Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities, International Accounting Standards (IAS), 2002-11-15, Explanatory Notes

Summary Taxonomy Information:

Status:
Recommendation, issued in accordance with XBRL International Processes REC 2002-04-20.

Issued:
2002-11-15 (15 November 2002)

Issued by:
International Accounting Standards Committee Foundation, XBRL International

Name:
Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities, International Accounting Standards (IAS)

Description:
This Taxonomy is intended to allow traded entities to prepare XBRL-based interim and annual financial statements according to IAS. This includes consolidated publicly listed entities, parent entity financial statements, and nonconsolidated entities.

Namespace identifier:
`http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15`

Recommended namespace prefix:
iascf-pfs

Version of XBRL Specification Used:
XBRL Specification 2.0 dated 2001-12-14

Relation to Other XBRL Taxonomies:
This Taxonomy does not reference any other XBRL taxonomies. This Taxonomy is intended to be referenced by the IAS Explanatory Disclosures and Accounting Policies (EDAP) Taxonomy, which has additional financial reporting concepts commonly found in notes to the financial statements, management commentary, and accounting policies.

Physical Location of Taxonomy Package:
http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/ias-ci-pfs-2002-11-15.xsd (Schema linked only to references linkbase)

http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/ias-ci-pfs-2002-11-15-WINDOW.xsd (Schema linked to all linkbases, "Window Taxonomy")

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

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

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

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

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

Principal Editors of this Document and Taxonomy:

Roger Debreceny PhD, FCPA, CMA, Nanyang Technological University, Singapore.
Thomas Egan CPA, Deloitte and Touche, Singapore.
Charles Hoffman CPA, Universal Business Matrix, United States.
Josef Macdonald, CA, Ernst and Young, New Zealand.
David Prather, IASC Foundation, UK.
Alan Teixeira, PhD, CA, The University of Auckland, New Zealand.

Other Significant Contributors to this Taxonomy:

Dave Garbutt CA, FRS, South Africa.
David Hardidge CPA, Ernst and Young, Australia.
David Huxtable CPA, KPMG, Australia.
Julie Santoro CA, KPMG, UK.
Geoff Shuetrim, KPMG, Australia.
Bruno Tesniere, CPA, PricewaterhouseCoopers, Belgium.

IAS XBRL Steering Committee Co-chairs:

Paul Phenix, Australian Stock Exchange, Australia.
David Prather, IASC Foundation, UK.

IAS Taxonomy Working Group Co-chairs:

Josef Macdonald CA, Ernst & Young, New Zealand.
Kok-Kwai Tang CPA, Institute of Certified Public Accountants of Singapore, Singapore.

Abstract

These Explanatory Notes describe the eXtensible Business Reporting Language (XBRL) Taxonomy: **Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities, International Accounting Standards (IAS)** ("the PFS Taxonomy").

The PFS 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 PFS 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 entities according to the International Accounting Standards Boards' International Accounting Standards (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.

Table of Contents

7.   XBRL INTERNATIONAL MEMBERS

55 # 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
60   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). The Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Entities, International Accounting Standards (the PFS Taxonomy) includes XBRL representations of a classified balance sheet, an
65   income statement, a statement of changes in equity and a cash flow statement. Significant accounting policies and other explanatory notes are modelled in a separate XBRL taxonomy, the Explanatory Disclosures and Accounting Policies (EDAP) taxonomy.

The PFS Taxonomy defines the XBRL standard for IAS Primary Financial Statement
70   elements, but in no way defines IAS, how financial statements must be presented or what must be disclosed in the primary financial statements.

The primary goal of the IAS Taxonomy Working Group, in developing the PFS Taxonomy, is to build a Taxonomy that captures the elements most commonly observed in primary financial statements used in practice. The total set of elements
75   included in the PFS is larger than the set of elements IAS requires to be disclosed on the face of the primary financial statements. The additional elements are included because they are either common disclosures or are required to ensure structural integrity of the financial statements. For example, nothing in IAS requires the disclosure of total "Liabilities and Equity", yet it is a common element total in financial
80   statements.

The PFS 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 PFS Taxonomy
85   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
90   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 PFS Taxonomy is based upon the International Accounting
95   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 PFS 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
100   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 PFS Taxonomy's content.

The particular disclosures this PFS Taxonomy models are:

105　　　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

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

This PFS 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 PFS Taxonomy is a **Recommendation.** Its content and structure have been
115　reviewed by both accounting and technical teams of the IASC Foundation (http://www.iascf.com) and the IAS Taxonomy and XBRL Specification Working Groups of XBRL International.

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

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

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

- **Recommendation** – Final version of a taxonomy, designated by XBRL International as the most appropriate representation of a particular reporting
130　　　environment.

Future Developments

The development of this Taxonomy placed large resourcing demands on the members of the IAS Taxonomy Working Group. XBRL itself is evolving rapidly and, in many instances, the Group had no precedents to follow. Further, all participants in the
135　Group are volunteers and there have been many occasions when competing demands have impacted the amount of time people have been able to devote to the project.

These factors demanded that the Group limit the scope of the IAS-PFS Development to ensure a first version could be delivered. This is a first, but significant, step. The Group learned a lot completing the project. Although not all that was learned has
140　been incorporated in this version of the Taxonomy, it will be incorporated in future versions.

1.4.　　Scope of Taxonomy

This Taxonomy is the IAS *Primary Financial Statements (***PFS***) Taxonomy.* The PFS Taxonomy will commonly be used with the XBRL *Global Common Document (***GCD***)*
145　*Taxonomy*, the *Accountant's Report (***AR***) Taxonomy*, and the IAS *Explanatory Disclosures and Accounting Policies (***EDAP***) Taxonomy.* In addition, other national

jurisdictions and industries may leverage the PFS, GCD, AR, and EDAP taxonomies. This section describes the relationship between these taxonomies.

GCD – Global Common Document Taxonomy

150   The GCD Taxonomy incorporates elements that are common to the vast majority of 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
155   latest version of the GCD Taxonomy.

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
160   Taxonomy Development and XBRL US Domain Working Groups. See 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
165   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,
170   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.

175 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
180   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

185 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
190   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
195   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
200   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.
205   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
210   the broad category of "commercial and industrial" industries and (iii) have relatively 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:

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

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

220   - ***National industry*** or common practice, for example, agriculture or credit 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,
225   country or entity ***and/or*** restrict the use of particular taxonomies by limiting 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
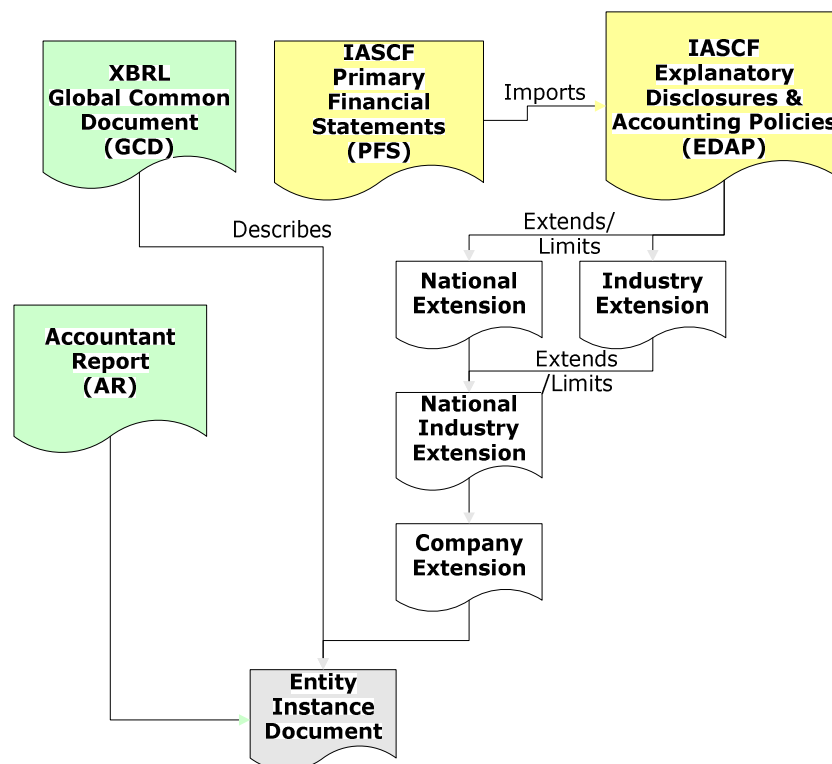
230   At the date of release of this document some of these taxonomies have been created
       and released and others have not been created or have not been released. However,
       extension taxonomies are under development for some national jurisdictions and
       within certain industries.

1.5.   Relationship to Other Work

235   XBRL utilises the World Wide Web consortium (W3C http://www.w3.org)
       recommendations, specifically:

   • XML 1.0 (http://www.w3.org/TR/2000/REC-xml-15001006)

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

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

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

2. Overview of the PFS 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
245

This PFS Taxonomy makes available to users the most commonly disclosed financial
information under International Accounting Standards. This Taxonomy is an
expression of financial information in terms that are understandable to humans, but
equally as important understandable by a computer applications.

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

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

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

  - Labels
255   - References

  - Presentation information

  - Calculation relationships between elements; and

  - Definitional relationships between elements.

The package is represented visually, with an example based on Balance Sheet
260   reporting of Non Current Investment Property is shown in Figure 2:

Figure 2: PFS Taxonomy Package with Descriptions and Examples
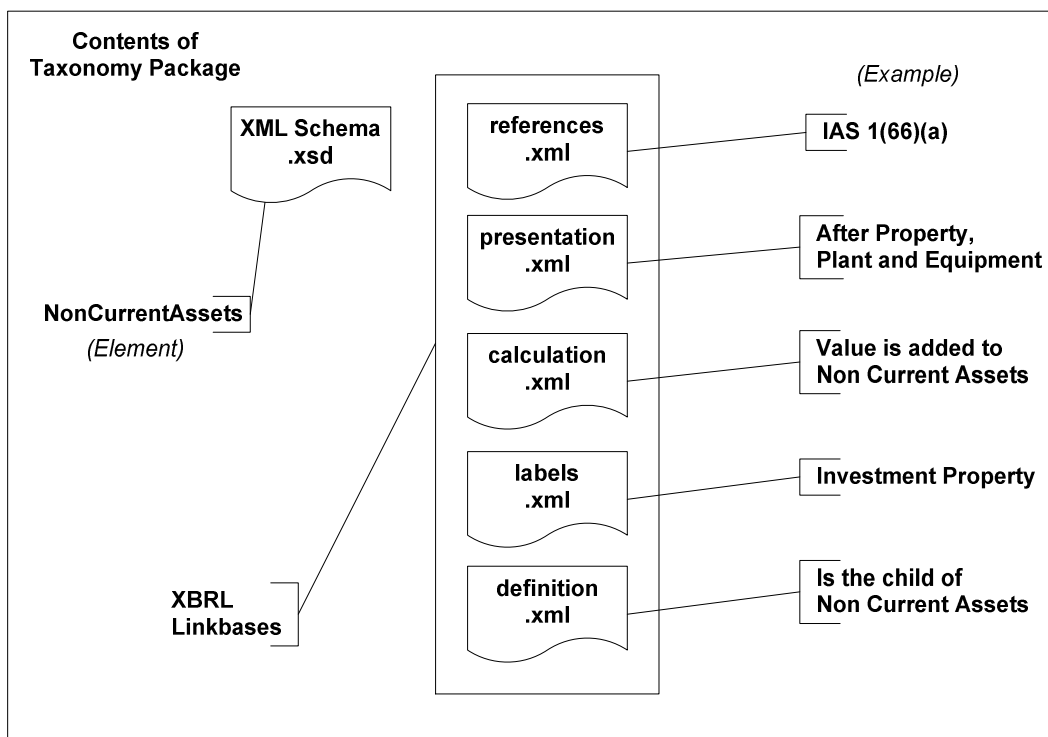
http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/ias-ci-pfs-2002-11-15.xsd) contains taxonomy elements and links ONLY to the references linkbase. The second XML Schema file (http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-
270   15/ias-ci-pfs-2002-11-15-WINDOW.xsd) imports the first XML Schema file and provides links to ALL linkbases.

The purpose of providing these two files (a schema file and a schema "Window Taxonomy") is to enable users of the Taxonomy the flexibility of selecting the linkbases they wish to make use of, rather than forcing the use of all linkbases under
275   a single schema file. For example, accounting jurisdictions may not wish to use English labels. Similarly, they may wish to redefine element calculation, definition or presentation links.

Important note: The Window Taxonomy has a different namespace identifier than the XML Schema file which contains the elements and link to the references linkbase.

280   The namespace identifier for the Window Taxonomy is:
`http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/WINDOW`

2.3.   Taxonomy Structure

Overview

The PFS Taxonomy contains approximately 750 XBRL elements, which are unique,
285   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
290   Presentation linkbases).

Viewing a Taxonomy

The actual PFS 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
295   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.

Element Organisation

300   Users of the Taxonomy need to be able to locate taxonomy elements, so that they can be mapped to the information systems from which data are drawn to generate XBRL Instance Documents. There are many ways the elements could have been organised, including, for example, alphabetical order. The PFS Taxonomy is organised using a "Balance Sheet" metaphor. That is, the elements are organised using the most
305   commonly observed financial statement presentation style. This type of organisation was adopted because it is used by many financial statement stakeholders. For example audit working papers are often prepared using this structure.   Users are also clearly familiar with how financial statements are generally organised.

However, this metaphor and organisation may limit the understanding of the power
310   behind an XBRL taxonomy. A taxonomy has multiple "dimensions". Relationships can be expressed in terms of definitions, calculations, links to labels in one or more languages, links to one or more references, etc. The metaphor used expresses only one such relationship, which is presentation-based. There is also a danger that users will perceive that the way the elements are organised implies that this is how financial
315   statements should be rendered. This is simply not the case. The way the Taxonomy is organised is to help users find elements, not to prescribe a presentation format.

The PFS Taxonomy is divided logically into sections that correspond to typical financial statement components. For example, the Balance Sheet section or the Income Statement section. While there is no true concept of "sections" or groupings in the
320   Taxonomy, their purpose is simply to group similar concepts together and facilitate navigation within the Taxonomy.

Within these sections the IAS Taxonomy Working Group needed to choose between different ways of grouping elements. For example, IAS does not define "Finance Costs," yet IAS-1 requires the disclosure of this item on the face of the Income
325   Statement. Model financial statements produced by the major international accounting firms define this component differently. Some present a net finance cost

figure while others treat is as a gross expense. The PFS Taxonomy presents it as a gross expense, but this does not prohibit a user from netting the revenue and expense components. Again, the PFS does not define IAS. The organisation of
330   elements is designed to help users locate elements.

Abstract XML elements, for example "Balance Sheet" (ID 2) and "Income Statement" (ID 162) provide the ability to express "groupings" of elements within an XBRL taxonomy. Abstract XML elements can never hold values. They are purely structural in nature and are used to create artificial "sections" or "groupings" in a taxonomy.

335   The following is a listing of the higher-level "sections" within the PFS Taxonomy:

Figure 3: High Level Sections of PFS Taxonomy

Section or Abstract Element	Explanatory Guidance
Balance Sheet	See Section 3.3 for additional details
Income Statement	See Section 3.4 for additional details
Statement of Cash Flows	See Section 3.5 for additional details
Statement of Changes in Equity	See Section 3.6 for additional details

Future Developments

The PFS Taxonomy is significantly smaller than the EDAP Taxonomy currently being developed. Yet feedback has been received on the difficulty in reviewing, managing
340   and, ultimately maintaining the PFS Taxonomy. Consideration is currently being given to how best to modularise the Taxonomies. Taxonomies can be viewed in different ways, using multiple filters with each meeting the particular needs of a user group. For example, filters may be generated that allow a user to view the elements in a Taxonomy that relate to a particular financial statement section or note, or a
345   specific accounting standard.

Any placement of elements into separate taxonomies is inherently arbitrary and creates conflicts for different user groups. It is likely that the multiple filter solution, with multiple views of the same data, will dominate. Whatever the direction, it is clear that the management of Taxonomies will evolve.

350   ## 2.4.   *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 character or the underscore character. Element names are case-sensitive. The PFS Taxonomy naming convention follows these rules; see the XML Specification for more
355   information.

In addition to following XML Schema naming requirements, the PFS Taxonomy places additional constrains on element naming based on an element naming convention developed by the IAS Taxonomy Working Group and the US Taxonomy Working Group. Companies creating extension taxonomies are encouraged to follow this XBRL
360   "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 common in other XML languages.

Certain short connector words are dropped when labels are converted to element
365   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.

2.5.   Label and Languages

In this release, labels for Taxonomy elements are provided in English. Additional linkbases will be subsequently developed to express Taxonomy labels in additional languages, for example French or Japanese. These labels will be represented in separate label linkbases.

The labels provided in the PFS Taxonomy are not intended to be the exact labels used in financial reporting. The labels are often more verbose descriptors to help the user understand the Taxonomy element.

The PFS Taxonomy relies on IAS to define the meaning of each element. No definitions are provided within the Taxonomy.

2.6.   References

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)

- 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

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 PFS Taxonomy implies that that element must be disclosed on the face of the primary financial statements. In many cases the detailed elements included in the PFS Taxonomy are commonly observed in practice, but not necessarily required to be disclosed on the face. Typically, IAS will require a summary component, such as total property, plant and equipment, be disclosed. The PFS Taxonomy captures this requirement, but also provides a list of sub-elements of classes of property, plant and equipment because this is common practice.

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 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.

2.7.   Additional Documentation Available

The intention of this document is to explain the PFS Taxonomy. 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. Specifically, a reading of the XBRL Specification Version 2.0 is also encouraged (http://www.xbrl.org/tr/2001/). The purpose of this document is to explain how XBRL is applied in this specific case of the PFS Taxonomy.

415 The following documentation is available to assist those wishing to understand and 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 Group and the PFS Taxonomy:

420 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)

http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/ias-ci-pfs-2002-11-15.doc
425 (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.

http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/ias-ci-pfs-2002-11-15-elements.pdf (PDF Format)
430

http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/ias-ci-pfs-2002-11-15-elements2.pdf (PDF Format, element labels and element names)

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

435 **Taxonomy Package**

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

Important note: A last minute change was made to the structure of the PFS
440 taxonomy relating to the location of linkbase references. A ramification of this change is that it is unlikely that current taxonomy builder tools will be able to read this taxonomy. To mitigate this circumstance in the short term until taxonomy builder applications can be modified, a non-normative version of the taxonomy is provided which can be loaded into current taxonomy builder software. See:
445 http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/ias-ci-pfs-NonNormative.zip

These files are located as follows:

http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/ias-ci-pfs-2002-11-15.xsd
(Schema linked only to references linkbase)

450 http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/ias-ci-pfs-2002-11-15-WINDOW.xsd (Schema linked to all linkbases, "Window Taxonomy")

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

http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/ias-ci-pfs-2002-11-15-labels.xml (Labels linkbase)
455

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

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

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

"Sample Company" Instance Documents (Non Normative)

The "Sample Company" instance documents are provided as a practical example of
465   the application of the Taxonomy. The instance document is provided in unstyled XML;
and in Adobe Acrobat:

http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/SampleCompany-2002-11-15.xml (XBRL/XML Format)

http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/SampleCompany-2002-
470   11-15.pdf (PDF Format)

"Novartis" Instance Documents and Extension Taxonomy (Non Normative)

Novartis AG (http://www.novartis.com) is a large pharmaceutical company
headquartered in Basel, Switzerland. Novartis reports to stakeholders under
International Accounting Standards. The "Novartis" instance documents are provided
475   as a practical example of the application of the Taxonomy. These documents are
provided as working XBRL examples only and are neither endorsed nor audited by
Novartis, its auditors, the IASCF or the PFS Taxonomy Working Group. This document
is provided in unstyled XML and in Adobe Acrobat formats:

http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/Novartis-2002-11-15.xml
480   (XBRL/XML Format)

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

3. Items to Note in Using the PFS Taxonomy

3.1.   Introduction

485   The following explanation of the PFS axonomy, the taxonomies with which this PFS
Taxonomy is designed to interoperate, and examples of how to interpret the PFS
Taxonomy are provided to make the PFS Taxonomy easier to use. Please refer to the
detailed printout of the PFS Taxonomy element ID numbers as you read this
explanation (http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/ias-ci-pfs-
490   2002-11-15-elements.pdf).

An alternative printout which contains labels and element names is available at
(http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/ias-ci-pfs-2002-11-15-
elements2.pdf).

This explanatory document is designed to provide an overview of the PFS Taxonomy.
495   It is anticipated that the XBRL community will create courses, books and other
materials to provide a thorough explanation of every aspect of using the PFS
Taxonomy and other XBRL taxonomies.

Please note that element names are provided ONLY in the first example below (Figure
4: Sample Elements) in order to show the difference between element names and
500   element labels. Element names are not shown in other figures.

3.2.   How to Interpret the Taxonomy Structure

The PFS Taxonomy does not present anything new to accountants or analysts who
understand financial information. However, the way the information is structured in

505 the printed version is very new to participants in the financial reporting supply chain. This section of the PFS Taxonomy documentation provides an explanation of the PFS Taxonomy in both narrative and graphical forms. This explanation is non-normative and the .xsd XML schema file and linkbases that explain the Taxonomy in terms a computer can interpret takes precedence over this explanation.

510 The element fragments shown in Figure 4 exists within the "Non Current Assets" section contained within the "Assets" section of the "Balance Sheet" section of the PFS Taxonomy:

Figure 4: Sample Elements

Element Name	Element Label	ID
NonCurrentAssets	Non Current Assets	4
PropertyPlantEquipment	Property, Plant and Equipment	5
InvestmentProperty	Investment Property	14
IntangibleAssets	Intangible Assets	15

515 This means that for a commercial and industrial entity, there is a type of non-current asset called "Property Plant and Equipment". This concept is represented in the PFS Taxonomy by an element with the name "PropertyPlantEquipment" and the English label "Property, Plant and Equipment".

520 When an entity reports "Property, Plant and Equipment" as a component of its financial results in an XBRL instance document, it will typically report this element as the sum of specific sub-elements of property, plant and equipment (e.g. Construction in Progress, Land, Buildings, Plant and Equipment, etc.). The element "Property, Plant and Equipment" will, then, have subsidiary elements (children) that sum ("roll up") to the total of "Property, Plant and Equipment". In an XBRL instance document one of the following will be true:

525 • The total amount of "Property, Plant and Equipment" will be included in the single element "Property, Plant and Equipment."

• The values of "Property, Plant and Equipment" of the entity will be recorded within one or more of the child elements provided in the PFS Taxonomy.

530 • The preparer of the instance document will create an extension taxonomy and create new children within "Property, Plant and Equipment." The values of "Property, Plant and Equipment" of the entity would be recorded win one or more of the existing children to "Property, Plant and Equipment" in the PFS Taxonomy, or to one or more of the extension taxonomy elements.

535 All of the elements in the fragment shown are of the XBRL data type "monetary" and have a weight equal to "1". Having a weight equal to "1" indicates that in an instance document, the value of all children of an element, when multiplied by the assigned weight, adds (or "rolls") up to the value of the parent element. For example, "Property Plant and Equipment," "Investment Property" and "Intangible Assets" are components of the total value of "Non Current Assets," as are other assets such as 540 "Biological Assets" (BiologicalAssets, ID 23) and "Investments in Subsidiaries (InvestmentsSubsidiaries, ID 24). The mathematical relationship between these elements is represented in the Calculation linkbase. In this linkbase, "Assets" has a value equal to the value of its two children "Current Assets" (CurrentAssets, ID 46, Page 2) and "Non Current Assets". These numeric relationships are found throughout 545 the Taxonomy. These relationships are represented in the calculation linkbase.

The Taxonomy is structured so that parent elements precede their child elements. For example, a child of the Income Statement element, "Net Profit (Loss) Transferred to Equity" (NetProfitLossTransferredToEquity, ID 163) precedes the other elements in the Income Statement such as "Extraordinary Items of Income (Expense), After Tax", 550 (ExtraordinaryItemsIncomeExpenseAfterTax, ID 164) or "Profit (Loss) from Ordinary

Activities" (NetProfitLossOrdinaryActivities, ID 168). This pattern is followed throughout the Taxonomy.

3.3. Balance Sheet Structure

The major sections of the Balance Sheet structure are shown in Figure 5:

555 **Figure 5: Balance Sheet Major Structures**

Element Labels	ID
Balance Sheet	2
Assets	3
Non Current Assets	4
Current Assets	46
Liabilities and Equity	79
Equity	80
Minority Interests in Net Assets	103
Liabilities	104
Non Current Liabilities	105
Current Liabilities	133

The balance sheet structure is intuitive. The Balance Sheet has Assets, Liabilities, and Equity sections. Both Assets and Liabilities have Non Current and Current sections, corresponding to a classified Balance Sheet.

560 **Figure 6: Balance Sheet Fragment**
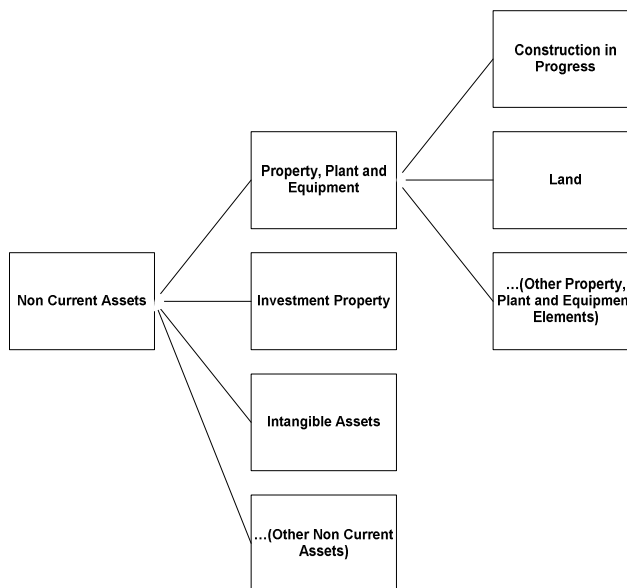
The Income Statement has two major sections. "Net Profit (Loss) Transferred to Equity" and "Earnings Per Share" information.

The structure of one "tree" section of the Income Statement, which will help explain the structure of the Income Statement is shown in Figure 8:

575

Figure 8: Income Statement Fragment
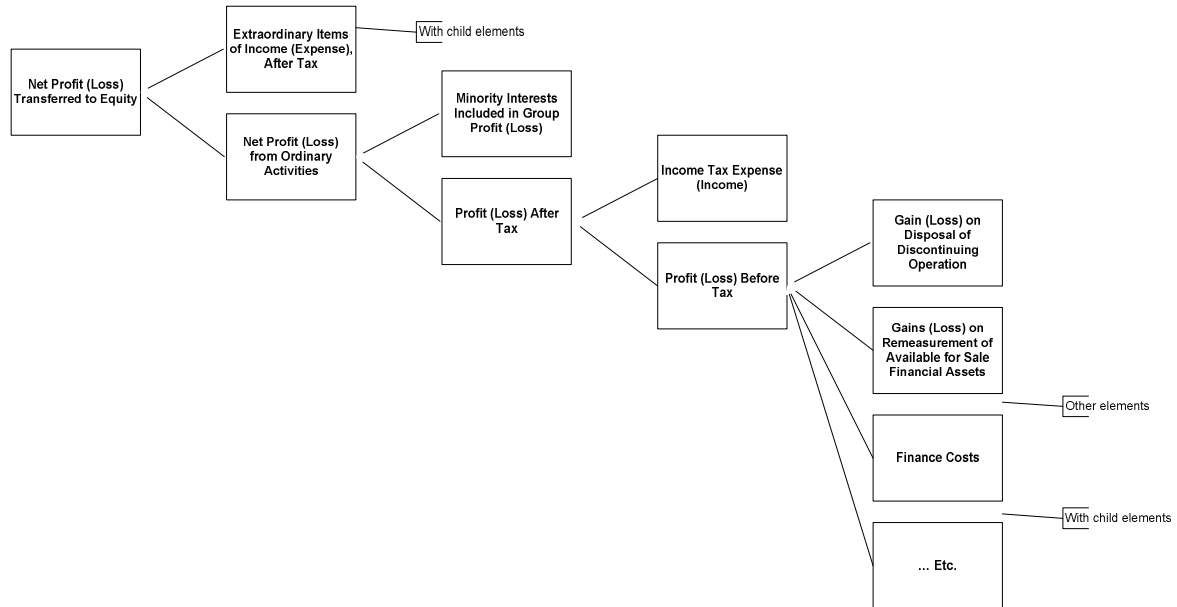
600 ## Figure 9: Statement of Cash Flows Major Structures

Element Labels	ID
Statement of Cash Flows	258
Cash and Cash Equivalents, Ending Balance	259
Net Increase (Decrease) in Cash and Cash Equivalents	260
Net Cash Flows from (Used in) Operating Activities	261
Net Cash Flows from (Used in) Investing Activities	344
Net Cash Flows from (Used in) Financing Activities	387
Effect of Exchange Rate Changes on Cash and Cash Equivalents	409
Cash and Cash Equivalents, Beginning Balance	410

The structure of the Cash Flows disclosures is shown in Figure 10:

Figure 10: Statement of Cash Flows Fragment
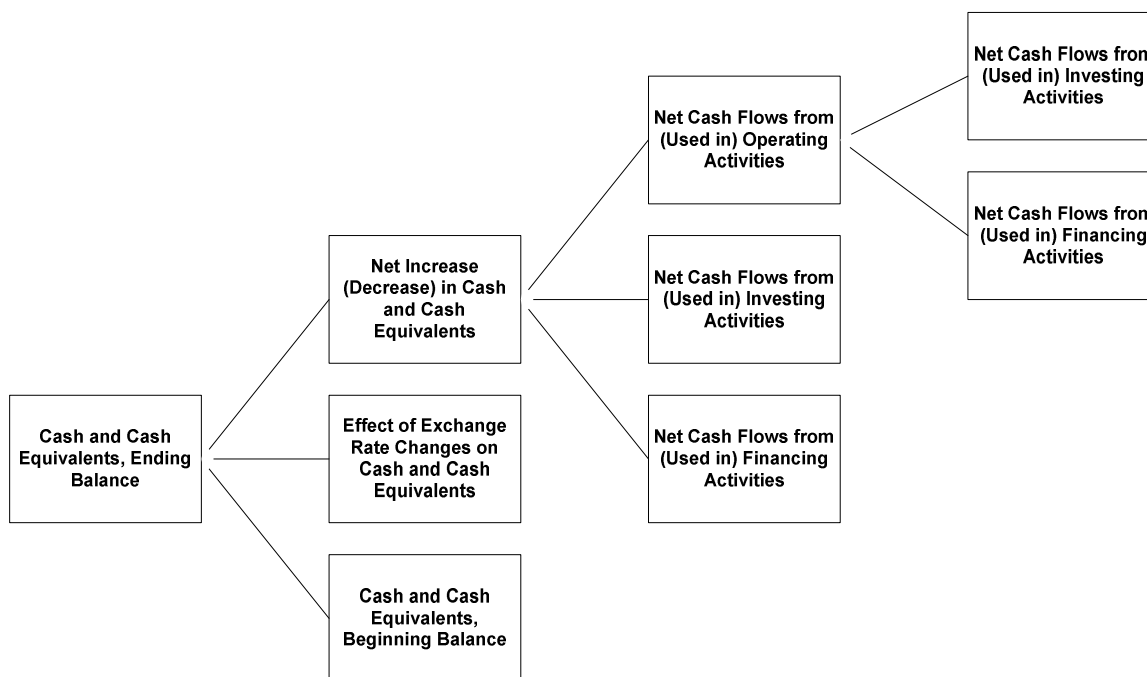
Figure 11: Statement of Changes in Equity Major Structures

| Element Labels	ID
Statement of Changes in Equity	411
Issued Capital Movements	412
Share Capital, Ordinary Shares, Ending Balance	413
Share Premium, Ordinary Shares, Ending Balance	433
Share Capital, Preference Shares, Ending Balance	451
Share Premium, Preference Shares, Ending Balance	466
Reserves Movements	482
Treasury Shares Movements	634
Retained Profits (Accumulated Losses) Movements	648
Equity, Total, Ending Balance	672

625

For each of the sections of the Statement of Changes in Equity, there are components that contain the details of that section. For example, the details of "Issued Capital Movements" include: "Share Capital, Ordinary Shares", "Share Premium, Ordinary Shares", "Share Capital, Preference Shares", and "Share Premium, Preference Shares". Each of these sections has a reconciliation between the beginning balance and ending balance of that equity account, and shows the changes in that equity

630

account. In addition, adjustments to the beginning balance of equity are provided.

The structure of one of these detail sections is illustrated by the elements for disclosures in changes in Share Capital, Ordinary Shares, as shown in Figure 12:

Figure 12: Statement of Changes in Equity Fragment
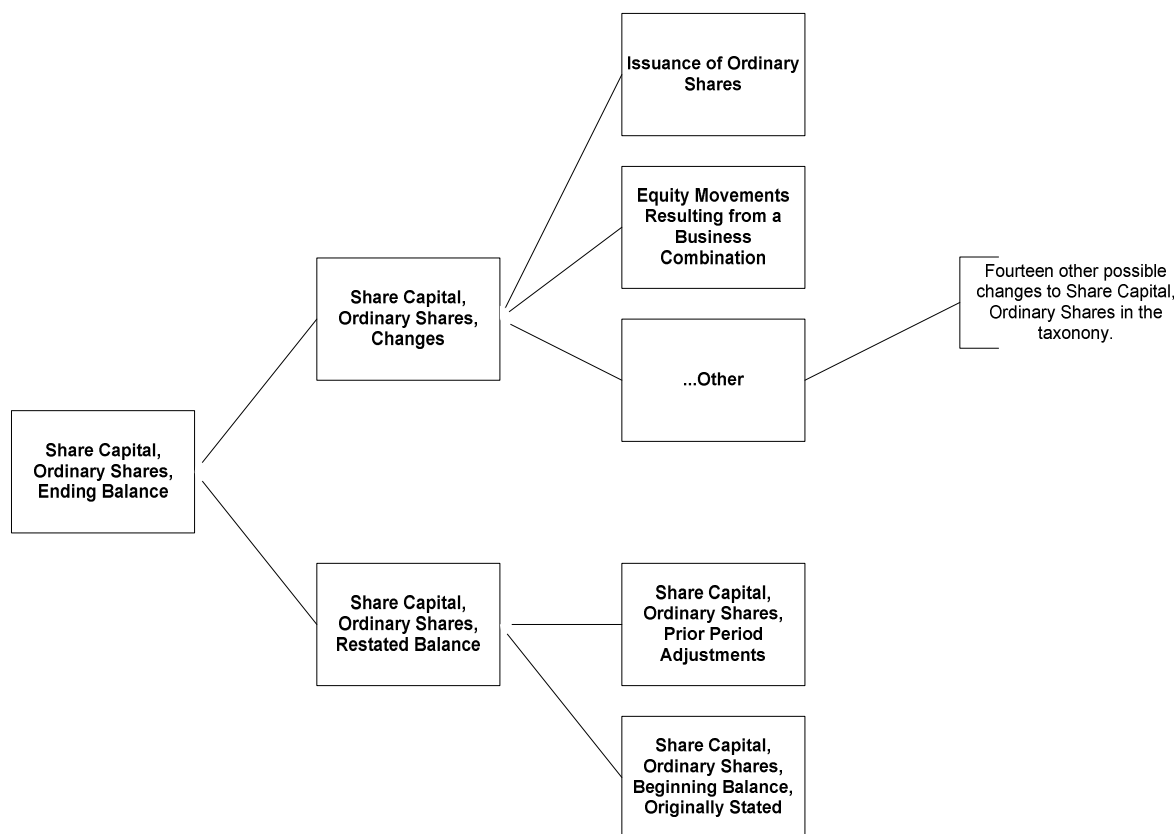
Important Note: It would be very rare for a creator of an XBRL instance document
640 to use the beginning balance elements, for example "Share Capital, Ordinary Shares,
Beginning Balance".

3.7. Alternative Financial Statement Classification Elements

A taxonomy section is provided for alternative financial statement classification
elements. For example, not every industry uses a classified Balance Sheet when
645 preparing their Balance Sheet. In order to maintain comparability, alternative Balance
Sheet elements are provided to allow a summation of the Current and Non Current
portions of Assets and Liabilities. These elements are provided in this section for the
balance sheet.

3.8. Equivalent facts (Same-as Dimensions)

650 Although a taxonomy is conventionally displayed as a single tree, it is important to
understand that an element may have children that are defined in terms of definition
links while other children of the same element that are defined in terms of calculation
links. The illusion that a taxonomy consists of a single tree – an illusion reinforced by
the convention of using a two-dimensional "Balance Sheet metaphor" in the PFS
655 Taxonomy printout – breaks down in an important practical sense. Some "total"
amounts have several children, each of which essentially represents a different way to
calculate a total. In this case the calculation link between the child and the parent has
a weight of 1, even though this representation would lead to double counting (XBRL
summation).

660 These exceptions require the use of "same-as" links. The "same as" concept is part of
XBRL Specification Version 2.0, and its interpretation is as follows: there will be an
error *if* an instance document having two elements linked by a "same as" definition
relationship *and* which have the same numeric context have different content values.

Concept equivalency is discussed in section 5.3.5.7 of the XBRL Specification.

665 In the PFS Taxonomy, the following concept equivalencies exist:

Concept Equivalencies

- Both "Profit (Loss) from Operations [by function]" and "Profit (Loss) from Operations [by nature]"
  are equivalent to "Profit (Loss) from Operations"
- Both "Cash Flows from (Used in) Operations [Direct Method]" and "Cash Flows from (Used in)
  Operations [Indirect Method]" are equivalent to "Net Cash Flows from (Used in) Operating
  Activities"
- "Equity, Total, Ending Balance" in the Statement of Changes in Equity is equivalent to "Equity" in
  the Balance Sheet.

Important Note: Concept equivalency is different from the use of multiple links to or
from a single element.

3.9. Calculation and Definition Links

670 Financial statements are rich with relationships between the components of the
financial statements. These relationships are expressed in XBRL using calculation links
and definition links. Currently, the PFS Taxonomy expresses the a minimum amount
of such relationships.

For example, by examining the Statement of Changes in Equity, one finds that
675 calculation links are provided for the changes in each equity components. However,
calculation links are not provided to express for example, that "Other Movements in
Equity" (IDs 427, 445, 460, etc.) for the change in each component of equity adds up
to the element "Other Movements in Equity" (ID 713) for "Equity, Total".

680 As resources to develop the Taxonomy further are made available and as tools are released to test these links, additional calculation links may be added to the PFS Taxonomy.

3.10. Presentation

The PFS Taxonomy does not endorse one presentation model for financial information over another any more, or any less, than IAS endorses a single presentation model.
685 The key information in the PFS Taxonomy is the expression of the elements used in financial reporting under IAS and the relationships between those elements.

However, in order to physically present the Taxonomy in a 2-dimensional printed form or in a computer application, one presentation format must to be selected. The presentation format used mirrors the calculation/definition links created to show
690 relationships between the elements and further organised using a model which is common to accountants who prepare financial information and analysts who consume financial information.

For example, IAS and common practice encourages the use of a classified balance sheet presented in liquidity order. Therefore, the PFS presents a classified balance
695 sheet. In addition, the notes to the financial statements contained in the EDAP are organised in the same order as the balance sheet in order to provide an intuitive method to navigate the PFS Taxonomy; not to endorse one presentation model over another.

3.11. Namespaces

700 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
705 element name.

For example, the PFS Taxonomy uses the element name "CashCashEquivalents" to represent "Cash and Cash Equivalents". If a different XBRL taxonomy from the United Kingdom also uses "CashCashEquivalents", there must be a "differentiation" mechanism. This is accomplished by giving each taxonomy a unique namespace. A
710 namespace is a URI (Uniform Resource Identifier) such as `http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15` (which is the namespace of this release of the PFS 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 an
715 abbreviation for each namespace used. Using "qualified" namespaces in this way, instance documents and taxonomies can define an alias such as `iascf-pfs` for the IAS Taxonomy, and `uk` for the UK Taxonomy. Thus the IAS element would be referred to as `iascf-pfs:CashCashEquivalents` and the UK element as `uk:CashCashEquivalents` – the namespace alias adds a context-establishing prefix to every XML element.

720 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.

Important Note: XBRL instance document element names for financial concepts
725 must be qualified names containing a namespace prefix and an element name, for example: `iascf-pfs:CashCashEquivalents`.

3.12.   Entering Numeric Values into Instance Documents

Figure 13 describes how weights have been incorporated into the PFS Taxonomy and how corresponding values will be entered into an instance document.

730   **Figure 13: Numeric Value Conventions**

Category	Balance	Normally appears in instance document as
Asset	Debit	Positive (Credit would be negative)
Liability & Equity	Credit	Positive (Debit would be negative)
Revenue	Credit	Positive (Debit would be negative)
Expense	Debit	Positive (Credit would be negative)
Other Income (Expenses)		Positive or (Negative)
Cash Inflows		Positive
Cash Outflows		Positive
Number of Employees		Positive

3.13.   Segmentation

XBRL instance documents distinguish facts that relate to different segments of an entity by using the XBRL nonNumericContext and numericContext elements. For example, revenues for an entire entity, and its revenues segmented by geographical
735   regions, e.g., Americas, Asia-Pacific, and EMEA, are each represented by using a different numericContext.

Important note: Instance documents using the IAS Taxonomy must use the entity context or the entity context segment mechanism to distinguish disclosures related to continuing and discontinued operations.

740   # 4. Sample Company Sample Instance Document

4.1.   Introduction

An example instance document that accords with the PFS Taxonomy, Sample Company, at http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/SampleCompany-2002-11-15.xml (xml) and a Acrobat version of the accounts is at
745   http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/SampleCompany-2002-11-15.pdf (PDF). Sample Company provides an example of how instance documents will apply the Taxonomy.

4.2.   Balance Sheet Example

Figure 14 shows the Consolidate Balance Sheet for Sample Company for the Year
750   Ended 31 December 2002 with comparative information for 31 December 2001.

Figure 14: Balance Sheet of Sample Company

Sample Company, Inc.
Consolidated Balance Sheets
(in Euros)

	As of December 31,	
	2002	2001
ASSETS		
Non Current Assets		
Property, plant and equipment	540,000	400,000
Investment property	150,000	150,000
Goodwill	140,000	150,000
Investments in associates	60,000	60,000
Total Non Current Assets	890,000	760,000
Current Assets		
Inventories	350,000	175,000
Trade and other receivables	490,000	590,000
Prepayments	5,000	5,000
Cash and cash equivalents	849,000	547,000
Total Current Assets	1,694,000	1,317,000
Total Assets	2,584,000	2,077,000
EQUITY AND LIABILITIES		
Capital and Reserves		
Issued capital	300,000	300,000
Reserves	102,000	104,000
Accumulated profits	1,083,000	629,600
Total capital and reserves	1,485,000	1,033,600
Minority Interest	91,000	90,400
Non Current Liabilities		
Interest bearing borrowings	560,000	530,000
Deferred tax	31,000	31,000
Retirement benefit obligation	66,000	66,000
Total non current liabilities	657,000	627,000
Current Liabilities		
Trade and other payables	229,000	204,000
Current portion of interest bearing borrowings	100,000	100,000
Other liabilities	22,000	22,000
Total current liabilities	351,000	326,000
Total equity and liabilities	2,584,000	2,077,000

The instance document uses five contexts to represent information in the four statements. Three contexts represent instants in time: "Current_AsOf" for the 31 December 2002, "Prior_AsOf" for the 31 December 2001 and "PriorPrior_AsOf" for the 31 December 2000. The last item is required for the Statement of Changes in Equity There are two contexts for periods: "Current_ForPeriod" for the year ended 31 December 2002 and "Prior_ForPeriod" for the year ended 31 December 2001.

Taking Minority Interest as an example, the Balance Sheet shows €91,000 as at 31 December 2002 and €90,400 as at 31 December 2001. These facts are represented in the instance document as:

```
<iascf-pfs:MinorityInterestsNetAssets numericContext="Current_AsOf">91000</
iascf-pfs:MinorityInterestsNetAssets>
```

765
```
<iascf-pfs:MinorityInterestsNetAssets numericContext="Prior_AsOf">90400</
iascf-pfs:MinorityInterestsNetAssets>
```

The example above shows a namespace declaration "iascf-pfs". When one follows the links within the instance document you will find:

770
```
xmlns:iascf-pfs="http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15"
```

The namespace declaration links the instance document back to the PFS Taxonomy.

The fact for Minority Interest for the Year Ended 31 December 2002 in the instance document also refer to the following Numeric Context: "numericContext="Current_AsOf""

775 When one follows the links within the instance document one will find:

```
<numericContext id="Current_AsOf" precision="18" cwa="true">
    <entity>
        <identifier scheme="http://www.sampleCompany.com">Sample
Company</identifier>
780    </entity>
    <period>
        <instant>2002-12-31</instant>
    </period>
    <unit>
785        <measure>iso4217:EUR</measure>
    </unit>
```

One can see that this provides information on the entity, in this case Sample Company; the period, in this case the instant in time of 31 December 2002 and the
790 currency, in this case Euros, according to the ISO 4217 enumerated list of currencies.

5. Review and Testing, Updates and Changes

5.1. Change Log

None at this time.

5.2. Updates to this Taxonomy

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

- 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,
800 the taxonomy http://www.xbrl.org/taxonomy/int/fr/ias/ci/pfs/2002-11-15/ias-ci-pfs-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/pfs/2003-12-31/ias-ci-pfs-2003-12-31.xsd". This will ensure that any taxonomy created will be available indefinitely.

805 - It is anticipated that this Taxonomy will be updated as required to incorporate changes in International Accounting Standards, common practices, and business reporting norms.

5.3. Errors and Clarifications

The following information relating to this Taxonomy will be accumulated:

810 - Errors that are brought to the attention of the preparers of this specification;

- Workarounds where appropriate and available;

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

815   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.

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)

820   # 6. Acknowledgements

A tremendous effort has gone into creating this piece of intellectual property that is being licensed royalty-free worldwide by the IASC Foundation and XBRL International for use and benefit of all. The IASC Foundation and members of XBRL International believe that this cooperative effort will benefit all participants in the financial
825   information supply chain.

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830 # 7. XBRL International Members

A current list of corporate members of XBRL International can be found at the www.xbrl.org web site.

830 # 7. XBRL International Members