

18th XBRL Europe Day

February 16th, 2017

Amsterdam, The Netherlands

XBRL | EUROPE

XBRL | NL

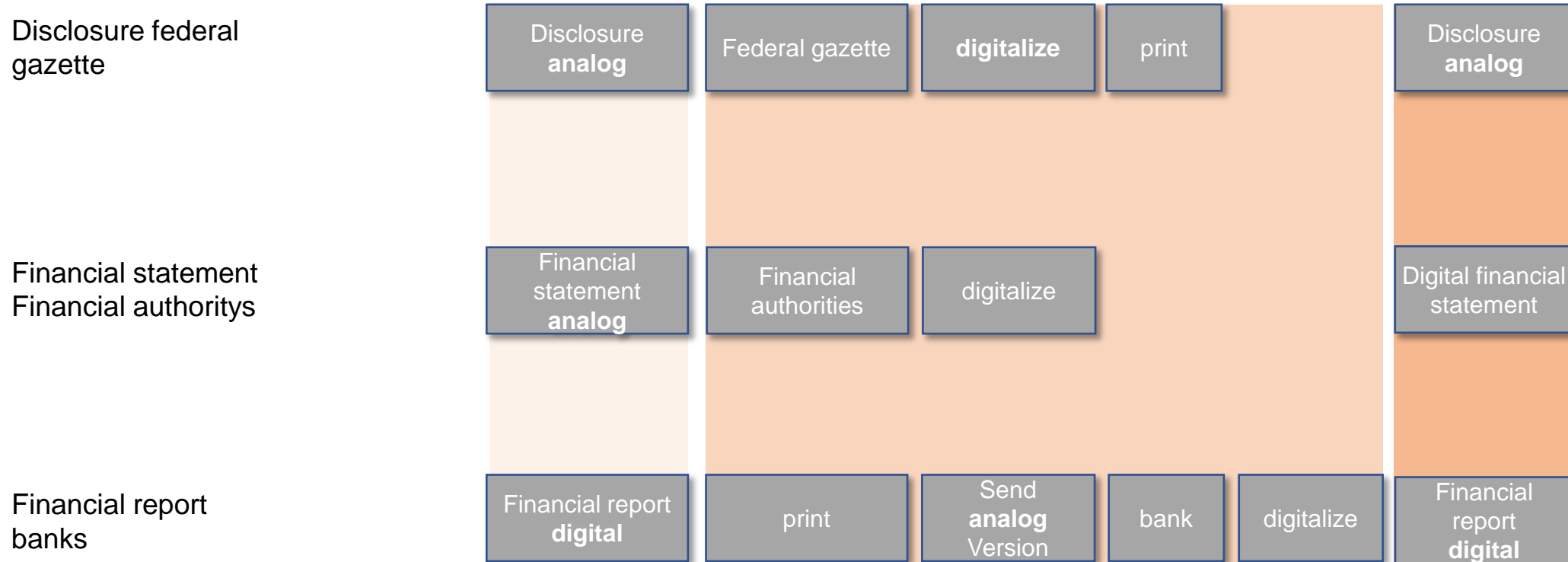
SBR in Germany using E-Bilanz Online

- Alf Heidemann
- Bundesanzeiger Verlag
- Member of



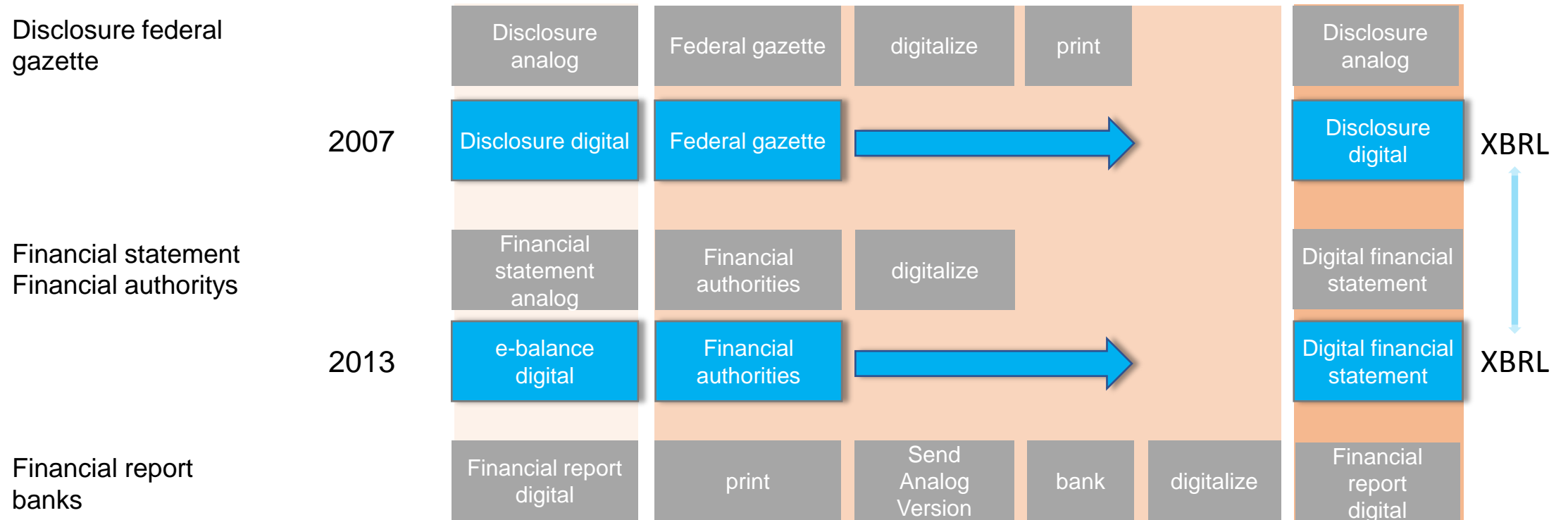
Approaches of SBR in Germany

Process flow in the past



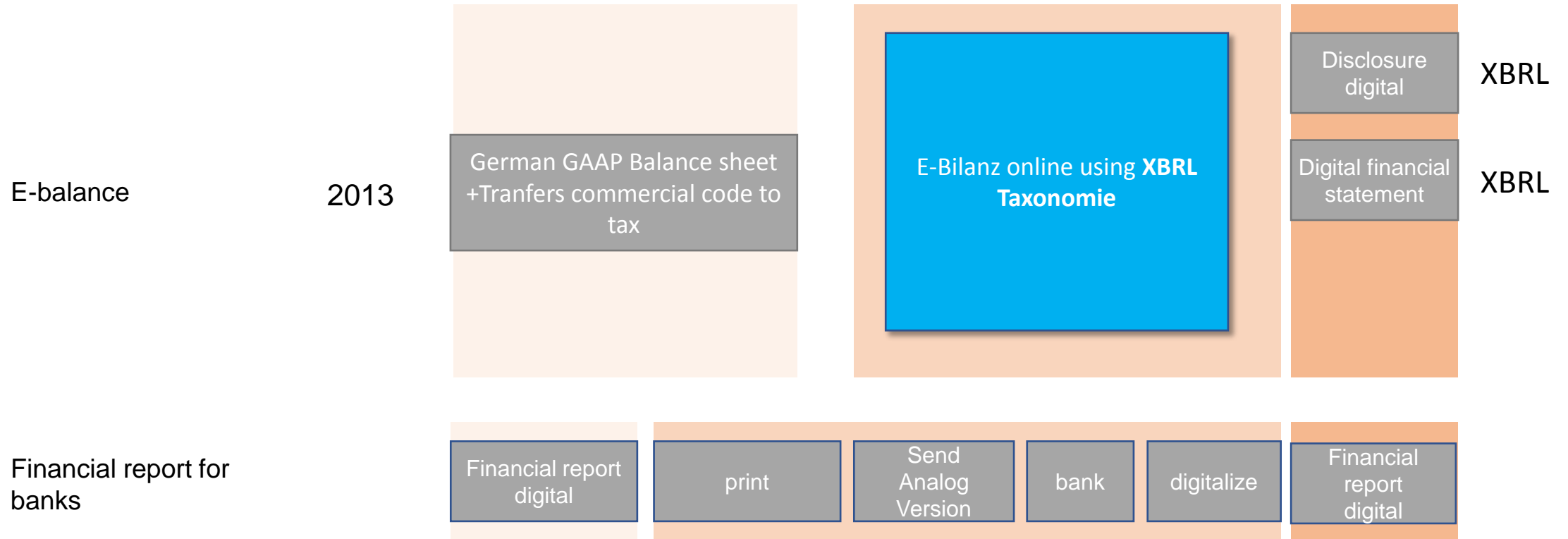
Approaches of SBR in Germany

Abolition of media breaks



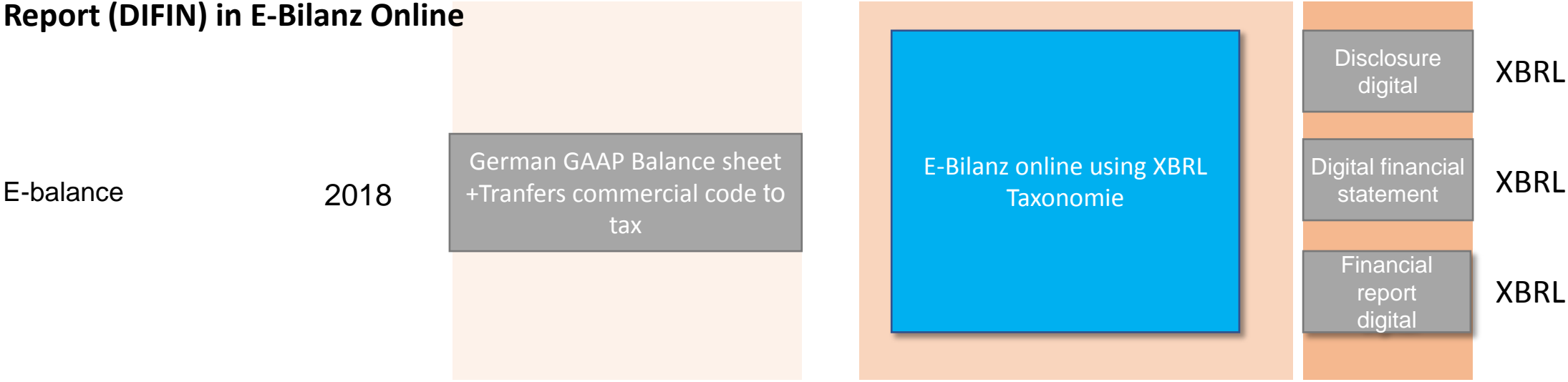
Approaches of SBR in Germany

Implementation of E-Bilanz Online



Approaches of SBR in Germany

Implementation of Digital Financial Report (DIFIN) in E-Bilanz Online



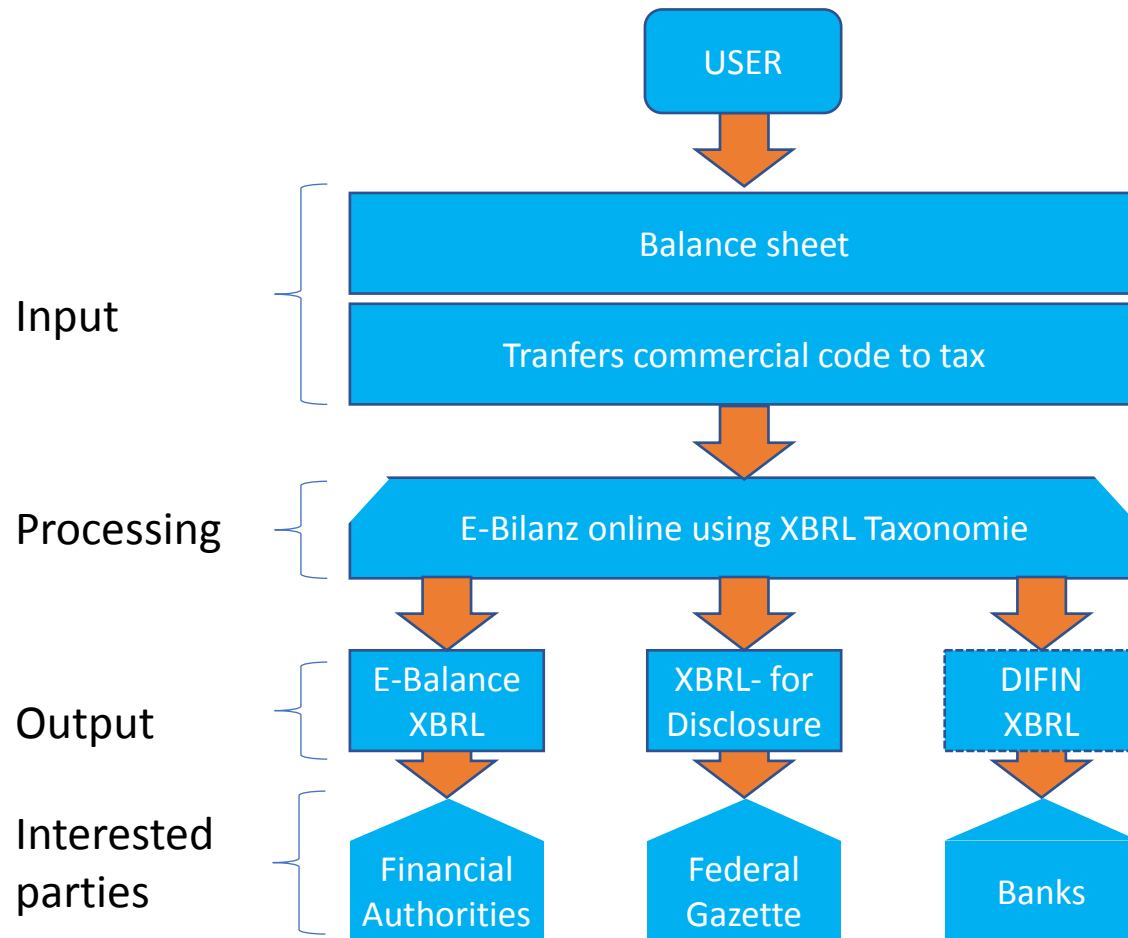
One Core Taxonomy 6.0 XBRL

Comprehensive Taxonomy including:

- Taxonomy for German GAAP financial statement
- Taxonomy for Financial statement for financial authorities
- Branche- and special taxonomies (for example: banks, insurance, hospitals)

Provides the basis for E-Bilanz Online

How E-Bilanz Online works



- ✓ Always actual XBRL-taxonomies due to dynamic processing of XBRL-taxonomies
- ✓ Cost-efficient and transparent
- ✓ Easy to handle
- ✓ File based, standardised interfaces to accounting systems for automated data import and automated mapping of accounts to taxonomies
- ✓ Automated reduction of content and structure to the minimum disclosure requirements according to the German commercial code
- ✓ Multi-usage of XBRL-files for third parties (e.g. banks, etc.)
- ✓ Professional and costless service center

The Transmission of the E-Balance

4 Steps

1. Import
2. GCD Module
3. GAAP Module
4. Transmission to financial authorities

The Transmission of the E-Balance

1. Import

eBilanz Statutory disclosure

1 Import (Optional) ▲

Balance sheet structure	<input type="radio"/>
Associated accounts (mapping)	<input type="radio"/>
Account values for mapping	<input type="radio"/>
Values for taxonomy-IDs (without Mapping)	<input type="radio"/>
XBRL-Document	<input type="radio"/>

Import of data is optional. Thus, all modules are deactivated. To activate them, please click on the following link:
» [Activate all modules](#)

If you need help in choosing the correct import-modules, please use the Import-Navigator:

Start Import-Navigator

customer centric

The Transmission of the E-Balance

2. GCD Module

The screenshot shows a web interface for the GCD Module. At the top, there are two tabs: 'eBilanz' and 'Statutory disclosure'. Below the tabs, there are two numbered sections: '1 Import (Optional)' and '2 General information (GCD-Module)'. The '2 General information (GCD-Module)' section is expanded, showing a document preview area with the title 'General information (GCD-Module)' and the status 'Status: saved on 05.02.2017, 16:15'. To the right of the document preview, there is a text box with the instruction: 'Here you have to enter general information on the E-Balance.'

- Document information
- The report information
- company information

The Transmission of the E-Balance

3. GAAP Module

3 GAAP-module

German GAAP balance sheet Status: unfinished	<input type="radio"/>
Income statement Status: unfinished	<input type="radio"/>
Appropriation of profits Status: unfinished	<input type="radio"/>
Notes Status: unfinished	<input type="radio"/>
Transfers commercial code to tax Status: unfinished	<input type="radio"/>
Detailed information / Account details Status: unfinished	<input type="radio"/>

The GAAP-module contains the components of financial statements defined by the related taxonomy. The GAAP-modules are transmitted to the tax authorities together with the GCD-module. You may import data using Excel-files. The structure of the Excel-files can be viewed by downloading these files on the related masks under "Options".

The Transmission of the E-Balance

4. Transmission

Transmit E-Balance

Entered values

Summary

All required fields are marked with *

Preview pdf-file

Certificate *

Durchsuchen...

» [Why do I need a certificate?](#)

» [Where do I get a certificate from?](#)

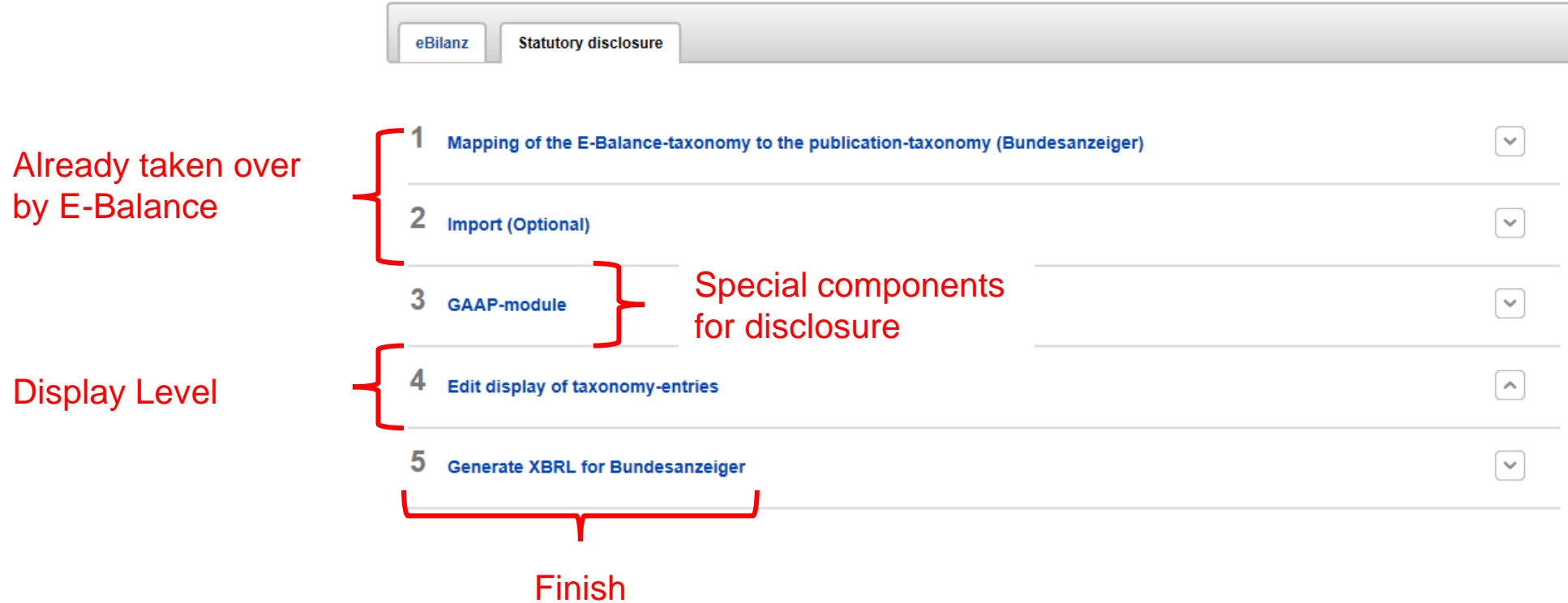
PIN *

» [Where do I get a PIN from?](#)

Voucher code

» [Where do I get a voucher from?](#)

The statutory disclosure



Conclusion

germany already uses concepts for cutting red tape, but not under the title SBR