

Groupe Mapping ESEF

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Réunion

1

25 mars 2021

Quels objectifs ?

Se donner les grands principes de mapping en France

Echanger sur les agrégats et extensions les plus utilisés en France, ainsi que des points périphériques (dates...)

Proposer des pratiques communes, idéalement transmises à l'ANC / IFRS Foundation

Préparer des réponses aux consultations sur les évolutions de taxonomies (ITCG)

Quels participants ?

Tous ceux qui ont participé aux mapping jusqu'à présent

Comptables/Cac/Emetteurs

Editeurs (équipes fonctionnelles/métier)



**Tour
de
Table**

**Qui ?
Quoi ?
Qui d'autre ?**

Quels points de discussion (1/2)

CHOIX DE MAPPING	COMPTA	XBRL	PRIORITE
A01 Pratique commune Mapping Droit d'usage IFRS16	X		
A02 Pratique commune Résultat de l'exercice au bilan, et autres réserves	X		
A03 Pratique commune Achats/Ventes immos corporelles/incorporelles (meilleur ancrage, précision ou non des narrowers)	X	x	
A04 Pratique commune chiffre d'affaires IAS 1 vs IFRS 15	X		
A05 Pratique commune endettement financier et coût d'endettement financier	X	x	
A06 Pratique commune variation des éléments d'OCI brut/net de reclassement, et brut/net d'impôt	X		
A07 Pratique commune TSDI	X		
A08 Principe d'ancrage WIDER (charge avec charge ... mélange nature / fonction ?...)	X	x	
A09 Tagging des sous-totaux au P&L quand la ligne de MEQ est tout en bas	X		
A10 Identification des incompatibilité tags / états (ex. les tags ne P&L ne sont pas utilisables au TFT, incompatibilité instant/duration, certains tags d'OCI sont incompatibles au P&L...)	X	x	
A11 Traitement d'un TFT présentant uniquement les flux des activités poursuivies	X		
A12 Corrections à proposer à la reco ANC (coquilles et ouvertures)	X		
A13 Identification des "faux amis" typiques ?	X		
A14 Identification de tag manquants dans la taxonomie	X		
A15 Identification de tags en doublon dans la taxonomie	X		

Quels points de discussion (2/2)

PRATIQUES FONCTIONNELLES	COMPTA	XBRL	PRIORITE
B01 Pratique de balisage des dates - 1/1 ou 31/12 ?		X	
B02 Tag commun ou tags différenciés sur les colonnes N/N-1 ? (ex l'un est encaissement, l'autre décaissement au TFT)		X	
B03 Langue des extensions et nametags		X	
B04 Notes de bas de page : en bloc ou chaque donnée individuellement ?		X	
B05 Gestion des corrections d'ouverture sur les capitaux propres (rétrospectif ou catch up cumulatif)	x	X	
B06 Tagging des chiffres à zéro & tirets	x	X	
B07 Tagging des pourcentages dans les états primaires	x	X	
B08 Ancrage des extensions de membres (limitations dans les outils)		X	
B09 Faut-il privilégier les membres ou les calculs (en dehors des cas où les membres portent sur toute une colonne)?		X	
B10 Identification de problématiques fonctionnelles dans la taxonomie (eg Activités Poursuivies en membre par défaut)	x	X	
B11 Pratique de tagging des informations obligatoires (notamment parent, ultimate parent et changement de nom)		X	
B12 Possibilité d'utilisation de tags sans balance (hors sous-totaux TFT partie opérationnelle)		X	

Sujets du jour

A01 RightofuseAssets ou RightofuseAssetsThatDoNotMeetDefinitionOfInvestmentProperty ?

B01 Pratique de balisage des dates - 1/1 ou 31/12 ?

Annexe -Documentation ROU 1/2

Extrait IFRS 16
(eIFRS 2021)
incluant le
premier tag

47

A lessee shall either present in the statement of financial position, or disclose in the notes:

- (a) right-of-use assets separately from other assets. If a lessee does not present right-of-use assets separately in the statement of financial position, the lessee shall:
- (i) include right-of-use assets within the same line item as that within which the corresponding underlying assets would be presented if they were owned; and
 - (ii) disclose which line items in the statement of financial position include those right-of-use assets.

Description of line items in statement of financial position which include right-of-use assets	text	832610
Disclosure		



Right-of-use assets that do not meet definition of investment property	X _{instant,} debit	832610
Disclosure		

- (b) lease liabilities separately from other liabilities. If the lessee does not present lease liabilities separately in the statement of financial position, the lessee shall disclose which line items in the statement of financial position include those liabilities.

Current lease liabilities	X _{instant,} credit	832610
Disclosure		
Description of line items in statement of financial position which include lease liabilities	text	832610
Disclosure		
Lease liabilities	X _{instant,} credit	832610
Disclosure		
Non-current lease liabilities	X _{instant,} credit	832610
Disclosure		

Annexe - Documentation ROU 2/2

Extrait IFRS 16
(eIFRS 2021)
incluant le
second tag

Disclosure

Disclosure of leases [text block] Disclosure	text block	IFRS 16 - Presentation Disclosure	800500, 832610
----------------------------------------------	---------------	--------------------------------------	----------------

51 The objective of the disclosures is for lessees to disclose information in the notes that, together with the information provided in the statement of financial position, statement of profit or loss and statement of cash flows, gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of the lessee. [Paragraphs 52–60](#) specify requirements on how to meet this objective.

52 A lessee shall disclose information about its leases for which it is a lessee in a single note or separate section in its financial statements. However, a lessee need not duplicate information that is already presented elsewhere in the financial statements, provided that the information is incorporated by cross-reference in the single note or separate section about leases.

Description of cross-reference to disclosures about leases Disclosure	text		832610
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53 A lessee shall disclose the following amounts for the reporting period:

(a) depreciation charge for right-of-use assets by class of underlying asset:

Depreciation, right-of-use assets Disclosure	X _{duration}		832610
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[...]

(i) the carrying amount of right-of-use assets at the end of the reporting period by class of underlying asset.



Right-of-use assets Disclosure	X _{instant,} debit		832610
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Annexe – Documentation B01 1/2

Extrait XBRL
Tagging Guide
FRC
Taxonomies
(UK)
13 août 2019

The **start period** of a duration is defined by convention as midnight at the **start of a day**. The **end period** of a duration and the **instant date** is defined by convention as midnight at the **end of a day**.

An important consequence of this is that an **instant** date for **beginning** of period is actually midnight on the **previous** day. In other words, the instant date for the period beginning 1 Jan 2015 is actually 31 Dec 2014. (An instant date of 1 Jan 2015 means midnight on that day, 24 hours into the period.) Note that this reasoning applies to instant contexts, not durations.

This has important consequences for the way context dates are assigned to movement analyses and similar data. A movement analysis covering two contiguous periods requires five context dates, not seven. An example is shown below.

1. Value at end of previous year, 31 Dec 2013 (instant context 2013-12-31)
2. Value at start of year, 1 Jan 2014 (**also** instant context 2013-12-31)
3. Change during the year from 1 Jan 2014 to 31 Dec 2014 (duration context 2014-01-01 to 2014-12-31)
4. Value at end of year, 31 Dec 2014 (instant context 2014-12-31)
5. Value at start of year, 1 Jan 2015 (**also** instant context 2014-12-31)
6. Change during the year from 1 Jan 2015 to 31 Dec 2015 (duration context 2015-01-01 to 2015-12-31)
7. Value at end of year, 31 Dec 2015 (instant context 2015-12-31)

Note that the contexts for lines 1 and 2 and for 4 and 5 are identical. Clearly, the values and contexts for data at the end of period and the beginning of a consecutive one must be identical.

This may not be intuitively obvious to preparers looking at dates in a human-readable version of accounts. Software must help preparers to assign dates correctly and easily. Ideally, it should hide underlying XBRL reasoning on dates from users.

Annexe – Documentation B01 2/2

Extrait PTU
2020/04
Proposition
ajout de
membres
pour le
Cumulative
Catch Up

Example 2—cumulative catch-up approach

On initial application of IFRS X, Company B has used the cumulative catch-up transition approach in its financial statements ending 31 December 20X2. We have assumed that Company B has no non-controlling interests. Default members are not shown because they are not used in tagging.

	Line item	Cumulative effect at date of initial application [axis]	Initially applied IFRSs [axis]	Components of equity [axis]			XBRL period
				Issued capital [member]	Retained earnings [member]		
At 1 January 20X1	Equity			CU100	CU200	CU300	20X0-12-31
...	
At 31 December 20X1 At 1 January 20X2	Equity			CU100	CU300	CU400	20X1-12-31
Effect of change in accounting policy due to application of IFRS X	Equity	Increase (decrease) due to changes in accounting policy required by IFRSs, cumulative effect at date of initial application [member]	IFRS X [member]		CU20	CU20	20X1-12-31
At 1 January 20X2	Equity	Opening balance after adjustment, cumulative effect at date of initial application [member]		CU100	CU320	CU420	20X1-12-31
...
At 31 December 20X2	Equity			CU100	CU350	CU450	20X2-12-31

Quel agenda ?

En 2021 : une réunion par mois

Réunion



Date ?