



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

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

Overview of improvements

- The ITCG discussed and agreed with proposals for improvements to the *Preparer's Guide* at its April 2018 meeting (see [Agenda Paper 4A](#)).
- Last week, we published an updated version of the *Preparer's Guide* that includes those improvements.

1	Explaining how to communicate entity-specific 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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