Explanatory Disclosures and Accounting Policies, Financial Reporting for Commercial and Industrial Enterprises, International Accounting Standards (IAS) GAAP, 2002-06-15 (Working Draft) Explanatory Notes

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Summary Taxonomy Information:

Status:	Working Draft, issued in accordance with XBRL International Processes 2002-06-15.
Issued:	2002-06-15 (20 April, 2002)
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/iascf/ci/edap/2002-06-15
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/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15.xsd (Schema) http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15-references.xml (References linkbase) http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15-labels.xml (Labels linkbase) http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15-presentation.xml (Presentation linkbase) http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15-calculation.xml (Calculation linkbase) http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15-definition.xml (Definition linkbase)

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These Explanatory Notes:

http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15.htm (XHTML Format)

http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15.pdf (PDF Format)

http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15.doc (Word Format)

Taxonomy Elements:

http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15_elements.pdf (PDF Format)

http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15_elements.xls (Excel Format)

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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 GAAP** ("the EDAP Taxonomy"). The EDAP Taxonomy has been prepared by the IASC Foundation and the IAS Working Group of XBRL International.

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 on 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 "cfl.cdm" is the IASCF taxonomy's XBRL element name for the financial statement disclosure fact "cash flow reconciliation for operating activities, direct method."
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) XLink Recommendation 1.0.

Table of Contents

ABSTRACT

TERMINOLOGY

1. OVERVIEW

1.1. PURPOSE
1.2. TAXONOMY STATUS
1.3. SCOPE OF TAXONOMY
1.4. RELATIONSHIP TO OTHER WORK

2. OVERVIEW OF TAXONOMY

2.1. CONTENTS OF THE TAXONOMY
2.2. TAXONOMY STRUCTURE
2.3. ELEMENT NAMING CONVENTION
2.4. LABEL LANGUAGES
2.5. REFERENCES
2.6. ELEMENT DOCUMENTATION
2.7. FURTHER DOCUMENTATION AVAILABLE

3. ITEMS TO NOTE IN USING THE TAXONOMY

3.1. INTRODUCTION
3.2. ACCOUNTING POLICIES
3.3. ENHANCED DISCLOSURES
3.4. AUDITOR'S REPORT
3.5. MANAGEMENT COMMENTARY
3.6. LINKED INFORMATION
3.7. NAMESPACES

4. NAMING CONVENTION

4.1. INTRODUCTION
4.2. KEY TERMS
4.3. CONCEPTS AND CONSIDERATIONS

5. REVIEW AND TESTING, UPDATES AND CHANGES

5.1. CHANGE LOG
5.2. UPDATES TO THIS TAXONOMY
5.3. ERRORS AND CLARIFICATIONS
5.4. COMMENTS AND FEEDBACK

6. ACKNOWLEDGEMENTS

7. XBRL INTERNATIONAL MEMBERS

1. Overview

1.1. Purpose

The International Accounting Standards Committee Foundation (IASC Foundation) and XBRL International (http://www.xbrl.org) are leading the development of this e**X**tensible **B**usiness **R**eporting **L**anguage (XBRL) Primary Financial Statements (EDAP) Taxonomy for the purpose of expressing financial statements according to the International Accounting Standards Board's International Accounting Standards (IAS) and forthcoming International Financial Reporting Standards (IFRS) (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 ***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) and from best practice. As this Taxonomy primarily addresses the reporting considerations of Commercial and Industrial companies, IAS 26 and IAS 30 disclosure requirements are not represented in the Taxonomy's content.

The particular disclosures in 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 reporting practice, or
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/).

1.2. Taxonomy Status

The Taxonomy is a ***Working Draft.*** Its content and structure have been reviewed both accounting and technical teams of the IASCF(http://www.iascf.com) and the IAS Taxonomy Development Working Group. The Draft is now open to comment from throughout the XBRL community. The XBRL element names should be considered complete and stable within the domain of the Taxonomy. Conversely, the XBRL labels, linkbases and references are subject to change. Changes may occur to 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 structure may not be stable and its content may not be complete.
- **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.
- **Recommendation** – Final version of taxonomy, released for use by the public.

1.3. Scope of Taxonomy

This *Explanatory Disclosures and Accounting Policies (***EDAP***) Taxonomy* is released in tandem with the XBRL *Global Common Document (***GCD***) Taxonomy* and the *Primary Financial Statements (***PFS***) Taxonomy*. The GCD Taxonomy incorporates elements that are common to the great majority of XBRL instance documents, regardless of type. The GCD Taxonomy has elements that describe the XBRL instance document itself and the entity to which the instance document relates. The PFS Taxonomy encompasses the core financial statements that private sector and certain public sector entities report typically in annual, semi-annual or quarterly financial disclosures.

The EDAP Taxonomy has elements that provide 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. The EDAP taxonomy also provides elements to identify the accounting policies adopted by the reporting entity. Elements in this EDAP taxonomy include:

1. Accounting Policies
2. Explanatory Disclosures to the Financial Statements
3. Auditor's Report
4. Management Commentary

Taken together, these three taxonomies will meet the reporting needs of companies that meet three criteria, viz (i) they reporting under International Accounting Standards (IASs), (ii) are in the broad category of "commercial and industrial" industries and (iii) have relatively common reporting elements in their financial statements. In practice, these three criteria are unlikely to hold for any company. Additional taxonomies are likely to be required. These taxonomies are likely to identify the particular needs of:

- International ***industries***, for example, airlines, pharmaceuticals or agribusiness.
- ***National jurisdictions*** for those companies that adopt the IASB's IASs as the core financial standards setting foundation and may include supplementary reporting requirements or prevent use of available options by local accounting standards setters as well as stock exchanges etc.
- ***National industry*** or common practice, for example, agriculture or credit reporting.
- An individual ***company***

These ***extension*** taxonomies will either ***extend*** the GCD, PFS and EDAP taxonomies to meet the particular reporting requirements of that industry, country or company ***and/or*** restrict the use of particular by limiting the use of particular PFS or EDAP taxonomy elements.

At the date of release of this document no other taxonomy had been formally released, but extension taxonomies are under development for the Australian national jurisdiction.

1.4. Relationship to Other Work

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/)
- 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 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

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:

- **XML Schema File (.XSD file)**: An XBRL Version 2.0 Taxonomy XML Schema file.
- **XBRL Linkbases (.XML files)**: "Linkbases" for:
  - Labels
  - References
  - Presentation information
  - Calculation relationships between elements, and
  - Definitional relationships between elements.

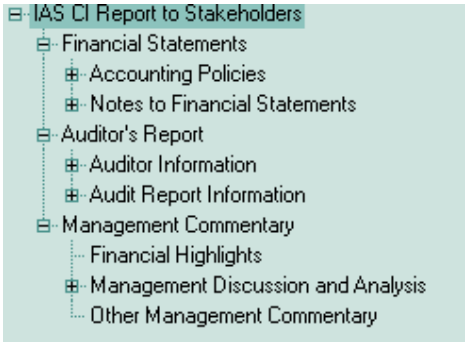
2.2. Taxonomy Structure

The EDAP Taxonomy contains more than 1,000 elements or unique, individually identified pieces of information. The XML schema file at the heart of the taxonomy package provides a straightforward listing of the elements in the taxonomy. The linkbases provide the other information 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 Presentation linkbases).

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/iascf/ci/pfs/2002-06-15/iascf-ci-pfs-2002-06-15_elements.pdf) or Excel http://www.xbrl.org/taxonomy/int/iascf/ci/pfs/2002-06-15/iascf-ci-pfs-2002-06-15_elements.xls formats.

The EDAP Taxonomy has three major components, as shown in Figure 1:

Figure 1: Structure of the EDAP Taxonomy



The Financial Statements disclosures incorporates qualitative disclosures on accounting policies (see Section 3.2 Accounting Policies) and primarily quantitative 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 Auditor's Report provides elements that categorise the typical disclosures made in such a report (see Section 3.4 Auditor's Report).

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 equivalently named section of the financial statements made in other jurisdictions (see Section 3.5 Management Commentary).

2.3. Element Naming Convention

XBRL naming conventions 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 so "different", "Different" and "DIFFERENT" can all exist within the same taxonomy because they are considered unique. The EDAP Taxonomy naming convention follows these rules. In particular, element names should not be interpreted as containing a "hierarchical" structure or as indicating relationships with other elements. The taxonomy structure is expressed in the XBRL linkbases.

The current version of the Element Naming Convention in this Working Draft has been automatically generated from the structure revealed in the Element Names. Prior to the release of the Recommendation, this structure will be replaced with a naming convention that is internally consistent and which closely corresponds to the naming convention adopted in the PFS Taxonomy.

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

This Taxonomy provides references to IAS standards. Figure 2 shows the reference elements are used in this taxonomy, using "IAS 1, para 5.6(i)" to illustrate how a reference is matched to these elements:

Figure 2: Reference Naming Structure

Name:	IAS
Number:	1
Paragraph:	5
Subparagraph:	6
Clause:	i

2.6. Element Documentation

Many elements use the XML Schema Documentation fields to provide additional information that users may find useful, including the following four descriptors that identify the element and its position in the taxonomy:

- ***IAS Mandatory*** – compulsory disclosure items
- ***IAS Recommended*** – IAS recommended or discretionary disclosure items
- ***IAS Common Practice*** – line items "expected" to be found in financial statements
- ***Balancing Item*** – non-mandatory, but otherwise essential line items e.g. subtotals

2.7. 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 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 use this taxonomy. This documentation is available on the XBRL International web site (http://www.xbrl.org):

These Explanatory Notes:

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

http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15.htm (HTML Format)

http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15.pdf (PDF Format)

http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15.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.

http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15_elements.pdf (PDF Format)

http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15_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 Explanatory documentation for the PFS Taxonomy is at:

http://www.xbrl.org/taxonomy/int/iascf/ci/pfs/2002-06-15/iascf-ci-pfs-2002-06-15.htm (HTML Format)

http://www.xbrl.org/taxonomy/int/iascf/ci/pfs/2002-06-15/iascf-ci-pfs-2002-06-15.pdf (PDF Format)

http://www.xbrl.org/taxonomy/int/iascf/ci/pfs/2002-06-15/iascf-ci-pfs-2002-06-15.doc (Word Format)

Taxonomy Package

These documents correspond to a set of interrelated files comprising an XBRL taxonomy package:

- **XML Schema File (.XSD file)**: An XBRL Version 2.0 Taxonomy XML Schema file.
- **XBRL Linkbases (.XML files)**: Linkbases for
  - References
  - Labels
  - Presentation
  - Calculations, and
  - Definitions.

These files are located as follows:

http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15.xsd (Schema)

http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15-references.xml (References linkbase)

http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15-labels.xml (Labels linkbase)

http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15-presentation.xml (Presentation linkbase)

http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15-calculation.xml (Calculation linkbase)

http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15-definition.xml (Definition linkbase)

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 the detailed printout of the EDAP Taxonomy as you go through this explanation (http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15_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

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

3.2. Accounting Policies

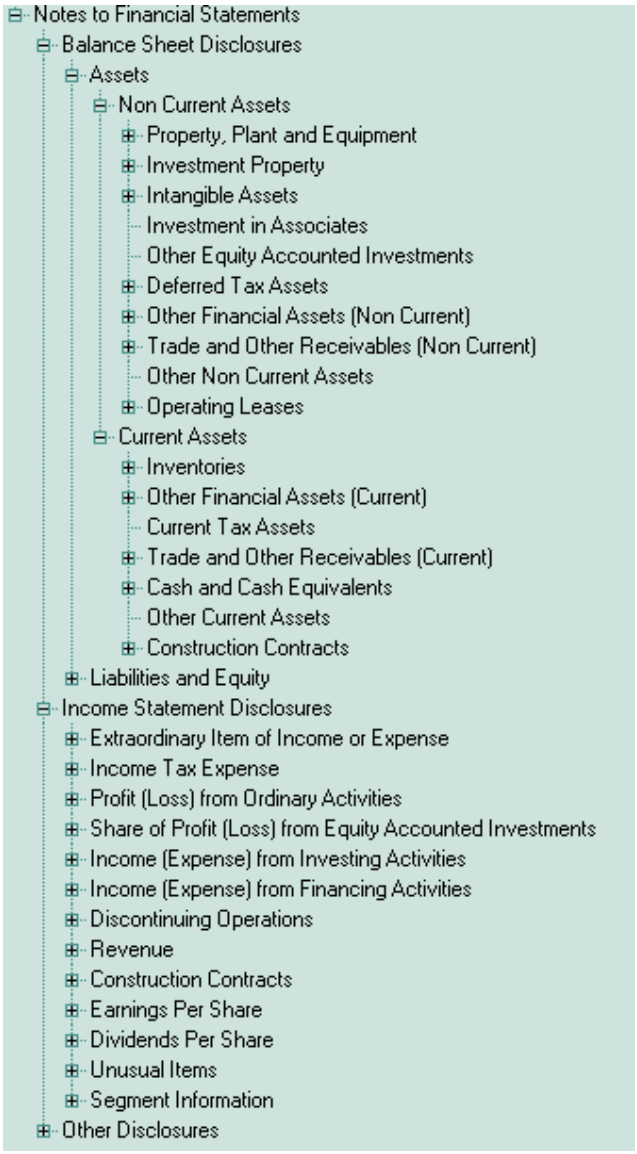
The Accounting Policies section of the EDAP taxonomy is designed to provide pointers
255 to appropriate constituents of accounting policies adopted by entity. This disclosure is typically made in the first note to the financial statements. The elements of the Accounting Policies section of the EDAP taxonomy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

Figure 3: Structure of Accounting Policies

260 ## *3.3. Enhanced Disclosures*

The Explanatory Disclosures are modeled on the structure found in the PFS Taxonomy. The major elements of the Enhanced Disclosures are shown in Figure 4:

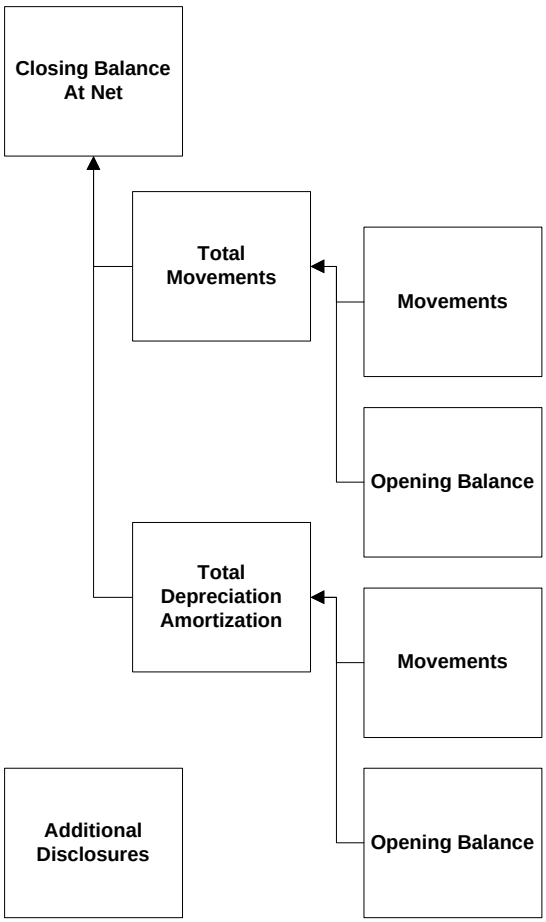
Figure 4: Enhanced Disclosures



265 For each element in the Balance Sheet component of the Financial Statement Enhanced Disclosures, there is a relatively consistent structure that determines the closing balance of the asset or liability. This structure is illustrated in Figure 5. Whilst this general pattern holds, there are differences between classes of assets or liabilities that arise from the particular disclosure requirements of the IASs and/or from the
270 essential nature of the item. For example, the disclosures for Investment Properties are necessarily somewhat different from those of Property Plant and Equipment.

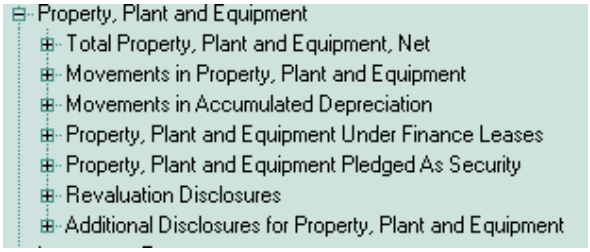
In addition, the nature of enhanced disclosures vary with the nature of assets or liabilities. Required disclosures on Deferred Tax are, for example, driven by the particular requirements of IAS 12.

Figure 5: Structure of Changes in Assets or Liabilities



The makeup of Property, Plant and Equipment is shown in Figure 6:

Figure 6: Makeup of Property, Plant and Equipment



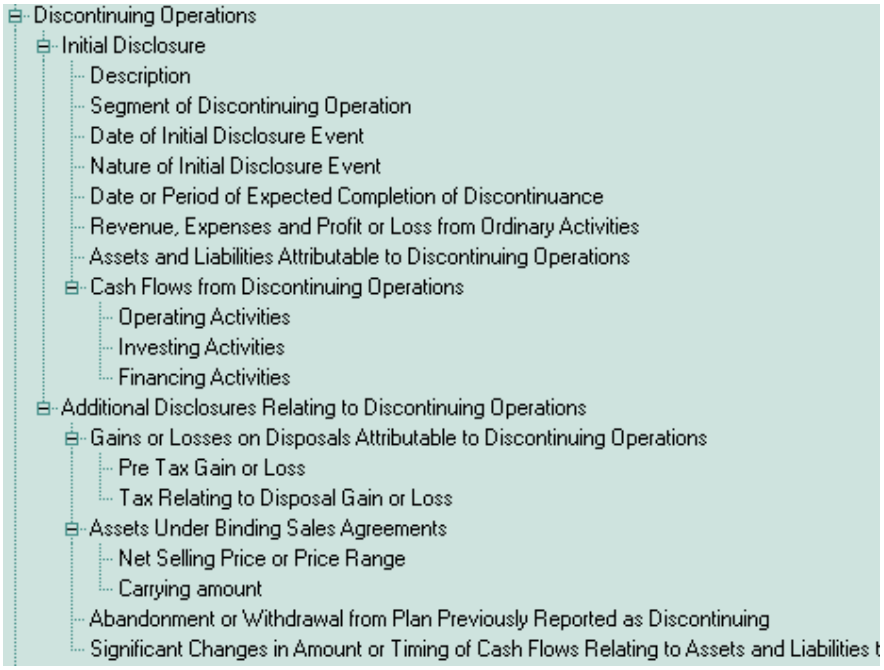
The enhanced disclosures on the Income Statement component of the taxonomy provide both descriptive, qualitative disclosures which explain the primary disclosures made in the PFS Taxonomy as well provide additional quantitative disclosures to supplement the disclosures made in that taxonomy.

For example, the disclosures made on revenue are primarly additional quantitative disclosures to supplement the total revenue element in the PFS taxonomy, as shown in Figure 7:

Figure 7: Disclosures on Revenue

Conversely the disclosures relating to Discontinuing Operations primarily provide enhanced explanatory disclosures which supplement the Primary Financial Statements, as shown in Figure 8:

Figure 8: Discontinuing Operations Disclosures

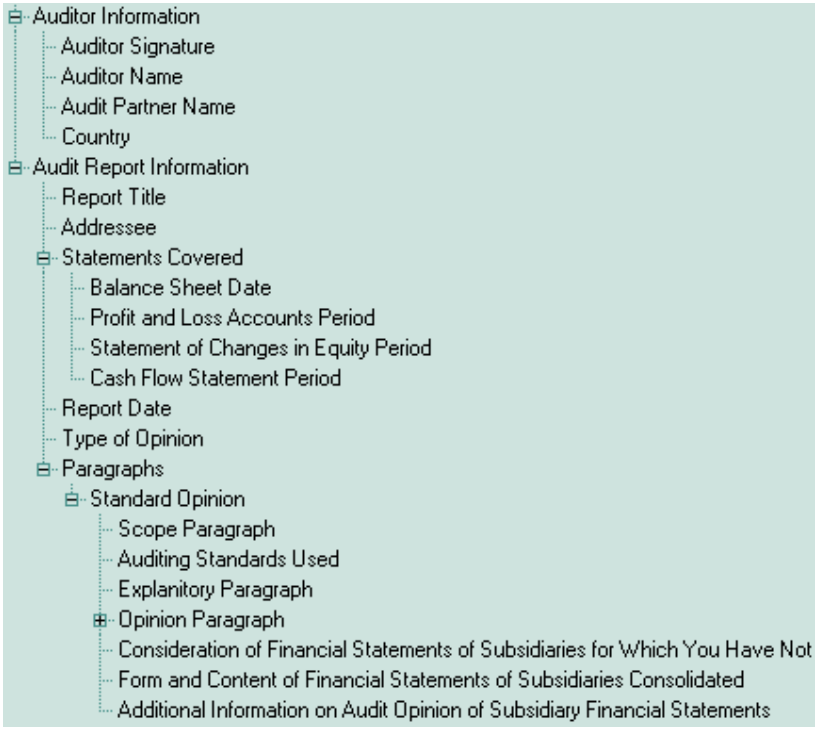


Where appropriate, disclosures in this section of the EDAP Taxonomy will be linked to the PFS Taxonomy by “same as” links.

3.4. Auditor’s Report

As shown in Figure 9, the Auditor’s Report provides a complete dissection of the typical disclosures made in such a report:

Figure 9: Structure of Auditor's Report



3.5. Management Commentary

The Management Commentary provides a skeleton for tagging the MD&A or similar management performance overview, as shown in Figure 10:

Figure 10: Management Commentary

3.6. Linked Information

Often it is necessary to separate element information that "rolls" up in accordance with the concept of parent-child relationships, in order to display it in different sections of the taxonomy. For example, the details of classes of Property, Plant and Equipment appear separately in this Explanatory Disclosure and Accounting Policies (EDAP) Taxonomy from their parent element "Property Plant and Equipment" in the PFS Taxonomy. These elements are labeled in the description field with the "same as" label.

The "same as" concept is consistent with 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" label *and* which have the same numeric context have different content values.

3.7. Namespaces

Namespaces are an XML concept. XBRL, using XML Schema 1.0, uses XML namespaces in its schemas and instance documents. The purpose of a namespace is to identify the context of any particular XML element. Using namespaces removes any ambiguity or confusion that may arise as a result of elements from different contexts sharing the same element name.

For example, the PFS Taxonomy uses the composite name "ast.cce" to represent "cash and cash equivalents". If the United Kingdom creates an XBRL taxonomy that also uses "ast.cce", there needs to be a "differentiating" mechanism. Using qualified namespaces – the XML way to say "required" – namespaces, the PFS Taxonomy "cash and cash equivalents" becomes iascf-pfs:ast.cce and the United Kingdom's would be uk:ast.cce. The namespace simply adds a contextual prefix to any given XML element.

The namespaces relevant to this EDAP Taxonomy are:

- iascf-edap, Explanatory Disclosure and Accounting Policies
- xbrl-gcd, XBRL Global Common Document
- iascf-pfs, IAS Primary Financial Statements

4. Naming Convention

4.1. Introduction

The current version of the Element Naming Convention in this Working Draft has been automatically generated from the structure revealed in the Element Names. Prior to the release of the Working Draft, this structure will be replaced with a naming convention that is internally consistent and which closely corresponds to the naming convention adopted in the PFS Taxonomy.

5. Review and Testing, Updates and Changes

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:

- 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/iascf/ci/edap/2002-06-15/iascf-ci-edap-2002-06-15.xsd will never change. New versions will be issued under a different name, such as http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2003-12-31/iascf-ci-edap-2003-12-31.xsd. This will ensure that any taxonomy created will be available indefinitely.
- 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
- 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.

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

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.

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