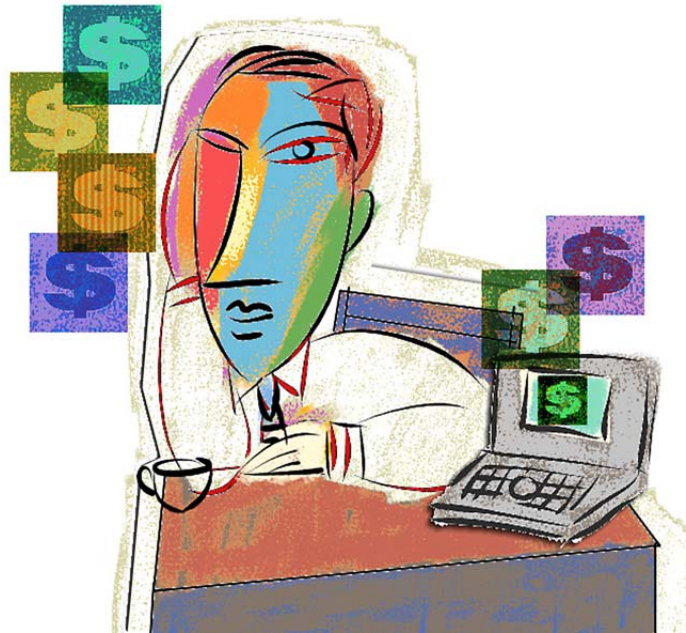


Financial Reporting Using XBRL

IFRS and US GAAP Edition

A guide for accountants to expressing and reporting financial information using International Financial Reporting Standards (IFRS) or US Generally Accepted Accounting Principles (US GAAP) and the Extensible Business Reporting Language (XBRL)

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This is a guide to using XBRL for financial reporting written by "the father of XBRL" and certified public accountant, Charles Hoffman. Charlie is also co-author of the Financial Reporting Taxonomies Architecture 1.0 (FRTA), co-author of the Financial Reporting Instance Standards 1.0 (FRIS), contributor to the XBRL Dimensions specification, and a contributor to the XBRL 2.1 Specification. In addition he is co-editor of the first XBRL taxonomy ever created Financial Reporting for Commercial and Industrial Companies under US Generally Accepted Accounting Principles–2000-07-31 and creator of the first every taxonomy builder application. Charlie is co-editor of the International Financial Reporting Standards, General Purpose Financial Reporting for Profit-Oriented Entities, Incorporating Additional Requirements for Banks and Similar Financial Institutions–2005-05-15 (IFRS-GP) and contributed to the Belgium Banking Taxonomy, an extension of the IFRS-GP taxonomy. He also played a major role in the creation of the US GAAP taxonomies for financial reporting.

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