

## 7. Understanding Advanced Mechanics of a Financial Report

While not necessary for making use of digital financial reports, there are additional semantics which make working with such reports both easier and provides increases in functionality. This section covers this additional functionality.

### 7.1. *Financial report ontology*

The financial report ontology<sup>120</sup> extends the basic mechanics of a financial reports and provides a set of additional semantics which makes working with financial reports easier and more functional.

- **Disclosure:** A disclosure is a set of one or more blocks which together make up something that is disclosed within a financial report.
- **Topic:** A topic can be used to organize disclosures (disclosures can be organized by topic): Because there are so many different disclosures; the notion of a topic was created as a way to organize or categorize disclosures into sensible groups.
- **Exemplar:** An exemplar is a disclosure which has been made within some financial report which has been submitted to the SEC and serves as an example of what a disclosure might look like.
- **Prototype:** A prototype describes a disclosure.

[CSH: To do]

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<sup>120</sup> Financial report ontology, <http://xbrl.squarespace.com/financial-report-ontology/>

