

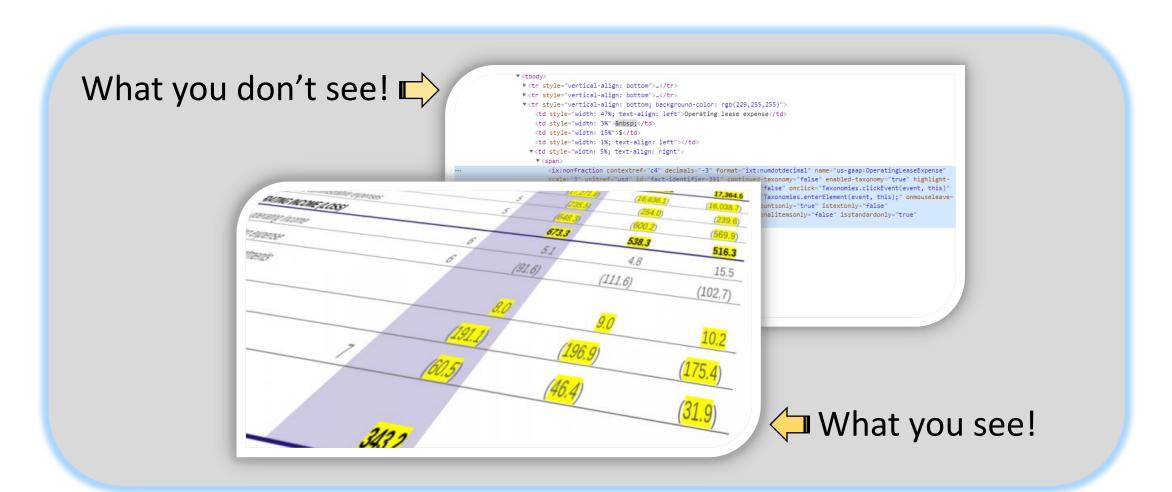
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#### Importance of iXBRL Review Guide

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## iXBRL Layers



### Human-readable layer

- Un-tagged numbers within the tagged iXBRL
- Visual consistency with printed version
- Compatibility with browsers
- Compatibility with custom review and audit tools
- File size compliance according to regulators specification

# iXBRL Mark-up layer

- Appropriate use of elements and members from the core taxonomy
- Review of marked-up tags and its attributes
- Review of extensions (custom elements) used
- Appropriate use of anchoring for the extensions used
- Accuracy in construction of calculation relationship
- Appropriate use of human readable labels
- Validation of iXBRL taxonomy package

# Common challenges in iXBRL creation

- Reportable items not marked up due to oversight
- Primary FS with dimensional requirement
- Inconsistency in tags between reports
- Feedback to preparation team getting missed out
- iXBRL document with validation errors

# Components of a Review Guide

- Visual elegance
- Elements and attributes
- Multilingual label
- Taxonomy construction
- Calculation relationship
- Anchoring relationship
- Filtering of facts

- In-built validation
- Approval/rejection of tags
- Approval Roll forward
- Commenting on facts
- Version compare
- Statistics
- Investor's reference

### Benefits of an effective Review Guide

- Helps confirm the audit and regulatory compliance of the iXBRL
- Aids effective communication with preparers of iXBRL document
- Enables collaborative review of iXBRL
- Eliminates repeated review of tags in subsequent year preparation
- Helps in referring past tagged report at any point in time
- Ensures smoother conversion process from start to end
- Assures information security of the pre-published documents

Contact us enquiry@datatracks.eu

# Thank you!