
IFRS Taxonomy Consultative Group (ITCG) meeting

Date **5 December 2022**

Project **Primary Financial Statements (PFS)**

Topic **Digital representation of specific proposals related to the Primary Financial Statements project**

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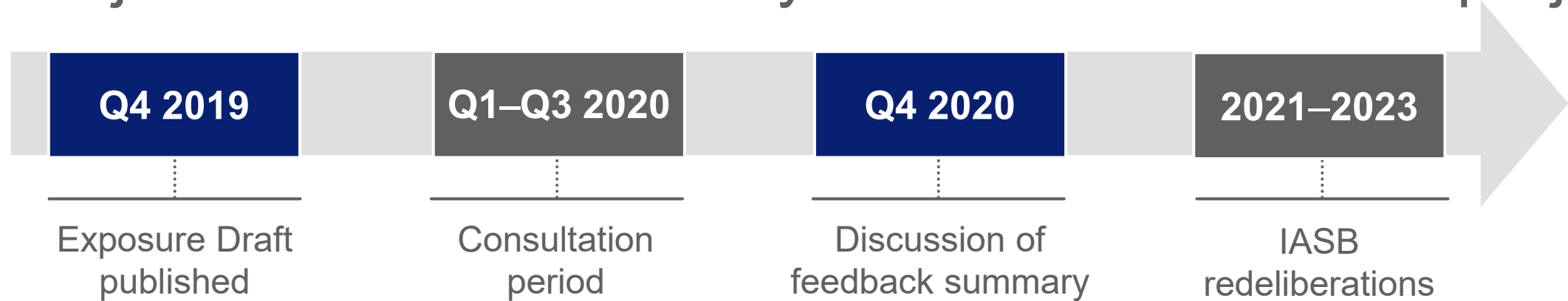
Purpose of this session

- Discuss digital representation of specific project proposals:
 - Topic 1: subtotals/categories in the statement of profit or loss (slides 11-23)
 - Topic 2: disclosure of operating expenses by nature in the notes (slides 24-33)
- **For each topic, ITCG members will discuss:**
 - modelling of PFS proposals using modelling approaches used in IFRS Accounting Taxonomy (line items and dimensions)
 - how we could better facilitate digital consumption of information by using modelling approaches currently not used in IFRS Accounting Taxonomy

Questions to ITCG members for topic 1: slide 23

Questions to ITCG members for topic 2: slide 33

Project overview of Primary Financial Statements project



Objective

- Improve communication in financial statements
- Focus on information included in the statement of profit or loss

Main proposals

- 1 Require additional **defined subtotals** in statement of profit or loss
- 2 Require disclosures about **management performance measures**
- 3 Strengthen requirements for **disaggregating information**

Setting the context



Digital reporting and location of information

- Regulators generally require entities to submit metadata on the location of an item (that is, information on whether an item is presented in the primary financial statements or disclosed in the notes)
 - For some jurisdictions, this metadata is accessible for users (for example, for US SEC filers). However, in other jurisdictions such metadata may not be accessible for users
 - However, such metadata is provided by different mechanisms between jurisdictions, and is often imperfect due to underlying issues in the XBRL specifications – hence, what is required by regulators is not necessarily the same (metadata might not be comparable between jurisdictions)
 - Without correct information on the location of an item, users might double-count items and hence be misled by information provided (see example in Appendix B)
 - Could build specific structures into IFRS Accounting Taxonomy to enable information on the location of an item to be accessible to users regardless of the jurisdiction
-

Digital reporting and relationship between information

- IFRS Accounting Taxonomy has no general modelling to indicate how an item that is disclosed in the notes relates to line items presented in the primary financial statements (for example, how does disaggregated revenue in the notes relate to revenue line item(s) presented in the statement of profit or loss?)
 - Where such a disclosure is required by IFRS Accounting Standards, the IFRS Accounting Taxonomy generally has text elements (for example, text elements are used for the requirement to disclose the line item(s) in the statement of profit or loss in which impairment losses of non-financial assets are included)
 - It is therefore often difficult for users of digital reports to understand the relationship between information given in the notes and information given in the primary financial statements
 - PFS proposals improve how information is communicated – focussing in particular on providing users with a better understanding of relationships between items (see slide 7)
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PFS proposals improve how information is communicated (focus on statement of financial performance)

Proposals provide users with a better understanding of how items presented or disclosed in financial statements **relate** to each other – specifically, proposals provide information on:

- **relationship between items presented in primary financial statements (slides 12–13):**
 - what are the components of a presented subtotal?
 - in which category (categories) is a presented item included?
- **relationship between items presented in primary financial statements and items disclosed in notes (slide 25):**
 - how much depreciation, amortisation and employee benefits is included in each presented item?

Objectives:

- Digital users lack context provided by paper-based reports, making it easier for digital users to be misled
- IFRS Accounting Taxonomy should facilitate digital consumption of ‘relationship-information’

* Presented = item presented in the primary financial statements (for example, in the statement of profit or loss)

** Disclosed = item disclosed in the notes

What needs to be done to achieve objective of facilitating digital consumption of relationships?

- Line item and dimensional modelling are not sufficient to fully achieve objective of facilitating digital consumption of relationship-information provided in paper-based reports (see slide 18)
- Issue is more pronounced with PFS proposals because PFS proposals lead to more relationship-information being provided by entities than currently required (see slide 7)



To achieve objective, we think we need to introduce modelling approaches into IFRS Accounting Taxonomy that can help communicate relationships (see slides 20–21 and 30-31)



Limitations: Need to choose tool(s) that are likely to achieve objective of PFS proposals to some extent while maintaining an appropriate cost-benefit balance

Modelling approaches that
might better facilitate
digital consumption of
information



Tools that could help communicate location/relationships

Tools	Description
Linking mechanisms	Seven types of linking mechanisms discussed below:
1. Presentation	Allows an entity/taxonomy author to indicate how elements should be viewed as being laid out, such as in which statement or disclosure elements are included, in what order, and with what logical nesting.
2. Calculations	Allows an entity/taxonomy author to indicate where line items are expected to sum up.
3. Line items as members	Allows an entity to use line items under an axis to act as a member.
4. Anchoring	Allows an entity to link an entity specific extension element to the closest related element in the IFRS Taxonomy. It helps users to get some meaning out of the extension element by seeing the related anchors. Note: It can also be used to link one taxonomy element with another taxonomy element. See slide 21 for an example.
5. 'Properties', 'Traits', 'meta-model relationships'	Allows an entity/taxonomy author to convey properties of taxonomy elements either as values or connections to other concepts, or to (define and) describe specific conceptual relationships between taxonomy elements
6. Footnotes	Allows an entity to provide additional textual information with a tagged fact, through a footnote in the digital report. Example: Entity can use the element 'Number of employees' and may provide additional details related to that number of employees in the footnote.
7. Fact-explanatory	Allows an entity to link two tagged facts in a digital report. Example: Entity can create a link between the elements 'Employee benefits expense' and 'Average number of employees' [Mechanism could be adapted in taxonomy to allow indication of different/more specific connections between facts]

PFS proposals— Subtotals/categories in the statement of profit or loss



Proposals on subtotals/categories

Items of income and expense shall be classified into categories in the statement of profit or loss

Entities are required to present the subtotals:

- operating profit or loss
- profit or loss before financing and income tax

Subtotals structure statement of profit or loss into categories, but no requirement for entities to present category headings

New structure helps users analyse an entity's:

- returns on investments (investing) separately from operating profit (operating)
- performance independently of how that entity is financed (financing)

Summary of a statement of profit or loss ¹	
Revenue	X
Cost of goods sold	(X)
Selling expenses	(X)
General and administrative expenses	(X)
Research and development expense	(X)
Operating profit or loss	X
Income and expenses from associates and joint ventures accounted for using the equity method	X
Interest revenue from cash and cash equivalents	X
Profit or loss before financing and income tax	X
Income and expenses from liabilities that arise from transactions that involve only the raising of finance	(X)
Specified income and expenses on other liabilities	(X)
Profit or loss before tax	X
Income tax expense	(X)
Profit or loss from continuing operations	X
Loss from discontinued operations	(X)
Profit or loss	X

Operating

Investing

Financing

Income tax

Discontinued operations

¹ Simplified example for a general corporate

What are users' needs?

Objectives:
Digital users need to understand the:

- components of subtotals (for example: which line items are included in operating profit or loss?)
- location of items in the statement of profit or loss (for example: in which category (categories) is impairment included?)

Note: some items might be presented in:

- more than one category for a single entity (Entity A presents **impairment** in operating and investing)
- different categories for different entities (Entity A presents **foreign exchange losses** in operating, Entity B in financing)

Entity A – Summary of a statement of profit or loss	
Revenue	X
...	...
Impairment	(10)
Operating profit or loss	X
...	X
Impairment	(20)
Profit or loss before financing and income tax	X
...	(X)
Profit or loss before tax	X

Operating

Investing

Financing

Entity A – Summary of a statement of profit or loss	
Revenue	X
...	...
Foreign exchange losses	(10)
Operating profit or loss	X
...	X
Profit or loss before financing and income tax	X
...	(X)
...	(X)
Profit or loss before tax	X

Entity B – Summary of a statement of profit or loss	
Revenue	X
...	...
...	...
Operating profit or loss	X
...	X
Profit or loss before financing and income tax	X
...	(X)
Foreign exchange losses	(10)
Profit or loss before tax	X

Operating

Investing

Financing

Line item and dimensional
modelling—
Subtotals/categories in the
statement of profit or loss



Line item modelling

Line item modelling approach

- Create separate line items for each type of income/expense, for each category in which the income/expense could be classified

Advantages

- Same approach as used in statement of cash flows
- Avoids calculation issues. Calculations are fairly simple in line item modelling

Disadvantages

- Need to anticipate common practice (difficult to ensure completeness – extensions likely)
- Requires judgment in deciding which elements could appear in which category. Risk of interpretation
- May clutter Taxonomy (line items in multiple categories – likely to need more line items for P&L than for statement of cash flows). May create difficulty in finding the correct element to use

Summary of a statement of profit or loss		
Revenue	X	Operating
...	...	
Impairment	(10)	
Operating profit or loss	X	
Share of profit or loss of associates and joint ventures accounted for using the equity method	X	Investing
Interest revenue from cash and cash equivalents	X	
Impairment	(20)	
Profit or loss before financing and income tax	X	
Unwinding of discount on pension liabilities and provisions	(X)	Financing
Profit or loss before tax	X	

Taxonomy element	Member element	Label in FS	Amount
Impairment loss, classified under operating category		Impairment	10
Impairment loss, classified under investing category		Impairment	20

Dimensional modelling

Dimensional modelling approach

- Create a ‘Profit or loss category’ axis with 3 members¹ – operating category, investing category and financing category. Entity can use any line item in the Taxonomy with these member(s) to indicate the location (or category) in P&L (and in notes)

Advantages

- Only a few new elements
- Avoids the need to anticipate-which items could be presented in multiple categories
- Member elements can be used with any line item in the Taxonomy. So, less extensions

Disadvantages

- Calculation issues (see Appendix C)
- Not obvious whether axis should be used for items that can only appear in a single category. Need to provide more guidance to have accurate tagging

Summary of a statement of profit or loss		
Revenue	X	Operating
...	...	
Impairment	(10)	
Operating profit or loss	X	
Share of profit or loss of associates and joint ventures accounted for using the equity method	X	Investing
Interest revenue from cash and cash equivalents	X	
Impairment	(20)	
Profit or loss before financing and income tax	X	
Unwinding of discount on pension liabilities and provisions	(X)	Financing
Profit or loss before tax	X	

Taxonomy element	Member element	Label in FS	Amount
Impairment loss	Operating category	Impairment	10
Impairment loss	Investing category	Impairment	20

¹ In addition, we would also need member elements for the categories ‘income tax’ and ‘discontinued operations’

Combination of both

Approach under a combination of both

- Create more than 1 line item for items identified in the Standard or Illustrative Examples as being able to be presented in multiple categories
- Create a ‘Profit or loss category’ axis with 3 members (operating, investing and financing category) which entities can use for line items not captured in first bullet above
- So, entities can use the appropriate line item from the Taxonomy. If that’s not available, instead of creating an extension, entities can use members

Advantages

- Less new elements
- Avoids the need to anticipate common practice
- Less extensions

Disadvantages

- Calculation issues if members are used
- Risk of inconsistent tagging because there will be two possible approaches to tag a fact. Need to provide more guidance to have accurate tagging

Summary of a statement of profit or loss		
Revenue	X	Operating
Property management	(15)	
Impairment	(10)	
Operating profit or loss	X	
Share of profit or loss of associates and joint ventures accounted for using the equity method	X	Investing
Property management	(25)	
Impairment	(20)	
Profit or loss before financing and income tax	X	
Unwinding of discount on pension liabilities and provisions	(X)	Financing
Profit or loss before tax	X	

Taxonomy element	Member element	Label in FS	Amount
Impairment loss, classified under operating category		Impairment	10
Impairment loss, classified under investing category		Impairment	20
Property management expense	Operating category	Property management	15
Property management expense	Investing category	Property management	25

Current tools in IFRS Accounting Taxonomy are unlikely to fully facilitate digital consumption of PFS proposals

	Objective of conveying information to digital users achieved?	
	Components of subtotals in the statement of profit or loss	Location of items in the statement of profit or loss (categories)
Line item modelling	Not fully – entities will need to create some extensions and not all jurisdictions (regulators) may require user-defined calculations to be submitted.	Not fully – the location of an item in statement of profit or loss (operating, investing or financing category) would be unclear, for extensions. Use of category metadata can help to get the information about the location when extensions are used (see slide 23).
Dimensional modelling	No – calculations do not work.	Yes.
Combination of both	Issues as described for line item and dimensional modelling, depending on approach taken by preparer – in addition: possibly worse outcome than above due to inconsistent tagging.	

Modelling that could
facilitate digital
consumption—
Subtotals/categories in the
statement of profit or loss



Tools which could be used

<p>Use of category metadata</p>	<p>We would create elements (line items) in the Taxonomy including the following:</p> <ul style="list-style-type: none"> i. Operating category in P&L ii. Investing category in P&L iii. Financing category in P&L <p>Every element of income or expense in P&L (or in notes) would need to be linked to one or more of the above elements through an anchoring-like mechanism¹.</p> <p>It would benefit the users of digital reporting to identify the category to which any item of income or expense relates, similar to the user of a paper based report.</p> <p>This tool would be used to identify categories for elements or extensions used in line item modelling. See illustration on next slide.</p>
<p>Preparer defined presentation and calculation</p>	<p>Line-item components of subtotals can be easily seen (and analysed) if the preparer submits their presentation and calculation relationships with their XBRL file.</p> <p>US SEC and ESMA already require the submission of preparer defined presentation and calculation links with the XBRL file.</p> <p>Note: Calculations and presentation may not work adequately where dimensions are used.</p> <p>Note: This would not require any change to the IFRS Accounting Taxonomy.</p>

¹ Such as custom link roles, the new 'property' reference part role in the Link Role Registry, 'concept traits', or a generic fact-attribute mechanism.

Illustration—Use of category metadata

This tool could be used when:

- a) the taxonomy line item does not convey sufficient details about the category (eg property management expenses); or
- b) an extension is created (eg for cleaning expenses).

This tool may not be needed when the taxonomy element already conveys sufficient details about the category (eg impairment expenses).

Summary of a statement of profit or loss		
Revenue	X	Operating
Cleaning expenses	(15)	
Impairment	(10)	
Operating profit or loss	X	
Share of profit or loss of associates and joint ventures accounted for using the equity method	X	Investing
Cleaning expenses	(25)	
Property management	(5)	
Impairment	(20)	
Profit or loss before financing and income tax	X	
Unwinding of discount on pension liabilities and provisions	(X)	Financing
Profit or loss before tax	X	

Taxonomy element	Category metadata	Label in FS	Amount
Impairment loss classified in operating category		Impairment	10
Impairment loss classified in investing category		Impairment	20
Cleaning expenses, classified in operating category (EXT)	Operating category in P&L	Cleaning expenses	15
Cleaning expenses, classified in investing category (EXT)	Investing category in P&L	Cleaning expenses	25
Property management expense	Investing category in P&L	Property management	5

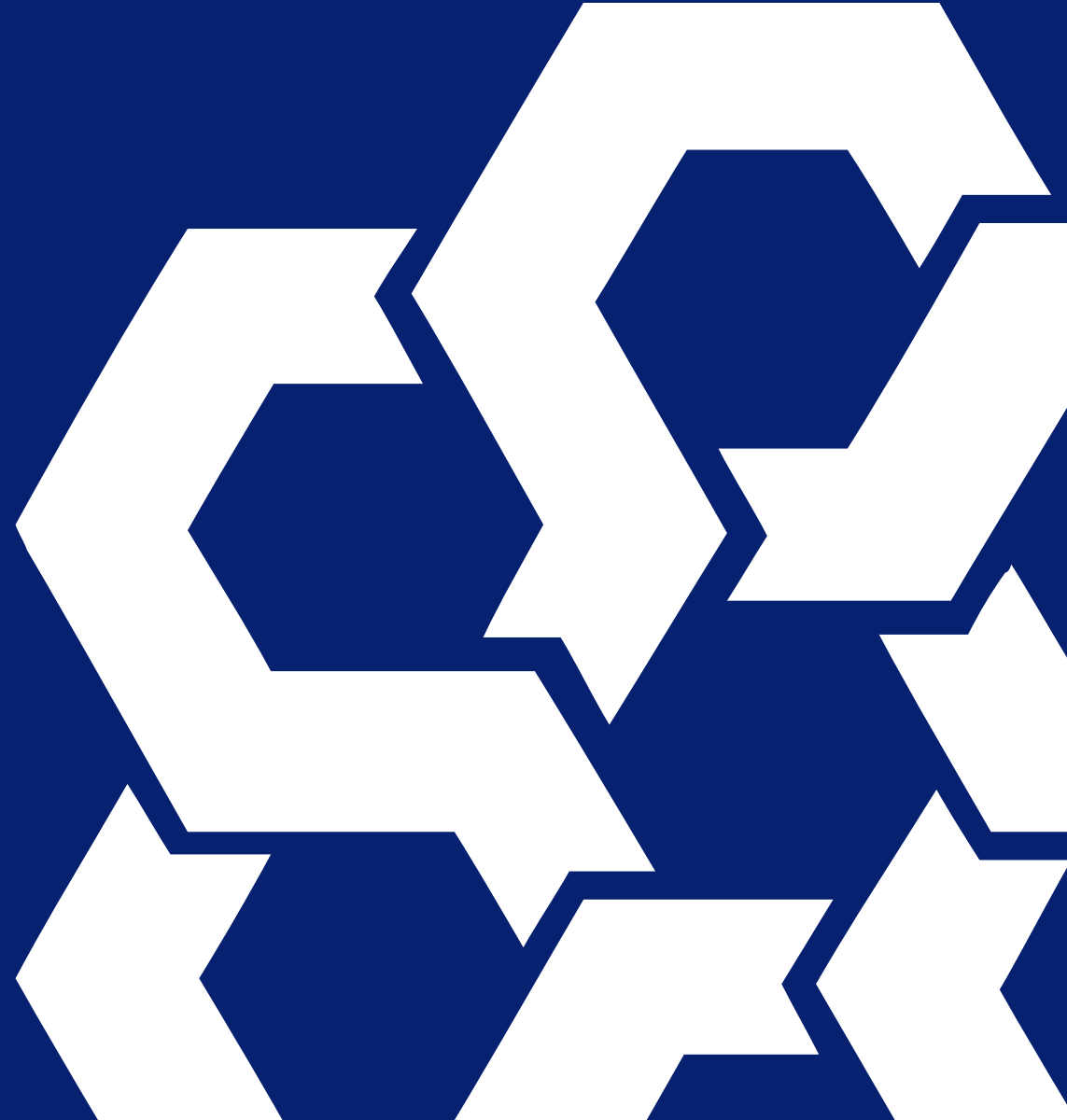
Questions for ITCG Members



Questions for ITCG Members

1. Regarding location of items:
 - a) Would **use of category metadata** achieve the objective of providing users with information on the location of items in the statement of profit or loss (categories)? (slides 20–21)
 - b) Are there any risks with regards to the use of category metadata?
 - c) If risks are too high, would line item or dimensional modelling as illustrated on slides 15-17, still achieve the objective – or do you suggest a different tool to achieve the objective that has less risks than use of category metadata?
2. Regarding components of subtotals:
 - a) Do **preparer defined presentations and calculations** achieve the objective of providing users with information on the components of subtotals? (slide 20)

PFS proposals—
Disclosure of operating
expenses by nature in the
notes



Proposals on operating expenses by nature¹

- Entities presenting operating expenses by function in the statement of profit or loss would be required to disclose, for depreciation, amortisation, and employee benefits, the amounts included in each line item in the statement of profit or loss



Objectives – Digital users need to understand:

- how disaggregated amounts relate to line items in the statement of profit or loss
- that disaggregated amounts are a subset of total amounts

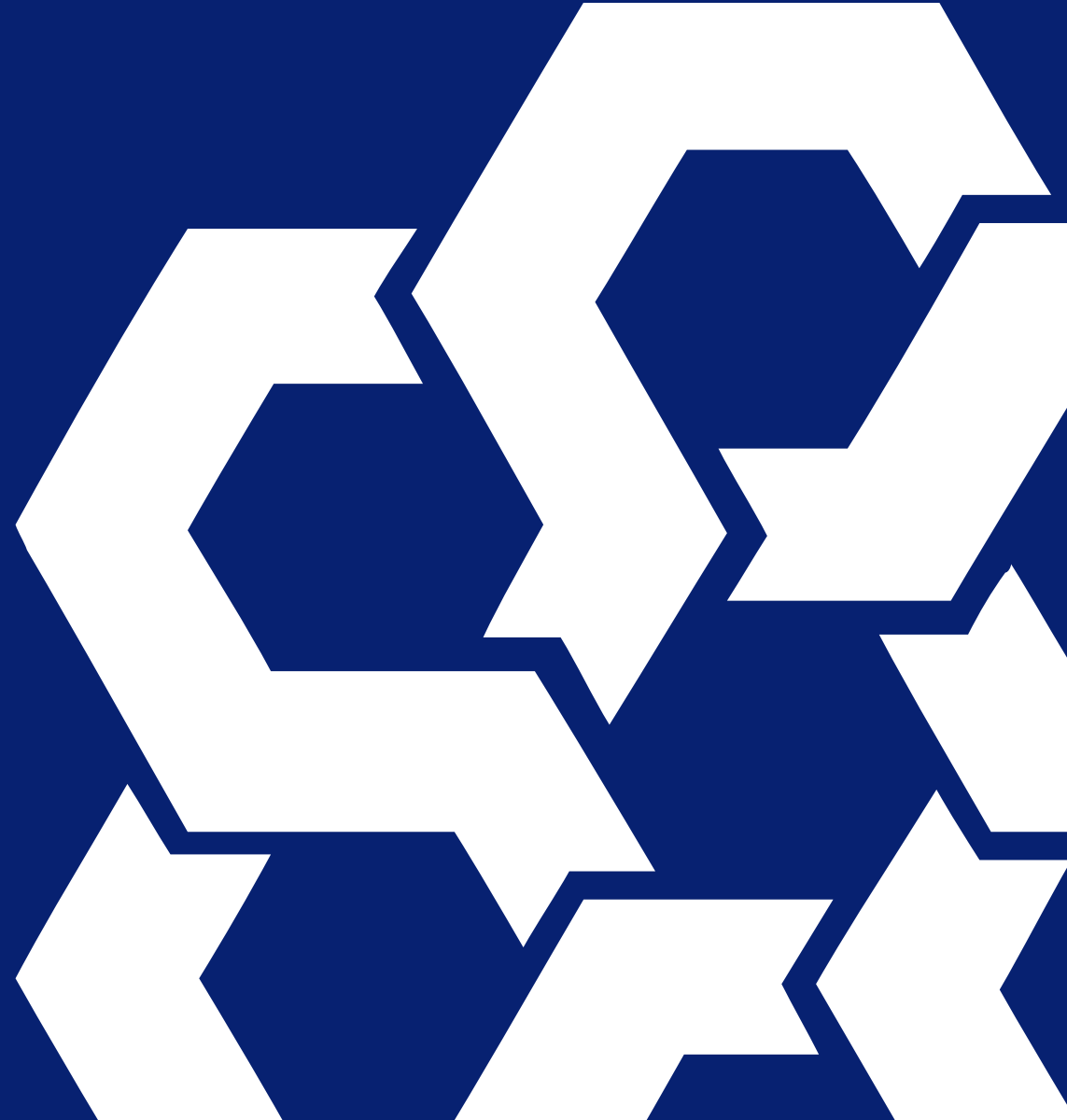
Summary of a statement of profit or loss	
Revenue	2,000
Cost of goods sold	(600)
Selling expenses	(400)
General and administrative expenses	(300)
Research and development expense	(350)
Operating profit or loss	350

Disclosure in the notes	
Depreciation	500
Cost of goods sold	200
Selling expenses	100
General and administrative expenses	100
Research and development expenses	100
Amortisation	100
Research and development expenses	100
Employee benefits	600
Cost of goods sold	250
Selling expenses	150
General and administrative expenses	100
Research and development expenses	100



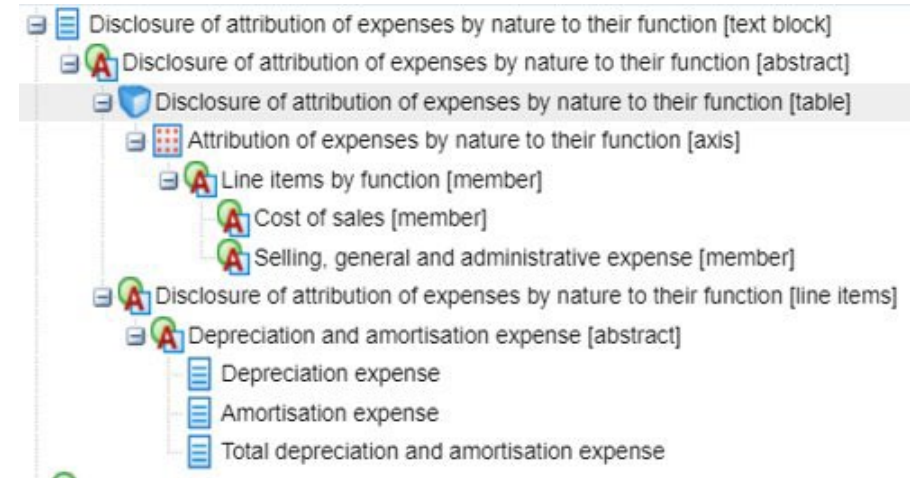
¹ Targeted outreach may lead to IASB deciding to add specific items to the list (such as impairment or write-downs of inventory) or expand requirement to apply to all operating expenses disclosed in the notes

Dimensional modelling— Disclosure of operating expenses by nature in the notes



Dimensional modelling approach

- In 2021, we included a new table for Disclosure of attribution of expenses by nature to their function, as common practice elements
- This table can be used with any line item in the Taxonomy. For example, employee benefit expense of CU100 included in cost of sales can be tagged by including employee benefit expense line item in this table
- Table currently includes cost of sales [member] and selling, general and administrative expenses [member]¹
- Table could be expanded to include other elements, for example, an R&D [member]
- Entities can also create entity-specific extension members for additional functional expenses



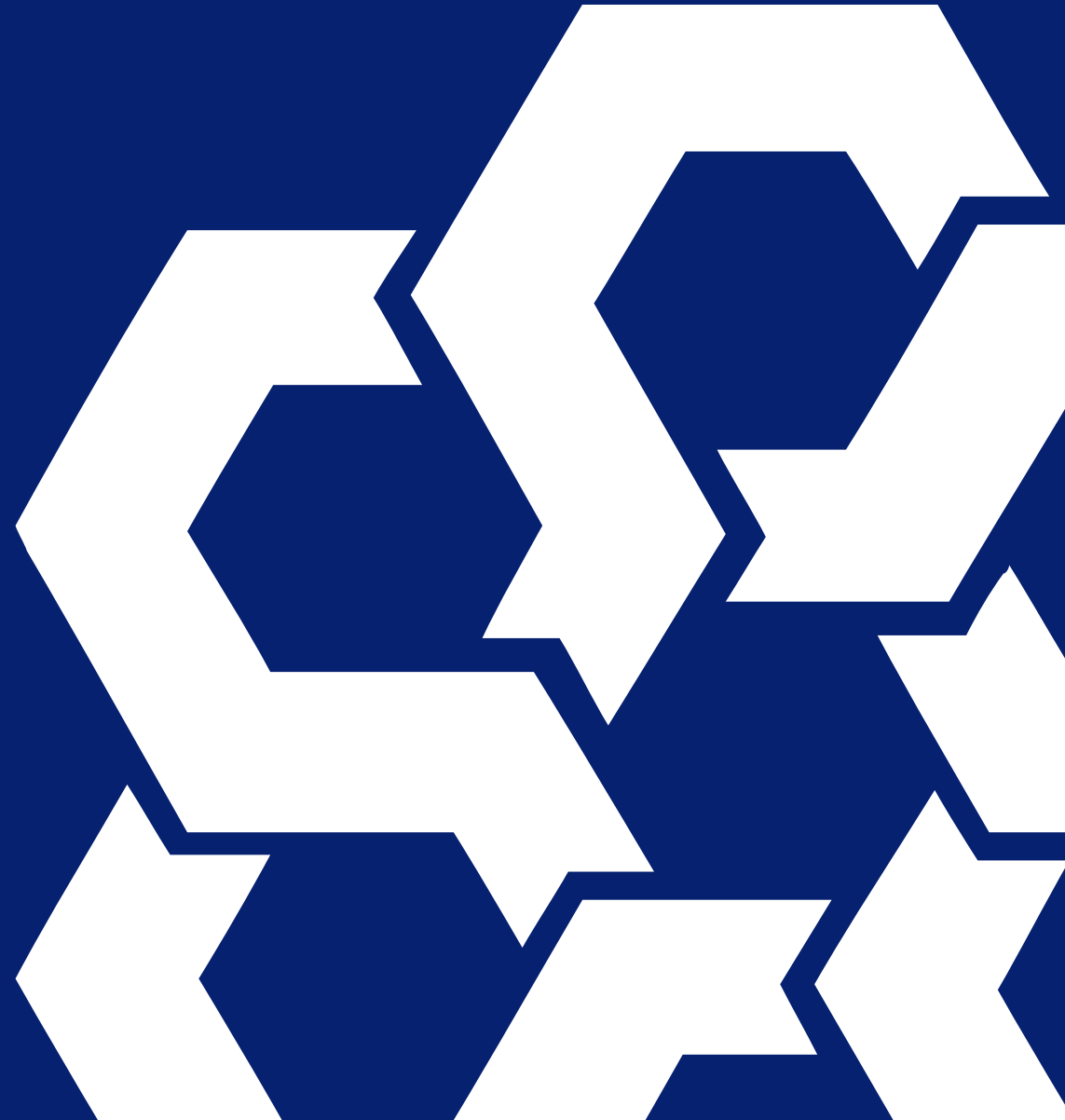
Taxonomy element	Member element	Label in FS	Amount
Depreciation expense	Cost of sales [member]	Depreciation included within Cost of sales	600
Depreciation expense	Selling, general and administrative expense [member]	Depreciation included within Selling, general and administrative expense	400
Depreciation expense		Total depreciation	1,000

¹ These were the functions that were observed to be commonly disclosed based on the sample of entities reviewed.

Risks and limitations regarding digital consumption of information under current dimensional modelling

- Members have no structural link with the corresponding line item in the P&L (other than having similar label names), not easy for users or tools to follow, invert or the relationship
 - Requires extensions for any line items by function that are not already included as members in the Taxonomy (because not included explicitly for this disclosure in Standard or Illustrative Examples or identified later via common practice review)
 - Extension members may not even have similar labelling as corresponding line item.
 - So, less useful for digital users – for example possibility of data quality issues, difficult to associate allocations to the relevant line item.
 - Cannot express qualitative allocations
-

Modelling that could
facilitate digital
consumption—Disclosure
of operating expenses by
nature in the notes



Use of tool ‘Line items as members’ (1/2)

- Instead of creating member elements for expenses by function, we could allow preparers to use the line items of expenses by function as members

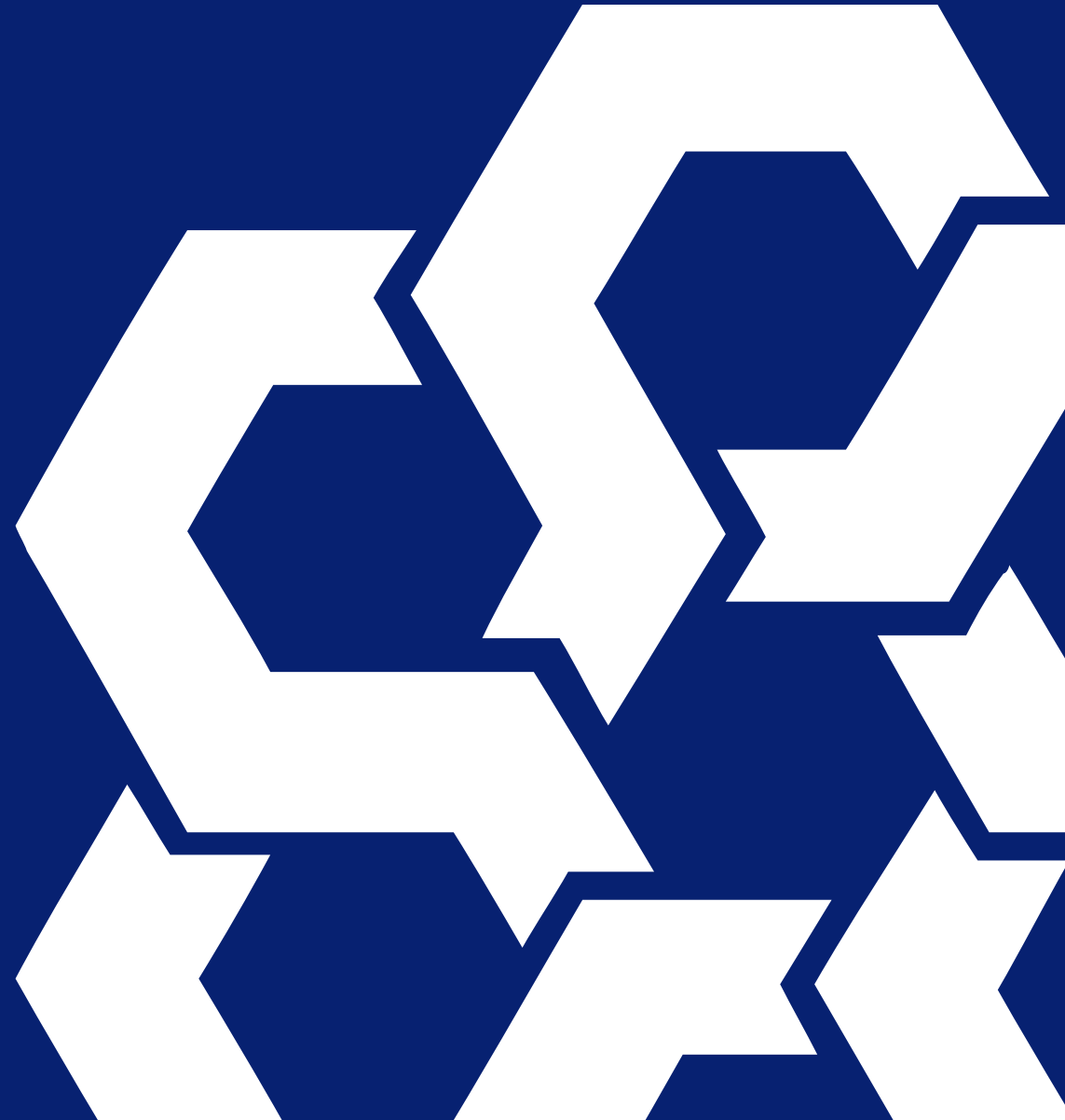
Taxonomy element	Line item as Member on ‘Attribution of expenses by nature to their function [axis]’	Label in Financial Statements	Amount
Depreciation expense	Cost of sales	Depreciation included within Cost of sales	200
Depreciation expense	Research and development expense	Depreciation included within Research and development expense	100
Depreciation expense		Total depreciation	300

- XBRL specification permits use of line items as members under an axis. We think this tool could be used to meet this disaggregation requirement more effectively
- Advantages:
 - Linking of line items in P&L and in the disaggregation by use of same element
 - No need to create extension members (and no incremental extensions when allocating to extension line items)
 - No need to anticipate common practice

Use of tool ‘Line items as members’ (2/2)

- Disadvantages:
 - XBRL spec has a limitation and does not support definition of same element as both line item (row) and member (column) in same table.
 - This is highly unlikely to be a practical issue in the case under consideration (by nature -> by function)
 - This can probably be avoided by creating separate table(s) where there is such conflict.
 - Modelling with members-that-are-named-the-same-as-line-items is also used in other places in the Taxonomy. Example, members under Classes of property, plant and equipment [axis]. Use of this tool may require changes in those other places to have consistency in the taxonomy modelling.
 - Pervasive change in the taxonomy.
 - May require change in the tagging software which does not support this function as of now.
-

Questions for ITCG Members

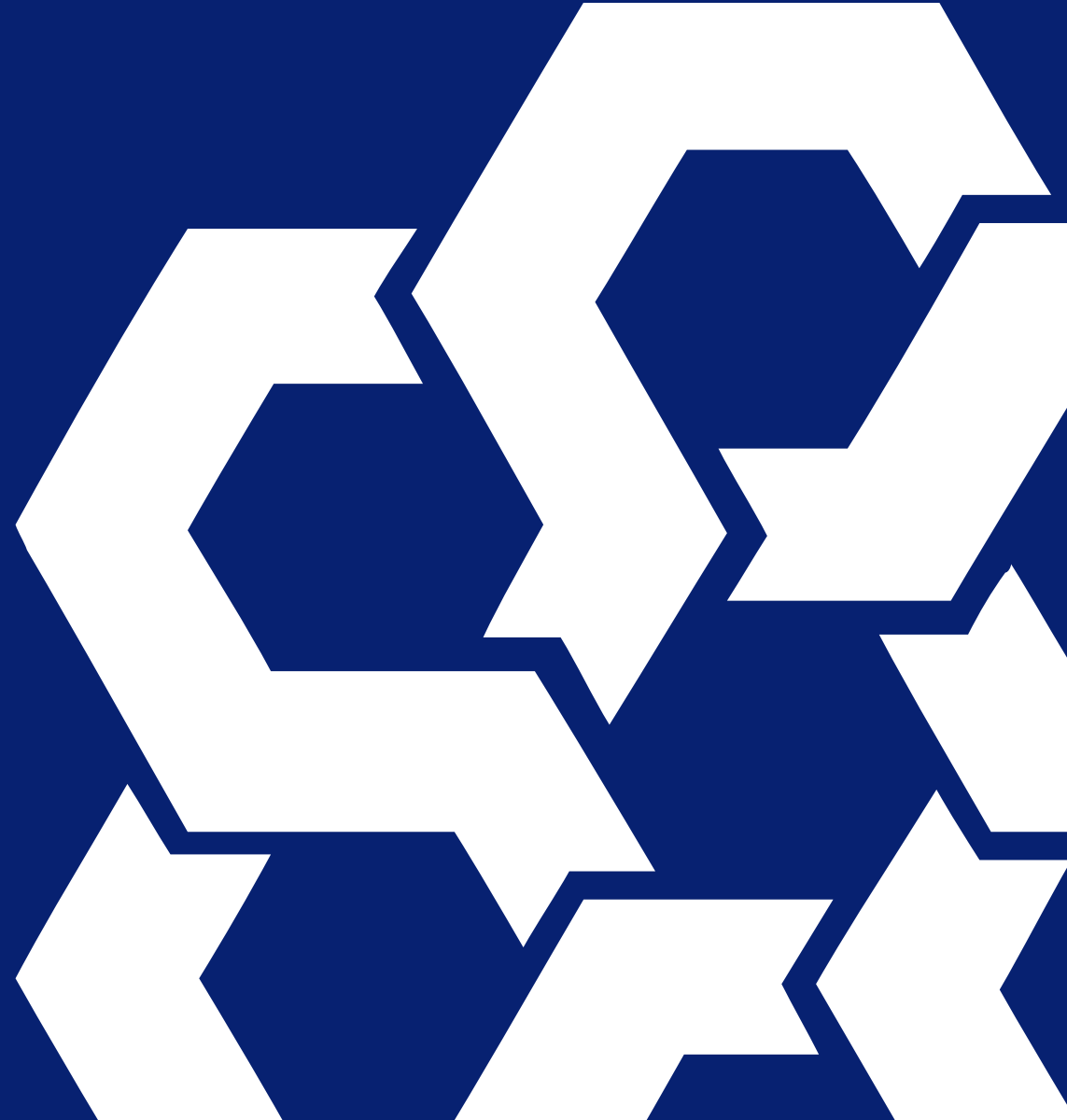


Questions for ITCG Members

1. Would **line items as members** achieve the objective of providing users with information on the amounts of depreciation, amortisation, and employee benefits included in each line item in the statement of profit or loss? (slide 30)
2. Would line items as members still achieve the objective if IASB were to decide to require more items (for example, impairments or write-downs of inventory)?
3. Are there any risks with regards to the use of line items as members, other than those mentioned on slide 31?
4. If risks are too high, would dimensional modelling¹ as suggested on slide 27 still achieve the objective – or do you suggest a different tool to achieve the objective that has less risks than line items as members?

¹ using the members-that-are-named-the-same-as-line-items approach that is currently typical in the IFRS Accounting Taxonomy

Appendix A—Modelling in IFRS Accounting Taxonomy



Two types of modelling approaches in IFRS Accounting Taxonomy

	Line item modelling	Dimensional modelling (Axes and members)
Explanation	Line items represent individual accounting concepts. These elements are used as standalone elements to tag the information.	Axes are elements used to represent characteristics that can apply to many line items. An axis includes member(s) that share the common accounting or economic meaning identified by that axis. Axes and members cannot be used individually or in isolation. They are used together with line items when tagging IFRS disclosures to convey intended accounting meanings.
Example	‘Fixtures and fittings’	‘Fixtures and fittings [member]’ with line item ‘Property, plant and equipment’ will be used to tag the value of Fixtures and fittings.
Advantages	<ol style="list-style-type: none"> 1. Simpler modelling, easy to understand and use. 2. Calculations are simpler in line item modelling. See Appendix C to understand the issues in calculations in dimensional modelling. 	<ol style="list-style-type: none"> 1. Useful when: <ol style="list-style-type: none"> a. the information is in tabular format; or b. same set of line items apply to multiple categories of elements. 2. Extension members can be more easily understood (ie must be one of the class of things relevant to the axis to which it is attached). Example: an entity specific extension could be understood as a class of PPE because it would be attached to the axis ‘Class of PPE’.

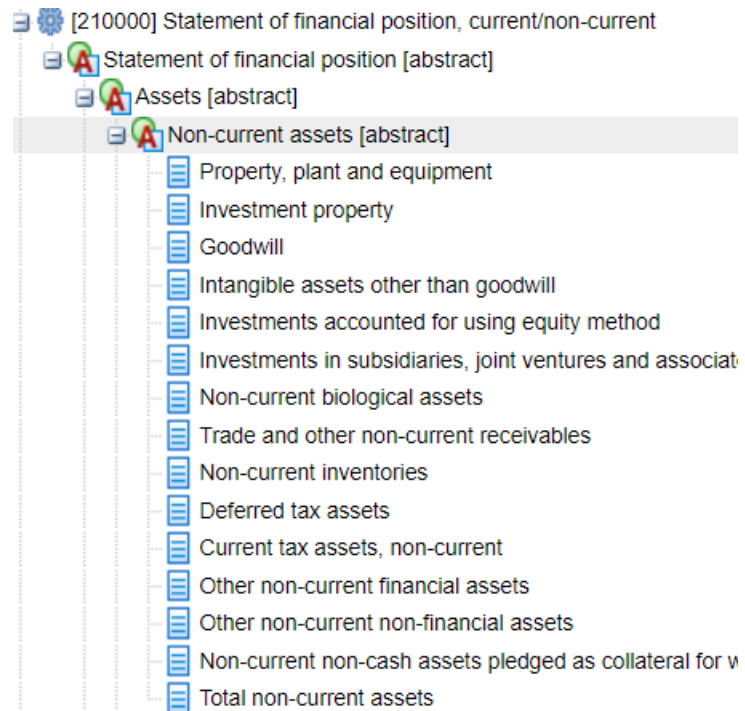
Two types of modelling approaches in IFRS Accounting Taxonomy (continued)

	Line item modelling	Dimensional modelling (Axes and members)
Disadvantages	<ol style="list-style-type: none"> 1. Leads to a bigger Taxonomy because separate element will be created for each disclosure. 2. Extensions would be difficult to interpret. 	<ol style="list-style-type: none"> 1. Since it requires the combination of elements, it's comparatively complex for preparers and users. 2. Leads to calculation inconsistencies when used with different set of dimension combinations or individual line items (an XBRL specification limitation).
Types	<p>Line items can be used to tag different types of information like percentages, area, date, per share amounts, number of shares, text or text block, etc.</p>	<p>There are two types of dimensions: explicit dimensions and typed dimensions. Explicit dimensions are those where members are defined explicitly in the taxonomy. Eg 'Land' member under 'Class of PPE'. For entity specific details, entities can create an extension member. Generally used when IFRS Standard provides a list for which members can be created like for PPE. Typed dimensions* are those where members are not defined in the taxonomy. Entities can create any number of entries under the typed dimension structure <i>without</i> creating any extensions. Generally used when a list cannot be provided or when jurisdictions do not permit extensions. For example, could be used in the table of subsidiaries, associates or joint ventures where entities currently have to create extension members for each subsidiary, associate or joint venture</p>

* Not yet used in IFRS Accounting Taxonomy

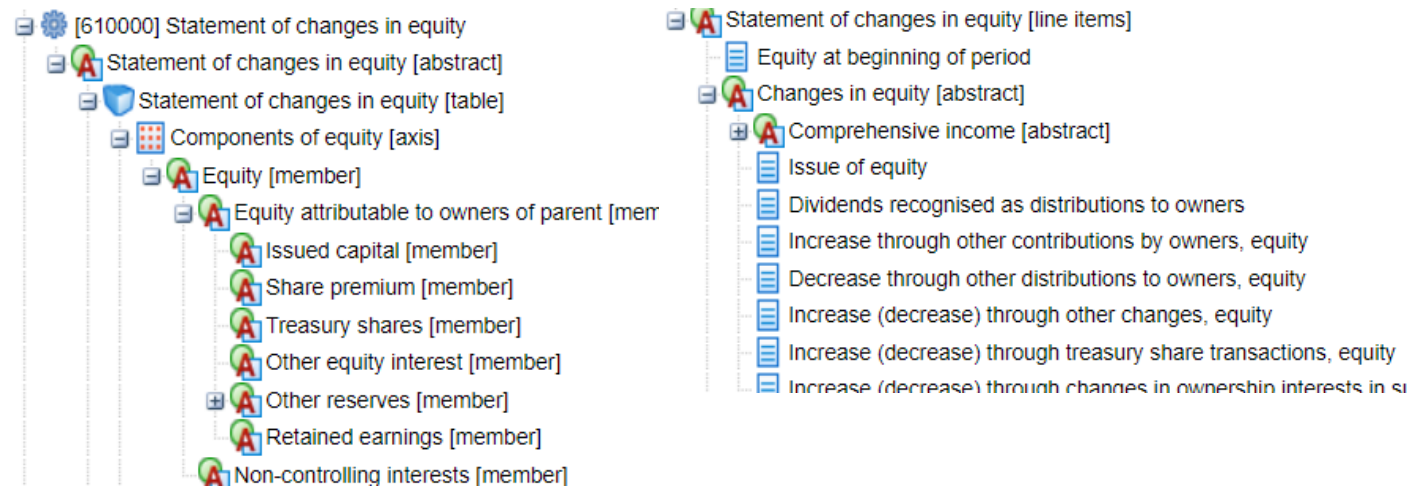
Modelling approaches—Illustration

Line item modelling



Conceptually represents a list (probably repeated by date/period)

Dimensional modelling (Axes and members)



Conceptually represents a table, with at least one conceptual breakdown or repetition of the line items in addition to date/period

Appendix B—Example of how digital information could be misleading



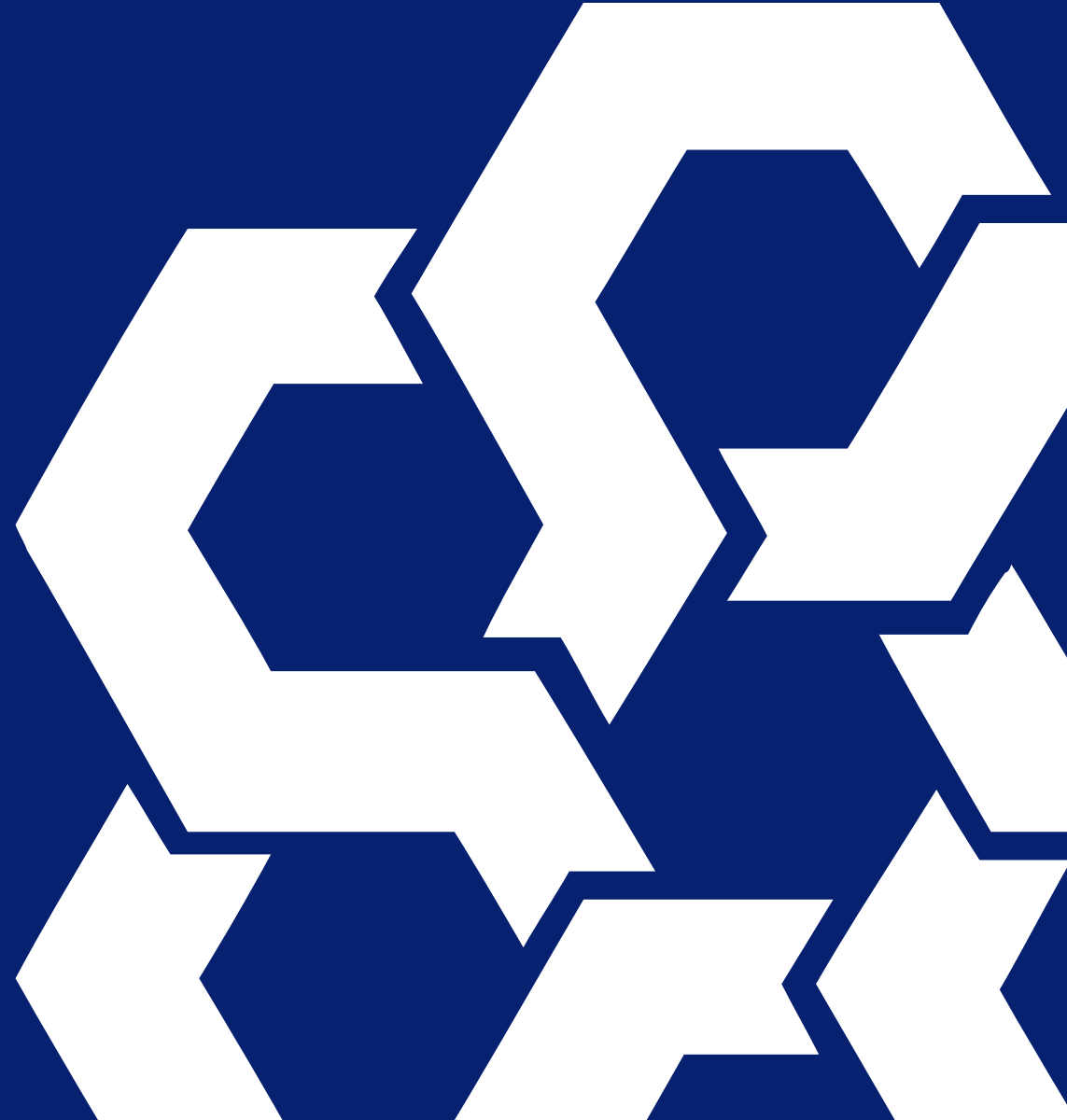
Example – Double counting of information

Entity A – no total revenue line item provided			
Statement of profit or loss		[Revenue] notes disclosure	
Revenue from sale of goods	1,500	Revenue from sale of computers	300
Revenue from services provided	500	Revenue from sale of cables	350
		Revenue from sale of software and installation services	1,000
		Revenue from IT support	350

Entity B – total revenue line item provided			
Statement of profit or loss		[Revenue] notes disclosure	
Revenue from sale of goods	1,500	Revenue from sale of computers	300
Revenue from services provided	500	Revenue from sale of cables	350
		Revenue from sale of software and installation services	1,000
		Revenue from IT support	350
		Total revenue	2,000

- Entity A: Without the context of a paper-based report, a user analysing Entity A’s revenue may double count revenue items and determine total revenue to be 4,000 (because a total is not disclosed and revenue items appear with equal prominence when extracted from a digital report)
- Entity B: By disclosing ‘total revenue’, this risk is mitigated for a user analysing Entity B’s revenue digitally
- Knowing which items are presented and which are disclosed would help users

Appendix C—Calculation issues applying dimensional modelling



Example – Issues with calculation relationships under dimensional modelling

- If we introduce a new axis to deal with line items that may appear in multiple categories and, for example, an entity presents interest expense both in operating and financing as shown below, XBRL calculations would expect ‘Operating profit’ to be 4,000
- This is because it will only consider line items used with the same (including no) axes and members. So, it will consider the grey, red and blue figures as separate sets, and indicate a calculation error in the XBRL file (8,000 - 4,000 is not 2,500) even when all figures are correct

	Value	Line item	Axis	Member
	8,000	Revenue	–	–
-	4,000	Cost of sales	–	–
-	1,500	Interest expense	P&L category	Operating category
=	2,500	Operating profit	–	–
	Value	Line item	Axis	Member
-	5,000	Interest expense	P&L category	Financing category

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