

ICS 03.100.60
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**NATIONAL STANDARD OF THE
PEOPLE'S REPUBLIC OF CHINA**

GB/T 25500.2-2010

**Extensible business reporting language (XBRL) specification --
Part 2: Dimensions**

可扩展商业报告语言 (XBRL) 技术规范 第2部分：维度
(English Translation)

Issued on: October 18, 2010

Implemented on: January 1, 2011

**Issued by: General Administration of Quality Supervision, Inspection and
Quarantine of the People's Republic of China**

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Foreword

GB/T 25500 "Extensible Business Reporting Language (XBRL) Technical Specification" is divided into four parts.

Part 1. Foundation;

- Part 2. Dimensions;

Part 3. Formula;

Part 4. Version.

This part is part 2 of GB/T 25500.

This part is drafted in accordance with the rules given in GB/T 1.1-2009.

This part of the technical content and XBRL international organizations to develop the XBRL dimension specification version 1.0 (XBRL Dimensions Specification1.0) is basically the same.

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Introduction

The Extensible Business Reporting Language (XBRL) is an extensible language (ExtensibleMarkupLanguage, XML) open business reporting technical standards. It is through the financial accounting report business the data in the report increases the specific markup, defines the interrelationships, enables the computer to "read" these reports and conduct business logic deal with.

XBRL's idea was first proposed by American registered accountant Charles Hoffman in 1998. Subsequently, in the United States Certified Public Accountants Association (AICPA) sponsored under the first XBRL prototype. XBRL technology is widely used in financial accounting reports, listed companies annual report, Financial institutions, regulatory reports, tax reports and other fields, currently in the United States, Britain, Japan, Australia and many other countries have been put into practice use. In China, XBRL has been applied to the information disclosure of listed companies and fund information disclosure areas, and achieved good results.

The application of XBRL technology avoids the repetitive entry, reporting, transmission, conversion, comparison, etc. of reporting data, and reduces errors Rate, improve data generation, delivery, use efficiency and information level. Therefore, to promote the application of XBRL in China, is conducive to the promotion of financial meetings Report the use of business reports such as the depth of the use of information to improve regulatory efficiency. The XBRL specification is required for all XBRL applications Follow the underlying technical standards. Development of XBRL technical specifications, is to promote the application of XBRL basic work in China. At present, international are subject to XBRL international organizations to develop technical specifications.

This part is an extension of GB/T 25500.1 "Scalable Business Reporting Language (XBRL) Technical Specification Part 1. Fundamentals" , Provides a generic mechanism for defining dimension metadata and referencing it in an XBRL instance document, in a dimensioned way Dealing with the classification of elements in the definition of the problem, can achieve the same elements in different background environment reuse.

Extensible Business Reporting Language (XBRL) Technical Specification Part 2.
Dimensions

1 Scope

This part of GB/T 25500 specifies the metadata that defines the XBRL dimension, as well as in the Extensible Business Reporting Language (XBRL) instance A general mechanism for referencing it in a document.

This part is applicable to the formulation of XBRL classification standards, the preparation or use of case documents, and the related development and application of XBRL.

2 Normative reference documents

The following documents are indispensable for the application of this document. For dated references, only the dated edition applies to this article Pieces. For undated references, the latest edition (including all modifications) applies to this document.

Information technology - Extensible Markup Language (XML) 1.0 GB/T 25500.1 Scalable Business Reporting Language (XBRL) Technical Specification Part 1. Fundamentals

3 Terms and definitions

The following definitions and definitions in GB/T 25500.1 apply to this document.

Source and target [concept] sourceandtarget [concept (s)] in a extended link element, the href attribute value of the locator element is represented by a pair of concepts. label property content and arc from the same content is the source [concept], label attribute content and arc to to the same content is the target [concept].

Relationship

Use the arc (arc) xlink. arcrole attribute and other attributes to define the relationship between the source concept and the target concept.

Dimension

xbrldt. dimensionItem Replaces the abstract elements in the group to characterize the different aspects of the facts.

Domain

A set of several members, possibly empty sets, finite sets, or infinite sets.

Note: A dimension may have multiple dimension-domain relationships.

Effective field effectivedomain the associated set of all relevant domains.

Domain member all possible values in the dimension of the dimension.

Note: The explicit domain is defined by a domain-member relationship. Domain member entries are included in the data item substitution group.