OIM Taxonomy

Johan Walters

SureSync

OIM Taxonomy

What changes from XBRL 2.1 — and what does it mean for you?

The situation

- XBRL 2.1 is from **2003** — 23 years old
- It works. Everybody uses it. NTA, EBA, ESEF, IFRS…
- But: built on XSD + XLink + XML — technologies that the world has moved away from

- The **OIM** (Open Information Model) separates the data model from the syntax
- OIM Taxonomy Model 1.0 = the next-generation way to define taxonomies

- Easy to consume (human + AI)
- Better representation of semantic model
- Harmonization of standards
- Fit for granular data: events, transactions, time series, …

- Status: **draft specification**, active working group

What doesn't change

- Facts are still: concept + dimensions + value
- Taxonomies still define: concepts, dimensions, hierarchies, labels, calculations
- Reports still carry: structured financial data
- The meaning of existing taxonomies is preserved

- **If you file reports → your reports still make sense**
- **If you build software → your data model doesn't break**

What changes

XBRL 2.1	OIM Taxonomy
XSD element declarations	Concept objects (JSON/XML)
XLink extended links + arcs	Network objects with relationships
Extended Link Roles (ELRs)	Groups
Hypercube + DRS networks	Cubes
Label resources + arcs	Label objects
Multiple XML files per linkbase	One model, one file

Concepts — from XSD to objects

XBRL 2.1:

```
<xs:element name="Revenue"
  type="xbrli:monetaryItemType"
  substitutionGroup="xbrli:item"
  xbrli:periodType="duration"
  nillable="true"/>
```

OIM Taxonomy:

```
{
  "name": "exp:Revenue",
  "dataType": "xbrlr:monetary",
  "periodType": "duration",
  "nillable": true
}
```

Same concept. No XSD knowledge required.

Labels — direct association

XBRL 2.1:

```
concept ←[locator]→ labelArc ←[role]→ label resource
         (in an ELR)        (e.g. terseLabel)
```

4 objects, 3 links, scoped by ELR, role URI, language.

OIM Taxonomy:

```
{
  "relatedName": "exp:Revenue",
  "labelType": "xbrl:terseLabel",
  "language": "nl",
  "value": "Omzet"
}
```

1 object. Directly attached to the concept by QName.

ELRs → Groups

XBRL 2.1: Extended Link Roles

- URI-based: http://www.example.com/role/BalanceSheet
- Partitions linkbases into independent sections
- Contains: presentation trees, calculation trees, label arcs, definition arcs

OIM: Groups + GroupContent

```
{ "name": "exp:BalanceSheet", "groupURI": "http://..." }
{ "groupName": "exp:BalanceSheet",
  "relatedNames": ["exp:BSPresentation", "exp:BSCalculation",
                   "exp:BalanceSheetCube"] }
```

Group = named chapter. GroupContent = links it to networks and cubes.

Networks — replacing linkbases

XBRL 2.1: parent-child arcs in a presentation linkbase, within an ELR

OIM: a named network object:

```
{
  "name": "exp:BSPresentation",
  "relationshipTypeName": "xbrl:parent-child",
  "roots": ["exp:StatementOfFinancialPosition"],
  "relationships": [
    { "source": "exp:StatementOfFinancialPosition",
      "target": "exp:Assets", "order": 1 },
    { "source": "exp:StatementOfFinancialPosition",
      "target": "exp:Equity", "order": 2 }
  ]
}
```

Self-contained. Named. Reusable by QName.

Hypercubes → Cubes

XBRL 2.1: Hypercubes

```
ELR → [all arc] → hypercube → [hypercube-dimension arc] → dimension
  → [domain-member arc] → member → member → member...
```

Assembled from arcs across multiple linkbases. The "cube" is implicit.

OIM: Cube objects

```
{
  "name": "exp:BalanceSheetCube",
  "cubeType": "xbrl:reportCube",
  "cubeDimensions": [
    { "dimension": "xbrl:concept",
      "domain": "exp:BalanceSheetDomain" },
    { "dimension": "xbrl:period",
      "periodConstraints": [{ "periodType": "instant" }] },
    { "dimension": "xbrl:entity" },
    { "dimension": "xbrl:unit" }
  ]
}
```

The cube IS the definition. Not derived — declared.

Domains and reusability

XBRL 2.1: domain-member networks per ELR. Reuse = reference same elements.

OIM: Named domain objects referenced by QName.

```
{
  "name": "exp:GeographyDomain",
  "root": "exp:geographyClass",
  "relationships": [
    { "source": "exp:geographyClass", "target": "exp:Netherlands" },
    { "source": "exp:geographyClass", "target": "exp:Germany" }
  ]
}
```

Used in Cube A: { "dimension": "exp:Geo", "domain": "exp:GeographyDomain" }

Used in Cube B: { "dimension": "exp:Geo", "domain": "exp:GeographyDomain" }

Extended by importer: add "exp:Belgium" via extendTargetName

What this means for you

- **If you file reports (iXBRL, ESEF):**
  - Your filing format doesn't change (yet)
  - The concepts you tag stay the same
  - Future taxonomies will be easier to navigate
- **If you build taxonomies (NTA, KvK, DNB):**
  - Simpler authoring — JSON instead of XSD+XLink
  - Better modularity — import/extend by QName
  - Explicit cube definitions — validation rules are readable
- **If you build software:**
  - Simpler parsers — one JSON file, no arc traversal
  - Format-agnostic — same model in JSON or XML
  - DTS resolution becomes module import
- **If you care about ESEF/EFRAG:**
  - ESRS taxonomies could benefit from the new model
  - Same dimensional model, better tooling

Timeline and status

- **Where are we?**
- OIM Taxonomy Model 1.0: draft specification
- Will be shared publicly soon for gathering feedback
- Conformance tests exist
- Some sections (layout, formula) still under design
- XBRL 2.1 is not going away — coexistence, not replacement

- **What to watch:**
- xbrl.org Working Group publications
- 2.1-to-OIM conversion tooling, OIM viewer tooling
- Adoption roadmap from regulators (SEC, ESMA, local authorities)

Questions?