



Master's Thesis

Brel

Autumn Term 2023

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Contents

Pı	refac	e				iii
\mathbf{A}	bstra	ct				\mathbf{v}
$\mathbf{S}_{\mathbf{J}}$	mbo	ols				vii
1	Intr	oducti	ion			1
	1.1	Motiv	ation	 		. 1
2	Ein	ige wic	chtige Hinweise zum Arbeiten mit LATEX			3
	2.1	Gliede	erungen	 		. 3
	2.2		enzen und Verweise			
	2.3	Aufzä	hlungen	 		. 3
	2.4	Erstel	len einer Tabelle	 		. 4
	2.5		nden einer Grafik			
	2.6		ematische Formeln			
	2.7		re nützliche Befehle			
3	Imp	olemen	tation			7
	3.1	Overv		 		. 7
	3.2	Facts				
	3.3	Implei	mentation of Facts	 		. 8
		3.3.1	Overview			
		3.3.2	Facts in XBRL			
		3.3.3	Contexts in XBRL			
		3.3.4	Units in XBRL			
		3.3.5	Concepts in XBRL			
		3.3.6	Facts in Brel			
	3.4	Repor	t Elements			
	3.5		ies			
	3.6	•	mentation of QNames and namespace normalization			
		3.6.1	Overview			
		3.6.2	Namespace hierarchy notation			
		3.6.3	Flattening namespace bindings			
		3.6.4	Collisions in namespace bindings			
		3.6.5	Types of collisions			
Bi	bliog	graphy				17
A	Irge	endwas				17

Preface

Bla bla ...

Abstract

Hier kommt der Abstact hin ...

Symbols

Symbols

 ϕ, θ, ψ roll, pitch and yaw angle

b gyroscope bias

 Ω_m 3-axis gyroscope measurement

Indices

x x axis y y axis

Acronyms and Abbreviations

ETH Eidgenössische Technische Hochschule

EKF Extended Kalman Filter
IMU Inertial Measurement Unit
UAV Unmanned Aerial Vehicle
UKF Unscented Kalman Filter

Chapter 1

Introduction

1.1 Motivation

Chapter 2

Einige wichtige Hinweise zum Arbeiten mit LATEX

Nachfolgend wird die Codierung einiger oft verwendeten Elemente kurz beschrieben. Das Einbinden von Bildern ist in IATEX nicht ganz unproblematisch und hängt auch stark vom verwendeten Compiler ab. Typisches Format für Bilder in IATEX ist EPS¹ oder PDF².

2.1 Gliederungen

Ein Text kann mit den Befehlen \chapter{.}, \section{.}, \subsection{.} und \subsubsection{.} gegliedert werden.

2.2 Referenzen und Verweise

Literaturreferenzen werden mit dem Befehl \citep{.} und \citet{.} erzeugt. Beispiele: ein Buch [?], ein Buch und ein Journal Paper [??], ein Konferenz Paper mit Erwähnung des Autors: ?].

Zur Erzeugung von Fussnoten wird der Befehl \footnote{.} verwendet. Auch hier ein Beispiel³.

Querverweise im Text werden mit \label{.} verankert und mit \cref{.} erzeugt. Beispiel einer Referenz auf das zweite Kapitel: chapter 2.

2.3 Aufzählungen

Folgendes Beispiel einer Aufzählung ohne Numerierung,

- Punkt 1
- Punkt 2

wurde erzeugt mit:

\begin{itemize}
 \item Punkt 1
 \item Punkt 2
\end{itemize}

¹Encapsulated Postscript

 $^{^2}$ Portable Document Format

 $^{^3\}mathrm{Bla}$ bla.

Folgendes Beispiel einer Aufzählung mit Numerierung,

- 1. Punkt 1
- 2. Punkt 2

wurde erzeugt mit:

\begin{enumerate}
 \item Punkt 1
 \item Punkt 2
\end{enumerate}

Folgendes Beispiel einer Auflistung,

P1 Punkt 1

P2 Punkt 2

wurde erzeugt mit:

\begin{description}
 \item[P1] Punkt 1
 \item[P2] Punkt 2
\end{description}

2.4 Erstellen einer Tabelle

Ein Beispiel einer Tabelle:

Table 2.1: Daten der Fahrzyklen ECE, EUDC, NEFZ.

Kennzahl	Einheit	ECE	EUDC	NEFZ
Dauer	S	780	400	1180
Distanz	km	4.052	6.955	11.007
Durchschnittsgeschwindigkeit	$\mathrm{km/h}$	18.7	62.6	33.6
Leerlaufanteil	%	36	10	27

Die Tabelle wurde erzeugt mit:

```
\begin{table}[h]
\begin{center}
  \caption{Daten der Fahrzyklen ECE, EUDC, NEFZ.}\vspace{1ex}
  \label{tab:tabnefz}
  \begin{tabular}{11|ccc}
  \hline
  Kennzahl & Einheit & ECE & EUDC & NEFZ \\  \hline \hline
  Dauer & s & 780 & 400 & 1180 \\
  Distanz & km & 4.052 & 6.955 & 11.007 \\
  Durchschnittsgeschwindigkeit & km/h & 18.7 & 62.6 & 33.6 \\
  Leerlaufanteil & \% & 36 & 10 & 27 \\
  \hline
  \end{tabular}
  \end{tabular}
  \end{table}
```

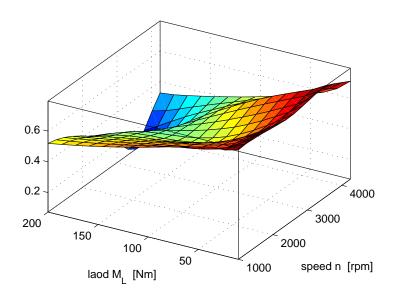


Figure 2.1: Ein Bild

2.5 Einbinden einer Grafik

Das Einbinden von Graphiken kann wie folgt bewerkstelligt werden:

```
\begin{figure}
   \centering
   \includegraphics[width=0.75\textwidth]{images/k_surf.pdf}
   \caption{Ein Bild.}
   \label{fig:k_surf}
\end{figure}
oder bei zwei Bildern nebeneinander mit:
\begin{figure}
  \begin{minipage}[t]{0.48\textwidth}
    \includegraphics[width = \textwidth] { images/cycle_we.pdf}
  \end{minipage}
  \hfill
  \begin{minipage}[t]{0.48\textwidth}
    \includegraphics[width = \textwidth] { images/cycle_ml.pdf}
  \end{minipage}
  \caption{Zwei Bilder nebeneinander.}
  \label{pics:cycle}
\end{figure}
```

2.6 Mathematische Formeln

Einfache mathematische Formeln werden mit der equation-Umgebung erzeugt:

$$p_{me0f}(T_e, \omega_e) = k_1(T_e) \cdot (k_2 + k_3 S^2 \omega_e^2) \cdot \Pi_{\text{max}} \cdot \sqrt{\frac{k_4}{B}}.$$
 (2.1)

Der Code dazu lautet:

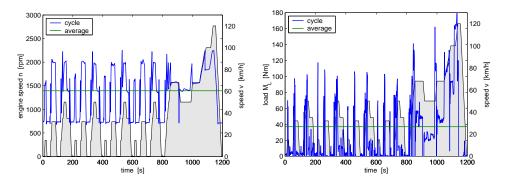


Figure 2.2: Zwei Bilder nebeneinander

Mathematische Ausdrücke im Text werden mit \$formel\$ erzeugt (z.B.: $a^2+b^2=c^2$). Vektoren und Matrizen werden mit den Befehlen $\{vec\}$ und $\{ab, ba\}$ erzeugt (z.B. v, M).

2.7 Weitere nützliche Befehle

Hervorhebungen im Text sehen so aus: hervorgehoben. Erzeugt werden sie mit dem ϵ . Befehl.

Einheiten werden mit den Befehlen \unit[1] {m} (z.B. 1 m) und \unitfrac[1] {m} {s} (z.B. 1 m/s) gesetzt.

Chapter 3

Implementation

3.1 Overview

3.2 Facts

A fact is the smallest unit of information in an XBRL report. The word "Fact" is a term used to describe an individual piiece of financial of business information within an XBRL instance document.

Lets consider a simplified example involving a financial report for a company. Suppose the report contains information about the company's revenue for the fiscal year ending on December 31, 2022.

In XBRL, a corresponding fact would be represented as follows:

• Concept: Revenue

• Entity: Microsoft Coorporation

 \bullet **Period:** from 2022-04-01 to 2023-03-31 0

• Unit: USD

• Value: 198'000'000 ¹

In this example:

- The **concept** refers *what* is being reported. In this case, "Revenue" indicates that the fact is reporting information about the company's revenue.
- The **entity** refers to *who* is reporting. In the case of our example, the entity is "Microsoft Coorporation".
- The **period** refers to *when* the information is being reported. The period is defined as the fiscal year 2022.
- The **unit** refers to *how* the information is being reported. In this example, the unit is "USD", which indicates that the information is being reported in US dollars.
- The value refers to how much is being reported. According to Microsoft's 2022 annual report, the company's revenue for the fiscal year 2022 was around 198 billion US dollars.

⁰Refers to the fiscal year 2022, which starts on April 1, 2022 and ends on March 31, 2023

¹https://www.microsoft.com/investor/reports/ar22/index.html

The concept, entity, period and unit of a fact are called its **aspects**. If necessary, additional aspects can be defined for a fact. These additional aspects are called **dimensions** and will be covered in section TODO. The aspects that are not dimensions are called **core aspects**. Even though the name suggests otherwise, core aspects are not all mandatory for a fact. The only mandatory core aspect is the concept.

3.3 Implementation of Facts

3.3.1 Overview

Facts in Brel function very similar to facts in XBRL. However, there are a couple of key differences between XBRL and Brel that are worth highlighting. Before we dive into the details of facts in Brel, let us first look at how facts are represented in XBRL.

3.3.2 Facts in XBRL

In the context of XBRL, facts are represented as XML elements in an XBRL instance document. The following snippet shows an example of a fact in XBRL:

```
<\!\!\mathrm{us-gaap:ExtinguishmentOfDebtAmount\ contextRef} = "c-216"\ decimals = "-6"\ id = "f-216" decimals = "-6" id =
```

Thinking back to how we defined facts in chapter TODO, we can see that the above example does not contain all the information that we defined as being necessary for a fact. In particular, the above example does only contain information about the concept, the value, and the unit of the fact. Both the concept and the unit are merely links to other elements in the XBRL taxonomy, but do not contain any information about the concept or the unit themselves. Furthermore, instead of providing information about the entity and the period, the example only contains a reference to a context element.

3.3.3 Contexts in XBRL

In XBRL, contexts are used to provide information about the entity and the period of a fact. If the fact is part of a hypercube, the context also contains information about the dimensions and members of the fact. Contexts are defined in the instance document using the context element.

Going back to our example from above, the context element referenced by the fact is defined as follows:

</context>

 $^{^{1}}$ taken from COCA COLA CO's 2023 Q2 report

2

The XML snippet fills in some of the missing information from the fact, namely:

- The **entity** refers to *who* is reporting. The entity XML element provides us with a identifier for the entity, as well as information about where the identifier comes from. In this case, the identifier is a Central Index Key (CIK) provided by the US Securities and Exchange Commission (SEC). If we look up the identifier "0000021344" in the SEC's database, we can see that it corresponds to the Coca Cola Company.
- The **period** refers to *when* the information is being reported. As described in chapter TODO, a period can either be a point in time or a duration. In this case, the period is defined as a duration, starting on January 1, 2023 and ending on June 30, 2023.
- The **dimensions** refer to additional information about the fact. This information is only relevant if the fact is part of a hypercube. Dimensions are defined as child elements of the **segment** element, which is a child element of the **entity** element.

A observant reader might have noticed that the placement of dimensions in the context element is not consistent with the placement of both the entity and the period information of a fact. The main reason for this inconsistency is that the XBRL specification was not designed with hypercubes in mind. Hypercubes were added to the XBRL specification at a later point in time.

A second oddity of facts in XBRL is that they are not self-contained. Their definition is spread across multiple elements in the instance document. Most noticably, the context element is defined separately from the fact element. Since different XBRL facts reference the same context element, the incentive behind this design decision is clear: Reducing redundancy. A XBRL instance document can contain thousands of facts, but only a handful of context elements.

However, this design falls apart as soon as we consider the case of hypercubes. To illustrate the problem, consider the following numbers:

In their 2023 Q2 report, the Coca Cola Company

- 1. reported 1658 facts.
- 2. defined 13 context elements without dimensions.
- 3. defined 397 context elements with dimensions.
- 4. used the same entity for all facts.
- 5. uesd around 15 different periods for all facts.

So the vast majority of all contexts exist to provide information about the dimensions of a fact. However, the entity and the period information are mostly redundant.

3.3.4 Units in XBRL

In the same way that contexts are used to provide information about the entity and the period of a fact, units are used to provide information about the unit of a fact. Units are also defined in the instance document using the unit element. Going back to our example from above, the unit element referenced by the fact is defined as follows:

²taken from COCA COLA CO's 2023 Q2 report

This XML snippet connects our intuitive understanding of the unit "usd" with a formal definition of the unit. It does so by referencing the official ISO 4217 currency code for the US dollar.

3.3.5 Concepts in XBRL

As mentioned in chapter TODO, concepts are the fundamental building blocks of XBRL. Each fact is associated with exactly one concept. Unlike units, periods, and contexts, concepts are not defined in the instance document. Instead, they are defined in the XBRL taxonomy, which is a collection of XML schema documents. In case of the above example, the concept is defined in the US GAAP taxonomy, which is a collection of XBRL taxonomies for US Generally Accepted Accounting Principles (GAAP). This already gives us a hint about where to look for the definition of the concept.

The following snippet shows the definition of the concept in the US GAAP taxonomy:

```
<\!\!\mathrm{xs:element}\ id = "us-gaap\_ExtinguishmentOfDebtAmount"\ name = "ExtinguishmentOfDebtAmount"
```

The main purpose of this snippet is to provide a formal definition of the concept and to constrain the values that are allowed for the concept. In particular, it tells us that the concept is a monetary item, that it has a debit balance, and that it has a duration period type.

3.3.6 Facts in Brel

In Brel, facts are represented as Python objects. When processing facts in XBRL, the information about the fact is spread across multiple elements in multiple documents. The main goal of Brel is to provide a more intuitive interface for working with facts. Whereas XBRL facts in XML, concepts, units, periods, etc. are all treated differently, Brel facts treat all aspects of a fact equally.

3.4 Report Elements

In the context of XBRL, report elements are the fundamental building blocks that make up the structure of an XBRL report. Concepts, abstracts, line items, dimensions, members, and hypercubes provide a comprehensive framework for structuring and organizing data in a way that is consistent and machine-readable.

3.5 QNames

Although the motivation behind this XBRL processor is to shield its user from the complexity of XML, we keep one key aspect of XML in our API: QNames. QNames are a way to uniquely identify an XML element or attribute. They consist of a local name and a namespace, which in turn consists of a namespace prefix

 $^{^3 {\}rm taken}$ from COCA COLA CO's 2023 Q2 report

⁴taken from the US GAAP taxonomy

Figure 3.1: The us-gaap: Assets QName

• Namespace prefix: us-gaap

• Namespace URI: https://xbrl.fasb.org/us-gaap/2022/elts/us-gaap-2022.xsd

• Local name: Assets

and a name space URI. The namespace URI is a URI that uniquely identifies the name space and namespace prefix acts as a shorthand for the name space.

For example the QName us-gaap: Assets identifies the element Assets in the namespace us-gaap.

In this example, the namespace prefix us-gaap is a shorthand for the namespace URI https://xbrl.fasb.org/us-gaap/2022/elts/us-gaap-2022.xsd, and together they form the namespace us-gaap.

QNames are used in the XBRL taxonomy to identify concepts, facts and other elements. Since they provide a robust and easy way to identify elements, we decided to use them in our API as well. However, there is one important difference between our QNames and the QNames used in the XBRL taxonomy: In the XBRL taxonomy, the mapping from namespace prefixes to namespace URIs depends on where the QName is used. In our API, there is a fixed, global mapping from namespace prefixes to namespace URIs.

3.6 Implementation of QNames and namespace normalization

3.6.1 Overview

As mentioned in chapter TODO, Brel leverages QNames to identify various elements across the XBRL taxonomy. QNames are a concept that is widely used in XML and XML-based languages, such as XBRL. Thus, for most QNames in Brel, the necessary information can be directly extracted from the corresponding XML elements in the XBRL taxonomy. However, there is an important difference between QNames in XML and QNames in Brel - Namespace bindings.

In XML documents, namespace bindings can be defined on a per-element basis. Child elements inherit the namespace bindings of their parent elements, unless they define their own namespace bindings. This allows for the construction of complex namespace hierarchies, where each element can have its own namespace bindings. In Brel, however, namespace bindings are flat and defined on a global level.

The process of converting this hierarchical structure of namespace bindings into a flat structure is called namespace normalization. Namespace normalization not only flattens the namespace hierarchy, but also resolves collisions in namespace bindings. The motivation for having a flat structure of namespace bindings is that it makes it easier for users to search concepts, types, etc. in an XBRL filing using QNames. Lets say a user wants to search for all facts that are associated with the concept us-gaap:Assets in the US GAAP taxonomy.

In Brel, the user can simply search for the QName us-gaap:Assets and will find all facts that are associated with this concept. Brel will automatically resolve the prefix us-gaap to the corresponding namespace URI. If the report uses the prefix us-gaap1 instead of us-gaap, Brel will still be able to resolve the prefix to the correct namespace URI.

In XML, however, the prefix us-gaap might be bound to a different namespace URI in each element. Furthermore, the filer of the XBRL might choose to use the prefix us-gaap1 in some sections of the XBRL taxonomy. So if the user wants to search for all facts that are associated with the concept us-gaap: Assets in the US GAAP taxonomy, they would have to supply a context in which the prefix us-gaap is bound to the namespace URI of the US GAAP taxonomy. But in another context, the same concept might be called us-gaap1: Assets instead. This is extremely cumbersome for users and makes it very difficult to search for concepts, types, etc. in an XBRL filing using QNames. It also insufficiantly shields users from the complexity of XML and XML-based languages, such as XBRL.

3.6.2 Namespace hierarchy notation

This section exclusively focuses on the implementation of QNames in Brel and namespace bindings in particular. Since XML documents tend to be very verbose and contain a lot of information that is not relevant for namespace bindings, we will use a custom notation to represent namespace bindings in this section. I will refer to this notation as the *namespace hierarchy notation* and describe it using an example.

The namespace hierarchy notation works as follows:

- Each level of the namespace hierarchy is represented as a single line.
- Depending on the level of the namespace hierarchy, the element name has a different indentation.
- The name of the element is followed by a list of namespace bindings, separated by commas.
- Each namespace binding is represented as a key-value pair, where the key is the prefix of the namespace binding and the value is the namespace URI.
- If an element does not define any namespace bindings, the list of namespace bindings is omitted.
- XML attributes that are not namespace bindings are omitted in this notation.

Take the following XML snippet as an example:

Figure 3.2: Example of an XML snippet where namespace bindings are defined on a per-element basis

Using the namespace hierarchy notation, we can represent the same namespace hierarchy as follows:

Figure 3.3: Example of the same XML snippet in our custom notation

```
root
    __element1 foo = "http://foo.com"
    __element2 bar = "http://bar.com"
    __element3
    __element4 baz = "http://baz.com", foo = "http://other-foo.com"
```

As we can see, the namespace hierarchy notation is much more compact than the XML snippet. The color attribute of element1 and element3 is omitted, since it is not a namespace binding.

3.6.3 Flattening namespace bindings

As mentioned in the previous section, namespace bindings in XML are defined on a per-element basis, which is arranged in a tree structure. In Brel, however, namespace bindings are defined on a global level, which is arranged in a flat structure. Thus, we need to flatten the namespace hierarchy of the XBRL taxonomy into a flat structure.

The process of flattening a tree structure into a flat structure is a common problem in computer science. One of the most common approaches to this problem is to use a depth-first search algorithm. This is also the approach that we use in Brel to flatten the namespace hierarchy of the XBRL taxonomy.

Remember that in XML, child elements inherit the namespace bindings of their parent elements. Thus, when flattening the namespace hierarchy, we need to make sure that all the namespace bindings of a parent are also present in its children, unless the children define their own namespace bindings.

To give an example of flattening, let us flatten the namespace hierarchy from the previous figure TODO.

Figure 3.4: Example of the same XML snippet in our custom notation, flattened root

```
element1 foo = "http://foo.com"
element2 foo = "http://foo.com", bar = "http://bar.com"
element3 foo = "http://foo.com", bar = "http://bar.com"
element4 baz = "http://baz.com", foo = "http://other-foo.com"
```

As we can see, the namespace hierarchy has been flattened into a flat structure, meaning that all elements are on the same level. The order of the elements is determined by the depth-first search algorithm.

Each child element inherits the namespace bindings of its parent element. Thus, the element2 and element3 elements inherit the namespace bindings of the element1 element.

To extract the namespace bindings of this flat structure, we can simply iterate over the elements and extract the namespace bindings of each element. For our example, this would result in the following list of namespace bindings:

3.6.4 Collisions in namespace bindings

An observant reader might have noticed that the list of namespace bindings from the previous section contains two bindings for the foo prefix. The first binding is defined as foo = "http://foo.com", whereas the second binding is defined as foo = "http://other-foo.com".

Figure 3.5: List of namespace bindings extracted from the flattened namespace hierarchy

```
foo = "http://foo.com"
bar = "http://bar.com"
baz = "http://baz.com"
foo = "http://other-foo.com"
```

This is called a collision and is not allowed in Brel. The following section describes the different types of collisions and how they are handled in Brel.

3.6.5 Types of collisions

There are three types of collisions that can occur in Brel:

• Version collision: Two namespace bindings have the same prefix and the same namespace URI, but different versions of it.

```
Example: foo = "http://foo.com/2022" and foo = "http://foo.com/2023"
```

• **Prefix collision**: Two namespace bindings have the same prefix, but different unversioned namespace URIs.

```
Example: foo = "http://foo.com" and foo = "http://other-foo.com"
```

• Namespace URI collision: Two namespace bindings have the same *unversioned* namespace URI, but different prefixes.

```
Example: foo = "http://foo.com" and bar = "http://foo.com"
```

Version collision

Version collisions occur when two namespace bindings have the same prefix and the same namespace URI, but different versions of it.

Version collisions are allowed in brel, but they do raise an interesting question: Lets say the creates a QName foo:bar to search for a concept in the taxonomy. Also assume that the XBRL filing contains the following namespace bindings:

Figure 3.6: Example of a version collision

```
root
    element1 foo = "http://foo.com/01-01-2022"
    foo:bar
    element2 foo = "http://foo.com/01-01-2023"
    foo:baz
```

Which namespace URI should be used for the QName foo:bar?

The mechanism that Brel implements is straightforward: Use the newest version. First, Brel will remove all digits, dashes and dots from the URI versions. If the two URI versions are equal after this step, then they are considered the same URI with different versions. In our example, both URI versions transform into http://foo.com/.

Second, for each URI version, Brel will extract all numbers and compute their sum. The URI version with the higher sum is considered the newer version. For our example, the sum of the first URI version is 2024, whereas the sum of the second URI version is 2025. Thus, the second URI version is considered the

newer version. So if the user searches for the QName foo:bar, the URI version http://foo.com/01-01-2023 will be used.

Even though this mechanism is straightforward, it does have some drawbacks. Namely, theoretically it is easy to trick the mechanism into using an older version of a namespace URI. For example, the URI version http://foo.com/31-12-2021 would be considered newer than http://foo.com/01-01-2023.

However, this is not a problem in practice since version collisions tend to be rare. On top of that, most taxonomies are released on a yearly basis and their URI just contains the year of the release. If the URI only contains the year, then the mechanism works as expected.

Furthermore, the mechanism used for searching and comparing QNames in Brel only uses the prefix and the local name of the QName. Therefore, even if the mechanism would be tricked into using an older version of a namespace URI, it would not affect the search results.

Prefix collision

A prefix collision occurs when two namespace bindings have the same prefix, but different *unversioned* namespace URIs. The following figure shows an example of a prefix collision:

Figure 3.7: Example of a prefix collision

```
root
    element1 foo = "http://foo.com"
    foo:bar
    element2 foo = "http://other-foo.com"
    foo:baz
```

Prefix collisions are not allowed in Brel. Brel will rename one of the prefixes to avoid the collision. In the case of our example above, Brel will element2's binding to foo1 = "http://other-foo.com" and will replace all appropriate QNames with the new prefix.

Figure 3.8: Example of a resolved prefix collision

```
root
    element1 foo = "http://foo.com"
    foo:bar
    element2 foo1 = "http://other-foo.com"
    foo1:baz
```

If the user searches for a QName foo:bar, Brel will both search for foo:bar and foo1:bar.

Namespace URI collision

A namespace URI collision occurs when two namespace bindings have the same unversioned namespace URI, but different prefixes. An example of a namespace URI collision is shown in the following figure:

Figure 3.9: Example of a namespace URI collision

```
root
    element1 foo = "http://foo.com"
    foo:bar
    element2 bar = "http://foo.com"
    bar:baz
```

Namespace URI collisions are not allowed in Brel. Brel will pick one of the two prefixes as the preferred prefix and will rename the other prefix to avoid the collision. In general, Brel will pick the shorter prefix as the preferred prefix. If both have the same length, Brel will pick the prefix that comes first alphabetically.

In the case of our example, bar will be picked as the preferred prefix. Brel will rename the prefix foo along with all occurences to bar.

Figure 3.10: Example of a resolved namespace URI collision

```
root
    element1 bar = "http://foo.com"
    bar:bar
    element2 bar = "http://foo.com"
    bar:baz
```

There are some prefixes that are considered special and will always be picked as the preferred prefix, regardless of their length or alphabetical order. These special prefixes do not even have to be defined in the XBRL taxonomy. If there is a namespace binding that points to the same namespace URI as one of the special prefixes, the special prefix will be picked as the preferred prefix.

The following prefixes are considered special:

```
xml = "http://www.w3.org/XML/<year>/namespace"
xlink = "http://www.w3.org/<year>/xlink"
xs = "http://www.w3.org/<year>/XMLSchema"
xsi = "http://www.w3.org/<year>/XMLSchema-instance"
xbrli = "http://www.xbrl.org/<year>/instance"
TODO
```

If, for example, the XBRL filing contains a namespace binding foo = "http://www.w3.org/2001/XMLSchemathen the prefix xsi will be picked as the preferred prefix and all occurences of foo will be renamed to xsi.

The special prefixes and the corresponding namespace URIs can be configured in in the nsconfig.json file.

Appendix A

Irgendwas

Bla bla ...