Explanatory Disclosures and Accounting Policies (EDAP), Financial Reporting for Commercial and Industrial Enterprises, International Accounting Standards (IAS), 2002-11-15 (Public Working Draft)
Explanatory Notes

Summary Taxonomy Information:

Status:	Public Working Draft, issued in accordance with XBRL International Processes 2002-04-20.
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Name:	Explanatory Disclosures and Accounting Policies (EDAP), Financial Reporting for Commercial and Industrial Enterprises, International Accounting Standards (IAS)
Description:	This taxonomy is intended to allow traded entities to prepare XBRL-formatted interim and annual financial statements according to IAS. This includes consolidated publicly listed enterprises, parent enterprise financial statements, and nonconsolidated enterprises.
Namespace identifier:	`http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15`
Recommended namespace prefix:	iascf-edap
Version of XBRL Specification Used:	XBRL Specification 2.0 dated 2001-12-14
Relation to Other XBRL Taxonomies:	This taxonomy references the Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Enterprises, International Accounting Standards (IAS) XBRL taxonomy.
Physical Location of Taxonomy Package:	http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15.xsd (Schema)
	http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15-references.xml (References linkbase)
	http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15-labels.xml (Labels linkbase)
	http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15-presentation.xml (Presentation linkbase)
	http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15-calculation.xml (Calculation linkbase)
	http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15-definition.xml (Definition linkbase)

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Abstract

These Explanatory Notes describe the eXtensible Business Reporting Language (XBRL) International Accounting Standards Taxonomy: **Explanatory Disclosures and Accounting Policies (EDAP), Financial Reporting for Commercial and Industrial Companies, International Accounting Standards** ("the EDAP Taxonomy").

The EDAP Taxonomy has been prepared by the International Accounting Standards Committee Foundation (IASC Foundation, http://www.iascf.com) and the IAS Taxonomy Working Group of XBRL International (http://www.xbrl.org).

This EDAP Taxonomy is compliant with XBRL Specification Version 2.0, dated 2001-12-14 (http://www.xbrl.org/tr/2001/). It is for the creation of XML-based instance documents that generate business and financial reporting for Commercial and Industrial companies according to the International Accounting Standards Boards' International Accounting Standards GAAP (http://www.iasb.org.uk).

This document assumes a general understanding of accounting and XBRL. If the reader desires additional information relating to XBRL, the XBRL International web site (http://www.xbrl.org) is recommended. In particular a reading of the XBRL Specification Version 2.0 is highly recommended (http://www.xbrl.org/tr/2001/).

Terminology

The terminology used in this document frequently overlaps with terminology from other disciplines. The following definitions are provided to explain the use of terms within the XBRL knowledge domain.

Taxonomy	An XBRL Taxonomy is an XML Schema-compliant .xsd file that contains XBRL elements, which are XML elements that are defined by XBRL-specific attributes. An XBRL Taxonomy may also contain references to XLink linkbases.
Instance document	An XML document that includes one or more XBRL elements and optional references to zero or more XLink linkbases.
Element	An XBRL element is a "fact" or piece of information described by an XBRL Taxonomy. For example, an element with the name "iascf-pfs:CurrentAssets" is the taxonomy's XBRL element name for the financial statement disclosure fact "Current Assets."
Linkbase	Linkbases provide additional information about XBRL elements, in particular, relationships between them such as the relationship that "Property, Plant and Equipment" is defined as an "Asset." Linkbases used by XBRL are compliant with the World Wide Web Consortium's (W3C) XML Linking Language (XLink) Recommendation 1.0, 27 June 2001.

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1. Overview

1.1. Purpose

The International Accounting Standards Committee Foundation (IASC Foundation, http://www.iascf.com) and XBRL International (http://www.xbrl.org) have developed a comprehensive e**X**tensible **B**usiness **R**eporting **L**anguage (XBRL) taxonomy that models the primary financial statements that a commercial and industrial entity may use to report under International Accounting Standards (IAS) (http://www.iasb.org.uk).

This ***Explanatory Disclosures and Accounting Policies (EDAP) Taxonomy*** is designed to facilitate the creation of XBRL instance documents that reflect business and financial reporting for Commercial and Industrial companies according to the International Accounting Standards Board's (http://www.iasb.org.uk) IAS Generally Accepted Accounting Principles. The purpose of the EDAP Taxonomy, along with the Primary Financial Statements (PFS) Taxonomy is to provide a framework for the consistent creation of XBRL documents for financial reporting purposes by private sector and certain public sector entities. The purpose of this and other taxonomies produced using XBRL is to supply a framework that will facilitate data exchange among software applications used by companies and individuals as well as other financial information stakeholders, such as lenders, investors, auditors, attorneys, and regulators.

The EDAP Taxonomy design will facilitate the creation of XBRL instance documents that capture business and financial reporting information for commercial and industrial entities according to the International Accounting Standards Board's (http://www.iasb.org.uk) International Accounting Standards. The EDAP Taxonomy provides a framework for consistent identification of elements when entities create XBRL documents under that taxonomy. Typical documents can facilitate the reporting requirements of corporations to make annual, semi-annual or quarterly disclosures to stakeholders and capital markets.

The purpose of this and other taxonomies produced using XBRL is to facilitate data exchange among applications used by companies and individuals as well as other financial information stakeholders, such as lenders, investors, auditors, attorneys, and regulators.

1.2. Authority

The authority for this EDAP Taxonomy is based upon the International Accounting Standards Board's (http://www.iasb.org.uk) International Accounting Standards (IAS) and Statements of Interpretation (SIC) effective 01 January 2002 (http://www.iasplus.com/standard/standard.htm). The EDAP Taxonomy also includes non-authoritative "common practices," where the Standards and SICs are silent on common patterns of financial reporting. As this Taxonomy primarily addresses the reporting considerations of commercial and industrial entities, IAS 26 (Accounting and Reporting by Retirement Benefit Plans) and IAS 30 (Disclosures in the Financial Statements of Banks and Similar Financial Institutions) disclosure requirements are not represented in the EDAP Taxonomy's content.

The particular disclosures this EDAP Taxonomy models are:

1. Required by particular IASs

2. Typically represented in IAS model financial statements, checklists and guidance materials as provided from each of the major international accounting firms.

3. Found in common practice financial reporting, or

50   4. Flow logically from items 1-3, for example, sub-totals and totals.

This EDAP Taxonomy is in ***compliance*** with XBRL Specification Version 2.0, dated 2001-12-14 (http://www.xbrl.org/tr/2001/).

1.3. Taxonomy Status

The Taxonomy is a ***Public Working Draft.*** Its content and structure have been
55 reviewed both accounting and technical teams of the IASC Foundation
(http://www.iascf.com) and the IAS Taxonomy Development Working Group. The Draft is now open for public comment. The XBRL element names should be considered largely complete and stable within the domain of the Taxonomy. Conversely, the XBRL labels, linkbases and references are subject to change. Changes may occur to
60 any of this XBRL data.

The following is a summary of meanings of the status of taxonomies:

- **Internal Working Draft** – Internal Working Draft version of a taxonomy exposed to XBRL.ORG members for internal review and testing. An Internal Working Draft is subject to significant changes as initial testing undertaken. Its
65   structure may not be stable and its content may not be complete.

- **Public Working Draft** – Working Draft version of a taxonomy exposed to public for review and testing. A Working Draft has been tested and its structure is unlikely to change although its contents may still change as the result of broader testing.

70 - **Recommendation** – Final version of taxonomy, released for use by the public.

1.4. Scope of Taxonomy

This *Explanatory Disclosures and Accounting Policies (***EDAP***) Taxonomy* is released in tandem with the XBRL *Global Common Document (***GCD***) Taxonomy* (the most recent
75 Working Draft is at http://www.xbrl.org/Taxonomy/int/br/common/gcd/2002-10-15/) and the IAS *Primary Financial Statements (***PFS***) Taxonomy* (the final **PFS** taxonomy is at http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/).

GCD – Global Common Document Taxonomy

The GCD Taxonomy incorporates elements that are common to the vast majority of
80 XBRL instance documents, regardless of their type. The GCD Taxonomy has elements that describe the XBRL instance document itself and the entity to which the instance document relates. The Taxonomy was co-developed by the IAS Taxonomy Development and XBRL US Domain Working Groups. See http://www.xbrl.org for the latest version of the GCD Taxonomy.

85 ### AR – Accountant's Report Taxonomy

The AR Taxonomy is intended to provide information related to the auditor's/independent Accountants Report that typically accompanies external financial reports of public companies. The Taxonomy was co-developed by the IAS Taxonomy Development and XBRL US Domain Working Groups. See
90 http://www.xbrl.org for the latest version of the AR Taxonomy.

PFS – Primary Financial Statements Taxonomy

The PFS Taxonomy encompasses the core financial statements that private sector and certain public sector entities typically report in annual, semi-annual or quarterly financial disclosures as required by IAS 1, paragraph 7 (revised 1993) and IAS 34, paragraph 8 (revised 1998).

Those financial statements are the:

1. Balance Sheet,

2. Income statement,

3. Statement of Cash Flows

4. Statement of Changes in Equity,

and their condensed equivalents.

Reporting elements from those financial statements may be incorporated into a wide variety of other disclosures from press releases to multi-period summaries.

EDAP – Explanatory Disclosures and Accounting Policies Taxonomy

The EDAP Taxonomy has elements that provide additional or enhanced disclosure over and above the disclosures made in the primary financial statements. These disclosures are, in the context of annual financial statements, typically made in the notes to the financial statements or management commentary. The EDAP Taxonomy also provides elements to identify the accounting policies adopted by the reporting entity. Elements in the EDAP Taxonomy include:

1. Accounting Policies

2. Explanatory Disclosures

3. Management Commentary

The Relationship Between PFS and EDAP

The elements captured in PFS and EDAP Taxonomies combine to represent the IAS XBRL elements.

The IAS Taxonomy Working Group gave special consideration to which elements should be captured in the PFS Taxonomy, rather than left for inclusion in the EDAP Taxonomy. Generally, the question relates to how much detail the PFS Taxonomy should contain given that it focuses on the primary financial statements. For example, the elements relating to Property, Plant and Equipment might include just the aggregate carrying amount of Property, Plant and Equipment (which is all that is required on the face of the Balance Sheet under IAS), the carrying amount of common classes, cost (or valuation) and accumulated depreciation or detailed movements between the opening and closing amounts. The primary guide to determining this detail is observed practice.

In many respects the distinction between the PFS and EDAP elements is arbitrary. The working relationship between the PFS and EDAP is such that the user of the taxonomies is indifferent to which of the two taxonomies an element is housed. The more important issue for the Group's consideration is identification of the correct elements to be contained in the taxonomies and the relationship between those elements.

As the Taxonomies evolve the grouping of elements in PFS and EDAP may disappear. Options include combining the two taxonomies into a single Financial Report Taxonomy, or alternatively, splitting the taxonomies into smaller modules.

IAS Framework

Used together, these taxonomies will meet the reporting needs of entities that meet three criteria, viz (i) report under International Accounting Standards (IAS), (ii) are in the broad category of "commercial and industrial" industries and (iii) have relatively
140   common and consistent set of reporting elements in their financial statements. Whilst many reporting entities meet these three criteria, there are entities that do not. Additional taxonomies that represent extensions to IAS are likely to be required. These taxonomies are likely to identify the particular needs of:

- ***International industries***, for example, airlines, pharmaceuticals or
145   agribusiness.

- ***National jurisdictions.*** The accounting standards in many countries are substantially based on IAS. However, timing differences in adoption or additional requirements may exist.

- ***National industry*** or common practice, for example, agriculture or credit
150   reporting.

- ***Individual entities*** and their specific reporting requirements. These ***extension*** taxonomies will either ***extend*** the GCD, AR, PFS and EDAP taxonomies to meet the particular reporting requirements of that industry, country or entity ***and/or*** restrict the use of particular taxonomies by limiting
155   the use of particular PFS or EDAP Taxonomy elements.

The inter-relationships of the various taxonomies are show in **Figure 1:**

Figure 1: Interrelationship of Taxonomies and Instance Document
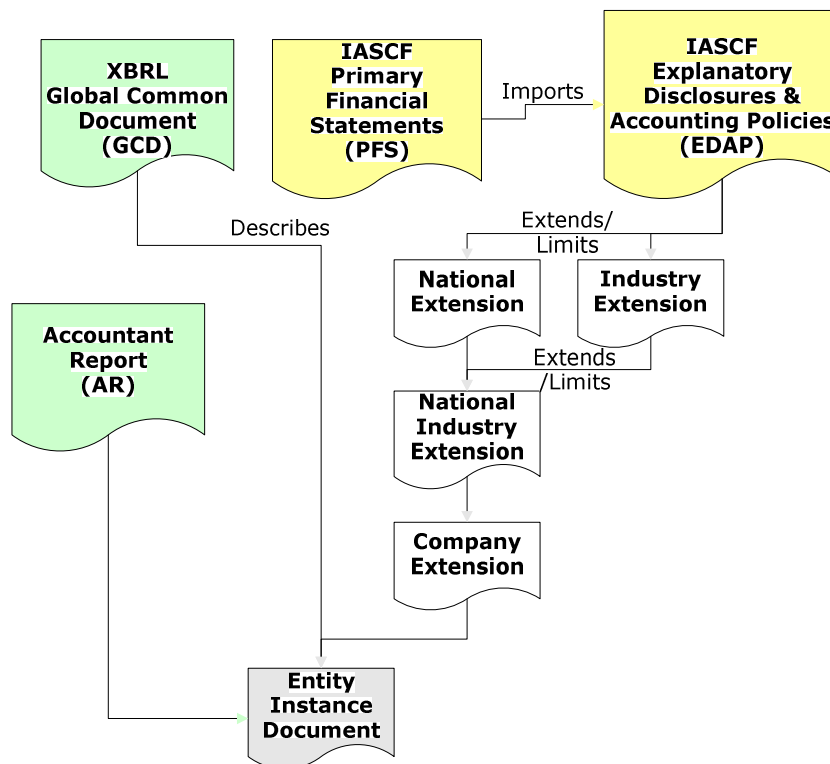
160   At the date of release of this document some of these taxonomies have been created and released and others have not been created or have not been released. However, extension taxonomies are under development for some national jurisdictions and within certain industries.

1.5.   Relationship to Other Work

165 XBRL utilizes the World Wide Web consortium (W3C www.w3.org) recommendations, specifically:

- XML 1.0 (http://www.w3.org/TR/2000/REC-xml-20001006)

- XML Namespaces (http://www.w3.org/TR/1999/REC-xml-names-19990114/)

170 - XML Schema 1.0 (http://www.w3.org/TR/xmlschema-1/ and http://www.w3.org/TR/xmlschema-2/), and

- XLink 1.0 (http://www.w3.org/TR/xlink/).

2. Overview of EDAP Taxonomy

The following is an overview of the taxonomy. It is assumed that the reader is familiar with financial and business reporting and has a basic understanding of XBRL.

2.1.   Contents of the Taxonomy
175

This EDAP Taxonomy makes available to users the disclosures of financial and other performance information and accounting policies under the IASB's IAS Standards.

The EDAP Taxonomy is made up of a "package" of interrelated XML files:

180 - **XML Schema File (.XSD file)**: An XBRL Version 2.0 Taxonomy XML Schema file.

- **XBRL Linkbases (.XML files)**: "Linkbases" for:

  o   Labels

  o   References

  o   Presentation information

185   o   Calculation relationships between elements, and

  o   Definitional relationships between elements.

2.2.   Taxonomy Structure

Overview

190 The EDAP Taxonomy contains approximately 2,000 XBRL elements, which are unique, individually identified pieces of information. The XML schema file is the foundation of the taxonomy package and provides a straightforward listing of the elements in the Taxonomy. The associated linkbases provide the information that is necessary to interpret (e.g. Label and Definition linkbases) Taxonomy elements or place a given Taxonomy element in context of other Taxonomy elements (e.g. Calculation and
195 Presentation linkbases).

Viewing a Taxonomy

The actual EDAP Taxonomy comprises an XSD file and five linkbases that express taxonomy element relationships. Viewing the full relationship between the XML Schema and the linkbase files requires a Taxonomy Builder. For review purposes a
200 paper based representation, in Adobe Acrobat (PDF) or Excel, is the most practical solution. The disadvantage is that, in this printed form, many of the characteristics of taxonomies are not obvious. Printed versions are two-dimensional, whereas the information in the taxonomy is multi-dimensional.

205 Given that information on the Taxonomy is included in XML schema and linkbase files, it is best rendered for human interpretation in a "paper" paradigm. Users are encouraged to review versions of the taxonomy elements in Adobe Acrobat (PDF) (http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15-elements.pdf) or Excel http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15-elements.xls formats.

210 The EDAP Taxonomy has three major components, as shown in Figure 2:

Figure 2: Structure of the EDAP Taxonomy
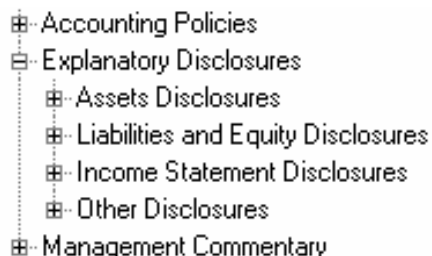
Financial Statements disclosures typically incorporate qualitative disclosures on accounting policies (see Section 3.2 Accounting Policies) and mixed quantitative and
215 qualitative disclosures on financial statements that expand and explain the disclosures made in the Primary Financial Statements (PFS) Taxonomy (see Section 3.3 Enhanced Disclosures).

The Management Commentary provides the typical disclosures made in the Management Discussion and Analysis (MD&A) as it is named in the USA or its
220 equivalently named section of the financial statements made in other jurisdictions (see Section 3.4 Management Commentary).

2.3. Element Naming Convention

The convention for naming XBRL elements within a taxonomy follows that of XML Schema. Each name within a taxonomy must be unique and must start with an alpha
225 character or the underscore character. Element names are case-sensitive. The PFS Taxonomy naming convention follows these rules; see the XML Specification for more information.

In addition to following XML Schema naming requirements, the PFS Taxonomy places additional constrains on element naming based on an element naming convention
230 developed by the IAS Taxonomy Working Group and the US Taxonomy Working Group. Companies creating extension taxonomies are encouraged to follow this XBRL "best practices" naming convention, but are not required to do so.

The naming convention used encourages camel case names (e.g. the term "Balance Sheet" becomes BalanceSheet) which use descriptive names for readability and are
235 common in other XML languages.

Certain short connector words are dropped when labels are converted to element names, including: an, and, any, are, as, at, be, but, by, can, could, does, for, from, has, have, if, in, is, its, made, may, of, on, or, such, than, that, the, this, to, when, where, which, with, would.

240 ## 2.4. Label Languages

Currently, labels for taxonomy elements are provided in English. In the future, taxonomy labels will be expressed in additional languages.

2.5.   References

245   This PFS Taxonomy provides references to IAS standards and other authoritative sources. Reference information is captured in the Taxonomy reference linkbase using the following element names: Name, Number, Paragraph, Subparagraph, and Clause.

Sources for references provided in the PFS Taxonomy include:

- IAS standards, referenced as: IAS x para y(z)

- IAS Standing Interpretations Committee (SIC), referenced as: SIC x para y(z)

250   • IAS common practice, referenced as: IAS-CP

- Structural completeness (i.e. a sub-total), referenced as: IAS-SC

For this version of the PFS Taxonomy, minimal referencing is provided in order to allow for the release of this Taxonomy in a timely manner.

Future Developments

255   The editors of this Taxonomy acknowledge that enhanced referencing schemes provide better information with respect to taxonomy elements. Feedback has been received that the inclusion of an IAS reference for a particular element in the EDAP Taxonomy implies that that element must be disclosed in the footnotes. In many cases the detailed elements included in the EDAP Taxonomy are commonly observed
260   in practice, but not necessarily required to be disclosed in the footnotes.

A revised reference scheme is likely to be incorporated in the construction of future versions of this Taxonomy, or provided by third parties, that ensures that the referencing system distinguishes between the absolute minimum disclosures specified under IAS and the commonly observed disclosures. The referencing system is also
265   likely to indicate the IAS reference that defines an item and, in the case of common practice, what influenced the inclusion of an element in the Taxonomy.

2.6.   Further Documentation Available

The intent of this document is to explain the Taxonomy. This document assumes a general understanding of accounting and XBRL. If the reader desires additional
270   information relating to XBRL, the XBRL International web site (http://www.xbrl.org) is recommended. Specifically, a reading of the XBRL Specification Version 2.0 is highly recommended (http://www.xbrl.org/tr/2001/). The purpose of this document is to explain how XBRL is being applied in this specific case, for this taxonomy.

The following documentation is available to assist those wishing to understand and
275   use this taxonomy. This documentation is available on the XBRL International web site (http://www.xbrl.org):

Explanatory Notes (this document):

This overview document describing objectives of the IASC Foundation, XBRL International IAS Working Party and the Taxonomy:

280   http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15.htm (HTML Format)

http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15.pdf (PDF Format)

http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-
285   15.doc (Word Format)

Taxonomy Elements:

This is a summary listing of taxonomy elements in a human readable format for the purpose of obtaining an overview of this taxonomy.

290
http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15-elements.pdf (PDF Format)

http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15-elements.xls (Excel Format)

The explanatory documents for the Primary Financial Statements (PFS) Taxonomy elaborate a number of concepts that are relevant for this EDAP Taxonomy. The
295
Explanatory documentation for the PFS Taxonomy is at:

http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/ias-ci-pfs-2002-11-15.htm (HTML Format)

http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/ias-ci-pfs-2002-11-15.pdf (PDF Format)

300
http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/ias-ci-pfs-2002-11-15.doc (Word Format)

Taxonomy Package

These following ZIP file contains the taxonomy package, taxonomy documentation, and sample instance documents:
305
http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15.zip

These files are located as follows:

http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15.xsd (Schema)

310
http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15-references.xml (References linkbase)

http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15-labels.xml (Labels linkbase)

http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-
315
15-presentation.xml (Presentation linkbase)

http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15-calculation.xml (Calculation linkbase)

http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15-definition.xml (Definition linkbase)

320
3. Items to Note in Using the Taxonomy

3.1. Introduction

The following explanation of the taxonomy, the taxonomies with which this EDAP Taxonomy is designed to interoperate, and examples of how to interpret the EDAP Taxonomy are provided to make the EDAP Taxonomy easier to use. Please refer to
325
the detailed printout of the EDAP Taxonomy as you go through this explanation (http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15/ias-ci-edap-2002-11-15-elements.pdf). This explanatory document is designed to provide an overview of the EDAP Taxonomy to be a brief and concise overview. We expect that the XBRL community will create courses, books and other materials to provide a through

330   explanation of every aspect of using the EDAP Taxonomy and other cognate
       taxonomies.

3.2.   Accounting Policies

The Accounting Policies section of the EDAP taxonomy is designed to provide pointers
to appropriate constituents of accounting policies adopted by entity. This disclosure is
335   typically made in the first note to the financial statements. The elements of the
Accounting Policies section of the EDAP taxonomy is shown in Figure 3:

Figure 3: Structure of Accounting Policies

Within each of these major sections are a variety of elements that meet the particular
340   reporting requirements of corporations and the IAS standards. For example, the
element "InvestmentPropertyPolicy" is the element that represent firms' accounting
policies of its accounting for Investment Properties. This element is derived from the
disclosures suggested in IAS 1 Para 99, as shown in

Figure 4: Accounting Policies - Investment Properties

> . In deciding whether a specific accounting policy should be disclosed, management considers whether disclosure would assist users in understanding the way in which transactions and events are reflected in the reported performance and financial position. The accounting policies that an enterprise might consider presenting include, but are not restricted to, the following:
>
> (a) revenue recognition;
>
> (b) consolidation principles, including subsidiaries and associates;
>
> (c) business combinations;
>
> (d) joint ventures;
>
> (e) recognition and depreciation/amortisation of tangible and intangible assets;
>
> (f) capitalisation of borrowing costs and other expenditure;
>
> (g) construction contracts;
>
> (h) investment properties;

345

There are eight other elements that relate to this element, most of which derive their authorithy from IAS 40, as shown in Figure 5.

Figure 5: Investment Property Disclosures

ID	Element Name	Label	Authority
111	InvestmentPropertyPolicy	Investment Property Policy	IAS 1 99 h
112	BasisUsedSubsequentMeasurement	Basis Used for Subsequent Measurement	IAS 40 66 b
114	SubsequentMeasurementUsingCostModel	Subsequent Measurement Using Cost Model	IAS 1 99 h
113	SubsequentMeasurementUsingCostModel	Methods and Significant Assumptions for Fair Values	IAS 40 66 b
115	EstimatedUsefulLivesDepreciationRates	Estimated Useful Lives or Depreciation Rates	IAS 40 69 b
116	MethodUsedDepreciatingInvestmentPropertyLifeRate	Method Used for Depreciating Investment Property(Life or Rate)	IAS 40 69 a
117	LifeRateInvestmentProperty	Life or Rate for Investment Property	IAS 40 69 b
118	MinimumLifeRateInvestmentProperty	Minimum Life or Rate for Investment Property	IAS 40 69 b
119	MaximumLifeRateInvestmentProperty	Maximum Life or Rate for Investment Property	IAS 40 69 b

350   A total of 300 elements in the EDAP taxonomy are for the accounting policies of the corporation. Particular corporations will make the judgment as to whether they will disclose their accounting policies at a higher level, for example at the level of "InvestmentPropertyPolicy" or at a more detailed level, for example at the level of "MaximumLifeRateInvestmentProperty"

355   ## 3.3.   *Enhanced Disclosures*

The elements that relate to the financial disclosures found in Balance Sheet, Income Statement and Cash Flow are included in the PFS taxonomy. This applies whether or not the disclosures are made on the "Face" of the financial statements or in the footnotes to those statements. For example, details of inventories, such as "Raw

360   Materials" or "Inventories" may be included on the Balance Sheet or in an Inventory note to the financial statements. Each reporting elements that could be either in the

notes or in the primary financial statements are included in the Primary Financial Statement (PFS) taxonomy.

365   The "Explanatory Disclosures" elements in this EDAP taxonomy are designed for the reporting of disclosures that enhance the meaning of financial statement. The major elements of the Enhanced Disclosures are shown in Figure 6:

Figure 6: Enhanced Disclosures

```
⊟ Explanatory Disclosures
   ⊞ Assets Disclosures
   ⊞ Liabilities and Equity Disclosures
   ⊞ Income Statement Disclosures
   ⊞ Other Disclosures
```
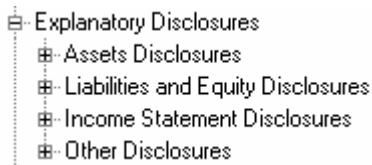
Assets and Liability and Equity Disclosures

370   For each element in the **Balance Sheet** component of the Financial Statement Enhanced Disclosure ("Asset Disclosures" and "Liability and Equity Disclosures"), there is a relatively consistent structure that determines the closing balance of the asset or liability. This structure is illustrated in Figure 7. Whilst this general pattern holds, there are differences between classes of assets or liabilities that arise from the

375   particular disclosure requirements of the IASs and/or from the essential nature of the item. For example, the disclosures for Investment Properties are necessarily somewhat different from those of Property, Plant and Equipment.

Figure 7: Structure of Changes in Assets or Liabilities
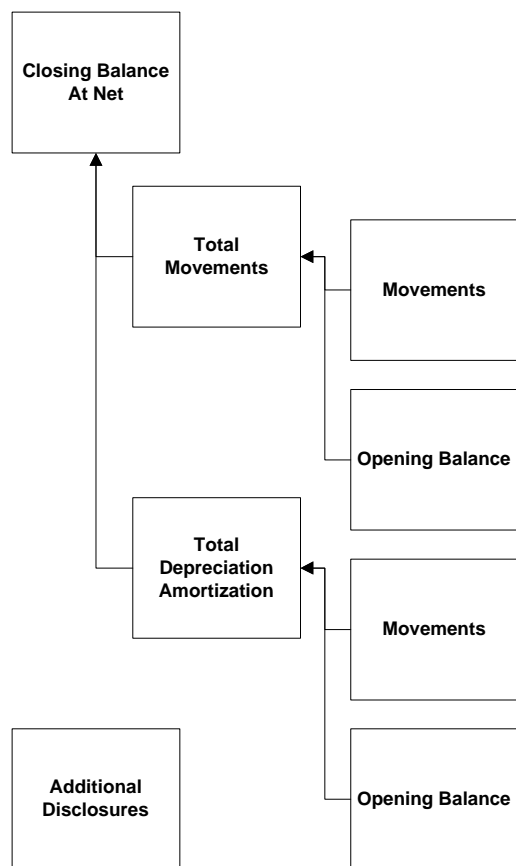
380   The makeup of Property, Plant and Equipment is shown in Figure 8:

Figure 8: Makeup of Property, Plant and Equipment

⊞ Property, Plant and Equipment, Net, Total, at Cost
⊞ Property, Plant and Equipment, Net, Total, at Valuation
⊞ Movements in Property, Plant and Equipment
⊞ Movements in Accumulated Depreciation and Impairment, Property, Plant and Equipment
⊞ Property, Plant and Equipment Under Finance Leases
⊞ Property, Plant and Equipment Pledged as Security
⊞ Revalued Property, Plant and Equipment Disclosures
⊞ Impairment of Property, Plant and Equipment
⊞ Additional Disclosures for Property, Plant and Equipment

In addition, the nature of enhanced disclosures vary with the nature of assets or liabilities. Required disclosures on Deferred Tax are, for example, driven by the
385   particular requirements of IAS 12.

Certain classes of assets require additional disclosures beyond the details of movements. For example, a corporation may have an asset "Investments in Associates." IAS 28 requires a number of additional disclosures that further explain these investments and particularly the changes in investments over the accounting
390   period. These additional disclosures are covered by the elements shown in Figure 9:

Figure 9: Additional Disclosures on Investments in Associates.

⊟ Investments in Associates Disclosures
   ⊟ Listing of Significant Associates
      ⊟ Significant Associate
          Name of Significant Associate
          Cost of Investment in Significant Associate
          Location of Significant Associate
          Principal Activities of Significant Associate
          Percentage of Ownership Interest in Significant Associate
          Percentage of Voting Power in Significant Subsidiary if Different from Percentage of Ownership
   ⊟ Movements in Investments in Significant Associates During Period
      ⊟ Significant Associates, Ending Balance
         ⊟ Significant Associates, Changes
             Additional Investments in Significant Associates
             Disposals of Significant Associates
             Share of Ordinary Profit (Loss)
             Share of Extraordinary Profit (Loss)
             Share of Prior Period Items
             Dividends Received
             Foreign Exchange Adjustments
             Impairment of Investment
             Reversal of Impairment
             Other Movements in Significant Associates
          Significant Associates, Beginning Balance
       Explanation of Movements in Investment in Significant Associates
   ⊟ Unrecognised Share of Losses of Associates
       Amount Not Recognised for Period
       Cumulative Amount Not Recognised
   ⊟ Share of Profit (Loss) for Associates
       Prior Period Items of Profit (Loss) for Associates
       Extraordinary Portion of Profit (Loss) for Associates

The "Significant Associate" (SignificantAssociate) structure is a tuple that contains required disclosures on *each* significant associate, including name, cost of acquisition,
395   location, significant, percentage of ownership and "Percentage of Voting Power in Signifiant Subsidiary if Different from Percentage of Ownership." These elements will be repeated for each associate.

400   By contrast, the section "Movements in Investments in Significant Associates During the Period" provides the closing balance of *all* investments in significant associates ("Significant Associates, Ending Balance"). The opening balance of the significant associates ("Significant Associates, Beginning Balance") and the various changes (e.g. "Share of Ordinary Profit (Loss)"; "Dividends Received" and "Impairment of Investment").

Income Statement Disclosures

405   The enhanced disclosures on the **Income Statement** component of the taxonomy provide both descriptive, qualitative disclosures which explain the primary disclosures made in the PFS Taxonomy as well provide additional quantitative disclosures to supplement the disclosures made in that taxonomy.

410   For example, the disclosures required by IAS 12 on income taxation are primarily additional quantitative disclosures to supplement the disclosure of income taxation in the PFS taxonomy, as shown in Figure 10:

Figure 10: Disclosures on Revenue

```
ncome Statement Disclosures
⊞ Extraordinary Items of Income (Expense) Disclosures
⊟ Income Tax Expense (Income) Disclosures
    ⊟ Major Components of Income Tax Expense (Income)
        ⊞ Income Tax Expense (Income), Current and Deferred
        ⊞ Income Tax Expense (Income), Foreign, Domestic, Equity Accounted Investments
    ⊟ Reconciliation of Applicable Taxation
        ⊞ Reconciliation Tax Expense Using Statutory Rate to Tax Expense Using Effective Rate
        ⊞ Reconciliation of Statutory Tax Rate to Effective Tax Rate
        ⋯ Explanation of Basis of Computation of Applicable Tax Rate
    ⊟ Tax Expense (Income) for Discontinued Operations
        ⋯ Tax Expense Relating to Gain (Loss) on Discontinuance
        ⋯ Tax Expense relating to Profit (Loss) from Ordinary Activities of Discontinued Operation
    ⊞ Tax Disclosures Related to Items Charged to Equity
    ⊞ Income Tax Consequences Relating to Dividend Payments
    ⋯ Aggregate Temporary Differences for Unrecognised Deferred Tax Liabilities Related to Branches, Subsidiaries, Associates, and Joint Ventures
    ⋯ Reason for Not Recognising Aggregate Temporary Differences for Deferred Tax Liabilities Related to Branches, Subsidiaries, Associates, and Joint
    ⋯ Explanation of Changes in Applicable Tax Rate
```

415   Similarly the disclosures relating to Discontinuing Operations primarily provide enhanced explanatory disclosures which supplement the Primary Financial Statements, as shown in Figure 11:

Figure 11: Discontinuing Operations Disclosures

```
Discontinuing Operations Disclosures
   Initial Disclosure of Discontinuing Operations
      Initial Disclosure of Discontinuing Operation
         Description of Discontinuing Operation
         Type of Discontinuing Operation
         Segment of Discontinuing Operation
         Date of Initial Disclosure of Discontinuing Event
         Nature of Initial Disclosure of Discontinuing Event
         Date or Period of Expected Completion of Discontinuance
         Condensed Financial Statement Disclosures Related to Discontinuing Operations
   Assets Under Binding Sales Agreements
      Asset Under Binding Sales Agreements
         Description of Asset Under Binding Sales Agreements
         Type of Asset Under Binding Sales Agreements
         Net Selling Price or Price Range of Asset Under Binding Sales Agreements
         Carrying Amount Asset Under Binding Sales Agreements
         Expected Timing of Receipt of Cash Flows Relating to Binding Sales Agreements
   Gains (Loss) on Disposals Attributable to Discontinuing Operations
   Abandonment or Withdrawal from Plan Previously Reported as Discontinuing
```

There are a variety of "Other Disclosures," as shown in Figure 12:

420 Figure 12: Other Disclosures

```
Other Disclosures
   Business Combinations Disclosures
   Capital Commitments Disclosures
   Changes in Accounting Estimates Disclosures
   Changes in Accounting Policies Disclosures
   Contingencies Disclosures
   Employee Compensation Plans Disclosures
   Events After Balance Sheet Date Disclosures
   Financial Instruments Disclosures
   Foreign Operations Disclosures
   Fundamental Errors Disclosures
   Government Grants Disclosures
   Hyperinflationary Reporting Disclosures
   IAS Reconciliation to Another GAAP Disclosures
   Related Party Disclosures
   Segment Information Disclosures
   Other Disclosures
```

For example, IAS 8 requires a variety of disclosures on fundamental errors in the financial statements. The benchmark treatment of fundamental errors is shown in paragraphs 34 to 37 of IAS 8, reproduced below:

425 *Benchmark Treatment*

34.   The amount of the correction of a fundamental error that relates to prior periods should be reported by adjusting the opening balance of retained earnings. Comparative information should be restated, unless it is impracticable to do so.

430 *35.   The financial statements, including the comparative information for prior periods, are presented as if the fundamental error had been corrected in the period in which it was made. Therefore, the amount of the correction that relates to each period presented is included within the net profit or loss for that period. The amount of the correction relating to periods prior to those included in the comparative information in the financial statements is adjusted against the opening balance of retained earnings in the earliest period presented. Any other information 435 reported with respect to prior periods, such as historical summaries of financial data, is also restated.*

440

36.   The restatement of comparative information does not necessarily give rise to the amendment of financial statements which have been approved by shareholders or registered or filed with regulatory authorities. However, national laws may require the amendment of such financial statements.

37.   An enterprise should disclose the following:

(a)   the nature of the fundamental error;

(b)   the amount of the correction for the current period and for each prior period presented;

445

(c)   the amount of the correction relating to periods prior to those included in the comparative information; and

(d)   the fact that comparative information has been restated or that it is impracticable to do so.

The standard also allows an alternative treatment, as shown in Paragraphs 38-40:

450   ***Allowed Alternative Treatment***

38.   The amount of the correction of a fundamental error should be included in the determination of net profit or loss for the current period. Comparative information should be presented as reported in the financial statements of the prior period. Additional pro forma information, prepared in accordance with paragraph 34, should be presented unless it is

455   *impracticable to do so.*

39.   The correction of the fundamental error is included in the determination of the net profit or loss for the current period. However, additional information is presented, often as separate columns, to show the net profit or loss of the current period and any prior periods presented as if the fundamental error had been corrected in the period when it was made. It may be

460   *necessary to apply this accounting treatment in countries where the financial statements are required to include comparative information which agrees with the financial statements presented in prior periods.*

40.   An enterprise should disclose the following:

(a)   the nature of the fundamental error;

465   *(b)   the amount of the correction recognised in net profit or loss for the current period; and*

(c)   the amount of the correction included in each period for which pro forma information is presented and the amount of the correction relating to periods prior to those included in the pro forma information. If it is

470   *impracticable to present pro forma information, this fact should be disclosed.*

These disclosure items are reflected in the taxonomy by the elements shown in Figure 13:

Figure 13: Fundamental Errors Disclosures

475
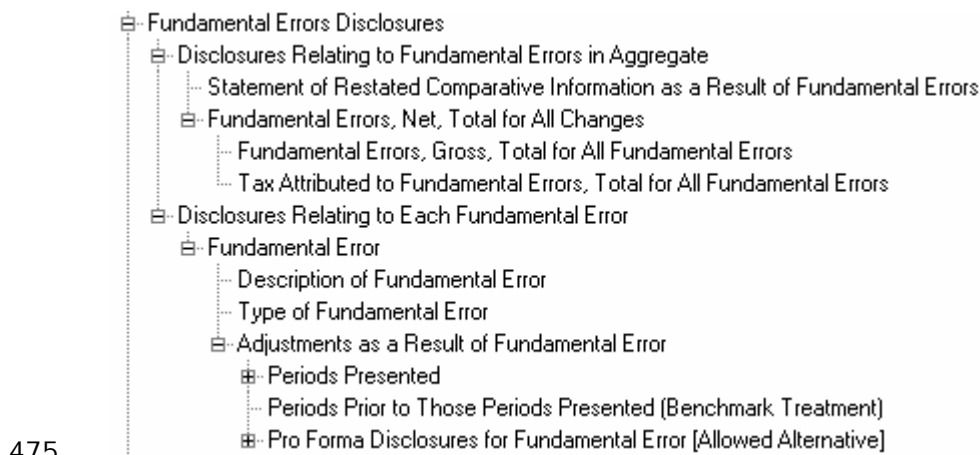
Important note: Where appropriate, disclosures in this section of the EDAP Taxonomy are linked to the PFS Taxonomy by "same-as" links.

3.4. Management Commentary

480 The Management Commentary provides a skeleton for tagging the MD&A or similar management performance overview, as shown in Figure 14:

Figure 14: Management Commentary

```
⊟ Management Commentary
    ⊢ Financial Highlights
    ⊟ Management Discussion and Analysis
        ⊢ Operating Performance
        ⊢ Capital Resources
        ⊢ Research and Development
    ⊢ Other Management Commentary
```

3.5. Namespaces

485 Namespaces are an important XML concept. XBRL, using XML Schema 1.0, uses XML namespaces extensively in its schemas and instance documents. The purpose of a namespace, in the context of XBRL, is to identify the Taxonomy to which any particular XML element belongs. Namespaces allow software to resolve any ambiguity that may arise as a result of elements from different taxonomies sharing the same element name.

490 For example, the EDAP Taxonomy uses the element name "DescriptionHedge" (ID 1829) to represent narrative disclosures on individual Hedging Financial Instruments, as required by IAS 39 (169). If a different XBRL taxonomy from the United Kingdom also uses this element name, there must be a "differentiation" mechanism. This is accomplished by giving each taxonomy a unique namespace. A namespace is a URI
495 (Uniform Resource Identifier) such as `http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-15` (which is the namespace of this release of the EDAP Taxonomy). A namespace is *not* a URL. It is a globally unique identifier. Within any XML document, it is not necessary to repeat lengthy identifiers with every taxonomy element. Instead, XML allows one to define
500 an abbreviation for each namespace used. Using "qualified" namespaces in this way, instance documents and taxonomies can define an alias such as `iascf-edap` for the IAS Taxonomy, and `uk-edap` for the UK Taxonomy.

Thus the IAS element would be referred to as `iascf-edap:DescriptionHedge` and the UK element as `uk-edap:DescriptionHedge` – the namespace alias adds a context-
505 establishing prefix to every XML element.

Note that these particular aliases reflect a usage convention only within the IAS taxonomies themselves as an aid to communication between humans. Software applications *must not* depend on these particular prefixes being used; they should process namespace identifiers and aliases as specified by the XML specifications.

510 **Important Note**: XBRL instance document element names for financial concepts must be qualified names containing a namespace prefix and an element name, for example: `iascf-edap:DescriptionHedge`.

The namespaces relevant to this EDAP Taxonomy are:

- iascf-edap, Explanatory Disclosure and Accounting Policies

515 - xbrl-gcd, XBRL Global Common Document

- iascf-pfs, IAS Primary Financial Statements

4. Reviewing this Taxonomy

4.1. Introduction

This section is designed to provide guidance in reviewing this taxonomy. This will assist the user of this documentation and of the taxonomy provide feedback to the IASCF and XBRL International. There are three levels of review

1. Global Review: A high level review of completeness.

2. Detailed Review: A detailed review of accounting disclosures and completeness

3. XBRL Review: A review of appropriate treatment of disclosures within the context of the XBRL specification and good practice in building taxonomies.

4.2. Global Review

This is a high level review, undertaken with the objective of ensuring the taxonomy has not omitted any key sections. This contrasts with the Detailed Review, which is concerned with a line-by line analysis. If a crucial part of the taxonomy is missing, such as a specific Disclosure Note, this should be picked up in the Global Review. Knowledge of GAAP and Financial Reporting is required to undertake this review. It is intended to identify missing sections of the taxonomy rather than a missing element within a section. A question that would be asked in the Global Review might be "are there elements that capture operating leases?" rather than validating each of the individual Lease Standard disclosures.

Other issues include:

Structure – nesting and completeness

Are the elements grouped in a sensible manner? To illustrate, this review would ask whether the elements that are nested under, for example, Finance Costs are appropriate. To answer this requires a determination as to whether Finance Costs should reflect *net* or *gross* finance costs and an assessment as to whether the list of sub-elements seems complete.

Do the elements seem to roll up properly?

For example, net elements should have the ending balance as the parent with the components and opening balance being expressed as its children.

Consistency

Are elements aggregated in a consistent manner? There may be cases where some parent elements appear to have a disproportionate number of children, and therefore provide detail that is more appropriately included elsewhere in the PFS or EDAP taxonomies.

4.3. Detailed Review

The objective of the Detailed Review is to ensure the taxonomy correctly captures GAAP. It has two components, the first driven from GAAP and the second driven from XBRL.

GAAP Review

This review has a Financial Reporting focus, and involves validating the elements and disclosures in the taxonomy on a line-by-line basis against GAAP.

The accuracy is checked by reviewing the taxonomy against:

- GAAP standards and reference materials
- GAAP disclosure checklists

- Model financial statements; and against
- Actual financial statements

GAAP to XBRL

565 Reviewers should be able to identify an element in the taxonomy for every item required to be disclosed under GAAP, in this case the International Accounting Standards. This requires a 100% mapping from GAAP to the Taxonomy. This includes checking all the appropriate Accounting Standard references.

570 There are many generic requirements to disclose a component for which there may be several classes. Examples include classes of shares, PPE (Property, Plant & Equipment) and expenses. The taxonomy should only capture the most common classes observed in practice, to limit the need to build supplementary enterprise-specific taxonomies. In a similar manner, a standard may require the discourse of all "movements" in a particular item, such as capital.

575 This review should ensure that the element list is sufficiently complete in relation to all of these matters.

XBRL to GAAP

Not all elements in the Taxonomy will map directly to a GAAP disclosure requirement. Such elements should exist in the taxonomy because it is either 1) *common practice* 580 for enterprises to disclose the fact or 2) the fact is a sub-total that helps the *structural completeness* of the taxonomy.

4.4. XBRL Review

This review has an XBRL focus, and involves verifying some of the attributes of the elements. The principal attributes to be verified are *weights*, *labels* and *data type.*

585 **Weights**

Is the weight correct, so that the children correctly roll-up to the parent?

Labels

Label names should be consistent. For example, the net carrying amount of an asset might be labeled as "Description – Net", such as "Goodwill – Net". There should 590 therefore be no cases of "Net Description" or any other variations. All abbreviations should also be consistent.

Data-Types

Is the element data-type correct?

5. Review and Testing, Updates and Changes

595 ## *5.1. Change Log*

None at this time.

5.2. Updates to this Taxonomy

This taxonomy will be updated with revisions for errors and new features within the following guidelines:

600 - Since financial statements created using a taxonomy must be available indefinitely, the taxonomy must be available indefinitely. All updates will take the form of new versions of the taxonomy with a different date. For example, the taxonomy http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2002-11-

605

15/ias-ci-edap-2002-11-15.xsd will never change. New versions will be issued under a different name, such as http://www.xbrl.org/taxonomy/int/fr/ias/ci/edap/2003-12-31/ias-ci-edap-2003-12-31.xsd. This will ensure that any taxonomy created will be available indefinitely.

610

- It is anticipated that this taxonomy will be updated as required to incorporate changes in generally accepted accounting principles and business reporting norms.

5.3. *Errors and Clarifications*

The following information relating to this taxonomy will be accumulated:

- Errors which are brought to the attention of the preparers of this specification

615

- Workarounds where appropriate and available

- Clarification of items which come to the attention of the editors via comments and feedback

If you wish to report an error or require a clarification, please provide feedback as indicated in the "Comments and Feedback" section of this document.

620 ## *5.4.* *Comments and Feedback*

Comments and feedback are welcome, particularly ideas to improve this taxonomy. If you have a comment or feedback or wish to report an error, post comments to:

xbrlfeedback@iasb.org.uk (mailto:xbrlfeedback@iasb.org.uk)

6. Acknowledgements

625 A tremendous effort has gone into creating this piece of intellectual property that is being placed in the public domain by the IASCF and XBRL International for use and benefit of all. The IASCF and members of XBRL International believe that this cooperative effort will benefit all participants in the financial information supply chain.

630 The IASCF and XBRL International would like to acknowledge the contributions of the following individuals for their work in the creation of this taxonomy, and to their organizations that provided funds and time for their participation in this effort:

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7. XBRL International Members

A current listing of members of XBRL International is available at www.xbrl.org