

Groupe Mapping ESEF

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Réunion

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2 juin 2021

Nouvelle taxonomie ESEF/IFRS 2021

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- The 2021 IFRS taxonomy has been published in March 2021
- It will be translated into a 2021 ESEF taxonomy during the year
- It should be used for 2021 ESEF reports

It has 276 NEW ELEMENTS

Of which 105 CONCEPTS that should be considered for tagging Primary Statements

And 7 MEMBERS relating to the Statement Of Changes in Equity

Nouvelle taxonomie ESEF/IFRS 2021

Assets	15	Of which 12 relating to « contracts assets »
Liabilities	21	Of which 15 relating to « contracts liabilities »
Equity	5	Of which the famous French specificity: « RetainedEarningsProfitLossForReportingPeriod »
Income statement	25	
OCI	12	Of which 6 for continued and discontinued operations
Cash flow	8	For « contracts » and « warrants »
Changes in Equity	7 [members]	Of which 3 and a new axis for « the cumulative effect of a new norm »

Dates en XBRL/ESEF

Eric Jarry

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.

Dates en XBRL/ESEF

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