

XBRL EUROPE

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DIGITAL WEEK**

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How to keep the audit track with the accounting datas within ESEF

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Introduction

Tagging is not the only main solutions to proceed with iXBRL files generation.

*Groups and companies can easily **load accounting** financial information and generate the iXBRL file through a simple mapping **in order to keep a full and clear audit track** and thus having a knowledge from where and how the information is built.*

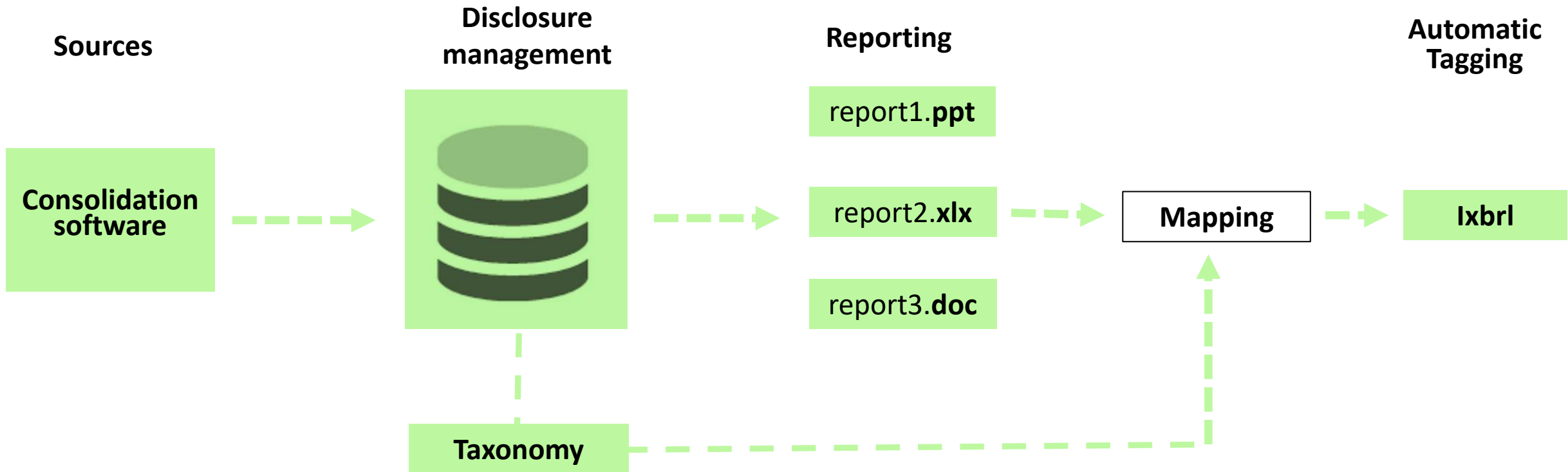
What the issue is ?

How to have a strong iterative process

How to understand where the data is coming from

Processus advised

Audit trail



Automatic process



Example of automatic process

Load your trial balance by making a mapping

Source

ACCOUNT	FLOW	AUDIT	AXIS
R720	F99	Tous	Tous
...
...
...
...
...
...
...
...
...



Target



TAXONOMY
Concept Full IFRS : Produit de l'activité ordinaire
.....
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Mapping

The screenshot displays the 'MAPPING LISTE' interface. At the top, there are tabs for 'MAPPING LISTE', 'MAPPING TABLEAUX', and 'AUDIT MAPPING'. Below the tabs, there is a green 'Valider le mapping' button and two selection buttons labeled 'Sélection 1' and 'Sélection 2' with a plus sign.

The main area is divided into three sections:

- SOURCES:** A search bar labeled 'Recherche' is at the top left. Below it is a list of source accounts with checkboxes. The 'RT20 - Chiffres d'affaires' account is checked. To the right of this list is a table of categories, each with a dropdown menu set to 'Valeurs' and a search input field. The categories are: Flux, Entités, Partenaires, Pays, Activité, Affectation, Entité tiers, Devises, Dettes, Flux annexes, and Périodes.
- TRAITEMENTS:** This section contains configuration options for mapping rules, including 'Facteur' (radio buttons for -1 and 1), 'Opérateur' (radio buttons for + and /), 'Coefficient' (input field), and 'Arrondi' (radio buttons for Supérieur, Inférieur, and Aucun).
- COBLES:** This section has three radio buttons for 'Presentation Link': 'Toutes', 'Mapper' (which is selected), and 'Non mapper'. Below this is another search bar labeled 'Recherche' and a list of target accounts, with 'Produits de l'activité ordinaire' checked.

Select your accounts

Select your rules

Select your target

Loading process

IMPORT

▶ Connecteurs

LIBELLÉ

BG BO Finance
BG HFM
BG OPERA
BG EXCEL

Local Serveur

Sélectionner le fichier

TRAIEMENTS

Agréger Remplacer

Importer également les montants à zéro

Coefficient à appliquer aux montants

CIBLE

Code de l'entité de destination

Once your mapping is done : load your consolidated trial balance

Retrieve

The screenshot shows a software interface with a menu bar at the top containing 'File', 'Home', 'Insert', 'Layout', 'Reference', 'Revision', 'Display', and 'Amelkis Get'. Below the menu bar is a secondary bar with 'Add', 'Define', 'Show', 'Hide', and 'Refrech'. The main area is divided into a left sidebar and a right main panel. The sidebar contains a list of financial items: 'Consolid', '(in millions of euros)', 'Net sales', 'Loyalty program', 'Net sales net of', 'Other revenue', 'Total revenue', 'Cost of sales', 'Gross margin fr', and 'Sales, general a'. The right panel shows a table with columns for years '2018' and '2019'. The '2018' column contains several '<GET>' entries. A 'GetData' dialog box is open in the center, with the following fields: 'Account : R701', 'Flow : F99', 'Date : RLVMINUS0000MINUS00', and 'Unit : Millions'. At the bottom of the dialog are 'Autres dimensions' with an upward arrow, a 'Save' button, and a 'Close' button.

Display your consolidated data

	Notes	2018	2017 restated	
<i>(in millions of euros)</i>				
Net sales	7.1	76,000	78,315	
Loyalty program costs		(740)	(642)	
Net sales net of loyalty program costs		75,261	77,673	
Other revenue	7.1	2,656	2,719	
Total revenue		77,917	80,392	
Cost of sales	7.2	(60,850)	(62,311)	
Gross margin from recurring operations		17,067	18,081	
Net income from equity-accounted companies	9	14	4	284.3%
Recurring operating income after net income				

Audit trail :

You can explain exactly from where the amount is coming

Consolidated income statement		Notes	2018	2017 restated
<i>(in millions of euros)</i>				
Net sales		7.1	76,000	78,315
Loyalty program costs			(740)	(642)
Net sales net of loyalty program costs			75,261	77,673
Other revenue			1,656	2,719
Total revenue			76,917	80,392
Cost of sales			(62,350)	(62,311)
Gross margin from recurring operations			14,067	18,081
Sales, general and administrative expenses and amortisation			(162)	(15,946)
Recurring operating income			13,905	2,135
Net income from equity-accounted investees			14	4
Recurring operating income from equity-accounted investees			14	4
Non-recurring income			(161)	(1,162)

Net sales : 76,000				
R707 : Sales	Social package	68 000		
R706 : Services	Social package	16 000		
R708 : Other	Social package	6 000		
	Total	90 000		
R707 : Sales	Intercompany elimination	-8 000		
R706 : Services	Intercompany elimination	-6 000		
	Total	-14 000		

Unit	Millions
Concept	ifrs-full_Revenue

Automatic Tagging > Inline XBRL

Inline Viewer

Consolidated income statement

(in millions of euros)

	Notes	2018	2017 restated
Net sales	7.1	76,000	78,315
Loyalty program costs		(740)	(642)
Net sales net of loyalty program costs		75,261	77,673
Other revenue	7.1	2,656	2,719
Total revenue		77,917	80,392
Cost of sales	7.2	(60,850)	(62,311)
Gross margin from recurring operations		17,067	18,081
Sales, general and administrative expenses, depreciation and amortisation	7.2	(15,162)	(15,946)
Recurring operating income		1,905	2,135
Net income from equity-accounted companies	9	14	4
Recurring operating income after net income from equity-accounted companies		1,919	2,139
Non-recurring income and expenses, net	7.3	(1,161)	(1,162)
Other financial income and expenses, net		189	(770)
Income before taxes		498	533
Income tax expense	10.1	(539)	(618)

Concept

- (ifrs-full) Revenue

Expiry date 2020-01-01: The income arising in the course of an entity's ordinary activities. Income is increases in economic benefits during the accounting period in the form of inflows or enhancements of assets or decreases of liabilities that result in an increase in equity, other than those relating to contributions from equity participants. Effective 2020-01-01: The income arising in the course of an entity's ordinary activities. Income is increases in assets, or decreases in liabilities, that result in increases in equity, other than those relating to contributions from holders of equity claims.

Dimensions

Date 1 Jan 2018 to 31 Dec 2018

Fact Value € 77,917,000.0

Accuracy 1

Change 3.1% decrease on 1 Jan 2017 to 31 Dec 2017

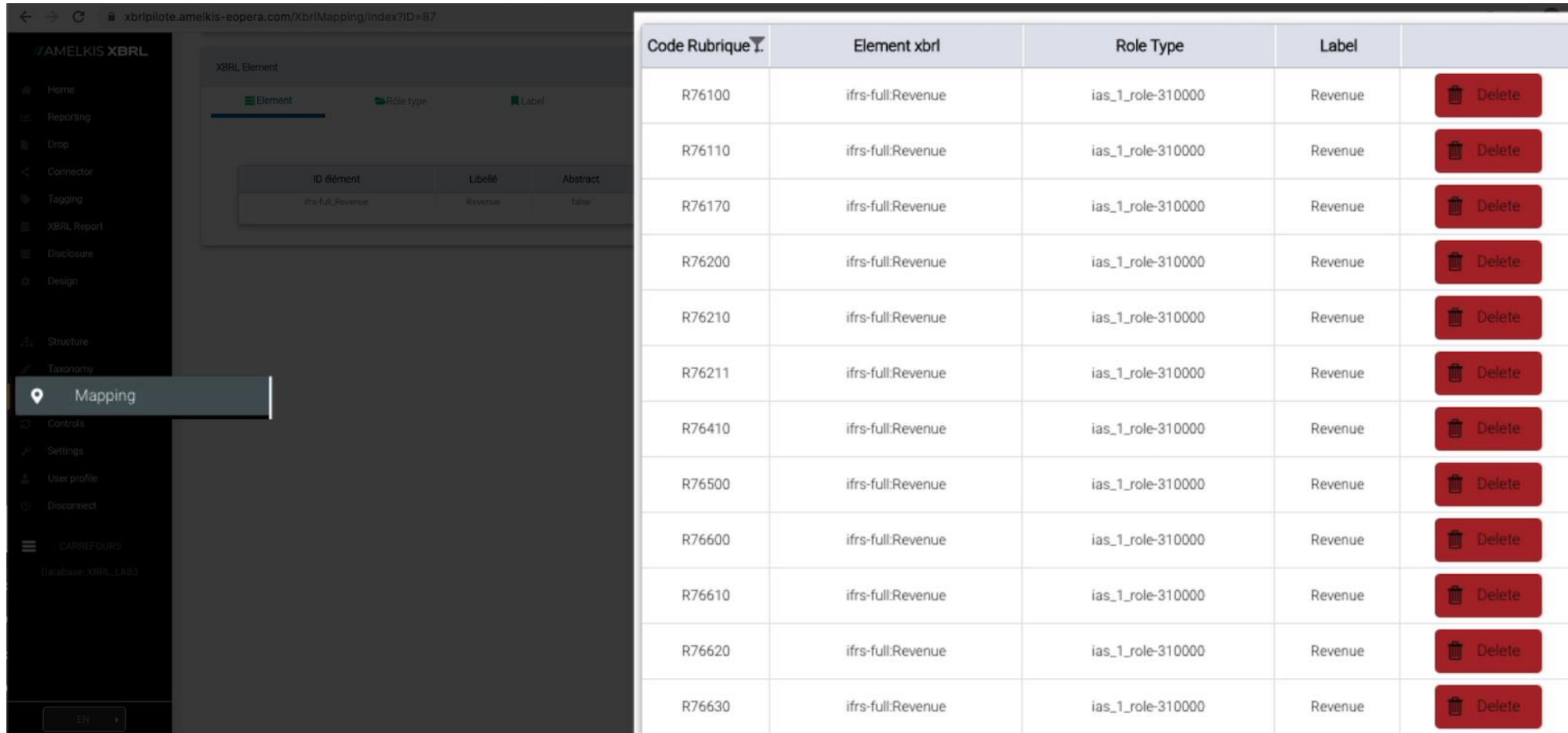
Entity [LEI] 549300B8P6MUJ1YWTS08

Concept ifrs-full:Revenue

< 1 of 1 >

Name	URI
Number	1
IssueDate	2019-01-01
Paragraph	82
Subparagraph	8
URI	http://www.ifrs.org/xbrl/xbrl-link?type=IAS&num=1&code=ifrs-tx
URIDate	2019-03-27

Mapping



The screenshot displays the AMELKIS XBRL Mapping interface. On the left is a dark sidebar menu with options: Home, Reporting, Drop, Connector, Tagging, XBRL Report, Disclosure, Design, Structure, Taxonomy, Mapping (highlighted), Controls, Settings, User profile, and Disconnect. Below the menu is a 'Collapse' button and a language dropdown set to 'EN'. The main content area shows a table with columns: Code Rubrique, Element xbrl, Role Type, Label, and a Delete button. A 'XBRL Element' panel is visible above the table, showing a table with columns: ID élément, Libellé, and Abstract, with a row containing 'ifrs-full:Revenue', 'Revenue', and 'false'.

Code Rubrique	Element xbrl	Role Type	Label	
R76100	ifrs-full:Revenue	ias_1_role-310000	Revenue	Delete
R76110	ifrs-full:Revenue	ias_1_role-310000	Revenue	Delete
R76170	ifrs-full:Revenue	ias_1_role-310000	Revenue	Delete
R76200	ifrs-full:Revenue	ias_1_role-310000	Revenue	Delete
R76210	ifrs-full:Revenue	ias_1_role-310000	Revenue	Delete
R76211	ifrs-full:Revenue	ias_1_role-310000	Revenue	Delete
R76410	ifrs-full:Revenue	ias_1_role-310000	Revenue	Delete
R76500	ifrs-full:Revenue	ias_1_role-310000	Revenue	Delete
R76600	ifrs-full:Revenue	ias_1_role-310000	Revenue	Delete
R76610	ifrs-full:Revenue	ias_1_role-310000	Revenue	Delete
R76620	ifrs-full:Revenue	ias_1_role-310000	Revenue	Delete
R76630	ifrs-full:Revenue	ias_1_role-310000	Revenue	Delete