

5. Additional Resources for Getting Started

The following is helpful background material which will help you during your process of getting up to speed with model-based digital financial reporting including its core component XBRL. None of this material is required in order to fully use the material in this document. However, in order to understand the reasoning behind many decisions, to understand the XBRL technical syntax which lies behind this model, this information can be helpful.

The point of this document is to keep XBRL behind the scenes as much as possible. Most of this will be achieved by implementing software applications which absorbed the complexity of the XBRL technical syntax, allowing the business user to achieve what they need to achieve safely, robustly, reliably, and consistently; never having to understand the details of XBRL.

That said, many people like to “dink” around with their cars in their garage. If you don’t know what you are doing, this can be dangerous. But, with good training, resources, or other help it can be useful to “get under the hood” so to speak. This is likewise true of XBRL.

5.1. *XBRL, the big picture*

A good source for background information about XBRL, what it is, what it does, what it means, problem it is trying to solve, how it is being used by others and other such background information read *XBRL for Dummies*. This is not a required step, but this step can be helpful if you want to get a complete picture of the landscape surrounding model-based digital financial reporting. The following URL points you to information on where to obtain this resource, details of what it contains, and other helpful information:

<http://xbrl.squarespace.com/xbrl-for-dummies/>

5.2. *Hello world! example*

If you don’t know what a hello world example is, you probably should not even bother with this. If you do know, here is a hello world example of XBRL:

<http://xbrl.squarespace.com/journal/2008/12/18/hello-world-xbrl-example.html>

Again, this level of understanding can be helpful, but it is optional.

5.3. *An XBRL technical syntax primer*

Again, while not necessary, an understanding of the basics of the XBRL technical syntax can be helpful. Chapter 4 of *XBRL for Dummies* (see above) has a concise, but more importantly correct, primer of the XBRL technical syntax. Weighing in at a mere 28 pages, for those who desire or need this level of detail this is a great place to start. The XBRL technical specification is like reading the owner’s manual. Even if you want to wade through that 158 page document, the primer will help you grasp the bigger picture framework into which to fit the details you will collect about XBRL.

5.4. *Putting the pieces together*

Trying to understand calculus without knowing algebra is pointless. Often when you need to learn something it is important to breakdown what you want to learn into



steps. You learn what you need to in step one, then you go to step two. You learn step two, then go to step three. And so on. Trying to skip steps causes frustration and other problems.

Learning about XBRL requires you to progress through a series of steps. There are no short cuts. Master of model based digital financial reporting will take an investment in time and effort, particularly today when software is not at the maturity level that it needs to be. If you don't want to put in this time and effort, wait for software to mature.

If you do want to make this investment, this material is laid out the way it is precisely to help you through these necessary steps. They will not turn you into a master, but they will set you on the path to mastery. Mastery takes even more time and effort.

As such, progress through this material in the order provided, at least for the first time you work through it. After that, the material can be used as a reference.

