

Analysis of responses to survey

version 6

Standard Business Reporting:
Working Group XBRL Europe

Frans Hietbrink
Elina Koskentalo
Chairs WG SBR

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Analysis of responses to survey

Meetings since June 6th 2017 Frankfurt:

- Conference calls: July 19th, September 13th, October 18th
- Working Session Paris: November 6th (cancelled)
- Conference calls: December 6th, January 10th 2018

What's now:

- discussion of 6th version of the analysis

What's next:

- updating answers by the some of the first countries
- submitting answers by other countries

Survey

Preparation:

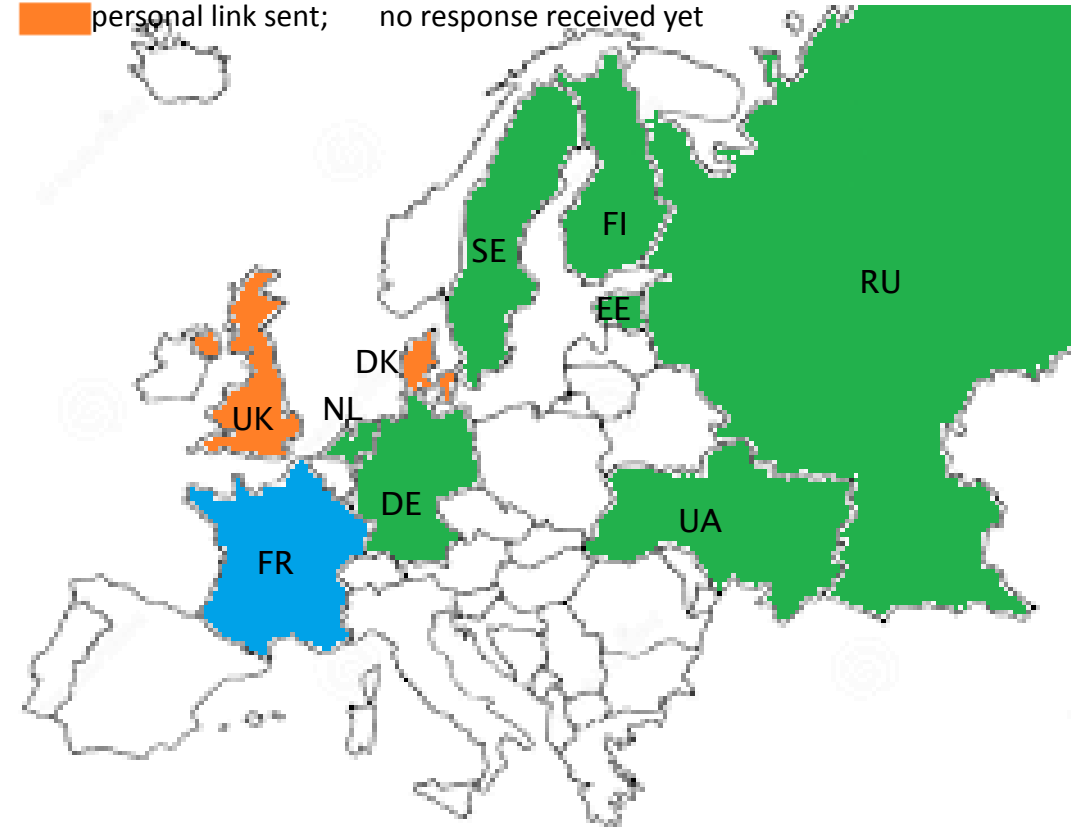
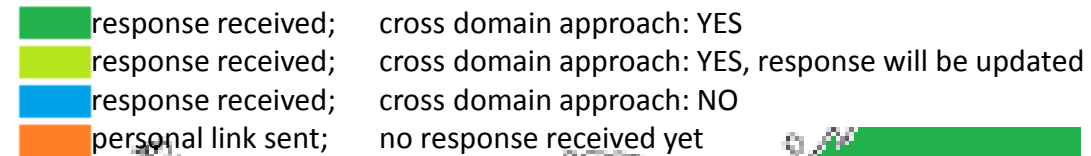
- Final version ready on April 21st 2017

While answering:

- you can make changes until you submit

Once submitted you have a choice:

- if you want to make small changes, you can send us an email
- If you want to make big changes you have to start again with the original private link





Side-effects from survey

Discussing the survey within a jurisdiction:

- UA: helps to strengthen the cooperation between SBR-project-stakeholders
- SE: creates a common ground for discussion

Content of survey

- Characteristics about the country and approach
 - Is there a cross domain approach: **yes** or **no**
- Characteristics about the cross-domain approach
- Motivators to move towards a cross-domain approach
- Governance model of the cross-domain approach
- Methods of measuring effectiveness of the cross-domain approach
- Evaluation of progress and adaptation of the cross-domain approach
- Digitisation of information flows

Characteristics about the country and approach

1. Respondent *

Country
Name
Lastname
Email
Company/ Organiz
Department

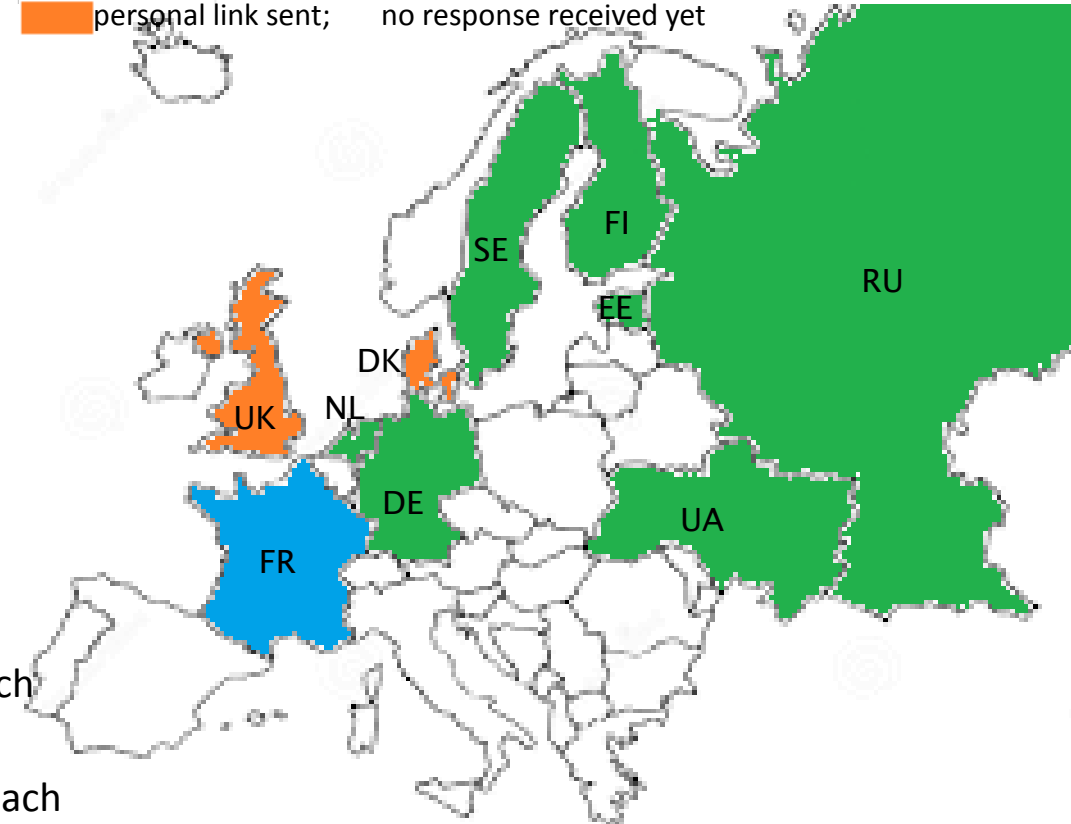
2. Is there a cross-domal country? *

If the given answer is "No", y

- Yes
 No

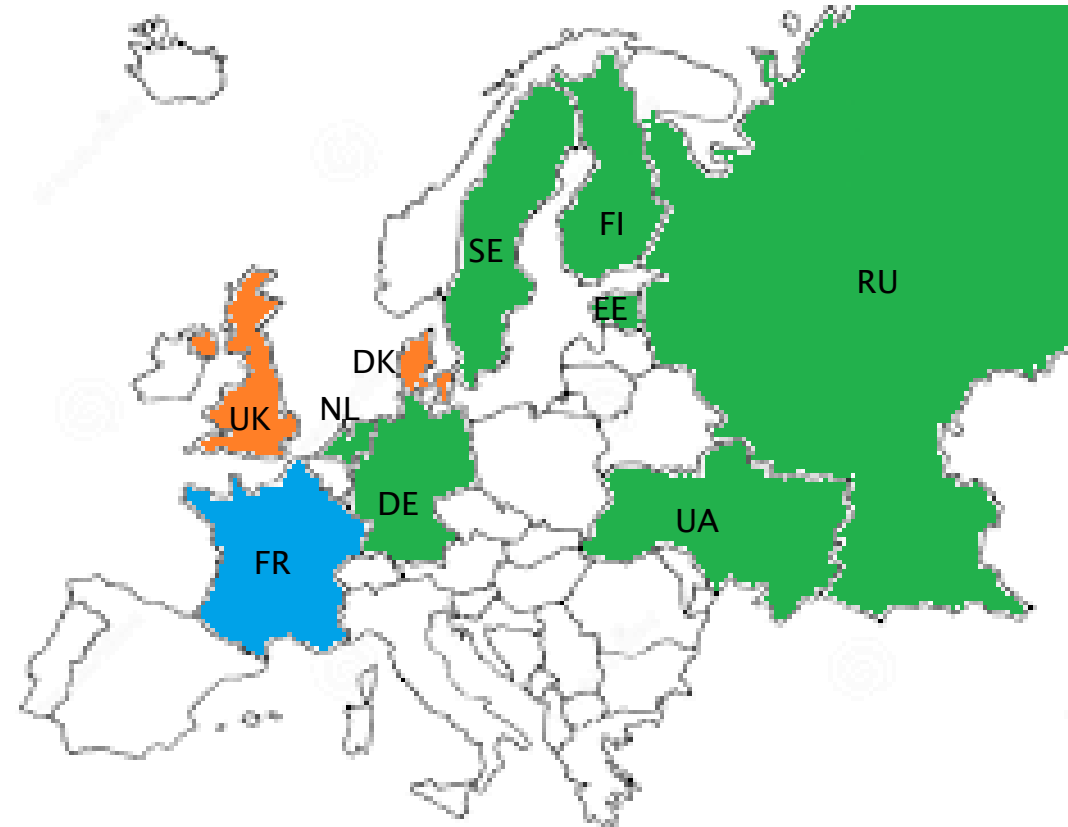
Green response received;
Light Green response received;
Blue response received;
Orange personal link sent;

cross domain approach: YES
cross domain approach: YES, response will be updated
cross domain approach: NO
no response received yet



Characteristics about the country/approach

- Is there a cross domain approach: **yes** or **no**
- FR:
 - Corporate Income Tax: 0% XBRL
 - Annual Accounts (Micro/Small): 0% XBRL
 - Annual Accounts (Medium/Large/Listed): 0% XBRL
 - EBA: 80% XBRL
 - EIOPA: 80% XBRL



Characteristics: standardization across domains

	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
Data dictionaries	100% -/- EIOPA	+/+ Corp. Inc. Tax +/+ Wage Tax +/+ annual accounts (unlisted) +/+ statistics	+/+ EBA/EIOPA	+/+ annual accounts (-/- litsted) +/+ banks +/+ EBA/EIOPA	100% -/- wages -/- healthcare -/- financial institutions	0%	+/+ Tax +/+ annual accounts (micro/small) +/+ statistics +/+ EBA/EIOPA	Quarterly and Annual Accounts: large entities and listed companies
Data Format	100% -/- EIOPA	+/+ Corp. Inc. Tax +/+ annual accounts (unlisted) +/+ statistics	+/+ EBA/EIOPA	+/+ annual accounts (-/- litsted) +/+ banks +/+ EBA/EIOPA	100% -/- wages -/- healthcare -/- financial institutions	0%	+/+ local FSA +/+ EBA/EIOPA	Quarterly and Annual Accounts: large entities and listed companies
Filing Process	100% -/- EIOPA		+/+ EBA/EIOPA	+/+ annual accounts (-/- litsted) +/+ banks +/+ EBA/EIOPA	100% -/- building corp. -/- healthcare -/- financial institutions	+/+ Statistics +/+ EBA +/+ EIOPA	+/+ EBA/EIOPA	Quarterly and Annual Accounts: large entities and listed companies
Gov. to filers	100% -/- EIOPA		+/+ EBA/EIOPA	+/+ EBA/EIOPA	100% -/- healthcare -/- financial institutions	+/+ Tax	+/+ EBA/EIOPA	
Website	100% -/- EIOPA		+/+ EBA/EIOPA	+/+ EBA/EIOPA	+/+ annual accounts (micro/small) +/+ credit revsioning +/+ educational inst.	+/+ Tax	+/+ local FSA	Quarterly and Annual Accounts: large entities and listed companies
System-to-system	only VAT and healthcare		+/+ EBA/EIOPA	+/+ EBA/EIOPA	100% -/- building corp. -/- healthcare -/- financial institutions	0%	+/+ local FSA +/+ EBA/EIOPA	Quarterly and Annual Accounts: large entities and listed companies

Characteristics: assurance

DE: no assurance on digital data required

EE: not yet clear

FR: assurance on paper, pdf-reports only

NL: annual account + auditors report, electronically signed

SE: no mandate, no voluntary assurance, project phase

UA: digital report + auditors report, electronically signed

Characteristics: semantic standards used

	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
ISO codelist	yes	yes	yes	yes	yes	no	yes	yes
Legal entity identifier	yes	no	yes	yes	no	no	yes	yes
Base-register codes	yes	yes		no	yes	no	no	yes
IFRS	yes	no	yes	no	no	yes	no	yes
Local Gaap (based upon IFRS)	yes	no	no	no	no	yes	yes	no
Local GAAP (local definitions)	yes	yes	yes	Yes	yes	yes	yes	no
SAF-T	no	no		No	no	no	no	no
others								

Characteristics: technical standards used

	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
XBRL	yes	yes		yes	yes	no	yes	yes
inline XBRL	no	yes		no	no	no	no	yes
XBRL GL	yes	yes		no	no	no	no	no
XML	yes	no		yes	yes	yes	yes	no
EDI	yes	no	yes	no	no	yes	no	no
others	HL7: Healthcare	Proprietary format for payrolling						

Characteristics: interface technologies used

	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
SOAP	yes			no	yes		yes	
EBMS	no			no	yes		no	
REST	no			no	no		yes	
others	X-Road (Estonian security channel)			proprietary interface portals and A2A's	FTP			
PKI	yes			no	yes		yes	
others	ID-card, Mobile-ID			proprietary standards				

Characteristics: chart of account

	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
Chart of account	mandated chart account only for public sector	referential chart of account		referential chart of account	referential chart of account	referential chart of account	referential chart of account	mandated chart of account

Motivators to move: main benefits

	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
Reduce burden on data providers	100% -/- FSA/EBA/EIOPA	100% -/- Wage Tax		+/+ annual accounts	100%	+/+ Statistics +/+ EIOPA	100% -/- wage / personal tax -/- annual acc (micro)	100%
Reduce data collection costs	100% -/- FSA/EBA/EIOPA	100% -/- Corporate Inc. Tax -/- Wage Tax		+/+ annual accounts + EBA/EIOPA	100% -/- tax -/- statistics	+/+ EIOPA	100% +/+ credit revisioning	
Reduce collection time	100% -/- FSA/EBA/EIOPA	100% -/- Wage Tax			+/+ educational inst. +/+ building crp. +/+ healthcare	+/+ EIOPA	+/+ credit revisioning + EBA/EIOPA	100%
Increase quality of data	100% -/- FSA/EBA/EIOPA	100% -/- Wage Tax		+/+ annual accounts + EBA/EIOPA	100%	+/+ EIOPA	100% +/+ annual acc. (medium/large/listed) +/+ credit revisioning	100%

100% means: relevant for all the chains within the cross-domain approach

Governance model: stakeholders

	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
data receivers	yes	yes		yes	yes	no	yes	yes
filers	no	no		no	no	no	no	no
submitters	yes	yes		yes	yes	no	no	no
XBRL-community	no	yes		yes	yes	no	yes	no
data analysts	no	no		no	no	no	yes	no
software vendors	no	no		yes	yes	no	no	no
ministries	yes	no		yes	yes	yes	no	yes
others								

Governance model: instruments

	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
public program	yes	no		yes	no	yes	yes	yes
private program	no	no		no	no	no	no	no
public-private pr.	yes	yes		no	yes	yes	no	no
shared serv centre	no	no		no	yes	no	no	yes
mandates	no	no		no	no	no	no	yes
others				XBRL Germany				

Governance model: shared service centre

	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
maintenance data architecture					yes	yes		yes
maintenance data dictionaries					yes	yes		yes
maintenance process arch.					yes	no		yes
maintenance platform					yes	no		yes
others								

Governance model: stakeholders involved in architecture

	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
data receivers	yes			yes	yes	yes	yes	yes
filers	no			no	no	no	no	no
submitters	yes			no	yes	no	no	no
XBRL-community	no			yes	yes	no	no	no
data analysts	no			yes	no	no	no	no
software vendors	no			yes	yes	yes	no	no
ministries	no			yes	no	yes	no	yes
others								

Governance model: stakeholders involved in implementation

	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
data receivers	5	4		5	5	5	5	5
filers	1	2		1	1			1
submitters	4	5		5	5		2	0
XBRL-community	0	5		5	4		5	
data analysts	0	4		5	0		4	0
software vendors	1	4		5	5	5	3	1
ministries	3	1		5	2	5	2	5
others								

Governance model: mandates

	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
Data dictionaries	0%			+/+ banks +/+ EBA/EIOPA	100% -/- wages -/- annual acc (listed) -/- statistics -/- building corp -/- healthcares		+ EBA/EIOPA	Annual Accounts: large entities and listed companies
Data Format	+/+ VAT, wage, personal tax +/+ annual accounts			+/+ annual accounts +/+ banks +/+ EBA/EIOPA	see above		+/+ EBA/EIOPA	see above
Filing Process	+/+ VAT, wage, personal tax +/+ annual accounts			+/+ Tax +/+ annual accounts +/+ banks +/+ EBA/EIOPA	see above +/+ wages		+/+ EBA/EIOPA	see above
Gov. to filers	0%			+/+ Tax +/+ annual accounts +/+ banks +/+ EBA/EIOPA	0%		+/+ EBA/EIOPA	
Website	+/+ VAT, wage, personal tax +/+ annual accounts			+/+ Tax +/+ annual accounts +/+ banks +/+ EBA/EIOPA	+/+ annual acc (micro/small) +/+ credit revisioning			see above
System-to-system	0%			+/+ Tax +/+ annual accounts +/+ banks +/+ EBA/EIOPA	see above		+/+ EBA/EIOPA	see above

Methods of measuring effectiveness

	Estonia	Finland	France	Germany	Netherlands	Russia	Sweden	Ukraine
number of filings	yes			no	yes			yes
survey of companies savings	no			no	no			no
analysis of governm. savings	no			yes	no			no
others								