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

GB/T 25500.3-2010

**Extensible business reporting language (XBRL) specification --
Part 3: Formula**

可扩展商业报告语言 (XBRL) 技术规范 第1部分: 公式
(English Translation)

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Foreword

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

--- Part 1. Basic;

--- Part 2. Dimensions;

--- Part 3. formula;

--- Part 4. version.

This section GB/T Part 3 25,500.

This section drafted in accordance with GB/T 1.1-2009 given rules.

The technical content portion and international organizations to develop XBRL XBRL Formula specification version 1.0 (XBRLFormulaSpecification1.0) Basically the same.

This part of the jurisdiction of the People's Republic of China Ministry of Finance.

Introduction

Extensible Business Reporting Language (ExtensibleBusinessReportingLanguage, XBRL) is based on Extensible Markup slogan Introduction (ExtensibleMarkupLanguage, XML) open technology standard business reports. It is by giving financial and accounting reports and other services Data in the report to increase a particular tag, the definition of the relationship, so that the computer can "read" these reports, and in line with business logic deal with.

The idea was first proposed by XBRL AICPA Charles Hoffman presented in 1998. Subsequently, the United States Association of Certified Public Accountants Will (AICPA) made under the auspices of the first XBRL prototype. XBRL technology is widely used in financial reports, annual reports of listed companies, Finance institutions regulatory reporting, tax reporting and so on, in the United States, Britain, Japan, Australia and many other countries have been put into practical application use. In China, XBRL information disclosure of listed companies has been applied to the field of information disclosure and funds, and achieved good results.

Application of XBRL technology, repetitive data entry avoid reporting,, transfer, conversion, than other artificial operations, reduce errors Rate and improve data generation, transmission, efficiency and level of information. Therefore, to promote XBRL application in China, will help to promote financial Use meter depth analysis reports and other reporting business information, improve regulatory efficiency. XBRL specification is required for the application of the XBRL total the same underlying technology standard to follow. Development of XBRL technical specifications, basic work is to promote XBRL application

in our country. Currently, the international on both follow the technical specifications developed by XBRL International.

This part of GB/T 25500.1 "eXtensible Business Reporting Language (XBRL) Technical Specification - Part 1. Basis" an extension of the Regulation Fan, which extends the range can be found in the classification criteria set (DTS) in the available information, there is provided a data structure with representation XBRL Rule off relations complex formulas grammar, the syntax can be used to obtain information from the preparation of XBRL XBRL instance to generate new facts.

Extensible Business Reporting Language (XBRL) Technical Specifications Part 3. Equation

1 Scope

This section GB/T 25500 specifies the formula, common links, variables, filters, and the assertion syntax check, can handle from XBRL Report obtained and metadata support them, and produces an output XBRL instance XBRL facts.

This section applies to XBRL taxonomy development, preparation, or use an instance of the document, as well as related development and application of XBRL.

2 Normative references

The following documents for the application of this document is essential. For dated references, only the dated version suitable for use herein Member. For undated references, the latest edition (including any amendments) applies to this document.

GB/T 18793-2002 Information technology - Extensible Markup Language (XML) 1.0 GB/T 25500.1 eXtensible Business Reporting Language (XBRL) Technical Specification - Part 1. Basic GB/T 25500.2 eXtensible Business Reporting Language (XBRL) Technical Specification - Part 2. Dimensions

3 Terms and Definitions

GB/T 18793-2002, GB/T 25500.1 and GB/T 25500.2 as defined in the following terms and definitions apply to this document.

Input XBRL instance inputXBRLInstance Variables processor variable evaluation used alone valid XBRL instance.

Output XBRL instance outputXBRLInstance XBRL Formula processor generated by the XBRL instances, and includes for the input XBRL instance formula evaluation of its potential He accompanied the information and facts.

It contains elements containingelement Contains elements XPath expressions in element content or element attribute content.

Packaging elements enclosing element it contains elements or contain elements ancestor XPath expressions.

Open context component; OCC Segment or scene.

Aspect

XBRL fact that part of the additional information.