ESEF iXBRL Training

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Information About This Course

This course is designed for people creating and reviewing inline eXtensible Business Reporting Language (iXBRL) for the **European Single Electronic Filer (ESEF)** interactive data requirements.

Examples will be shown using the ESEF 2020 Taxonomy.

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Agenda

Scheduled Time (GMT+1)	(min.)	Session
14h00 - 14h15	15	Review pre-work
14h15 - 14h30	15	ESEF taxonomy
14h30 - 14h50	20	Concept selection
14h50 - 15h00	10	Break
15h00 - 15h30	30	Dimensional modeling
15h30 - 15h50	20	XBRL outline
15h50 - 16h00	10	Questions

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Set Up for Exercises

Today's session will have:
- Responses through chat or audio
- Exercises completed in Workiva

For Exercises
1. Log in to workspace used to complete the pre-work
2. Open the ESEF 2020 Training Document
3. Show XBRL, if not already shown

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review pre-work

Pre-Work: Initial Set-Up

DOCUMENT SET-UP

1 Import a document

Create	
	Document ▸ ecent Files Starred
	Folder
Home	Import ▸ Import Word (docx)
Files	Import Wdesk File
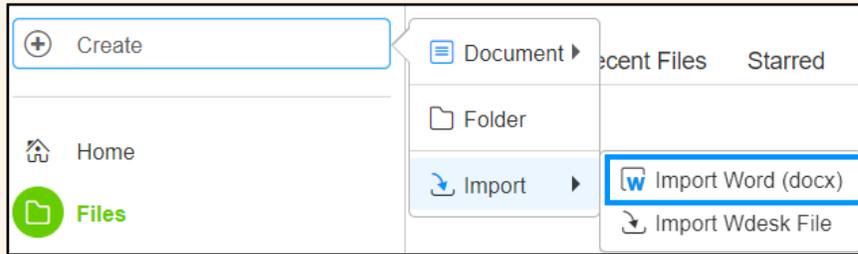
2 Update scaling in tables

Text ▾	Entered In	Ones ▾	Auto ▾
$, % ▾	Shown In	Ones ▾	Decimals

Currency ▾	Entered In	Thousands ▾	0 ▾
$, % ▾	Shown In	Thousands ▾	Decimals

XBRL SET-UP

3 Create a Fiscal Calendar

4 Create an XBRL Profile

Create New Profile

Profile name	**2020 Training**

Profile name cannot be blank.

Select a Taxonomy ▾	Select **2019 ESEF Taxonomy**
Company Identifier	Select **123456ESEF1234567890**

Calendar

Select a Calendar ▾	Select calendar from Step 3

Cancel   Create

5 Set up Default Units and Accuracies

Pre-Work: Tagging Information

MANDATORY ELEMENTS

1 Apply iXBRL to 3 mandatory elements disclosed on the cover page

Label	Data Type	IFRS References
Name of reporting entity or other means of identification	text	IAS 1 51 a
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IAS 1 51 a
Domicile of entity	text	IAS 1 138 a
Legal form of entity	text	IAS 1 138 a
Country of incorporation	text	IAS 1 138 a
Address of entity's registered office	text	IAS 1 138 a
Principal place of business	text	IAS 1 138 a
Description of nature of entity's operations and principal activities	text	IAS 1 138 a
Name of parent entity	text	IAS 1 138 c, IAS 24 12
Name of ultimate parent of group	text	IAS 24 13, IAS 1 138 c

STATEMENT OF FINANCIAL POSITION

2 Apply iXBRL to the Liabilities and Equity disclosures on the Statement of Financial Position

EQUITY AND LIABILITIES		
EQUITY		**EUR '000**
Share capital	xx	19,719
Share premium		2,504
Reserves		40
Retained earnings		90,955
Treasury Shares		(405)
Equity attributable to parent		112,813
Non-controlling interests		45,586
TOTAL EQUITY		158,399

building on pre-work

Apply iXBRL to Mandatory Elements

Multiple facts can be applied to same cell or link

Select cell or link and click Add Fact

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Apply iXBRL to Mandatory Elements

Non-printing sections should be used for items that do not appear in the report

Non-Printing Section banner appears at top of section

Master Template - ESEF 2019 ...

▼ Cover

    Mandatory Elements

    Statement of Comprehensive Income

    Statement of Financial Position (Curre...

    Statement of Cash Flows (Indirect Met...

    Statement of Cash Flows (Direct Meth...

Outline shows in *gray italics*

⊠ Non-Printing Section

Explanation of change in name   No change

Registry Number   123400abcdefghijkl12

Section Properties

⇄ Preferences

☑ Insert page break before section

☑ Non-printing

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Exercises (5 minutes)

1. Tag two values in the same cell or link
    a. Domicile of entity
    b. Principal place of business

2. Create a non-printing section
    a. Add a section after Cover Page
    b. Set to Non-Printing in Section Properties

3. In non-printing section tag the explanation of name change

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ESEF taxonomy

Accessing the Taxonomy

From Home — launch separate browser tab
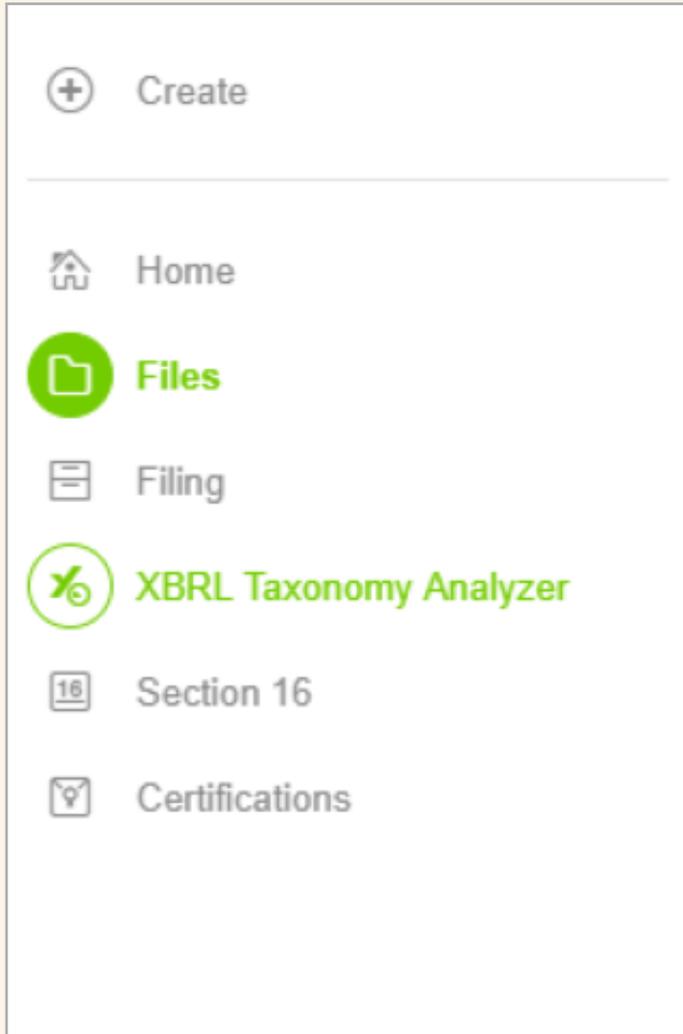
Designed to Follow Disclosure Topics

Multiple sections for each statement based on how the statement is presented

▸	[110000] General information about financial statements
▸	[210000] Statement of financial position, current/non-current
▸	[220000] Statement of financial position, order of liquidity
▸	[310000] Statement of comprehensive income, profit or loss, by function of expense
▸	[320000] Statement of comprehensive income, profit or loss, by nature of expense
▸	[410000] Statement of comprehensive income, OCI components presented net of tax
▸	[420000] Statement of comprehensive income, OCI components presented before tax
▸	[510000] Statement of cash flows, direct method
▸	[520000] Statement of cash flows, indirect method
▸	[610000] Statement of changes in equity
▸	[710000] Statement of changes in net assets available for benefits
▸	[800100] Notes - Subclassifications of assets, liabilities and equities
▸	[800200] Notes - Analysis of income and expense
▸	[800300] Notes - Statement of cash flows, additional disclosures
▸	[800400] Notes - Statement of changes in equity, additional disclosures
▸	[800500] Notes - List of notes
▸	[800600] Notes - List of accounting policies
▸	[810000] Notes - Corporate information and statement of IFRS compliance

Statement Organization

Root Abstract   [A]

Hypercube *(Table)*   ⊞

Axis/Member/Member   ◧ ⦿ ⦿

Line Items Abstract   [A]

Additional Abstracts   [A]

Line Item Concepts   ●

▾ **[610000] Statement of changes in equity**

   ▾ [A] Statement of changes in equity [abstract]

      ▾ ⊞ Statement of changes in equity [table]

         ▾ ◧ Components of equity [axis]

            ▾ ⦿ Equity [member]

               ▸ ⦿ Equity attributable to owners of parent [member]

                 ⦿ Non-controlling interests [member]

         ▸ ◧ Retrospective application and retrospective restatement [axis]

      ▾ [A] Statement of changes in equity [line items]

         ● Equity

         ▾ [A] Changes in equity [abstract]

            ▸ [A] Comprehensive income [abstract]

            ● Issue of equity

            ● Dividends recognised as distributions to owners

            ● Increase through other contributions by owners, equity

            ● Decrease through other distributions to owners, equity

            ● Increase (decrease) through other changes, equity

            ● Increase (decrease) through treasury share transactions, equity

            ● Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity

            ● Increase (decrease) through share-based payment transactions, equity

Element Attributes — Details

Label

Documentation

ID
Item Type
Period Type
Balance Type

Gross profit ⬜ 🔖

Details	Presentations	Calculations	References

The amount of revenue less cost of sales. [Refer: Cost of sales; Revenue]

Properties

ID	ifrs-full_GrossProfit
Type	monetaryItemType
Period	duration
Balance:	credit
Substitution Group	xbrli:item

Balance type cannot be changed
for standard elements

Additional Labels

netLabel	Gross profit

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Element Attributes — Presentations

Occurrences in the taxonomy

Gross profit

| Details | Presentations | Calculations | References |

[310000] Statement of comprehensive income, profit or loss, by function of expense

- [310000] Statement of comprehensive income, profit or loss, by function of expense
  - A Profit or loss [abstract]
    - A Profit (loss) [abstract]
      - Revenue
        - Interest revenue calculated using effective interest method
        - Insurance revenue
      - Cost of sales
      - **Gross profit**   `1 of 1`
      - Other income
      - Distribution costs
      - Administrative expenses

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Element Attributes — Calculations

Relationships with other elements

Gross profit

| Details | Presentations | Calculations | References |

Calculations

[310000] Statement of comprehensive income, profit or loss, by function of expense

Gross profit =

+ Revenue

- Cost of sales

Summations

[310000] Statement of comprehensive income, profit or loss, by function of expense

Profit (loss) from operating activities =

+ Gross profit

+ Other income

- Distribution costs

- Administrative expenses

- Other expense, by function

+ Other gains (losses)

- Insurance service expenses from insurance contracts issued

+ Income (expenses) from reinsurance contracts held, other than finance income (expenses)

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Element Attributes — References

Accounting
references

Gross profit

Details	Presentations	Calculations	References

Issue Date	2020-01-01
Name	IAS
Number	1
Paragraph	103
URI	http://eifrs.ifrs.org/eifrs/xifrs-link?type=IAS&num=1&code=ifrs-tx-2020-en-r&anchor=para_103&doctype=Standard
URI Date	2020-01-01

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Exercises (5 minutes)

1. Open Taxonomy Analyzer

2. Pretend that you are searching for a concept for the following line items:
   a. Accumulated deficit
   b. Gains (losses) on investments

3. Discuss what you can determine from information on the Details, Presentations, Calculations, and References tabs

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exercise review

concept selection

Symmetry

Users should get the same meaning using the written report **or** the iXBRL

written report

iXBRL

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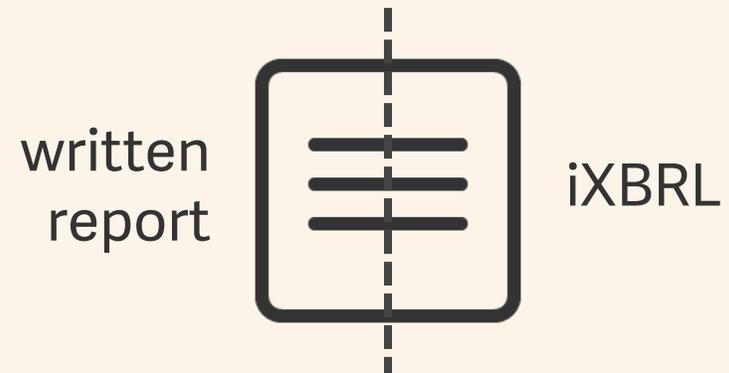
Element Selection Priority

Documentation Label	Accounting References (ex: IFRS 7)	Period (instant, duration)	Type (monetary, shares, per share, etc...)	Standard Label

most important ←————————————————————→ *least important*
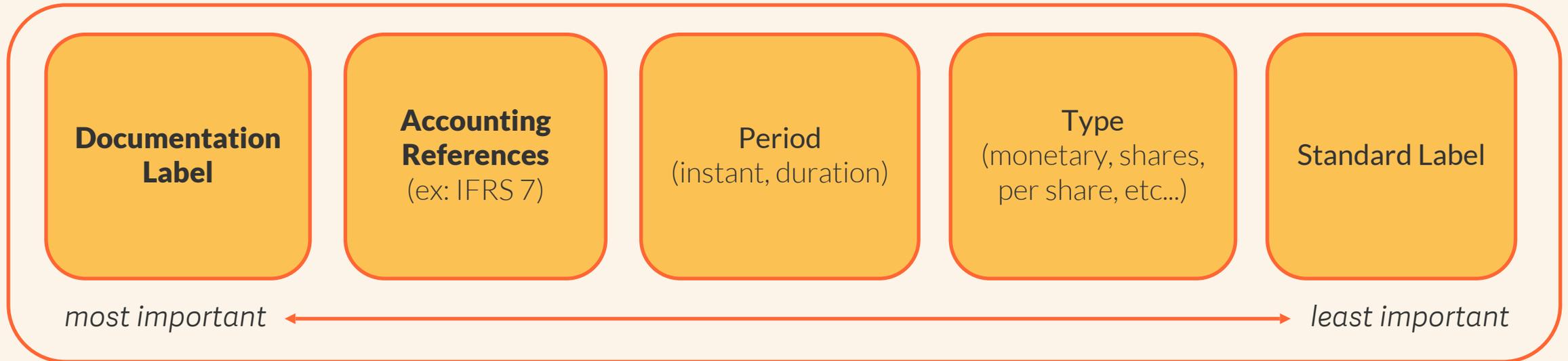
If the closest taxonomy element would **misrepresent** the accounting meaning of the disclosure being tagged, then an **extension should be created.**

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Mapping Approach

1. Use the most specific element available in the taxonomy
   - Start from reference taxonomy
   - Expand search to other parts of taxonomy if no match found
2. Be consistent
   - Consistent meaning in iXBRL as in the HTML document
   - Consistent with the approach in the taxonomy

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Exercises (10 minutes)

1. Tag the total column of the Statement of Shareholders' Equity

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dimensional modeling

What are axes and members?

excerpt from *Using the IFRS Taxonomy: A preparer's guide*

63 Axes are elements used to represent characteristics of line items, for example, product types, categories, measurement bases, classes and maturities.

64 An axis includes one or more members that share the common accounting or economic meaning identified by that axis. For example, the following axes and members represent some of the disclosure requirements of (and common reporting practice relating to) IAS 16 *Property, Plant and Equipment*.

Table 2—Axes and axis members with disclosure requirements of (and common practice relating to) IAS 16

Axis label	Member label
'Classes of property, plant and equipment [axis]'	'Land [member]'
	'Aircraft [member]'
'Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]'	'Gross carrying amount [member]'
	'Accumulated depreciation and amortisation [member]'

Different Ways Axes and Members Are Used

Disaggregate values

	Segment [Axis]		
	Segment A [Member]	Segment B [Member]	Segment C [Member]
Total Revenue – 100,000,000	50,000,000	40,000,000	10,000,000

Relate information

	Customer [Axis]
	Customer X [Member]
Product revenue	300,000
Service revenue	200,000

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Dimensional
(Axis and member applied)

- **A** Root Abstract
  - ⊞ Hypercube/Table
    - ◧ Axis
      - ● Member
        - ● Member
  - **A** Line Item Abstract
    - ● Concept 1
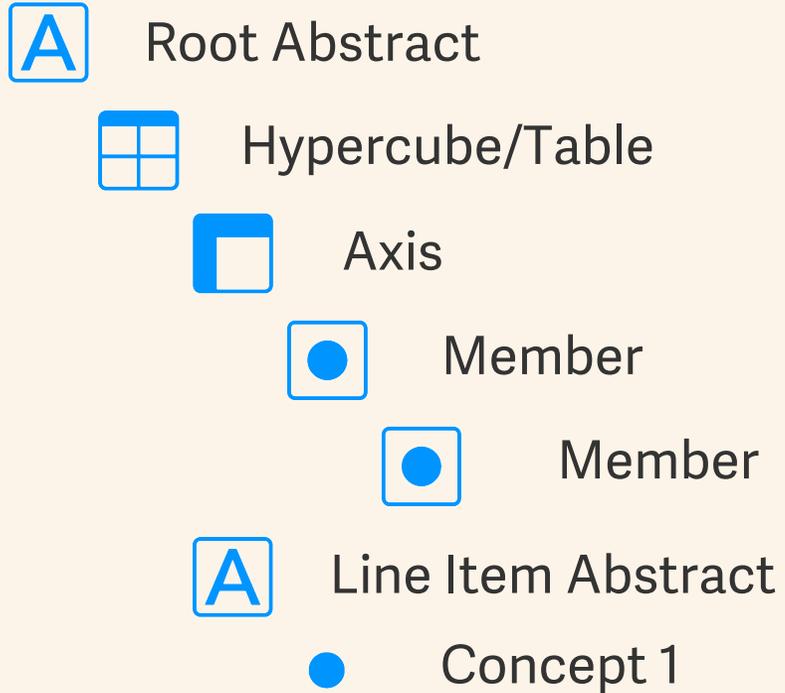
The XBRL Outline requires a specific structure when axes and members are applied.

Common Dimensional Use for ESEF

	Share capital	Share premium	Reserves	currency translation reserve	Retained earnings	Treasury Shares	Total	Non-controlling interests	Total
	000	EUR '000	EUR '000	E[					
Balance as at 31 December 2018	19,719	2,504	322						
Profit for the reporting period	—	—	—						
Other comprehensive income	—	—	—						
Total comprehensive income	—	—	—						
Sale of non-controlling interest	—	—	—						
Dividends	—	—	(282)						
Balance as at 31 December 2019	19,719	2,504	40						

[610000] Statement of changes in equity
- Ⓐ Statement of changes in equity [abstract]
  - ⊞ Statement of changes in equity [table]
    - ◼ Components of equity [axis]
      - ◉ Equity [member]
        - ◉ Equity attributable to owners of parent [member]
          - ◉ Issued capital [member]
          - ◉ Share premium [member]
          - ◉ Treasury shares [member]
          - ◉ Other equity interest [member]
          - ◉ Other reserves [member]
          - ◉ Retained earnings [member]
        - ◉ Non-controlling interests [member]

- Same concept is applied across the row
- Members are applied to each column
- No member is applied to the Total column

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Common Dimensional Use for ESEF

Table

	Share capital	Share premium	Reserves	currency translation reserve	Retained earnings	Treasury Shares	Total	Non-controlling interests	Total
	000	EUR '000	EUR '000	E|					
Balance as at 31 December 2018	19,719	2,504	322						
Profit for the reporting period	—	—	—						
Other comprehensive income	—	—	—						
Total comprehensive income	—	—	—						
Sale of non-controlling interest	—	—	—						
Dividends	—	—	(282)						
Balance as at 31 December 2019	19,719	2,504	40						

- [610000] Statement of changes in equity
  - Ⓐ Statement of changes in equity [abstract]
    - ⊞ Statement of changes in equity [table]
      - ◼ Components of equity [axis]
        - ◉ Equity [member]
          - ◉ Equity attributable to owners of parent [member]
            - ◉ Issued capital [member]
            - ◉ Share premium [member]
            - ◉ Treasury shares [member]
            - ◉ Other equity interest [member]
            - ◉ Other reserves [member]
            - ◉ Retained earnings [member]
          - ◉ Non-controlling interests [member]

- Same concept is applied across the row
- Members are applied to each column
- No member is applied to the Total column

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Common Dimensional Use for ESEF

[913000] Axis - Consolidated and separate financial statements
- Consolidated and separate financial statements [axis]
  - Consolidated [member]
    - Separate [member]

	Note	Group 2020 EUR '000	Group 2019 EUR '000	Parent company 2020 EUR '000	Parent company 2019 EUR '000
Cash flows to/from operating activities					
Profit before taxes		43,579	40,892	24,255	21,014
Adjustments for:					
Amortization and depreciation	14 - 16	6,870	6,549	5,428	5,072
Loss on sale/ disposal of non-current assets		298	201	262	47
Impairment of tangible, intangible assets and investment property	8	195	1,839	195	581
Provisions		—	—	—	1,729
Finance costs		(503)	(1,695)	(857)	(1,782)
Share of profit of an associate	17	(106)	(113)	—	—

- Consolidated amount does not have member
- Member is applied to the partial disaggregation

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Common Dimensional Use for ESEF

No table

[913000] Axis - Consolidated and separate financial statements

- Consolidated and separate financial statements [axis]
  - Consolidated [member]
    - Separate [member]

	Note	Group 2020 EUR '000	Group 2019 EUR '000	Parent company 2020 EUR '000	Parent company 2019 EUR '000
Cash flows to/from operating activities					
Profit before taxes		43,579	40,892	24,255	21,014
Adjustments for:					
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Provisions		—	—	—	1,729
Finance costs		(503)	(1,695)	(857)	(1,782)
Share of profit of an associate	17	(106)	(113)	—	—

- Consolidated amount does not have member
- Member is applied to the partial disaggregation

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Common Dimensional Use for ESEF

- ▼ Statement of financial position, current/non-current
  - ▼ Statement of financial position, current/non-current (Statement)
    - ▼ Presentation
      - ▼ Ⓐ **Statement of financial position placeholder - this item MUST be used as a starting point for the statement of financial position**
        - ▼ Ⓐₑ **Consolidated And Separate Financial Statements [Table]**
          - ▼ ▣ **Consolidated and separate financial statements [axis]**
            - ▼ ⦿ Consolidated [member]
              - ⦿ Separate [member]
        - ▼ ●ₑ Consolidated And Separate Financial Statements [Line Items]
          - ▼ Ⓐ **Assets [abstract]**
            - ▼ Ⓐ **Non-current assets [abstract]**
              - ▼ Ⓐ **Intangible assets and goodwill [abstract]**
                - ● Goodwill
                - ● Copyrights, patents and other industrial property rights, service and operating rights

- Extend a table

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Exercises (10 minutes)

1. Copy and paste XBRL from the total column to other columns in the Statement of Shareholders' Equity

2. Apply axis and members to other columns

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XBRL outline structure

Standard Taxonomy Structure

All elements related to a disclosure topic are organized under one hierarchy

XBRL Outline Structure

Each section corresponds to a statement or group of required disclosures

XBRL Outline Structure

Within each section
- Structure mirrors the standard taxonomy
- Does not contain all of the elements from the taxonomy reference section
- Has separate areas for **presentation** and **calculations**

Required Root Abstracts

When a new outline section is created, the root abstract (first item in outline) should be selected based on the abstract identified in the Regulatory Technical Standards (RTS)

Element name	Element label
StatementOfFinancialPositionAbstract	Statement of financial position placeholder - this item MUST be used as a starting point for the statement of financial position
IncomeStatementAbstract	Profit or loss placeholder - this item MUST be used as a starting point for the statement of profit or loss if the statement of profit or loss is disclosed separately
StatementOfComprehensiveIncomeAbstract	Statement of comprehensive income placeholder - this item MUST be used as a starting point for the statement of comprehensive income if it is disclosed separately or when the statement of profit or loss and other comprehensive income statements are combined in a single statement
StatementOfCashFlowsAbstract	Statement of cash flows placeholder - this item MUST be used as a starting point for the statement of cash flows
StatementOfChangesInEquityAbstract	Statement of changes in equity placeholder - this item MUST be used as a starting point for the statement of changes in equity

Add Concepts to Outline

Add/Re-add to XBRL Outline
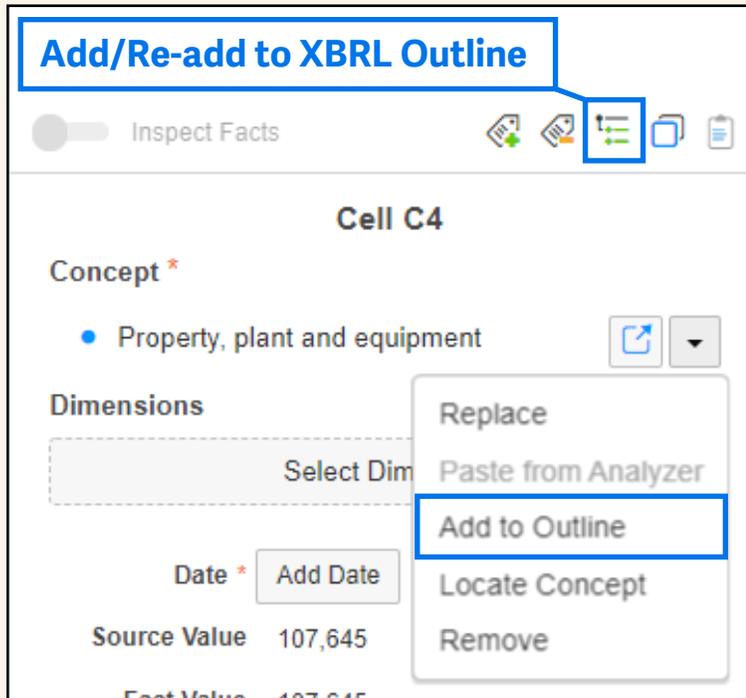
- Should follow the same order as the document
- Preferred labels should not be updated
- Use specific abstracts for face statements
- Abstracts cannot be extensions
- Label role should be updated if:
  - the fact value is reversed
  - a calculation relationship exist
  - a roll forward is being disclosed

3 Outline Patterns

Basic

Simple structure

A Root Abstract

- Concept 1
- Concept 2
- Concept 3
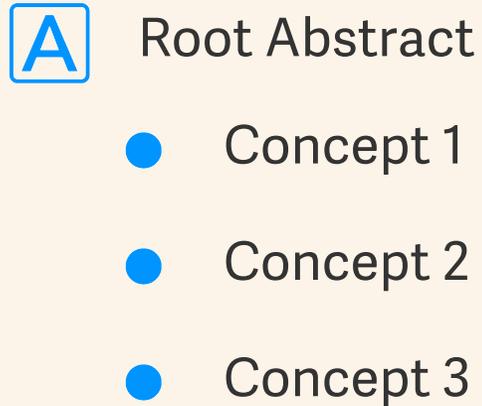
Example: mandatory elements

Dimensional
(Axis and Member Applied)

Required structure when an axis and member are applied

A Root Abstract

　　⊞ Hypercube/Table

　　　　▣ Axis

　　　　　　● Member

　　　　　　　● Member

　　A Line Item Abstract
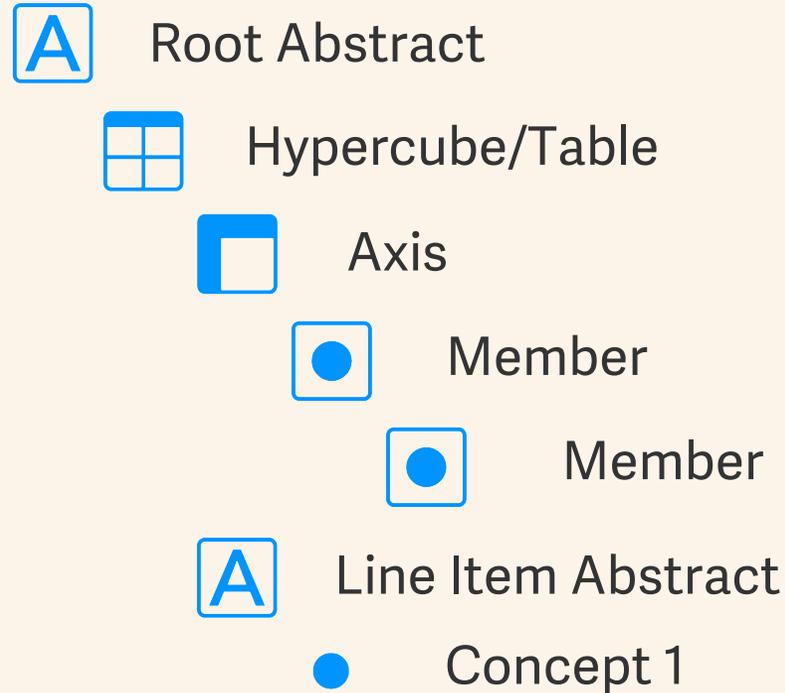
　　　　● Concept 1

Roll Forward

- Allows the same concept to be shown in the outline twice
- Used to show activity with a beginning and ending balance

A Root Abstract

- Concept 1   Period Start *(label role)*
- Concept 2
- Concept 1   Period End *(label role)*
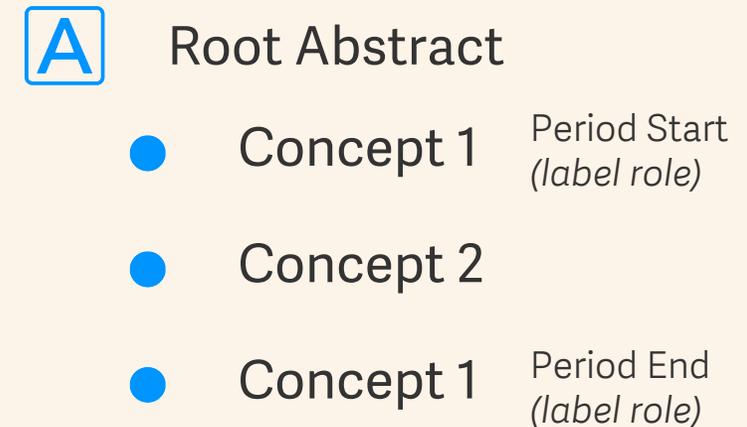
A label role can indicate information about a concept

some scenarios require specific label roles

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Label Roles

required under specific scenarios

Standard

applied by default

Period Start/ Period End

required for roll forwards

Total

required for calculations

Negated

required when fact is reversed

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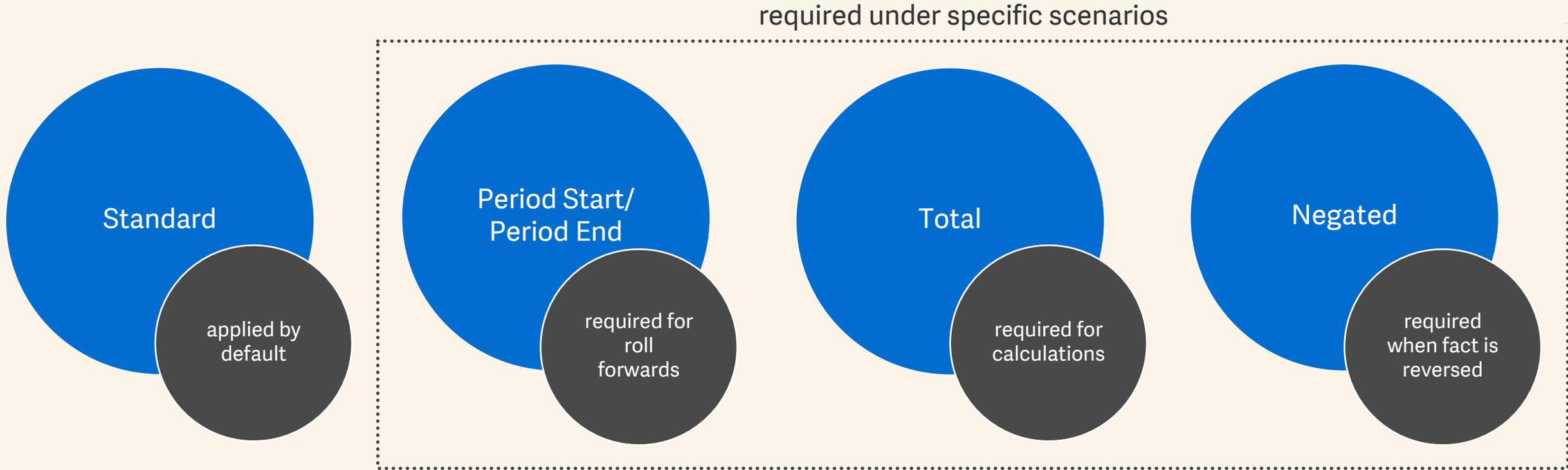
Changing Label Roles
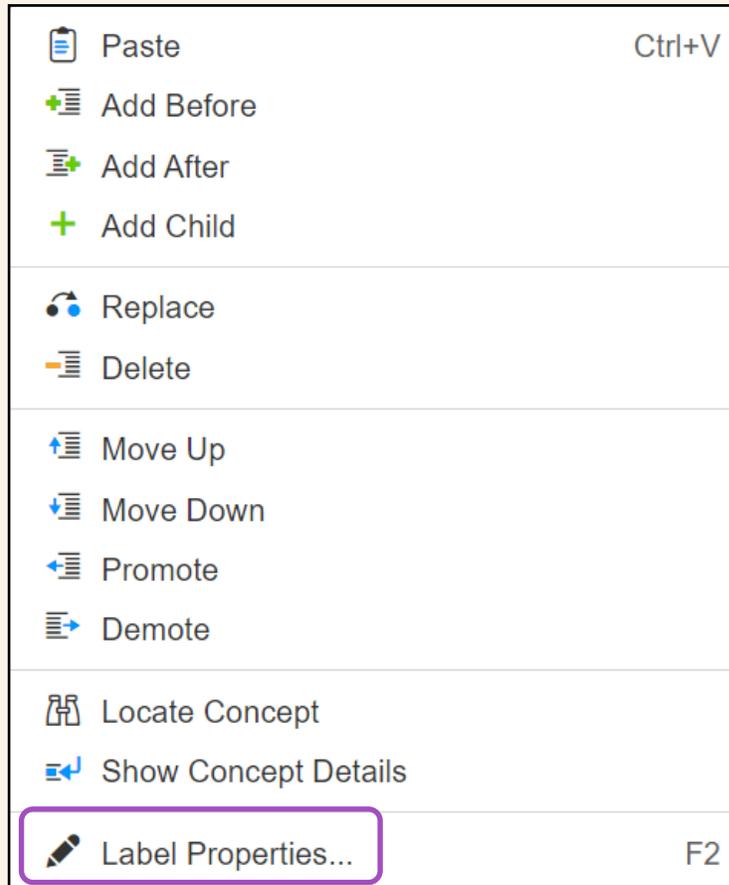
- Right-click in XBRL Outline
- Select Label Properties
- Select desired label role from drop-down menu
- ESEF discourages changing preferred labels

Exercises (10 minutes)

For the Statement of Shareholders' Equity

If Auto-Add is Enabled
1. Remove unused subsections
2. Update remaining subsection
3. Add equity to the outline a second time *(create roll forward structure)*
4. Apply a period start and period end label role to the shareholders' equity concept

If Auto-Add is Disabled
1. Create XBRL Outline section
2. Add concepts to outline
3. Add any tables, axes, and default members that are needed
4. Add equity to the outline a second time *(create roll forward structure)*
5. Apply a period start and period end label role to the shareholders' equity concept

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questions?