Uniform Presentation

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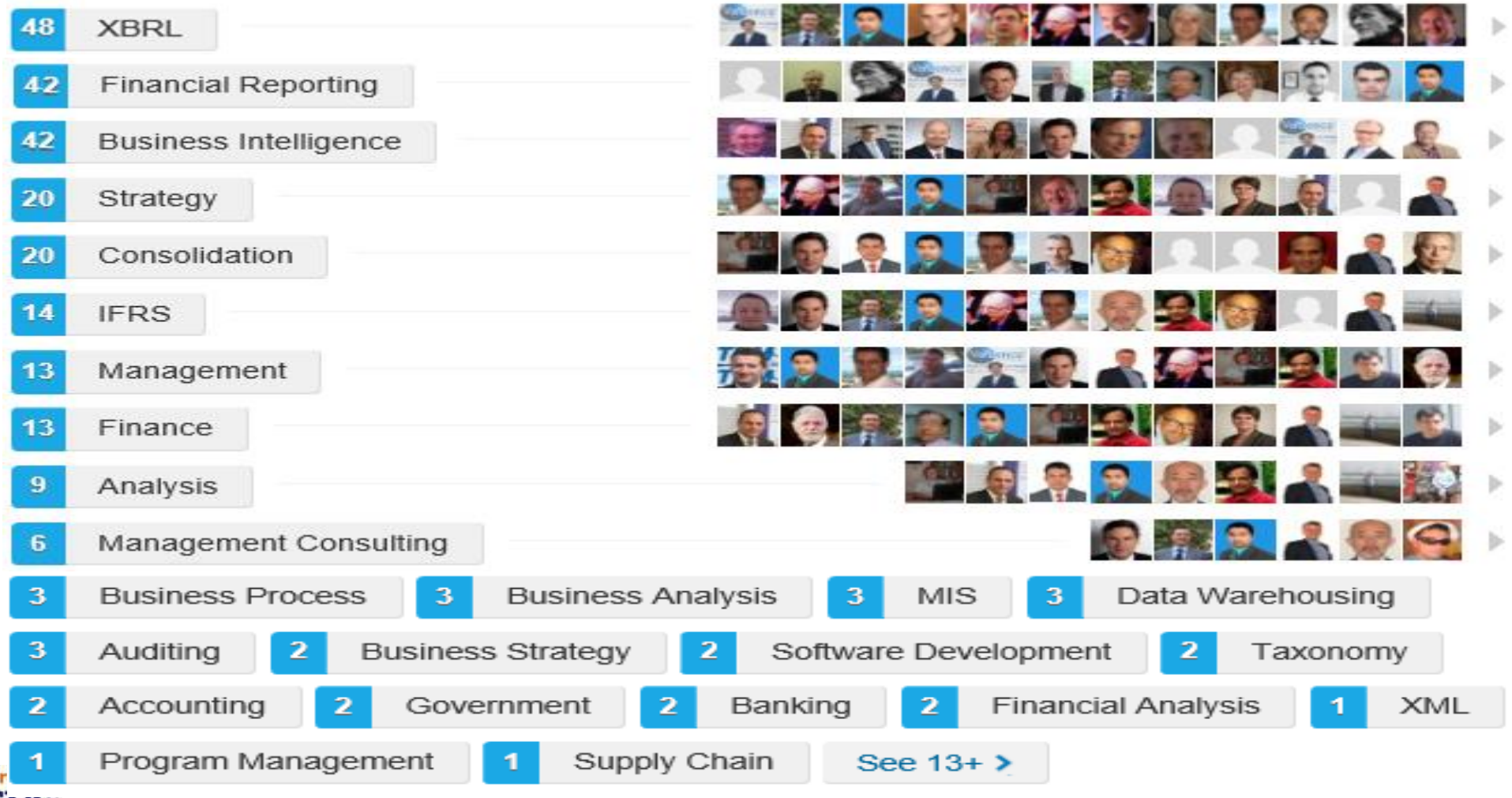
This seems to be me☺



Topics

- Introduction
- Uniform Presentation
- Audience

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Introduction

- Financial Statements are in XML/XBRL format
- XBRL is not human readable
- Auditor will have to provide assurance on XBRL
- The ‘True and fair’ view is crucial

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Why do we need it

- XBRL is only format for submission of statements (NO paper)
- Regulations mandates audits for large corporates
- Dutch Institute of Accountants, Central Bank and SBR demand audits on XBRL filings
- Preparer AND auditor AND receiver need always same view

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Concept

How to ?

1. **Uniform Presentation**
2. **‘True and Fair’ View**
3. **For Gaap and any other**
4. **One size fit’s all**

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Criteria for UP

- Works for ANY instance and ANY taxonomy
- Only based on XBRL ‘Recommended’ specifications
- Renders the whole truth and nothing but the truth
  - ALL XBRL and XML data
- Can be applied by any application

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UPR's : Uniform Presentation Rules

UPR's

- Generic rules
- Tables
- Presentation
- Display groups
- Headers
- Period Sets
- Other XBRL data
- XML data
- Scaling
- Localisation

UP 1	The **XBRL instance MUST be valid** and based on a **XBRL taxonomy that MUST be valid**. The UP will not perform any validation.
UP 6	The **UP MUST use the TLB** when discovered in the DTS.
UP 10	The **UP MUST follow the Presentation** links as discovered in the DTS.
UP 11	The UP MUST follow the determination and decision process for **Display Groups** as described.
UP 12	The UP MUST **not have duplicate Display Groups.**
UP 13	The UP MUST **not have empty Display Groups.**
UP 14	The **Display Group header** MAY report the default values for entity, unit, dimension/member or segment or scenario and scaling.
UP 103	The UP MUST render 'nil' and empty value facts that have been reported.

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Approach

- Introduction of **Display groups**
  - 1st: Based on Table Linkbase
  - 2ND Based on Presentation linkbases
- No other display structures (Definition/Calculation)
- All other data is : non presentable data
- ALL other XML data will also be shown

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Approach (2)

- No changes to Table or Presentation layouts allowed
- No ‘Own’ layouts,
- MUST follow order from UP

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Display group ordering

A. Display Group Report Information

B. Display Groups per entity

   a) Display Groups for all tables

   b) Display Groups for all presentation links

      1) Period sets (begin, duration, end, recent period first)

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Display group ordering (2)

C. Display Group Footnotes (related to >1 fact)

D. Display Group non presentable facts

E. Display Group Other XBRL Data

   a) Display not used Entry points, Contexts, Units

F. Display Group XML data

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Other topics

- Language based on instance (XML:Lang)
- Label priority (Standard, Preferred, ..)
- Localization allowed (Decimal separator)
- Scaling allowed (based on XBRL decimal attribute)

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Apply Uniform Presentation

- Identical result from any application
- One view for all filings
- A ‘must-have’ basis for any internal/external audit process
- Regulators can have appended FR-UP, Applied UP for domain

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Audience

Controllers, Auditors, Accountants

Preparers, Financial staff

Developers, IT staff, Testers

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Conclusion

- XBRL is very technical format
- Audit and Control is crucial for all
- Uniform Presentation is key for audits
- Works anywhere

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Thank you for your attention.

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