

xBRL EUROPE

**25th XBRL EUROPE
DIGITAL WEEK**

Online conference

15-18th June 2020



iXBRL review

- Pramodh Vittal
- DataTracks
- Member of XBRL Europe

Key components in review of XBRL portion

- Completeness
 - Tagging of all facts in primary financial statements
 - Tagging of all other mandatory facts
- Appropriateness
 - Tagging of attributes appropriate to the fact (Element ID, Period, Dimension, Balance type, Period type, Currency, Scale and Decimal)

Key issues in iXBRL document

- Facts tagged but not marked up on the document
 - Inconsistency in tags between reporting periods or versions within the same reporting period
 - Feedback to preparation team getting missed out
 - iXBRL document with errors
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Important review tools to consider

- Preview of XHTML with tag attributes for easy review
 - Version compare ensuring tag consistency
 - Audit trail of comments and approval from reviewers
 - Inbuilt validation tool that shows results
 - Identify key anomalies quickly (multiple currencies, scale etc.)
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DataTracks ORG

We have an ORG solution that has following key features enabling easy review:

- Online preview of XHTML with tag attributes
 - Ability to comment and approve/reject the tags
 - Ability to compare between multiple versions
 - Audit trail of comments and sign-off
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