



# Integrated Scoreboard Taxonomy: extending IFRS & COREP

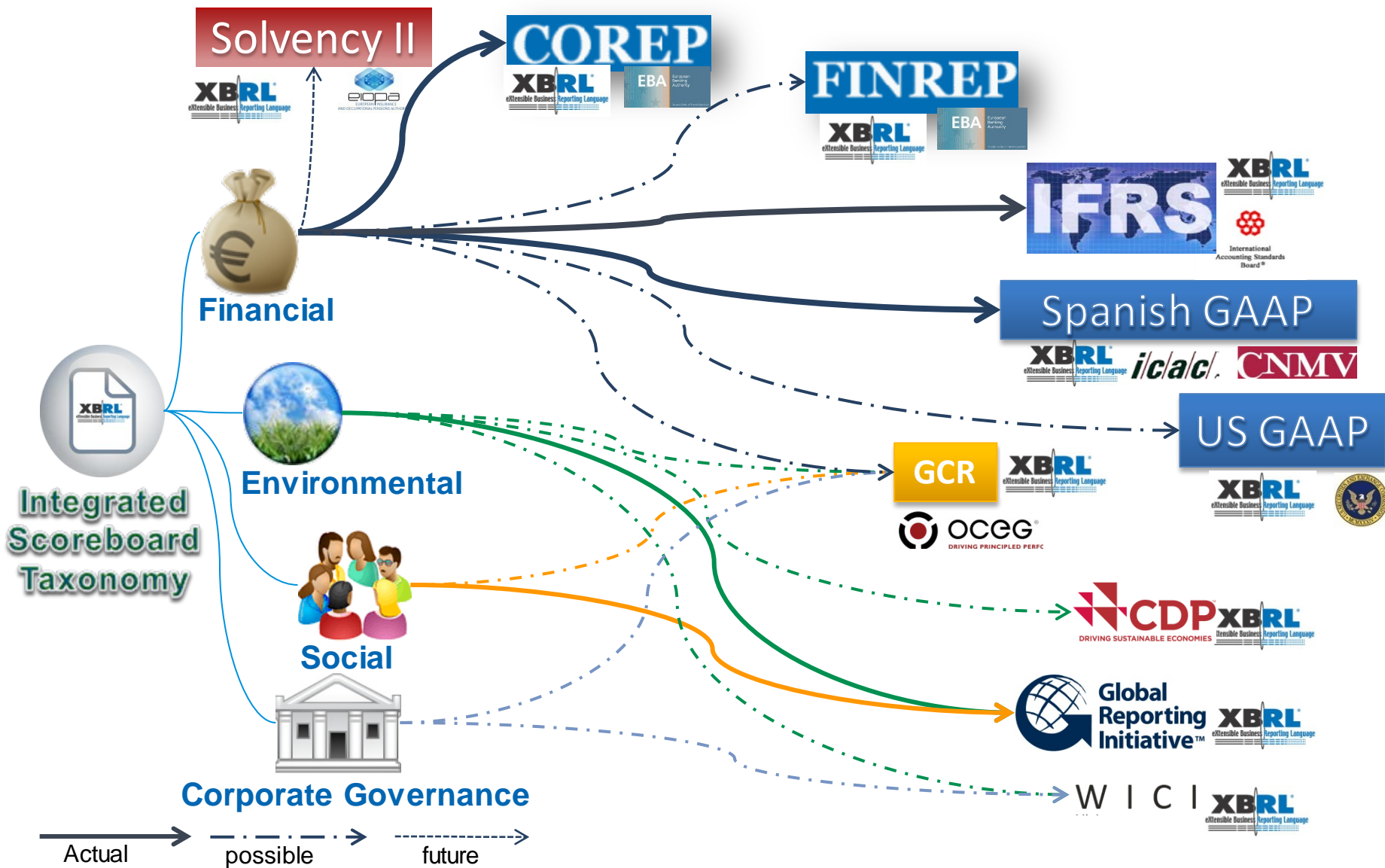
Maria Mora

IT Consultant & XBRL Expert

STILL HAVEN'T FOUND WHAT  
YOU'RE LOOKING FOR?  
HARNESS THE POWER OF  
JOINED UP BUSINESS REPORTING

HOSTED BY XBRL IRELAND

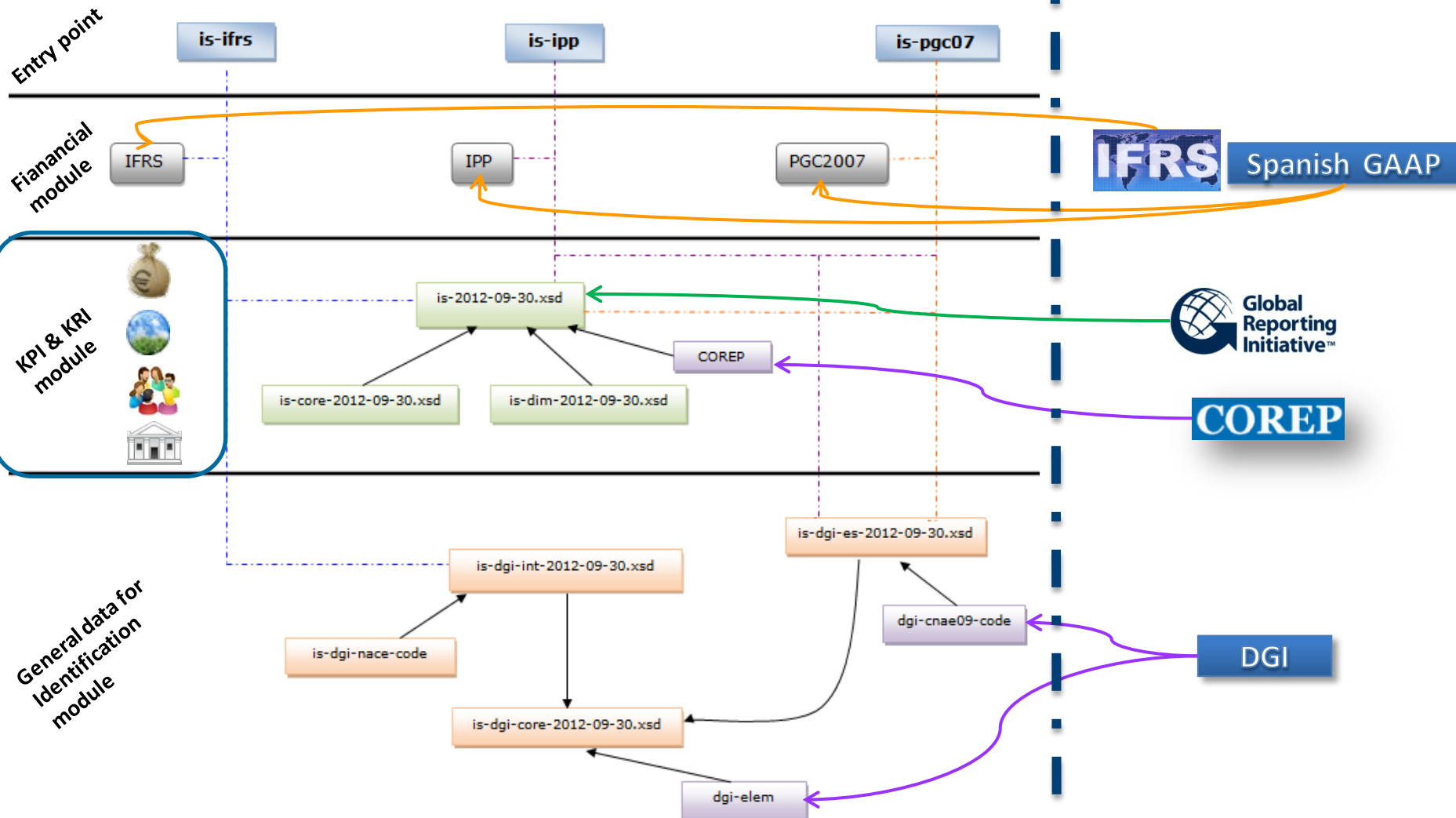
# Integrated Scoreboard proposal of a reporting model



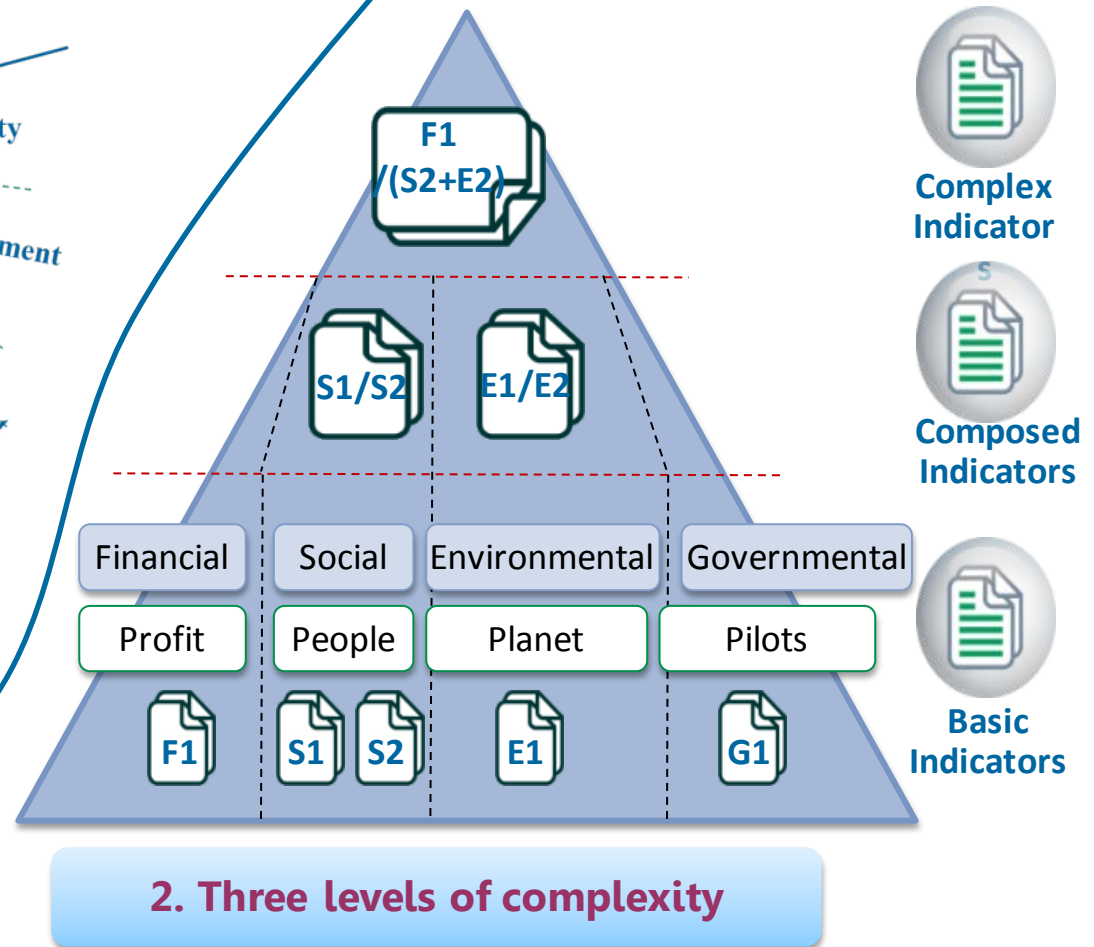
# Integrated Scoreboard Taxonomy - Conceptual architecture

## Integrated Scoreboard taxonomy (IS-FESG)

## External taxonomies



# Integrated Scoreboard Taxonomy – Representation of the KPIs



## How XBRL is ready to support it? - Latest technologies in XBRL

YEAR	PROMOTION_NAME_EN	SALE_TOTAL
2007	Canteen 2007 Promotion	798,359.56
2007	Climber 2007 Bundle	1,366,689.94
2007	Compact Relief 2007 Promotion	544,691
2007	Cooler 2007 Promotion	2,625,827.82
2007	Course Pro 2007 Bundle	548,963.85
2007	Deluxe Relief 2007 Promotion	79,782.5
2007	EverGlow Lamp 2007 Promotion	2,305,857.02
2007	EverGlow Single 2007 Promotion	1,836,990.96
2007	Extreme 2007 Bundle	3,760,958.24
2007	Freffy 2007 Bundle	1,029,234.34
2007	Granite Mirror 2007 Promotion	715,430
2007	Halistom 2007 Bundle	6,915,389
2007	Hibernator 2007 Bundle	4,923,918.2
2007	Ironman 2007 Bundle	12,391,631.9

[illegible]

$$\begin{aligned}\sin\left(\frac{a}{2}\right) &= \pm \sqrt{\frac{(1 - \cos a)}{2}} \\ \cos\left(\frac{a}{2}\right) &= \pm \sqrt{\frac{(1 + \cos a)}{2}} \\ \tan\left(\frac{a}{2}\right) &= \frac{1 - \cos a}{\sin a} = \frac{\sin a}{1 + \cos a}\end{aligned}$$

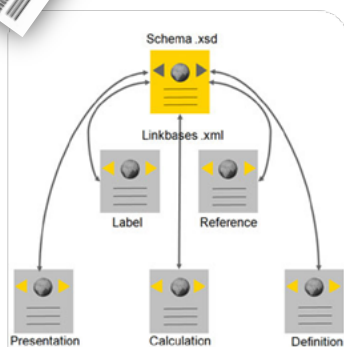


2003

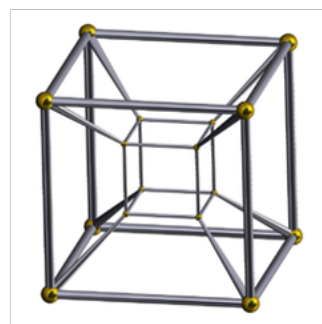
2005

2009

2011



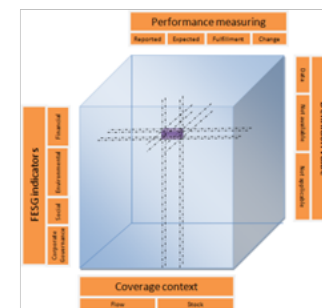
XBRL 2.1



# Dimensions 1.0 Specification



## Formula 1.0 Specification

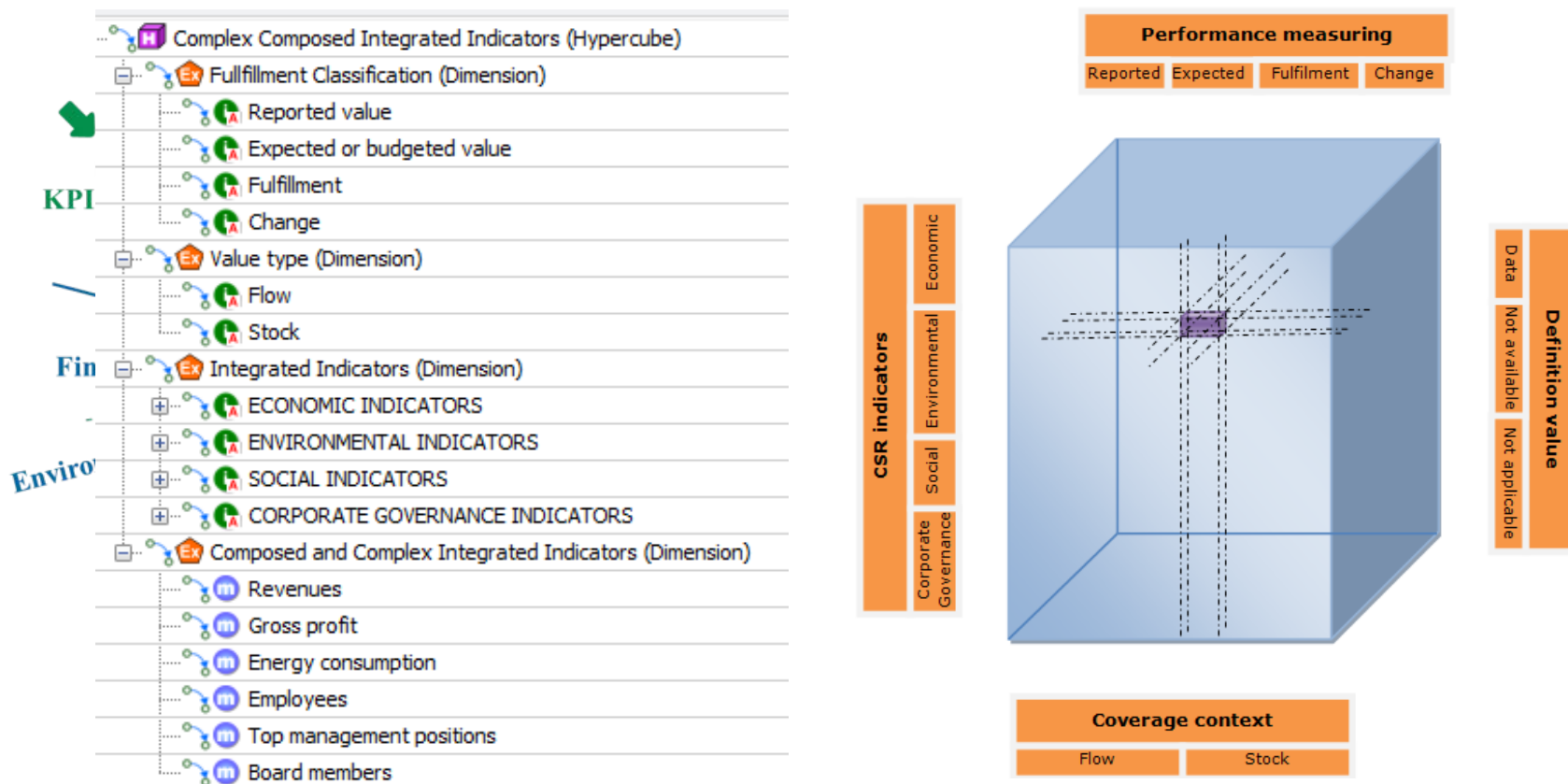


DPM

## integration – connection - extension

# IS-FESG Taxonomy: **integration** – connection - extension

## The **integration (1)**: multidimensional representation

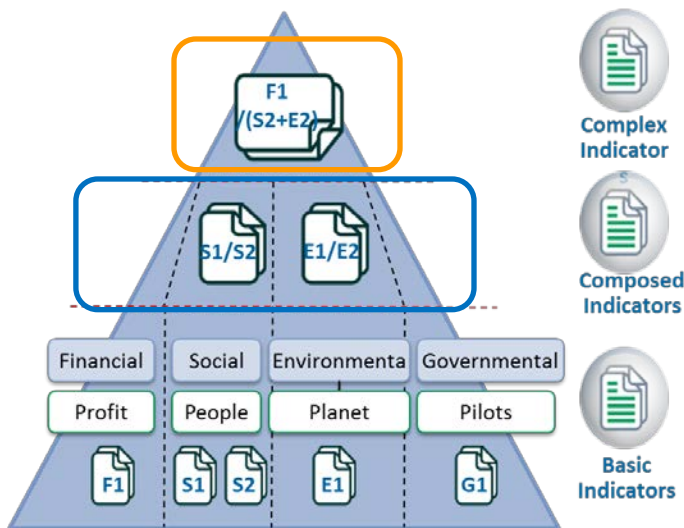


**Data Point Model + Dimensions**



# IS-FESG Taxonomy: integration – connection - extension

The integration (2): levels of complexity representation



Composed integrated Indicators (Dimension): Revenue

Revenue

Energy consumption

Employees

Board member

Result

New dimension

Reported value

Flow

Stock

INTEGRATED SCOREBOARD FRAME

INTEGRATED SCOREBOARD FRAME

Integrated Indicators (Dimension)

	Data	Not available	Not applicable	Data	Not available	Not applicable
<b>ECONOMIC INDICATORS</b>						
Economic efficiency						
Revenue						
Suppliers expenses						
Added Value						
Employee compensation						
Financial expenses						
Owners retribution						
Public Administration expenses						
Economic contribution to the community						
Result						
Level of debt						
<b>ENVIRONMENTAL INDICATORS</b>						
Energy efficiency						
Energy consumption						
Water consumption						
Pollution reduction						
Polluting emissions						
Waste reduction						
Waste generation						
Waste processed						

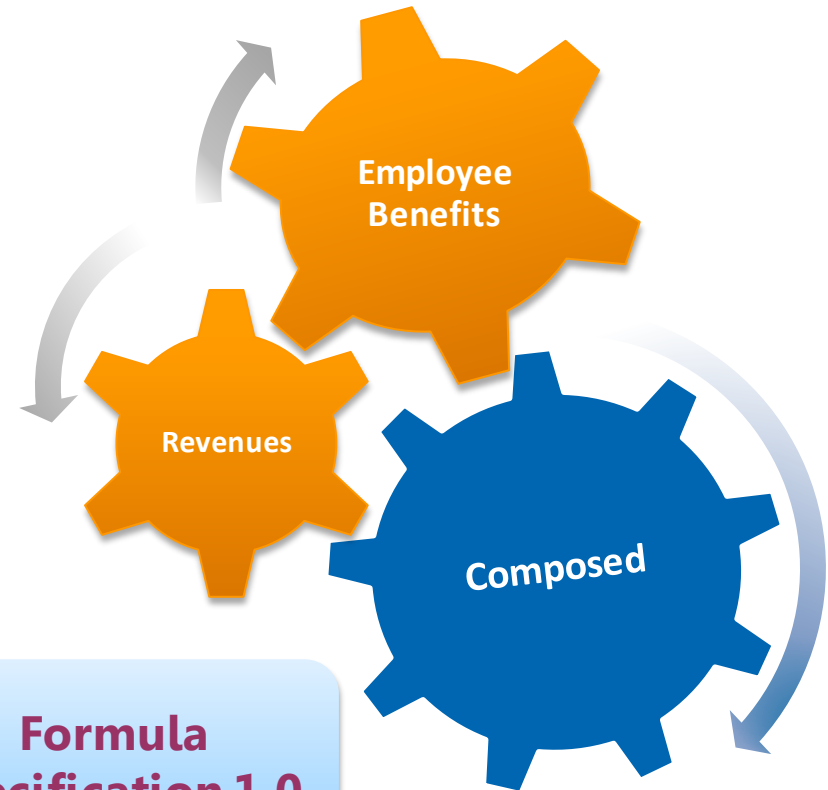
**Composed:** Supplier expenses / Revenue

**Complex:** Energy consumption / Revenue

# IS-FESG Taxonomy: integration – connection - extension

The integration (3): validation constraints rules

Financial Indicators	
Economic efficiency	
KPI_F1	Revenues
KPI_F2	Suppliers expenses
KPI_F3	Added Value
KPI_F4	Employee benefits
KPI_F5	Gross Profit
KPI_F6	Financial expenses
KPI_F7	Owners retribution
KPI_F8	Public Administration expenses
KPI_F9	Economic contribution to the community
KPI_F10	R&D&I investment
KPI_F11	Profitability
KPI_F12	Level of debt
KPI_F13	Treasury shares
Environmental indicators	
Energy efficiency	
KPI_E1	Energy consumption



**Formula  
Specification 1.0**

**XPATH Expression:**

**\$Composed = (\$EmployeeBenefits div \$Revenues)**



## The integration (3): Assertion type rules validation

name	type	value	is-core
valueAssertion None	val	abs(\$composedEmployeeBenefits - (\$basicEmployeeBenefits div \$basicRevenue)) le \$threshold	
factVariable \$composedEmployeeBenefits	fac		
explicitDimension	exp	tru	is-dim:IntegratedIndicatorsDimension
explicitDimension	exp	tru	is-dim:ComposedIntegratedIndicatorsDimension
conceptName	co	tru	is-core:DataDecimal
generalMeasures	ge	tru	true()
factVariable \$basicEmployeeBenefits	fac		
explicitDimension	exp	tru	is-dim:EconomicIndicatorsDimension
explicitDimension	exp	tru	is-dim:ValueTypeDimension
conceptName	co	tru	is-core:DataDecimal
generalMeasures	ge	tru	true()
factVariable \$basicRevenue	fac		
explicitDimension	exp	tru	is-dim:EconomicIndicatorsDimension
explicitDimension	exp	tru	is-dim:ValueTypeDimension
conceptName	co	tru	is-core:DataDecimal
generalMeasures	ge	tru	true()
parameter	pa		1 div 100

assertionSet

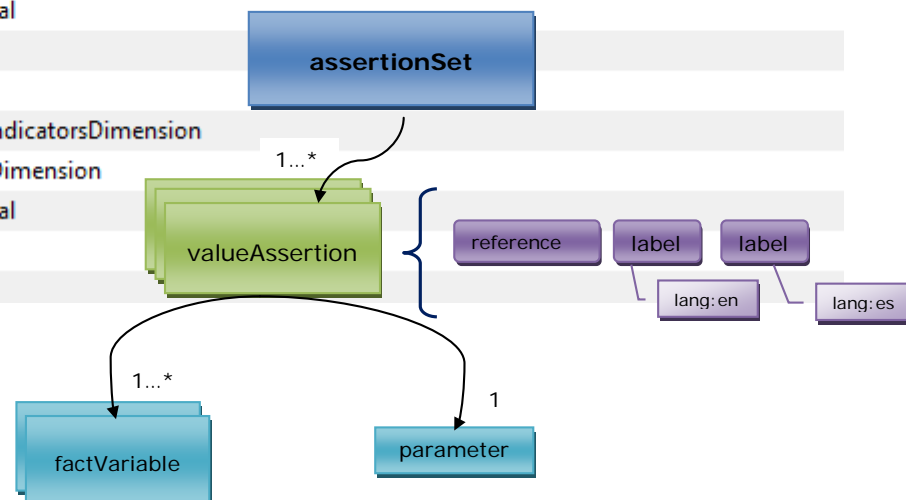
1...\*

valueAssertion

reference

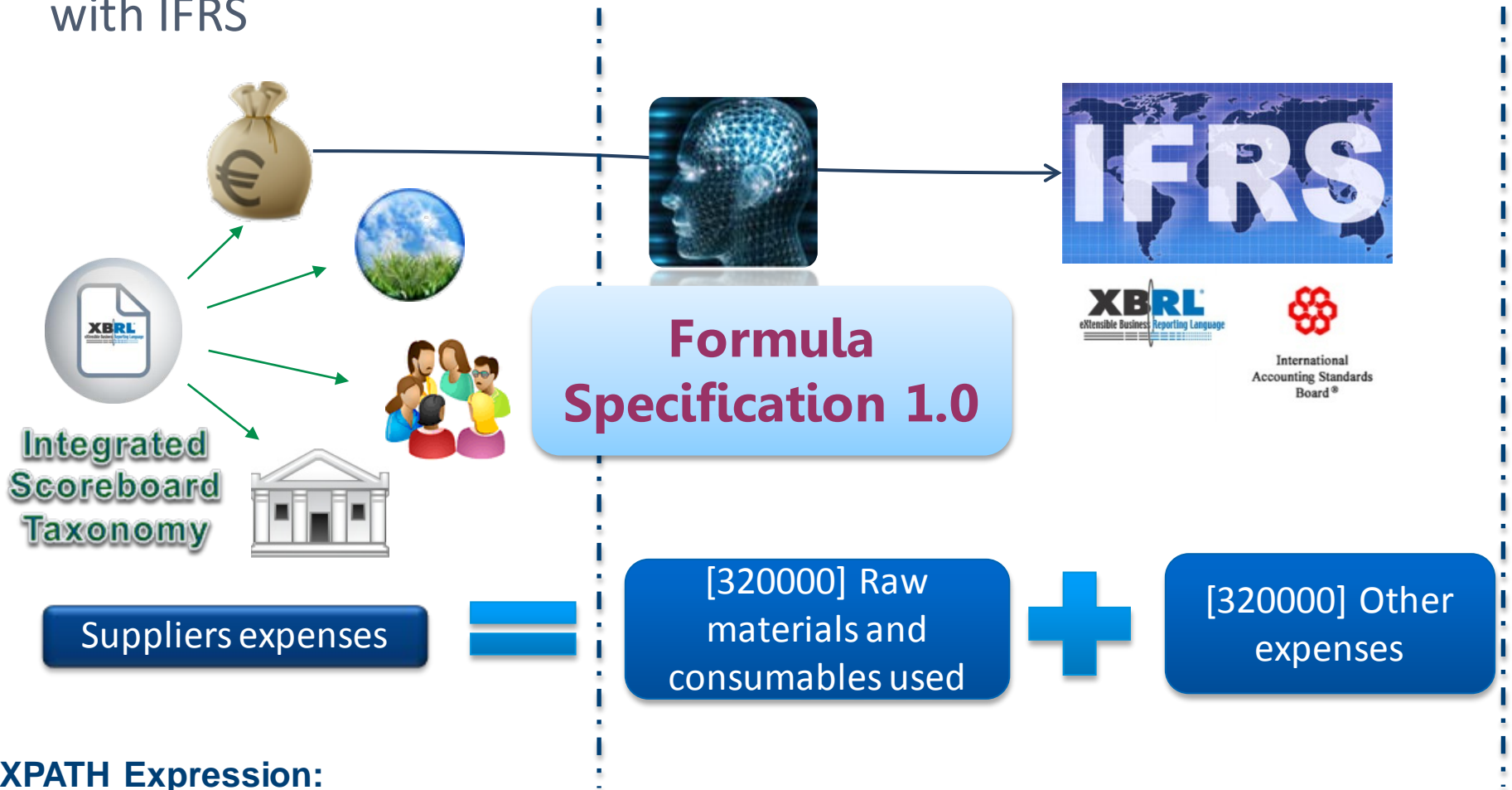
label

label



# IS-FESG Taxonomy: integration – connection - extension

The connection: financial indicators (IS-FESG) correspondence with IFRS



XPATH Expression:

$\$SupplierExpenses = (\$ifrs\_RawMaterialConsumablesUsed + \$ifrs\_OtherExpenses)$

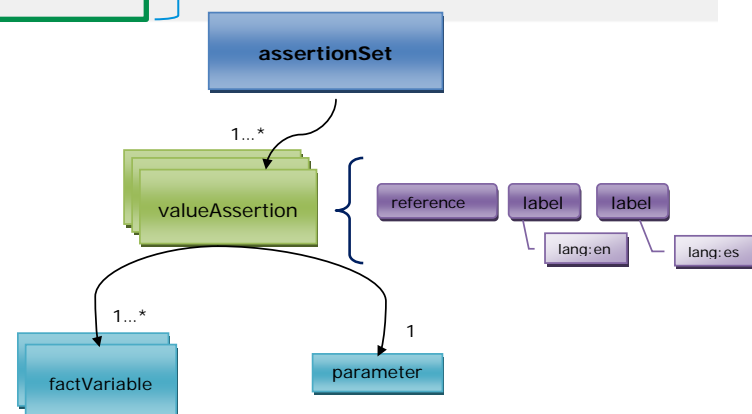
# IS-FESG Taxonomy: integration – connection - extension

The connection: financial indicators (IS-FESG) correspondence with IFRS

valueAssertion None	val	abs(\$SupplierExpenses - (\$RawMaterialsConsumablesUsed + \$OtherExpenses)) le \$thresholdifrs	
generalMeasures	ge	true()	
factVariable \$RawMaterialsConsumablesUsed	fac	fal	
conceptName	co	tru	ifrs:RawMaterialsAndConsumablesUsed
factVariable \$OtherExpenses	fac	fal	
conceptName	co	tru	ifrs:OtherExpenseByNature
factVariable \$SupplierExpenses	fac	fal	
explicitDimension	exp	tru	is-dim:EconomicIndicatorsDimension
explicitDimension	exp	tru	is-dim:ValueTypeDimension
explicitDimension	exp	tru	is-dim:FullfillmentClassificationDimension
conceptName	co	tru	is-core:DataDecimal
parameter	pa	1 div 100	

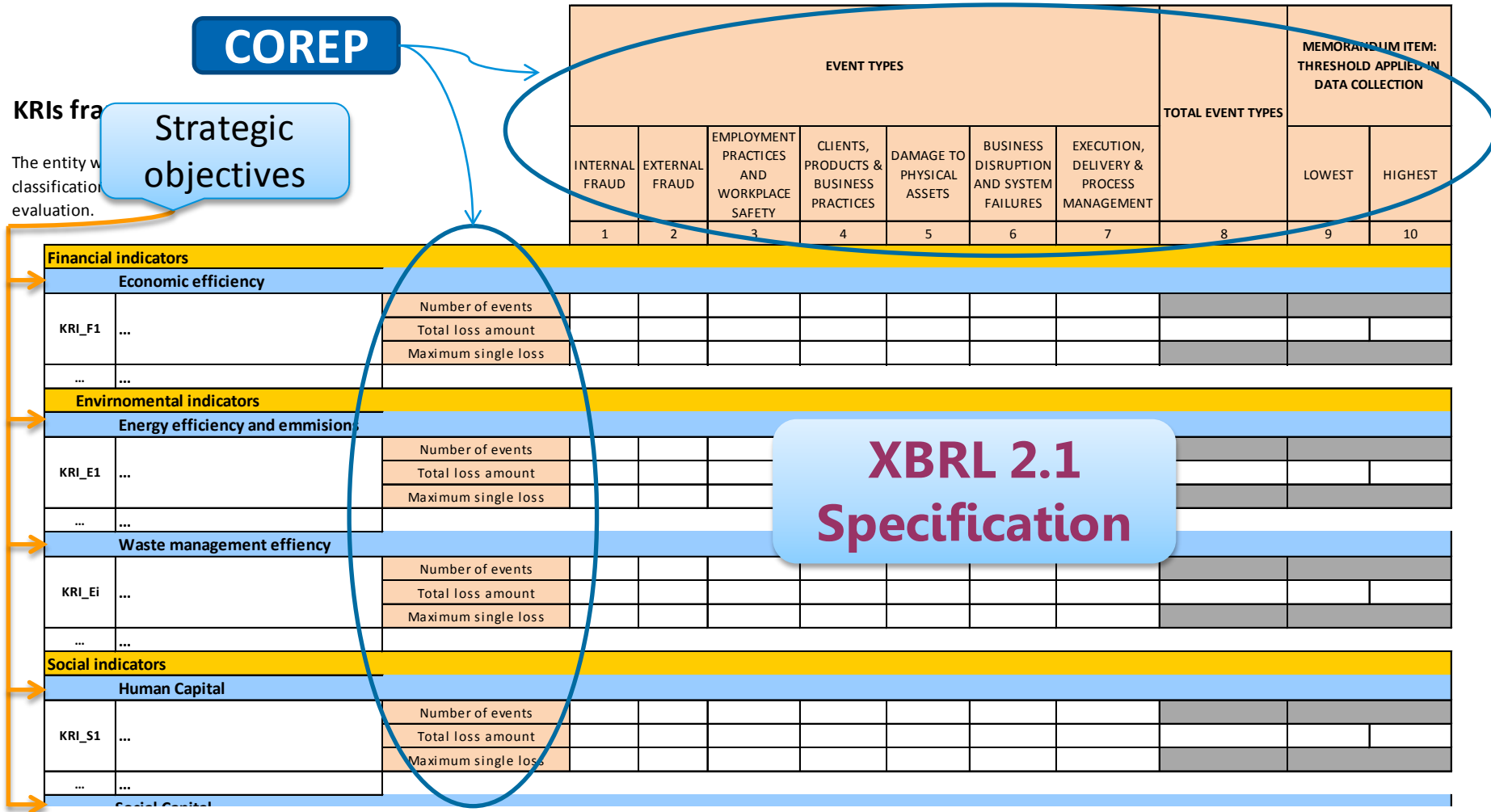


Integrated Scoreboard Taxonomy



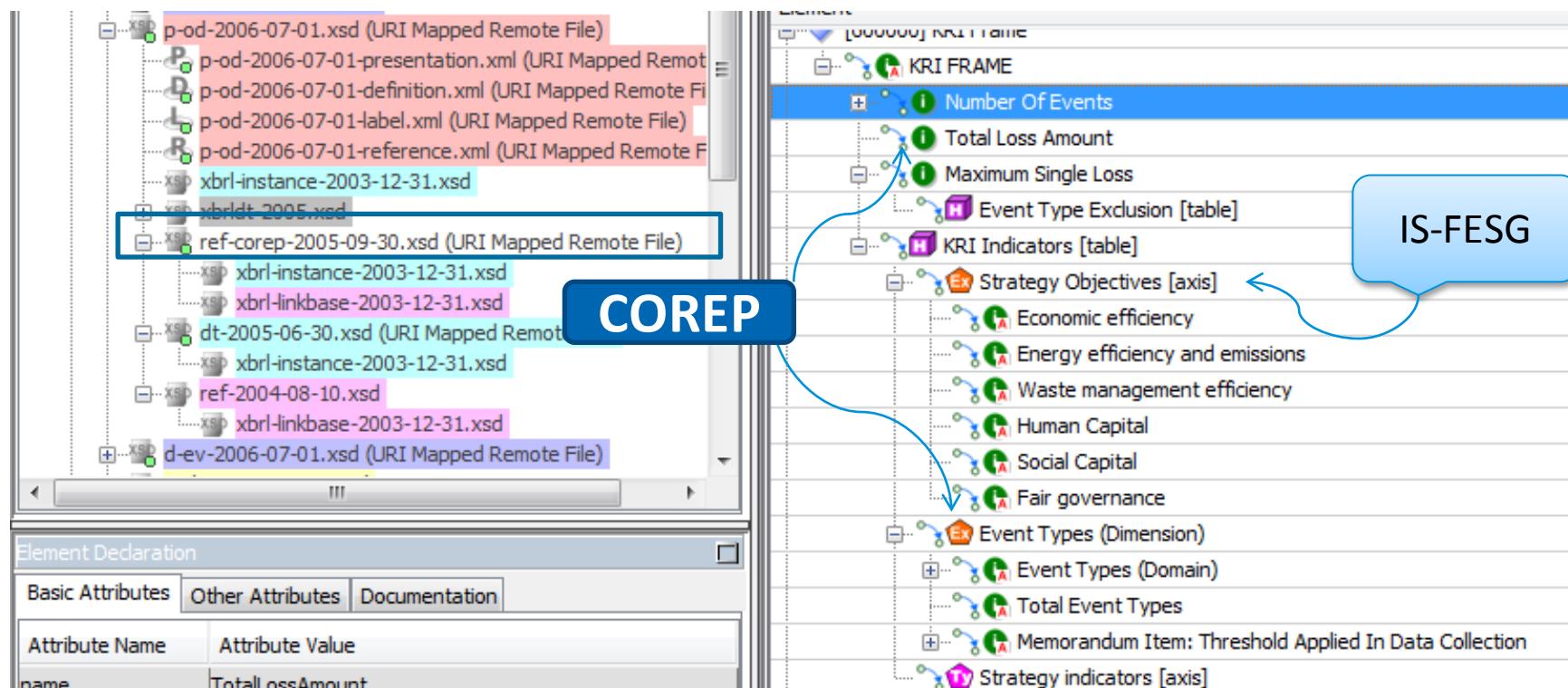
# IS-FESG Taxonomy: integration – connection - extension

Extension for the definition of risk frame using COREP taxonomy



# IS-FESG Taxonomy: integration – connection - extension

## Extension in the IS-FESG Taxonomy: COREP taxonomy



# IS-FESG Taxonomy: integration – connection - extension

## Extension in the IS-FESG Taxonomy: COREP taxonomy

Strategic  
objectives

COREP

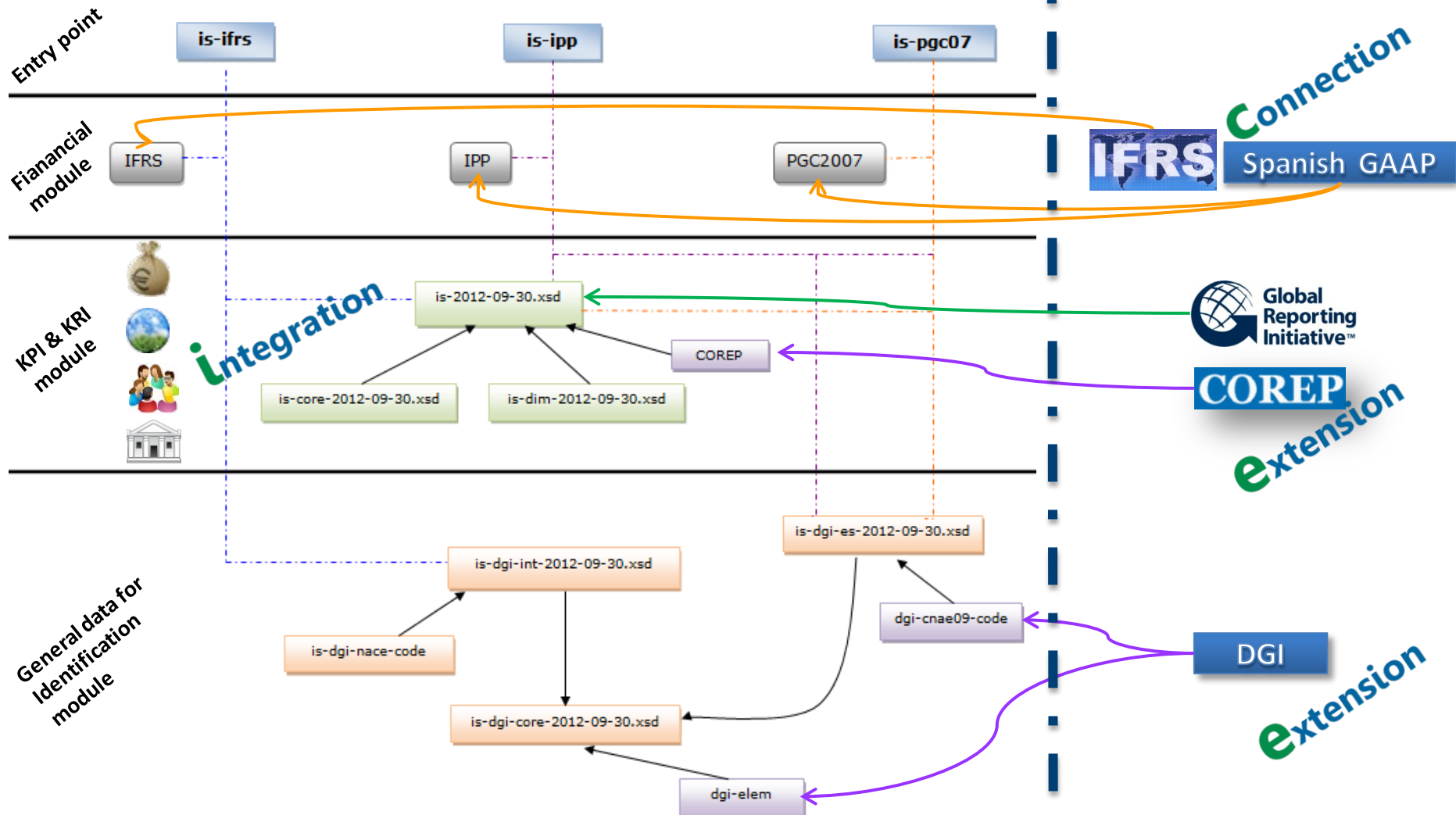
			Event Types (Domain)							Total Event Types	Memorandum Item: Threshold Applied In Data Collection	
			Internal Fraud	External Fraud	Employment Practices And Workplace Safety	Clients, Products & Business Practices	Damage To Physical Assets	Business Disruption And System Failures	Execution, Delivery & Process Management		Lowest	Highest
Strategy ...	Strategy i...	KRI FRAME										
Economic efficiency	is-dim: StrategyIndicators	KRI FRAME										
		Number Of Events										
		Total Loss Amount										
		Maximum Single Loss										
Energy efficiency and emissions	is-dim: StrategyIndicators	KRI FRAME										
		Number Of Events										
		Total Loss Amount										
		Maximum Single Loss										
Waste management efficiency	is-dim: StrategyIndicators	KRI FRAME										
		Number Of Events										
		Total Loss Amount										
		Maximum Single Loss										
Human Capital	is-dim: StrategyIndicators	KRI FRAME										
		Number Of Events										
		Total Loss Amount										
		Maximum Single Loss										
Social Capital	is-dim: StrategyIndicators	KRI FRAME										
		Number Of Events										
		Total Loss Amount										
		Maximum Single Loss										
Fair governance	is-dim: StrategyIndicators	KRI FRAME										
		Number Of Events										
		Total Loss Amount										



# Conceptual architecture with ice modeling practice

Integrated Scoreboard taxonomy (IS-FESG)

External taxonomies



# The Integrated Scoreboard reporting model

It is the result of the project led by The Spanish Accounting and Business Administration Association (AECA).

**aeca**

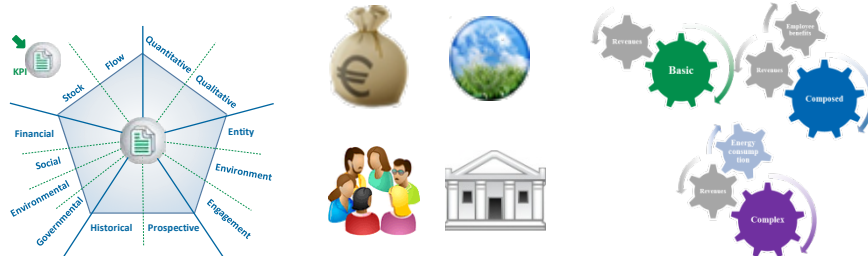
Asociación Española de Contabilidad  
y Administración de Empresas



**Integrated Scoreboard Working Group**

# Integrated Scoreboard project - Results

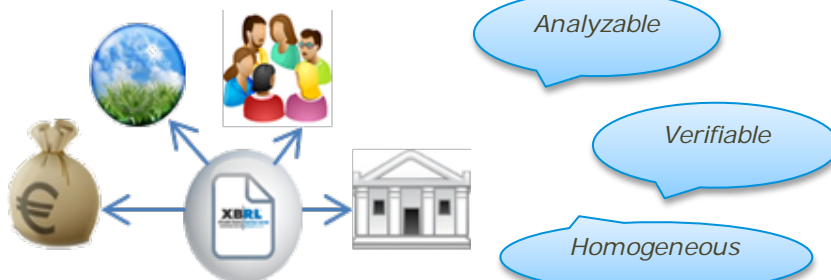
Framework



Integrated Scoreboard (IS-FESG)

domain

Taxonomy



IS-FESG Taxonomy

IT

Real reports

BBVA

INDITEX

Telefonica

enagas

indra

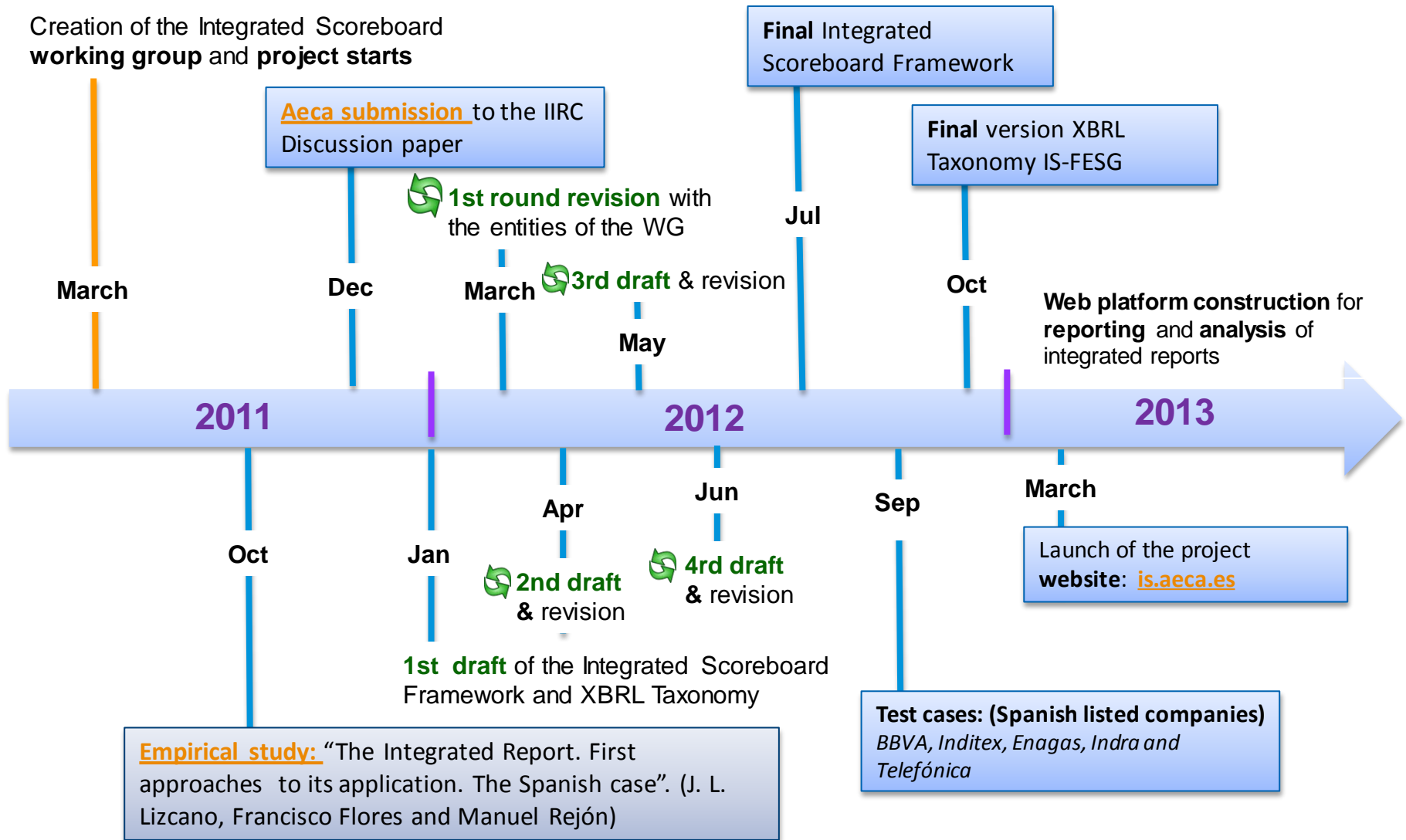
IBEX 35

Test cases

14,29 %

applicability

# Integrated Scoreboard project - Timeline of activities



# Integrated Scoreboard project – International acknowledgement

## Financial Reporting Taxonomies - Acknowledged

Acknowledged Taxonomies are recognised by XBRL International as being in compliance with the XBRL Specification. Compliance is confirmed by testing a taxonomy in a defined range of XBRL applications which may be upgraded and changed from time to time. The Taxonomy Recognition process does not specifically address other issues such as ease-of-use or the completeness of accounting/reporting content.

### XII Acknowledged Taxonomies are:

#### Specification 2.1 - Final

- IS-FESG Integrated Scoreboard Taxonomy April 5, 2013
- The General Purpose Taxonomy of Chinese Accounting Standards December 19, 2012
- Tata Index for Sustainable Human Development Taxonomy September 11, 2012
- MIX Microfinance Taxonomy January 10, 2010
- International Financial Reporting Standards (IFRS), General Purpose Taxonomy 2008
- Japan EDINET Taxonomy 2010 June 4, 2010

- RSC - CCI Scoreboard for Corporate Social Responsibility Taxonomy 2010 June 4, 2010
- Japan EDINET Taxonomy 2008 March 11, 2008

- RSC Taxonomy for Corporate Social Responsibility December 31, 2007  
The RSC Taxonomy provides technological support for the generation, transmission and processing of Reports on the Corporate Social Responsibility activities and situation of companies and all types of entity.

- Spain - General Data Identification April 27, 2006

2013

Apr

XBRL International  
acknowledgment

**National Banks: 18,75 %**

**Listed companies: 20,00 %**

**Period : 2008 - now**

[aecareporting.com](http://aecareporting.com)

<http://xbrl.org/FRTAcknowledged>

# XBRL 26<sup>th</sup> International Conference

Dublin, 16<sup>th</sup>-18<sup>th</sup> April 2013



## Thank you for your attention

María Mora ([maria.mora@atos.net](mailto:maria.mora@atos.net))

For more information visit:

Project website: [is.aeca.es](http://is.aeca.es)

XBRL International acknowledgment: <http://xbrl.org/FRTAcknowledged>

Publication in IJDAR: [The Integrated Scoreboard Taxonomy approach](#) by J.Mora & M.Mora

AECA Pronouncement: [The Integrated Scoreboard \(IS-FESG\) and its XBRL Taxonomy](#)