

XBRL US Record of Credit Ratings Taxonomy v2009 Technical Guide

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1 Goals

The purpose of this document is to detail the XBRL US Record of Credit Ratings Taxonomy. This document extends the XBRL US GAAP Taxonomies Technical Guide [TECH] and highlights where the XBRL US Record of Credit Ratings Taxonomy diverges from the XBRL US GAAP Taxonomies. The intended audience of this document is a technical user familiar with XBRL, other specifications and modules of XBRL, XML Schema, and the XBRL US GAAP Taxonomies Architecture [ARCH].

2 Files

The logical model of the XBRL US Record of Credit Ratings Taxonomy follows that of the XBRL US GAAP Taxonomies. The XBRL US Record of Credit Ratings Taxonomy contains one document view. Document views in the XBRL US GAAP Taxonomies are serialized with their own schema file containing concepts with related label, reference, calculation, presentation, and definition linkbases. These document views are found in the "Non-GAAP" taxonomies' section of the XBRL US GAAP Taxonomies. The XBRL US Record of Credit Ratings Taxonomy does not use calculation or definition linkbases.

The XBRL US Record of Credit Ratings Taxonomy files are all rooted here:

<http://taxonomies.xbrl.us/us-rocr/2009/>

The date (2009-10-31) in the file names below indicate the release date.

Entry Point File	Element	Type	Role	Standard	Presentation	Documentation
	Declarations	Declarations	Declarations	Labels	Linkbase	Label & Reference Linkbases
ratings-2009-10-31.xsd	Yes	Yes	No	No	No	No
ratings-std-2009-10-31.xsd	Yes	Yes	No	Yes	No	No
ratings-all-2009-10-31.xsd	Yes	Yes	Yes	Yes	Yes	Yes
ratings-ent-std-2009-10-31.xsd	Yes	Yes	Yes	Yes	Yes	No
ratings-ent-all-2009-10-31.xsd	Yes	Yes	Yes	Yes	Yes	Yes
ratings-roles-2009-10-31.xsd	No	No	Yes	No	No	No
ratings-types-2009-10-31.xsd	No	Yes ¹	No	No	No	No

¹Contains non tuple content model data types only

The following eleven files constitute the XBRL US Record of Credit Ratings Taxonomy (in the zip file <http://taxonomies.xbrl.us/us-rocr/2009/doc/XBRLUS-USROCR-Taxonomy-2009-10-31.zip>):

#	File	File Type	Contents
1	ratings-2009-10-31.xsd	Schema	Element Declarations
2	ratings-std-2009-10-31.xsd	Schema	Entry Point
3	ratings-ent-std-2009-10-31.xsd	Schema	Entry Point
4	ratings-all-2009-10-31.xsd	Schema	Entry Point
5	ratings-ent-all-2009-10-31.xsd	Schema	Entry Point
6	ratings-doc-2009-10-31.xml	Label	Standard Labels
7	ratings-lab-2009-10-31.xml	Label	Documentation Labels
8	ratings-pre-2009-10-31.xml	Presentation	Presentation Relationships
9	ratings-ref-2009-10-31.xml	Reference	References
10	ratings-roles-2009-10-31.xsd	Schema	Role Declarations
11	ratings-types-2009-10-31.xsd	Schema	Type Declarations

Only the schema file ratings-2009-10-31.xsd is absolutely required to be in the DTS of a record of credit ratings instance document.

3 Discoverable Taxonomy Sets

The DTS of the ratings-CCYY-MM-DD.xsd entry point contains the following XBRL US GAAP Taxonomies files:

#	URI	Description
1	http://taxonomies.xbrl.us/us-gaap/2009/elts/us-roles-2009-01-31.xsd	US GAAP Role Declarations
2	http://taxonomies.xbrl.us/us-gaap/2009/elts/us-types-2009-01-31.xsd	US GAAP Type Declarations
3	http://taxonomies.xbrl.us/us-gaap/2009/non-gaap/invest-2009-01-31.xsd	Invest Taxonomy Schema
4	http://taxonomies.xbrl.us/us-gaap/2009/non-gaap/invest-all-2009-01-31.xsd	Invest Taxonomy Schema
5	http://taxonomies.xbrl.us/us-gaap/2009/non-gaap/invest-doc-2009-01-31.xml	Invest Label (Documentation) Linkbase
6	http://taxonomies.xbrl.us/us-gaap/2009/non-gaap/invest-lab-2009-01-31.xml	Invest Label (Standard labels) Linkbase
7	http://taxonomies.xbrl.us/us-gaap/2009/non-gaap/invest-ref-2009-01-31.xml	Invest Reference Linkbase
8	http://taxonomies.xbrl.us/us-gaap/2009/non-gaap/invest-std-2009-01-31.xsd	Invest Taxonomy Schema

The DTS of ratings-2009-10-31.xsd also includes the base XBRL 2.1 schemas (four files), XBRL Dimensions 1.0 schemas (two files) and the 2006 FRTA reference part declarations (one file), all at <http://www.xbrl.org>.

The total of all schemas and linkbases in the largest DTS is about 100 kilobytes (for the Record of Credit Ratings files) plus the size of the US GAAP files.

4 File Naming Conventions

The file naming convention used for the XBRL US Record of Credit Ratings Taxonomy follows a bit more closely to the EDGAR file naming convention, as shown in Figure 1:

Figure 1. Linkbase Naming Abbreviations

-doc-2009-10-31.xml	documentation (contains labels having role "documentation")
-lab-2009-10-31.xml	labels (contains labels having standard role "label")
-pre-2009-10-31.xml	presentation
-ref-2009-10-31.xml	reference

5 The Base Schema ratings-2009-10-31.xsd

The namespace will change according to the version of the taxonomy. No elements will be deleted.

Recommended Prefix	Namespace
ratings	http://xbrl.us/ratings/2009-10-31

The base schema declares one role for the presentation relationships.

ID	cr
URI	http://xbrl.us/ratings/role/Ratings
Definition	995500 – Document – Record of Credit Ratings
Used On	Presentation, Definition, Calculation

The base schema declares four enumerated item types:

Type	Enumerations
ratings-types:SECCategoryItemType	Finance Insurance Corporate AssetBacked Government
ratings-types:SECSubCategoryItemType	Sovereign United States Public Finance International Public Finance
ratings-types:ratingsItemType	Program Instrument Shelf Other
ratings-types:instrumentIdentifierSchemeItemType	ISIN SEDOL VALOR WKN SICC NRSRO Other
ratings-types:issuerIdentifierSchemeItemType	CUSIP DUNS BIC SICC NRSRO Other

In addition, the base schema declares a restricted type for EntityCentralIndexKey named “centralIndexKey2ItemType”. The restriction only allows ten digit numbers.

The base schema declares 41 non-abstract concepts, and 1 abstract concept for a total of 42.

6 Release

The taxonomy will be serialized according to the XBRL US GAAP Taxonomies model. This will include:

- Serializing the Record of Credit Ratings document view concepts in a separate schema with related linkbases for presentation, labels and references.
- Serializing entry points for the Record of Credit Ratings document view.
- Additional types for the Record of Credit Ratings Taxonomy are defined in a separate type schema.
- The additional role for the Record of Credit Ratings Taxonomy is defined in a separate roles schema.

7 References (non-normative)

- [ARCH] XBRL US GAAP Taxonomies v1.0 Architecture
<http://usgaap.xbrl.us/>
- [TECH] XBRL US GAAP Taxonomies v1.0 Technical Guide
<http://usgaap.xbrl.us/>
- [XBRL] Phillip Engel, Walter Hamscher, Geoff Shuetrim, David vun Kannon, Hugh Wallis.
Extensible Business Reporting Language (XBRL) 2.1 Recommendation with corrected
errata to 2008-07-02
<http://www.xbrl.org/SpecRecommendations/>