

# Overview of Issue Papers

version 2018-april

Standard Business Reporting:  
Working Group XBRL Europe

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# Overview of Issue Papers

## Assurance (version 2018-april):

- started in August 2017

## Audit Files (version 2018-april):

- started in December 2017

## Chart of Accounts (version 2018-april):

- started in December 2017

## Interface Technologies (version 2018-april):

- to start in 2018

## Entity Identifier (version 2018-april):

- started in October 2017

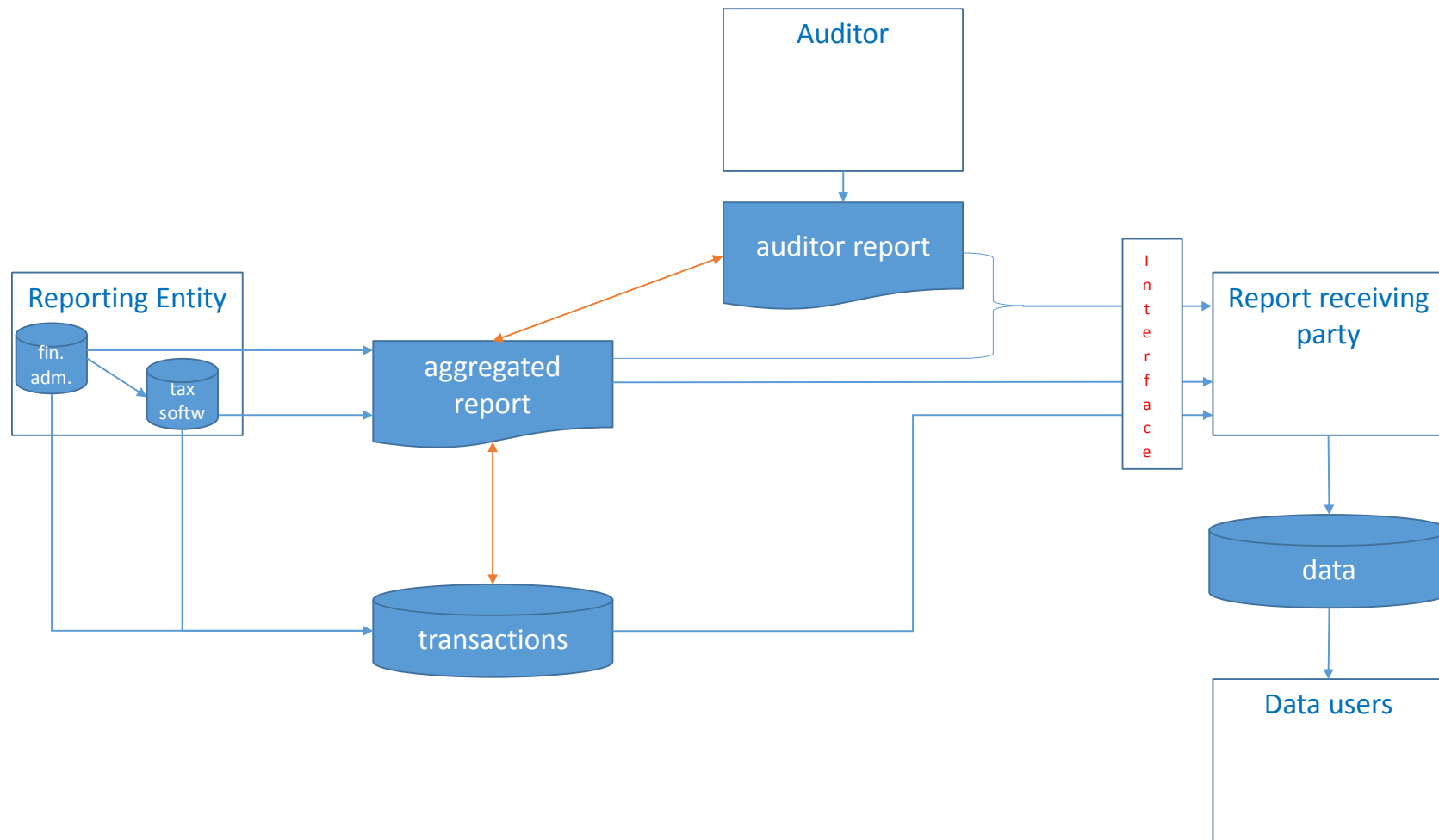
## IFRS:

- to start in 2018

## ESMA related to SBR:

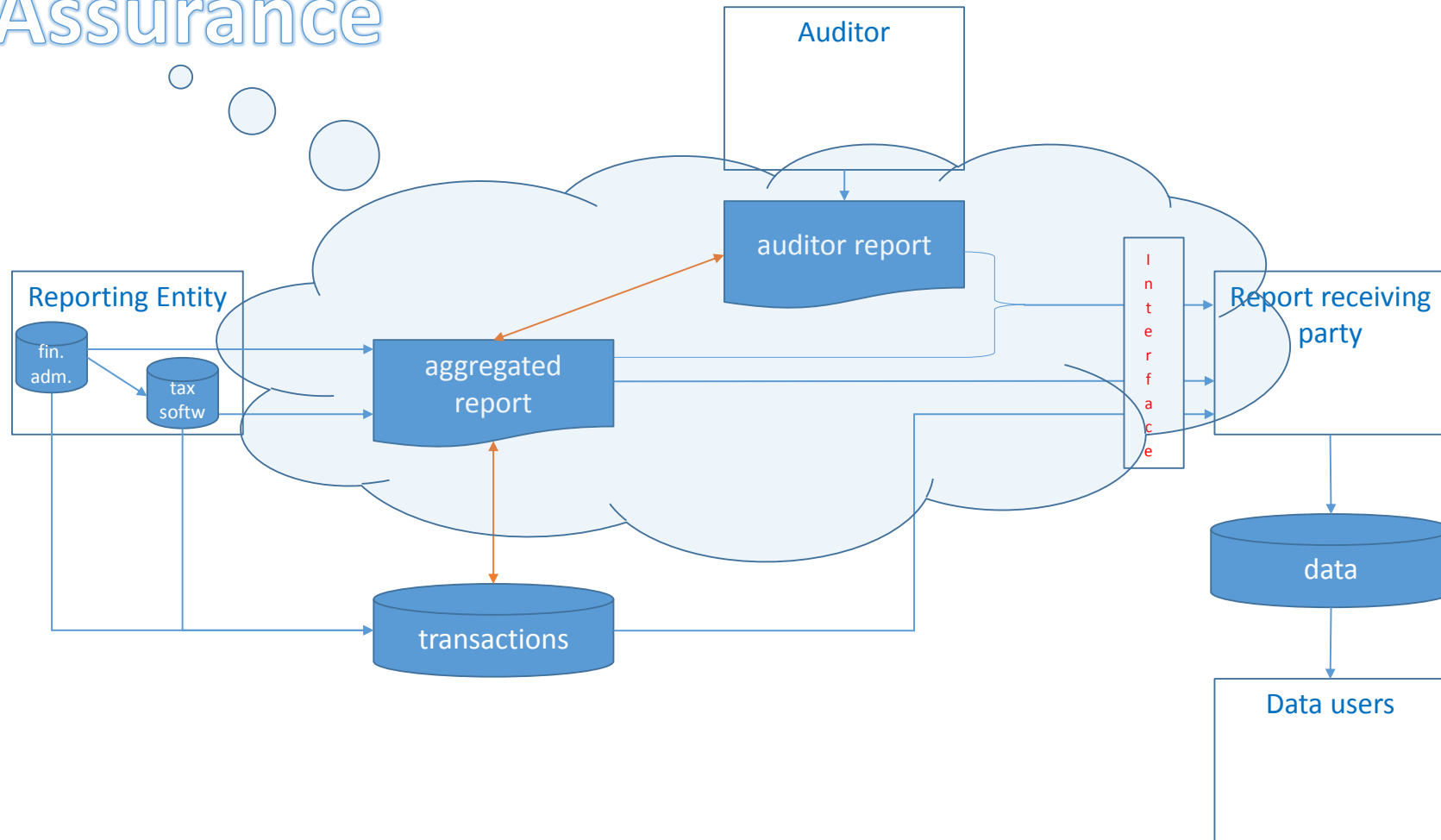
- to start in 2018

# Overview of Issue Papers



# Issue Paper: Assurance

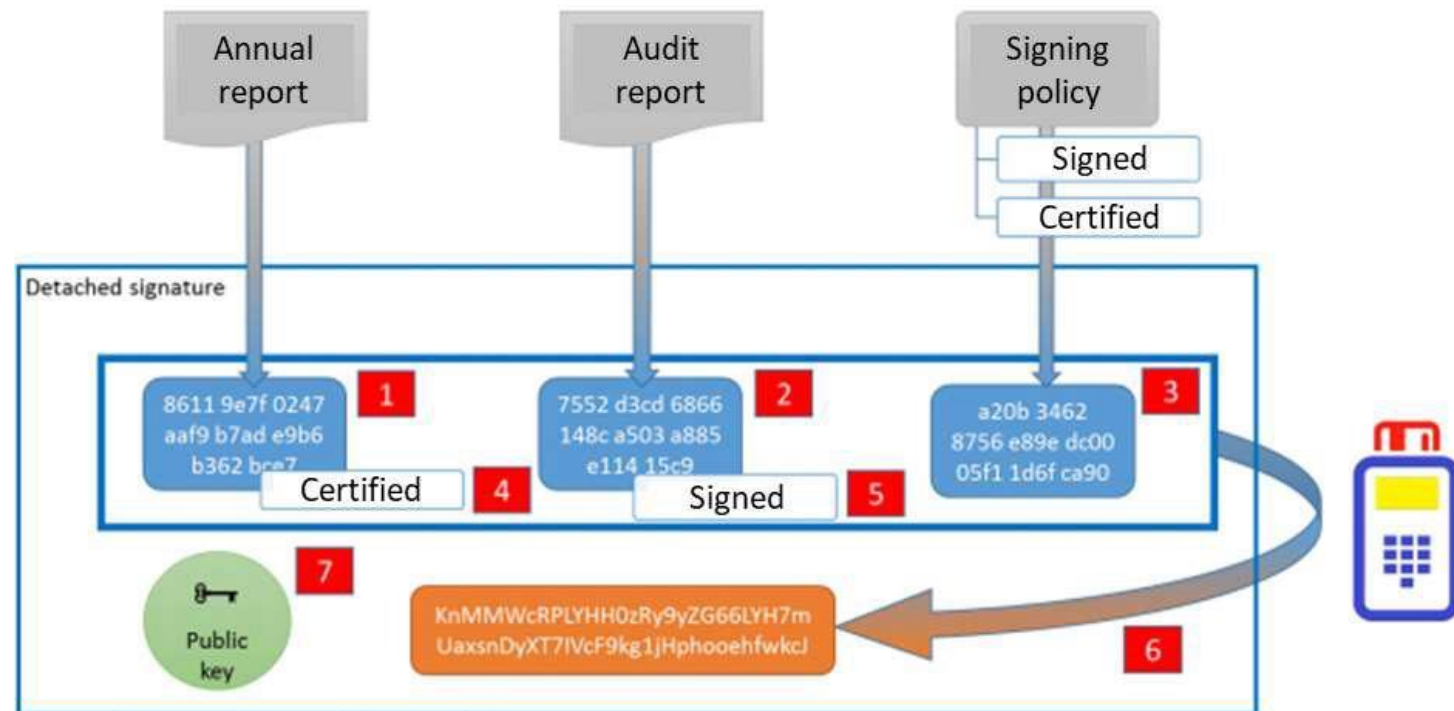
## Assurance



# Issue Paper: Assurance

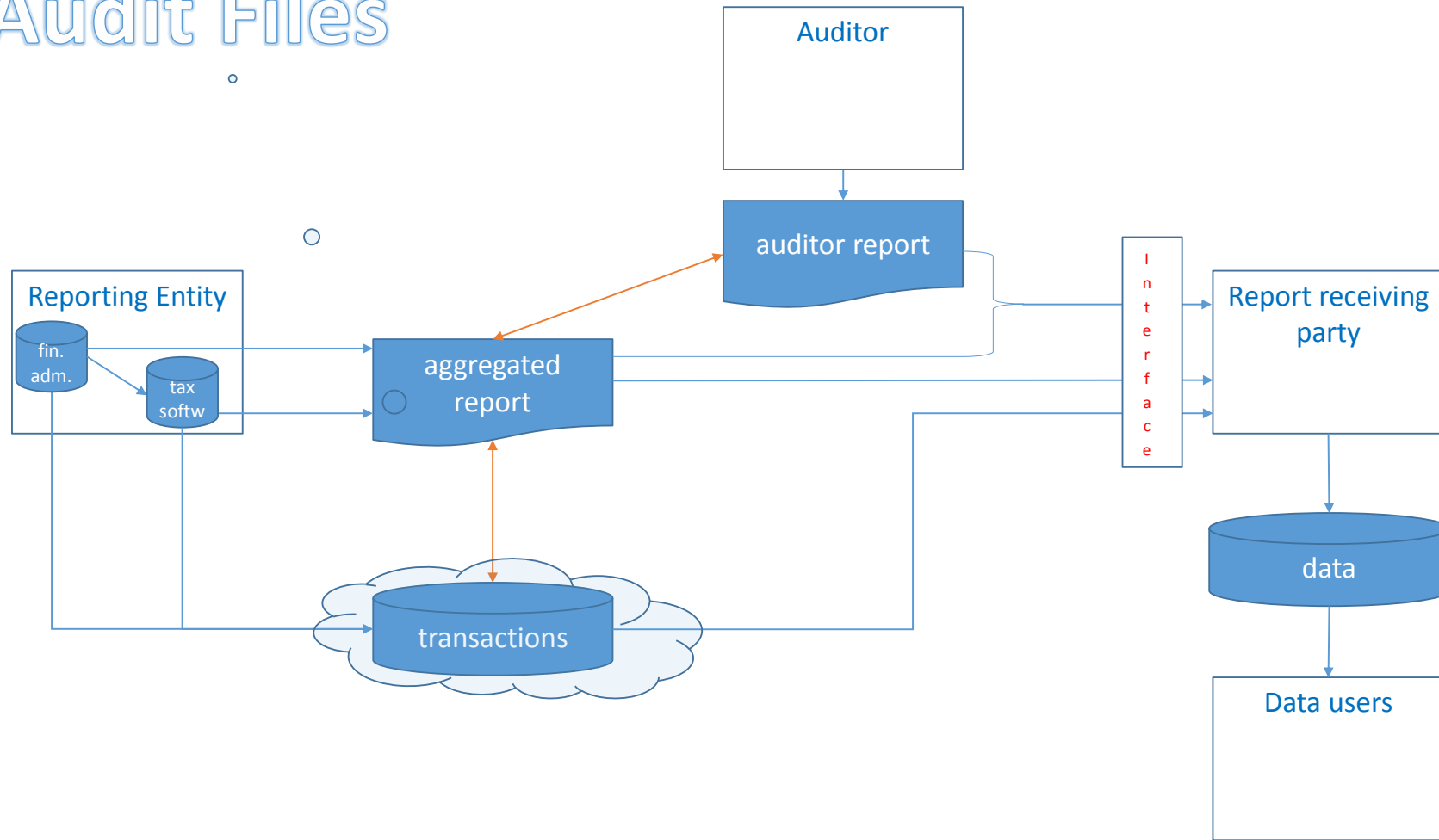
The filing and assurance process is performed in :

- Estonia
  - by the company and the auditor
  - within the portal
- Finland
  - design phase
- France
  - no digital filing of annual reports
- Netherlands:
  - by the company and the auditor
  - before filing the linked report and the auditors statement
- Sweden
  - design phase: Björn will share information
- Ukraine
  - design phase (consistent with NL)
- South Africa
  - paper filing
  - XBRL filing consists statement about assurance regarding paper filing



# Issue Paper: Audit Files

## Audit Files



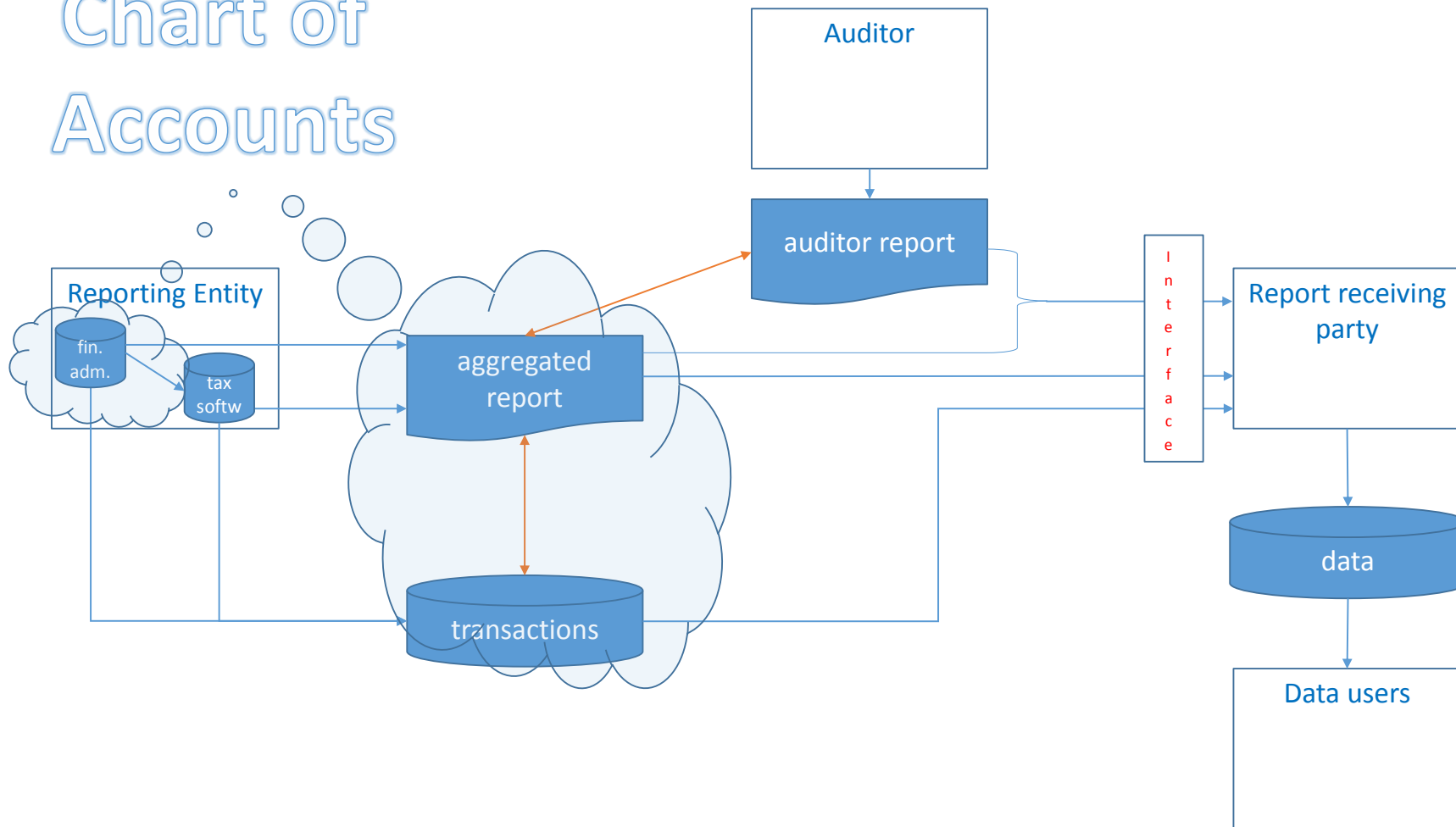
# Issue Paper: Audit Files

Which topics would we like to describe regarding Audit Files:

- why: auditing, reporting
- how (input): SAF-T, ISO Audit Data Collection
- how (process): audit tools, (re)calculation of Tax

# Issue Paper: Chart of Accounts → 2018

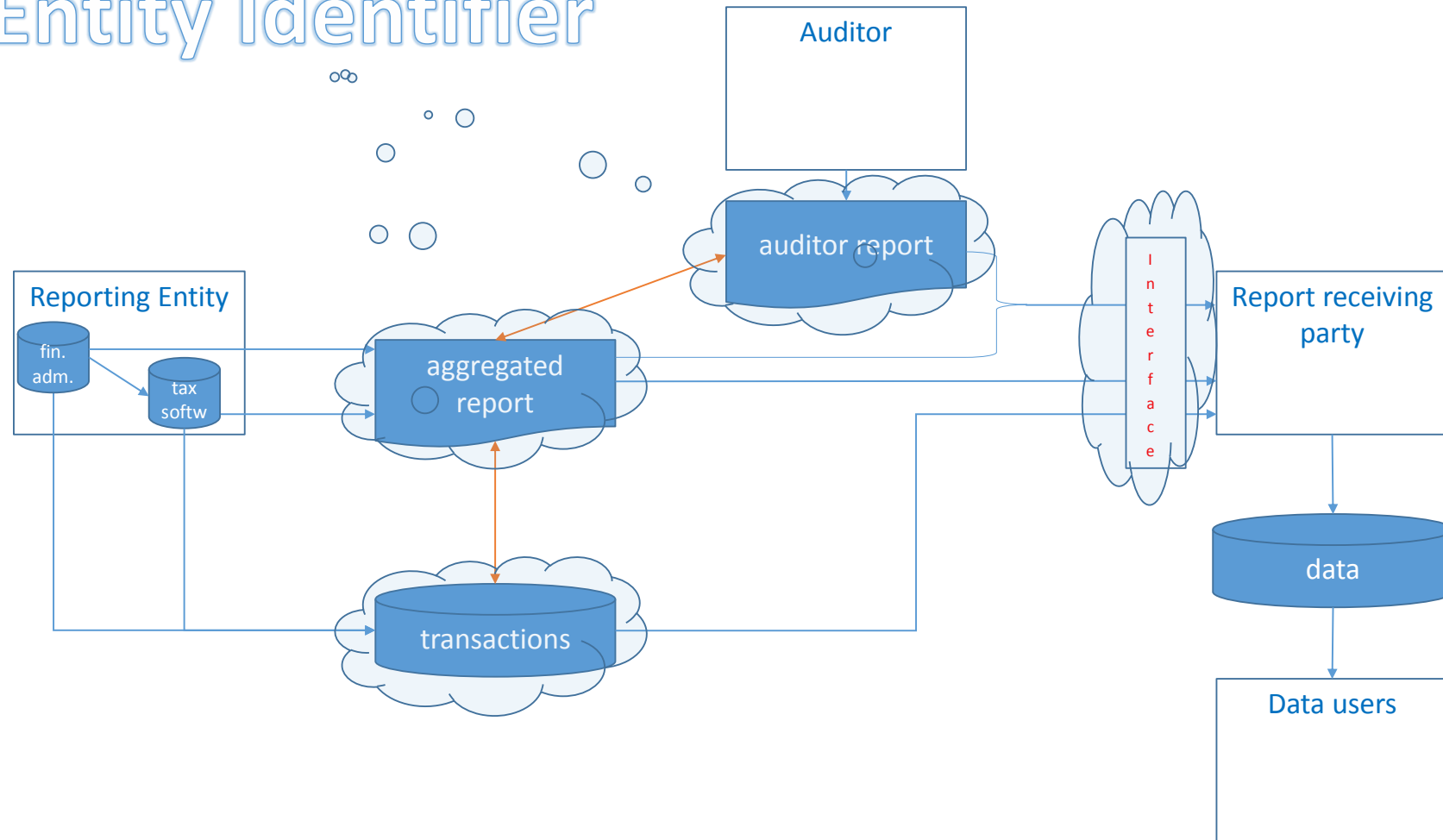
## Chart of Accounts





# Issue Paper: Entity Identifier

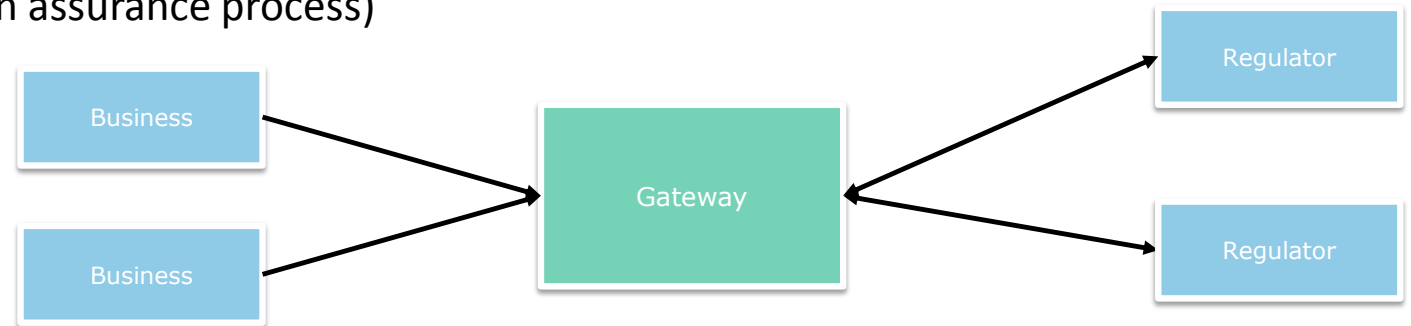
## Entity Identifier



# Issue Paper: (Legal) Entity Identifier

Which topics would we like to describe regarding Identifiers:

- system(s) of Citizen Numbers in a country
- systems of Organisational Numbers in a country
- goal of Numbers (identification within a report, identification during the access to a website or a s2s-connection, identification within an assurance process)
- issues within a country



Which topics would we like to describe regarding LEI:

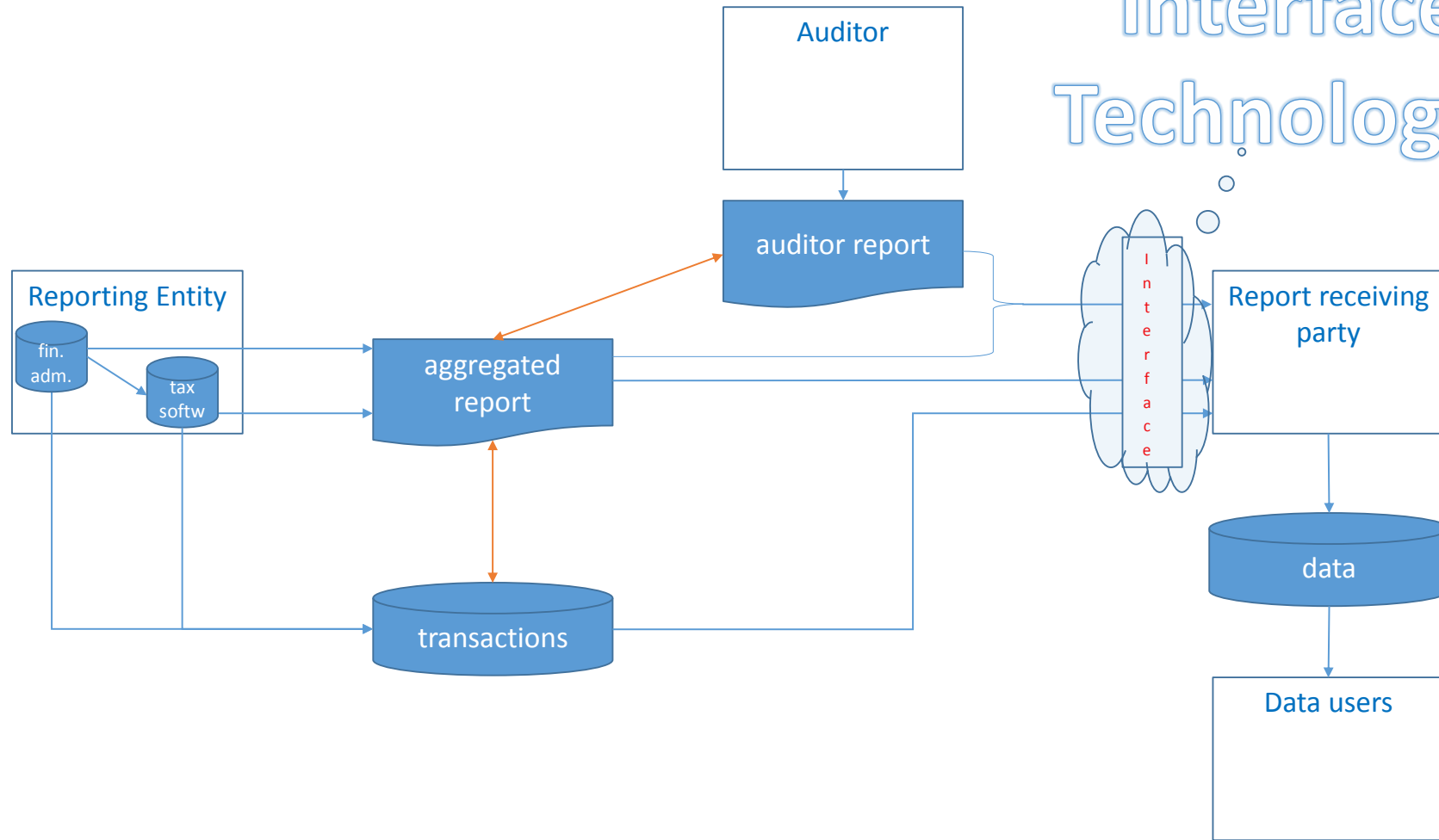
- what is LEI
- where can LEI help us

Work in progress

- divide chapter 1:
  - introduction of SBR (generic for all Issue Papers)
  - introduction of Assurance

# Issue Paper: Interface Techn. → 2018

## Interface Technologies





Issue Paper: IFRS → 2018



Issue Paper: ESMA → 2018