

IFRS Taxonomy Illustrative Examples in inline XBRL

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The views expressed in this presentation are those of the presenter, not necessarily those of the International Accounting Standards Board (the Board) or the IFRS Foundation.

- The IFRS Foundation **tags illustrative examples** accompanying the IFRS Standards using IFRS Taxonomy elements and XBRL/Inline XBRL.
- The tagged examples illustrate the use of the IFRS Taxonomy which in turn **may support accurate tagging**.
- The files are published on **the Foundation's website**

What has changed?

- We recently introduced the following **technical changes to the Inline XBRL files**:
 - Introduction of a viewing mechanism for underlying data (see next slide)
 - Update to the most up to date inline XBRL 1.1 specification
- **No changes to the content** covered by the examples or the tagging

Property, plant and equipment – example

4



IFRS Taxonomy 2017 – Illustrative examples

Reconciliation of changes in property, plant and equipment

Synthetic example on the base of illustrative example from IFRS for SMEs demonstrating the reconciliation of gross carrying amount, accumulated depreciation and carrying amount of property, plant and equipment using detailed XBRL tagging.

	Year ended 31-Dec-2012		
	Land and buildings	Fixtures and fittings	Property, plant and equipment
<i>Gross carrying amount</i>			
Property, plant and equipment at beginning of period	€ 1,960,000	€ 1,102,045	€ 3,062,045

PPE – example continued



IFRS Taxo

Reconciliation

Synthetic exam
accumulated d



Gross carryi

Property, plan

XBRL attributes

Name

ifrs-full:PropertyPlantAndEquipment

Value

1,102,045

contextRef

e2011_GrossCarryingAmountMember_FixturesAndFittingsMember

decimals

0

scale

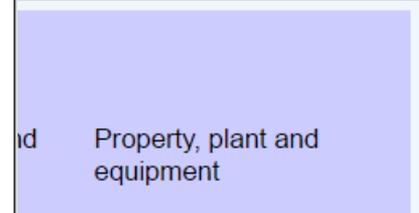
0

unitRef

EUR

Close

ation of gross carrying amount,
tagging.



5 € 3,062,045

- We aim to publish the files in **early to mid December 2017**
 - These files relate to the set of examples issued for the 2017 annual IFRS Taxonomy
- We will continue to provide inline XBRL files whenever a new annual taxonomy becomes available

1. ITCG technical review

- discussion of comments received so far
- any other technical issues?

2. Do you have **any other suggestions** to improve the viewing of the Inline XBRL files?