

Primary Financial Statements, Financial Reporting for Commercial and Industrial Enterprises, International Accounting Standards (IAS) GAAP, 2002-04-20 (Working Draft)

Explanatory Notes

Summary Taxonomy Information:

Status:	Working Draft, issued in accordance with XBRL International Processes REC 2002-04-20.
Issued:	2002-04-20 (20 April, 2002)
Name:	Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Enterprises, International Accounting Standards (IAS)
Description:	This taxonomy is intended to allow traded entities to prepare XBRL-based interim and annual financial statements according to IAS. This includes consolidated publicly listed enterprises, parent enterprise financial statements, and nonconsolidated enterprises.
Namespace identifier:	http://www.xbrl.org/taxonomy/int/iascf/ci/pfs/2002-04-20
Recommended namespace prefix:	iascf-pfs
Version of XBRL Specification Used:	XBRL Specification 2.0 dated 2001-12-14
Relation to Other XBRL Taxonomies:	This taxonomy does not reference any other XBRL taxonomies. This taxonomy is intended to be referenced by the IASCF Explanatory Disclosures and Accounting Policies (EDAP) Taxonomy which has additional financial concepts commonly found in the notes to the financial statements, management commentary, accounting policies, and auditor's report.
Physical Location of Taxonomy Package:	http://www.xbrl.org/taxonomy/int/iascf/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20.xsd (Schema) http://www.xbrl.org/taxonomy/int/iascf/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-references.xml (References linkbase) http://www.xbrl.org/taxonomy/int/iascf/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-labels.xml (Labels linkbase) http://www.xbrl.org/taxonomy/int/iascf/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-presentation.xml (Presentation linkbase) http://www.xbrl.org/taxonomy/int/iascf/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-calculation.xml (Calculation linkbase) http://www.xbrl.org/taxonomy/int/iascf/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-definition.xml (Definition linkbase)

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<http://www.xbrl.org/taxonomy/international/iascf/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20.htm> (XHTML Format)

<http://www.xbrl.org/taxonomy/international/iascf/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20.pdf> (PDF Format)

<http://www.xbrl.org/taxonomy/international/iascf/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20.doc> (Word Format)

Taxonomy Elements:

<http://www.xbrl.org/taxonomy/international/iascf/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-elements.pdf> (PDF Format)

<http://www.xbrl.org/taxonomy/international/iascf/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-elements.xls> (Excel Format)

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Abstract

These Explanatory Notes describe the eXtensible Business Reporting Language (XBRL) International Accounting Standards Taxonomy: **Primary Financial Statements (PFS), Financial Reporting for Commercial and Industrial Companies, International Accounting Standards GAAP – Primary Financial Statements** (“the PFS Taxonomy”). The PFS Taxonomy has been prepared by the IASC Foundation and the IAS Working Group of XBRL International.

This PFS Taxonomy is compliant with XBRL Specification Version 2.0, dated 2001-12-14 (<http://www.xbrl.org/tr/2001/>). It is for the creation of XML-based instance documents that generate business and financial reporting for Commercial and Industrial 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

5 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 (PFS) 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>) .

10 This **Primary Financial Statements (PFS) 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 PFS Taxonomy is to provide a framework for the consistent
15 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.

20 The **authority** for this PFS 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
25 companies, IAS 26 and IAS 30 disclosure requirements are not represented in the Taxonomy's content.

The particular disclosures in this PFS Taxonomy models are:

1. Required by particular IASs
2. Typically represented in IAS model financial statements, checklists and guidance
30 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 PFS Taxonomy is in **compliance** with XBRL Specification Version 2.0, dated 2001-12-14 (<http://www.xbrl.org/tr/2001/>).

35 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. As such, the XBRL element names, labels, linkbases and references should be considered complete and stable within the domain of
40 the Taxonomy. Although changes may occur to any of this XBRL data, the probability of any changes significantly altering the content of the Taxonomy is low.

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

- 45 • **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.
- 50 • **Recommendation** – Final version of taxonomy, released for use by the public.

1.3. Scope of Taxonomy

55 This *Primary Financial Statements (PFS) Taxonomy* is released in tandem with the XBRL *Global Common Document (GCD) Taxonomy* and the *Explanatory Disclosures and Accounting Policies (EDAP) 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.

60 Those financial statements are the

1. Balance Sheet,
2. Income statement,
3. Statement of Cash Flows
4. Statement of Changes in Equity.

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

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 the EDAP taxonomy include:

1. Accounting Policies
2. Explanatory Disclosures to the Financial Statements
3. Management Discussion and Analysis / Director report
- 75 4. Financial Highlights
5. Auditor's Report

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.

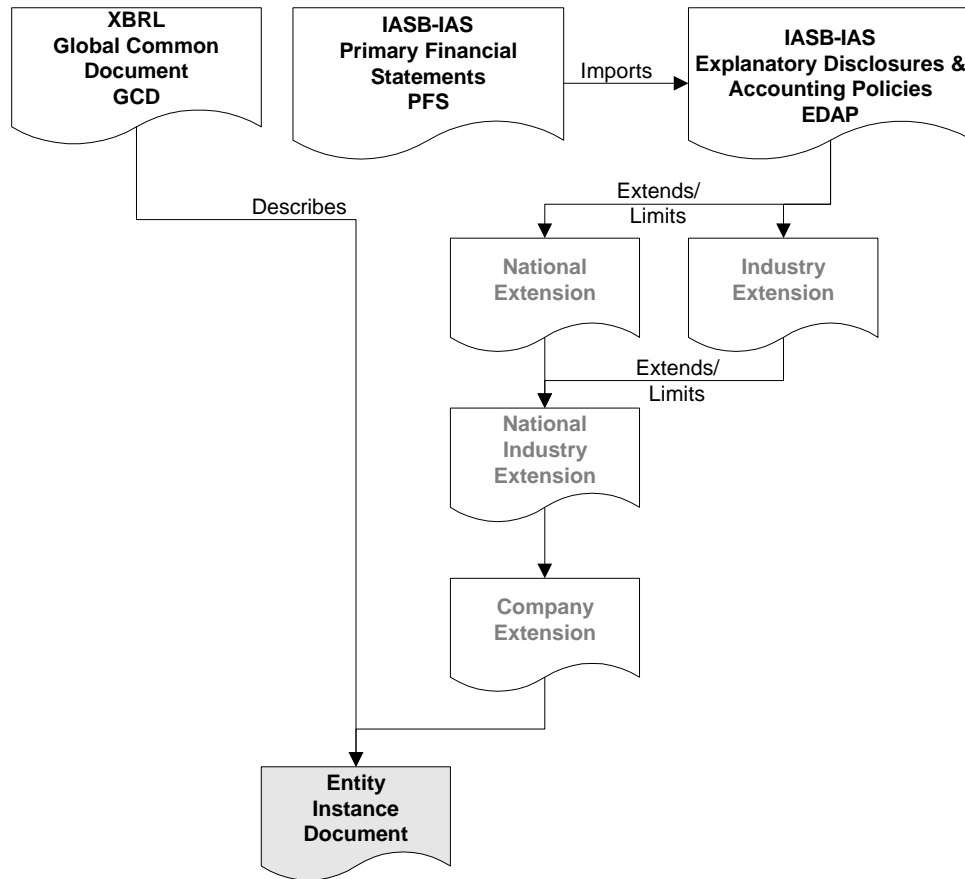
- **National industry** or common practice, for example, agriculture or credit reporting.

- 90
- An individual **company**

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.

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

Figure 1: Interrelationship of Taxonomies and Instance Document



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.

100 **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/>)

- 105
- 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

110 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

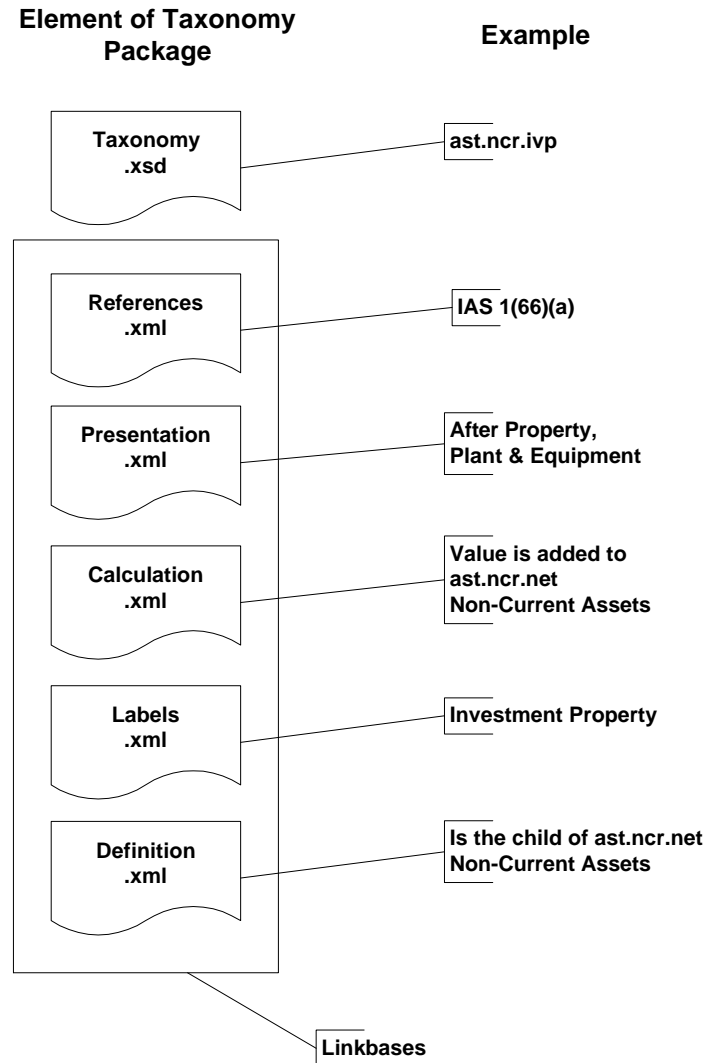
115 This PFS Taxonomy makes available to users the most commonly disclosed financial information under the IASB's IAS Standards. This taxonomy is an expression of financial information in terms that are understandable to humans, but more importantly also understandable by a computer application.

The PFS 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.
- 120

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

Figure 2: PFS Taxonomy Package and Example



2.2. Taxonomy Structure

130 The PFS Taxonomy contains nearly four hundred 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).

135 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/international/iascf/gaap/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-elements.pdf>) or Excel

140 <http://www.xbrl.org/taxonomy/international/iascf/gaap/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-elements.xls> formats.

However, in this rendering much of the characteristics of taxonomy are not obvious. The paper paradigm is two dimensional, whereas the information in the taxonomy is

145 multidimensional. The application of a metaphor assists in understanding taxonomies. The PFS Taxonomy is organized using a “Balance Sheet” metaphor. This organization is used because it is understood by most accountants who use this metaphor to organize their audit working papers; to put the notes to the financial statements in order and in a variety of other uses. This metaphor is also familiar to the users of financial statements.

150 However, this metaphor and organization somewhat limits an understanding of the power behind an XBRL taxonomy. A taxonomy has multiple “dimensions”. Relationships can be expressed in terms of definitions, calculations, links to labels in one or more languages, links to one or more references, etc. The metaphor used expresses only one such relationship.

155 The PFS Taxonomy is divided logically into sections that correspond to typical financial statement components. While there is no true concept of “sections” in the Taxonomy, their purpose is to group similar concepts together and facilitate navigation within the Taxonomy. The following is a listing of “sections” and a brief explanation (where necessary) of those sections:

The higher-level sections of the Taxonomy are shown in Figure 3:

160 **Figure 3: High Level Sections of PFS Taxonomy**

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

2.3. Element Naming Convention

165 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 PFS 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. Taxonomy structure is expressed in the XBRL linkbases.

170 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.
 175 Combining the two components produces the composite element “ast.inv”. For further details of the naming convention, see Section 4 - Naming Convention and the Appendix.

2.4. Label Languages

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

180 **2.5. References**

This Taxonomy provides references to IAS standards. Figure 4 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 4: Reference Naming Structure

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

185 **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
- 190 • **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

195 **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>):

205 **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/international/iascf/gaap/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20.htm> (XHTML Format)

210 <http://www.xbrl.org/taxonomy/international/iascf/gaap/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20.pdf> (PDF Format)

<http://www.xbrl.org/taxonomy/international/iascf/gaap/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20.doc> (Word Format)

Taxonomy Elements:

215 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/international/iascf/gaap/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-elements.pdf> (PDF Format)

220 <http://www.xbrl.org/taxonomy/international/iascf/gaap/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-elements.xls> (Excel 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.
- 225 • **XBRL Linkbases (.XML files):** Linkbases for
 - References
 - Labels
 - Presentation
 - Calculations, and
 - 230 ○ Definitions.

These files are located as follows:

<http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20.xsd> (Schema)

235 <http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-references.xml> (References linkbase)

<http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-labels.xml> (Labels linkbase)

<http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-presentation.xml> (Presentation linkbase)

240 <http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-calculation.xml> (Calculation linkbase)

<http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-definition.xml> (Definition linkbase)

3. Items to Note in Using the Taxonomy**3.1. Introduction**

245 The following explanation of the taxonomy, the taxonomies with which this PFS Taxonomy is designed to interoperate, and examples of how to interpret the PFS Taxonomy are provided to make the PFS Taxonomy easier to use. Please refer to the detailed printout of the PFS Taxonomy as you go through this explanation

250 (<http://www.xbrl.org/taxonomy/international/iascf/gaap/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20-elements.pdf>). This explanatory document is designed to provide an overview of the PFS 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 PFS Taxonomy and other cognate taxonomies.

255 **3.2. How to Interpret the Taxonomy Structure**

The element fragment shown in Figure 5 exists within the Taxonomy:

Figure 5: Element Fragment

ast.ncr.net	Non Current Assets
ast.ncr.ppe	Property, Plant and Equipment
ast.ncr.ivp	Investment Property
ast.ncr.int	Intangible Assets

260 This means that for a commercial and industrial company, there is a type of non-current asset called "Property Plant and Equipment". This is represented by the element with this label, and a composite name of " ast.ncr.ppe".

If a company reports their financials using an XBRL-compliant electronic instance document then one of the following will be true:

- 265
- All of the entities "Cash, Cash Equivalents or Short Term Investments" must be recorded within one of the elements already included in the taxonomy as a child to this element, OR
 - The electronic document will include an extension to the taxonomy that consists of a new element or elements and an indication of how the new element rolls up to "Cash, Cash Equivalents and Short Term Investments".

270 All of the elements in the fragment provided are of a data type "monetary" with a weight of "1". Having a weight of "1" indicates that the element value of all children of an element, multiplied by the weight, then add up or "roll up" to the value of the parent element. For example, "Cash Equivalents" and "Cash" total to make up the value of "Cash and Cash Equivalents". This continues up the Calculation linkbase tree so that

275 "Assets" has a value of the children "Current Assets" and "Noncurrent Assets", and so forth throughout the entire taxonomy.

3.3. Balance Sheet Structure

The major sections of the Balance Sheet structure are shown in Figure 6:

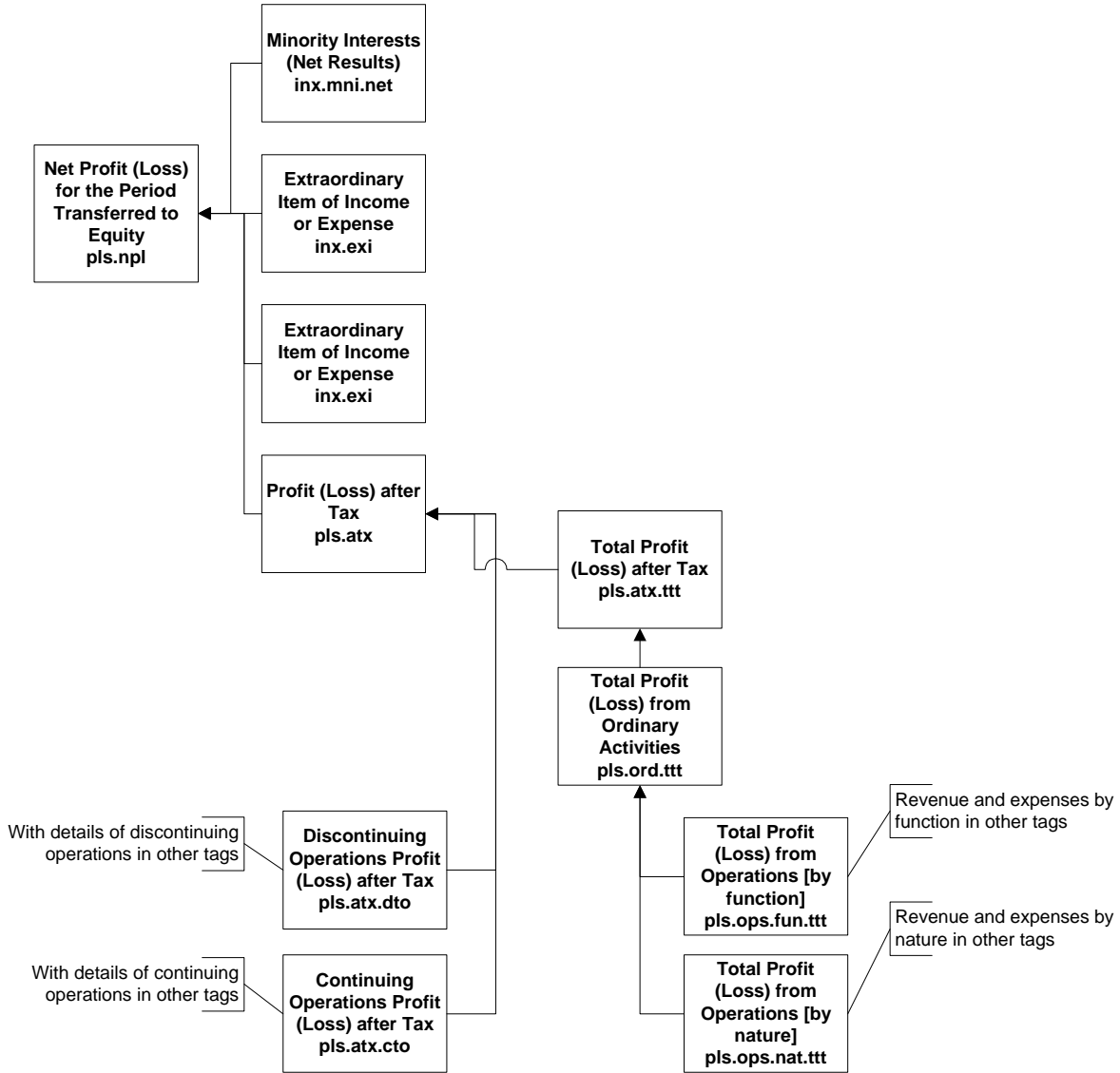
Figure 6: Balance Sheet Structure

Element Names	Structural Elements
bst	Balance Sheet
ast.net	Assets
ast.ncr.net	Non Current Assets
ast.cur.net	Current Assets
lia.eqy	Liabilities and Equity
eqy.net	Equity
lia.net	Liabilities
lia.ncr.net	Non Current Liabilities
lia.cur.net	Current Liabilities

280 **3.4. Income Statement Structure**

The structure of the Income Statement and Cash Flows statement (see Section 3.5), and other structures, may not appear intuitive at first glance. The structure of the Income Statement is shown in Figure 7:

Figure 7: Income Statement – Major Structures



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An income statement's "bottom line" purpose is to show net income for an entity, and items which comprises net income. The final result is "Net Profit (Loss) for the Period Transferred to Equity". The most important element of the structure of the Income Statement is Profit (Loss) after Tax (pls.atx). This element is comprised in turn of three elements:

290

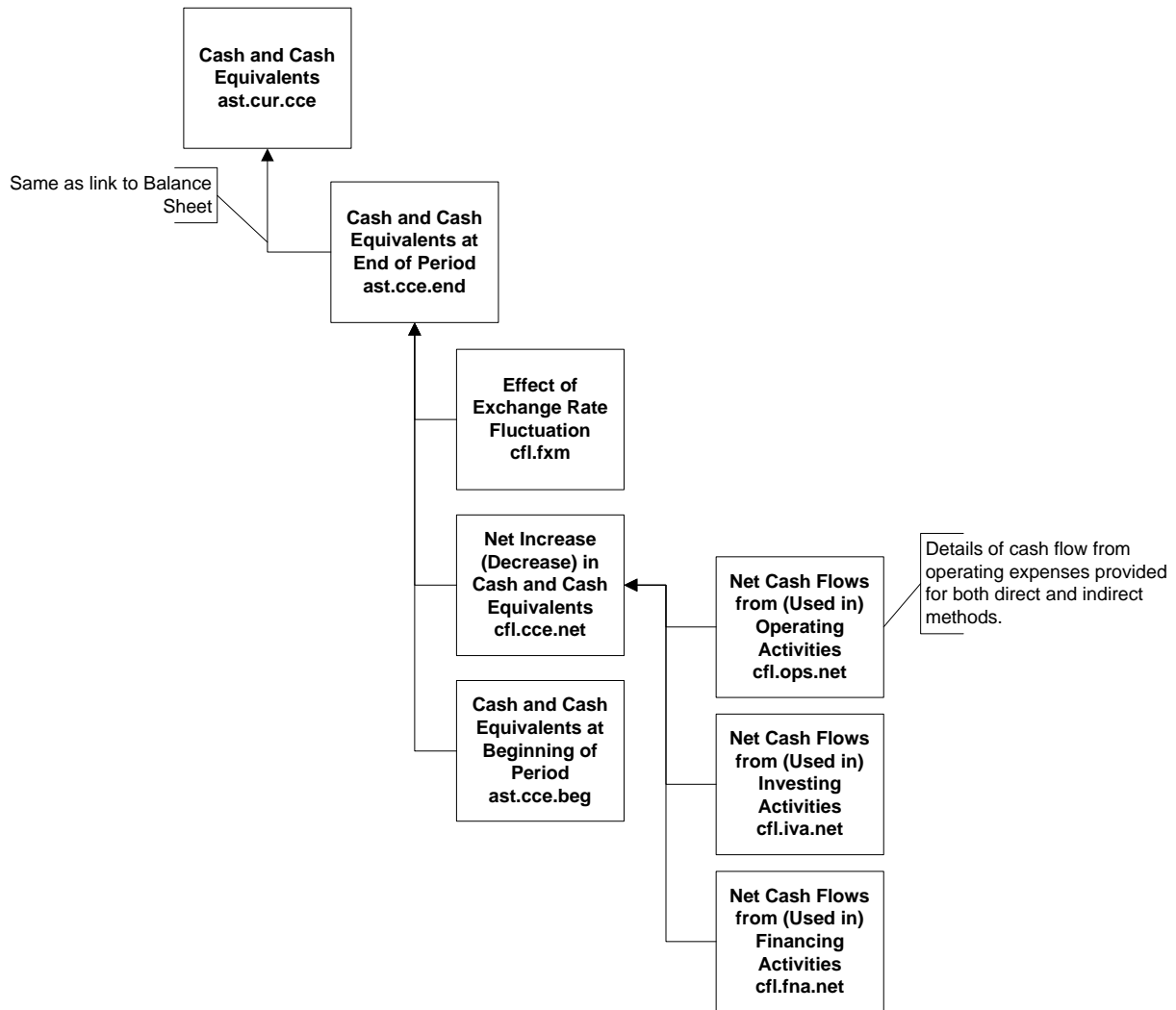
- Total Profit (Loss) after Tax (pls.atx.ttt)
- Discontinuing Operations Profit (Loss) after Tax (pls.atx.dto)
- Continuing Operations Profit (Loss) after Tax (pls.atx.cto)

295 The element Total Profit (Loss) after Tax (pls.atx.ttt) in turn has a set of disclosures to represent profits by function (e.g. Total Marketing and Distribution Costs (exp.mkg.dcs.ttt)) or by nature (e.g. Total Raw Materials and Consumables Used (flw.rwm.ttt)).

3.5. Cash Flow Structure

300 The structure of the Cash Flow disclosures is closely modeled on the disclosures required in IAS 7. Support provided is provided for both the direct and indirect method. There is a "same as" link between the Cash and Cash Equivalents at the End of the Period in the Cash Flow section of the taxonomy (ast.cce.end) and the equivalent tag in the Balance Sheet (ast.cur.cce). The structure of the Cash Flow disclosures is shown in Figure 8:

Figure 8: Cash Flow Structure



305

3.6. Statement of Changes in Equity Structure

The Statement of Changes in Equity models the disclosures required in IAS 1. The structure of the disclosures is shown in Figure 9:

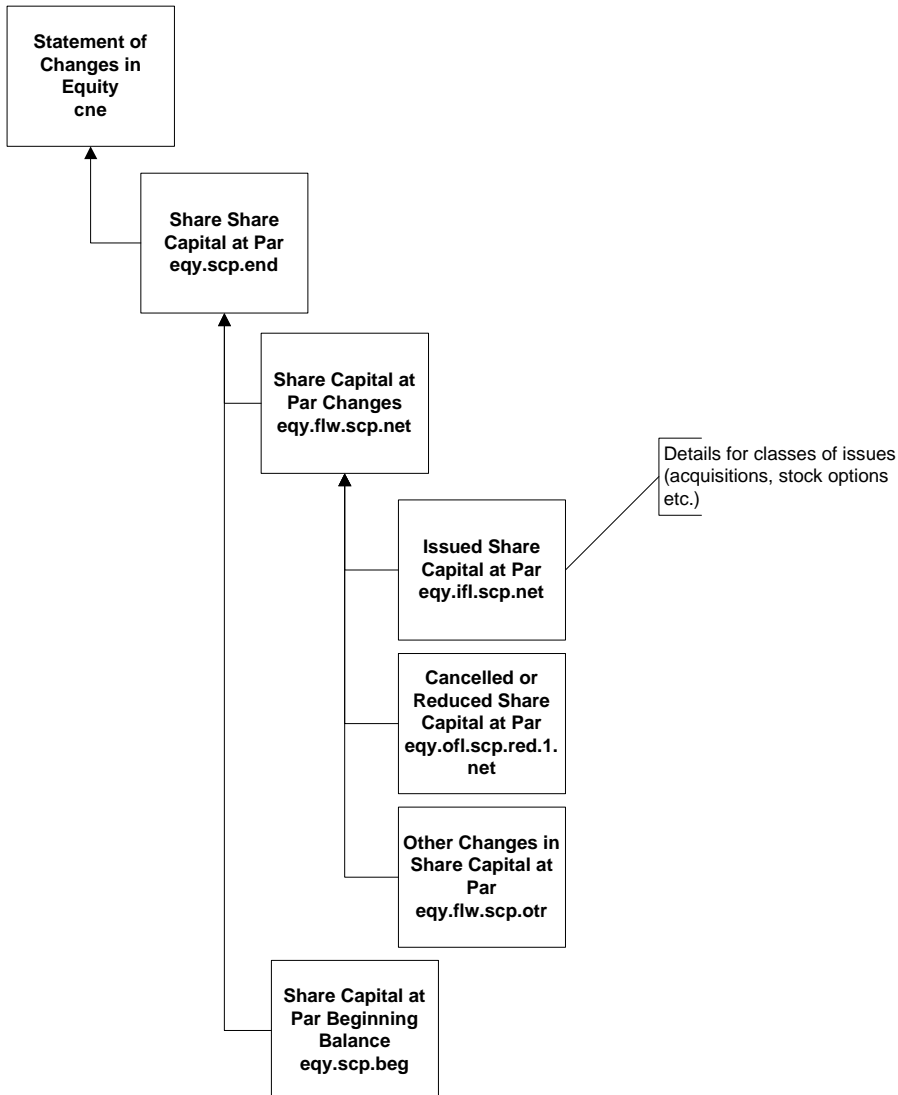
Figure 9: Structure of Statement of Changes in Equity



310

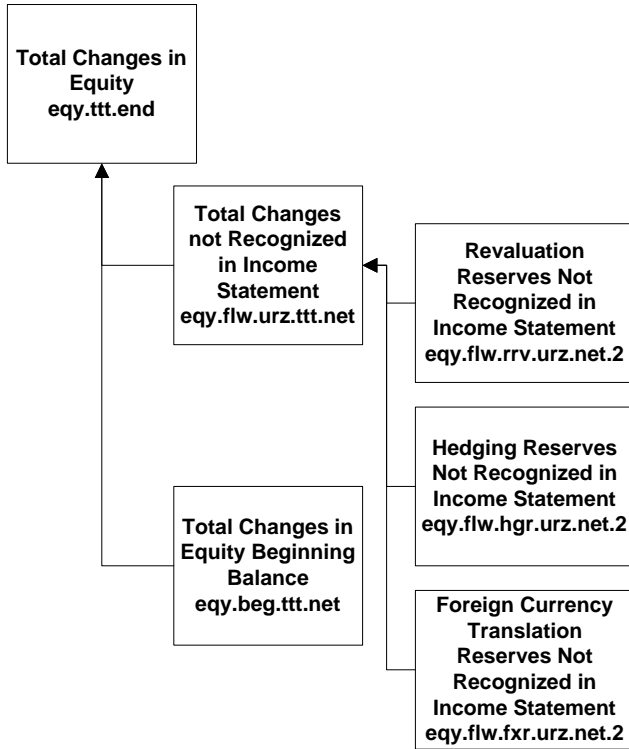
For each of the sections, with the exception of Total Changes in Equity, model the opening balance, changes and closing balance. The structure of these sub-sections is typified by the elements for disclosures in changes in Share Capital at Par, shown in Figure 10:

315 Figure 10: Changes in Share Capital at Par



The element “Total Changes in Equity” (eqy.ttt.end) is made up of changes not recognized in the Income Statement (eqy.flw.urz.ttt.net) and changes in the beginning balance of equity (eqy.beg.ttt.net). This relationship is shown in Figure 11:

320 **Figure 11: Total Changes in Equity Structure**



3.7. Equivalent facts

Often it is necessary to create two XBRL elements for the same concept to display it in different sections of the taxonomy without creating a problem of double counting in the calculation linkbase. For example, the details of classes of Property, Plant and Equipment appear separately in the Explanatory Disclosure and Accounting Policies (EDAP) Taxonomy from their parent element “Property Plant and Equipment” in this PFS Taxonomy. These elements are labeled in the description field with the “same as” label.

330 The “same as” concept is part of XBRL Specification Version 2.0, and its interpretation is as follows: there will be an error *if* an instance document having two elements linked by a “same as” definition relationship *and* which have the same numeric context have different content values.

3.8. 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, in the context of XBRL is to identify the taxonomy of any particular XML element. Using namespaces removes any ambiguity or confusion that may arise as a result of elements from different taxonomies sharing the same element name.

340 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.

345 The namespaces relevant to this PFS Taxonomy are:

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

3.9. Entering Numeric Values into Instance Documents

350 Figure 12 describes how weights have been incorporated into the PFS Taxonomy and how corresponding values will be entered into an instance document: (note that the term “natural balance” is not used, this is intentional)

Figure 12: Numeric Values and Weights

Category	Typical Balance	Weight	Enter *
Asset	Debit	1	Positive
Liability & Equity	Credit	1	Positive
Revenue	Credit	1	Positive
Expense	Debit	1	Negative
Other Income (Expenses)	Credit	1	Positive or (Negative)
Cash Inflows	Debit	1	Positive
Cash Outflows	Credit	1	Negative
Number of Employees	N/A	0	Positive

- **Enter** means enter into an instance document.

355 4. Naming Convention

4.1. Introduction

This section explains the naming conventions created and used in the PFS Taxonomy to associate digital “tags” to concepts from the IASB Standards and other related materials. The purpose of this “digital translation” is to provide a consistent and reliable way for

360 relevant parties to use and integrate the Standards into their software applications.

4.2. Key Terms

The following terms are used throughout this section:

- 365 • **Component:** A three-character representation of a fact that relates to the Standards. This fact may represent, among other things, an accounting term, an accounting concept, or an IAS-defined definition. Examples: [ast] = “asset”; [exy] = “extraordinary”.
- 370 • **Composite:** A series of two or more components. A composite represents a more specific concept than a component. Also referred to as a composite element name. Examples: [inx.fna.cto] = “Income (Expense) from Financing Activities Continuing Operations”; [pls.npl] = “Net Profit (Loss) for the Period Transferred to Equity”.
- 375 • **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
- 380 • **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, although a single language may have multiple types of labels.
- **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.
- **XBRL:** Extensible Business Reporting Language is an XML language that has been designed to represent business information in an XML (digital) format. XBRL is used to define sets of element names; IASCF composite element names.

385 **4.3. Concepts and Considerations**

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.

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

395 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

400 The PFS Taxonomy composite element names are XML-compliant element names. As such, each begins with a letter and is void 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 may not be able

405 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

410 too much detail, the additional detail adds little value – it is better to just use an extended component, so as to ensure uniqueness.

Composite Element Names are not Hierarchical in Nature

415 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 strictly coincidence and unintentional. All components in a composite element name are equal in stature, i.e., there is no implied hierarchy within the composite element name. The hierarchy is expressed in the XBRL linkbases.

420 For example, the composite element name [pls.npl], which is linked to the English label “Net Profit (Loss) Transferred to Income”, does not include the component that represents “Income Statement” [ist]. This is because [pls.npl] completely and sufficiently represent the fact “Net Profit (Loss) Transferred to Income”. In addition to being associated with “Income Statement” [ist], [pls.npl] is also associated with “Statement of Changes in Equity” [cne], and “Statement of Cash Flows” [cfs].

Detailed Considerations

425 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).

430 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.

4.4. Primary Components

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

435 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. 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.

440 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.

445 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.

450

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.

455

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).

460

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.

465

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

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.

470

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."

475

5. Review and Testing, Updates and Changes

5.1. Change Log

None at this time.

480

5.2. Updates to this Taxonomy

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

485

- 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/gaap/ci/pfs/2002-04-20/iascf-ci-pfs-2002-04-20.xsd> will never change. New versions will be issued under a different name, such as ["http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2003-12-31/iascf-ci-pfs-2003-12-31.xsd"](http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2003-12-31/iascf-ci-pfs-2003-12-31.xsd). This will ensure that any taxonomy created will be available indefinitely.

490

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

495 **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

500

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

505

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

510

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.

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

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Jan Wentzel	PricewaterhouseCoopers	South Africa
Charles Yeo	Ernst and Young	Singapore

515 **7. XBRL International Members**

The following is a listing of members of XBRL International as of March 3, 2002:

ACCPAC International, Inc.; ACL Services Ltd.; Advisor Technology Services, LLC;
 American Institute of CPAs; Andersen; ANZ Bank; Asia Securities Printing; Anthem
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 520 Prudential Regulation Authority; Australia and New Zealand Banking Group; Australian
 Stock Exchange; Bank of America, BDO Seidman, LLP; Beacon IT; Best Software; Bowne
 & Co., Inc.; Bridge Information Systems; Bryant College; Business Wire; California State
 University, Northridge; Canadian Institute of Chartered Accountants; CaseWare
 International Inc.; Certified General Accountants of Canada Association of Canada;
 525 Cogniant, Inc.; Council of Koninklijk Nederlands Instituut van Registeraccountants
 (NIVRA); Count-net.com SA; CPA Australia; CPA2Biz; Crowe, Chizek and Company, LLP;
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 530 Software; Dow Jones & Company, Inc.; Dresdner Kleinwort Wasserstein; DRSC; EDGAR
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 535 Corporation; Fujitsu; Gcom2 Solutions; General Electric Company; Global Filings, Inc.;
 Grant Thornton LLP; Haarmann, Hemmelrath & Partner; Hitachi; Hitachi System and
 Services; HOLT Value Associates; Hong Kong Society of Accountants; Hyperion Solutions
 Corp.; IBM; IBMatrix; IDW; I-Lumen, Inc.; Information Management Australia Pty Ltd;
 Infoteria Corporation; InnoData GmbH; Innovision Corporation; Institut der
 540 Wirtschaftsprüfer; Institute of Chartered Accountants in Australia; Institute of Chartered
 Accountants in England & Wales; Institute of Chartered Accountants in Ireland; Institute
 of Certified Public Accountants in Singapore; Institute of Chartered Accountants of New
 Zealand; Institute of Management Accountants; International Accounting Standards
 Board; International Federation of Accountants J.P. Morgan Chase; Japan Digital
 545 Disclosure Inc.; Japan Notary Organization; JISA (Japan Information Service Industry
 Assn); KPMG; KPMG Consulting; Lawson Software; Microsoft Corporation; Microsoft
 Great Plains Software, Inc.; MIP, Inc.; MIS Deutschland GmbH; Moody's Risk
 Management Services, Inc.; Morgan Stanley; Multex.com, Inc.; National Center of
 Charitable Statistics (NCCS); National Information Infrastructure Enterprise Promotion
 550 Association (Taiwan); Navision; NEC Planning Research, Inc. (Japan); NetLedger, Inc.;
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 PeopleSoft, Inc.; PPA GmbH; Practitioners Publishing Company; PricewaterhouseCoopers;
 R.R. Donnelley Financial; Reuters Group LP; RIA; Sage Software; SAP AG; Seattle Pacific
 University Center for Professional Development; Software AG; Standard and Poor's;
 555 Syspro; Takara Printing; Teikoku Data Bank; The Woodburn Group; Thomson Financial;
 Tokyo Shoko Research; U.S. Census Bureau; XBRL Solutions, Inc.

8. Appendix – Naming Convention

8.1. Primary Components

560 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	
aol	asset or liability	

565 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 for other composites. XBRL uses xLink to associate composite element names with stand-alone components.

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	

570

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. Used in XBRL.
chg	change [in]	Applies to position elements and precedes position elements. When used in XBRL, typically follows the [cfl] component.

Suffix Components

575 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

Component	Description	
net	Label	net change, net amount
	Rule	Last unless [otr] present.
	Context	Summarizes composite elements. Always used for summary components except: 1) for "Profit (Loss)" summaries, in which case [pls] is used
	Example	[ast-cur-net] = Current Assets (net) [eqy-flw-res-net-otr] = Changes Other Reserves

Component	Description	
end	Label	ending, conclusion
	Rule	Last unless [net], [otr] or [xtl] are present, in which it precedes these
	Context	Applies to amounts that represent an ending balance for a specific reporting period. Only position elements may contain the [end] component

580

Component	Description	
	Example	[ast-cce-end] = Cash and cash equivalents at end of period

Component	Description	
beg	Label	beginning, start
	Rule	Last unless [net], [otr] or [xtl] are present, in which it precedes them.
	Context	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
	Example	[eqy-rrv-beg-net] = Revaluation Reserves Beginning Balance (net)

Component	Description	
xtl	Label	total
	Rule	Last unless [net] or [otr] or both are present, in which it precedes either or both
	Context	Used to express Y-axis totals in XBRL
	Example	[inc-rev-xtl] = Total Revenue; [eqy-beg-xtl-net] = Total Changes in Equity Beginning Balance

Component	Description	
adj	Label	adjustment, adjusting (event)
	Rule	Typically follows [rsm] or [cim]
	Context	1) Can represent capital maintenance adjustments (increases or decreases) to equity. Often used with [rvl] and [rsm] 2) Can represent a non-cash adjustment
	Example	[eqy-adj-hgr-rsm-beg] = Hedging reserves restatement of beginning balance; [cfl-cim-adj-dep] = Depreciation relating to cash flows from operating activities

Component	Description	
otr	Label	other
	Rule	Always last
	Context	Represents any "other" designation. Only one [otr] per composite element name
	Example	[cfl-iva-otr] = Other Cash Flows from (used in) Investing Activities

585 Complete Component List (As of 2002-04-20)

Key	Component	Component Label
144	aat	allowed alternative treatment
231	aaz	accumulated amortization
3	acq	acquisition
6	acs	administrative cost
5	add	addition
151	adj	adjustment, adjusting (event)
2	adp	accumulated depreciation
156	adv	advance
11	afs	available for sale (financial asset)
227	aga	agricultural activity
228	agp	agricultural produce
232	ail	accumulated impairment loss
211	amk	active market (for trading assets)
8	amt	amount
7	amz	amortization
285	aol	asset or liability
4	apc	additional paid-in capital
253	apl	accumulated profit or loss
1	apy	accounting policy
10	asc	associate
9	ast	asset
257	atx	after tax
239	bas	basis of; basis used to
14	bcs	borrowing cost
13	beg	beginning, start
229	bia	biological asset
143	bmt	benchmark treatment
244	brw	borrowing(s)
166	bsg	business segment
12	bst	balance sheet
258	btx	before tax, pre-tax
15	bzc	business combinations
16	bzd	business divestiture
22	cae	change in accounting estimate
23	cap	change in accounting policy
217	cas	contingent asset
20	cce	cash and cash equivalents
189	ccs	current service cost (of defined benefit obligation)
271	cdm	cash flow reconciliation for operating activities, direct method
208	cdp	cost of disposal (of an asset)
279	cfi	compound financial instrument
21	cfl	cash flow

Key	Component	Component Label
138	cfs	cash flow statement
32	cgs	cost of goods sold
274	chg	change, change in
272	cim	cash flow reconciliation for operating activities, indirect method
216	cli	contingent liability
25	cls	class, classification
24	cne	changes in net equity (statement of)
199	cnt	control (corporate governance)
266	cnv	converted, convertible
215	cob	constructive obligation
26	col	collateralize (pledge as security)
149	cpc	cost plus [construction] contract
17	cpl	capital reserves
27	cps	common (ordinary) earnings per share
196	cpz	capitalized (capitalization of)
28	csc	construction contract
19	cash	cash
198	csm	cost method (accounting for investments)
31	cst	cost
163	cta	current tax asset
29	ctg	contingency
160	ctl	current tax liability
30	cto	continuing operation
33	cur	current
282	cus	customer
18	cya	carrying amount
36	dbp	defined [employee] benefit plan
42	dcl	disclosure
37	dcp	defined [employee] contribution plan
35	dcr	decrease
45	dcs	distribution cost
38	dep	depreciation
243	dic	deferred income
278	din	debt instrument
209	dmt	depreciable amount (of an asset)
41	dps	diluted earnings per share
212	drt	discount rate
39	drv	derivative
40	dsc	description
44	dsp	disposal
161	dta	deferred tax asset
162	dtd	deductible temporary [tax] difference
34	dte	date

Key	Component	Component Label
159	dtl	deferred tax liability
43	dto	discontinuing operation
154	dvd	dividend
46	dvs	dividends per share
150	ebd	event after the balance sheet date
50	ebf	employee benefit
49	ebp	employee benefit plan
53	ecp	equity compensation plan
220	eim	effective interest method
221	eir	effective interest rate
48	emb	embedded (derivative)
280	emp	employee
51	end	ending, conclusion
47	eps	earnings per share
188	eqb	equity compensation benefit
200	eqi	equity [financial] instrument
197	eqm	equity method (accounting for investments)
52	eqy	equity
146	evt	event (and circumstances)
256	exi	extraordinary item
54	exp	expense
191	exr	exchange rate (currency)
284	ext	extended component (future use)
55	exy	extraordinary
65	fae	fixtures and equipment
57	fcs	finance cost
68	fde	fundamental error
59	fia	financial asset
61	fil	financial liability
60	fin	financial instrument
58	fls	finance lease
249	flw	flow (inflow or outflow)
64	fna	financing activity
264	fng	finished goods
67	fop	foreign operation
148	fpc	fixed price [construction] contract
62	frv	financial review
63	fst	financial statement
260	fun	function
56	fvl	fair value
66	fxm	foreign exchange movement
252	fxr	foreign exchange translation reserve
153	gcn	going concern

Key	Component	Component Label
179	gds	goods
70	gdw	goodwill
71	ggr	government grant
69	gle	gain(s) and loss(es) recognized in equity
72	gpt	gross profit
167	gsg	geographical (business) segment
287	gur	guaranteed
222	hdg	hedge
223	hfi	hedging [financial] instrument
251	hgr	hedging reserve
230	hrv	harvest (of biological asset)
240	hsc	historical cost
73	htm	held-to-maturity [financial asset]
74	hyp	hyperinflationary
241	ibr	interest bearing
277	ica	internally constructed (generated) asset
75	icp	IAS common practice(s)
79	icr	increase
80	ids	initial disclosure
247	ifl	inflow
205	ifp	interim financial report (statement)
76	imp	impairment
77	inc	income
81	int	intangible asset
82	inv	inventory
246	inx	income or expense
204	ipd	interim financial reporting period
176	ipl	impairment loss
86	isc	issued capital
78	ist	income statement
181	itt	interest
83	iva	investing activity
85	ivm	investment
84	ivp	investment property
87	jce	jointly-controlled entity (joint venture)
88	lab	land and buildings
147	lcm	lower of cost or net realisable value
90	lee	lessee
92	lia	liability
214	lob	legal obligation
91	lor	lessor
93	los	loss
89	lse	lease

Key	Component	Component Label
186	mep	multi-employer [defined contribution] plan
261	mkg	marketing (costs)
94	mni	minority interests
193	mon	monetary (asset or liability)
95	mov	movement(s)
155	mtd	method (of determination)
152	naj	non-adjusting (event)
97	nas	net assets
96	nat	nature
101	ncr	non-current
100	nct	non-cash transactions
290	nds	notes and disclosures
195	neg	negative goodwill
270	net	net change, net amount
98	ney	net equity
242	nib	non-interest bearing
291	noc	net of cash
99	npl	net profit or loss
142	nrv	net realisable value
207	nsp	net selling price (of an asset)
213	oev	obligating event
248	ofl	outflow
104	ols	operating lease
218	onc	onerous contract
226	oop	owner-occupied property
102	ops	operating (activities), operation
202	opt	option (share)
105	ord	ordinary
106	org	originated [financial asset from the enterprise]
107	otr	other
110	pam	plant and machinery
194	par	parent (company)
108	pay	payable
111	pbs	post balance sheet [events]
184	peb	post-employment benefit
114	pls	profit or loss
113	poa	profit (loss) from operating activities
203	pos	potential ordinary (common) share
112	ppd	prepaid (expense)
115	ppe	property, plant and equipment
109	prd	period
269	prp	prior period
116	prv	provision

Key	Component	Component Label
190	psc	past service cost (of defined benefit obligation)
225	rag	repurchase agreement
262	rdc	research and development cost
117	rec	receivable
267	red	reduce, subtract
119	rel	related party
120	res	reserve
157	ret	retention
122	rev	revenue
254	rgl	recognized gains and losses (statement of)
118	rgz	recognized
275	rlz	realized
206	rmt	recoverable amount (of an asset)
182	roy	royalty
237	rrv	revaluation reserve
268	rsm	restatement
219	rst	restructuring
174	rsv	residual value (of an asset)
178	rtr	retirement (of an asset)
236	rvd	revaluation decrease
235	rvi	revaluation increase
121	rvl	revalued, revaluation
123	rvs	reversed, reversal
263	rwm	raw materials
173	sap	segment accounting policy
171	sas	segment asset
250	scp	share capital
224	scr	securitization (of financial asset)
127	scs	staff cost
128	sds	subsequent disclosure
183	seb	short-term employee benefits
124	seg	segment
125	shr	share
140	sif	significant influence
126	sig	significant (disclosure)
172	sli	segment liability
170	srt	segment result
168	srv	segment revenue
158	stc	stage of completion (of construction contracts and/or services)
129	sub	subsidiary
177	sux	subsequent expenditure
180	svs	services
169	sxp	segment expense

Key	Component	Component Label
130	tax	tax
134	tfr	transfer
132	tmb	termination benefit
133	trd	trading [financial asset]
245	trp	trade payable
234	trr	trade receivable
238	trv	translation reserve
135	tsh	treasury share
131	ttd	taxable temporary difference
259	xtl	total (XBRL)
289	txb	tax base
288	ugr	unguaranteed
175	ulf	useful life (of an asset)
276	ulz	unrealized
136	und	unearned (income)
192	uni	uniting of interests (business combination)
255	urz	unrecognized
165	utc	unused tax credit
164	utl	unused tax loss
210	viu	value in use (of an asset)
281	vnd	vendor, supplier
201	war	warrant (share)
286	wav	weighted average
265	wip	work in progress
273	wkp	working capital
145	wtd	write-down