

xBRL EUROPE

xBRL IT

22nd XBRL EUROPE DAY in Rome

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Hosted by



UNIONCAMERE



ESEF Guidance Work

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Areas Of Application

Guidance and best practice to cover

- Scope of tagging and reporting
- Extension taxonomy creation
- Language issues
- Submission packaging
- Validation

What To Tag

- ESMA Obligations
- National Obligations
- Other

How To Extend

- Concepts
- Dimensions
- Anchoring
- Calculation

How To Extend

- Presentation
- Calculation
- Labels
- Definition

Language

- Concept Names
- Labels
- Inclusion of other languages
- Relabeling
- Multiple-languages
- Preferred labels

What To Submit

- How to package
- Taxonomy Extension
- Inline XBRL Components

Validation

- Structure
 - Packaging
 - Linkbases
 - Transformations
- Completeness
 - All extension elements labelled and used
 - All extension elements reported

Validation

- Consistency
 - Calculations are correct
 - Duplicate facts are consistent
- Accuracy
 - Roll-ups
 - Roll-forward