



IFRS

What is XBRL?

IASB Foundation XBRL Team

Board Meeting - Agenda Paper 14
19 October 2007

Agenda

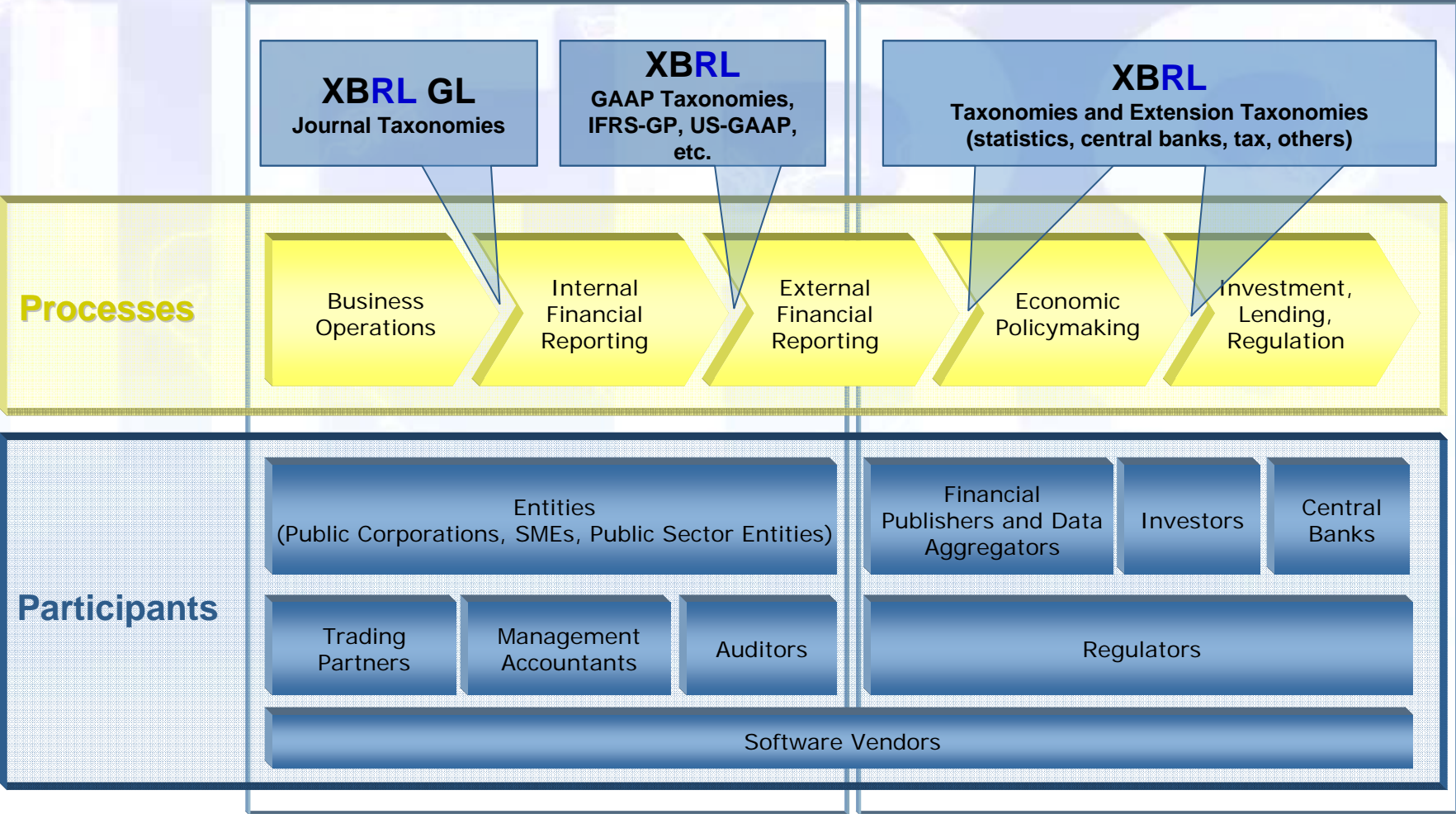
- ✓ What is XBRL?
- ✓ Update on adoption
- ✓ Show me an XBRL taxonomy and a document
- ✓ The IASC Foundation XBRL team activity
- ✓ XBRL and IASB

eXtensible Business Reporting Language



- ✓ Universal XML-based royalty-free standard *to improve publishing, exchange, analysis & comparison of financial data*
- ✓ Dedicated to : *regulators, companies, banks, insurance, software vendors, analyst, auditors & accountants ...*
- ✓ GAAP/IFRS translated in a dictionary called taxonomy
- ✓ Technology and original concept developed by an accountant and now coordinated by XBRL International
- ✓ Taxonomies today driven by a large number of interested parties
- ✓ Covers the whole supply chain

Business Reporting Supply Chain



iDP Home (SEC)

iDataPlatform

"intelligent interoperability"

GUID: jdreyer001
5/29/2007 1:54:50 PM

ADVANCED TOOLS

New - Standard Industry Code (SIC) Surveys!

Individual Company Inspection

Enter an Identifier,
You may enter a Ticker, CUSIP, RIC, REPNO or a "short fragment of a company legal name." iDP will automatically search for a best match.

Annual US Quarterly

Inspect Now!

EDGAR Filings

SEC

*Improved Content/Print Features

Quotes and News

FACTIVA

Google

Company Info

METRICS

PROXY

Interoperable Spreadsheet Downloads

XINBA **EXCEL**

Side-by-Side Comparisons

Enter Up to Five Identifiers,
You may use a Ticker, CUSIP, RIC or REPNO ID.

- 1
- 2
- 3
- 4
- 5

Tools

Manual Mode

COMPARE

XINBA

Enter up to 5 items. Due to symbol repetitions worldwide, manual comparisons work best with REPNO's.
USA Hint: Select USA and use ticker symbols.

Automatic Peering

AUTO

Load one symbol. Select a country, ind/sec and currency filter. Automatically locate asset peers.

FAQs

HELP REQUEST

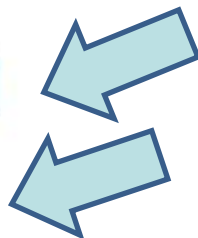
MY HISTORY

Coverage Lists Int'l by Country USA by State

Available Features:

- Find companies rapidly.
- Inspect fundamental data and metrics interactively.

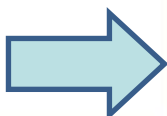
Fundamental Data



| <u>A1D2E</u> <u>DCX</u> DaimlerChrysler AG (USA) USA | <u>A0208</u> <u>TM</u> Toyota Motor Corporation (ADR) USA | <u>3526N</u> <u>F</u> Ford Motor Company USA | <u>3772N</u> <u>GM</u> General Motors Corporation USA | <u>A18F4</u> <u>VLKAY</u> Volkswagen AG (ADR) USA |
|--|--|--|---|---|
|--|--|--|---|---|

All fields listed.

END DATE
 LAST REVISION
 FOREX Cross Rate



| 2006 20-F 2006-12-31 2007-02-27 EUR to USD 0.791 | 2007 Tanshin 2007-03-31 2007-05-09 JPY to USD 116.658 | 2006 10-K 2006-12-31 2007-02-28 USD to USD 1.000 | 2006 10-K 2006-12-31 2007-03-15 USD to USD 1.000 | 2006 ARS 2006-12-31 2007-03-09 EUR to USD 0.791 |
|---|--|---|---|--|
|---|--|---|---|--|

Income Statement

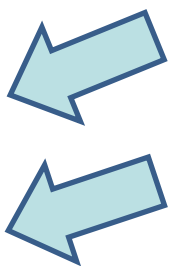
[Net Sales](#)
[Gross Revenue](#)
[Sales Returns and Allowances](#)
[Excise Tax Receipts](#)
[Electric Operations](#)
[Gas Operations](#)
[Water Operations](#)
[Steam Operations](#)
[Other Utility Revenue](#)
[Revenue](#)
[Gross Premiums Written](#)
[Net Premiums Earned](#)
[Other Insurance Revenue](#)
[Reinsurance - Income](#)
[Total Premiums Earned](#)
[Net Investment Income](#)
[Realized Gains \(Losses\)](#)
[Interest & Fees on Loans](#)

| | | | | |
|------------|------------|------------|------------|------------|
| 191,608.02 | 205,284.75 | 160,123.00 | 207,349.00 | 132,561.67 |
| 191,608.02 | 205,284.75 | 160,123.00 | 207,349.00 | 132,561.67 |

Fundamental Data

USD-Displayed

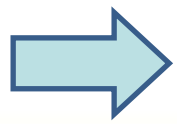
IFRS-Displayed



| | | | | |
|--|--|--|---|---|
| <u>A1D2E</u> <u>DCX</u> DaimlerChrysler AG (USA) USA | <u>A0208</u> <u>TM</u> Toyota Motor Corporation (ADR) USA | <u>3526N</u> <u>F</u> Ford Motor Company USA | <u>3772N</u> <u>GM</u> General Motors Corporation USA | <u>A18F4</u> <u>VLKAY</u> Volkswagen AG (ADR) USA |
|--|--|--|---|---|

All fields listed.

END DATE
LAST REVISION
FOREX Cross Rate

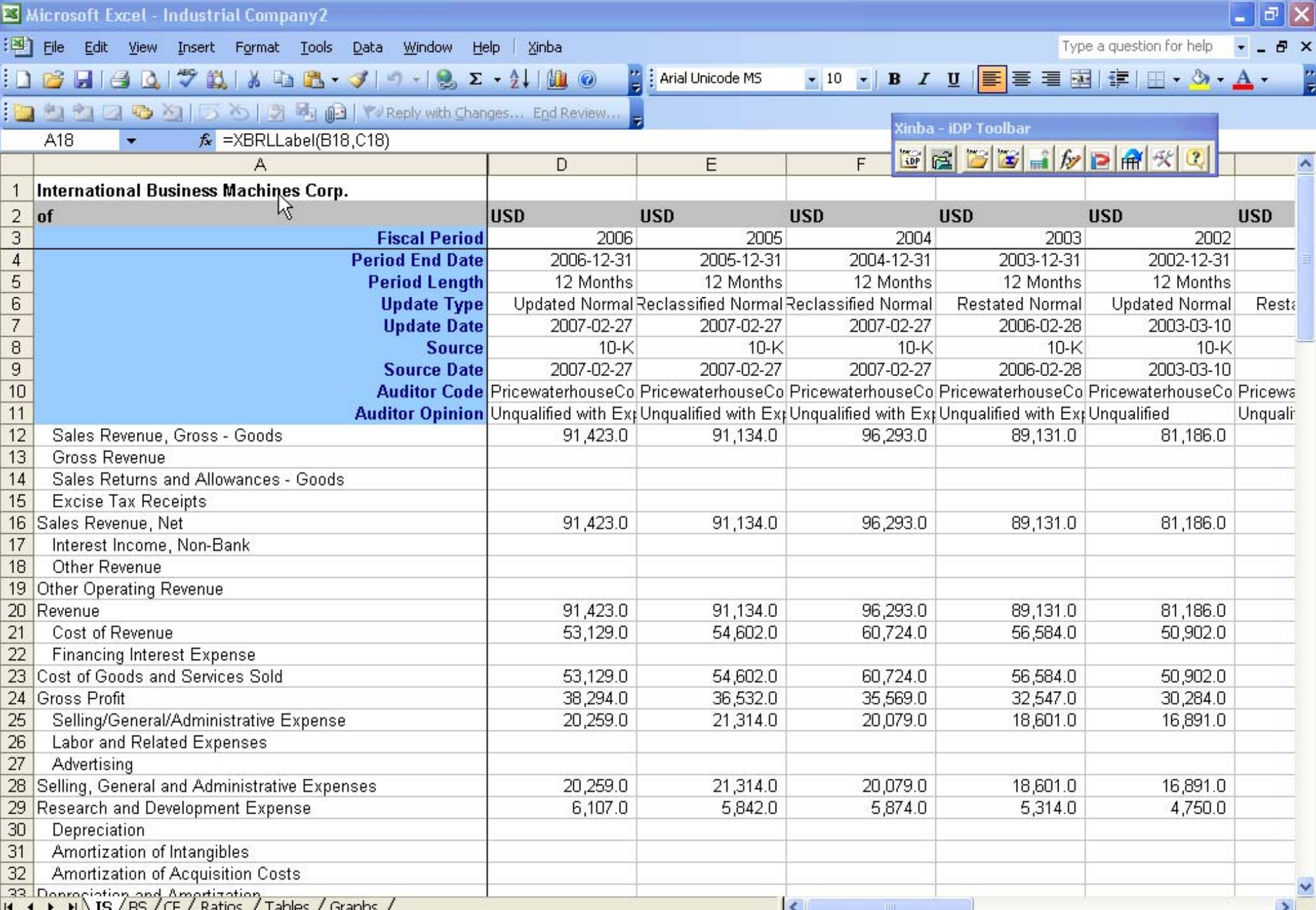


| | | | | |
|--|---|--|--|---|
| 2006 20-F 2006-12-31 2007-02-27 EUR to USD 0.791 | 2007 Tanshin 2007-03-31 2007-05-09 JPY to USD 116.658 | 2006 10-K 2006-12-31 2007-02-28 USD to USD 1.000 | 2006 10-K 2006-12-31 2007-03-15 USD to USD 1.000 | 2006 ARS 2006-12-31 2007-03-09 EUR to USD 0.791 |
|--|---|--|--|---|

Income Statement (IFRS)

Net Sales
Gross Revenue
Sales Returns and Allowances
Excise Tax Receipts
Electric Operations
Gas Operations
Water Operations
Steam Operations
Other Utility Revenue
Revenue
Gross Premiums Written
Net Premiums Earned
Other Insurance Revenue
Reinsurance - Income
Total Premiums Earned
Net Investment Income

| | | | | |
|------------|------------|------------|------------|------------|
| 191,608.02 | 205,284.75 | 160,123.00 | 207,349.00 | 132,561.67 |
| 191,608.02 | 205,284.75 | 160,123.00 | 207,349.00 | 132,561.67 |

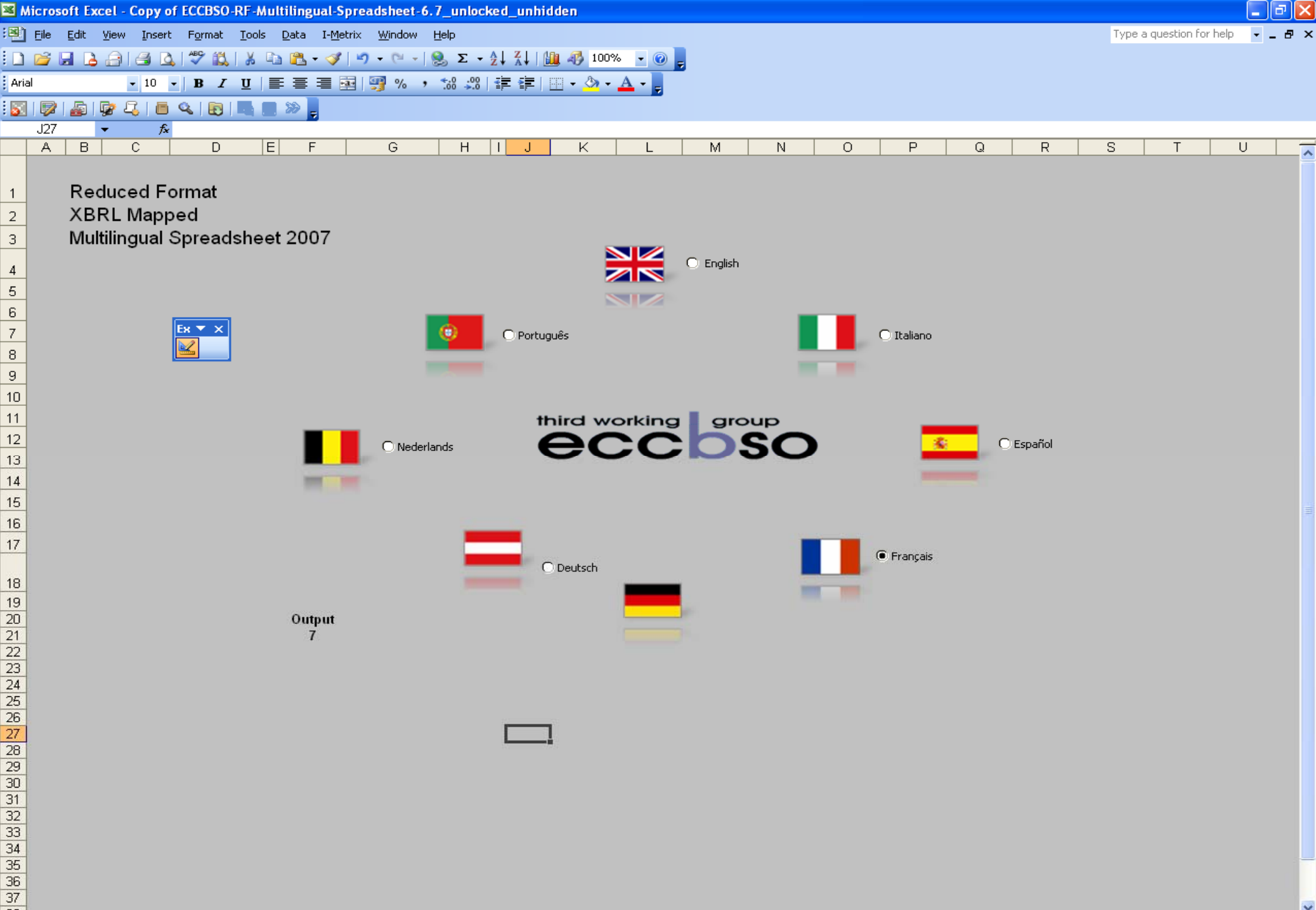


Xinba - iDP Toolbar

Icons: iDP, Print, Save, Undo, Redo, Home, Find, Help

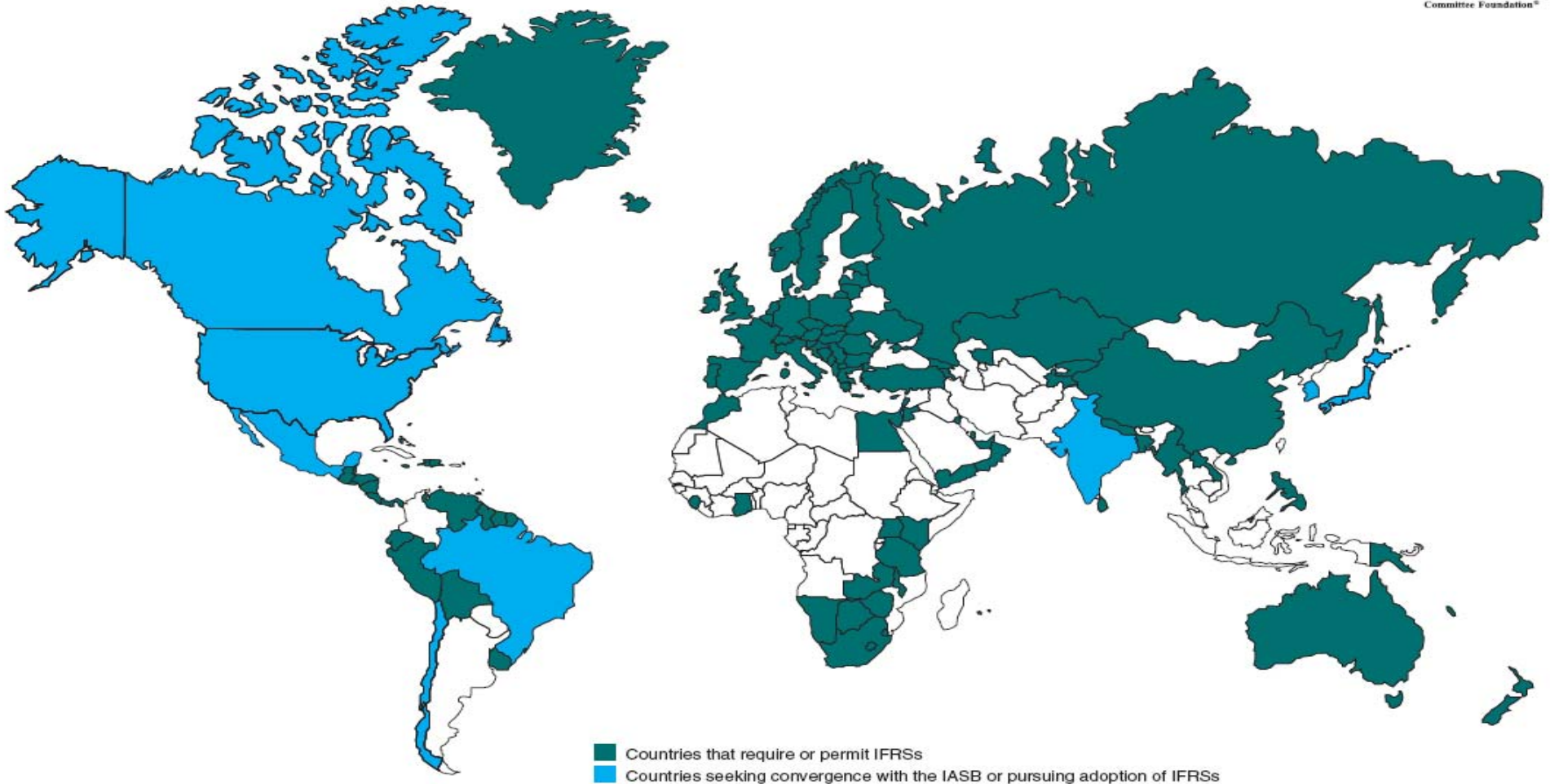
A18 =XBRLLabel(B18,C18)

| | A | D | E | F | | |
|----|--|----------------------|----------------------|----------------------|----------------------|-------------------|
| 1 | International Business Machines Corp. | | | | | |
| 2 | of | USD | USD | USD | USD | USD |
| 3 | Fiscal Period | 2006 | 2005 | 2004 | 2003 | 2002 |
| 4 | Period End Date | 2006-12-31 | 2005-12-31 | 2004-12-31 | 2003-12-31 | 2002-12-31 |
| 5 | Period Length | 12 Months | 12 Months | 12 Months | 12 Months | 12 Months |
| 6 | Update Type | Updated Normal | Reclassified Normal | Reclassified Normal | Restated Normal | Updated Normal |
| 7 | Update Date | 2007-02-27 | 2007-02-27 | 2007-02-27 | 2006-02-28 | 2003-03-10 |
| 8 | Source | 10-K | 10-K | 10-K | 10-K | 10-K |
| 9 | Source Date | 2007-02-27 | 2007-02-27 | 2007-02-27 | 2006-02-28 | 2003-03-10 |
| 10 | Auditor Code | PricewaterhouseCo | PricewaterhouseCo | PricewaterhouseCo | PricewaterhouseCo | PricewaterhouseCo |
| 11 | Auditor Opinion | Unqualified with Exp | Unqualified with Exp | Unqualified with Exp | Unqualified with Exp | Unqualified |
| 12 | Sales Revenue, Gross - Goods | 91,423.0 | 91,134.0 | 96,293.0 | 89,131.0 | 81,186.0 |
| 13 | Gross Revenue | | | | | |
| 14 | Sales Returns and Allowances - Goods | | | | | |
| 15 | Excise Tax Receipts | | | | | |
| 16 | Sales Revenue, Net | 91,423.0 | 91,134.0 | 96,293.0 | 89,131.0 | 81,186.0 |
| 17 | Interest Income, Non-Bank | | | | | |
| 18 | Other Revenue | | | | | |
| 19 | Other Operating Revenue | | | | | |
| 20 | Revenue | 91,423.0 | 91,134.0 | 96,293.0 | 89,131.0 | 81,186.0 |
| 21 | Cost of Revenue | 53,129.0 | 54,602.0 | 60,724.0 | 56,584.0 | 50,902.0 |
| 22 | Financing Interest Expense | | | | | |
| 23 | Cost of Goods and Services Sold | 53,129.0 | 54,602.0 | 60,724.0 | 56,584.0 | 50,902.0 |
| 24 | Gross Profit | 38,294.0 | 36,532.0 | 35,569.0 | 32,547.0 | 30,284.0 |
| 25 | Selling/General/Administrative Expense | 20,259.0 | 21,314.0 | 20,079.0 | 18,601.0 | 16,891.0 |
| 26 | Labor and Related Expenses | | | | | |
| 27 | Advertising | | | | | |
| 28 | Selling, General and Administrative Expenses | 20,259.0 | 21,314.0 | 20,079.0 | 18,601.0 | 16,891.0 |
| 29 | Research and Development Expense | 6,107.0 | 5,842.0 | 5,874.0 | 5,314.0 | 4,750.0 |
| 30 | Depreciation | | | | | |
| 31 | Amortization of Intangibles | | | | | |
| 32 | Amortization of Acquisition Costs | | | | | |
| 33 | Depreciation and Amortization | | | | | |

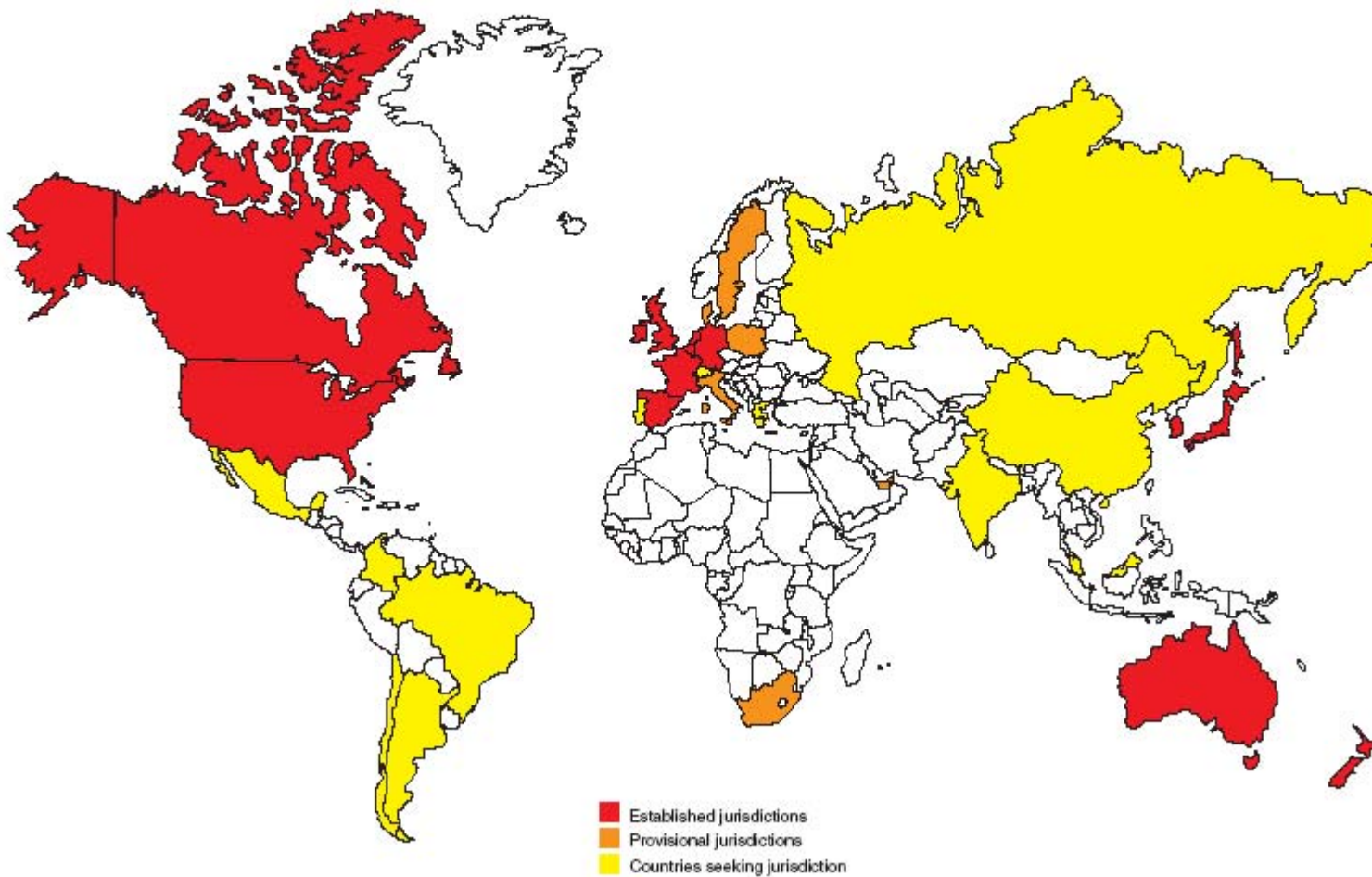


THE MOMENTUM TOWARDS GLOBAL IFRS ADOPTION

More than 100 countries require or permit the use of International Financial Reporting Standards (IFRSs), or are converging with the IASB's standards.



XBRL INTERNATIONAL JURISDICTIONS

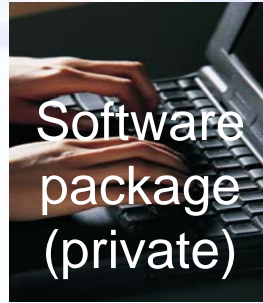


Why XBRL @ NBB

- ✓ The Central Balance Sheet Office collects 320.000 annual accounts from 295.000 non financial companies
- ✓ Purposes of the XBRL project
 - Introduce flexibility in the process
 - Make the maintenance easier
 - Harmonize the data format and exchange with other regulators
 - Prepare the electronic filing of annual accounts drawn up according to IAS/IFRS
- ✓ Six months later...
 - Full trust: easy, effective and safe
 - 88.000 companies have already successfully filed between 1 April to 30 September 2007
 - Company filing fee being reduced of a third
 - Extension to NFP and tax filing in 2008

Company

CBSO



IFRS
Taxonomy



Data Entry
CBSO

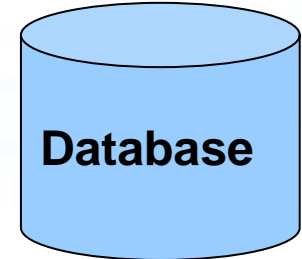
XBRL File



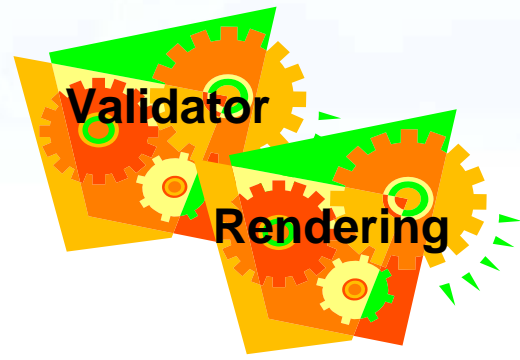
Filing
Application



XBRL
files



Database

A thumbnail of a PDF document titled "BILAN APRES REPARTITION".

| | Act. | Code | Exercice | Montant |
|--|------|------|----------|---------|
| ACTIF | | | | |
| Actifs immobilisés | | | | 2020 |
| Frais d'établissement | C 91 | 21 | | |
| Immobilisations incorporelles | C 92 | 21 | | |
| Immobilisations corporelles | C 93 | 2027 | | |
| Terminés et en construction | | 22 | | |
| Installations, machines et outillage | | 23 | | |
| Mobilier et matériel courant | | 24 | | |
| Location-financement de biens matériels | | 25 | | |
| Autres immobilisations corporelles | | 26 | | |
| Immobilisations corporelles en cours et achevées | | 27 | | |
| Immobilisations financières | C 94 | 28 | | |
| Emprunts | | 29 | | |
| Participations | | 30 | | |
| Chèques | | 31 | | |
| Autres actifs financiers à court terme | | 32 | | |
| Autres actifs financiers à long terme | | 33 | | |
| Autres immobilisations financières | | 34 | | |
| Autres immobilisations financières | | 35 | | |
| Autres immobilisations financières | | 36 | | |
| Autres immobilisations financières | | 37 | | |
| Autres immobilisations financières | | 38 | | |
| Autres immobilisations financières | | 39 | | |
| Autres immobilisations financières | | 40 | | |
| Autres immobilisations financières | | 41 | | |
| Autres immobilisations financières | | 42 | | |
| Autres immobilisations financières | | 43 | | |
| Autres immobilisations financières | | 44 | | |
| Autres immobilisations financières | | 45 | | |
| Autres immobilisations financières | | 46 | | |
| Autres immobilisations financières | | 47 | | |
| Autres immobilisations financières | | 48 | | |
| Autres immobilisations financières | | 49 | | |
| Autres immobilisations financières | | 50 | | |

PDF

Centrale des bilans - Balanscentrale - Bilanzzentrale - Microsoft Internet Explorer provided by National Bank of Belgium

File Edit View Favorites Tools Help

Address https://srvwspd2.lanprd.nbb/BGX/index.html

Banque Nationale Bank
DE BELGIQUE

Centrale des bilans Mon profil Déconnexion

Sofista XBRL Nouveaux comptes Validation fr nl de

Signalétique Bilan après répartition Compte de résultats Affectations et prélèvements Annexe Bilan social Rapports

Signalétique C 1.1 (FR) Dernière sauvegarde: 17:08:41

Numéro d'entreprise: BE0405548486 *

Comptes annuels approuvés par l'assemblée générale du et relatifs à l'exercice couvrant la période du: 2006-05-09 au 2005-12-31 *

Exercice précédent du: 2005-01-01 au 2004-12-31 *

Les montants relatifs à l'exercice précédent sont-ils identiques à ceux publiés précédemment? Oui Non

S'agit-il d'un dépôt rectificatif à un compte annuel déjà accepté par la BNB pour le même exercice comptable et dans la même langue? Oui Non

Signalétique de l'entreprise

Dénomination: **DECEUNINCK**

Forme juridique: Société anonyme

Adresse: BRUGGESTEENWEG, 374
8800 Roeselaere Belgique

Adresse Internet: www.deceuninck.com

Registre des Personnes morales (RPM) - Tribunal de Commerce: Kortrijk

Date du dépôt de l'acte constitutif ou du document le plus récent mentionnant la date de publication des actes constitutifs et modification:
Editer

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Centrale des bilans - Balanscentrale - Bilanzzentrale - Microsoft Internet Explorer provided by National Bank of Belgium

File Edit View Favorites Tools Help

Address https://srvwspd2.lanprd.nbb/BGX/index.html

Banque Nationale Bank
DE BELGIQUE

Centrale des bilans Mon profil Déconnexion

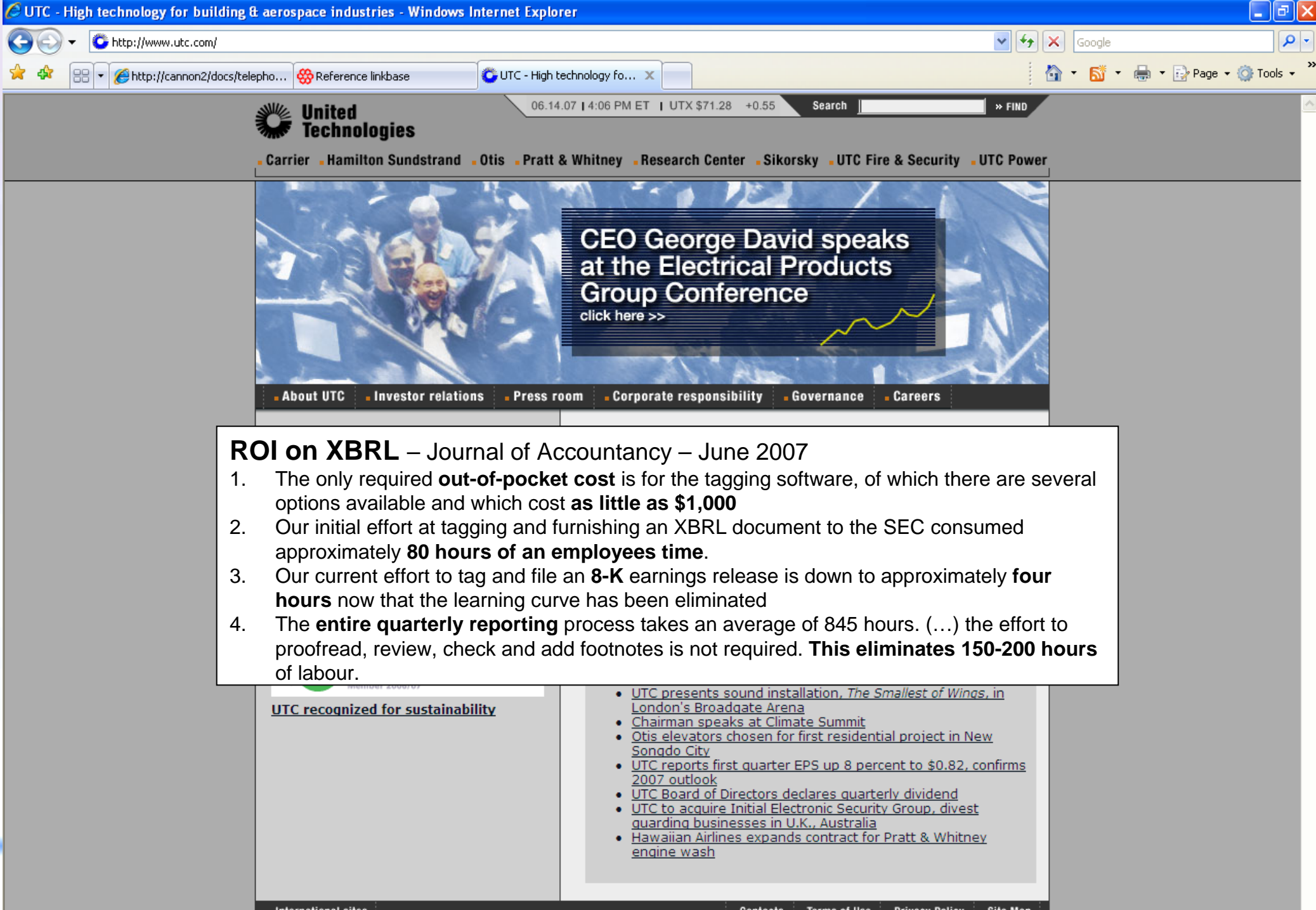
Sofista XBRL Nouveaux comptes Validation fr nl de

Signalétique Bilan après répartition Compte de résultats Affectations et prélèvements Annexe Bilan social Rapports

Bilan après répartition C 2.1 (FR) Dernière sauvegarde: 17:08:41

| | Codes | Exercice | Exercice précédent |
|---|--------------|----------|--------------------|
| ACTIF | | | |
| ACTIFS IMMOBILISÉS | 20/28 | 303512 | |
| Frais d'établissement | 20 | | |
| Immobilisations incorporelles | 21 | 5828 | |
| Immobilisations corporelles | 22/27 | 38491 | |
| Terrains et constructions | 22 | 9435 | |
| Installations, machines et outillage | 23 | 23169 | |
| Moblier et matériel roulant | 24 | 2757 | |
| Location-financement et droits similaires | 25 | 1405 | |
| Autres immobilisations corporelles | 26 | 46 | |
| Immobilisations en cours et acomptes versés | 27 | 1679 | |
| Immobilisations financières | 28 | 259105 | |
| Entreprises liées | 280/1 | 259105 | |
| Participations | 280 | 242590 | |
| Créances | 281 | 16515 | 9822 |
| Autres entreprises avec lesquelles il existe un lien de participation | 282/3 | | |
| Participations | 282 | | |
| Créances | 283 | | |

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ROI on XBRL – Journal of Accountancy – June 2007

1. The only required **out-of-pocket cost** is for the tagging software, of which there are several options available and which cost **as little as \$1,000**
2. Our initial effort at tagging and furnishing an XBRL document to the SEC consumed approximately **80 hours of an employees time**.
3. Our current effort to tag and file an **8-K** earnings release is down to approximately **four hours** now that the learning curve has been eliminated
4. The **entire quarterly reporting** process takes an average of 845 hours. (...) the effort to proofread, review, check and add footnotes is not required. **This eliminates 150-200 hours** of labour.

[UTC recognized for sustainability](#)

- [UTC presents sound installation, The Smallest of Wings, in London's Broadgate Arena](#)
- [Chairman speaks at Climate Summit](#)
- [Otis elevators chosen for first residential project in New Songdo City](#)
- [UTC reports first quarter EPS up 8 percent to \\$0.82, confirms 2007 outlook](#)
- [UTC Board of Directors declares quarterly dividend](#)
- [UTC to acquire Initial Electronic Security Group, divest guarding businesses in U.K., Australia](#)
- [Hawaiian Airlines expands contract for Pratt & Whitney engine wash](#)

Adoption issues

- Part of FI supply chain improvement process
- Part of IFRS adoption
- Global worldwide “wave”
- Significant money is allocated
- From voluntary to mandatory
- What we have today is the result of many years effort



XBRL Reference Viewer for Bound Volume (2007_BV_en) with Taxonomy (shell-full.xsd)

International Financial Reporting Standards

- [IFRS 1 - First-time Adoption of International Financial Reporting Standards \(2005-08-18\)](#)
- [IFRS 2 - Share-based Payment \(2004-02-19\)](#)
- [IFRS 3 - Business Combinations \(2004-03-31\)](#)
- [IFRS 4 - Insurance Contracts \(2005-12-15\)](#)
- [IFRS 5 - Non-current Assets Held for Sale and Discontinued Operations \(2004-03-31\)](#)
- [IFRS 6 - Exploration for and Evaluation of Mineral Resources \(2005-06-30\)](#)
- [IFRS 7 - Financial Instruments: Disclosures \(2005-08-18\)](#)
- [IFRS 8 - Operating Segments \(2006-11-30\)](#)

International Accounting Standards

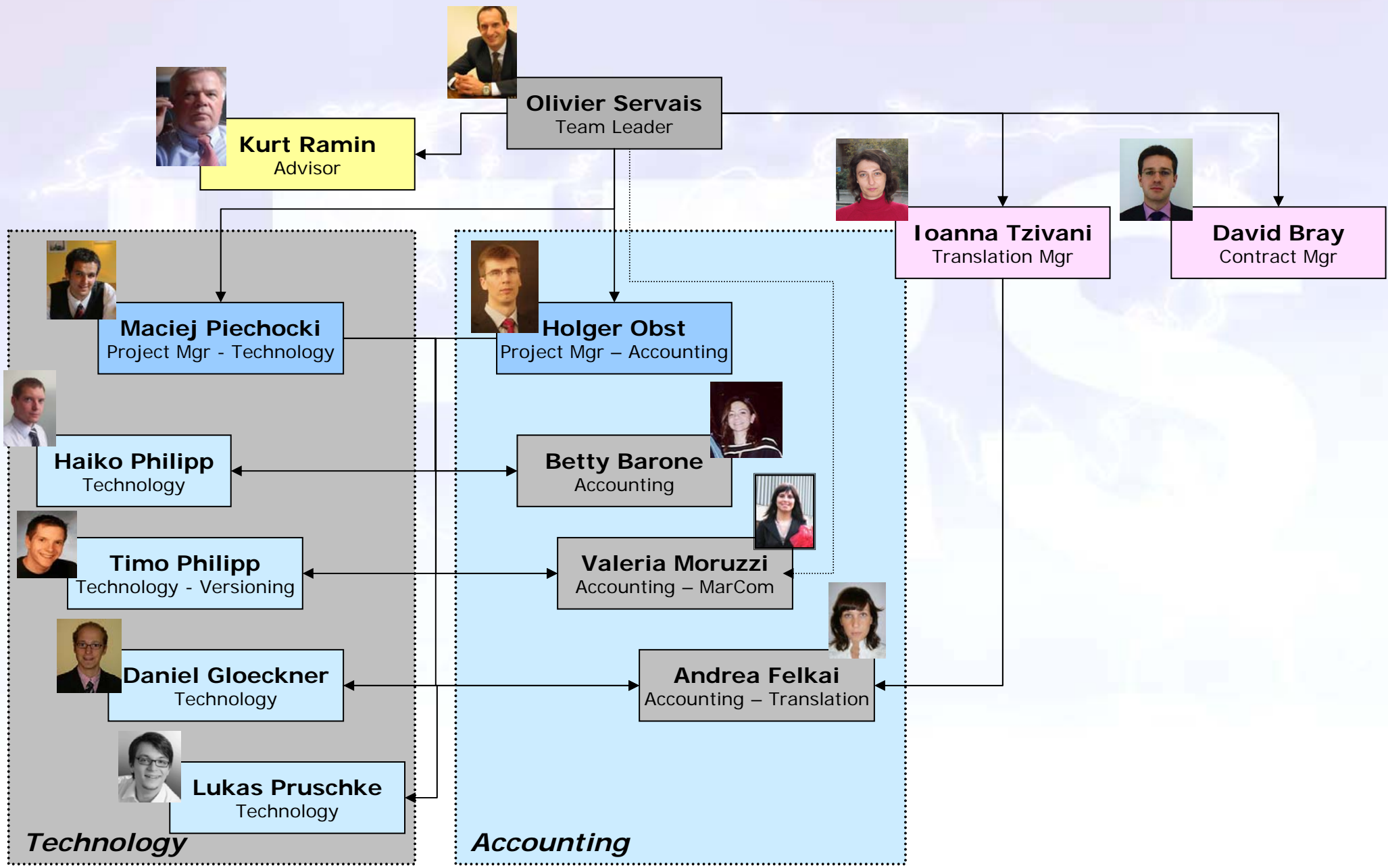
- [IAS 1 - Presentation of Financial Statements \(2005-08-18\)](#)
- [IAS 2 - Inventories \(2004-03-31\)](#)
- [IAS 7 - Cash Flow Statements \(2004-03-31\)](#)
- [IAS 8 - Accounting Policies, Changes in Accounting Estimates and Errors \(2004-03-31\)](#)
- [IAS 10 - Events after the Balance Sheet Date \(2004-03-31\)](#)
- [IAS 11 - Construction Contracts \(2004-03-31\)](#)
- [IAS 12 - Income Taxes \(2004-03-31\)](#)
- [IAS 16 - Property, Plant and Equipment \(2004-12-09\)](#)
- [IAS 17 - Leases \(2005-08-18\)](#)
- [IAS 18 - Revenue \(2004-03-31\)](#)
- [IAS 19 - Employee Benefits \(2004-12-16\)](#)
- [IAS 20 - Accounting for Government Grants and Disclosure of Government Assistance \(2004-03-31\)](#)
- [IAS 21 - The Effects of Changes in Foreign Exchange Rates \(2005-12-15\)](#)
- [IAS 23 - Borrowing Costs \(2004-03-31\)](#)
- [IAS 24 - Related Party Disclosures \(2004-12-16\)](#)
- [IAS 26 - Accounting and Reporting by Retirement Benefit Plans \(2004-03-31\)](#)
- [IAS 27 - Consolidated and Separate Financial Statements \(2004-03-31\)](#)
- [IAS 28 - Investments in Associates \(2004-03-31\)](#)
- [IAS 29 - Financial Reporting in Hyperinflationary Economies \(2004-03-31\)](#)

Mission & Objectives

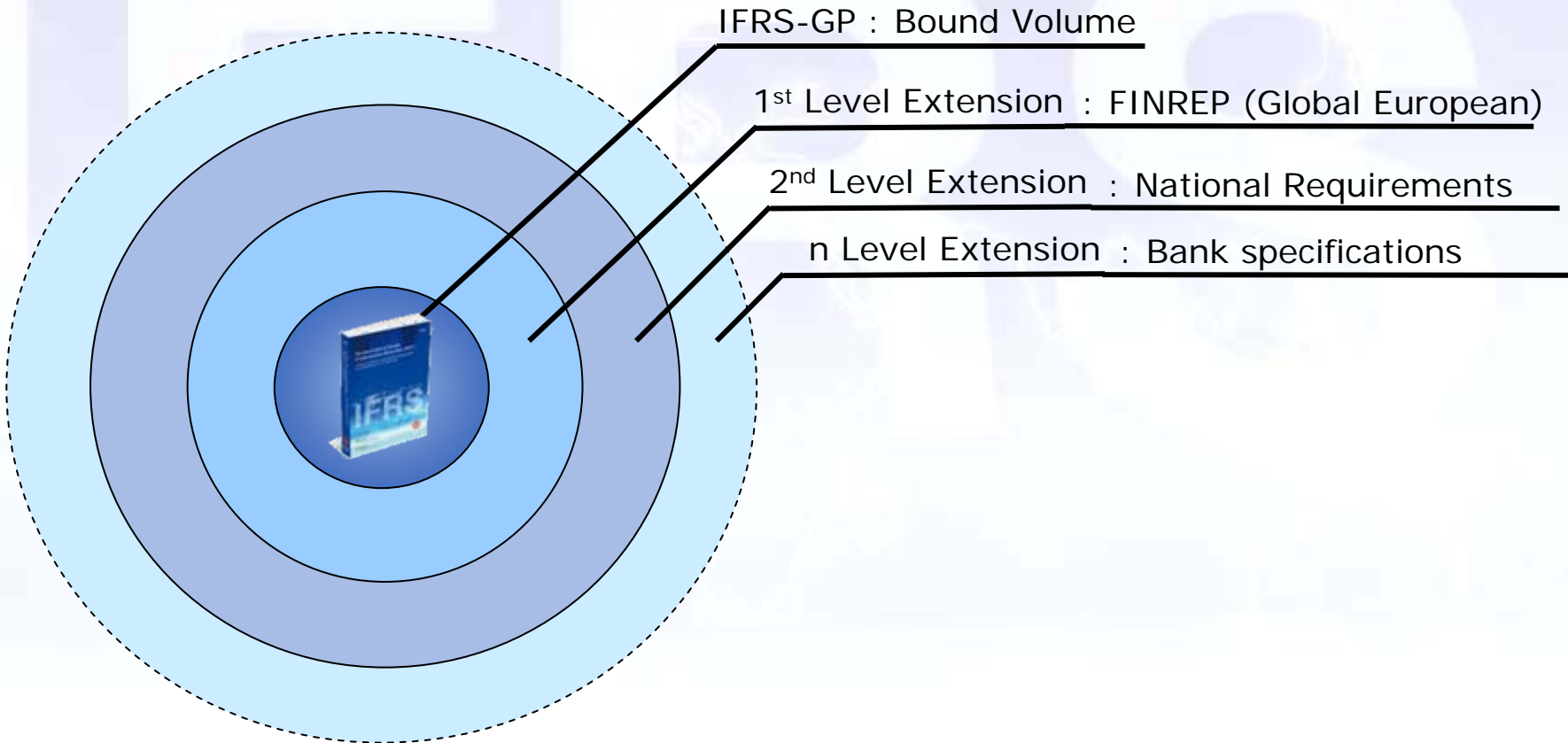
The Mission of the IASC Foundation XBRL Team is *to provide users an IASCF developed XBRL taxonomy aimed at assisting consistent adoption and implementation of IFRS standards*

The objectives are to:

- ✓ Deliver the XBRL Taxonomy with the same quality, in the same languages and at the same time as the paper version of the Bound Volume
- ✓ Encourage the XBRL implementation wherever IFRS is used
- ✓ Make sure the Intellectual Property (IP) is protected and respected



Scope of IFRS taxonomy



FINancial REPorting - FINREP (same for COmmon REPorting - COREP)

IFRS for banking supervision

European Law



European Directives

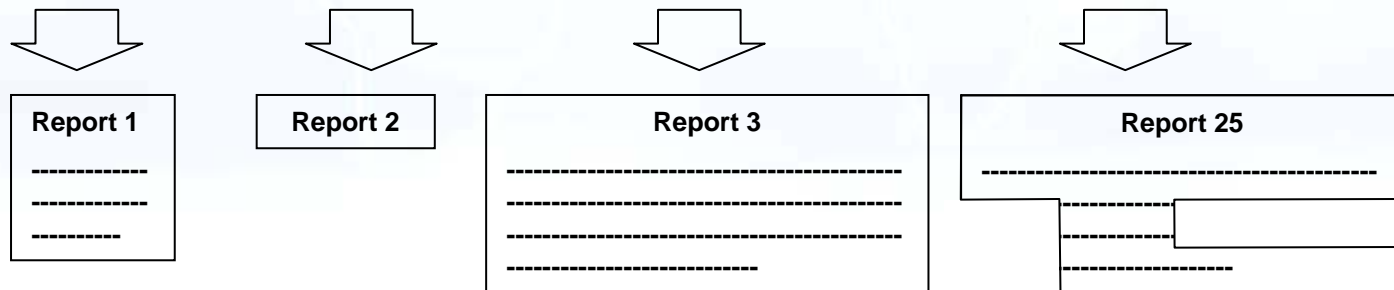
European Decree

Country 1 Country 2 Country 3 ... Country 25

Transposition into national Legislation

FSA 1 FSA 2 FSA 3 ... FSA 25

National Regulation for National Implementation



vous êtes ici : accueil

Navigation

- ▶ **Accueil**
- ▶ NTP
- ▶ NTP/PI
- ▶ Softwareleveranciers
 - ▶ Convenant
 - ▶ Projectplannen
 - ▶ Taxonomie versie 1.0_2005
 - ▶ Evenementen
- ▶ Achtergrondinformatie
 - ▶ Frequently asked questions
 - ▶ Ketentest
 - ▶ Links

Welkom op de website van het Nederlandse Taxonomie Project

De Nederlandse overheid wil de administratieve lasten van het bedrijfsleven met 25 procent terugbrengen. Vanuit de verschillende ministeries zijn tal van initiatieven gestart om hieraan bij te dragen. Het Nederlands Taxonomie Project (NTP) is er één van. Dit gezamenlijke project van de ministeries van Justitie en Financiën gaat het ondernemers makkelijker maken om hun financiële gegevens elektronisch op te leveren bij Kamer van Koophandel.

XBRL and NTP

1. Part of the Administrative burden reduction project (EUR 4,5 billions)
2. The whole supply chain members are involved in the effort (companies filing, stat, tax, accountants...)
3. GAAP taxonomy is based on IFRS-GP
4. Expected savings are in millions
5. It initiated a similar project in Australia

| « Septembre 2006 » | | | | | | |
|--------------------|----|----|----|----|----|----|
| Di | Lu | Ma | Me | Je | Ve | Sa |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |

Evenementen

- Kenniscongres administratieve software regio Utrecht, 28 Sep 2006
- Projectleidersoverleg Utrecht (Belastingdienst), 28 Sep 2006

Connexion

Nom d'utilisateur

Mot de passe

connexion

Informatie



- **Softwareleveranciers**
[Informatie](#), [XBRL modules](#), [Convenantpartners](#)
- **Intermediairs**
[Convenantpartners](#)

■ **Convenant Partner Overleg**
Hotel Holiday Inn, Leiden, 29 Sep 2006

■ **Tweedaags NTP Symposium**
Zeist (Fini)



Speech by SEC Commissioner: Remarks Before the Global Financial Reporting Convergence Conference

by

Commissioner Kathleen L. Casey

U.S. Securities and Exchange Commission

Financial Executive International and the European-American Business
Council
New York, New York
September 28, 2007

Independent of each other, XBRL and IFRS have the potential to help improve the usefulness of financial data for investors and reduce accounting complexity. United, they can be a powerful force for accounting convergence.

Today's conference is exceptionally timely because I believe we are engaged on several fronts at a critical point in the development, convergence, support and acceptance of global financial reporting standards. There are two major changes afoot that I would like to focus your attention on this afternoon. Both promise to revolutionize, improve and harmonize financial reporting on a global scale. And - of course - they are most well-known by their acronyms. So let me begin by adding these acronyms to your accounting lexicon if you are not already keenly familiar with them.

The first is IFRS, which stands for international financial reporting standards. This is an accounting system developed by the International Accounting Standards Board ("IASB") that, in an amazingly short period of time, has gained a foothold in over 100 countries, including the 27 EU member states and much of the rest of non-U.S. capital markets. These countries either currently require or permit IFRS or are planning to do so in the near term. By



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The commission, for instance, tables an open question on the possibility of combining reporting for different purposes - such as tax, statistics, social security, employment - at member state level, to reduce the burden of keeping different accounting and reporting systems. It also places the use of electronic reporting formats, like XBRL, firmly on the agenda.

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**THURSDAY
18 OCTOBER
2007**

Today

- XBRL is a reality
 - Technology is mature
 - Software tools are available and affordable
 - Real savings have been proven
 - More and more supervisors are making it mandatory
- Users adopting XBRL could make IFRS implementation easier and faster
- The same could apply and make IFRS for SMEs easier and cheaper
- XBRL is being used by IFRS adoption projects: SEC, Canada, Japan, Australia, IPSAS, CEBS/FINREP...
- XBRL team and technical staff are cooperating
- The IFRS-GP 2008 version will be quality-reviewed and released in early 2008

IASB and XBRL development



- Areas of mutual interest include Convergence, Transparency and possibly SMEs
- Limited but continuous technical staff involvement has to be considered for quality review
- Adoption in IFRS countries, by financial analysts and for audit/assurance (IAASB strategy paper) remains critical
- Reaching key decision-makers for XBRL adoption remains critical
- Awareness if XBRL and its implications require continued attention

`<end>thank you</end>`