



# European Committee of Central Balance Sheet Data Offices

IIIWG on IFRS impact and CBSO databases

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Travaux dans le cadre d'XBRL

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## IIIWG membres

- Oesterreichische Nationalbank
- Banque Nationale de Belgique / Nationale Bank van België
- Banque de France
- Deutsche Bundesbank
- Centrale dei Bilanci
- Banco de Portugal
- Banco de España
- IASCF-XBRL Working Team
- European Central Bank (observer)

## Objectif

Objectif initial: analyse de l'impact des IFRS

- sur les normes comptables nationales
- sur les bases de données
- sur les schémas normalisés ou questionnaires que les entreprises complètent

⇒ crainte: perte de comparabilité!!

## IIIWG format

Faire un tour d'horizon des éléments qui pourraient, d'une manière structurée, entrer en considération dans le reporting, sans vouloir être exhaustif, sur base de

- la taxonomie IFRS-GP
  - l'information rapportée à l'heure actuelle
  - la common practice
- ⇒ extended format + reduced format (.xls)

## XBRL projet

### Etape 1: cbso-rf-2006-06-30 = extension IFRS-GP

presentation view (grouped by link roles)
[-] Assets Worksheet
[-] Assets (Presentation)
[-] Assets, Non-Current, Total
[-] Property, Plant and Equipment, Net
[-] Investment Property
[-] Intangible Assets, Net
[-] Biological Assets, Non-Current
[-] Investment in Related Parties
[-] Deferred Tax Assets
[-] Other Financial Assets, Non-Current
[-] Hedging Assets, Non-Current
[-] Remaining Assets Non-Current
[-] Assets, Current, Total
[-] Assets, Total
[-] Content of Remaining / Other Amounts When Significant, Assets (Presentation)
[+] Business Combinations And Consolidation Worksheet
[+] Equity Worksheet
[+] General Characteristics Worksheet
[+] Liabilities and Equity Worksheet
[+] Note Worksheet
[+] Cash Flow, Direct Method
[+] Cash Flow, Indirect Method
[+] Income Statement, By Function Format
[+] Income Statement, By Nature Format

## XBRL projet

### Etape 2:

- a. Rassembler les données (real cases) à l'aide d'une feuille Excel
    - XBRL-features cachés
    - pré-validation
  - b. Creation d'instance documents
  - c. HTML instance rendering
- ⇒ Environ 120 instance documents / real cases pour l'exercice comptable 2005

# XBRL projet

COUNTRY OF INCORPORATION					
NAME OF REPORTING ENTITY					
INCOME STATEMENT BY NATURE					
	IFRS Paragraph	XBRL Taxonomy	CBSO code	Current	Period Previous
<b>1. Operating revenue</b>	<b>1.81.a</b>	<b>IFRS-GP</b>	<b>10/13</b>	<b>10</b>	<b>0</b>
1.1. Revenue	1.81.a	IFRS-GP	10	10	
of which, turnover		CBSO-RF	100	100	
1.2. Other operating income, total	1.92	IFRS-GP	11	0	0
1.2.1. Interest income [financial activities]	18.35.b.iii	IFRS-GP	110		
1.2.2. Dividend income [financial activities]	18.35.b.v	IFRS-GP	111		
1.2.3. Income from government grants	20.39.b	CBSO-RF	112		
1.2.4. Remaining operating income (a)		CBSO-RF	119		
1.3 Increases in inventories of finished goods and work in progress	1.91, 2.36.d, 2.39		12		
1.4. Work performed by the enterprise and capitalised	1.IG	IFRS-GP	13		
<b>2. ( - ) Operating expenses</b>	<b>CP</b>	<b>IFRS-GP</b>	<b>22</b>	<b>0</b>	<b>0</b>
2.1. ( - ) Raw materials and consumables used (a)	1.91, 2.36.d	IFRS-GP	220		
2.2. ( - ) Decreases in inventories of finished goods and work in progress	1.91, 2.36.d, 2.39		221		
2.3. ( - ) Employee expenses	1.91	IFRS-GP	222	0	0
2.3.1. ( - ) Wage and salaries	1.91	IFRS-GP	2220		
2.3.2. ( - ) Short term employee benefits (social security included here)	19.23	IFRS-GP	2221		
2.3.3. ( - ) Post employment benefit charges		CBSO-RF	2222		
2.3.4. ( - ) Other employee charges (a)		CBSO-RF	2229		
2.4. ( - ) Depreciation and amortisation [and write-down]	1.91, 7.40.b	CBSO-RF	223		
of which, ( - ) write down of inventories to net realisable value and other losses and reversals recognised in the income statement, net	2.36.e, 2.36.f	CBSO-RF	2234		
2.5. ( - ) Impairment losses (reversals), total, net	7.20, 36.126	IFRS-GP	224		
of which, ( - ) impairment losses from goodwill	IFRS 3.75.e	CBSO-RF	2242		
of which, ( - ) impairment losses from bad and doubtful commercial debts		CBSO-RF	2245		
2.6. ( - ) Research and development [by nature]	38.126	IFRS-GP	225		
2.7. ( - ) Restructuring costs	1.86, 1.87.b	IFRS-GP	226		
2.8. ( - ) Service costs			227		
2.9. ( - ) Miscellaneous other operating expenses [by nature] (a)	1.91	IFRS-GP	229		

## XBRL projet


### Income Statement, By Nature Format

	2005	2004
Income Statement (Presentation)		
Profit (Loss) from Operations (Presentation)		
Operating Revenue		
Revenue, Total	550,944,000	602,393,000
Turnover	550,944,000	602,393,000
Other Operating Income (Presentation)		
Other Operating Income, Total	5,575,000	7,737,000
Interest Income	3,826,000	4,615,000
Dividend Income		
Income from Government Grants		
Remaining Operating Income	1,749,000	3,122,000
Increases in Inventories of Finished Goods and Work in Progress		
Work Performed by Entity and Capitalised		
Operating Expenses (Presentation)		
Operating Expenses, Total	145,115,000	145,032,000
Raw Materials and Consumables Used		
Decreases in Inventories of Finished Goods and Work in Progress		
Employee Expenses	79,493,000	76,201,000
Wage and Salaries	56,427,000	54,332,000
Short-Term Employee Benefits	18,403,000	17,496,000
Post-employment Benefit Charges [by nature]	1,506,000	1,746,000
Other Employee Charges [by nature]	3,157,000	2,627,000
Depreciation And Amortisation	11,701,000	12,890,000

# XBRL projet

## Etape 3: Data analysis & Access database

In this example we will calculate the ratio on the aggregated totals for net goodwill divided by total equity.

Year	2005 ▼		<b>MODE</b> <input type="button" value="Calculate ratio by section"/> <input checked="" type="button" value="Calculate ratio by subsection"/> <input type="button" value="Calculate ratio by class"/>
Section	D-MANUFACTURING ▼		
Subsection	DG-MANUFACTURE OF CHEMICALS, CHEMICAL PRRODUCTS AND MAN-MADE F ▼		
Industry	2400-Manufacture of chemicals and chemical products ▼		

Ratio for subsection DG-MANUFACTURE OF CHEMICALS, CHEMICAL PRRODUCTS AND MAN-MADE FIBRES

Company	NACE	Country	Net Goodwill	Total Equity
Agfa-Gevaert	2484	Belgium	593.000.000,00 €	1.032.000.000,00 €
CHRIST WATER TECHNOLOGY AG	2442	Austria	1.097.000,00 €	41.185.000,00 €
ENI SPA	2410	Italy	1.914.000.000,00 €	39.217.000.000,00 €
REPSOL YPF S.A	2414	Spain	3.773.000.000,00 €	16.790.000.000,00 €
Solvay	2413	Belgium	1.079.000.000,00 €	3.920.000.000,00 €
Tessenderlo Chemie	2413	Belgium	47.100.000,00 €	774.700.000,00 €
UCB	2442	Belgium	1.863.000.000,00 €	2.409.000.000,00 €
<b>Sum (7)</b>			<b>9.070.197.000,00 €</b>	<b>64.183.885.000,00 €</b>
<b>Ratio</b>			<b>0,14132</b>	

## XBRL projet

Etapes suivantes:

- Analyse des cas réels (structure financière, fair value, ...)
- Nouveaux cas réels pour l'exercice comptable 2006 (nouvelle version de la taxonomie cbso-rf!)
- Versioning
- Relation entre XBRL et les bases de données

## XBRL projet

### Utilité:

- pour l'IASCF-XBRL Working Team:
  - utilisation de la taxonomie IFRS-GP (feedback inclus)
  - acquisition d'expérience dans
    - la creation d'extensions de taxonomie
    - la creation d'instance documents (mapping process)
    - le versioning
- pour IIIWG:
  - tests du reduced format
  - analyse des comptes annuels IFRS

## XBRL project

Plus d'information sur:

[http://www.iasb.org/xbri/xbri\\_lab/eccbso-pub/index.html](http://www.iasb.org/xbri/xbri_lab/eccbso-pub/index.html)

Merci pour votre attention!