Primary Financial Statements, Financial Reporting for Commercial and Industrial Enterprises, International Accounting Standards (IAS) GAAP, 2002-06-15 Explanatory Notes

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Summary Taxonomy Information:

Status:	Recommendation, issued in accordance with XBRL International Processes REC 2002-04-20.
Issued:	2002-06-15 (20 June, 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/gaap/ci/pfs/2002-06-15/
Recommended namespace prefix:	iascf-pfs
Version of XBRL Specification Used:	XBRL Specification 2.0 dated 2001-12-14
Relation to Other XBRL Taxonomies:	This taxonomy does not reference any other XBRL taxonomies. This taxonomy is intended to be referenced by the 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/gaap/ci/pfs/2002-06-15/iascf-ci-pfs-2002-06-15.xsd (Schema) http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2002-06-15/iascf-ci-pfs-2002-06-15-references.xml (References linkbase) http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2002-06-15/iascf-ci-pfs-2002-06-15-labels.xml (Labels linkbase) http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2002-06-15/iascf-ci-pfs-2002-06-15-presentation.xml (Presentation linkbase) http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2002-06-15/iascf-ci-pfs-2002-06-15-calculation.xml (Calculation linkbase) http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2002-06-15/iascf-ci-pfs-2002-06-15-definition.xml (Definition linkbase)

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These Explanatory Notes:

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

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

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

Taxonomy Elements:

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

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

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.

Table of Contents

1. Overview

1.1. Purpose

The International Accounting Standards Committee Foundation (IASC Foundation) and XBRL International (http://www.xbrl.org) are leading the development of this e**X**tensible **B**usiness **R**eporting **L**anguage (XBRL) Primary Financial Statements (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) .

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 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 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 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 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/).

1.2. Taxonomy Status

The Taxonomy is a ***Recommendation.*** 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 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:

- **Internal Working Draft** – Internal Working Draft version of a taxonomy exposed to XBRL.ORG members for internal review and testing. An Internal Working Draft is subject to significant changes as initial testing undertaken. Its structure may not be stable and its content may not be complete.
- **Working Draft** – Working Draft version of a taxonomy exposed to public for review and testing. A Working Draft has been tested and its structure is unlikely to change although its contents may still change as the result of broader testing.
- **Recommendation** – Final version of taxonomy, released for use by the public.

1.3. Scope of Taxonomy

This *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.

Those financial statements are the

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

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

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
4. Financial Highlights
5. Auditor's Report

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

- International ***industries***, for example, airlines, pharmaceuticals or agribusiness.
- ***National jurisdictions*** for those companies that adopt the IASB's IASs as the core financial standards setting foundation and may include supplementary

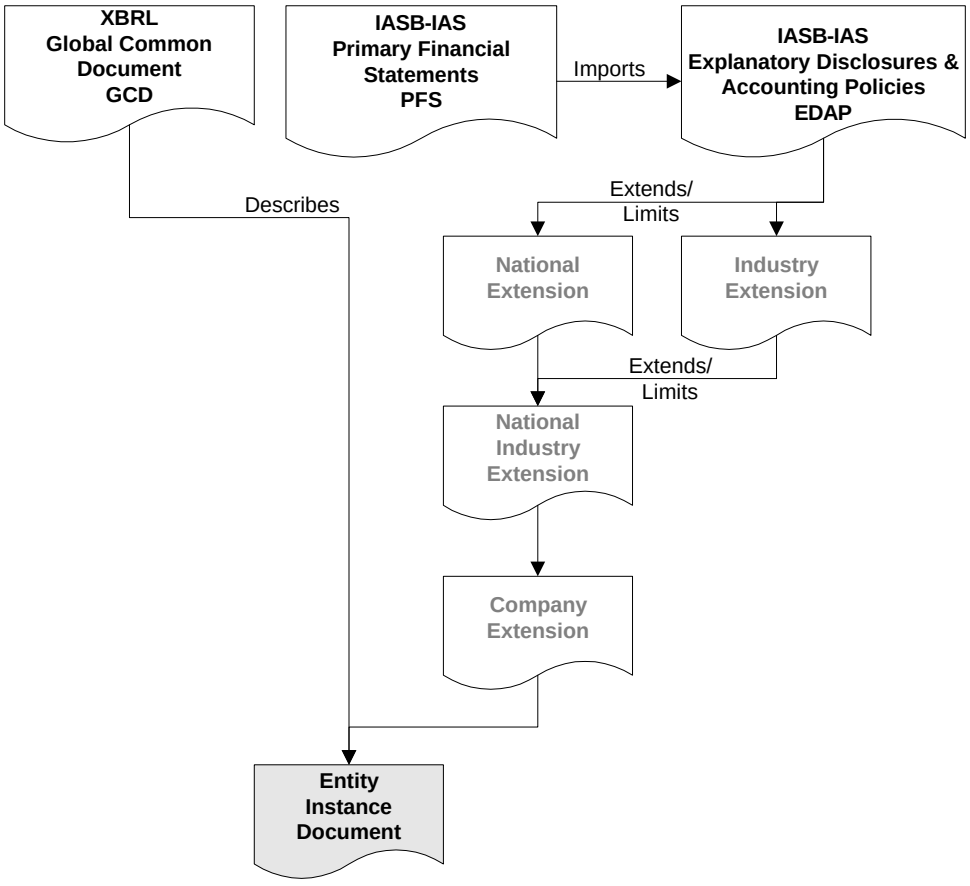
reporting requirements or prevent use of available options by local accounting standards setters as well as stock exchanges etc.

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

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

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.

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-15001006)
- XML Namespaces (http://www.w3.org/TR/1999/REC-xml-names-19990114/)

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

2. Overview of Taxonomy

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

2.1. Contents of the Taxonomy

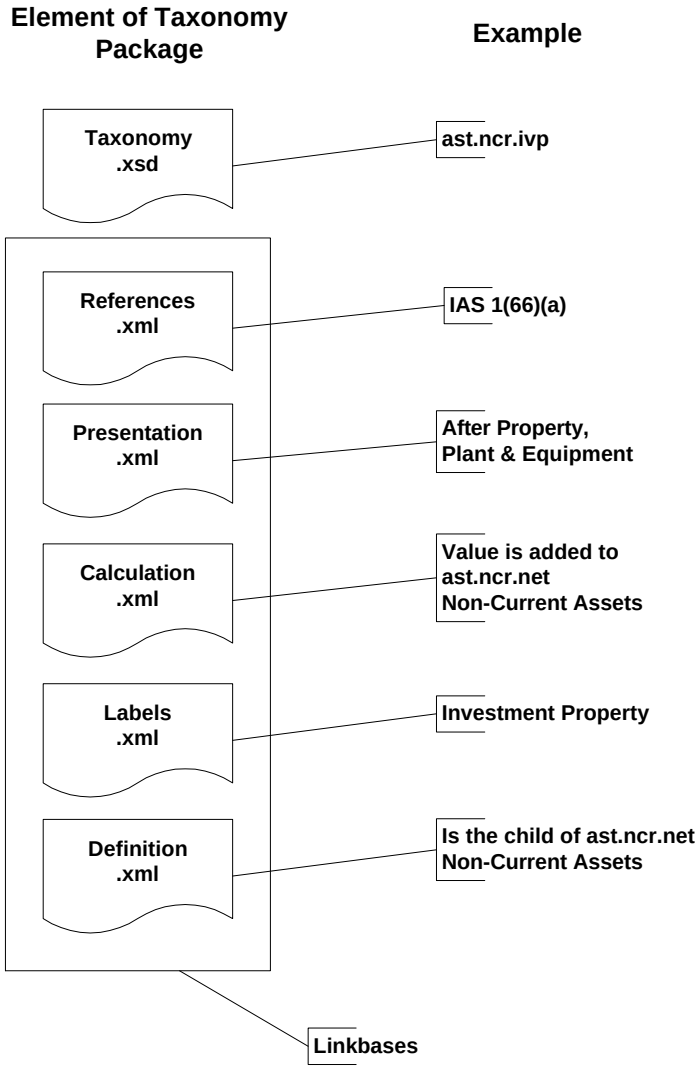
This PFS Taxonomy makes available to users the most commonly disclosed financial information under the IASB's IAS Standards. This taxonomy is an expression of financial information in terms that are understandable to humans, but more importantly also understandable by a computer application.

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.

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

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).

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

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.

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:

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

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.

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 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.

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

2.6. Element Documentation

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

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

2.7. Further Documentation Available

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

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

These Explanatory Notes:

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

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

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

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

Taxonomy Elements:

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

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

http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2002-06-15/iascf-ci-pfs-2002-06-15_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.
- **XBRL Linkbases (.XML files)**: Linkbases for
  - References
  - Labels
  - Presentation
  - Calculations, and
  - Definitions.

These files are located as follows:

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

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

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

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

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

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

3. Items to Note in Using the Taxonomy

3.1. Introduction

The following explanation of the taxonomy, the taxonomies with which this 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 (http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2002-06-15/iascf-ci-pfs-2002-06-15_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.

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

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:

- 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”.

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 “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:

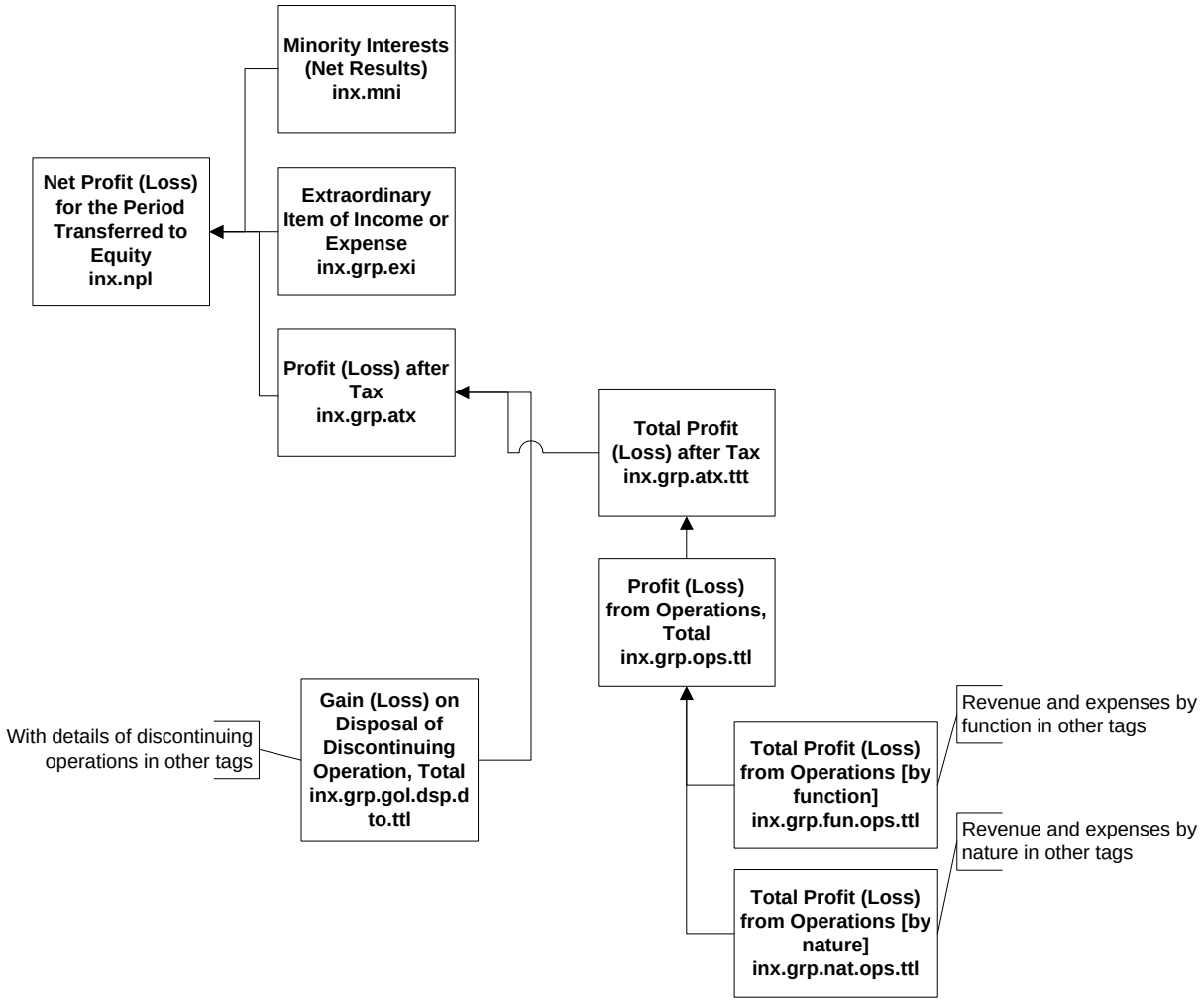
Figure 6: Balance Sheet Structure

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

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



285 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. This element is comprised in turn of three elements:

- Total Profit (Loss) after Tax
290 • Discontinuing Operations Profit (Loss) after Tax
- Continuing Operations Profit (Loss) after Tax (

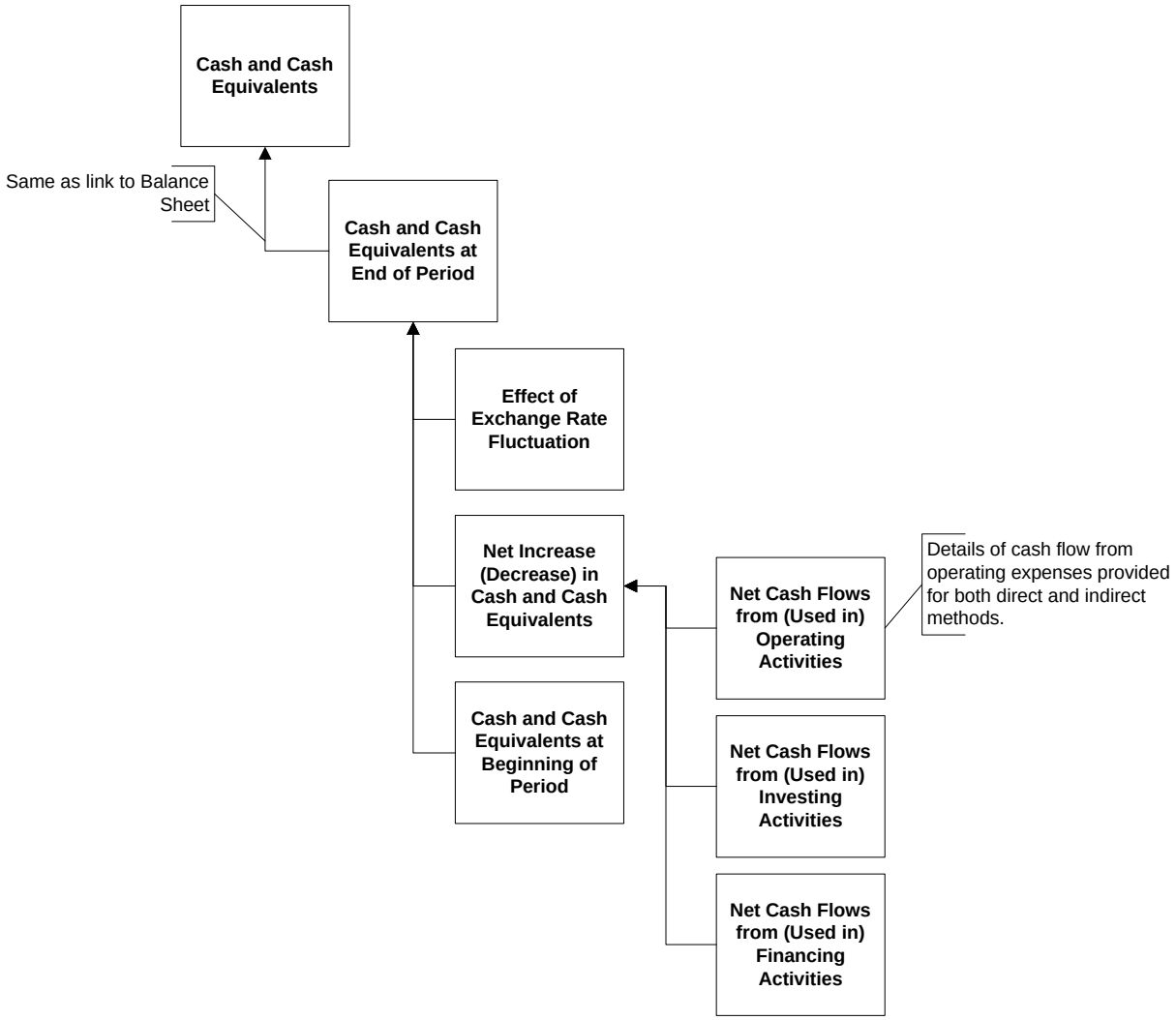
The element Total Profit (Loss) after Tax in turn has a set of disclosures to represent profits by function (e.g. Marketing and Distribution Costs, Continuing Operations [by function] (inx.grp.exp.fun.mkg.dcs.cto)) or by nature (e.g. Raw Materials and
295 Consumables Used, Continuing Operations [by nature] (inx.grp.exp.nat.rwm.cto)).

3.5. Cash Flow Structure

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

300 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



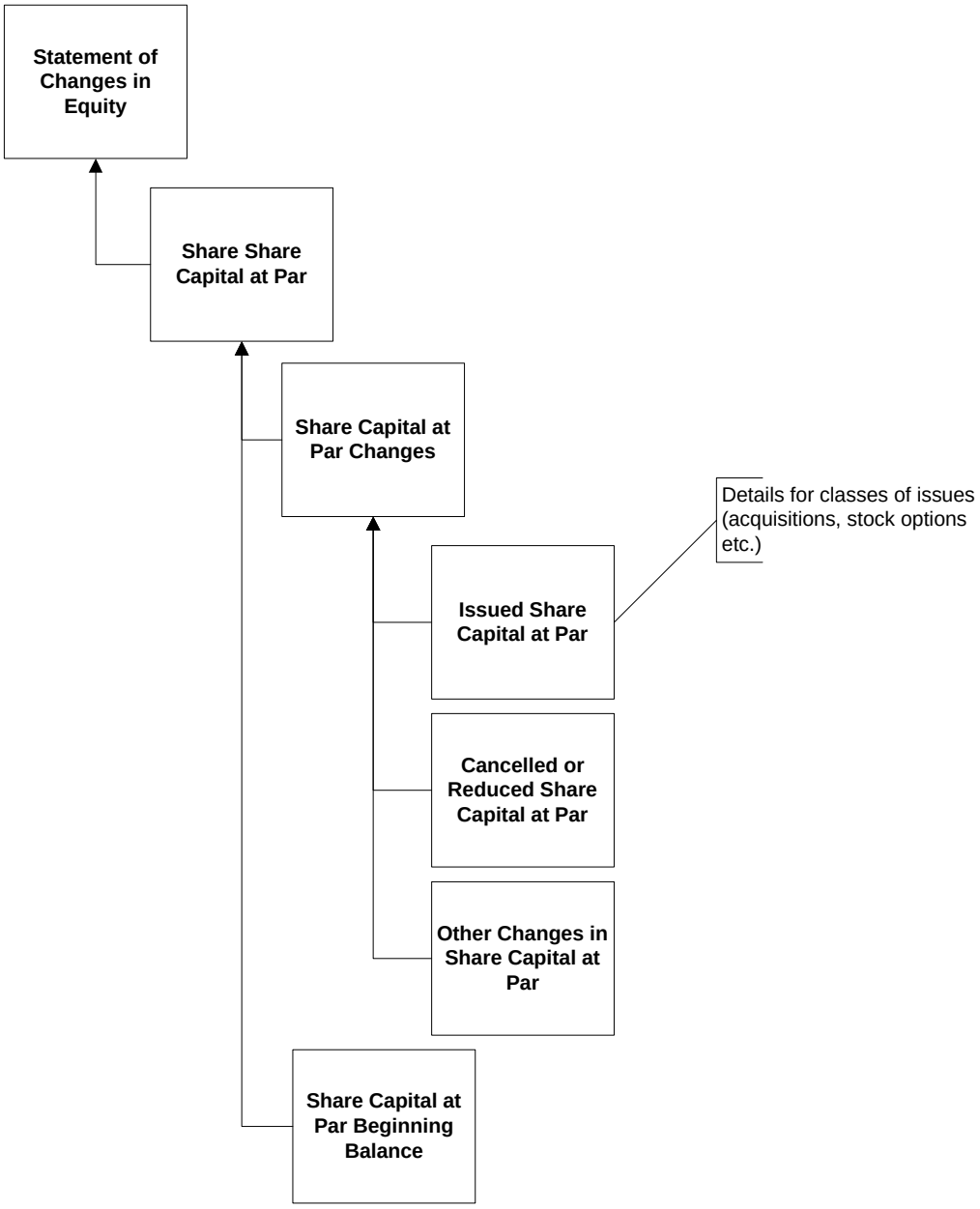
3.6. Statement of Changes in Equity Structure

305 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

For each of the sections, with the exception of Total Changes in Equity, model the
310 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:

Figure 10: Changes in Share Capital at Par



315 The element "Total Changes in Equity" is made up of changes not recognized in the Income Statement and changes in in the beginning balance of equity.

3.7. Equivalent facts

Often it is necessary to create two XBRL elements for the same concept to to display it in different sections of the taxonomy without creating a problem of double counting in the
320 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.

The "same as" concept is part of XBRL Specification Version 2.0, and its interpretation is
325 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.

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

The namespaces relevant to this 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

Figure 11 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 11: 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.

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

4.2. Key Terms

The following terms are used throughout this section:

- **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".
- **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.grp.fna.cto] = "Income (Expense) from Financing Activities Continuing Operations"; [inx.npl] = "Net Profit (Loss) for the Period Transferred to Equity".
- **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, 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.

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. 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

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 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 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 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.

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 represent the fact "Net Profit (Loss) Transferred to Income". In addition to being associated with "Income Statement", [inx.npl] is also associated with "Statement of Changes in Equity", and "Statement of Cash Flows".

Detailed Considerations

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).

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.

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. 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 mutuall exclusive.

   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.

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.

   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).

3. **Stand-alone Components**: These are essentially groupings of position, performance and other elements. The 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.

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.

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."

5. Review and Testing, Updates and Changes

5.1. Change Log

None at this time.

5.2. Updates to this Taxonomy

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

- Since financial statements created using a taxonomy must be available indefinitely, the taxonomy must be available indefinitely. All updates will take the form of new versions of the taxonomy with a different date. For example, the taxonomy http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2002-06-15/iascf-ci-pfs-2002-06-15.xsd will never change. New versions will be issued under a different name, such as "http://www.xbrl.org/taxonomy/int/iascf/gaap/ci/pfs/2003-12-31/iascf-ci-pfs-2002-12-31.xsd". This will ensure that any taxonomy created will be available indefinitely.
- It is anticipated that this taxonomy will be updated as required to incorporate changes in generally accepted accounting principles and business reporting norms.

5.3. Errors and Clarifications

The following information relating to this taxonomy will be accumulated:

- Errors which are brought to the attention of the preparers of this specification
- Workarounds where appropriate and available
- Clarification of items which come to the attention of the editors via comments and feedback

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

5.4. Comments and Feedback

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

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

6. Acknowledgements

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

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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 Software; Audicon; Australian and New Zealand Banking Group, Ltd; Australian 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; Cogniant, Inc.; Council of Koninklijk Nederlands Instituut van Registeraccountants (NIVRA); Count-net.com SA; CPA Australia; CPA2Biz; Crowe, Chizek and Company, LLP; Creative Solutions; DATEV e.G.; Defense Finance and Accounting Service (DFAS); Deloitte Touche Tohmatsu; Deutsche Bank AG; Deutsche Börse AG; Deutsche Bundesbank; Deutsche Vereinigung für Finanzanalyse und Asset Management; Diva Software; Dow Jones & Company, Inc.; Dresdner Kleinwort Wasserstein; DRSC; EDGAR Online, Inc.; eKeeper.com; eLedger.com, Inc.; Elemental Interactive; e-Numerate Solutions Incorporated; ePace! Software; ePartners, Inc.; Epicor Software Corporation; Ernst & Young; Federal Deposit Insurance Corporation; Fidelity Investments; Financial Reporting Solutions (Pty) Ltd.; Financial Software Group; FinArch; FRx Software 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 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 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 Association (Taiwan); Navision; NEC Planning Research, Inc. (Japan); NetLedger, Inc.; New River, Inc.; Newtec; Nihon Keizai Shimbun, Inc.; Oinke, Inc.; PCA Software; 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; 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

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	

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	

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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

Suffix components are typically (but do not have to be) the last component in a
570 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

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

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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] =

Component	Description	
		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

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Key	Component	Component Label
1	apy	accounting policy
2	aaz	accumulated amortization
3	adp	accumulated depreciation
4	ail	accumulated impairment loss
5	apl	accumulated profit or loss
6	acq	acquisition
7	amk	active market (for trading assets)
8	add	addition
9	apc	additional paid-in capital
10	adj	adjustment, adjusting (event)
11	acs	administrative cost
12	adv	advance
13	atx	after tax
14	aga	agricultural activity
15	agp	agricultural produce
16	aat	allowed alternative treatment
17	amz	amortization
18	amt	amount
19	ast	asset
20	aol	asset or liability
21	asc	associate
22	afs	available for sale (financial asset)
338	aqr	available for sale movements to equity reserves
23	bst	balance sheet
24	bod	bank overdrafts
25	bel	Basic Earnings (Loss) Per Share
26	bas	basis of; basis used to
27	bcw	before changes in working capital
28	btx	before tax, pre-tax
29	beg	beginning, start
30	bmt	benchmark treatment
31	bia	biological asset
319	bns	bonus shares

32	bcs	borrowing cost
33	brw	borrowing(s)
34	bzc	business combinations
35	bzd	business divestiture
36	bsg	business segment
38	cor	cancelled or reduced
37	can	cancelled, cancellation
39	crr	capital redemption reserves
321	cpr	capital reduction
40	cpl	capital reserves
41	cpz	capitalized (capitalization of)
42	cya	carrying amount
43	csh	cash
44	cce	cash and cash equivalents
328	cdv	cash dividend
45	cfl	cash flow
46	cfh	cash flow hedging
47	cdm	cash flow reconciliation for operating activities, direct method
48	cim	cash flow reconciliation for operating activities, indirect method
49	cfs	cash flow statement
50	cae	change in accounting estimate
51	cap	change in accounting policy
52	chg	change, change in
339	cfw	changes in inventories of finished goods and work in progress
53	cne	changes in net equity (statement of)
54	cwc	changes in working capital
55	cls	class, classification
56	col	collateralize (pledge as security)
57	cps	common (ordinary) earnings per share
58	cfi	compound financial instrument
332	con	consideration
59	csc	construction contract
60	cob	constructive obligation
61	ctg	contingency
62	cas	contingent asset

63	cli	contingent liability
64	cto	continuing operation
65	cnt	control (corporate governance)
66	cnv	converted, convertible, conversion
67	cst	cost
68	csm	cost method (accounting for investments)
69	cdp	cost of disposal (of an asset)
70	cgs	cost of goods sold
71	cpc	cost plus [construction] contract
72	cur	current
73	ccs	current service cost (of defined benefit obligation)
74	cta	current tax asset
75	ctl	current tax liability
76	cus	customer
77	dat	date
78	din	debt instrument
316	dte	debt to equity
79	dcr	decrease
80	dtd	deductible temporary [tax] difference
81	dic	deferred income
82	dfm	deferred items
83	dta	deferred tax asset
84	dtl	deferred tax liability
85	dbp	defined [employee] benefit plan
86	dcp	defined [employee] contribution plan
87	dmt	depreciable amount (of an asset)
88	dep	depreciation
89	drv	derivative
90	dsc	description
91	del	Diluted Earnings (Loss) Per Share
92	dps	diluted earnings per share
93	dcl	disclosure
94	dto	discontinuing operation
95	drt	discount rate
96	dsp	disposal

97	dcs	distribution cost
98	dtr	distributions
99	dvd	dividend
100	dvs	dividends per share
101	eps	earnings per share
102	eim	effective interest method
103	eir	effective interest rate
104	emb	embedded (derivative)
105	emp	employee
106	ebf	employee benefit
107	ebp	employee benefit plan
108	end	ending, conclusion
109	eqy	equity
110	eqi	equity [financial] instrument
111	eqb	equity compensation benefit
112	ecp	equity compensation plan
113	eqm	equity method (accounting for investments)
311	ebc	equity movements due to business combination
317	etd	equity to debt
323	etl	equity to liability
114	evt	event (and circumstances)
115	ebd	event after the balance sheet date
116	exr	exchange rate (currency)
117	edo	excluding discontinued operations
313	exe	exercise
118	exp	expense
330	epr	expiration
119	ext	extended component (future use)
120	exy	extraordinary
121	exi	extraordinary item
122	fvl	fair value
123	fvh	fair value hedging
124	fcs	finance cost
125	fls	finance lease
340	fnr	finance raised

126	fia	financial asset
127	fin	financial instrument
128	fil	financial liability
129	frv	financial review
130	fst	financial statement
131	fna	financing activity
132	fng	finished goods
133	fpc	fixed price [construction] contract
134	fae	fixtures and equipment
135	flw	flow (inflow or outflow)
136	fxm	foreign exchange movement
137	fxr	foreign exchange translation reserve
138	fop	foreign operation
139	fun	function
140	fde	fundamental error
336	gln	gain(s) and loss(es) not recognized in income
141	gle	gain(s) and loss(es) recognized in equity
142	gsg	geographical (business) segment
143	gcn	going concern
144	gds	goods
145	gdw	goodwill
146	ggr	government grant
147	gpt	gross profit
148	grp	group profit before minority interest
149	gur	guaranteed
150	hrv	harvest (of biological asset)
151	hdg	hedge
152	hfi	hedging [financial] instrument
153	hgr	hedging reserve
154	htm	held-to-maturity [financial asset]
155	hsc	historical cost
156	hyp	hyperinflationary
157	icp	IAS common practice(s)
158	imp	impairment
159	ipl	impairment loss charged

160	ido	including discontinued operations
161	inc	income
162	inx	income or expense
163	ist	income statement
164	icr	increase
165	ifh	ineffective hedging
166	ifl	inflow
167	ids	initial disclosure
168	int	intangible asset
169	itt	interest
170	ibr	interest bearing
171	ifp	interim financial report (statement)
172	ipd	interim financial reporting period
173	ica	internally constructed (generated) asset
174	inv	inventory
175	iva	investing activity
176	ivm	investment
177	ivp	investment property
318	iss	issuance/ issue
178	isc	issued capital
179	jce	jointly-controlled entity (joint venture)
180	lab	land and buildings
181	lse	lease
182	lob	legal obligation
183	lee	lessee
184	lor	lessor
185	lia	liability
186	lqy	liability and equity
324	lte	liability to equity
187	los	loss
188	lcm	lower of cost or net realisable value
189	mkg	marketing (costs)
327	mgr	merger reserves
190	mtd	method (of determination)
191	mna	minority interests (net assets)

192	mnr	minority interests (net results)
193	mon	monetary (asset or liability)
194	mov	movement(s)
195	mep	multi-employer [defined contribution] plan
196	nat	nature
197	neg	negative goodwill
198	nas	net assets
199	net	net change, net amount
200	ney	net equity
201	noc	net of cash
202	npl	net profit or loss
203	nrv	net realisable value
204	nsp	net selling price (of an asset)
205	naj	non-adjusting (event)
206	nct	non-cash transactions
207	ncr	non-current
208	nib	non-interest bearing
209	nds	notes and disclosures
210	oev	obligating event
211	onc	onerous contract
212	ops	operating (activities), operation
213	ols	operating lease
214	opt	option (share)
331	opr	option reserves
333	oow	options or warrants
312	orw	options, rights or warrants
215	ord	ordinary
308	ods	ordinary shares
325	ogs	originally stated
216	olr	originated [financial asset from the enterprise] loans and receivables
217	otr	other
218	ors	other reserves
219	ofl	outflow
220	oop	owner-occupied property

221	par	parent (company)
222	psc	past service cost (of defined benefit obligation)
223	pay	payable
329	pmt	payment
224	prd	period
225	pam	plant and machinery
226	pbs	post balance sheet [events]
227	peb	post-employment benefit
228	pos	potential ordinary (common) share
310	pfs	preference shares
229	ppd	prepaid (expense)
230	prp	prior period
326	ppa	prior period adjustments
231	poa	profit (loss) from operating activities
232	pls	profit or loss for period
233	ppe	property, plant and equipment
234	ppr	proportional results of/from
335	pdr	proposed dividend reserves
235	prv	provision
314	pur	purchase
236	rmc	raw materials and consumables
237	rlz	realized
238	rec	receivable
322	rcs	reclassification
239	rgz	recognized
240	rgl	recognized gains and losses (statement of)
241	rmt	recoverable amount (of an asset)
344	rdp	redemption
242	red	reduce, subtract
243	rel	related party
343	rpt	repayment
341	rpf	repayments of finance
342	rpc	repurchase
244	rag	repurchase agreement
245	rdc	research and development cost

246	res	reserves
247	rsv	residual value (of an asset)
248	rsb	restated balance
249	rst	restructuring
250	ret	retention
251	rtr	retirement (of an asset)
252	rvd	revaluation decrease
253	rvi	revaluation increase
254	roh	revaluation of hedges
255	rrv	revaluation reserve
256	rvl	revalued, revaluation
257	rev	revenue
258	rvs	reversed, reversal
259	roy	royalty
315	sal	sale
260	scr	securitization (of financial asset)
261	seg	segment
262	sap	segment accounting policy
263	sas	segment asset
264	sxp	segment expense
265	sli	segment liability
266	srt	segment result
267	srv	segment revenue
268	svs	services
269	shr	share
270	scp	share capital
320	sdv	share dividend
309	spr	share premium
271	seb	short-term employee benefits
272	sig	significant (disclosure)
273	sif	significant influence
274	scs	staff cost
275	stc	stage of completion (of construction contracts and/or services)
276	sds	subsequent disclosure
277	sux	subsequent expenditure

278	sub	subsidiary
337	sod	surplus/ deficit
279	tax	tax
280	txb	tax base
281	ttd	taxable temporary difference
282	tmb	termination benefit
283	ttl	total (XBRL)
284	trp	trade payable
285	trr	trade receivable
286	tra	trading [financial asset]
287	tri	trading [financial instrument]
288	trc	transaction costs
289	tfr	transfer
290	trv	translation reserve
291	tsh	treasury share
292	und	unearned (income)
293	ugr	unguaranteed
294	uni	uniting of interests (business combination)
295	ulz	unrealized
296	urz	unrecognized
297	utc	unused tax credit
298	utl	unused tax loss
299	ulf	useful life (of an asset)
300	viu	value in use (of an asset)
301	vnd	vendor, supplier
302	vne	vendor/ supplier and employee
303	war	warrant (share)
334	wrr	warrant reserves
304	wav	weighted average
305	wip	work in progress
306	wpc	work performed and capitalised
307	wtd	write-down