

Eurofiling XBRL 2018 Week

10th anniversary of
XBRL EUROPE



ENTITY-SPECIFIC DISCLOSURE IN XBRL EXTENSIONS, ANCHORING & DIMENSIONS

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GOAL OF THE TASK FORCE

“To identify and recommend mechanisms for including entity-specific disclosures (ESDs) in XBRL reports to optimize their utilization for *automated* processing by users.”

- Focusing on *numeric* ESDs in *financial reporting*
- Recommendations targeted mainly at regulators
- Follow-on work to look at base taxonomy design and ESDs



ESDS AND ELEMENT EXTENSIONS

- “Disclosures included in a report that are *specific to the reporting entity, or to a small number of reporting entities*. Such disclosures require special handling in XBRL as it is not practical for the base taxonomy to include the concepts and dimension members needed to report all such disclosures for all entities.” *
- An ESD is a feature of the reporting domain, and exists *regardless of the technology being applied*.
- *Extension elements* are one way of addressing an ESD. Some ESDs may be handled using built in taxonomy structures, e.g. Extensible Lists and Typed Dimensions.

*<https://www.xbrl.org/guidance/xbrl-glossary/>



CATEGORIES OF ESDS

- Disaggregation
 - an entity-specific breakdown of a base taxonomy element
- Aggregation
 - an entity-specific combination of two or more base taxonomy elements
- Standalone
 - a disclosure that does not have any relationship with a base taxonomy element

The ESDTF concluded that genuine standalone disclosures are a rare occurrence



DISAGGREGATION—EXAMPLE

Statement of Financial Position		
ESD	Amount due from an associate, non-current	88.4
ESD	Amount due from a joint venture, non-current	14.3
ESD	Amount due from an investee company, non-current	75.0
BT	Amount due from related parties, non-current	177.7

BT = base taxonomy element

ESD = entity-specific disclosure

Observed reporting variations

- The ‘aggregating’ base taxonomy element might not be reported
- All or some of the disclosures may be located in the notes to the Statement of Financial Position
- The disaggregation may be covered by a mix of ESDs and base reporting items



AGGREGATION—EXAMPLE

Statement of Financial Position		
	Line Item	Amount
BT	Prepaid pension	2,432.4
BT	Postretirement benefits	6,299.5
ESD	Prepaid pension and postretirement benefits	8,731.9

BT = base taxonomy element
ESD = entity-specific disclosure

Observed reporting and presentation variations

- The components of the ESD might not be reported if not individually material
- The components of the ESD might be located in the notes to the Statement of Financial Position
- The components may be a mix of ESDs and base items



NO PREPARER EXTENSIONS?

- Where ESD use is *predictable and* the users have *specific known requirements* then:
 - base taxonomy mechanisms such as extensible enumerations, typed dimensions and analysis items* may provide useful relationships
- Inline XBRL is generally recommended for use by XBRL International

*Analysis items are general line items (eg Non-standard class 1) combined with dimensions to provide a unique context



PREPARER EXTENSIONS?

- Preparer extension taxonomies that have a calculation linkbase already provide some useful links from ESDs to the base taxonomy
- Calculations specify roll-up for *automated numeric analysis*
- *However* calculation links for ESDs are sometimes incomplete or missing
 - If calculation total is not reported then the ESD will not have a link to it
 - The calculation linkbase does not cover XBRL dimensions
 - The calculation linkbase does not cover cross-period calculations
- The syntax for XBRL dimensions can provide some useful relationships



PRIMARY RECOMMENDATIONS

Anchor entity-specific disclosures to the base taxonomy

- provide calculation relationships wherever possible
- provide some relationship to the base taxonomy for all extension components

Revisiting the specification for the calculation linkbase could significantly improve the automated consumption of ESDs.

This work has been passed on to the XBRL Standards Board



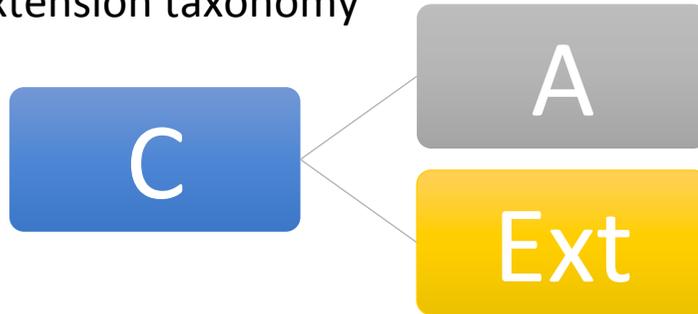
CONTRIBUTIONS AND FEEDBACK WELCOME

- Recommendations available for public review – deadline for comments has passed so get them to us soon!
- Next discussions on base taxonomy architecture and ESDs – volunteers welcome
- If you're interested in the work on calculations attend the session tomorrow (Academic track)

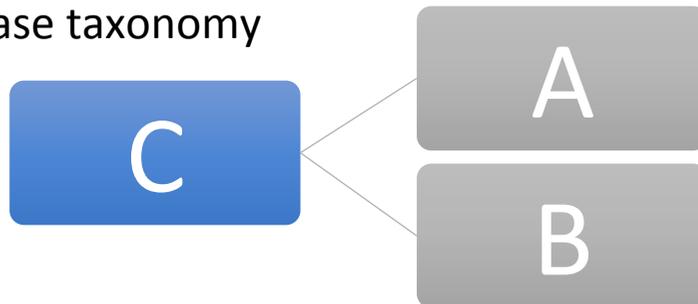


STANDARD CALCULATION AND/OR SEPARATE ANCHOR?

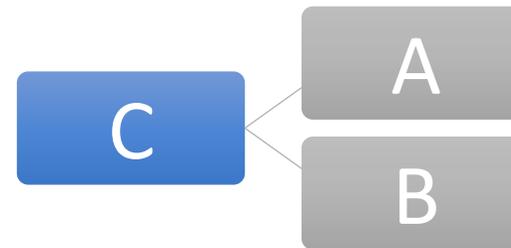
Extension taxonomy



Base taxonomy



Base taxonomy



Extension taxonomy



And calculation linkbase...