

2015



Recopilación de Datos de Auditoría Contable

20 de Noviembre 2015

XBRL España, difusión de estándares

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Relaciones Internacionales XBRL España

XBRL as EU standard

(MSP-ICT) XBRL as “identified European Standard”

XBRL Europe has created a Task Force co-chaired by XBRL Sweden and **XBRL Spain** to interact with the **European Multi-Stakeholders Platform on ICT Standardisation** (MSP-ICT), with the objective of promoting XBRL as “*Identified Standard*”, according to the **REGULATION (EU) No 1025/2012**.

The **XBRL Identification Submission Form** was accepted by the MSP-ICT on Oct’14
A **letter of XBRL EU to XBRL Jurisdictions / stakeholders** re-circulated on Nov’14

The **Evaluation Report for XBRL 2.1** was approved in the MSP meeting of Feb. 2015 and submitted to the Commission accordingly, being the following steps:

- The Commission will launch a consultation of sectoral experts (*and after*).
- The Commission may adopt the implementing Decision to identify the XBRL 2.1 technical specification for referencing in public procurement. (See **XML and IP6**)

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Improving transparency in financial reporting (WS XBRL)

The main objective of the CEN Workshop 'WS XBRL' (Improving transparency in financial reporting) was to standardise the usage of XBRL within the European and National Supervisory Authorities community. The Workshop is closed.

The CWAs published are:

[CWA 16744-1:2014](#) European Data Point Methodology for supervisory reporting.

[CWA 16744-2:2014](#) Guidelines for Data Point Modelling.

[CWA 16744-3:2014](#) European XBRL Taxonomy Architecture.

[CWA 16744-4:2014](#) European Filing Rules.

[CWA 16744-5:2014](#) Mapping between DPM and MDM.

[CWA 16745:2014](#) Metadata container.

[CWA 16746-1:2014](#) XBRL Supervisory Roll-out Guide.

[CWA 16746-2:2014](#) XBRL Handbook for Declarers.

The screenshot shows a web browser window displaying the Eurofiling website. The browser's address bar shows the URL eurofiling.info/index.old.shtml. The website header includes the Eurofiling logo, the EBA logo, the EIOPA logo (European Insurance and Occupational Pensions Authority), and the XBRL Europe logo. A navigation menu at the top lists: HOME, MINUTES, ABOUT US, LEGAL NOTICE, IASB-IFRS, OPENFILING, and the date Friday 20th November, 2015. A left sidebar contains a list of menu items with right-pointing arrows: EVENTS, COREP TAXONOMY, FINREP TAXONOMY, SOLVENCY II TAXONOMY, CEN/WS XBRL HARMONIZATION, DATA POINT MODEL, BEST PRACTICES, DOCUMENTS, DRAFTS COREP, DRAFTS FINREP, KRI TAXONOMIES, BSI-MIR TAXONOMIES, LE TAXONOMIES, and WHY IS XBRL RECOMMENDED?. The main content area features a large announcement for the 15th XBRL EU Day & 21st Eurofiling Workshop, titled "XBRL week in Madrid". The text celebrates 10 years of Eurofiling and states the event will be held in Madrid from June 1st to 3rd, 2015, hosted by the Business Register and Bank of Spain. Presentations are noted as available. Below the text is a graphic of the Madrid skyline with the text "XBRL WEEK MADRID 2015" and "1st-3rd June Madrid, Spain". A right sidebar titled "EUROFILING News" lists recent news items with dates and titles: [2015-09-08 to 10] XBRL International Conference Copenhagen (DK), [2015-06-01 to 05] XBRL week/Madrid, [2015-04-09 to 10] Real-Time Economy Helsinki (Finland), and [2015-01-27] Nordic XBRL Sundsvall (Sweden). At the bottom of the right sidebar, there is a link to "Insert Eurofiling news in your website" and social media icons for Facebook and Twitter. The footer of the page includes the text "EUROFILING website 2015 stats: Quarterly report" and a URL eurofiling.info/201506/index.shtml.

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15th XBRL EU Day & 21st Eurofiling Workshop

XBRL week in Madrid

Celebrating 10 years of Eurofiling!

Madrid, 1st to 3rd June 2015

Hosted by **Business Register and Bank of Spain**

Presentations available



This project has been made possible with the financial assistance of the European Union



EUROFILING News

- [2015-09-08 to 10] **XBRL International Conference** Copenhagen (DK)
- [2015-06-01 to 05] **XBRL week/Madrid**
- [2015-04-09 to 10] **Real-Time Economy** Helsinki (Finland)
- [2015-01-27] **Nordic XBRL** Sundsvall (Sweden).

>> [Insert Eurofiling news in your website](#)



EUROFILING website
2015 stats:
Quarterly report

According to a survey, there are 10 kinds of auditing software, 38 kinds of accounting software in China, and each accounting software has several versions.

Just assume that each accounting software has 5 versions. If there were no standard data interface, each auditing software must develop $38 * 5 = 190$ interface modules.

For 10 auditing softwares, it will have to be $10 * 38 * 5 = 1900$ interface modules to be developed -- a huge number, and impossible to achieve.

We find the arguments in the proposal persuasive and we are also aware of widespread support from the XBRL community.

Standardisation will produce significant cost savings while contributing to audit quality and increasing competition in the supply of audit services.

Both these issues have driven significant actions by governments over the last few years resulting in, for example, a new EU regulatory framework on statutory audit.

ACCA (the Association of Chartered Certified Accountants) is a not-for-profit body with a public interest remit. We have 170,000 members and 436,000 students in 180 countries.



C represents numbers, alphabets, Chinese characters and other characters.

C n represents fixed length of n characters.

C..n represents variable length of maximum n characters.

I..n represents calculated form of maximum n integers.

Dw.d represents calculated form of decimal fraction; w represents the maximum bits of character which includes characters before and after the decimal point; d represents the maximum bits of character after the decimal point.



Mark Symbol: 001

Name: Electronic accounting book NO.

Explanation: the NO. of electronic accounting book in accounting software

Denotation: C..5

Mark Symbol: 002

Name: Electronic accounting book name

Explanation: The name of electronic accounting book in accounting software

Denotation: C..60

Mark Symbol:081

Name:Operating expenditure

Explanation: The operating expenditure amount on detail statement of expenditure of non-profit undertakings

Denotation:D20.2



Electronic book data file Output: One Time
Accounting item data file Output: One Time
Accounts balance and amount occurred data file Output: By Month
Accounting voucher data file Output: One Time
Balance Sheet data file Output: By Month
Profit Statement data file Output: By Month
Cash flows Statement data file Output: By Month
Cash flows Statement(small business) data file Output: By Month
Value added tax payable sheet Output: By Month
Asset Impairment losses sheet Output: By Year
Statement of owner's equity Output: By Year
Profit appropriation statement Output: By Year
Non-profit undertakings balance sheet Output: By Month
Non-profit undertakings revenue & expenditure sheet Output: By Month
Non-profit undertakings detail statement of expenditure Output: By Month
Non-profit undertakings detail statement of operating expenditure Output: By Month

On-line auditing / 35th World Continuous Auditing & Reporting Symposium

UN/CEFACT: EDI Electronic Data Interchange standards for electronic trade documents in XML format. TBG12 - Accounting & Audit

ACTUS: Algorithmic Contract Types Unified Standards: that represents virtually all financial contracts as algorithms that link changes in risk factors (market risk, credit risk, and behavior, etc.) to the expected cash flow obligations of financial contracts.

XBRL Global Ledger: The modular set consists of the COR (Core), the BUS (advanced business concepts), MUC (concepts that represent multicurrency information), USK (concepts specific to the US, UK, and other Saxonian jurisdictions), TAF (concepts related to the tax audit file), and SRCD (concepts that represent explicit mappings to XBRL taxonomies for financial reporting) modules.

www.xbrl.org/news/audit-data-collection-standards-where-we-stand/



Gracias por su atención.

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XBRL España