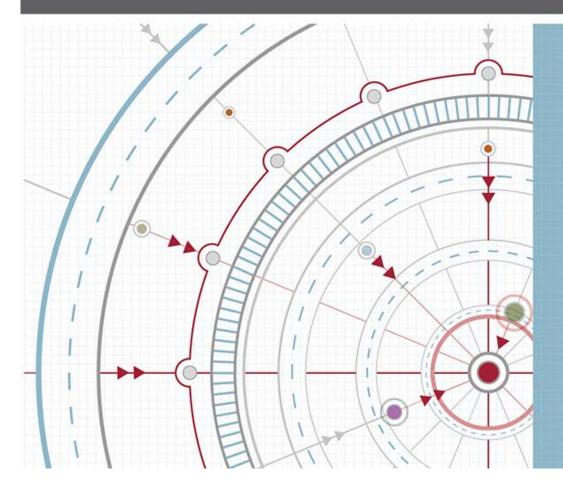
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Updates to the Preparer's Guide to using the IFRS Taxonomy

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Overview of improvements

- The ITCG discussed and agreed with proposals for improvements to the *Preparer's Guide* at its April 2018 meeting (see <u>Agenda Paper 4A</u>).
- Last week, we published an updated version of the *Preparer's Guide* that includes those improvements.
 - **1** Explaining how to communicate entityspecific information in an XBRL filing.
 - 2 New examples illustrating how to find the correct element when tagging the primary financial statements.
 - **3** Clarifying that IFRS Taxonomy text blocks can be used interchangeably.
 - 4 Describing the differences between various IFRS Taxonomy entry points.

- **5** Clarifying that IFRS Taxonomy linkbases can be used as references within an extension taxonomy.
- 6 Describing how a preparer can use the IFRS Taxonomy formulas.
- 7 Clarifying how to use elements that only have an effective date reference when a preparer is not early applying the IFRS Standard.
- 8 Other editorial corrections and design improvements.



Let us know if you identify other improvements to the guide that may help preparers use the IFRS Taxonomy correctly.



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