

IFRS Reporting Style Analysis

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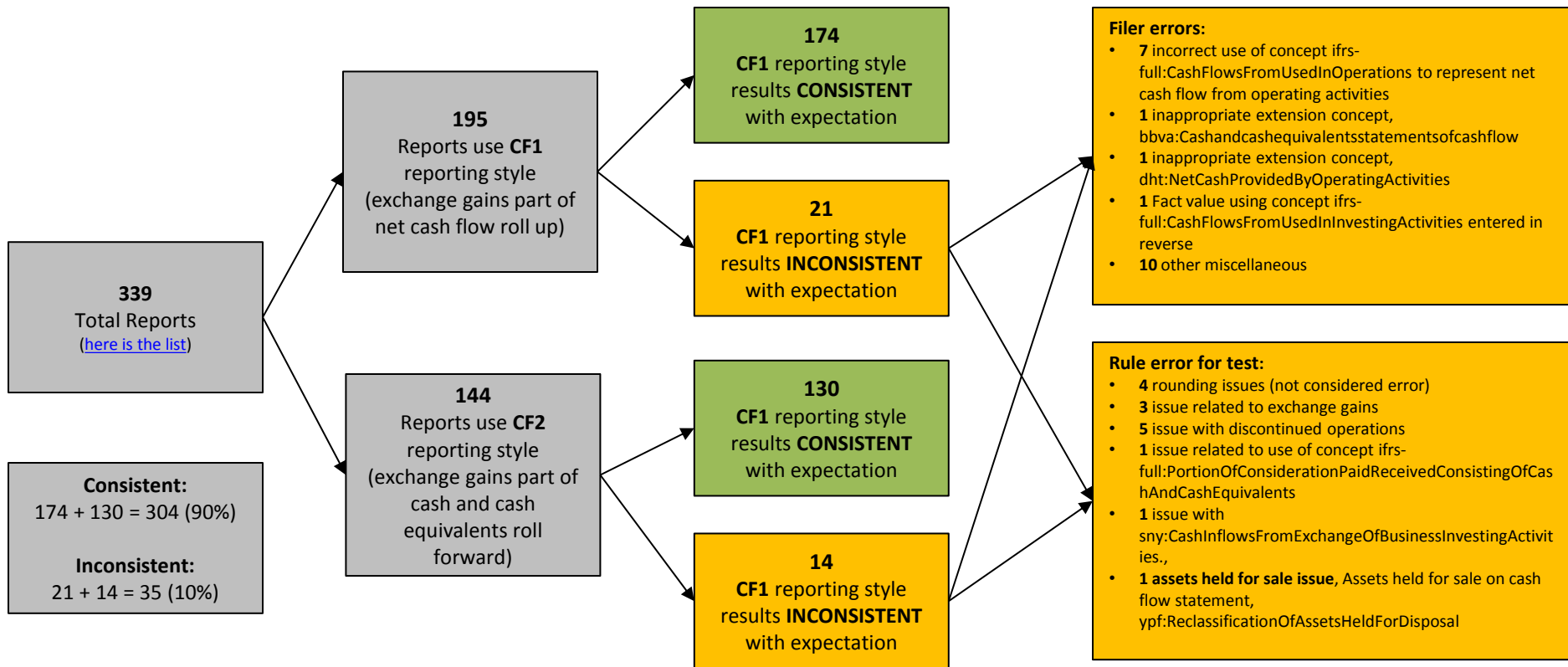
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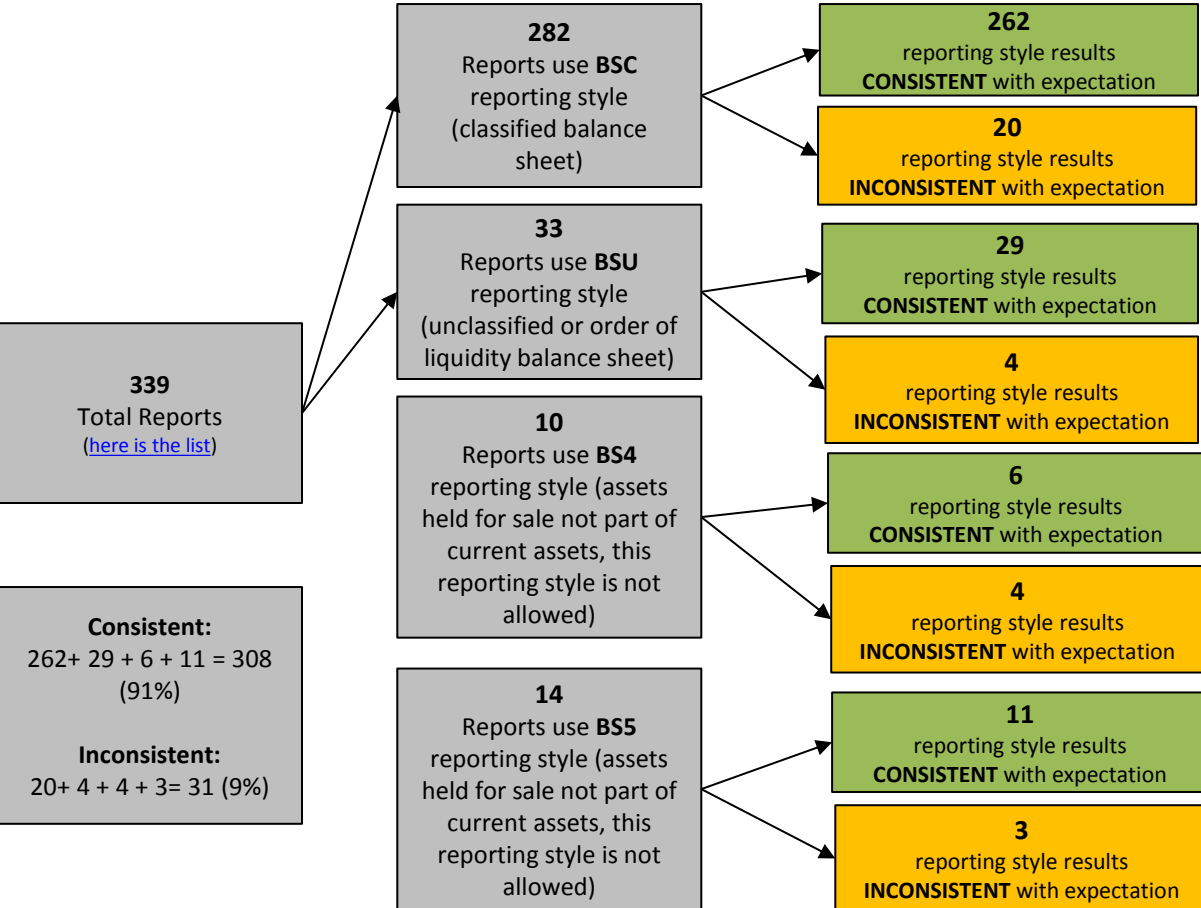
Resources

- **List of reporting styles:**
<http://www.xbrlsite.com/2018/Prototype/ReportingStylesIFRS/Index.html>
- **List of IFRS-based SEC filings analyzed:**
<http://www.xbrlsite.com/2018/IFRS/ListOfIFRS-BasedReports.html>
- **ZIP archive of Excel spreadsheets which provide empirical evidence:**
<http://www.xbrlsite.com/2018/IFRS/EmpiricalEvidence.zip>
- **Machine readable list of filings:**
<http://www.xbrlsite.com/2018/IFRS/rss.xml>

Cash Flow Statement Styles



Balance Sheet



339
Total Reports
([here is the list](#))

Consistent:
262+ 29 + 6 + 11 = 308
(91%)

Inconsistent:
20+ 4 + 4 + 3= 31 (9%)

282
Reports use **BSC** reporting style (classified balance sheet)

33
Reports use **BSU** reporting style (unclassified or order of liquidity balance sheet)

10
Reports use **BS4** reporting style (assets held for sale not part of current assets, this reporting style is not allowed)

14
Reports use **BS5** reporting style (assets held for sale not part of current assets, this reporting style is not allowed)

262
reporting style results
CONSISTENT with expectation

20
reporting style results
INCONSISTENT with expectation

29
reporting style results
CONSISTENT with expectation

4
reporting style results
INCONSISTENT with expectation

6
reporting style results
CONSISTENT with expectation

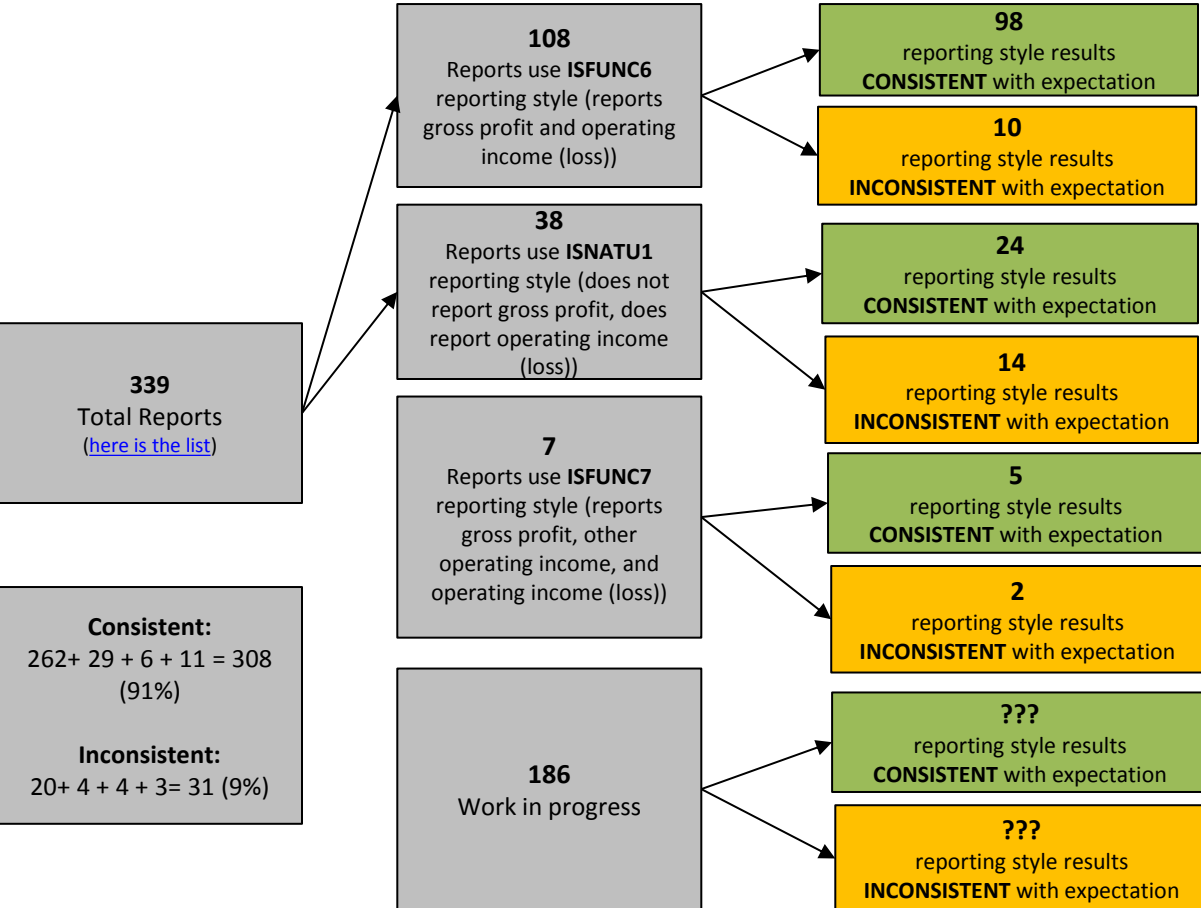
4
reporting style results
INCONSISTENT with expectation

11
reporting style results
CONSISTENT with expectation

3
reporting style results
INCONSISTENT with expectation

- Filer errors:**
- **7** use of concept "**ifrs-full:NoncurrentAssets**" in disclosure contradicts balance sheet; generally the geographic area disclosure
 - **4** use of concept "**ifrs-full:Liabilities**" in a disclosure contradicts balance sheet
 - **1** incorrect concept used to represent line item Assets, ifrs-full:CurrentTaxAssets

Income Statement



Consistent:
 $262 + 29 + 6 + 11 = 308$
 (91%)

Inconsistent:
 $20 + 4 + 4 + 3 = 31$ (9%)

Filer errors:

- X net income (loss) facts do not reconcile
- X inappropriate use of concept "ifrs-full:OperatingExpense"