

# ESEF USE CASES

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## iXBRL Review

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# 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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# Key components in review

- Human readable layer
- XBRL Mark-up layer



# Human readable layer

- **Appearance**
    - Presentation of the iXBRL matches the source AR
    - Alignments of numbers within the financial tables
    - Resolution of text contents and images
  - **Compatibility**
    - Compatible with all the common browsers
    - Compatible for review tools
  - **Size of the file**
    - Size of the iXBRL should match the respective regulators file size limit
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# XBRL Mark-up layer

- Consolidated statement prepared in IFRS are marked-up with the core taxonomy elements
  - Elements of the core taxonomy with the closest accounting meaning is used in tagging the facts
  - Proper extension element is used where no suitable core taxonomy concept available
  - Mark-ups are comply with the common rules on mark-ups provided in ESEF regulation
    - Period
    - Scaling
    - Decimal
    - Calculation
    - Anchoring
    - Labeling
    - Dimension
    - Member
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# Review requirements

- To perform an effective review of the iXBRL, one would require knowledge on the following;
    - IFRS accounting standard
    - Basic iXBRL
    - ESEF reporting manual
    - Taxonomy and its components
    - Ability in understanding validation information
  - A review tool providing comprehensive review mechanism
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# Effective review tool

- Visual elegance
  - Elements and attributes
  - Multilingual label
  - Taxonomy presentation
  - Calculation relationship
  - Anchoring relationship
  - Filtering of facts
  - In-built validation
  - Approval/rejection of tags
  - Commenting on facts
  - Version compare
  - Statistics
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Thank you!

