manual inspection - technical knowledge needed
4.4.3	Documentation of a persisting DTS must provide a report of concepts viewed alphabetically and viewed by arc role.	Yes	Yes	Manual	
4.4.4	Documentation of a persisting DTS must include sample instances.	Yes	Yes	Manual	
5.1.1	An extension must not modify the meaning of concepts in the base.	Yes	No	Manual	Manual inspection - instances MUST be XBRL Valid in two commercial tools
5.1.2	Word choice in the labels of an extension should be consistent with the terminology used in its base.	No	No	Manual	Select all labels and other linkbase parts that match prohibiting arcs

5.1.3	An extension that defines new concepts must have its own target namespace distinct from the namespaces of its base taxonomies.	Yes	No	Manual	Manual inspection - domain knowledge needed
5.1.4	An extension needing a tuple that is consistent with the meaning of an existing tuple in the base must be defined in the extension taxonomy schema.	Yes	No	Manual	Manual inspection - technical knowledge needed
5.1.5	An extension should not add new concepts that would be equivalent to concepts in the base.	No	No	Manual	Select all tuples that have children in their content models taken from other schemas than where they themselves are defined.
5.1.6	The concept-label, essence-alias, similar-tuples, concept-reference, and general-special relationships should not be prohibited.	No	No	Auto	
5.1.7	An extension may prohibit requires-element, parent-child, and summation-item arcs involving an existing concept drawn from the base taxonomy.	No	No	Moot	
5.1.8	An extension may augment an existing concept in the base with new extended-type links having any role, and arcs having any arc role.	No	No	Moot	
5.1.9	When an arc in an extension is equivalent to an arc in the base, the extension arc should have a higher priority than the base arc.	Yes	No	Auto	Match arcs with the same source and destination and ensure none have identical priorities
5.1.10	For any concept in the base that cannot be used in any instance of the extension, a persisting extension should prohibit requires-element, parent-child, and summation-item arcs involving it.	No	Yes	Manual	Show elements that have no arcs to or from them. Even if a tool generated the removal this must be checked.
5.1.11	Any value of href in an extension where the intent is for that href to be equivalent to a prior use of href in the base should use identical fragment identifiers.	No	No	Manual	Select all prohibiting arcs that do not match any existing arc.
5.2.1	Documentation for persisting extensions must provide a report of concepts added.	Yes	Yes	Manual	
5.2.2	Documentation for persisting extensions must provide a report of concepts existing in the base that are not to be used.	Yes	Yes	Manual	Ensure that result of finding disconnected concepts has same result

ANEXO B. Referencias

XBRL utiliza las siguientes recomendaciones del World Wide Web Consortium (W3C <http://www.w3.org>), concretamente:

- XML 1.0 (<http://www.w3.org/TR/2000/REC-xml-15001006>)
- XML Namespaces (<http://www.w3.org/TR/1999/REC-xml-names-19990114/>)
- XML Schema 1.0 (<http://www.w3.org/TR/xmlschema-1/> and <http://www.w3.org/TR/xmlschema-2/>), and
- XLink 1.0 (<http://www.w3.org/TR/xlink/>).

Además, se ha respetado la especificación XBRL Extensible Business Reporting Language 2.1 RECOMMENDATION - 2003-12-31 + Corrected Errata - 2004-11-14.

Y las recomendaciones procedentes de la FRTA, "Financial Reporting Taxonomies Architecture" versión 1.0 (FRTA) Candidate Recommendation #5 (2005-01-29). Este documento se puede obtener en: <http://www.xbrl.org/technical/guidance/FRTA-CR5-2005-01-29.pdf>.

ANEXO C. Comentarios

Comentarios al Periodo de Pruebas

Código	Fecha	Comentarios	Epigrafe	FRTA CR5 Epigrafe	Solución	Autor	Estado
CPP-001	#####	http://www.bde.es/es/fr/irs/basi/bde/4-2004/2300/m/2005-03-29/role/BalanceSituacionIndividual/ sería mas legible sin el carácter "/" final	3.1.11	The role URI in a roleType element MUST be an LRR approved role or begin with the same scheme and authority parts as the target namespace of the taxonomy schema where it appears.	En el primer párrafo menciona que sólo será obligatorio para el schema y para la autoridad (Véase el RFC 2396) dentro de la URI.	Grupo Tecnología Jurisdicción XBRL España (Software AG España)	No Aplica
CPP-002	#####	Depende del uso que se haga de los documentos en las aplicaciones del banco.	3.1.9	Extended-type links that are not necessarily processed together by consuming applications MUST have distinct role values.	Es, correcto, depende del uso posterior de las aplicaciones de Banco de España	Grupo Tecnología Jurisdicción XBRL España (Software AG España)	No Aplica
CPP-003	#####	"Monetary Item Type" no es una descripción del rol.	3.1.10	Any role type definition for an extended-type link in a persisting DTS MUST have a human-readable explanation in its definition element.	Se elimina este extended link role porque no tiene funcionalidad en el ámbito del taxonomía	Grupo Tecnología Jurisdicción XBRL España (Software AG España)	Solucionado
CPP-004	#####	Monetary Item Type no tiene /role	3.1.12	The role URI in a roleType element SHOULD end with "role" and a humanreadable name.	No es mandatorio. Se ha eliminado este extended link role (ver CR-010)	Grupo Tecnología Jurisdicción XBRL España (Software AG España)	No Aplica
CPP-005	#####	Un elemento no cumple con la regla FRTA sobre el valor de su atributo id	2.1.5	Element declarations for concepts MUST contain an "id" attribute whose value begins with the recommended namespace prefix of the taxonomy, followed by an underscore, followed by the element name.	Cambio del valor del atributo id del documento	Grupo Tecnología Jurisdicción XBRL España (Fujitsu)	Solucionado
CPP-006	#####	En algunos elementos falta la documentación en el linkbase de referencia o en el de etiqueta	2.1.12	Each concept MUST have documentation in either the label or reference linkbase.	Se crea una etiqueta con el role "http://www.xbrl.org/2003/role/documentation" en los elementos implicados	Grupo Tecnología Jurisdicción XBRL España (Fujitsu)	Solucionado
CPP-007	#####	Existe más de una etiqueta para el par role/idioma	2.1.18	Element declarations for concepts MUST contain an "id" attribute whose value begins with the recommended namespace prefix of the taxonomy, followed by an underscore, followed by the element name.	Se separa el linkbase de etiquetas en 9 ficheros xml distintos, uno con el extended link role "http://www.xbrl.org/2003/role/link" y 8 con el extended link role correspondiente al estado financiero. Esto aporta modularidad al diseño de la taxonomía	Grupo Tecnología Jurisdicción XBRL España (Fujitsu)	Solucionado