xBRL|EUROPE

Survey on Standard Business Reporting (SBR) version: april 2018

Characteristics about the country and approach

1. Respondent *

Country	
Name	
Lastname	
Email	
Company / Organization	
Department	
Date of response/update	

2. Is there a cross-domain approach (SBR, Standard Business Reporting) regarding the digitalisation of information chains in your country? *

If the given answer is "No": - some questions between 3 and 37 might seem irrelevant - you do not have to answer the questions 3 - 37 - please do answer question 38 - 46

ʝ͞ Yes

ʝ͞ No

Characteristics about the cross-domain approach

3. Standardization across domains

Please mark the areas of standardization in your country that are part of the cross-domain approach (SBR)

	Data dictionaries	Data format	Filing processes	Communication from the government to filers	Platform - website (manual upload/download)	Platform - gateway (system-to-system-connection)
Tax - corporate income tax	∈	∈	∈	∈	∈	∈
Tax - VAT	∈	∈	∈	∈	∈	∈
Tax - wage tax	∈	∈	∈	∈	∈	∈
Tax - personal taxes	∈	∈	∈	∈	∈	∈
Annual Accounts - Micro entities	∈	∈	∈	∈	∈	∈
Annual Accounts - Small entities	∈	∈	∈	∈	∈	∈
Annual Accounts - Medium entities	∈	∈	∈	∈	∈	∈
Annual Accounts - Large entities	∈	∈	∈	∈	∈	∈
Annual Accounts - Listed companies	∈	∈	∈	∈	∈	∈
Statistics	∈	∈	∈	∈	∈	∈
Banks (credit revisioning)	∈	∈	∈	∈	∈	∈
Supervision on Educational institutions	∈	∈	∈	∈	∈	∈
Supervision on Building corporations	∈	∈	∈	∈	∈	∈
Supervision on Healthcare	∈	∈	∈	∈	∈	∈

Supervision on Financial Institutions - Local FSA	∈	∈	∈	∈	∈	∈
Supervision on Financial Institutions - EBA	∈	∈	∈	∈	∈	∈
Supervision on Financial Institutions - EIOPA	∈	∈	∈	∈	∈	∈
Other [ ]	∈	∈	∈	∈	∈	∈
Sustainability Reporting	∈	∈	∈	∈	∈	∈

4. Additional information regarding standardization across domains

5. Please describe the definitions used for categorizing micro, small, medium and large companies.

Eurostat definitions for Enterprise sizes: http://ec.europa.eu/eurostat/statistics-explained/index.php/Glossary:Enterprise_size

6. Please describe the way how assurance is provided on the data

ISO-codelists: e.g. currency, country; Base-register-code: e.g. national registers regarding person, company, car, houses

7. Semantic standards used

∈ ISO-codelists

∈ LEI (Legal Entity Identifier)

∈ Base-register-codes

∈ IFRS

∈ Local GAAP - based on IFRS

∈ Local GAAP - based on local definitions

∈ SAF-T

∈ Other semantic standards [   ]

8. Please provide a reference / explanation to semantic standards

9. Technical standards used

The technical standards refer to the dataset that will be filed

∈ XBRL

∈ inline XBRL

∈ XBRL GL

∈ XML

- ∈ EDI
- ∈ Other technical standards [   ]

10. Please provide a reference / explanation to technical standards

[   ]

11. Interface technologies used

Interface technlogy means for example means to connect to a central gateway

- ∈ SOAP
- ∈ EBMS
- ∈ REST
- ∈ Other interface technologies [   ]

12. Please provide a reference / explanation to interface technologies

[   ]

13. Security standards and technologies used

- ∈ PKI (X.509 certificates)
- ∈ Other security methods [   ]

14. Please provide a reference / explanation to security methods

[   ]

From transactional data to aggregated data

15. In your country, is there a mandated standard chart of accounts with mappings to regulatory reportings?

- ⌀ Yes
- ⌀ No

16. In your country, is there a referential chart of accounts with mappings to regulatory reportings?

With referential chart of accounts companies may still continue using their own chart of accounts while the referential one provide linkage to regulatory reportings.

- ⌀ Yes
- ⌀ No

17. Additional information regarding your approach with generating aggregated data from transactional data

[   ]

18. What are the main benefits that you are expecting to gain from having the cross-domain approach?

Please mark all expected benefits per reporting domain

	Reduce burden on data providers	Reduce data collection costs for data receivers	Reduce reporting data collection time for data receivers	Increase quality of data
Tax - corporate income tax	⊜	⊜	⊜	⊜
Tax - VAT	⊜	⊜	⊜	⊜
Tax - wage tax	⊜	⊜	⊜	⊜
Tax - personal taxes	⊜	⊜	⊜	⊜
Annual Accounts - Micro entities	⊜	⊜	⊜	⊜
Annual Accounts - Small entities	⊜	⊜	⊜	⊜
Annual Accounts - Medium entities	⊜	⊜	⊜	⊜
Annual Accounts - Large entities	⊜	⊜	⊜	⊜
Annual Accounts - Listed companies	⊜	⊜	⊜	⊜
Statistics	⊜	⊜	⊜	⊜
Banks (credit revisioning)	⊜	⊜	⊜	⊜
Supervision on Educational institutions	⊜	⊜	⊜	⊜
Supervision on Building corporations	⊜	⊜	⊜	⊜
Supervision on Healthcare	⊜	⊜	⊜	⊜
Supervision on Financial Institutions - Local FSA	⊜	⊜	⊜	⊜
Supervision on Financial Institutions - EBA	⊜	⊜	⊜	⊜
Supervision on Financial Institutions - EIOPA	⊜	⊜	⊜	⊜
Other	⊜	⊜	⊜	⊜
Sustainability Reporting	⊜	⊜	⊜	⊜

19. Optional information about the main benefits

20. Please describe what other benefits you are expecting from the cross-domain approach?

Governance model of the cross-domain approach

21. Which stakeholders are the driving forces behind the cross-domain approach?

In the options provided both levels are included; individual organizations and umbrella organizations

- ⊖ Data receiving parties (regulators and other data receiving entities)
- ⊖ Filers (companies)
- ⊖ Data submitters (intermediairs, eg accountants and auditors)
- ⊖ XBRL-community
- ⊖ Data analysts
- ⊖ Software vendors
- ⊖ Ministries / government
- ⊖ Other [＿＿＿＿＿＿＿＿＿＿＿]

22. Optional information about the stakeholders and driving forces

[text area]

23. Which instruments are used to reach the goals of the cross-domain approach

- ⊖ Public program
- ⊖ Private program
- ⊖ Public-private program
- ⊖ Shared service centre (if yes than please answer question 25 about the responsibility of the shared service centre
- ⊖ Mandates (if yes than please answer question 31)
- ⊖ Other [＿＿＿＿＿＿＿＿＿＿＿]

24. Optional information about the instruments used

[text area]

25. What is the responsiblity of the shared service centre?

- ⊖ Maintenance of data architecture
- ⊖ Maintenance of data dictionairies
- ⊖ Maintenance of proces architecture
- ⊖ Maintenance of platform
- ⊖ Other [＿＿＿＿＿＿＿＿＿＿＿]

26. Optional information about the shared service centre

[text area]

27. Which stakeholders were involved in the architectual choices regarding the data processes and platforms

- ⊖ Data receiving parties (regulators and other data receiving entities)
- ⊖ Filers (companies)
- ⊖ Data submitters (intermediairs, eg accountants and auditors)
- ⊖ XBRL-community

- ∈ Data analysts
- ∈ Software vendors
- ∈ Ministries / government
- ∈ Other [_____]

28. Optional information about the stakeholders involved in the architectual choices regarding the data processes and platforms

[text area]

29. To what extent are stakeholders involved in the implementation of the cross-domain approach?
0 = not involved ... 5 = actively involved

	0	1	2	3	4	5
Data receiving parties (regulators and other data receiving entities)	◯	◯	◯	◯	◯	◯
Filers (companies)	◯	◯	◯	◯	◯	◯
Data submitters (intermediairs, eg accountants and auditors)	◯	◯	◯	◯	◯	◯
XBRL-community	◯	◯	◯	◯	◯	◯
Data analysts	◯	◯	◯	◯	◯	◯
Software vendors	◯	◯	◯	◯	◯	◯
Ministries / government	◯	◯	◯	◯	◯	◯
Other [_____]	◯	◯	◯	◯	◯	◯

30. Optional information about the extent of stakeholders involved in the implementation of the cross-domain approach (SBR)

[text area]

31. Please indicate if there is a mandate regarding some reporting domain / some part of the cross-domain approach?

	Data dictionaries	Data format	Filing processes	Communication from the government to filers	Platform - website (manual upload/download)	Platform - gateway (system-to-system-connection)
Tax - corporate income tax	∈	∈	∈	∈	∈	∈
Tax - VAT	∈	∈	∈	∈	∈	∈
Tax - wage tax	∈	∈	∈	∈	∈	∈
Tax - personal taxes	∈	∈	∈	∈	∈	∈
Annual Accounts - Micro entities	∈	∈	∈	∈	∈	∈
Annual Accounts - Small entities	∈	∈	∈	∈	∈	∈
Annual Accounts - Medium entities	∈	∈	∈	∈	∈	∈
Annual Accounts - Large entities	∈	∈	∈	∈	∈	∈
Annual Accounts - Listed companies	∈	∈	∈	∈	∈	∈
Statistics	∈	∈	∈	∈	∈	∈
Banks (credit revisioning)	∈	∈	∈	∈	∈	∈

Supervision on Educational institutions	∊	∊	∊	∊	∊	∊
Supervision on Building corporations	∊	∊	∊	∊	∊	∊
Supervision on Healthcare	∊	∊	∊	∊	∊	∊
Supervision on Financial Institutions - Local FSA	∊	∊	∊	∊	∊	∊
Supervision on Financial Institutions - EBA	∊	∊	∊	∊	∊	∊
Supervision on Financial Institutions - EIOPA	∊	∊	∊	∊	∊	∊
Other	∊	∊	∊	∊	∊	∊
Sustainability Reporting	∊	∊	∊	∊	∊	∊

32. Additional information regarding standardization across domains

Methods of measuring effectiveness of the cross-domain approach

33. How do you measure the effectiveness of the cross-domain approach (SBR) initiative?

∊ Number of filings in SBR format (percentage of absolute filings)

∊ Survey of company savings they have made

∊ Analysis of government agency savings

∊ Other

34. Past studies made about the effectiveness of the cross-domain approach (SBR)

Evaluation of progress and adaptation of the cross-domain approach

35. Please evaluate your progress regarding cross-domain standardization
0 = no standardization ... 5 = all reporting domains are fully standardized

	0	1	2	3	4	5
Data dictionaries	jn	jn	jn	jn	jn	jn
Data format	jn	jn	jn	jn	jn	jn
Filing processes	jn	jn	jn	jn	jn	jn
Communication from the government to filers	jn	jn	jn	jn	jn	jn
Platform - website (manual upload/download)	jn	jn	jn	jn	jn	jn
Platform - gateway (system-to-system-connection)	jn	jn	jn	jn	jn	jn

36. Please evaluate the adaptation level of cross-domain approach (SBR) complying electronic filings per reporting domain

	0 = paper - mail	1 = unstructured data - web upload	2 = structured data - web upload	3 = unstructured data - system to system	4 = structured data - system to system
Tax - corporate income tax	∈	∈	∈	∈	∈
Tax - VAT	∈	∈	∈	∈	∈
Tax - wage tax	∈	∈	∈	∈	∈
Tax - personal taxes	∈	∈	∈	∈	∈
Annual Accounts - Micro entities	∈	∈	∈	∈	∈
Annual Accounts - Small entities	∈	∈	∈	∈	∈
Annual Accounts - Medium entities	∈	∈	∈	∈	∈
Annual Accounts - Large entities	∈	∈	∈	∈	∈
Annual Accounts - Listed companies	∈	∈	∈	∈	∈
Statistics	∈	∈	∈	∈	∈
Banks (credit revisioning)	∈	∈	∈	∈	∈
Supervision on Educational institutions institutions	∈	∈	∈	∈	∈
Supervision on Building corporations	∈	∈	∈	∈	∈
Supervision on Healthcare	∈	∈	∈	∈	∈
Supervision on Financial Institutions - Local FSA	∈	∈	∈	∈	∈
Supervision on Financial Institutions - EBA	∈	∈	∈	∈	∈
Supervision on Financial Institutions - EIOPA	∈	∈	∈	∈	∈
Other	∈	∈	∈	∈	∈
Sustainability Reporting	∈	∈	∈	∈	∈

37. Additional information about the progress and adaptation

Digitisation of information flows
This section aims to evaluate the level of digitalization regardless of the approach that have been taken in the country (SBR or non-SBR)

38. Please evaluate the adaptation level of all electronic filings per reporting domain

	0 = paper - mail	1 = unstructured data - web upload	2 = structured data - web upload	3 = unstructured data - system to system	4 = structured data - system to system
Tax - corporate income tax	∈	∈	∈	∈	∈
Tax - VAT	∈	∈	∈	∈	∈
Tax - wage tax	∈	∈	∈	∈	∈
Tax - personal taxes	∈	∈	∈	∈	∈
Annual Accounts - Micro entities	∈	∈	∈	∈	∈
Annual Accounts - Small entities	∈	∈	∈	∈	∈
Annual Accounts - Medium entities	∈	∈	∈	∈	∈
Annual Accounts - Large entities	∈	∈	∈	∈	∈
Annual Accounts - Listed companies	∈	∈	∈	∈	∈
Statistics	∈	∈	∈	∈	∈
Banks (credit revisioning)	∈	∈	∈	∈	∈
Supervision on Educational institutions institutions	∈	∈	∈	∈	∈
Supervision on Building corporations	∈	∈	∈	∈	∈
Supervision on Healthcare	∈	∈	∈	∈	∈
Supervision on Financial Institutions - Local FSA	∈	∈	∈	∈	∈
Supervision on Financial Institutions - EBA	∈	∈	∈	∈	∈
Supervision on Financial Institutions - EIOPA	∈	∈	∈	∈	∈
Other [ ]	∈	∈	∈	∈	∈
Sustainability Reporting	∈	∈	∈	∈	∈

39. Please evaluate the level of XBRL filing per reporting domain

	0 %	20 %	40 %	60 %	80 %	100 %
Tax - corporate income tax	○	○	○	○	○	○
Tax - VAT	○	○	○	○	○	○
Tax - wage tax	○	○	○	○	○	○
Tax - personal taxes	○	○	○	○	○	○
Annual Accounts - Micro entities	○	○	○	○	○	○
Annual Accounts - Small entities	○	○	○	○	○	○
Annual Accounts - Medium entities	○	○	○	○	○	○
Annual Accounts - Large entities	○	○	○	○	○	○
Annual Accounts - Listed companies	○	○	○	○	○	○
Statistics	○	○	○	○	○	○
Banks (credit revisioning)	○	○	○	○	○	○
Supervision on Educational institutions	○	○	○	○	○	○
Supervision on Building corporations	○	○	○	○	○	○
Supervision on Healthcare	○	○	○	○	○	○
Supervision on Financial Institutions - Local FSA	○	○	○	○	○	○
Supervision on Financial Institutions - EBA	○	○	○	○	○	○
Supervision on Financial Institutions - EIOPA	○	○	○	○	○	○
Other	○	○	○	○	○	○
Sustainability Reporting	○	○	○	○	○	○

40. Additional information about the adaptation level of all electronic filings

[text area]

41. Please indicate if you have plans to increase standardization in the cross-domain approach for each reporting domain in the near future

	Data dictionaries	Data format	Filing processes	Communication from the government to filers	Platform - website (manual upload/download)	Platform - gateway (system-to-system-connection)
Tax - corporate income tax	∈	∈	∈	∈	∈	∈
Tax - VAT	∈	∈	∈	∈	∈	∈
Tax - wage tax	∈	∈	∈	∈	∈	∈
Tax - personal taxes	∈	∈	∈	∈	∈	∈
Annual Accounts - Micro entities	∈	∈	∈	∈	∈	∈
Annual Accounts - Small entities	∈	∈	∈	∈	∈	∈
Annual Accounts - Medium entities	∈	∈	∈	∈	∈	∈
Annual Accounts - Large entities	∈	∈	∈	∈	∈	∈
Annual Accounts - Listed companies	∈	∈	∈	∈	∈	∈
Statistics	∈	∈	∈	∈	∈	∈
Banks (credit revisioning)	∈	∈	∈	∈	∈	∈
Supervision on Educational institutions	∈	∈	∈	∈	∈	∈
Supervision on Building corporations corporations	∈	∈	∈	∈	∈	∈
Supervision on Healthcare	∈	∈	∈	∈	∈	∈
Supervision on Financial Institutions Institutions - Local FSA	∈	∈	∈	∈	∈	∈
Supervision on Financial Institutions Institutions - EBA	∈	∈	∈	∈	∈	∈
Supervision on Financial Institutions Institutions - EIOPA	∈	∈	∈	∈	∈	∈
Other [ ]	∈	∈	∈	∈	∈	∈
Sustainability Reporting	∈	∈	∈	∈	∈	∈

42. Additional information about the future plans on standardization in the cross-domain approach

[text area]

43. Narrative history about the project

[text area]

44. Narrative story of future plans

45. Narrative story of factors affecting the local adoptation

46. Narrative story of past or current challenges