



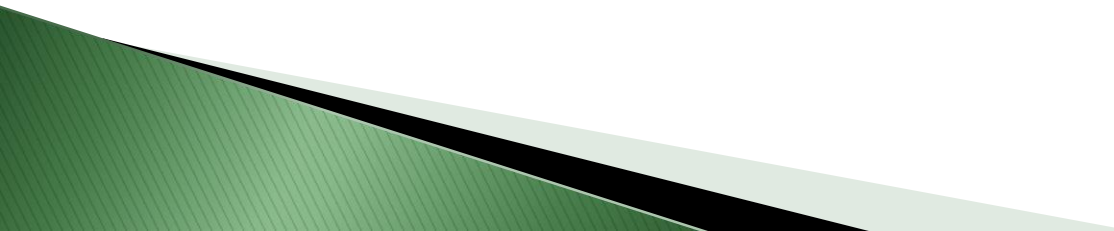
24th XBRL International Conference

“Transparency: with Available, Reliable, Comparable and Re-usable Data”

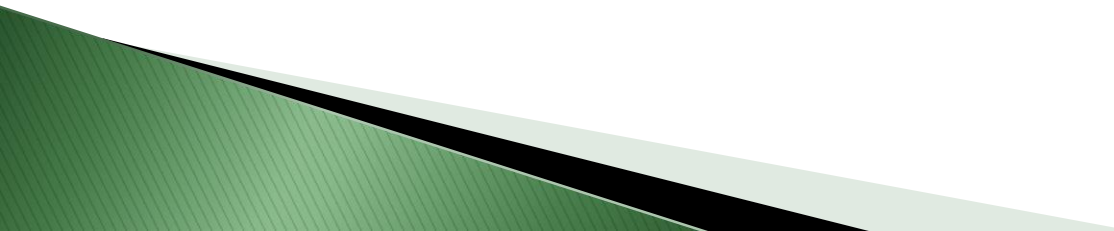
March 21, 2012, UAE
Richard Bössen

Case Study: Approaching the German E-Bilanz XBRL Project for Tax Balance Sheets

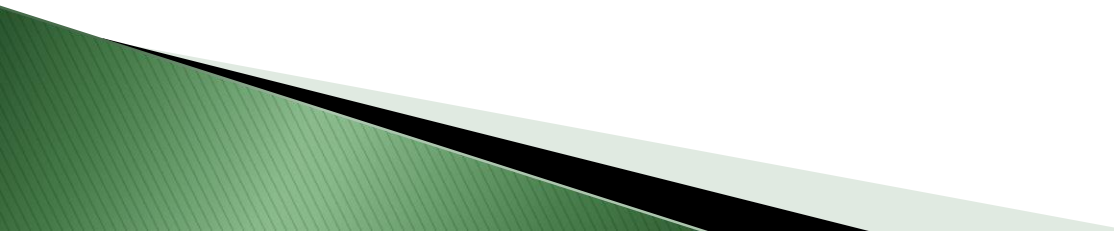
The German E-Bilanz Project

- ▶ Introduced by the German tax authorities (BMF)
 - ▶ In order to reduce bureaucracy
 - ▶ Mandates all German companies that make up the balance (more than 1 million)
 - ▶ Started right now
 - ▶ A Grace period that allows companies to do their first submission in 2013
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German Tax Balances

- ▶ Until now companies have to submit printed versions of their tax balance sheets
 - ▶ The tax balance sheets are used to calculate the income tax
 - ▶ The tax authorities do auditing to all bigger companies and the smaller ones are chosen on spec or randomly
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XBRL Allows Automated Audit Candidate Selection and Analysis

- ▶ The usage of XBRL avoids retyping of tax balance sheets and eliminates the manual process
 - ▶ German tax authorities are able to calculate KPIs for all companies
 - ▶ In near future the XBRL filings will be used to help choosing audit candidates
 - ▶ This will reduce efforts and costs of retyping and avoid mistakes
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Calculation of Tax Balance Sheets is a Manual Process

Balance Sheet Position	Local GAAP (HGB)	Tax Adjust-ment	Tax balance
Assets	100	10	110
Property plant and equipment	60	10	70
Operating and office equipment	20	10	30
Notebooks (depreciation tax = 3y, local GAAP = 5y)	10	10	20

- ▶ How do most of the German companies manage the tax adjustments?

E-Bilanz XBRL Taxonomies

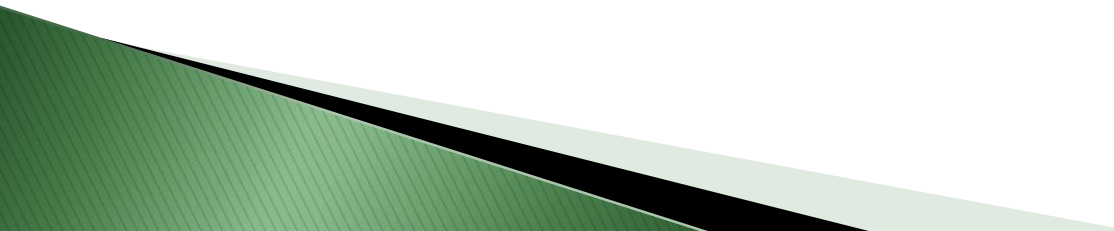
- ▶ 1 GCD Taxonomy (entity and document infos)
- ▶ 1 GAAP Taxonomies (various entry points)
- ▶ Taxonomy extension is not allowed
- ▶ Available as a download on www.eststeuer.de

[-] Bilanz
[-] Balance sheet
[-] Balance sheet, total assets {M Summe}
+ Unpaid contributions {M rechnerisch}
+ Accounting convenience {M rechnerisch}
[-] Fixed assets {M Summe}
+ Intangible fixed assets {M Summe}
[-] Tangible fixed assets {M Summe}
+ Land, land rights and buildings, including buildings on third-party land {M Summe}
+ Technical equipment and machinery {M}
+ Other equipment, operating and office equipment {M Kto.}
+ Company cars and demonstration models {M rechnerisch}
+ Prepayments and assets under construction {M Kto.}
+ Other tangible fixed assets {M}
+ Long-term financial assets {M Summe}
+ Assets classified between fixed and current assets {M rechnerisch}
+ Current assets {M Summe}
+ Prepaid expenses {M}
+ Deferred tax assets {M rechnerisch}
+ Excess of plan assets over pension liability {M rechnerisch}
+ Asset-side adjustment item for consolidated tax group at group parent {M}
+ General asset-side tax adjustment item {M rechnerisch}
+ Deficit not covered by equity {M Summe}
+ Other assets {M rechnerisch}
+ Total equity and liabilities {M Summe}
+ Haftungsverhältnisse
+ Gewinn- und Verlustrechnung
+ Ergebnisverwendung
+ Kapitalkontenentwicklung für Personenhandelsgesellschaften
+ Eigenkapitalspiegel
+ Kapitalflussrechnung

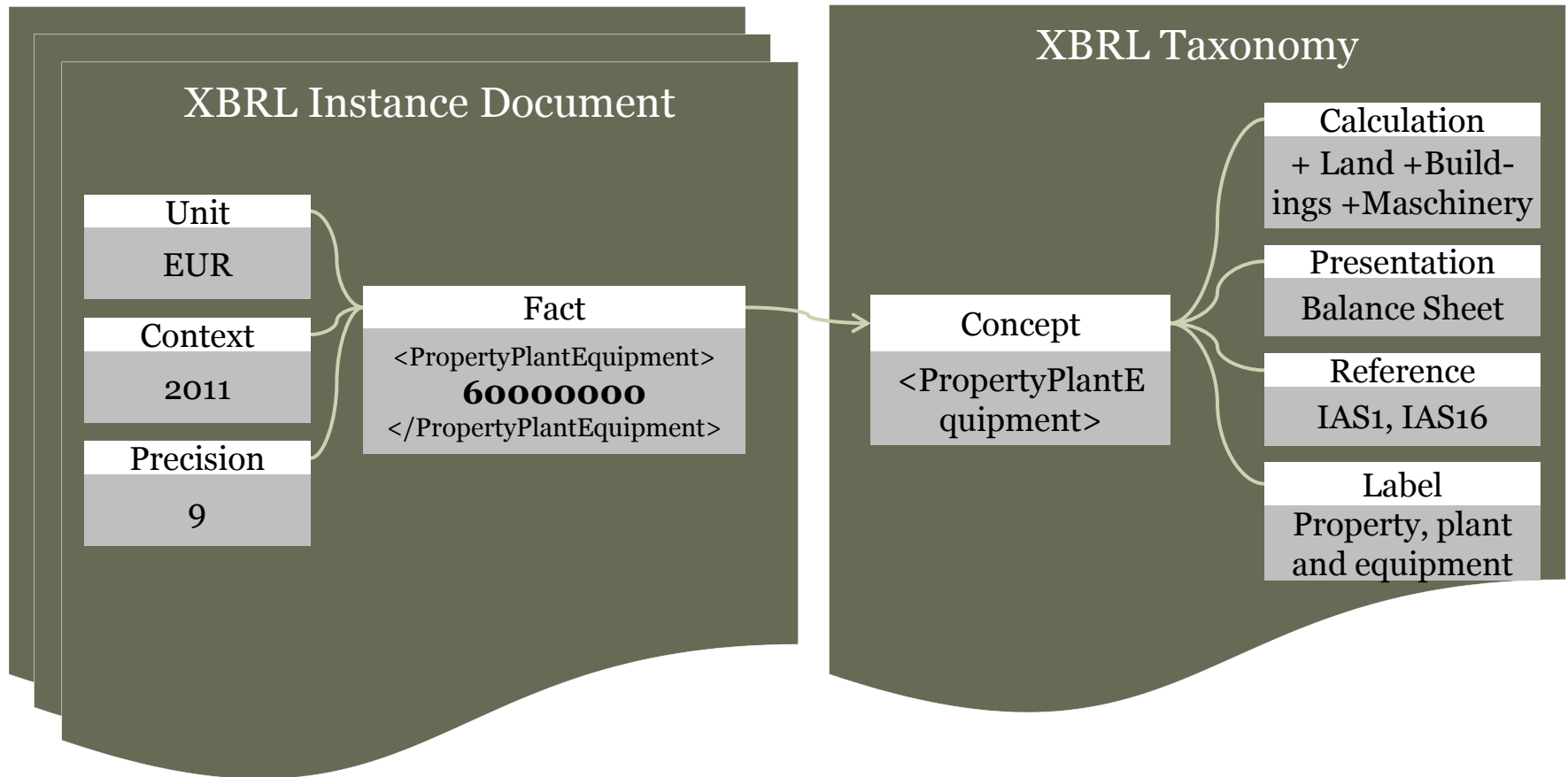
Screenshot from <http://www.abra-search.com/ABRASearch.html>

The E-Bilanz XBRL Taxonomy Uses Special Data Structures

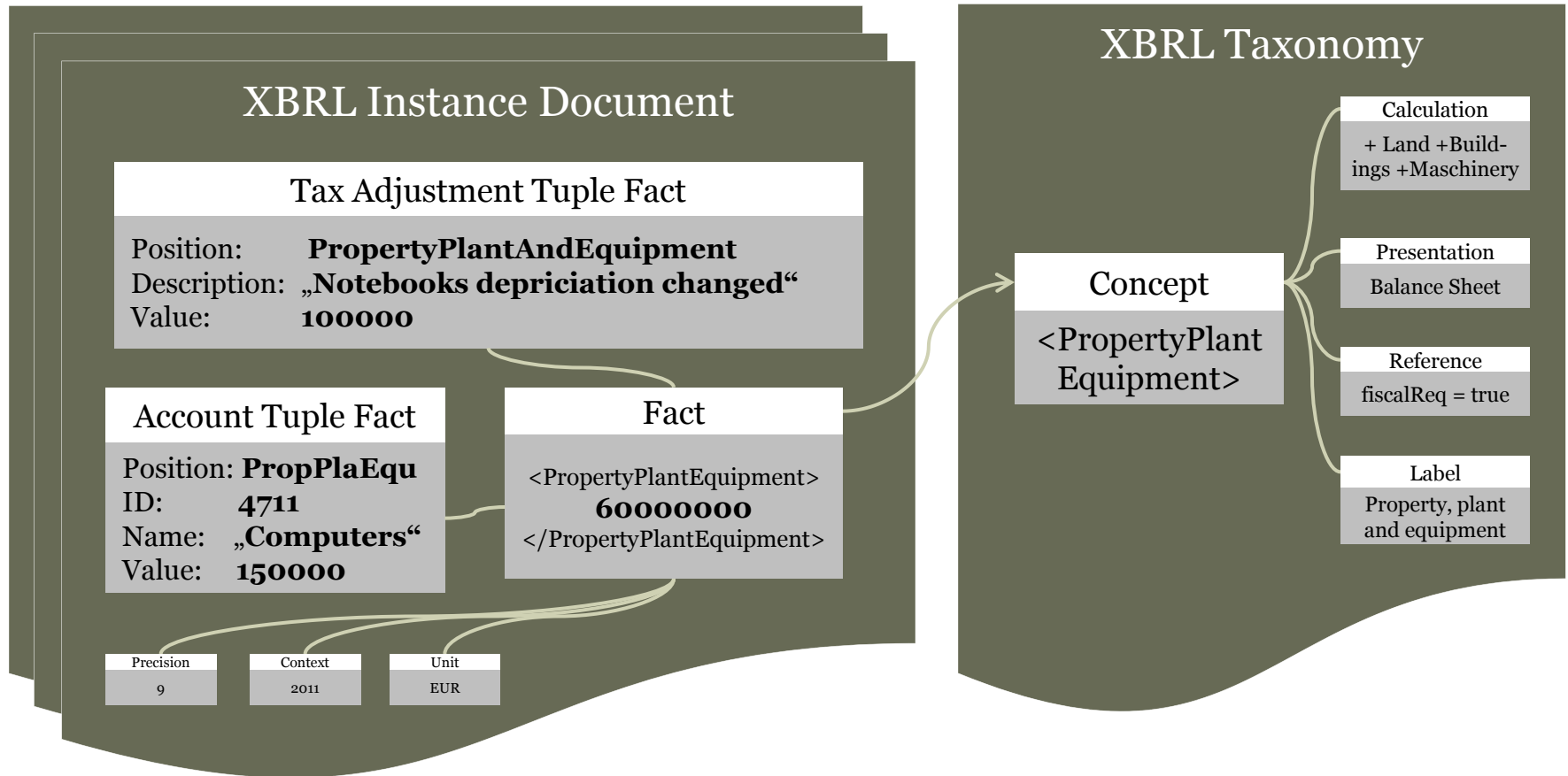
- ▶ Must-submit-concepts: Distinguished by reference link „fiscalRequirement“
 - ▶ More than 400 required GAAP concepts
 - ▶ More than 50 required GCD concepts
 - ▶ Use of XBRL tuples for tax adjustments
 - ▶ Use of XBRL tuples for the chart of accounts

 - ▶ What does this mean for the filers?
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Financial Reporting Example

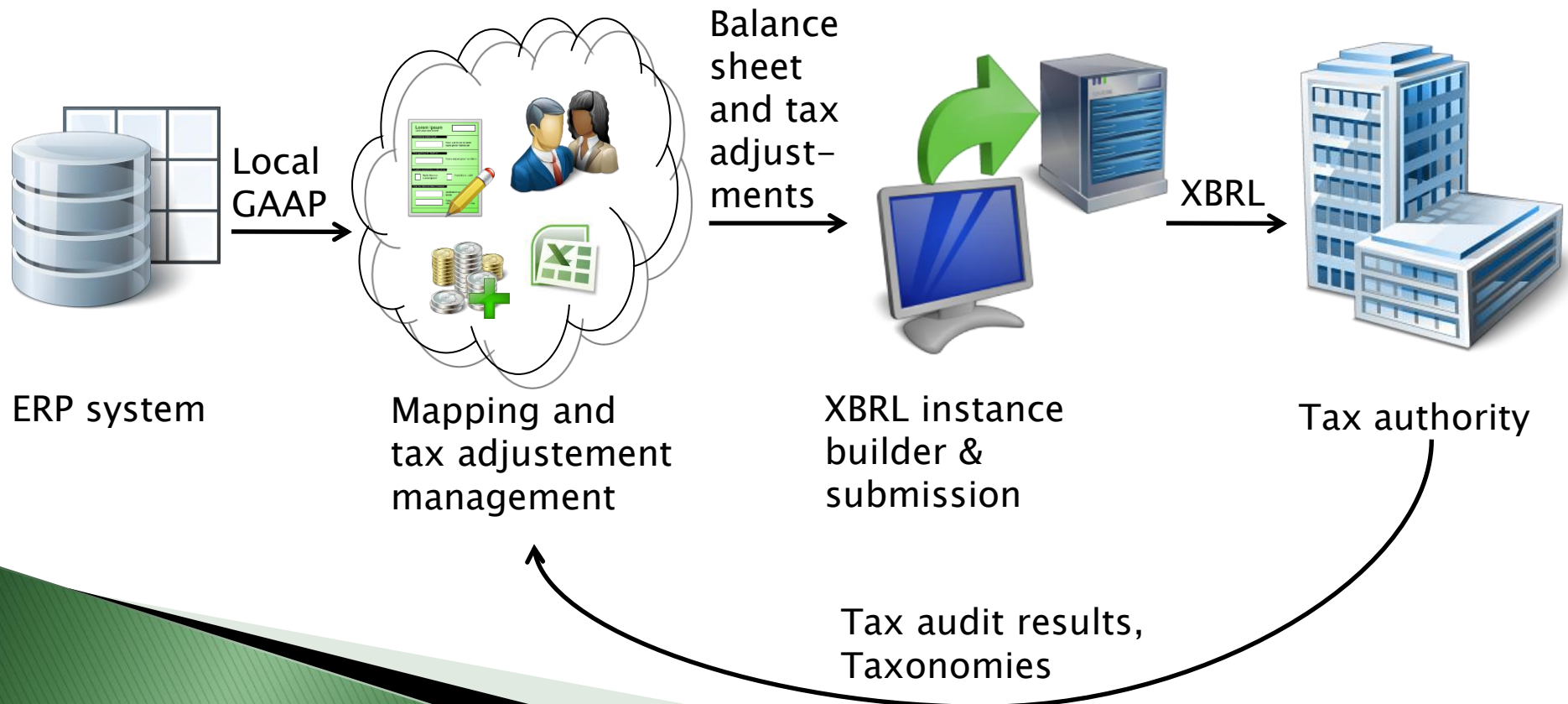


The E-Bilanz Consists of More Than Monetary Facts

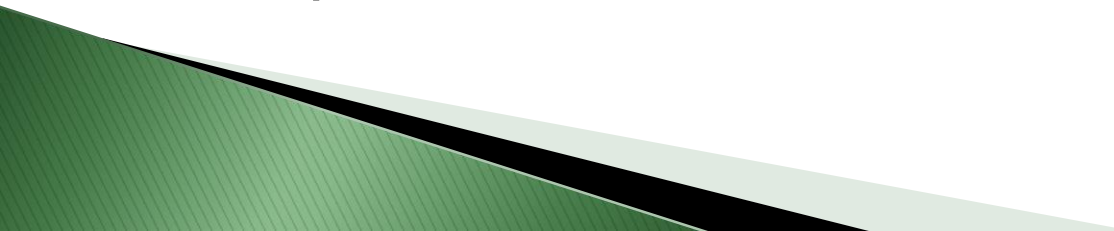


The Data Flow And Processes of an E-Bilanz Filing

- ▶ „Build-In“ XBRL applications help to manage the data



Summary & Lessons Learned

- ▶ XBRL can save a lot of money for the tax authorities and improve the tax audit trail
 - ▶ The combination of technical XBRL knowledge and accounting/tax knowledge is essential
 - ▶ The communication of aims, methods and examples can help filers to integrate XBRL
 - ▶ Pilot projects (phase-in) are necessary to review the technology
 - ▶ Software vendors have to be involved
 - ▶ International XBRL taxonomy guidelines should be adopted to ensure the reusabilities of tools & data
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Thank you very much for your attention!

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