2.3. The Essential Objectives Driving XBRL

The XBRL Specification outlines the requirements that drove the development of XBRL. Here's a summary of the drivers behind the development of XBRL:

- The business reporting product must improve over the long term.
- The needs of all categories of users participating in the process of business reporting (preparers of business information, intermediaries involved in the preparation and distribution process, users of business information, and vendors that supply software and services to those participating in this process) must be balanced.
- Business information exchange in general must be facilitated, without a focus on financial information exchange or accounting.
- Extensibility is important because business information exchange can be dynamic; it may not be a static form.
- The ability to drill down from summary information to detailed information is important.
- Preparing, exchanging, extracting, and comparing information is the focus; presenting information is not the focus of XBRL.
- Existing technologies and approaches, such as XML, XML Schema, XLink, and Namespaces, should be leveraged rather than new technologies or approaches created.