

ESEF USE CASES

24 November 2021



Calculation inconsistencies

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- AMANA
- XBRL Europe

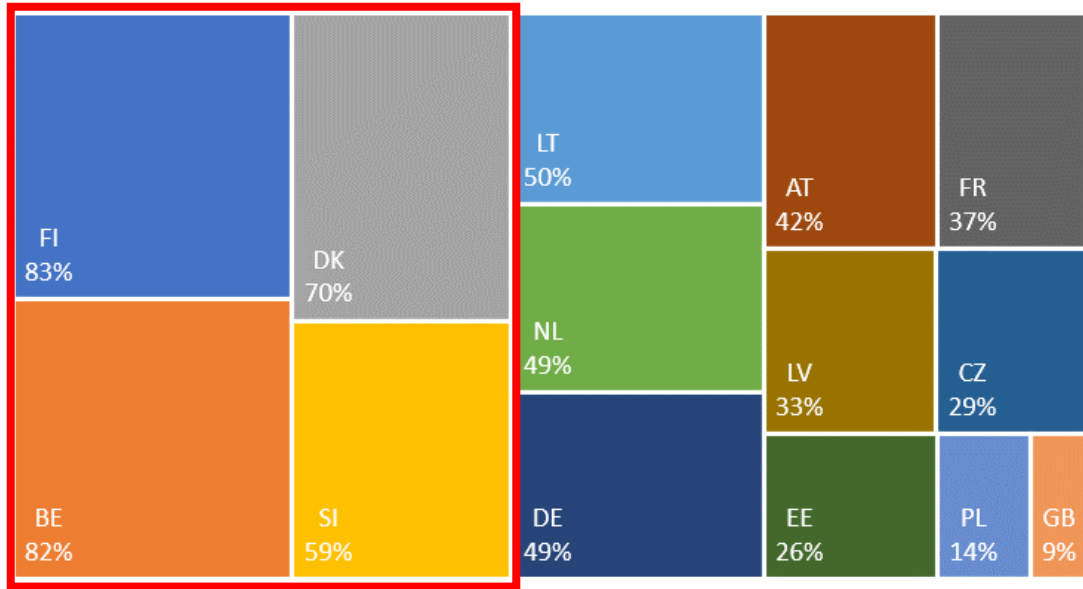
AMANA

Calculation inconsistencies

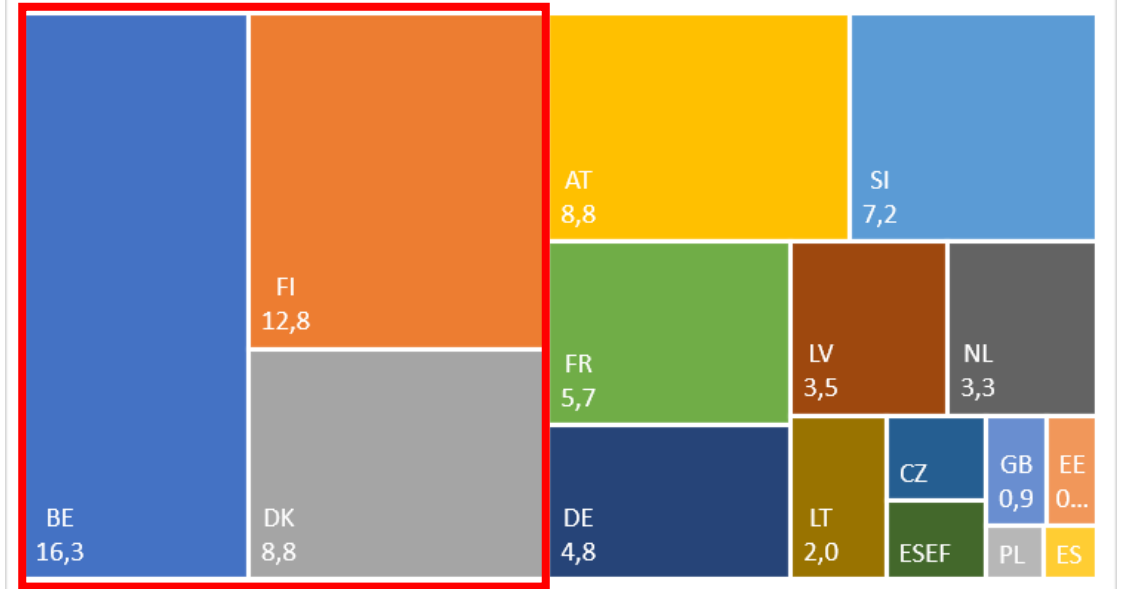
- Common issues described by XBRL International as “pitfalls”.
 - **Incorrect signs - Calculation inconsistencies - Roundings and calculations**
<https://www.xbrl.org/tag/eseef-errors>

Evidencing errors is not a criticism of those who made them, but a general information to everybody so that they can avoid them in the future.

% Inconsistencies/ Total findings



Nr of inconsistencies per entity



Calculation inconsistencies

- Common issue described by XBRL International as “pitfalls”.
 - **Incorrect signs - Calculation inconsistencies - Roundings and calculations**



Common « issues »

- Positive values
- Calculation errors
- Inconsistencies


- Sign logic
- Balances
- Audit

Avoid and detect




Inconsistent calculation

- **Calculation inconsistent** from ifrs-full:GrossProfit in link role
<http://x.com/xbrl/2020/roles/ConsolidatedIncomeStatementTable> reported sum 1,000 computed sum 3 000
context c-1 unit u-1 unreportedContributingItems none
- InvalidCalculation **Error** The rounded total '3 000,00' of element 'ProfitLoss' doesn't match the calculated total of '1 000,00' defined by calculation linkbase hierarchy.

Concept label	HTML value	Concept balance	Parsed value	Weight	Calculated value
Income	2 000	Credit	2 000	1	2 000
Expense	- 1 000	Debit	- 1 000	-1	1 000
Profit (loss)	1 000		1 000		 3 000

Inconsistent calculation


- **Calculation inconsistent** from ifrs-full:GrossProfit in link role
<http://x.com/xbrl/2020/roles/ConsolidatedIncomeStatementTable> reported sum 1,000 computed sum 1 001
context c-1 unit u-1 unreportedContributingItems none
- InvalidCalculation **Warning** The reported total of 1001 for the element ProfitLoss in 31/12/2020 does not match the calculated total of 1 001.

Concept label	HTML value	Concept balance	Parsed value	Weight	Calculated value
Income	2 152	Credit	2 152	1	2 152
Expense	- 1 151	Debit	1 151	-1	- 1 151
Profit (loss)	1 000		1 000		 1 001

Valid calculation

- The fundamental rule is that XBRL values are positive
- Pieces are: fact values, taxonomy balance and weight


Concept label	HTML value	Concept balance	Parsed value	Weight	Calculated value
Income	3 000	Credit	3 000	1	3 000
Expense	-1 000	<u>Debit</u>	1 000	-1	-1 000
Profit (loss)	2 000	CREDIT	2 000		2 000



Valid calculation

- XBRL values can be forced to negative
- Pieces are: fact values, taxonomy balance and weight


Concept label	HTML value	Concept balance	Parsed value	Weight	Calculated value
Income	3 000	Credit	3 000	1	3 000
Expense	-1 000	<u>Debit</u>	1 000	-1	-1 000
Gain (loss)	-1 000	Credit	- 1 000	1	- 1 000
Profit (loss)	1 000	CREDIT	1 000		1 000



Valid calculation

- In the cash flows from operations, the total has no balance
- Pieces are: fact values, taxonomy balance and weight

Concept label	HTML value	Concept balance	Parsed value	Weight	Calculated value
Cash in	3 000	<u>Debit</u>	3 000	1	3 000
Cash out	-1 000	Credit	1 000	-1	- 1 000
Cash inflow (Outflow)	2 000	-	2 000		2 000



Incorrect signs

- Formula in the ESEF/IFRS taxonomy
- This formula runs for 1 174 concepts (that should be always positive)

DistributionAndAdministrativeExpense	
DistributionCosts	
DividendPayables	
DividendsClassifiedAsExpense	
DividendsPaid	
DividendsPaidClassifiedAsFinancingActivities	
DividendsPaidClassifiedAsOperatingActivities	
DividendsPaidOrdinaryShares	
DividendsPaidOrdinarySharesPerShare	
DividendsPaidOtherShares	
DividendsPaidOtherSharesPerShare	
DividendsPaidToEquityHoldersOfParentClassifiedAsFinancingActivities	
DividendsPaidToNoncontrollingInterests	
DividendsPaidToNoncontrollingInterestsClassifiedAsFinancingActivities	
DividendsPayable	
DividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueButNotRecognisedAsDistributionToOwners	
DividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueButNotRecognisedAsDistributionToOwnersPerSha	
DividendsReceived	
DividendsReceivedClassifiedAsInvestingActivities	
DividendsReceivedClassifiedAsOperatingActivities	
DividendsReceivedFromAssociatesClassifiedAsInvestingActivities	
DividendsReceivedFromInvestmentsAccountedForUsingEquityMethodClassifiedAsInvestingActivities	
DividendsReceivedFromJointVenturesClassifiedAsInvestingActivities	
DividendsRecognisedAsDistributionsToNoncontrollingInterests	
DividendsRecognisedAsDistributionsToOwnersOfParent	
DividendsRecognisedAsDistributionsToOwnersOfParentRelatingToCurrentYear	
DividendsRecognisedAsDistributionsToOwnersOfParentRelatingToPriorYears	
DividendsRecognisedAsDistributionsToOwnersPerShare	

- The warning message is: « Reported value is below 0 » (which could be improved as it does not give the tag name)

Preparers must use tagging software that signals calculation issues prominently

Table Tag: [Statement of financial position placeholder - this item MUST be used as a starting point for the statement of finan](#) x

	Notes	December 31, 2020	December 31, 2019
ASSETS			
Intangible assets	6	2,811.51	3,132.01
Property, plant and equipment	7	27,802.20	27,944.72
Investments in associated com...	8	31.68	26.94
Other financial assets	9	2,092.96	2,122.57
Other assets	10	233.28	215.47
Deferred tax assets	18	1,533.74	1,490.93
Non-current assets		34,505.37	34,932.64
Inventories	11	2,102.90	2,464.45
Trade receivables	9	1,258.13	1,891.86
Other financial assets	9	1,213.11	486.10
Other assets	10	229.78	489.44
Cash and cash equivalents		7,450.64	7,013.54
Current assets		12,254.55	12,345.39

Tags Tagging Properties Taxonomy Extension Properties (0) Calculation **calculation error**

Select Summands: off Add selection Non-current assets | December 31, 2020 | Debit | Instant
Calculated Total: 32,971,630,000.00 (Delta: -1,533,740,000.00)

XBRL Mapping	Sign logic	Parsed Value	Balanc...	Weight	Calculated Value	Period ...
ifrs-full:IntangibleAssetsOt...	x AlwaysPositive	2,811,510,000.00	Debit	1	2,811,510,000.00	Instant
ifrs-full:PropertyPlantAndE...	x AlwaysPositive	27,802,200,000.00	Debit	1	27,802,200,000.00	Instant
ifrs-full:InvestmentAccoun...	x AlwaysPositive	31,680,000.00	Debit	1	31,680,000.00	Instant
ifrs-full:OtherNoncurrentFi...	x AlwaysPositive	2,092,960,000.00	Debit	1	2,092,960,000.00	Instant
ifrs-full:OtherNoncurrentN...	x AlwaysPositive	233,280,000.00	Debit	1	233,280,000.00	Instant

Table Tag: [Statement of financial position placeholder - this item MUST be used as a starting point for the statement of finan](#) x

	Notes	December 31, 2020	December 31, 2019
ASSETS			
Intangible assets	6	2,811.51	3,132.01
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Other assets	10	229.78	489.44
Cash and cash equivalents		7,450.64	7,013.54
Current assets		12,254.55	12,345.39

Tags Tagging Properties Taxonomy Extension Properties (0) Calculation **rounding issue**

Select Summands: off Add selection Current assets | December 31, 2020 | Debit | Instant
Calculated Total: 12,254,560,000.00 (Delta: 10,000.00)

XBRL Mapping	Sign logic	Parsed Value	Balanc...	Weight	Calculated Value	Period ...
ifrs-full:Inventories	x AlwaysPositive	2,102,900,000.00	Debit	1	2,102,900,000.00	Instant
ifrs-full:CurrentTradeRecei...	x AlwaysPositive	1,258,130,000.00	Debit	1	1,258,130,000.00	Instant
ifrs-full:OtherCurrentFinan...	x AlwaysPositive	1,213,110,000.00	Debit	1	1,213,110,000.00	Instant
ifrs-full:OtherCurrentNonfin...	x AlwaysPositive	229,780,000.00	Debit	1	229,780,000.00	Instant
ifrs-full:CashAndCashEqui...	x AlwaysPositive	7,450,640,000.00	Debit	1	7,450,640,000.00	Instant

Auditors must implement a logic to detect in real tagging/sign issues

XBRL Instance Specification 2.1 Validation	
Error (5)	
The rounded value of fact 'Name: ifrs-full:ComprehensiveIncome Value: 46.600.000,00 Context: 01.01.2019 - 31.12.2019 - Den Eigentümern des Mutterunternehmens zurechenbares Eigenkapital [member] (c-35) Unit: GBP (Id: u-1) Decimals: -5 Id: fact-301' doesn't match the calculated value of 82.900.000,00 defined by calculation linkbase hierarchy '03 - Statement of comprehensive income (http://savillsplc.com/xbrl/2020/roles/StatementOfComprehensiveIncome)'.	Error
The rounded value of fact 'Name: ifrs-full:ComprehensiveIncome Value: 67.900.000,00 Context: 01.01.2019 - 31.12.2019 - Gewinnrücklagen [member] (c-34) Unit: GBP (Id: u-1) Decimals: -5 Id: fact-300' doesn't match the calculated value of 82.900.000,00 defined by calculation linkbase hierarchy '03 - Statement of comprehensive income (http://savillsplc.com/xbrl/2020/roles/StatementOfComprehensiveIncome)'.	Error
The rounded value of fact 'Name: ifrs-full:ComprehensiveIncome Value: -21.300.000,00 Context: 01.01.2019 - 31.12.2019 - Sonstige Rücklagen [member] (c-33) Unit: GBP (Id: u-1) Decimals: -5 Id: fact-299' doesn't match the calculated value of 0,00 defined by calculation linkbase hierarchy '03 - Statement of comprehensive income (http://savillsplc.com/xbrl/2020/roles/StatementOfComprehensiveIncome)'.	Error
The rounded value of fact 'Name: ifrs-full:ComprehensiveIncome Value: 72.600.000,00 Context: 01.01.2020 - 31.12.2020 - Gewinnrücklagen [member] (c-15) Unit: GBP (Id: u-1) Decimals: -5 Id: fact-216' doesn't match the calculated value of 67.600.000,00 defined by calculation linkbase hierarchy '03 - Statement of comprehensive income (http://savillsplc.com/xbrl/2020/roles/StatementOfComprehensiveIncome)'.	Error
The rounded value of fact 'Name: ifrs-full:ComprehensiveIncome Value: -5.100.000,00 Context: 01.01.2020 - 31.12.2020 - Sonstige Rücklagen [member] (c-14) Unit: GBP (Id: u-1) Decimals: -5 Id: fact-215' doesn't match the calculated value of 0,00 defined by calculation linkbase hierarchy '03 - Statement of comprehensive income (http://savillsplc.com/xbrl/2020/roles/StatementOfComprehensiveIncome)'.	Error
Warning (1)	
The rounded value of fact 'Name: ifrs-full:ComprehensiveIncome Value: 67.500.000,00 Context: 01.01.2020 - 31.12.2020 - Den Eigentümern des Mutterunternehmens zurechenbares Eigenkapital [member] (c-16) Unit: GBP (Id: u-1) Decimals: -5 Id: fact-217' doesn't match the calculated value of 67.600.000,00 defined by calculation linkbase hierarchy '03 - Statement of comprehensive income (http://savillsplc.com/xbrl/2020/roles/StatementOfComprehensiveIncome)'.	Warning

Outlook

- Calculation 1.1
XBRL International is working on an updated specification to address the calculation issues regarding warnings. Current draft proposes to use a specific arcole and to implement interval arithmetics in XBRL processing software tools.
- Calculation 2.0
Completely new and more powerful/flexible implementation, requirements are currently collected.

XBRL Members can join Working Groups and help with those updates.



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