

xBRL EUROPE

xBRL FR

30th XBRL EUROPE
CONFERENCE
in PARIS (France)

13-14 June 2022

Hosted by 

Common understanding & common practices for mapping and tagging (France)

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- Thomas VERDIN, BM&A / TESH
- XBRL France, XBRL Europe
- 14th June 2022



ESEF Mapping: the initial step

MAPPING

**SELECT
& EXTEND TAGS**



TAXONOMY

**PREPARE
XBRL DICTIONNARY**



Extension
Taxonomy

TAGGING

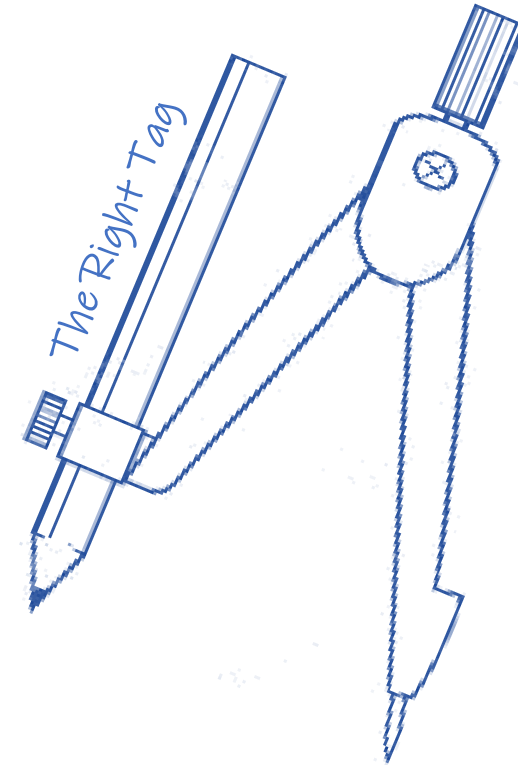
**USE
TAGS IN REPORT**



Tagged
Report

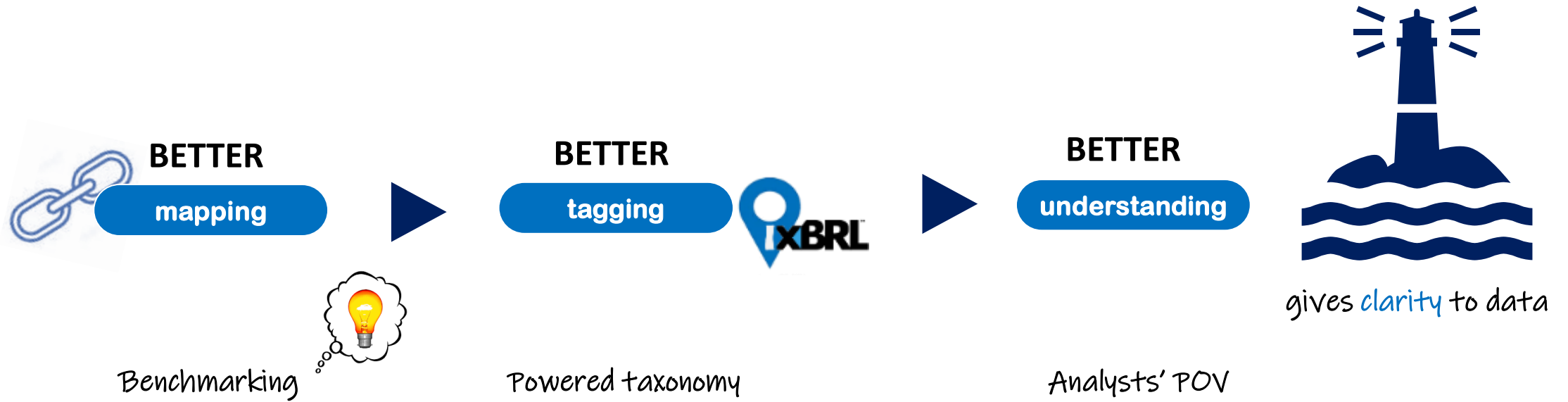
FILING

**PUBLISH
TO OAM & ON WEBSITE**



MAPPING

Better Mapping for better understanding




Share within a Working Group in the XBRL community (first at national level)
Define COMMON PRACTICES

XBRL France ESEF Mapping Working Group



Issuers,, Advisers, Auditors, Software Providers, Data Users including AMF, ANC, ACTEO

 **acteo** is an association whose main object is to assure the participation of major French companies in the international harmonisation of accounting standards. It has successfully pursued this objective for over 20 years

WWW.XBRLFRANCE.ORG/MAPPING

ESEF Common practices

- PC01** RightofuseAssets or RightofuseAssetsThatDoNotMeetDefinitionOfInvestmentProperty?
- PC02** Revenue or RevenueFromContractsWithCustomers?
- PC03** Opening date: 01/01 or 31/12?
- PC04** Extensions without balance (subtotals in CFS)
- PC05** Extension names before standardisation
- PC06** Avoid anchoring to « Other »
- PC07** Standard NARROWERs to be indicated where possible
- PC08** Use of the FinanceIncomeCost tag for Financial Result
- PC09** Tagging of Consolidated Reserves (use dedicated tags rather than “other reserves”)
- PC13** Tagging of restated comparative data
- PC14** Use of the PropertyPlantAndEquipment tag and Right of use assets



ESEF Common practices for Block-Tagging

PC10

List of block tags to be considered and selection of the best tag

PC11

Granularity for block tagging

PC12

Additional guidance for block tagging

GET READY FOR
2023



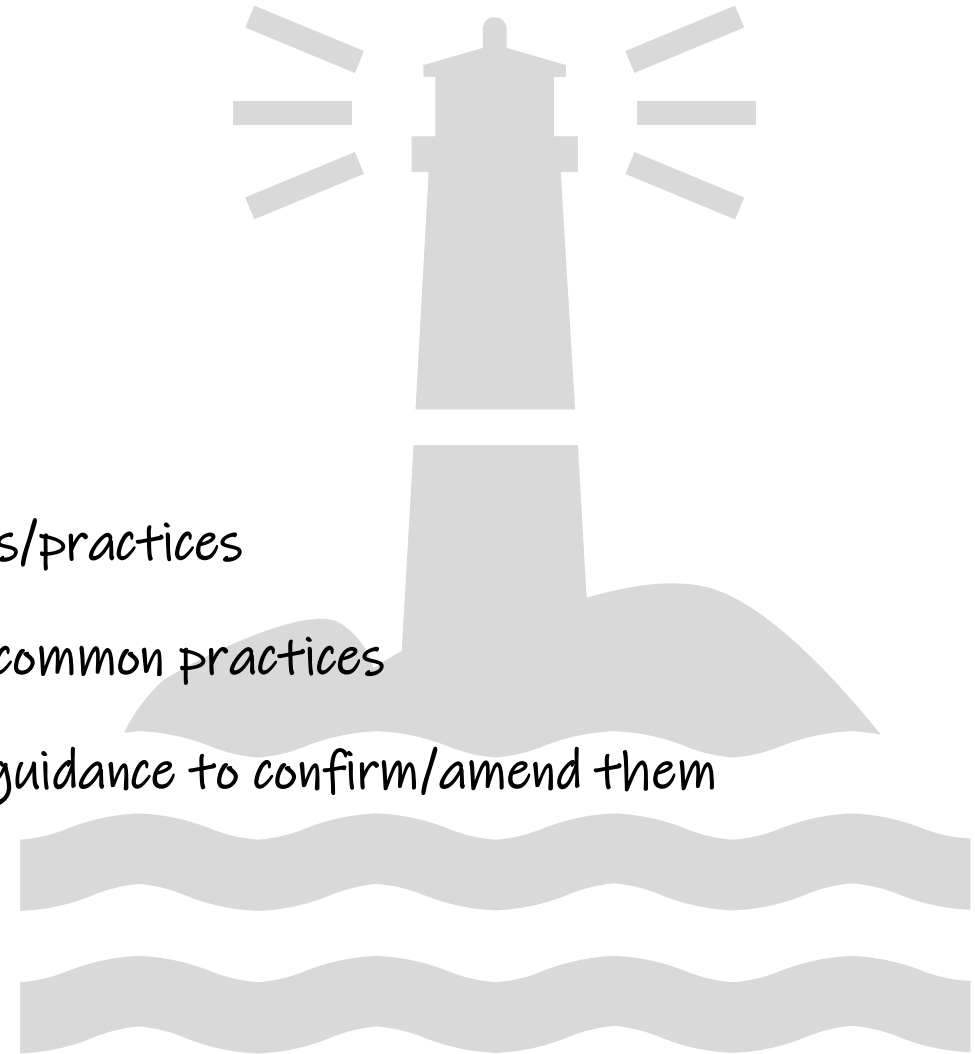
Each section is usually marked up with *one* block tag from the ESEF list which encompasses its content and has the *closest accounting scope*. If two or more block tags seem equally relevant, multiple tagging can be applied. The block tags from the ESEF list whose content is not displayed in a section are not used.



The way contents are displayed and organized in the report is key to identify the sections to be marked up (at the *granularity used to write the document*). Accounting principles and detailed notes are dealt with separately: there are two separate sets of block tags.

The Issuer's POV

- 💡 PFS: not so simple but done now
- 💡 BlockTags: not so simple neither
- 💡 Working Group: anticipated joint conclusions/practices
- 💡 Issuers: it is the good time to use the common practices
- 💡 Supervisors: it's the good time for any guidance to confirm/amend them



Conclusion

ESEF make it easier to access the data. A common understanding of practices and concepts is key to this access.



- 14:30 – 15:30 – XBRL France WG session ESEF Mapping (In French) – **Auditorium**