

# Explanatory Disclosures and Accounting Policies, Financial Reporting for Commercial and Industrial Enterprises, International Accounting Standards (IAS) GAAP, 2002-09-15 (Internal Working Draft) Explanatory Notes

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## Summary Taxonomy Information:

Status:	Internal Working Draft, issued in accordance with XBRL International Processes 2002-04-20.
Issued:	2002-09-15 (15 September, 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:	<a href="http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15">http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15</a>
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:	<a href="http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15.xsd">http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15.xsd</a> (Schema) <a href="http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-references.xml">http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-references.xml</a> (References linkbase) <a href="http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-labels.xml">http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-labels.xml</a> (Labels linkbase) <a href="http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-presentation.xml">http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-presentation.xml</a> (Presentation linkbase) <a href="http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-calculation.xml">http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-calculation.xml</a> (Calculation linkbase) <a href="http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-definition.xml">http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-definition.xml</a> (Definition linkbase)

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<http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15.htm> (XHTML Format)

<http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15.pdf> (PDF Format)

<http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15.doc> (Word Format)

**Taxonomy Elements:**

<http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-elements.pdf> (PDF Format)

<http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-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.

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## 1. Overview

### 1.1. Purpose

The International Accounting Standards Committee Foundation (IASC Foundation) and [XBRL International](http://www.xbrl.org) (<http://www.xbrl.org>) are leading the development of this eXtensible Business Reporting Language (XBRL) Primary Financial Statements (EDAP) Taxonomy for the purpose of expressing financial statements according to the [International Accounting Standards Board's](http://www.iasb.org.uk) 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 an **Internal 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:

- 50 • **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.
- 55 • **Recommendation** – Final version of taxonomy, released for use by the public.

### 1.3. Scope of Taxonomy

60 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.

70 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
- 75 4. Management Commentary

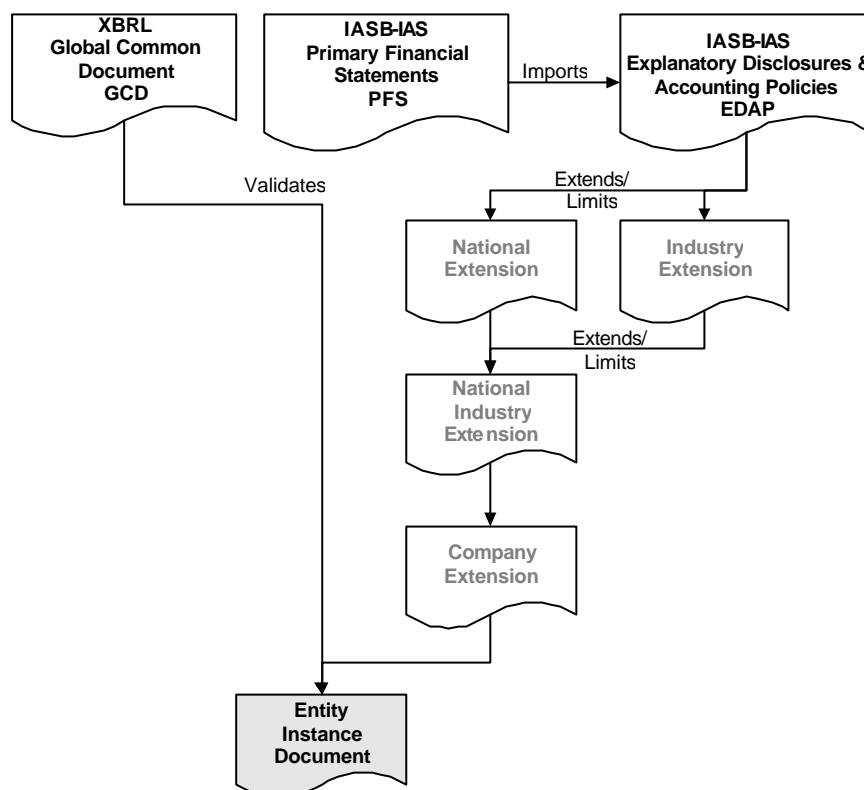
80 Taken together, these three taxonomies will meet the reporting needs of companies that meet three criteria, viz (i) they reporting under International Accounting Standards (IASs), (ii) are in the broad category of "commercial and industrial" industries and (iii) have relatively common reporting elements 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.
- 85 • **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.
- 90 • An individual **company**

95 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.

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

**Figure 1: Interrelationship of Taxonomies and Instance Document**



100 At the date of release of this document no other taxonomy had been formally released, but extension taxonomies are under development for the some national jurisdictions such as Australia.

#### 1.4. Relationship to Other Work

XBRL utilizes the World Wide Web consortium (W3C [www.w3.org](http://www.w3.org)) recommendations, specifically:

- 105
- 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/>).

## 110 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

115 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.

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## 125 **2.2. Taxonomy Structure**

The EDAP Taxonomy contains more than 2,000 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).

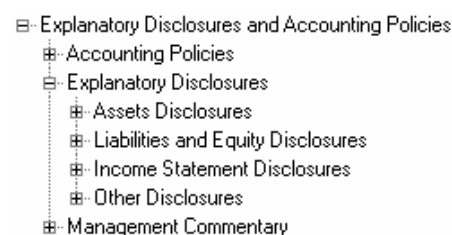
130

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/2002-09-15/iascf-ci-pfs-2002-09-15-elements.pdf>) or Excel (<http://www.xbrl.org/taxonomy/int/iascf/ci/pfs/2002-09-15/iascf-ci-pfs-2002-09-15-elements.xls>) formats.

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

**Figure 2: Structure of the EDAP Taxonomy**



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Financial Statements disclosures typically incorporate qualitative disclosures on accounting policies (see Section 3.2 [Accounting Policies](#)) and mixed quantitative and 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](#)).

145

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 3.4 [Management Commentary](#)).

## 150 **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. Therefore, “myelement”, “MyElement” and “MYELEMENT” can all exist within the same taxonomy because they are considered unique. The PFS Taxonomy naming convention follows these rules. In particular,

155



element names should not be interpreted as containing a reliably “hierarchical” structure, or as indicating relationships with other elements. Taxonomy structure is only expressed in the XBRL linkbases.

160 A PFS Taxonomy XBRL “element name” is called a composite element name. A composite element is comprised of IASC Foundation “components”. Each component represents an IAS concept, definition or best practice, etc. Each component is three characters in length and each three-character component is cross referenced (in a separate file) with the concept it represents. Combining multiple components yields a composite element name. For example, “ast” and “inv” abbreviate, in English, “asset” and “inventory” respectively. Combining the two components produces the composite element “ast.inv”. For further details of the naming convention, see Section 5 - Naming Convention and the Appendix.

## 2.4. Label Languages

170 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 3 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:

### 175 Figure 3: 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:

- 180 • **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
- 185 • **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.

195 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:

200 <http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15.htm> (HTML Format)

<http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15.pdf> (PDF Format)

<http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15.doc> (Word Format)

### 205 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/2002-09-15/iascf-ci-edap-2002-09-15-elements.pdf> (PDF Format)

210 <http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-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:

215 <http://www.xbrl.org/taxonomy/int/iascf/ci/pfs/2002-09-15/iascf-ci-pfs-2002-09-15.htm> (HTML Format)

<http://www.xbrl.org/taxonomy/int/iascf/ci/pfs/2002-09-15/iascf-ci-pfs-2002-09-15.pdf> (PDF Format)

220 <http://www.xbrl.org/taxonomy/int/iascf/ci/pfs/2002-09-15/iascf-ci-pfs-2002-09-15.doc> (Word Format)

### Taxonomy Package

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

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

These files are located as follows:

<http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15.xsd> (Schema)

- 235 <http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-references.xml> (References linkbase)
- <http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-labels.xml> (Labels linkbase)
- 240 <http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-presentation.xml> (Presentation linkbase)
- <http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-calculation.xml> (Calculation linkbase)
- <http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-definition.xml> (Definition linkbase)

## 245 **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

250 (<http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-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

255 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

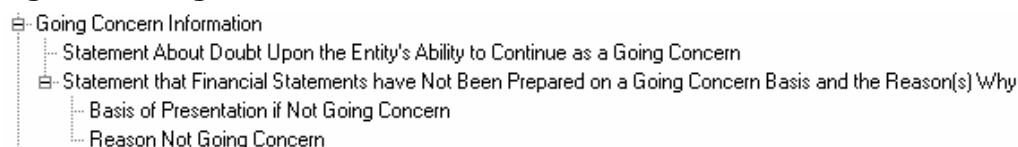
260 typically made in the first note to the financial statements. The elements of the Accounting Policies section of the EDAP taxonomy is shown in Figure 4:

**Figure 4: Structure of Accounting Policies**



265 Within each of these major sections are a variety of elements that meet the particular  
 reporting requirements of corporations and the IAS standards. For example, the  
 element the element **apy.ocn.inf.gcn** represent firms’ accounting policies of its going  
 concern status (“Going Concern Information” ID 14 on Page 1 of  
<http://www.xbrl.org/taxonomy/int/iascf/ci/edap/2002-09-15/iascf-ci-edap-2002-09-15-elements.pdf>). There are four other elements that relate to this element, as shown  
 270 in Figure 5.

**Figure 5: Going Concern Disclosures**



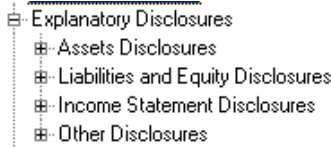
These four elements draw their authority from the following section of IAS 1:

275 *23. The financial statements are normally prepared on the assumption that an enterprise is a going concern and will continue in operation for the foreseeable future. Hence, it is assumed that the enterprise has neither the intention nor the need to liquidate or curtail materially the scale of its operations; if such an intention or need exists, the financial statements may have to be prepared on a different basis and, if so, the basis used is disclosed.*

### 3.3. Enhanced Disclosures

280 The Explanatory Disclosures are modeled on the structure found in thePFS Taxonomy. The major elements of the Enhanced Disclosures are shown in Figure 6:

**Figure 6: Enhanced Disclosures**



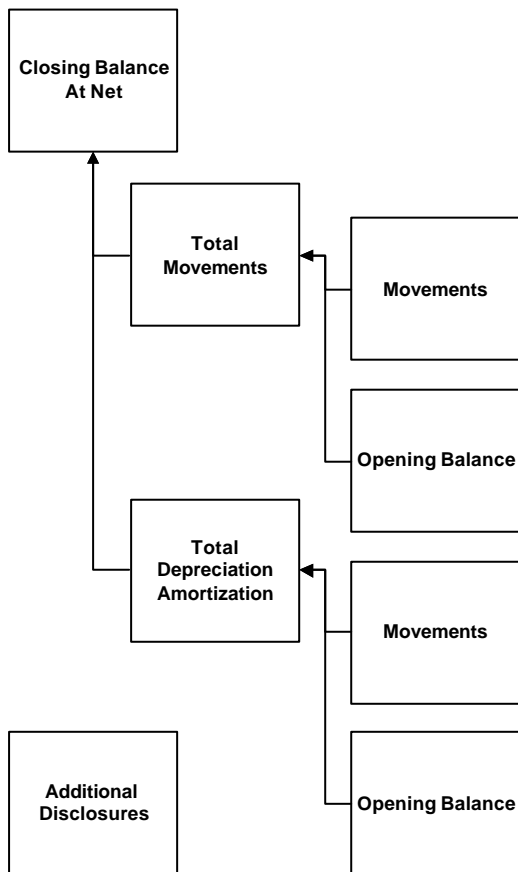
285 In financial statements, a number of elements may be found either in the core financial statements or in explanatory notes. For example, details of inventories, such as "Raw Materials" or "Inventories" may be included on the Balance Sheet or in an Inventory note to the financial statements. Each reporting element that could be either in the notes or in the primary financial statements are included in the Primary Financial Statement (PFS) taxonomy. The only reporting elements included in this EDAP

290 taxonomy are those elements that enhance meaning of financial statement.

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 7. Whilst this general pattern holds, there are differences between classes of assets or liabilities

295 that arise from the 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**



300 The makeup of Property, Plant and Equipment is shown in Figure 8:

### Figure 8: Makeup of Property, Plant and Equipment

- Property, Plant and Equipment Disclosures
  - 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

305 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.

310 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 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 the 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

315 The "Significant Associate" (dis.ass.sig.asc) is a tuple that contains required disclosures on *each* significant associate, including name (dis.ass.nam.sig.asc), cost (dis.ass.cst.ivm.sig.asc), location (dis.ass.loc.sig.asc), significant (dis.ass.pri.act.sig.asc), percentage of ownership (dis.ass.per.own.itt.sig.asc) and "Percentage of Voting Power in Significant Subsidiary if Different from Percentage of

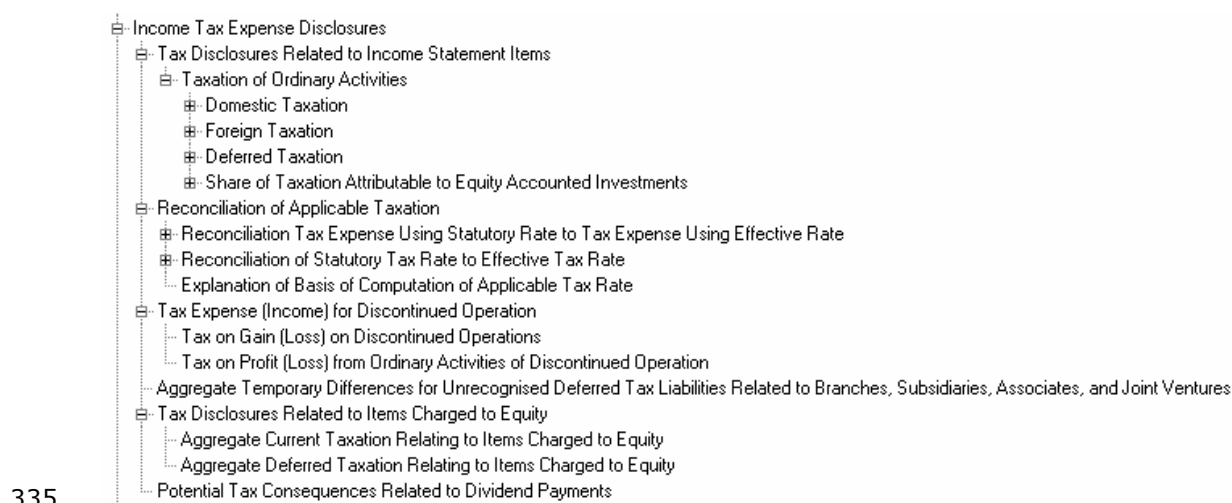
Ownership" (dis.ass.per.vot.pow.sig.sub.dif.per.own). These elements will be repeated for each associate.

320 By contrast, the section "Movements in Investments in Significant Associates During the Period" provides the closing balance of *all* investments in significant associates (dis.ass.sig.ass.end.bal "Significant Associates, Ending Balance"). The opening balance of the significant associates (dis.ass.sig.ass.beg.bal "Significant Associates, Beginning Balance") and the various changes (e.g. dis.ass.shr.ord.pro.los "Share of Ordinary Profit (Loss)"; dis.ass.div.rec "Dividends Received" and dis.ass.imp.ivm "Impairment of Investment").

325 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.

330 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**



335 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**



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

**Figure 12: Other Disclosures**

- Other Disclosures
  - Business Combinations Disclosures
  - Capital Commitments Disclosures
  - Changes in Accounting Estimates Disclosures
  - Changes in Accounting Policies Disclosures
  - Contingencies Disclosures
  - Equity Compensation Plans
  - Events After the 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

345 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:

**Benchmark Treatment**

350 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.*

355 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 reported with respect to prior periods, such as historical summaries of financial data, is also restated.*

360 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:**

- 365 (a) **the nature of the fundamental error;**
- (b) **the amount of the correction for the current period and for each prior period presented;**
- (c) **the amount of the correction relating to periods prior to those included in the comparative information; and**
- 370 (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:

**Allowed Alternative Treatment**

375 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 impracticable to do so.*



380 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 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.

385 40. An enterprise should disclose the following:

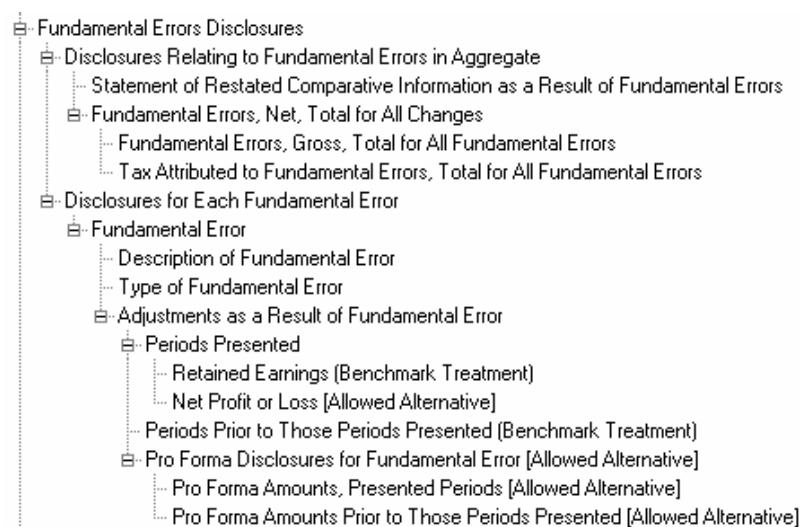
(a) the nature of the fundamental error;

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

390 (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 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:

395 **Figure 13: Fundamental Errors Disclosures**



**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

400 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**



### 3.5. Namespaces

405 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.

410 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.

415 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

## 420 4. Reviewing this Taxonomy<sup>1</sup>

### 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

- 425
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

430 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:

#### 440 **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.

445

---

<sup>1</sup> Significant input for this section came from Alan Teixeira and David Huxtable.

### **Do the elements seem to roll up properly?**

For example, does the indirect method of presenting the statement of cash flows roll-up in an intuitive manner? The construction of similar sections should be consistent. For example, net elements should have the ending balance as the parent with the components and opening balance being expressed as its children.

450

### **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.

455

## **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.

460

### **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

465

### **GAAP to XBRL**

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.

470

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 disclosure of all "movements" in a particular item, such as capital.

475

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

480

### **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* for enterprises to disclose the fact or 2) the fact is a sub-total that helps the *structural completeness* of the taxonomy.

485

## **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*.

490

### **Weights**

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

## Labels

495 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 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. Naming Convention

## 500 5.1. Introduction

This section explains the naming conventions created and used in the EDAP Taxonomy to associate XBRL element names to concepts from the IASB Standards and other related materials. The purpose of this "translation" is to provide a consistent, reliable, language-independent, unambiguous way for relevant parties to use and integrate IAS standards into their software applications.

## 5.2. Key Terms

The following terms are used throughout this section:

- 510 • **Component:** A three-character representation of a term that relates to the Standards. This term may represent, among other things, an accounting term, an accounting concept, or an IAS-defined definition. Examples: [ast] = "asset"; [exy] = "extraordinary".
- 515 • **Composite:** A composite element name is a series of two or more components. A composite represents a more specific concept than a component. Examples: [inx.grp.fna.cto] = "Income (Expense) from Financing Activities Continuing Operations"; [inx.npl] = "Net Profit (Loss) for the Period Transferred to Equity".
- 520 • **Reference:** A reference to literature that supports the existence and necessity of a component and/or composite. Each component and composite has at least one reference. Typically these refer to chapter/subchapter/paragraphs/etc., as denoted in the IAS Bound Volume. However, other references may also be present.
- **Label:** A label is text that describes a component and/or composite to a user. A single component or composite may have multiple labels, typically one per language.
- 525 • **Extended Component:** A component that occurs so infrequently that it too insignificant to be considered a regular component. An extended component is represented by a number, must always be accompanied by ordinary components, and must never be the first component in a composite.

## 5.3. Concepts and Considerations

530 Composites have one overriding requirement: to represent uniquely and unambiguously, a type of financial reporting fact. This requirement ensures that computers and software can "understand" the data they are processing and storing. With this sole purpose, it would be enough simply to supply each fact with a unique identifier and then keep a repository that matches each identifier with its references and labels.

535 EDAP Taxonomy composite element names go beyond this minimal requirement of uniqueness. The EDAP Taxonomy uses composite names and these names follow a

540 pattern that, while of not sufficient rigor and consistency that the names can be decomposed and interpreted by software, it is nevertheless structured well enough to assist humans who must do taxonomy maintenance with a hint as to the meaning of each concept. Composite names are like the lines, arrows and other indicators painted on an airplane fuselage: the plane flies just as well without them, but the maintenance engineers can do their work more efficiently because they can quickly spot what they are looking for.

### Basic Considerations

545 The EDAP Taxonomy composite element names are XML-compliant element names. As such, each begins with a letter and is devoid of spaces and other XML Schema-prohibited characters. Composites are made up of two or more components, including extended components. Each component in a composite is separated with a 'dot' [ . ] The intent of 'dot' is to facilitate searching and scanning. Although computers may or  
550 may not be able to make sense out of a composite element name, a human can, provided the naming convention follows rules.

The goal of each composite element name is to contain a small number of components that define major distinctions. If the composite element has too many components and too much detail, the additional detail adds little value– it is better to  
555 just use an extended component, so as to ensure uniqueness.

### Composite Element Names are not Hierarchical in Nature

The order in which components in a composite element name are combined should not be interpreted as a hierarchy. Although some composite element names may "appear" to resemble this relationship, it is mere coincidence. All components in a  
560 composite element name are equal in stature and **there is no implied hierarchy within the composite element name.** Hierarchy is expressed in the XBRL linkbases.

For example, the composite element name [inx.npl], which is linked to the English label "Net Profit (Loss) Transferred to Income", does not include the component that represents "Income Statement". This is because [inx.npl] completely and sufficiently  
565 represents the fact "Net Profit (Loss) Transferred to Income". In addition to appearing as a descendant of "Income Statement", [inx.npl] is also a descendant of "Statement of Changes in Equity" and "Statement of Cash Flows".

### Detailed Considerations

570 Nearly all PFS Taxonomy composite element names contain a component that represents one of the concepts outlined in the IAS Framework, IAS 7 and IAS 8: Position (asset, liability, equity), performance (income, expense, profit or loss), or cash flow (flow).

575 There are exceptions to this general rule. One such example is when a fact that can be either income or expense depending on circumstances represented by the instance document where it is used. In this example, a third 'state' – income *or* expense – exists. The composite [inx.dsp.dto] represents "Gain (Loss) on Disposal of Discontinuing Operation", which can be either an income or an expense.

### 5.4. Primary Components

580 The primary components are the "commonly reused" components. There are two types of primary components: a) prefix, and b) suffix.

## Prefix Components

Prefix components are the “building blocks” of every PFS Taxonomy composite element name. Every composite name must contain at least one prefix component.

585 Essentially, every possible financial disclosure is a refinement of one of the prefix components. Prefix components usually (but do not have to) appear first in a composite element name. These components typically fall into one of four categories:

1. **Position:** These are: a) asset, b) liability, c) equity, and d) asset or liability. These are essentially, the “real” accounts. When one of these four components is present, none of the other three will be present. They are mutually exclusive.

590

Typically, the prefix position components are followed immediately by more descriptive position element, such as “cash” or “payables”, although, in the case of assets and liabilities, a “current/non-current” component may be inserted between, if such designations are used. In addition, when summary accounts (e.g., total assets) are present, the prefix position element may not be accompanied by a more descriptive position element.

595

2. **Performance:** These are a) income, b) expense, c) income or expense, d) profit or loss. These are essentially the “nominal” accounts. When one of these four components is present, none of the other three will be present. They too are mutually exclusive.

600

Income and expense [inx] is used to represent unknown future values, as mentioned in [Detailed Considerations](#), and also “gains and losses”, as there is no gain/loss component (as IAS Framework considers gains and losses to be income and expenses, respectively).

605

3. **Stand-alone Components:** These are essentially groupings of position, performance and other elements. They include the a) income statement, b) balance sheet c) statement of cash flows, d) statement of changes in equity, e) statement of recognized gains and losses, and f) notes and disclosures. These composite elements are also components (by themselves) in that they are each fully represented by only one component.

610

4. **General Prefix Components:** These include a) cash flows, b) change (in) and, c) disclosures.

615

Position and performance components will not appear together in a composite name. However, both position and performance elements may appear with the general prefix components.

## Suffix Components

The suffix components are of two basic types that can broadly be categorized as either “flows” or “adjectives”. Flow components typically represent changes in position elements. The “adjective” components (general suffix components) typically describe the state of a composite element. The “other” [otr] suffix component is always last in a composite name when used and simply represents the catchall term “other.”

620

## 6. Review and Testing, Updates and Changes

### 6.1. Change Log

625

None at this time.

## 6.2. Updates to this Taxonomy

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

- 630
- 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/2002-09-15/iascf-ci-edap-2002-09-15.xsd> will never change. New versions will be
- 635
- 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
- 640
- norms.

## 6.3. 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
- 645
- 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.

## 6.4. 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) (<mailto:xbrlfeedback@iasb.org.uk>)

## 7. Acknowledgements

655 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.

660 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:

<b>Name</b>	<b>Organization</b>	<b>Accounting Jurisdiction</b>
Alastair Boulton	Audit New Zealand	New Zealand
Roger Debreceny	Nanyang Technological University	Singapore
Kersten Droste	PricewaterhouseCoopers	Germany
Thomas Egan	Deloitte and Touche	Singapore
Dave Garbutt	FRS	South Africa
Preetisura Gupta	PricewaterhouseCoopers	Singapore
David Hardidige	Ernst and Young	Australia
David Huxtable	KPMG	Australia
Walter Hamscher	Standard Advantage	USA
Charles Hoffman	UBMatrix	USA
Josef Macdonald	Ernst and Young	New Zealand
Gillian Ong	Nanyang Technological University	Singapore
Ong Suat Ling	Andersen	Singapore
Paul Phenix	Australian Stock Exchange	Australia
Kurt Ramin	IASB	IAS
David Prather	IASB	IAS
Julie Santoro	KPMG	IAS
Mark Schnitzer	Morgan Stanley	USA
Geoff Shuetrim	KPMG	Australia
Bruno Tesniere	PricewaterhouseCoopers	Belgium
Stephen Taylor	Deloitte and Touche	Hong Kong
Alan Teixeira	University of Auckland	New Zealand
Jan Wentzel	PricewaterhouseCoopers	South Africa
Charles Yeo	Ernst and Young	Singapore

## **8. XBRL International Members**

A current listing of members of XBRL International is available at [www.xbrl.org](http://www.xbrl.org)



## 9. Appendix – Naming Convention

### 665 9.1. Primary Components

#### Prefix Components

Prefix components are typically (but do not have to be) the first component in a composite element name.

#### Position Prefix Components

Component	Component Label	Rule
ast	asset	Always first when expressing a numeric position value
eqy	equity	
lia	liability	
lqy	Equity or liability	

670

#### Performance Prefix Components

Component	Component Label	Rule
exp	expense	Always first when expressing a numeric performance value
inc	income	
inx	income or expense	
pls	profit or loss	

#### Stand-alone Prefix Components

Stand-alone components are groupings in the taxonomy for other composites.

Component	Component Label	Rule
bst	balance sheet	Stand-alone component. All are containers for groups of other composites
cfs	cash flow statement	
cne	changes in net equity (statement of)	
ist	income statement	
rgl	recognized gains and losses (statement of)	
nds	notes and disclosures	

675

#### General Prefix Components

Component	Component Label	Rule
dcl	disclosure	Always first when used; can be used with any other elements
cfl	cash flow	Always first when expressing a numeric item.
chg	change (change in)	Applies to position elements and precedes position elements. Typically follows the [cfl]

Component	Component Label	Rule
		component.

### Suffix Components

680

Suffix components are typically (but do not have to be) the last component in a composite element name and are commonly exist with other suffix components.

### Flow Suffix Components

Component	Component Label	Rule
flw	flow	Typically the last component unless any "general suffix components" are present, in which case the flow components will precede any "general suffix components". If one of these three suffix components is present in a composite name, neither of the other two will be present.
ifl	inflow	
ofl	outflow	

### General Suffix Components

685

Component	Description	
<b>end</b>	<b>Label</b>	ending, conclusion
	<b>Rule</b>	Last unless [net], [otr] or [ttl] are present, in which it precedes these
	<b>Context</b>	Applies to amounts that represent an ending balance for a specific reporting period. Only position elements may contain the [end] component
	<b>Example</b>	[ast.cce.end] = Cash and cash equivalents at end of period

Component	Description	
<b>beg</b>	<b>Label</b>	beginning, start
	<b>Rule</b>	Last unless [net], [otr] or [ttl] are present, in which it precedes them.
	<b>Context</b>	Applies to amounts that represent a beginning balance for a specific reporting period (e.g., from 2002-01-01 to 2002-12-31) versus the ending balance of another period (2001-12-31). Only position elements may contain the [beg] component.
	<b>Example</b>	[eqy.rrv.beg.net] = Revaluation Reserves Beginning Balance (net)

Component	Description	
<b>ttl</b>	<b>Label</b>	total

Component	Description	
	<b>Rule</b>	Last unless [cur] or [otr] or both are present, in which it precedes either or both
	<b>Context</b>	Used to express Y-axis totals in XBRL
	<b>Example</b>	[ast.tor.rec.rel.ttl.cur] = Related Party Receivables, Net, Current

Component	Description	
<b>adj</b>	<b>Label</b>	adjustment, adjusting (event)
	<b>Rule</b>	Typically follows [rsm] or [cim]
	<b>Context</b>	1) Can represent capital maintenance adjustments (increases or decreases) to equity. Often used with [rvl] and [rsm] 2) Can represent a non-cash adjustment
	<b>Example</b>	[cfl.ops.inx.adj] = Adjustments to Reconcile to Profit (Loss) From Operations

Component	Description	
<b>otr</b>	<b>Label</b>	other
	<b>Rule</b>	Always last
	<b>Context</b>	Represents any "other" designation. Only one [otr] per composite element name
	<b>Example</b>	[cfl.ops.cdm.otr] = Other Cash Flows from (Used in) Operations"

Key	Component	Component Label
1	1qr	1q
2	2qr	2q
3	3qr	3q
4	4qr	4q
5	aar	amount at risk
6	aat	allowed alternative treatment
7	abp	assets to be disposed
8	abs	alternative balance sheet totals
9	abt	asbestos treatment
10	aca	agricultural activity
11	acc	Accumulated
12	ace	accrued expenses
13	acf	accounted for/ accounting for
14	ach	accounting change
15	aco	acquired company
16	acp	accounts payable
17	acq	acquisition/ acquired
18	acr	accrue/ accrued/ accrual
19	acs	administrative cost
20	act	actuarial
21	add	addition/ additional
22	ade	Addressee
23	adj	adjustment, adjusting (event)
24	adm	advertisements/ advertising
25	ado	Adoption
26	ads	Address
27	adt	Advertising
28	adv	Advance
29	aet	Services of employees terminated
30	afl	Affiliate(s)
31	afs	Available for sale (financial asset)
32	agg	Aggregate
33	agp	Agricultural produce
34	agr	Agreements
35	ahu	Asset held and used
36	aif	Accountant information
37	ail	Accumulated impairment loss
38	ale	Assets, liabilities and equity
39	all	Allowance for loan losses
40	alt	Alternative
41	alw	Allowance
42	amk	Active market (for trading assets)
43	amo	Amortization
44	amt	Amount
45	amz	Amortized/ amortizable
46	aol	Asset or liability
47	aos	Acquisition of own stock/ share
48	apc	Additional paid-in capital
49	apd	Applied

Key	Component	Component Label
50	apl	Accumulated profit or loss
51	app	Appropriated
52	aps	Amount per share
53	apy	Accounting policy/ principle
54	aqr	Available for sale movements to equity reserves
55	arc	Accounts receivable
56	ard	Acquired in-process research and development
57	arg	Arrangements
58	arp	Audit report
59	arr	In arrears
60	art	artistic
61	asc	associate
62	asd	accounting standards
63	asg	assigned [to]
64	asm	assessments
65	asr	asset retirement
66	ass	assumed/ assumptions
67	ast	asset
68	atp	anticipate/ anticipated
69	ats	applicable/ attributable to common stockholders
70	att	accountant's report
71	atx	after tax
72	aty	activity; activities
73	aul	allowance for uncollectible lease payments
74	avo	average over
75	avs	adverse
76	bas	basis of; basis used to
77	bat	ending accumulated balances of all type
78	bbl	bank balances
79	bcs	borrowing cost
80	bcw	before changes in working capital
81	bec	billings in excess of cost
82	bef	before
83	beg	beginning, start
84	bel	basic earnings (loss) per share
85	bet	ending accumulated balances of each type
86	bia	biological asset
87	blg	building
88	bmt	benchmark treatment
89	bnd	bonds
90	bnk	bank
91	bns	bonus shares
92	bod	bank overdrafts
93	boe	breakdown of ordinary and extraordinary net profit
94	bon	bonus
95	bps	basic earnings per share
96	brc	bankruptcy code
97	brw	borrowing(s)
98	bsg	business segment
99	bsc	balance sheet classification based on operating cycle

<b>Key</b>	<b>Component</b>	<b>Component Label</b>
100	bst	balance sheet
101	btx	before tax, pre-tax
102	bus	business
103	bzc	business combinations
104	bzd	business divestiture
105	caa	ias compliance and adoption
106	cad	customer advances or deposits
107	cae	change in accounting estimate
108	cal	charged against liability
109	can	cancellation
110	cap	change in accounting policy/ principle
111	cas	contingent asset
112	cbd	cannot be determined
113	cbo	contributions by owners
114	cbp	cannot be provided
115	cce	cash and cash equivalents
116	ccm	claims subject to compromise
117	ccp	concepts
118	ccr	concentration of credit risk
119	ccs	current service cost (of defined benefit obligation)
120	cda	changes in and disagreements with accountants
121	cdl	credit losses
122	cdm	cash flow reconciliation for operating activities, direct method
123	cdt	credit
124	cdv	cash dividend
125	ceq	cash equivalents
126	cer	certain
127	ces	cash cash equivalents and short term investments
128	cfh	cash flow hedge/ hedging
129	cfi	compound financial instrument
130	cfl	cash flow
131	cfs	cash flow statement
132	cgs	cost of goods sold
133	cha	charges
134	chg	change, change in
135	chi	comprehensive income
136	chr	characteristics/ features
137	cim	cash flow reconciliation for operating activities, indirect method
138	cip	construction in progress
139	cit	city
140	cla	capital leased assets
141	clc	compliance
142	cli	contingent liability
143	clm	claim
144	clo	call option
145	cls	class, classification, category
146	cma	Compensated Absences
147	cmm	commitments
148	cmp	commercial paper
149	cms	common (ordinary) stock/ share

<b>Key</b>	<b>Component</b>	<b>Component Label</b>
150	cmv	commodity
151	cne	changes in net equity (statement of)
152	cnt	control (corporate governance)
153	cnv	converted, convertible, conversion
154	cob	constructive obligation
155	col	collateralize (pledge as security)
156	com	compensation
157	con	consolidated/ consolidation+c865
158	cop	comparable/ comparability
159	cor	contract receivables
160	cos	cost of sales
161	cot	contractor
162	cpa	comparative
163	cpc	cost plus [construction] contract
164	cpe	complete
165	cpl	capital reserves
166	cpo	component
167	cpr	compliance report
168	cps	common (ordinary) earnings per share
169	cpt	capital
170	cpu	computer
171	cpy	copyrights
172	cpz	capitalized (capitilization of)
173	cro	creditor
174	crr	capital redemption reserves
175	cry	currency
176	csc	construction contract
177	csd	cash
178	csm	cost method (accounting for investments)
179	csn	consideration
180	csp	consolidation principles
181	css	cost of services sold
182	cst	cost
183	csv	cash surrender value
184	csw	computer software
185	cta	current tax asset
186	cta	contract accounting
187	ctg	contingency
188	ctl	current tax liability
189	cto	continuing operation
190	ctr	contracts or contractual rights
191	cty	country
192	cul	customer lists
193	cum	cumulative/ cumulative effect
194	cur	current
195	cus	customer
196	cwc	changes in working capital
197	cya	carrying amount
198	cyf	carryforwards
199	daa	depreciation and amortization

<b>Key</b>	<b>Component</b>	<b>Component Label</b>
200	dat	date
201	dbl	debt related
202	dbo	distributions to owners
203	dbp	defined [employee] benefit plan
204	dbt	debenture
205	dcl	disclosure
206	dcm	disclaimer
207	dcn	discontinue/ discontinuance
208	dcp	defined [employee] contribution plan
209	dcr	decrease
210	ddp	details of departures from ias
211	deb	debt
212	def	deferred
213	del	diluted earnings (loss) per share
214	dep	depreciation
215	des	debt and equity securities
216	det	debt extinguishment
217	dev	development
218	dfd	deferred debt
219	dfg	departure from gaap
220	dfi	derivative [financial] instrument
221	dfm	deferred items
222	dfn	debt forgiveness
223	dft	definition
224	dic	deferred income
225	dif	different
226	din	debt instrument
227	dis	discount
228	dlc	divisions/ lesser components
229	dld	dual date
230	dlo	debt and capital lease obligations
231	dmc	domicile
232	dmp	determinable portion
233	dmt	depreciable amount (of an asset)
234	dom	domestic
235	dor	debtor
236	dpr	depreciation rate
237	dps	diluted earnings per share
238	dpt	deposits
239	drl	direct labor
240	drm	direct materials
241	drt	discount rate/ discounted rate
242	drv	derivative
243	dsb	distribution
244	dsc	description
245	dsg	design
246	dsp	disposal
247	dta	deferred tax asset
248	dtd	deductible temporary [tax] difference
249	dte	debt to equity



<b>Key</b>	<b>Component</b>	<b>Component Label</b>
250	dtl	deferred tax liability
251	dto	discontinuing/ discontinued operation
252	dts	details
253	duf	due from
254	dut	due to
255	dvc	development stage companies
256	dvd	dividend
257	dvs	dividends per share
258	ebd	event after the balance sheet date
259	ebf	employee benefit
260	ebp	employee benefit plan
261	ecd	economic dependence
262	eco	emerged company
263	ecp	equity compensation plan
264	ecy	executory
265	edo	excluding discontinued operations
266	eep	effects of equity instruments being issued or received from partners
267	ees	effect on earnings per share if fas 123 applied
268	eff	effective
269	eim	effective interest method
270	eit	exit
271	emb	embedded (derivative)
272	emp	employee
273	end	ending, conclusion
274	eni	effect on net income if fas 123 applied
275	enr	environmental
276	env	environmental liability
277	eob	expense/ benefit
278	ooo	effect on operations
279	epa	exit plan action
280	epc	exercise price
281	epe	expose/ exposure
282	epl	explanatory
283	epr	expire/ expiration
284	eps	earnings per share
285	ept	expect/ expected
286	eqb	equity compensation benefit
287	eqi	equity [financial] instrument
288	eqm	equity method (accounting for investments)
289	eqp	equipment
290	eqy	equity
291	erf	expected to be refinanced
292	erl	employee related liabilities
293	erp	employer repurchase
294	ers	equity reserves
295	esb	esop benefit
296	eso	employee stock ownership plan
297	esp	employee stock purchase plan
298	est	estimate/ estimated
299	etd	equity to debt

<b>Key</b>	<b>Component</b>	<b>Component Label</b>
300	etl	equity to liability
301	etn	external
302	etr	effective income tax rate
303	ett	employees to be terminated
304	eur	euro
305	evr	environmental remediation
306	evt	event (and circumstances)
307	exc	exclude/ excluding
308	exe	exercise/ exercisable
309	exi	extraordinary item
310	exp	expense
311	exr	exchange rate (currency)
312	ext	extended component (future use)
313	exy	extraordinary
314	fas	financial assistance
315	fcr	franchise rights
316	fcs	finance cost
317	fct	foreign currency translation
318	fde	fundamental error
319	fdt	federal tax
320	fed	federal
321	fee	fees
322	fgn	foreign
323	fia	financial asset
324	fil	financial liability
325	fin	financial instrument
326	fip	financial impact
327	fir	finance receivables
328	fix	fixtures
329	fli	financial liability instrument
330	flr	failure
331	fls	finance (capital) lease
332	flw	flow (inflow or outflow)
333	fma	formula
334	fna	financing activity
335	fnd	financial data
336	fng	finished goods
337	fnl	financial accounting concepts
338	fnr	finance revenue
339	fop	foreign operation
340	fpc	fixed price [construction] contract
341	fps	fair presentation
342	frm	financial risk managemetn
343	frt	foreign tax
344	frv	financial review
345	fsp	funded status of the plan
346	fst	financial statement
347	fsy	fiscal year
348	fta	first time application
349	ftc	future contracts

<b>Key</b>	<b>Component</b>	<b>Component Label</b>
350	ftg	fittings
351	fun	function
352	fur	furniture
353	fut	future
354	fvh	fair value hedge/ hedging
355	fvl	fair value
356	fwc	forward contracts
357	fxm	foreign exchange movement
358	fxr	foreign exchange translation reserve
359	fyr	five year
360	gaa	general and administrative
361	gai	gain
362	gas	goods and services
363	gcn	going concern
364	gds	goods
365	gdw	goodwill
366	gen	general
367	gep	group enterprises
368	ggc	geographic concentration
369	ggr	government grant
370	gle	gain(s) and loss(es) recognized in equity
371	gln	gains (losses) not recognised in income
372	gol	gain or loss
373	gpt	gross profit
374	gro	gross
375	gsg	geographical (business) segment
376	gtp	guarantee of debt for third parties [others]
377	gur	guaranteed
378	gvi	government investigations
379	hdg	hedge
380	hfd	held for trading
381	hfi	hedging [financial] instrument
382	hfs	held for sale
383	hgh	high/ highly
384	hgl	hedging gain/loss
385	hgr	hedging reserve
386	hie	hedge ineffectiveness
387	hlc	health care
388	hlq	holding
389	hnf	hedged commitment no longer qualifies as fair value hedge
390	hrv	harvest (of biological asset)
391	hsc	historical cost
392	htm	held-to-maturity [financial asset]
393	hyp	hyperinflationary
394	ibr	interest bearing
395	ica	internally constructed (generated) asset
396	ico	incorporation
397	icp	ias common practice(s)
398	icr	increase
399	ido	including discontinued operations

<b>Key</b>	<b>Component</b>	<b>Component Label</b>
400	ids	initial disclosure
401	ifh	ineffective hedging
402	ifl	inflow
403	ifn	inflation
404	ifp	interim financial report (statement)
405	iic	impact of 1% increase of health cost rate on retirement benefit obligation
406	iid	impact of 1% decrease of health cost rate on retirement benefit obligation
407	imp	impairment/ impaired
408	inc	income
409	ind	individual
410	ine	income and expenses
411	inf	information
412	inr	interest rate
413	ins	insurance
414	int	intangible asset
415	inv	inventory
416	inx	income or expense
417	iod	impairment or disposal
418	ipc	immediately preceeding
419	ipd	interim financial reporting period
420	ipl	impairment loss
421	ipo	initial public offering
422	ipt	impact
423	ipv	improvements
424	irm	interim
425	isc	issued capital
426	iss	issuance/ issue
427	ist	income statement
428	itl	interest and dividends on loans to, other debt of, and equity of other entities
429	itr	income taxes receivable
430	its	interest in a subsidiary
431	itt	interest
432	ity	introductory
433	iva	investing activity
434	ive	investee
435	ivh	investment hedge
436	ivm	investment
437	ivp	investment property
438	jce	jointly-controlled entity (joint venture)
439	jnp	justification of accounting principle change not provided
440	laa	loan against allowance
441	lab	land and buildings
442	lbi	land, buildings and improvements
443	lcm	lower of cost or net realisable value
444	lct	location
445	lea	lease, leasing, leasehold
446	lee	lessee
447	lev	leverage/ leveraged

<b>Key</b>	<b>Component</b>	<b>Component Label</b>
448	lfi	life insurance (officer)
449	lgf	legal form
450	lgp	legal proceedings
451	lqt	long term
452	lia	liability
453	lic	license
454	lif	lifo
455	lim	loan impairment
456	lip	life insurance policy
457	liq	liquidity
458	lir	life or rate
459	lla	long lived assets
460	lli	land and land improvements
461	llp	limited liability companies and partnerships
462	lnd	land
463	loa	loan
464	lob	legal obligation/ litigation
465	loc	line of credit
466	loi	lack of independence
467	lop	loans payable
468	lor	lessor
469	los	loss
470	lqy	liability and equity
471	lre	labor and related expenses
472	lse	leases in financial statements of lessees
473	lso	leases in financial statements of lessees
474	lsr	leasing receivables
475	ltd	long term debt
476	lte	liability to equity
477	lts	litigation settlement
478	maa	marketing and advertising
479	mac	machinery
480	mal	maximum life
481	mat	material
482	mca	merger and acquisition
483	mch	merchandise
484	mcm	matters affecting comparability
485	mda	md&a
486	mdc	media content
487	mea	measurement
488	mep	multi-employer [defined contribution] plan
489	mgm	materials and goods for manufacture or resale
490	mgr	merger related
491	mgt	management
492	mil	minimum life
493	min	minimum
494	mjc	major classes
495	mkg	marketing
496	mks	marketable securities
497	mkt	market

<b>Key</b>	<b>Component</b>	<b>Component Label</b>
498	mlp	minimum lease payments
499	mlt	misleading treatment
500	mna	minority interests (net assets)
501	mni	minority interests
502	mnr	minority interests (net results)
503	mon	monetary (asset or liability)
504	mov	movement(s)
505	mrs	merger reserves
506	msr	maturities and sinking fund requirements
507	mtd	method (to determine)
508	naj	non-adjusting (event)
509	nal	notes and loans
510	nam	name
511	nas	net assets
512	nat	nature
513	ncf	non-classified
514	nch	non-cash
515	ncp	noncompete
516	ncr	non-current
517	nct	non-cash transactions
518	nds	notes and disclosures
519	neg	negative goodwill
520	net	net change, net amount
521	ney	net equity
522	ngc	not going concern
523	nib	non-interest bearing
524	nic	net income
525	noc	net of cash acquired
526	non	non (except non-current)
527	nop	notes payable
528	nor	notes receivable
529	nos	number of shares
530	not	net of tax (effect)
531	npl	net profit or loss
532	npp	net property
533	nrp	not reported
534	nrv	net realisable value
535	nsc	number of securities called
536	nsp	net selling price (of an asset)
537	nte	note
538	num	number
539	obl	obligation
540	obs	obsolescence
541	ocn	overall considerations
542	oev	obligating event
543	ofa	other financial assets
544	off	officer
545	ofl	outflow
546	ofs	officers/stockholders
547	ogs	originally stated

<b>Key</b>	<b>Component</b>	<b>Component Label</b>
548	olr	originated loans and receivables
549	ols	operating lease
550	omi	omit/ omitted
551	onc	onerous contract
552	oop	owner-occupied property
553	oow	options or warrants
554	opl	other policies
555	opn	opinion
556	opr	option reserves
557	ops	operating (activities), operation
558	opt	option (share/ stock)
559	ord	ordinary
560	org	originated [financial asset from the enterprise]
561	ors	other reseves
562	orw	options, rights or warrants
563	otr	other
564	ott	taxes other than income taxes
565	oty	outlay
566	out	outstanding
567	ovh	overhead
568	pae	accounts payable and accrued expenses
569	pai	paid
570	pan	potential assessments
571	pao	pensions and other postretirement benefit plans (opeb)
572	par	purchased and retired
573	pas	purchased and sale
574	pat	patents
575	pay	payable
576	pbf	periodic benefit
577	pbs	post balance sheet [events]
578	pco	parent (company)
579	pcp	principles of consolidation
580	pcs	preferred and common stock/ share
581	pdn	production
582	pdr	proposed dividend reserves
583	pds	per diluted share
584	pdt	product
585	peb	post-employment benefit
586	pen	pension
587	peo	post employment benefit obligation
588	pep	perpetual
589	pex	prepaid expenses
590	pfm	pro forma
591	pfr	pro forma results [with]
592	pfs	preferred stock/ preference share
593	pft	profit
594	php	purchase price
595	pjb	projected benefit
596	pla	plan assets
597	plg	pledge/ pledged

<b>Key</b>	<b>Component</b>	<b>Component Label</b>
598	pls	profit or loss
599	plt	plant
600	pms	performance measure
601	pmt	payment
602	pno	pension obligation/ liability
603	poa	profit (loss) from operating activities
604	poi	proportion of items
605	pop	phase out period
606	pos	potential ordinary (common) share
607	pot	per outstanding share
608	pow	Parent's Ownership
609	ppa	prior period adjustments
610	ppd	prepaid
611	ppe	property, plant and equipment
612	ppm	principal market
613	ppn	pre-production
614	ppo	proportionally
615	ppr	proportional results of/from
616	pps	propose/ proposed
617	ppt	prepayments
618	pra	principal activity/ activities
619	prb	post retirement benefit [plan]
620	prd	period
621	prg	paragraph
622	pri	price
623	prm	premium
624	pro	process
625	prp	prior period
626	prr	prior
627	prs	prior service
628	prt	Postretirement
629	prv	provision
630	psc	past service cost (of defined benefit obligation)
631	pse	partnerships and other similar entities
632	psh	per share
633	psl	possible loss
634	pst	presentation
635	psv	present value
636	pta	pursuant to acquisition
637	pto	put option
638	pty	property
639	pur	purchase
640	pvl	par value
641	pvs	par value per share
642	qaq	quantitative and qualitative
643	qlf	qualified
644	qsi	quasi
645	qtr	quarter/ quarterly
646	qua	qualitative
647	qun	quantitative



<b>Key</b>	<b>Component</b>	<b>Component Label</b>
648	rac	related accruals
649	rag	repurchase agreement
650	ram	repair and maintenance
651	rat	rate
652	raw	raw materials
653	rby	report body
654	rcc	recurring charges
655	rcg	recognition
656	rci	recently issued
657	rcn	reconciliation
658	rco	recourse
659	rcs	reclassifications/ reclassified
660	rcu	recorded [under]
661	rcv	receive
662	rcy	recovery/ recoveries
663	rdm	redeem/ redeemable/ redemption
664	rdr	render/ rendering
665	reb	rebate
666	rec	receivable
667	red	reduce/ reduction
668	reg	regular
669	rel	related party
670	ren	rent/ rental
671	rep	reporting
672	req	require/ required
673	res	reserve
674	ret	retention
675	rev	revenue
676	rfd	refund
677	rfi	reclassification of financial statement items
678	rfs	refundable fees for services
679	rgl	recognized gains and losses (statement of)
680	rqz	recognized
681	rig	rights
682	rin	rate of increase
683	ris	re-issued
684	rla	relationship
685	rlc	relocate/ relocation
686	rlz	realized
687	rmt	recoverable amount (of an asset)
688	rmv	removed
689	rnd	research and development
690	rng	range
691	rob	registered office or principal place of business
692	rog	reorganizations
693	ror	rate of return
694	roy	royalty
695	rpa	reverse repurchase agreements
696	rpb	(repayments)/borrowings
697	rpc	repurchase

<b>Key</b>	<b>Component</b>	<b>Component Label</b>
698	rpe	reporting enterprise/ entity
699	rpm	reporting method
700	rpt	repayment
701	rrt	received and remitted for value added taxes
702	rrv	revaluation reserve
703	rsc	restricted
704	rse	resource
705	rsk	risks
706	rsm	restatement
707	rsn	reason
708	rst	restructuring
709	rsv	residual value (of an asset)
710	rte	retained earnings
711	rtn	retain/ retained
712	rtr	retirement
713	rvd	revaluation decrease
714	rvi	revaluation increase
715	rvl	revalued, revaluation
716	rvr	review report
717	rvs	reversed, reversal
718	sah	shipping and handling
719	sal	salary and/ wage
720	sam	selling and marketing
721	sas	segment asset
722	sau	shares authorized
723	saw	sales allowances
724	sbc	subscribed capital
725	sbd	subordinated debt
726	sbq	subsequent/ subsequently
727	sco	scope
728	scp	share capital
729	scr	securitization (of financial asset)/ securitized
730	scs	staff cost/ employee expenses
731	sct	securities
732	sds	subsequent disclosure
733	sdv	share dividend
734	sec	secured
735	seg	segment
736	sel	select/ selected
737	sep	separate/ separately
738	sfc	computer software costs
739	sga	selling general and administrative
740	sgl	single
741	sgt	signature
742	shp	share premium
743	shr	share/ stock
744	sht	short term
745	sif	significant influence
746	sig	significant
747	sis	shares issued

<b>Key</b>	<b>Component</b>	<b>Component Label</b>
748	slb	sale-leaseback
749	sld	sales discounts
750	sli	segment liability
751	slr	sales revenue
752	slt	state and local taxes
753	smc	statements covered
754	smt	subsequent measurement
755	smy	summary
756	sod	surplus/ (deficit)
757	sop	state or province
758	sou	shares outstanding
759	spc	specific
760	spm	supplement/ supplemental
761	sra	sales returns and allowances
762	sre	sales returns
763	sri	shares remaining to be issued in acquisition
764	srp	segment reporting
765	srt	segment result
766	srv	segment revenue
767	ssa	sensitivity analysis
768	ssb	share subscriptions
769	ssl	sale/ sell/ selling
770	ssp	share/ stock splits
771	sss	subsidiary's stock
772	st1	street 1
773	st2	street 2
774	stb	stock based
775	stc	stage/ percentage of completion (of construction contracts and/or services)
776	std	sales type and direct
777	sti	short-term investments
778	stm	statement
779	sub	subsidiary
780	sup	supplies/ supply
781	sux	subsequent expenditure
782	svs	services
783	swp	swap
784	sxp	segment expense
785	tae	travel and entertainment
786	tar	type and amount at risk
787	tax	tax
788	tbd	troubled debt
789	tbl	tabular
790	tch	technology
791	tdr	trend rate
792	tds	trading securities
793	ter	terms
794	tfr	transfer
795	thy	tax holiday
796	tit	title

<b>Key</b>	<b>Component</b>	<b>Component Label</b>
797	tmb	termination benefit
798	tmc	10% or more of consolidated
799	tmd	temporary differences
800	tmk	trademarks, brand names
801	tmt	treatment
802	toi	item type/ type of item
803	top	trade and other payables
804	tor	trade and other receivables
805	tpy	third party
806	tra	translation
807	trd	trading [financial asset]
808	tri	trading [financial instrument]
809	trn	trade names
810	trp	trade payable
811	trr	trade receivable
812	trs	trade secrets
813	trv	translation reserve
814	tsh	treasury share/ stock
815	tsn	transition
816	tsn	translation
817	ttd	taxable temporary difference
818	tvl	total (xbrl)
819	txb	tax base
820	txc	tax credit
821	txe	tax effect
822	txn	transaction
823	typ	type
824	uad	unaudited
825	uam	unamortized
826	ubr	unbilled receivables
827	ucn	unconsolidated
828	uct	uncertainties
829	uds	undiscounted
830	uea	undistributed earnings of affiliates
831	ugr	unguaranteed
832	uii	unusual or infrequent items
833	ulf	useful life (of an asset)
834	uls	use/ utilisation
835	ulz	unrealized
836	unb	unbilled
837	und	unearned (income)
838	uni	uniting of interests (business combination)
839	unr	unrestricted
840	unu	unused
841	uoe	use of estimates
842	upe	ultimate parent entity of group
843	uqs	unqualified/ standard
844	ura	allowance for doubtful accounts
845	urc	unrecorded
846	urz	unrecognized

<b>Key</b>	<b>Component</b>	<b>Component Label</b>
847	usc	unsecured
848	utc	unused tax credit
849	utl	unused tax loss
850	vac	vacation
851	val	value, valuation
852	var	value at risk
853	veh	vehicles/ motor vehicles
854	viu	value in use (of an asset)
855	vla	valuation allowance
856	vnd	vendor, supplier
857	vne	vendor/ supplier and employee
858	vot	voting
859	war	warrant (share)
860	wav	weighted average
861	wip	work in progress
862	wof	write off
863	wor	warrants or rights
864	wrr	warrant reserves
865	wry	warranty/ warranties
866	wtd	write-down
867	yld	yield
868	zop	zip or postal code