

XBRL Finland

SBR XBRL Taxonomy Preparers Guide

Version 2015

Version	2015
Release Date	26.6.2014
Status	Final

Document information	
Version	2015
Release date	26.6.2015
Status	Final
Languages	English
Author	Elina Koskentalo, TIEKE
Related documentations	Raportointikoodisto (www.raportointikoodisto.fi), Raportointikoodisto-taksonomia-kartoitus, Finnish SBR/XBRL Taxonomy Architecture Guide (pdf)
Related documentations (municipalities and municipal enterprises)	JHS-website: http://www.jhs-suositukset.fi/web/guest/jhs/projects/kuntien_xbri-taksonomia
Related packages	Finnish SBR/XBRL Extra Formula linkbases (zip) (to be released) Finnish SBR/XBRL XSLT visualization stylesheets (zip) (to be released)

Versioning history	
2013	First version
2014	<ul style="list-style-type: none"> • Minor corrections, • Updates made to Raportointikoodisto (fi-sbr-base-2014 and fi-sbr-dim-D053-ext-2014) • Module fi-sbr-dim-D025; Financial institutions breakdown (typed dimension) removed as redundant, • New added tax forms 6A and 5 • New added dimensions fi-sbr-dim-D068 and fi-sbr-dim-D069 (used in tax forms 6A and 5)
2015	<ul style="list-style-type: none"> • Corrections to existing modules • Added municipal financial statement reporting context • New entry point for, Auditor's report • New entry point for, Report acceptance • New modules: fi-sbr-dim-D025, fi-sbr-dim-D070, fi-sbr-dim-D071, fi-sbr-dim-D072, fi-sbr-dim-D073 • Deleted modules: fi-sbr-dim-D008, fi-sbr-dim-D042-ext

Parties involved in the taxonomy development	
Name	Company / organization
Esko Penttinen	Aalto-yliopisto
Elina Koskentalo	TIEKE
Sakari Kauppinen	PRH
Mika Iivari	KPMG
Saila Toikka	Dimes Ry
Ari Toivio	Asiakastieto
Tom Lindström	Cardia Invest Oy
Barbro Back	Åbo Akademi
Mika Jurvelin	Kauppalehti, Balance Consulting
Sirpa Airola	Taloushallintoliitto
Vuokko Mäkinen	Taloushallintoliitto
Tuula Erkinheimo	Verohallinto
Johanna Kotipelto	Verohallinto
Katja Sene	Verohallinto
Olli Sierla	Verohallinto
Markku Ojala	Taloushallintoliitto
Satu Kylliäinen	IBM
Niina Hämäläinen	Aditro
Sirpa Lehtonen	Aditro
Merja Vaija	Aditro
Hanna Koivunen	Aditro
Ville Tolkki	Tilastokeskus
Tuomas Paavola	Tilastokeskus

Table of contents

1	Introduction	1
1.1	Terms and verbal expressions	1
2	Scope.....	3
3	The Finnish SBR taxonomy entry points	4
3.1.1	FAS entry points	5
3.1.2	Ext entry points	5
3.1.3	Tax entry points	6
3.1.4	Auditors' report entry point.....	7
3.1.5	Report acceptance entry point	8
3.1.6	Municipalities entry points	8
3.1.7	Municipal enterprises entry points.....	8
4	Usage of different elements in the taxonomy.....	9
4.1.1	Non-abstract concepts.....	9
4.1.2	Dimensions.....	9
4.1.3	Hypercubes	10
4.1.4	Other abstract elements	10
5	Visualization of the instance documents.....	11
6	Mandatory reporting facts	12
6.1	FAS entry points and Ext entry points.....	12
6.2	Tax entry points.....	12
7	Reporting facts that are not "taggable"	13
7.1	Extending the Finnish SBR Taxonomy	13
7.2	Using the "free text" concepts	13
7.3	Addition of HTML content.....	13

1 Introduction

This documentation presents and explains the basic guidelines for creating reports according to the Finnish standard business reporting (SBR) XBRL taxonomy. The purpose of this documentation is to help the preparer to choose the correct entry point file for different legal forms in different reporting scenarios.

General knowledge regarding XBRL based reporting is expected from the reader but no detailed technical prior knowledge about the technologies is required.

In the following section a scope for this documentation is defined. In section 3, the entry points of the Finnish SBR taxonomy and their use cases are presented. Section 5 gives an overview on the taxonomy naming conventions for different types of elements. In section 6 the types of formula definitions are explained where as section 7 outlines the visualization rules for the instance documents. Finally in section 8 a set of rules and guidelines is given for extending the Finnish SBR taxonomy.

1.1 Terms and verbal expressions

Taxonomy

A set of XML Schema and linkbase definitions that combine into a complete set containing one or more entry point schemas that reflect the reports that are included in that taxonomy. A taxonomy combines from one or multiple modules that can be perceived as logical sub-parts of the taxonomy.

Entry point

An entry point is a XML schema that contains a combination of modules from the taxonomy it belongs to. Each entry point file corresponds to some type of complete report. Entry points are also modules.

Module

A module is a building block for the Finnish SBR taxonomy. Modules combine of a schema file containing concept definitions and linkbases that are related to those concepts.

Extension

The word extension is used in this documentation to express a situation where some module has imported another module and adds definitions on top of the base module.

Element

An element can be abstract or non-abstract concept definition in XBRL that is defined as an element in the XML Schema definition.

Taxonomy user

Taxonomy user refers to a person or a party using the Finnish SBR taxonomy for;

1. reporting purposes,
2. building extensions or
3. applying the taxonomy in other use cases such as software development.

XBRL Instance document

An XML document that is constructed according to some entry point schema in the taxonomy.

Inline XBRL (iXBRL) Instance document

An (X)HTML document that is constructed according to some entry point schema in the taxonomy.

Preparer

A person or an organization preparing the financial reports.

2 Scope

This version of the Finnish SBR taxonomy can be applied in the following financial reporting purposes:

- financial statement reporting,
- tax reporting and
- statistics reporting.

This version of the Finnish SBR taxonomy can be used by:

- organizations of the following legal forms:
 - limited companies (osakeyhtiöt),
 - cooperatives (osuuskunnat),
 - limited partnerships / commandite companies (kommandiittiyhtiöt),
 - partnerships (avoimet yhtiöt) and
 - sole proprietors (yksityiset elinkeinonharjoittajat).
- municipalities (kunnat ja kuntayhtymät) and municipal enterprises (kuntien liikelaitokset).

The Finnish SBR XBRL taxonomy can also be used for consolidated financial reporting.

This version of the Finnish SBR taxonomy cannot be applied for the reporting purposes of public companies (julkiset osakeyhtiöt) or other companies that are currently reporting their financial statements according to the IFRS standard. However, it is not excluded that the future versions of this taxonomy would also be applicable to those reporting according to the IFRS standard.

This documentation specifies the entry point files of the Finnish SBR taxonomy and general usage of different elements in the taxonomy. For technical details recommended reading is the Finnish SBR Architecture Guide (FinnishSBRArchitectureGuide.pdf).

This documentation does not specify any requirements regarding the reporting or filing process itself. Therefore the creation of the instance files and their submission process to the report receiving authorities is outside of the scope of this documentation. Separate documentations will be drafted regarding the report submission process.

3 The Finnish SBR taxonomy entry points

The physical model of the taxonomy consists of two main parts; the entry point folders (fas entry points, ext entry points, tax entry points and ifrs entry points) and common data folder. In figure 3.1.1, the high level folder structure of the taxonomy is presented and the contents of the entry point files is given in figure 3.1.2.



Figure 3.1.1 High level folder structure of the Finnish SBR taxonomy

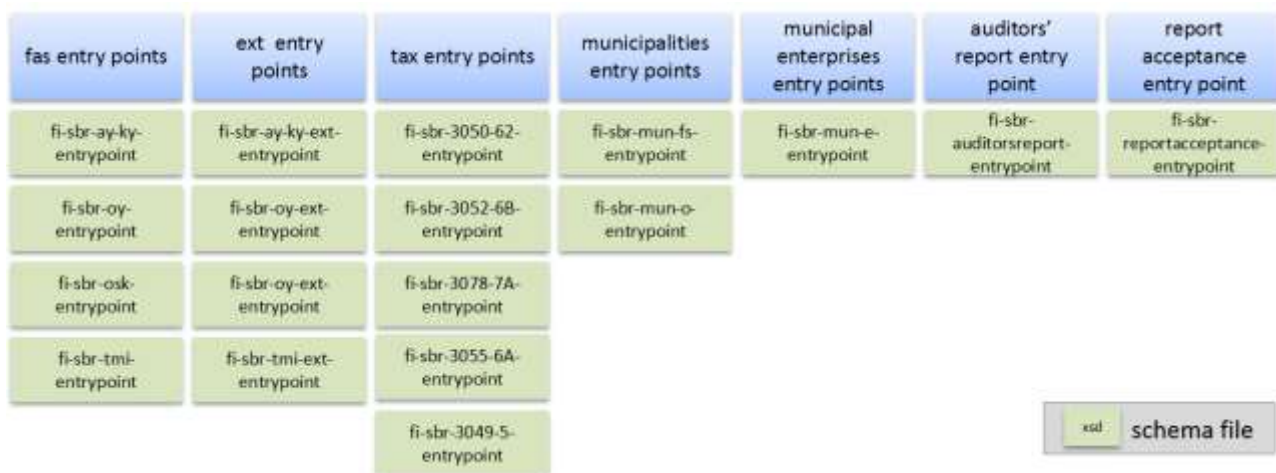


Figure 3.1.2. The structure and contents of the entry point folders fas entry points, ext entry points, tax entry points, municipalities entry points, municipal enterprises entry points, auditors' report entry point and report acceptance entry point (the ifrs entry points folder is empty in this version of the taxonomy)

The following tables can be used to identify entry point files that are applicable for each legal form in varying reporting scenarios. FAS entry points represent the informational contents of the general financial statements according to the Finnish Accounting Standards. Extended (Ext) entry points are more comprehensive and they can also be used in tax and statistics reporting (the Tax entry points can be derived from the Ext entry points by using the Finnish SBR/XBRL Extra Formula linkbases (zip) package). The tax entry points can only be applied in tax reporting.

3.1.1 FAS entry points

Module	fi-sbr-ay-ky-entrypoint
--------	-------------------------

Usage For partnership companies and commandite companies (avoimet yhtiöt ja kommandiittiyhtiöt) in:

Financial statement reporting,

Module	fi-sbr-osk-entrypoint
--------	-----------------------

Usage For cooperative companies (osuuskunnat) in:

Financial statement reporting

Module	fi-sbr-oy-entrypoint
--------	----------------------

Usage For limited companies (osakeyhtiöt) in:

Financial statement reporting

Module	fi-sbr-tmi-entrypoint
--------	-----------------------

Usage For sole proprietors (yksityiset elikeinonharjoittajat) in:

Financial statement reporting

3.1.2 Ext entry points

Module	fi-sbr-ay-ky-ext-entrypoint
--------	-----------------------------

Usage For Partnership companies and commandite companies (avoimet yhtiöt ja kommandiittiyhtiöt) in:

Financial statement reporting

Tax reporting

Statistics reporting

Module	fi-sbr-osk-ext-entrypoint
Usage	For Cooperative companies (osuuskunnat) in: Financial statement reporting Tax reporting Statistics reporting

Module	fi-sbr-oy-ext-entrypoint
Usage	For Limited companies (osakeyhtiöt) in: Financial statement reporting Tax reporting Statistics reporting

Module	fi-sbr-tmi-ext-entrypoint
Usage	For sole proprietors (yksityiset elikeinonharjoittajat) in: Financial statement reporting Tax reporting Statistics reporting

3.1.3 Tax entry points

Module	fi-sbr-3078-7A-entrypoint
Usage	For Limited companies and cooperative companies (osakeyhtiöt ja osuuskunnat) in: Tax reporting

Module	fi-sbr-3052-6B-entriypoint
--------	----------------------------

Usage For Limited companies and cooperative companies (osakeyhtiöt ja osuuskunnat) in:
Tax reporting

Module	fi-sbr-3050-62-entriypoint
--------	----------------------------

Usage For Limited companies and cooperative companies (osakeyhtiöt ja osuuskunnat) in:
Tax reporting

Module	fi-sbr-3055-6A-entriypoint
--------	----------------------------

Usage For partnerships and consortiums (elinkeinoyhtymä) in:
Tax reporting

Module	fi-sbr-3048-5-entriypoint
--------	---------------------------

Usage For business operators and self-employed persons (liikkeen- tai ammatinharjoittajat) in:
Tax reporting

3.1.4 Auditors' report entry point

Module	fi-sbr-auditorsreport-entriypoint
--------	-----------------------------------

Usage Auditors' report to be used as an attachment to the financial statements if necessary.

3.1.5 Report acceptance entry point

Module	fi-sbr-reportacceptance-entripoint
Usage	Report acceptance to be used as an attachment to the financial statements.

3.1.6 Municipalities entry points

Module	fi-sbr-mun-fs-entripoint
Usage	For municipalities, municipal federations and groups (kunnat, kuntayhtymät ja -konsernit) in: Financial statement reporting (tilinpäätösraportointi)

Module	fi-sbr-mun-o-entripoint
Usage	For municipalities and municipal federations (kunnat ja kuntayhtymät) in: Other financial information reporting (käyttötalous- ja investointierittelyt)

3.1.7 Municipal enterprises entry points

Module	fi-sbr-mun-e-entripoint
Usage	For municipal enterprises in: Financial statement reporting

4 Usage of different elements in the taxonomy

Elements in the taxonomy are either abstract or non-abstract. Non-abstract concept elements can be used to report an actual value. Abstract concept elements however can only imply an additional qualification to the actual fact reported.

4.1.1 Non-abstract concepts

Non-abstract concepts are named after its English label. No suffixes are in use in general. For logical sub-parts there is a free text element which is named with the suffix "FreeText" and the labels contain the same suffix in brackets translated to the respective language of the label definition.

The general non-abstract concepts are used to report the value that is implied in its name, labels and references to the accounting laws. The free text concepts can be used to report details that are not "taggable".

EXAMPLE Element name: FixedAssets
 Meaning: The value of fixed assets

EXAMPLE Element name: NotesAndDetailedDisclosuresIncomeStatementFreeText
 Meaning: Any additional information regarding income statement notes or detailed disclosures that the reporting entity wishes to provide

4.1.2 Dimensions

All dimension definitions are named with the suffix "Dimension" and the labels contain the same suffix in brackets translated to the respective language of the label definition to identify them more easily. Dimensions and their domain members are used to further breakdown reported facts. The sum of the dimensions breakdown should always add up to the default value (with few exceptions).

EXAMPLE Element: Intangible assets (IntangibleAssets)
 Dimension: Intangible assets breakdown [dimension]
 IntangibleAssetsBreakdownDimension)

All intangible assets [default]	100
Intangible rights	30
Establishment expenditure	20
Other capitalised long-term expenditure	50

Some dimensions are so called "typed dimensions" where the preparer has to define the dimension breakdown members him/her self. In some use cases this is necessary as the breakdown of the dimension cannot be known in advance and therefore impossible to incorporate in the taxonomy.

4.1.3 Hypercubes

All hypercube definitions are named with the suffix "Hypercube" and the labels contain the same suffix in brackets translated to the respective language of the label definition. Hypercubes are used to connect dimensions to the reported facts and they can be perceived as multi-dimensional tables.

The "Common" hypercube is attached to every non-abstract concept in the taxonomy. The hypercube has two dimensions: "Consolidated and solo breakdown" and the "Original / restatement breakdown".

The "Consolidated and solo breakdown" can be used to separate consolidated facts from solo reported facts. The dimension should only be used if the reporting entity is the group parent company reporting the consolidated financial statement.

The "Original / restatement breakdown" dimension can be used to make restatements to earlier filed reports. The dimension should only be used if a restatement has to be made. Precise usage instruction will be given separately if the dimension shall be applied for each reporting domain.

4.1.4 Other abstract elements

There is a number of general abstract elements that are used either as headings for presentation purposes or as elements to facilitate hypercube definition inheriting. These concepts exist only to facilitate the usage of the Finnish SBR taxonomy and are not included in the actual report (instance document).

5 Visualization of the instance documents

Reporting with the Finnish SBR taxonomy may also be realized in Inline XBRL (iXBRL) format. The iXBRL documents are presented in (X)HTML format while still maintaining the tagged information of regular XBRL instance documents. An XSLT file shall be provided in order for the taxonomy user to transform the XBRL instance document into Inline XBRL format.

See the technical architecture guide and Finnish SBR/XBRL XSLT visualization stylesheets package for further details.

6 Mandatory reporting facts

In general there are very few mandatory reporting facts in the entry points of the Finnish SBR taxonomy. However, some reporting facts are required to be included in every instance document.

6.1 FAS entry points and Ext entry points

Mandatory reporting facts for FAS entry points and Ext entry points reside in the report-info and entity-info modules.

Label (en)	Element id
fi-sbr-entity-info	
Reporting entity, name	fi-sbr-entity-info_ReportingEntityName
Reporting entity, identifier	fi-sbr-entity-info_ReportingEntityIdentifier
fi-sbr-report-info	
Report type	fi-sbr-report-info_ReportType
Report approved by board of directors	fi-sbr-report-info_ReportApprovedByBoardOfDirectors
Report approval date	fi-sbr-report-info_ReportApprovalDate
Financial period start date	fi-sbr-report-info_FinancialPeriodStartDate
Financial period end date	fi-sbr-report-info_FinancialPeriodEndDate
fi-sbr-base	
Include income statement by function	fi-sbr-base-2014_IncludeIncomeStatementByFunction
Include income statement by nature	fi-sbr-base-2014_IncludeIncomeStatementByNature
Include direct cash flow statement	fi-sbr-base-2014_IncludeDirectCashFlowStatement
Include indirect cash flow statement	fi-sbr-base-2014_IncludeIndirectCashFlowStatement
Include directors' report	fi-sbr-base-2015_IncludeDirectorsReport
Auditing performed	fi-sbr-base-2015_AuditingPerformed
Auditors' statement includes negative statements	fi-sbr-base-2015_AuditorsStatementIncludesNegativeStatements

6.2 Tax entry points

The tax entry points correspond to the tax forms provided by the Tax administration. For a complete lists of mandatory reporting requirements for each form (5, 62, 6A, 6B and 7A) see

<http://www.vero.fi/fi->

[FI/Syventavat_veroohjeet/Sahkoinen_asiointi/Kehittajat/Tietuekuvaukset/Tietuekuvaukset_Tulo_veroilmoitus\(14544\).](http://www.vero.fi/fi-Syventavat_veroohjeet/Sahkoinen_asiointi/Kehittajat/Tietuekuvaukset/Tietuekuvaukset_Tulo_veroilmoitus(14544).)

7 Reporting facts that are not "taggable"

If the preparer wishes to report additional information that is not provided in the taxonomy, there are three possible options to do so:

1. creating an extension to the Finnish SBR taxonomy,
2. using the "free text" concepts or
3. addition of HTML contents to the final report (in Inline XBRL format).

7.1 Extending the Finnish SBR Taxonomy

The preparer can create an extension to the Finnish SBR Taxonomy by extending one of the entry points defined in section 3. See the technical architecture guide for further details.

7.2 Using the "free text" concepts

There are several concepts marked as "free text" concepts in the taxonomy that can be used for any kind of textual information. The "free text" concepts can also be used for text blogging but it is recommended to always tag as much details as possible.

7.3 Addition of HTML content

The preparer can add any HTML contents on the final iXBRL instance document. Note that added content as HTML format is not tagged and therefore cannot be processed automatically by the report users. The added information would also be lost once the iXBRL instance document would be transformed into regular XBRL format.