

# xEBR – Matching European accounting Taxonomies

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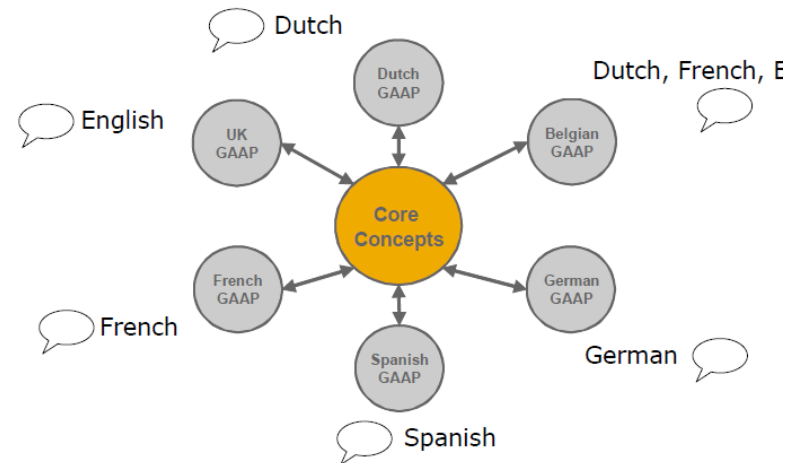
**UBPARTNER®**

Dublin, April 2013

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# A brief history

- 2010 - xEBR Taxonomy
  - Goal: Interoperability + Comparability of European Business Registers
- Since 2010, several IT approaches have been made with little success
- In 2011, Monnet Project came with a first functional approach for language comparability
- In 2012, UBPartner & THEIA come up with a new business approach through a simple Methodology



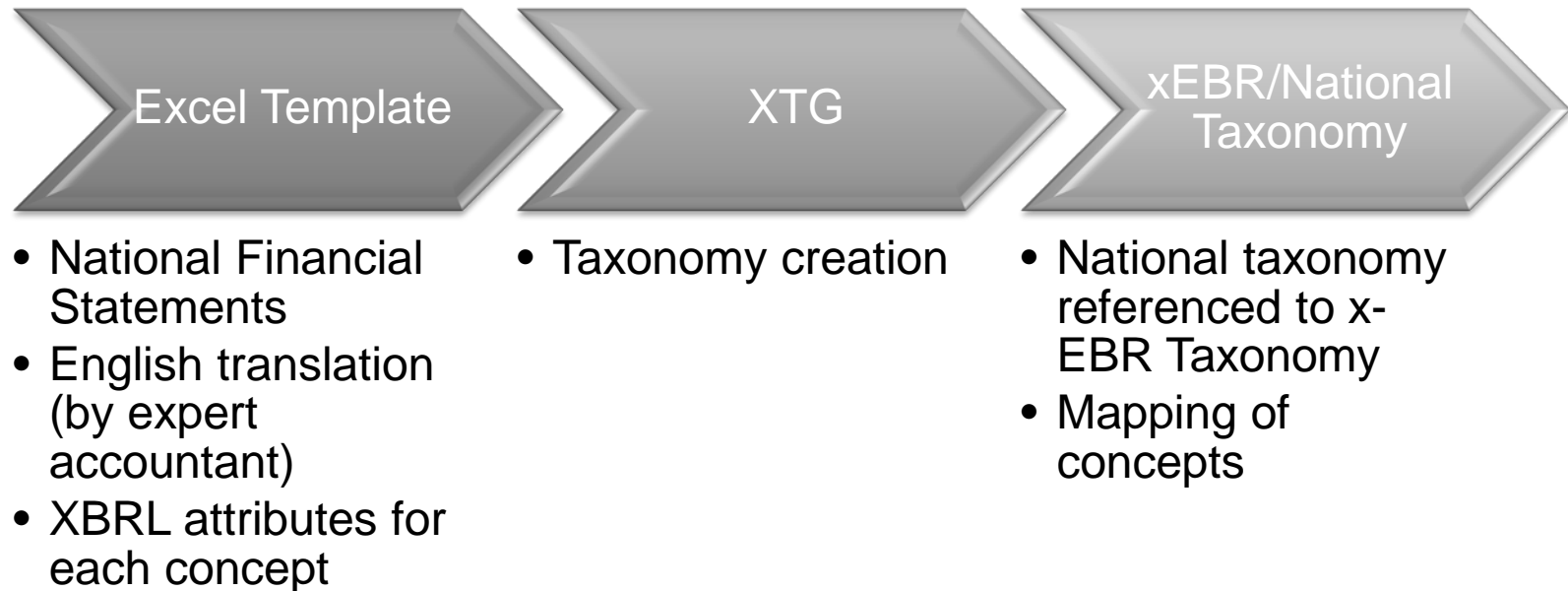
## A simple and logical approach - 1/2

- From any local balance sheet expressed in national language :
  - Creation of a template (Excel) including the accounting concepts in the local language and then an English translation of those concepts (Charlie Hoffman recommendation)
  - Automatic production of the associated taxonomy and an XBRL instance test document, using the tool XTG (XBRL Taxonomy Generator)

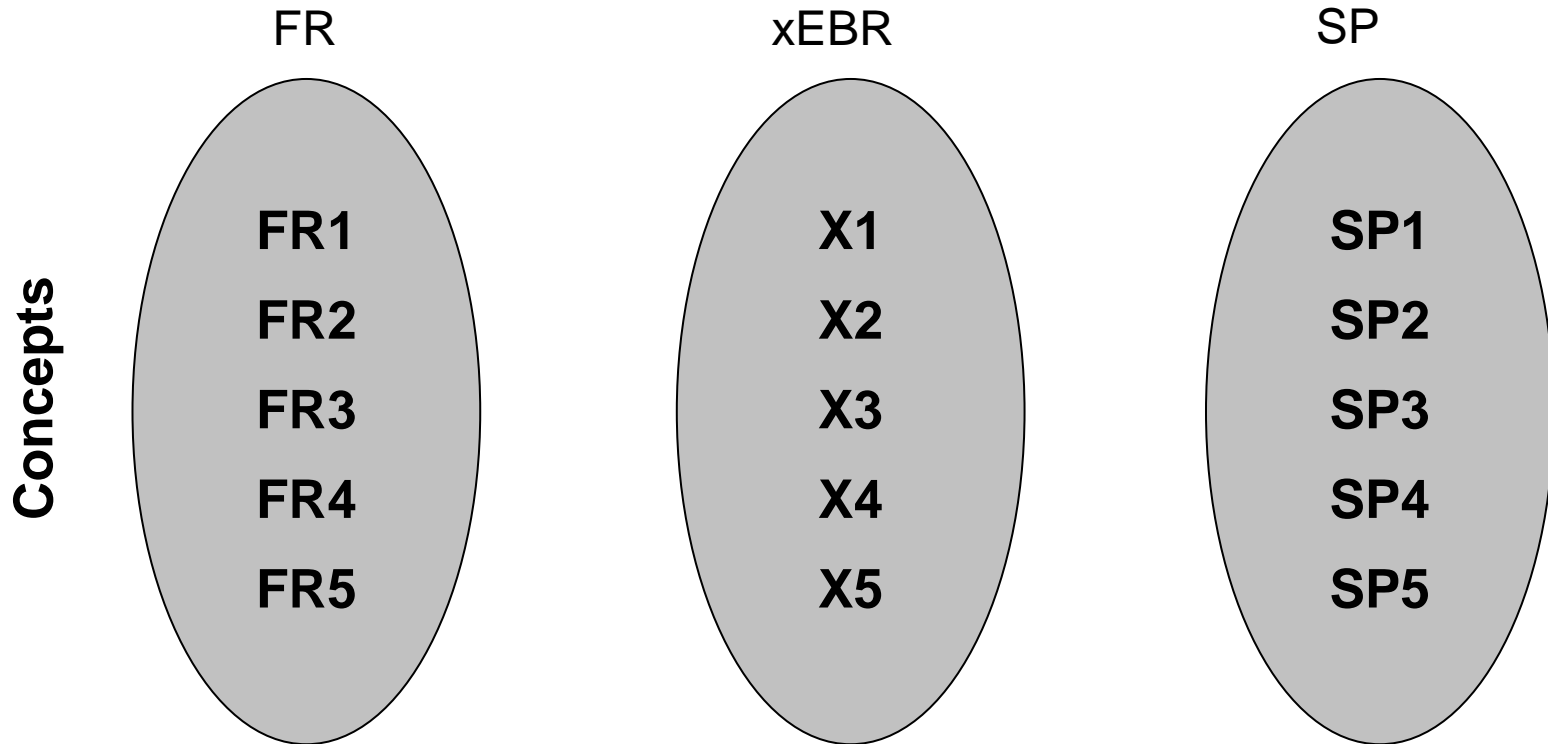
## A simple and logical approach - 2/2

- Reference this taxonomy to xEBR taxonomy
  - through an an item by item mapping made with an expert accounting analysis
  - including 3 main possibilities for concepts :
    - Identical :  $A1 \rightarrow A$
    - Grouping :  $B1+C1 \rightarrow D$
    - Conversion :  $E1 \rightarrow - E$
- Creation of a referenced xEBR/national taxonomy (English + local language) :

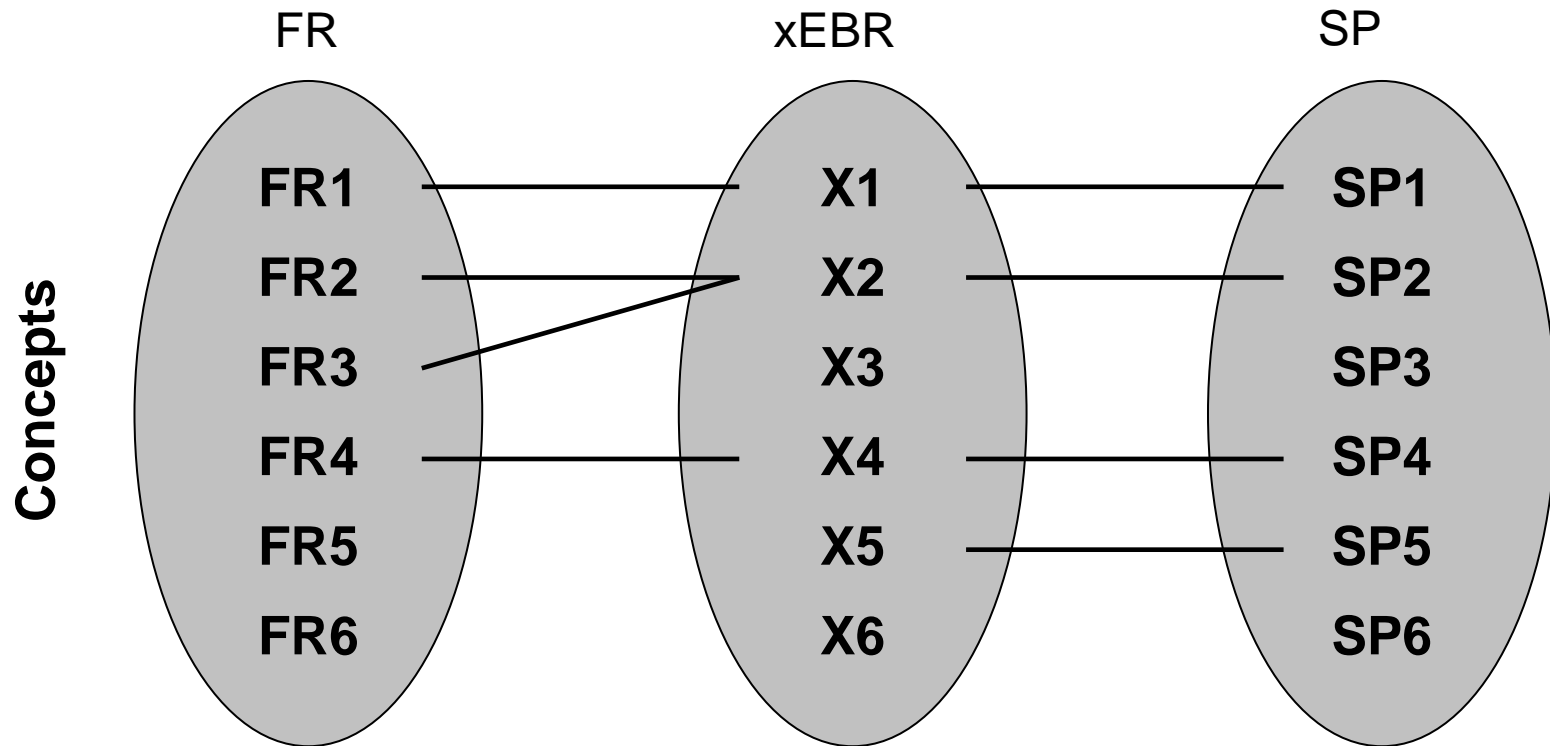
# A simple and logical approach: Creation of an xEBR/national taxonomy



# Referencing national taxonomies to xEBR : illustrative example

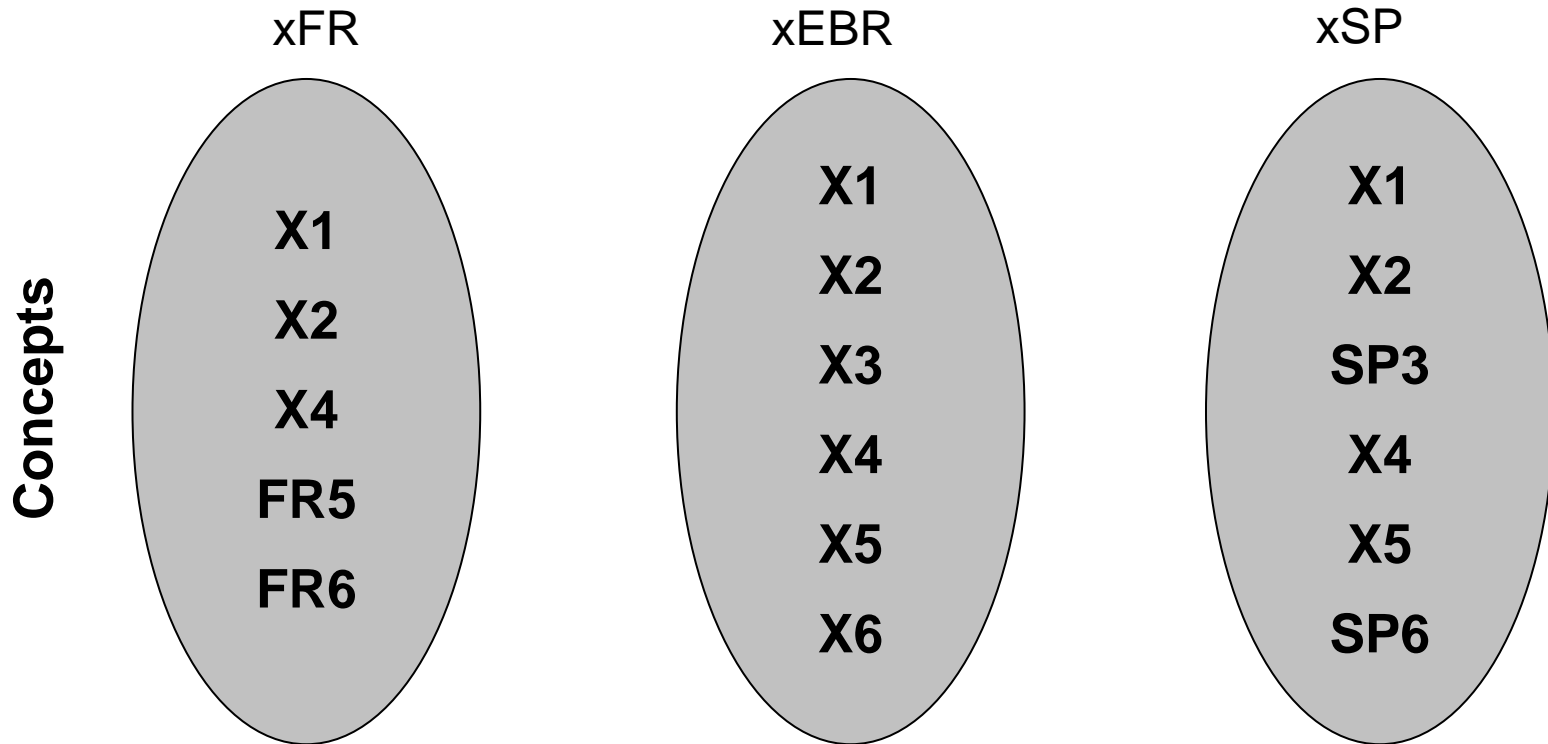


# Referencing national taxonomies to xEBR : illustrative example



Mapping the concepts between XEBR and local taxonomies

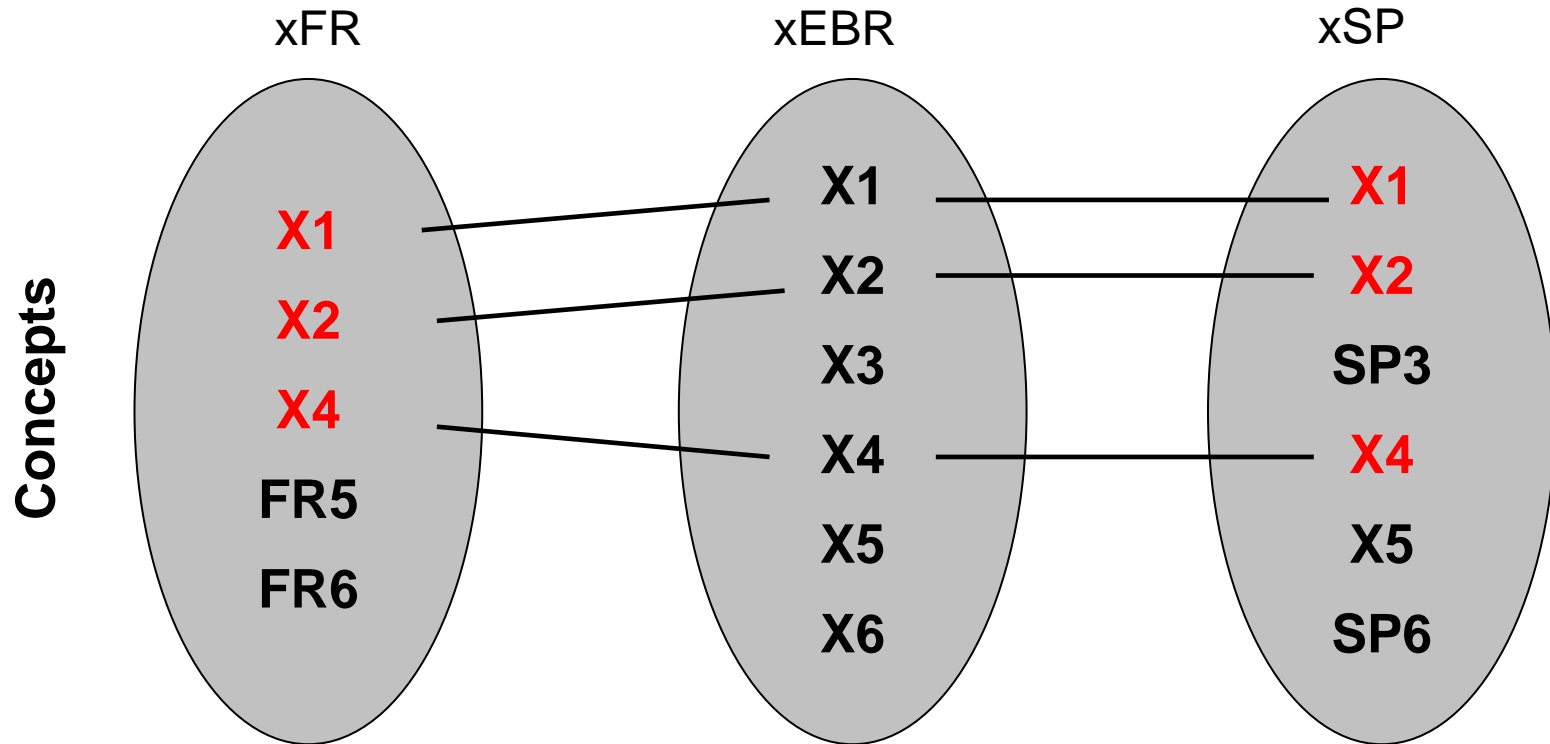
# Final referenced national taxonomies to xEBR : illustrative example



All unmapped concepts are translated in English



# Comparison of 2 referenced national taxonomies :



Suggestion : change the content of X6 to match with content of FR6 and SP6

# From a national instance to a xEBR/national instance



- National Financial statements
- Formulae added to national taxonomy to transform national instance into eXBR/national instance

Grouping : tcame:Lands + tcame:Buildings = xebr:LandAndBuildings

# Statistics on taxonomies

Balance Sheet Taxonomies	Numbers of Accounting concepts	Groups	Abstracts	Accounting notes	Total lines	Matched concepts	Unmatched accounting concepts
tca-dev	91	2	6	11	110	17	74
xEBR	77	2	33	0	112		
<b>Total</b>	<b>168</b>	<b>4</b>	<b>39</b>	<b>11</b>	<b>222</b>		
<b>Matched concepts</b>	<b>17</b>						
<b>Unmatched concepts</b>	<b>74</b>						

## Versioning : From xEBR V1 to V2 ...

- It is now up to the xEBR Committee members to decide how the present version (V1 = 77 accounting concepts) could be extended by addition of new common concepts (V2)...
- And the same logical process that we described here, can be applied again
- This process allows each European Business Register to come up with V2 of its xEBR /National taxonomy

# Product loans

- UBPartner will loan its tools free of charge to Business Registers Working Group members for this purpose :
  - XTG: Taxonomy Generator based on Excel
  - XTD : Taxonomy Designer
  - XFT : Formula Tools that we have used for adding assertions to taxonomies
- For downloading the softwares, please send an email with your details to : [support@ubpartner.com](mailto:support@ubpartner.com)

## Project Experience

Banque de France  
 Belgian Ministry of Finance  
 National Bank of Poland  
 Norwegian FSA  
 CSSF Luxembourg  
 BNP Fortis  
 Melrose PLC  
 British Land PLC  
 Bank of Malaysia  
 Bank of Morocco  
 DICO (Canada)  
 US SEC (Keane)  
 FFIEC / FDIC - US Banking

## XBRL in the Real World

## Complete XBRL Tool-Kit



- ^ **UBmatrix Processing Engine**
- ^ **XBRL Report Builder**
- ^ **XBRL Conversion Tool**
- ^ **XBRL Rendering Tool**
- ^ **XBRL Taxonomy Designer**
- ^ **XBRL Taxonomy Generator**
- ^ **XBRL Formula Generator**
- ^ **XBRL Data Storage**
- ^ **XBRL Smart Forms**
- ^ **XBRL Submission Server**

## Success through Partnership



## XBRL in the Real World

# xEBR – Excel template : BS Assets

														BALANCE SHEET										
No.	Reference	Data Type	Period Type	Balance Type	Weight	Terse	Total Label	Negating Label	Start Label	End Label	Definition	Languages			Decimal	Unit ID	Items							
												fr	es	it										
9		monetary	instant	debit	1	C.1									0	EUR	Intangible fixed assets [Total]	1500						
10						C.2a											Tangible fixed assets [Presentation] [Abstract]							
11																	Property, plant, and equipment [Presentation] [Abstract]							
12		monetary	instant	debit	1	C.2.1									0	EUR	Land and buildings	300						
13		monetary	instant	debit	1	C.2.2									0	EUR	Plant and machinery	700						
14		monetary	instant	debit	1										0	EUR	Furniture, fixtures, and equipment	200						
15		monetary	instant	debit	1										0	EUR	Other property, plant, and equipment	500						
16		monetary	instant	debit	1	C.2.3									0	EUR	Other fixtures	100						
17		monetary	instant	debit	1										0	EUR	Property, plant, and equipment [Total]	1800						
18		monetary	instant	debit	1	C.2.4									0	EUR	Payments on account and assets in construction	1200						
19		monetary	instant	debit	1										0	EUR	Other tangible fixed assets	300						
20		monetary	instant	debit	1	C.2									0	EUR	Tangible fixed assets [Total]	3300						
21						C.3a											Financial fixed assets [Presentation] [Abstract]							
22		monetary	instant	debit	1	C.3.1/3									0	EUR	Affiliated enterprises	10000						
23		monetary	instant	debit	1	C.3.8*									0	EUR	Other financial assets	5000						
24		monetary	instant	debit	1	C.3									0	EUR	Financial fixed assets [Total]	15000						
25		monetary	instant	debit	1	C.									0	EUR	Fixed assets [Total]	119800						
26						D.a											Current assets [Presentation] [Abstract]							
27						D.2a											Amounts receivable [Presentation] [Abstract]							
28																	Amounts receivable after more than one year [Presentation] [Abstract]							
29		monetary	instant	debit	1										0	EUR	Other debtors after more than one year	350						
30		monetary	instant	debit	1										0	EUR	Amounts receivable after more than one year [Total]	500						
31																	Amounts receivable within one year [Presentation] [Abstract]							
32		monetary	instant	debit	1	D.2.1									0	EUR	Trade debtors	250						
33		monetary	instant	debit	1	D.2.7*									0	EUR	Other debtors within one year	450						
34		monetary	instant	debit	1										0	EUR	Amounts receivable within one year [Total]	700						
35		monetary	instant	debit	1	D.2									0	EUR	Amounts receivable [Total]	1200						
36		monetary	instant	debit	1										0	EUR	of which : Other debtors, within one year or after more than one year	800						
37						D.1a											Stocks [Presentation] [Abstract]							
38		monetary	instant	debit	1	D.1.1									0	EUR	Stock raw materials and consumables	520						
39		monetary	instant	debit	1										0	EUR	Work in progress	310						
40		monetary	instant	debit	1	D.1.4									0	EUR	Payments on account	260						
41		monetary	instant	debit	1	D.1.5*									0	EUR	Other stocks	120						
42		monetary	instant	debit	1	D.1									0	EUR	Stocks [Total]	1210						
43						D.3a											Current investments [Presentation] [Abstract]							
44		monetary	instant	debit	1	D.3									0	EUR	Current investments [Total]	100000						
45																	Liquid assets [Presentation] [Abstract]							
46						D.4a											Cash at bank and in hand [Presentation] [Abstract]							
47		monetary	instant	debit	1	D.4									0	EUR	Cash at bank and in hand [Total]	25000						
48		monetary	instant	debit	1										0	EUR	Liquid assets [Total]	30000						
49																	Deferred charges and accrued income [Presentation] [Abstract]							
50		monetary	instant	debit	1										0	EUR	Deferred assets after more than one year	350						
51		monetary	instant	debit	1										0	EUR	Deferred assets within one year	200						
52		monetary	instant	debit	1	E.									0	EUR	Deferred charges and accrued income [Total]	550						
53		monetary	instant	debit	1	D.									0	EUR	Current assets [Total]	132960						
54		monetary	instant	debit	1	AE.*									0	EUR	Assets [Total]	252760						

# Mapping from Referenced taxonomy to Taxonomy extension

XBRL Referenced Taxonomy Mapping Window

Metadata File: C:\XTG\metadata\lca-dev-2013-04-04-Bilan\_meta.xml Load Save & Conversion Save Cancel

Excel File: C:\XTG\excel\XTG-TCAME-Actif-Passif-EN-FR.xlsx

Excel Sheet: Actif BILAN ACTIF (Systeme developpe) Reference Taxonomy: xebr-core-2013-B5

**Taxonomy Extension**

Label Mapped old

- Abstract, Table, Axis, Domain, Member Item
- BILAN ACTIF (Systeme developpe) Actif [Abstract]
- Statement [Line Items]
- BILAN ACTIF (Systeme developpe) Actif [Abstract]
- BILAN PASSIF (Systeme developpe) Passif [Abstract]
- Line Item
- ASSETS [Abstract]
  - Uncalled subscribed capital xebr:SubscribedCapitalUnpaidTotal
  - TOTAL I
    - Intangible fixed assets xebr:IntangibleFixedAssetsTotal
      - Formation (preliminary) expenses xebr:FormationPreliminaryExpenses
      - Research and development expenses
      - Concessions, patents, licences, brands, processes, softw...
      - Goodwill(1)
      - Other intangible fixed assets
      - Intangible assets in construction
      - Advances and payments on account on intangible fixed a...
    - Tangible fixed assets xebr:TangibleFixedAssetsTotal
      - Lands
      - Buildings
      - Industrial machinery and equipment
      - Other tangible fixed assets
      - Tangible fixed assets in construction
      - Advances and payments on account on tangible fixed ass...
  - Financial fixed assets(2) xebr:FinancialFixedAssetsTotal
    - Investments in affiliated enterprises
    - Investments valued through equity method
    - Other affiliates
    - Debts linked to affiliates and subsidiaries
    - Equity securities held for investment
    - Other securities
    - Loans
    - Other financial assets
  - TOTAL II xebr:CurrentAssetsTotal
    - Stocks and work in progress
    - Raw materials and consumables
    - Work in progress goods and services

**Referenced Taxonomy**

xebr-core-2013-B5

All Concept

Label	Element Name
All Concepts	
Statement [Line Items]	xebr:StatementLineItems
KEY BALANCE SHEET FIGURES [Report] [abstract]	xebr:KeyBalanceSheetFiguresReportAbstract
Assets [Presentation][Abstract]	xebr:AssetsPresentationAbstract
Subscribed capital unpaid [Presentation] [Abstract]	xebr:SubscribedCapitalUnpaidPresentationAbstract
Subscribed capital unpaid [Total]	xebr:SubscribedCapitalUnpaidTotal
Fixed assets [Presentation] [Abstract]	xebr:FixedAssetsPresentationAbstract
Intangible fixed assets [Presentation] [Abstract]	xebr:IntangibleFixedAssetsPresentationAbstract
Formation (preliminary) expenses	xebr:FormationPreliminaryExpenses
Other intangible fixed assets	xebr:OtherIntangibleFixedAssets
Intangible fixed assets [Total]	xebr:IntangibleFixedAssetsTotal
Tangible fixed assets [Presentation] [Abstract]	xebr:TangibleFixedAssetsPresentationAbstract
Property, plant, and equipment [Presentation] [Abstract]	xebr:PropertyPlantAndEquipmentPresentationAbstract
Land and buildings	xebr:LandAndBuildings
Plant and machinery	xebr:PlantAndMachinery
Furniture, fixtures, and equipment	xebr:FurnitureFixturesAndEquipment
Other property, plant, and equipment	xebr:OtherPropertyPlantAndEquipment
Other fixtures	xebr:OtherFixtures
Property, plant, and equipment [Total]	xebr:PropertyPlantAndEquipmentTotal
Payments on account and assets in construction	xebr:PaymentsOnAccountAndAssetsInConstruction
Other tangible fixed assets	xebr:OtherTangibleFixedAssets
Tangible fixed assets [Total]	xebr:TangibleFixedAssetsTotal
Financial fixed assets [Presentation] [Abstract]	xebr:FinancialFixedAssetsPresentationAbstract
Affiliated enterprises	xebr:AffiliatedEnterprises
Other financial assets	xebr:OtherFinancialAssets
Financial fixed assets [Total]	xebr:FinancialFixedAssetsTotal
Fixed assets [Total]	xebr:FixedAssetsTotal
Current assets [Presentation] [Abstract]	xebr:CurrentAssetsPresentationAbstract



