

iXBRL in the UK

A matching challenge for preparers, vendors and users

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iXBRL: the matching challenge

A financial statements disclosure matching process

Decisions to select tags to match to financial statements disclosures

Decisions are made by people using their skill, knowledge and experience,
using software as an enabler

Applying relevant controls

Preparers

Preparers are people, working for companies

New work = New pain

Disclosure, not measurement or recognition

The journey to acceptance

iXBRL as catalyst

The power of community

The danger of jargon

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Vendors

- External reporting software
- Bolt-on tagging software
- Outsource solutions

- Implementation advice
- Controls relating to the process
- Contract accountants

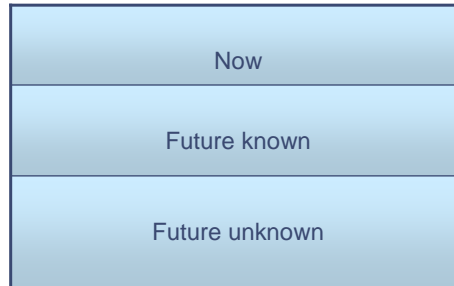
Keep focused on the 'matching game'

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Users

A suggested three state model to facilitate discussion:



Be clear which state you refer to and use time wisely

Global diversity / conformity

Demand pull or supply push?

Audit and assurance

Questions?