



# XBRL: Ontwikkelingen in Nederland verleden, heden en toekomst

8 december 2015



# **XBRL** | **NL**



Minister



Ondernemer



Accountant



Fiscalist



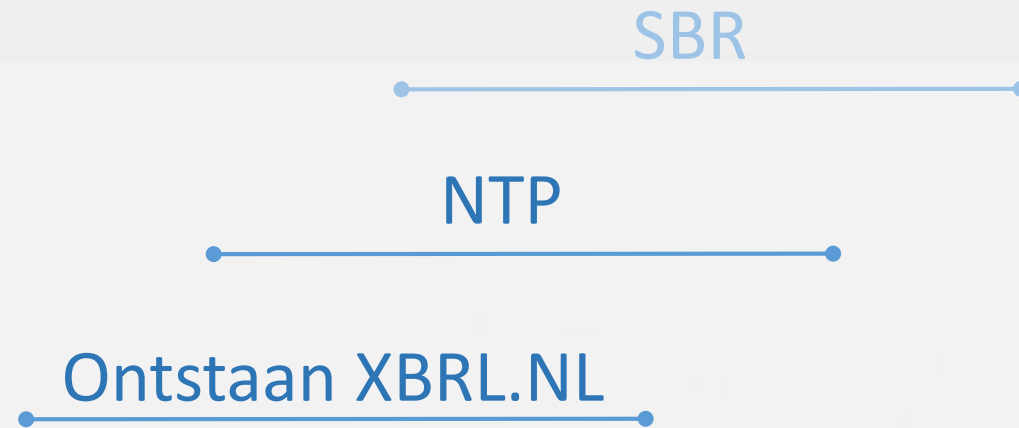
Adviseur



XBRL Lid

# Ontwikkeling XBRL in Nederland

## Verleden



# 26 november Wetswijziging Handelsregister



Tweede Kamer  
DER STATEN-GENERAAL

Home

Vergaderingen

Kamerstukken

Plenaire vergadering

HOME > KAMERSTUKKEN > PLENAIRE VERSLAGEN

## Artikel 19a

1. Bij algemene maatregel van bestuur wordt bepaald de wijze waarop de deponering van voorgeschreven stukken kan geschieden, uitsluitend door de deponering bij de deponering

Dit wetsvoorstel wordt zonder beraadslaging en, behalve de onderdelen, zonder stemming  
angenomen.

Ik deel aan de Kamer mee dat het volgende besluit is genomen:

Dijkgraaf, voor de ochtendvergadering.

Deze mededeling wordt voor kennisgeving aangenomen.

Ontwikkeling  
XBRL in Nederland

Verleden





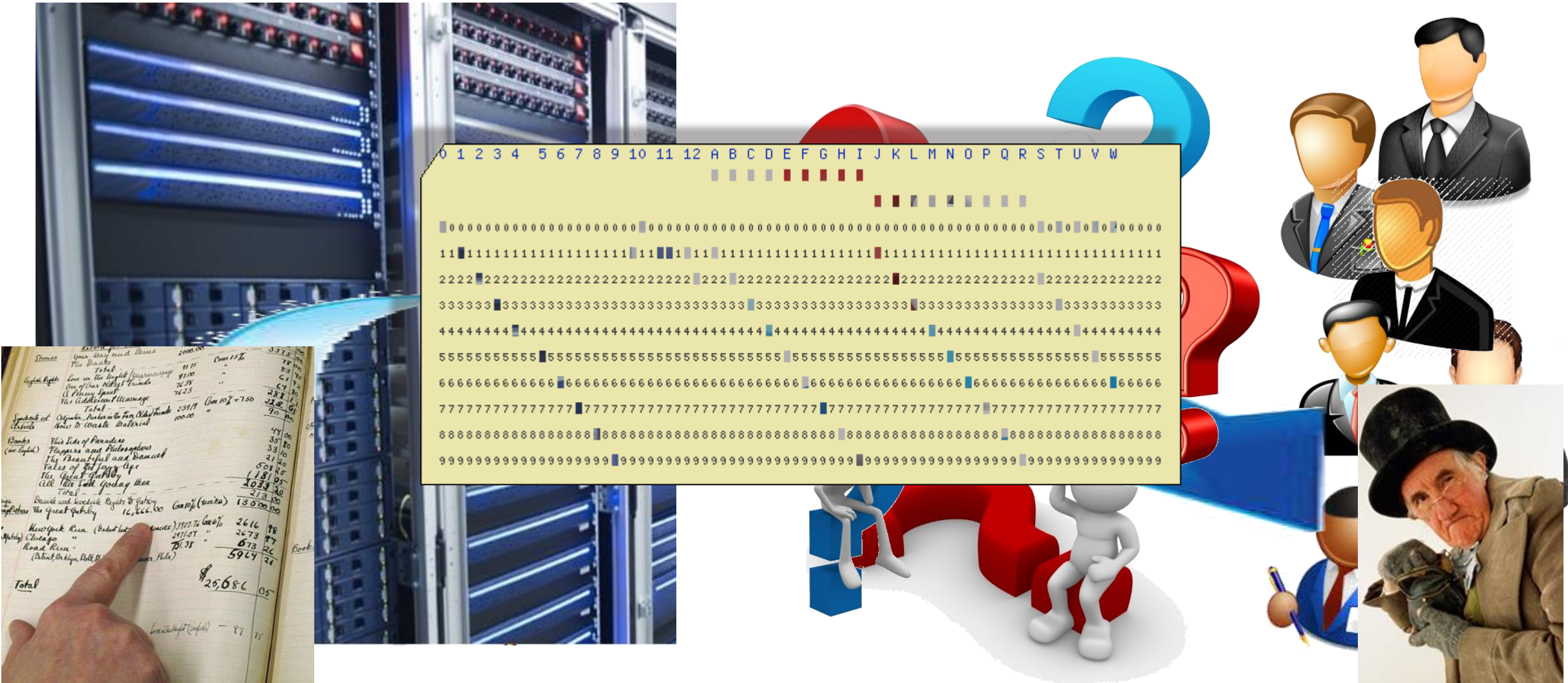
*Gost of  
the past*



## Techniek

## Semantiek

# A long time ago...



# Hoe het was

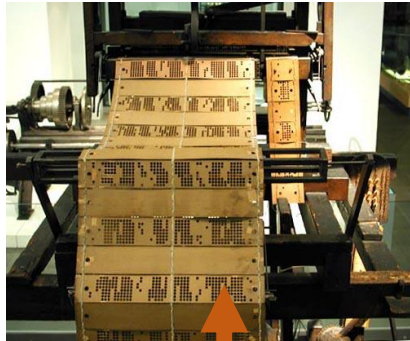
**Structured data**  
**System to system**  
**Agreed semantics**

The diagram illustrates a 128-bit data structure, likely for XBRL, divided into six main fields: Period, Account, Label, Dimension, Unit, and Fact. Each field is represented by a specific bit pattern and a corresponding label.

- Period:** 2015 DECEMBER 8
- Account:** LEDGER ACCOUNT 4.100.120
- Label:** NETTO OMZET NEDERLAND
- Unit:** \$ 15.120,00
- Fact:** XBRL NEDERLAND VICE CHAIR PAUL SNIJDERS 06 28 36 491 (NIET MEER)

The structure is composed of 16 groups of 8 bits each, with various bit patterns and labels. The labels are: 0, 11, 22, 33, 44, 55, 66, 77, 88, 99. The bit patterns are: 00000000, 11111111, 22222222, 33333333, 44444444, 55555555, 66666666, 77777777, 88888888, 99999999.

# Old??? ...still in use but in different forms

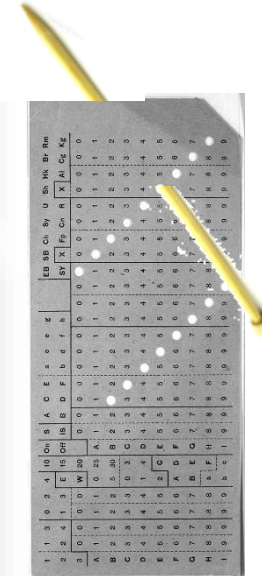


Weefgetouw  
Joseph Jacquard



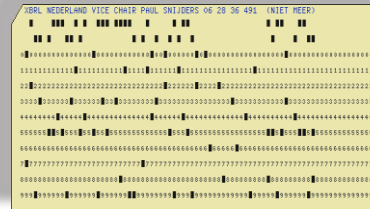
Muziekdoos  
A. F. Seytre

Binair stelsel  
0001101001

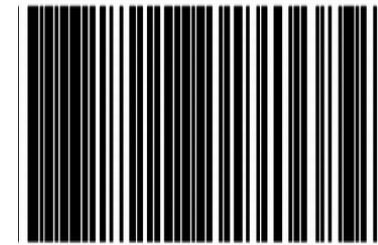


Herman  
Hollorith

size of US  
banknotes  
12 x 80 positions



IBM



(00)3 5 0 1 2 3 4 5 1 2 3 4 5 6 7 8 9 4

Norman Woodwar



Denso Wave

1712

1842

1890

1929

1952

1994

# De volgende fase .....ETL

Extract

Transform

Load



# Hundreds of solutions

## Totaal gemis aan standaards





J.H. ter Bekke

J.H. ter Bekke | Semantic Data Modeling | Semantic Data Language

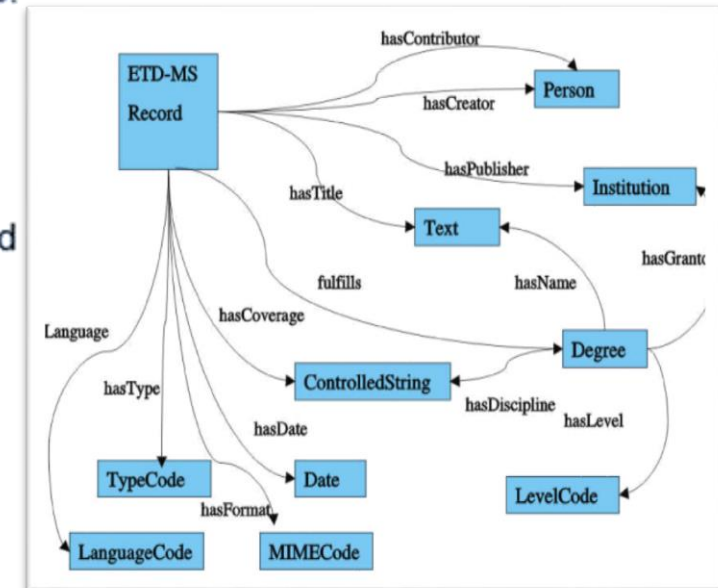
*Semantic*systems

## Welcome to the J.H. ter Bekke tribute site

The goal of this web site is to remember and share the ideas, vision and articles of **Johan ter Bekke**.  
has contributed a lot to the research of data modeling principles, data language design, database management systems and end user computing.

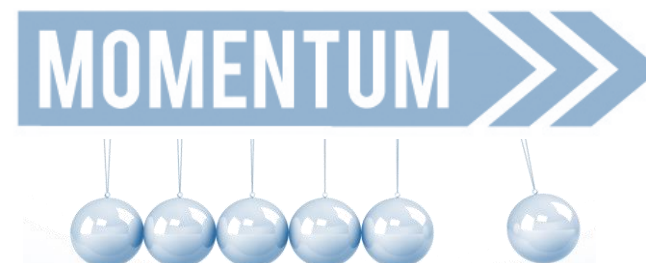
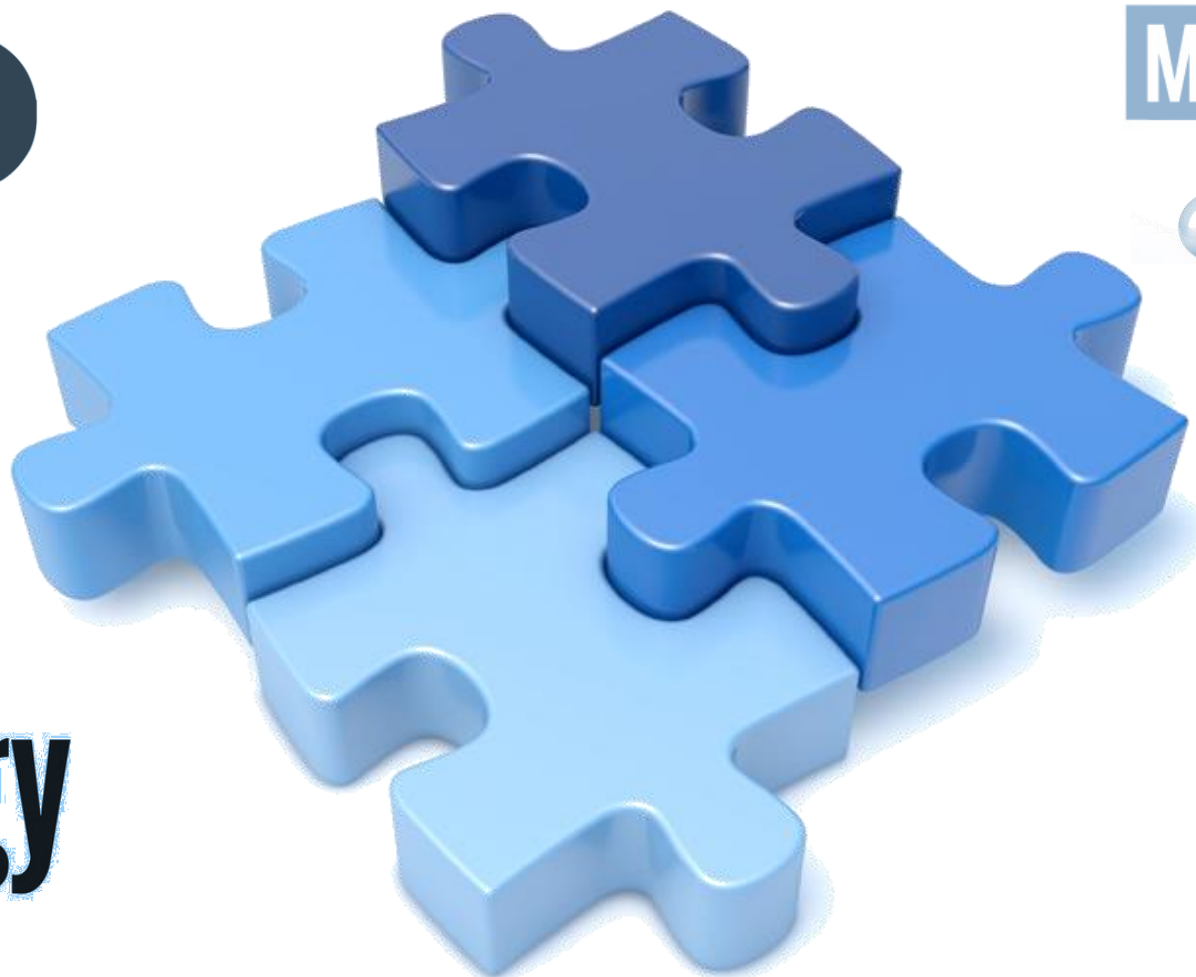
The main results of his work can be summarized as follows:

- A **new data modeling approach** based on semantic principles resulting in inherently specified data structures.
- A **new and efficient data language** (more suitable for end users than SQL) respecting data structure and avoiding the (join) pitfalls of SQL.
- The implementation of semantic modeling and manipulation concepts in the **Xplain DBMS**.



The pieces came together

**NEED**

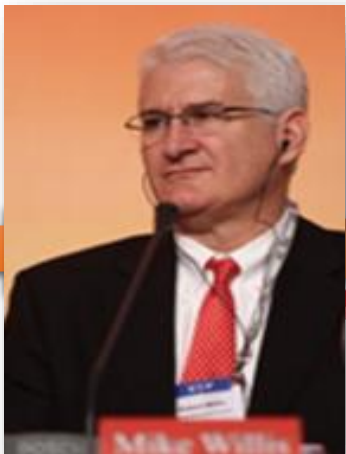


# Inception of a global standard



Charly Hofman

Compliments for :



Mike Willis



Walter Hamscher



Analyst **manually** transcribes numbers into spreadsheet model



Liv Watson



Eric Cohen

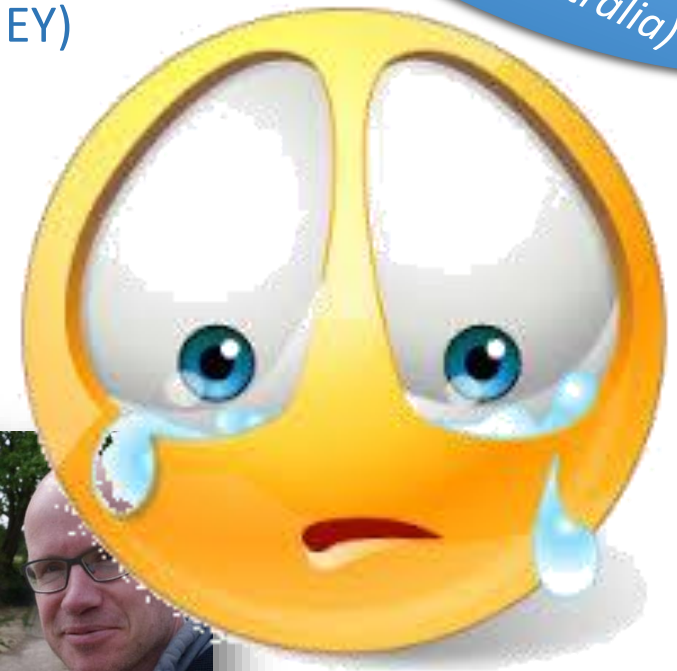
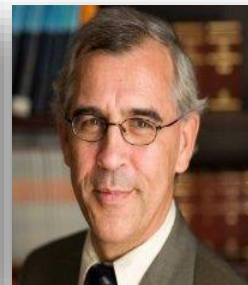


# XBRL : how it started in Nederland



Eerste live project  
in the world (except Australia)

- Unie van Waterschappen
- Semansys 1<sup>ste</sup> XBRL lid in Europe (USA)
- 2001 XBRL project Basic Life (in corporation with EY)
- NIVRA Congres RAI
- XBRL Work meeting London (2000)
- Aberdeen, US-GAAP, Semantic Analyzer



# De start in Nederland

2002 - Aanbieding voor AFM

2002- Oprichting XBRL Nederland

## AGENDA - XBRL NEDERLAND

Vergadering : 02.01 oprichtingsbijeenkomst  
Datum : 4 november 2002  
Tijd : 14.00 – 17.00 uur  
Locatie : ECP.NL : Overqoo 11, 2266 JZ, Leidschendam

Aanbieding aan **Autoriteit Financiële Markten**  
Afdeling Financiële Verslaggeving

Ten bate van **Systeem voor het aanleveren en analyseren  
van jaarverslaggeving door beursgenoteerde  
ondernemingen**

Door **Semansys Technologies**

Op verzoek van  
Drs. K.G. Schreuder RE RA  
Drs. M.G.A.P. Bastiaans  
SI-KGSc-02110294  
O.2002890 PS.01  
Autoriteit-FM kenmerk  
Offertenummer  
Offertedatum 13 december 2002



## *Begroting & Internet*

*Een strategische verkenning*

Februari 2003

De InformatieWerkPlaats  
Semansys  
Macaw

- Directoraat Generaal voor de Rijksbegroting
- Centrale Directie Voorlichting



# How to go nation wide?

**MOMENTUM** >>>

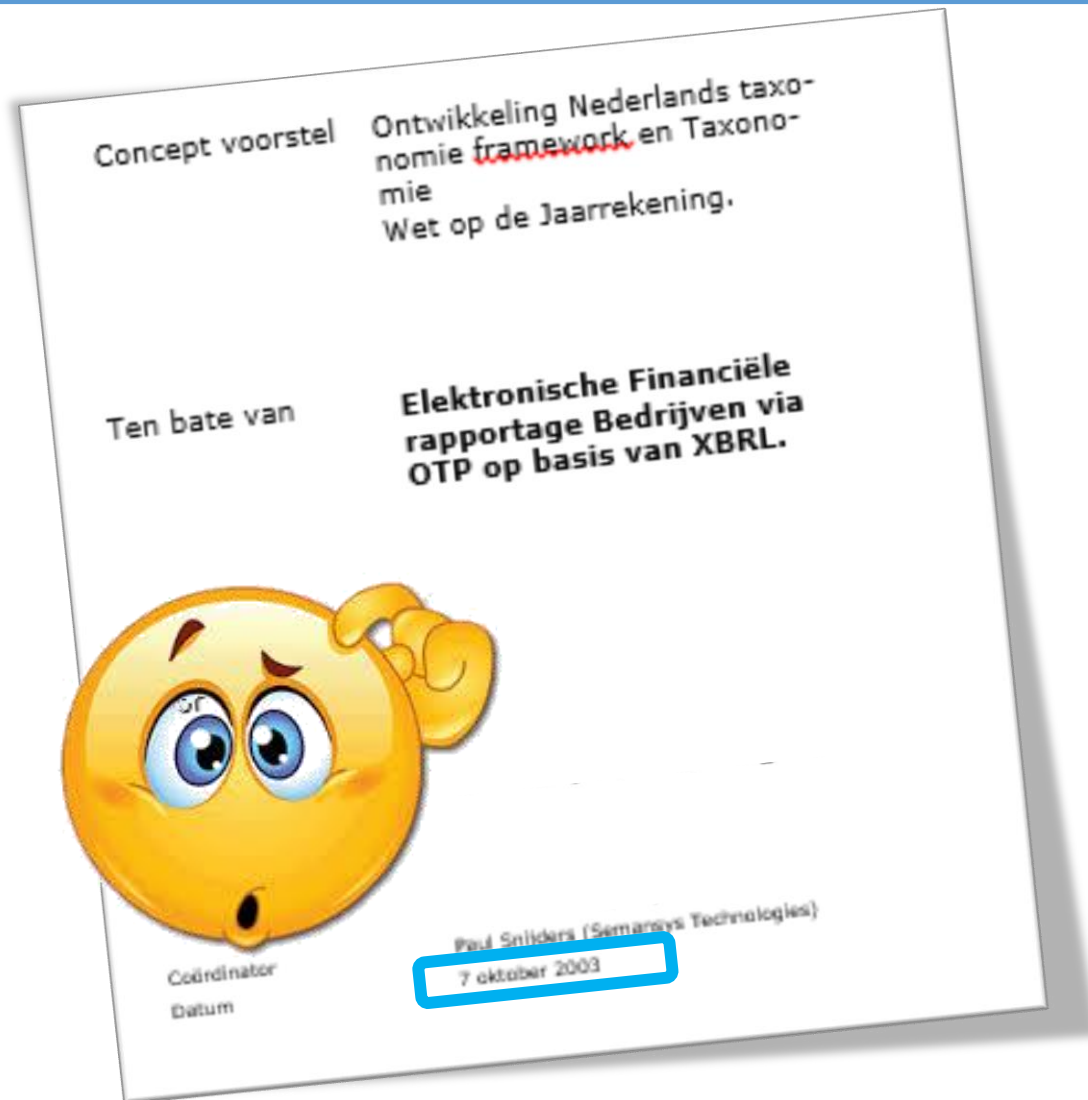
25 procent administratieve  
lastenverlichting

Jaarrekening -> Burgerlijk wetboek



Minister Donner

# Project voorstel Min EZ



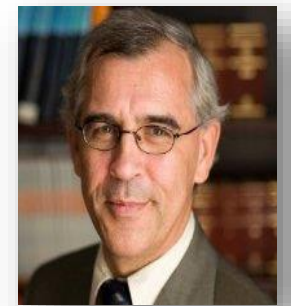
1. Maak rapportages elektronisch
2. Hanteer een standaard
3. Neem een wereldwijde standaard
4. Gebruik XBRL
5. Nederland heeft inmiddels goede ervaring



Marc

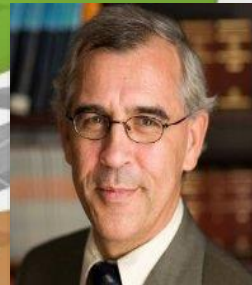


Harold



Me

## NTP – Nederlandse Taxonomie Project



Harm Jan van Burg

Piet de Kam

Andre Biesheuvel

### **Project team Architectuur**

Marc van Hilvoorde

Roland Hommes

Marco Roos

...

# Chronologie van the early days

**Juni 2005** Op 16 juni wordt de eerste versie, versie 0 NTP gelanceerd.

**Juli 2004** Start van het Nederlands Taxonomie Project (NTP). gefinancierd en aangestuurd door de Ministeries van Justitie

**Februari 2004** wordt door de Nederlandse overheid het startsein het programma ICTAL, een programma om lastenverlichting voor bedrijfsleven te bewerkstelligen.

**September 2003** In Nederland beginnen de Unie van Waterschappen, het CBS aan één van de eerste XBRL implementaties.

**November 2002** Op 1 november wordt XBRL-Nederland opgericht.

Specialist Basel II



# Basis of **S**tandard **B**usiness **R**eporting is.....

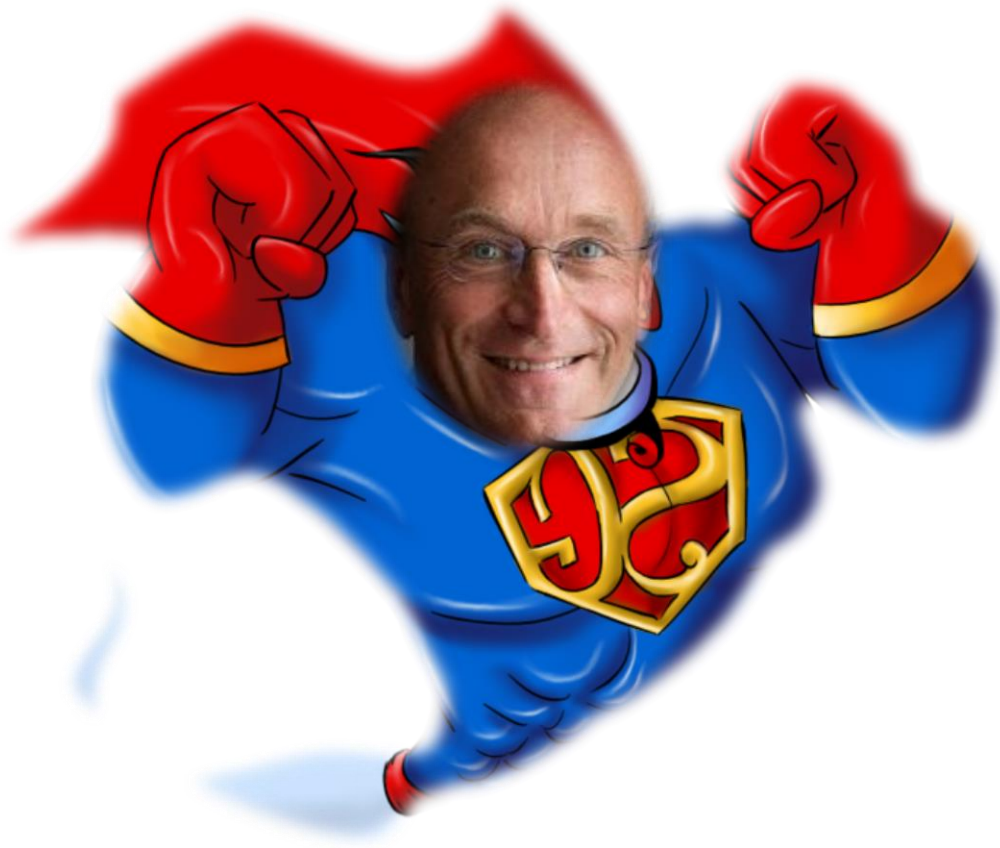


# Succes kent vele vaders



# Heden en toekomst:

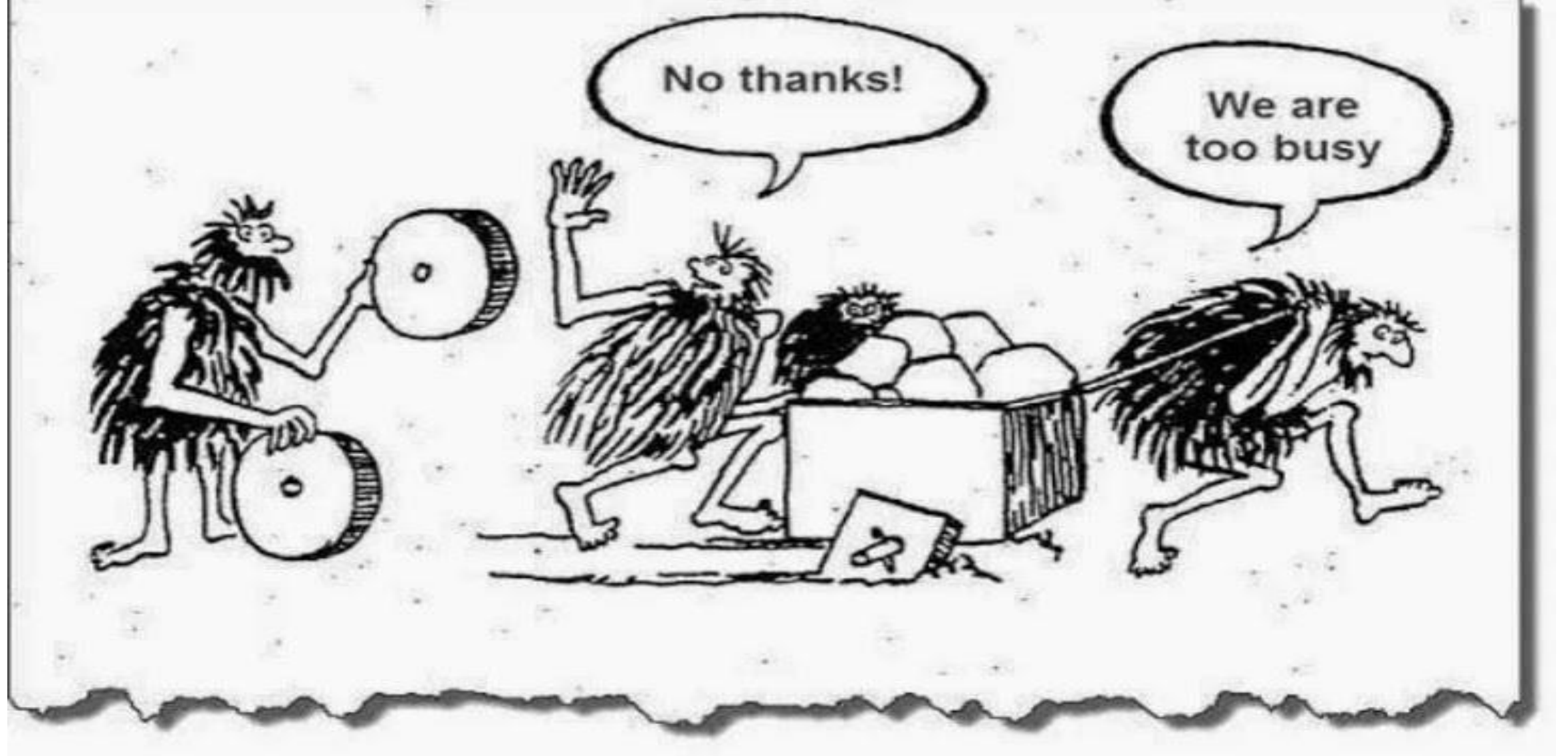
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Rob Kuipers



Cees de Boer



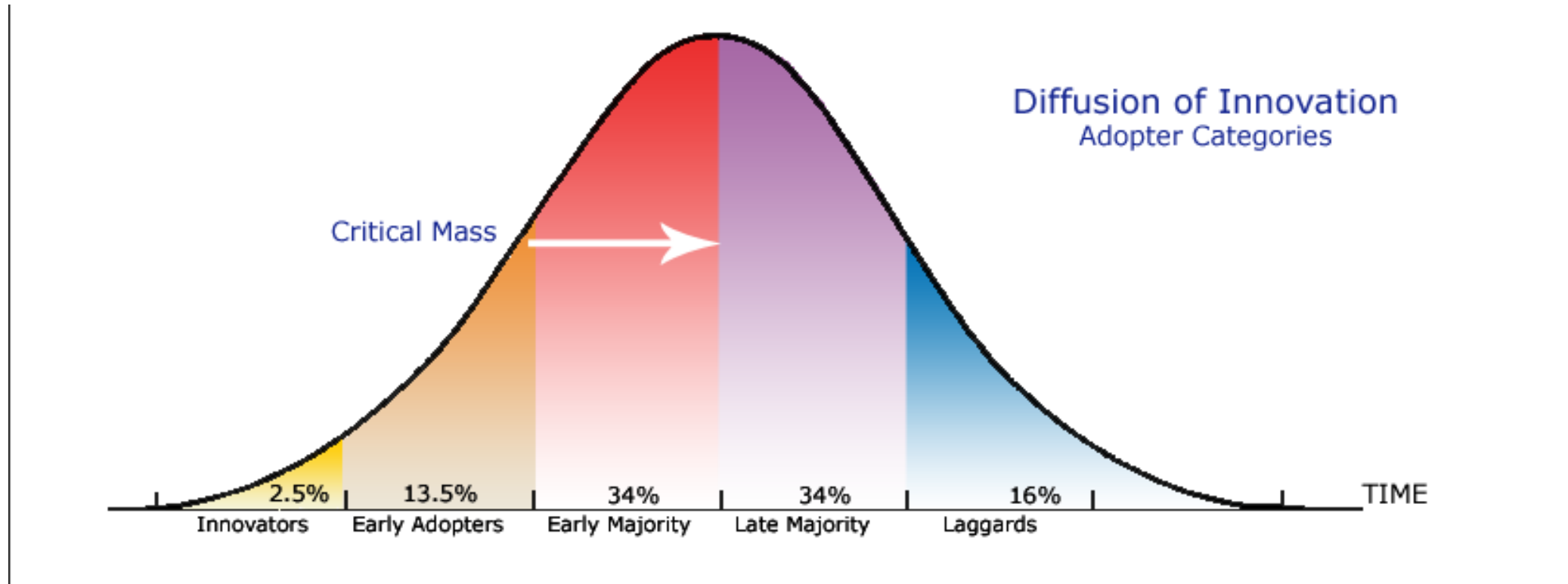
SBR is een uitstekend concept



Prachtige ontwikkeling doorgemaakt



SBR is een uitstekend concept



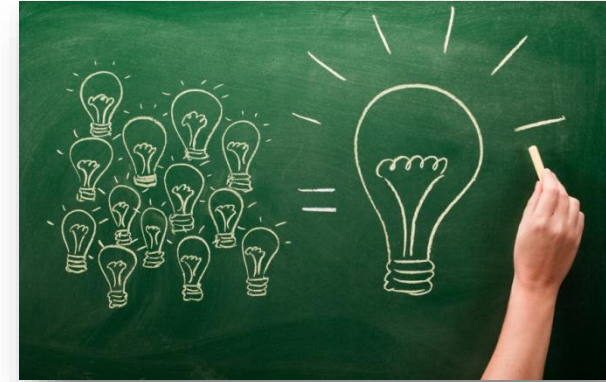
# Innovatietheorie van Rogers



Moed en durf maakten de start mogelijk



Groei door samenwerking



Veelzijdig, betrokken, innovatief



De volgende fase begint



Nieuwe periode van accelereren



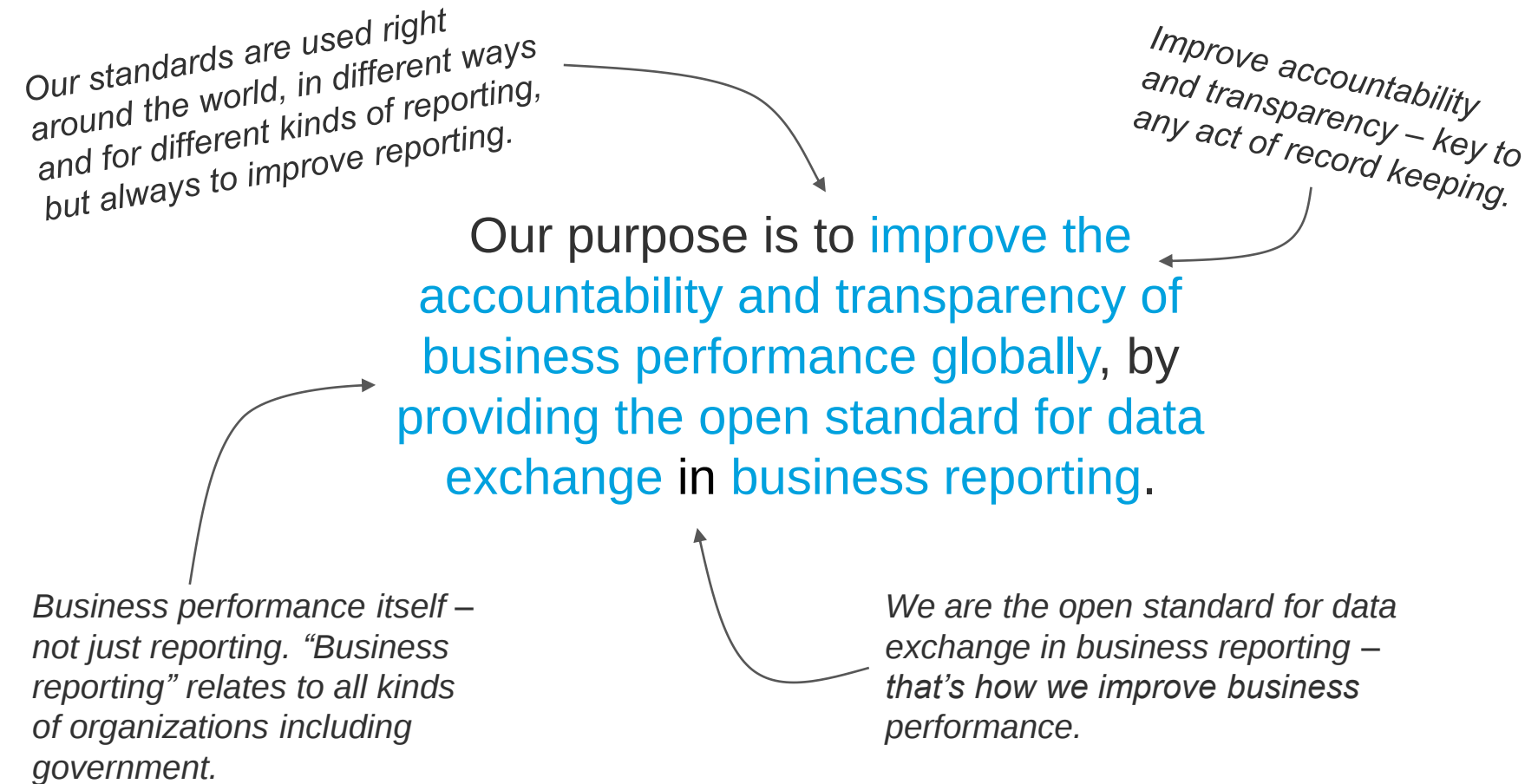
# Enterprise Reporting using XBRL

Cees de Boer

Amsterdam, 8th Dec 2015

# The purpose of XBRL International

Improve the accountability and transparency of business performance globally

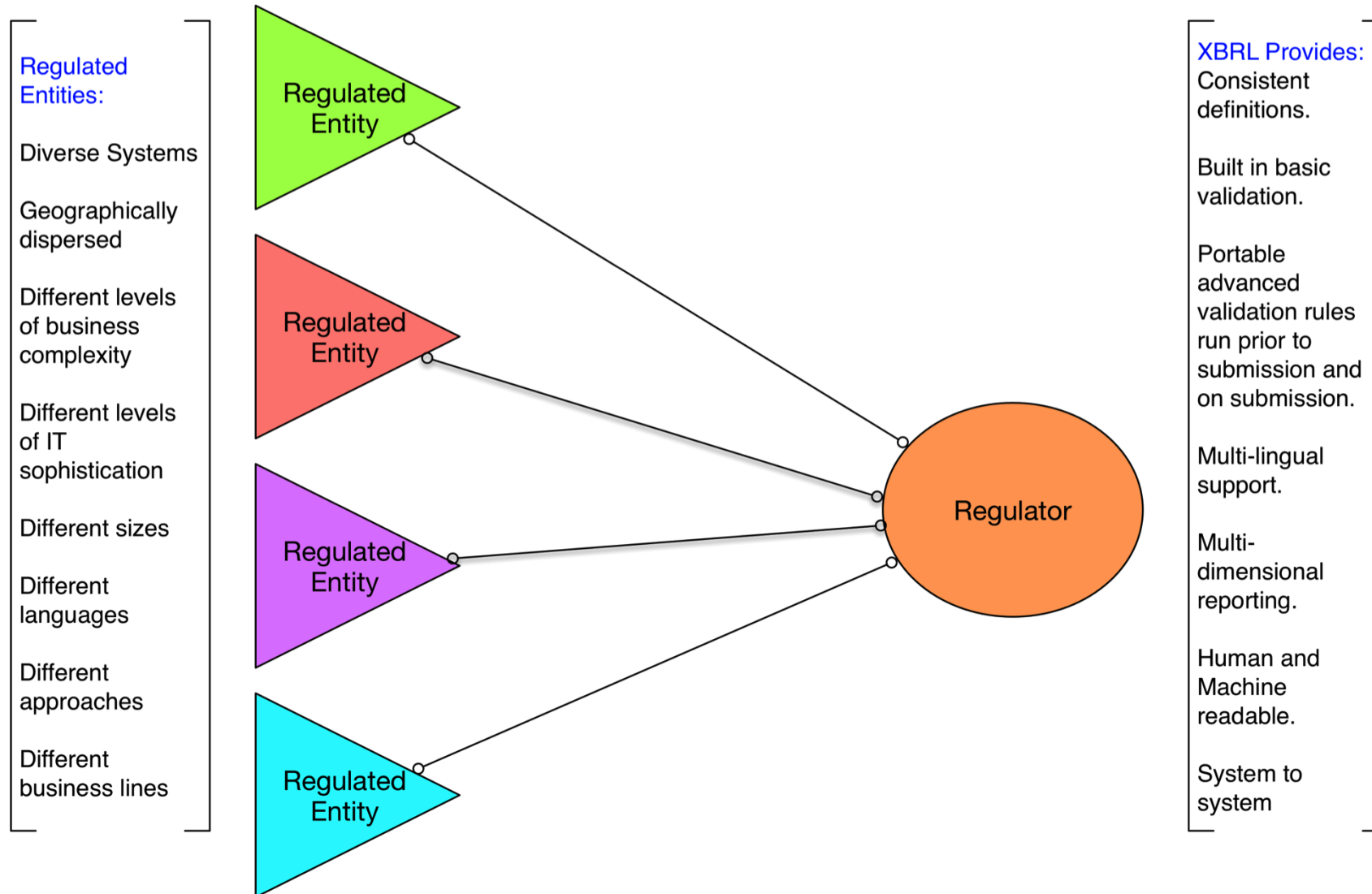


# Purpose of reporting

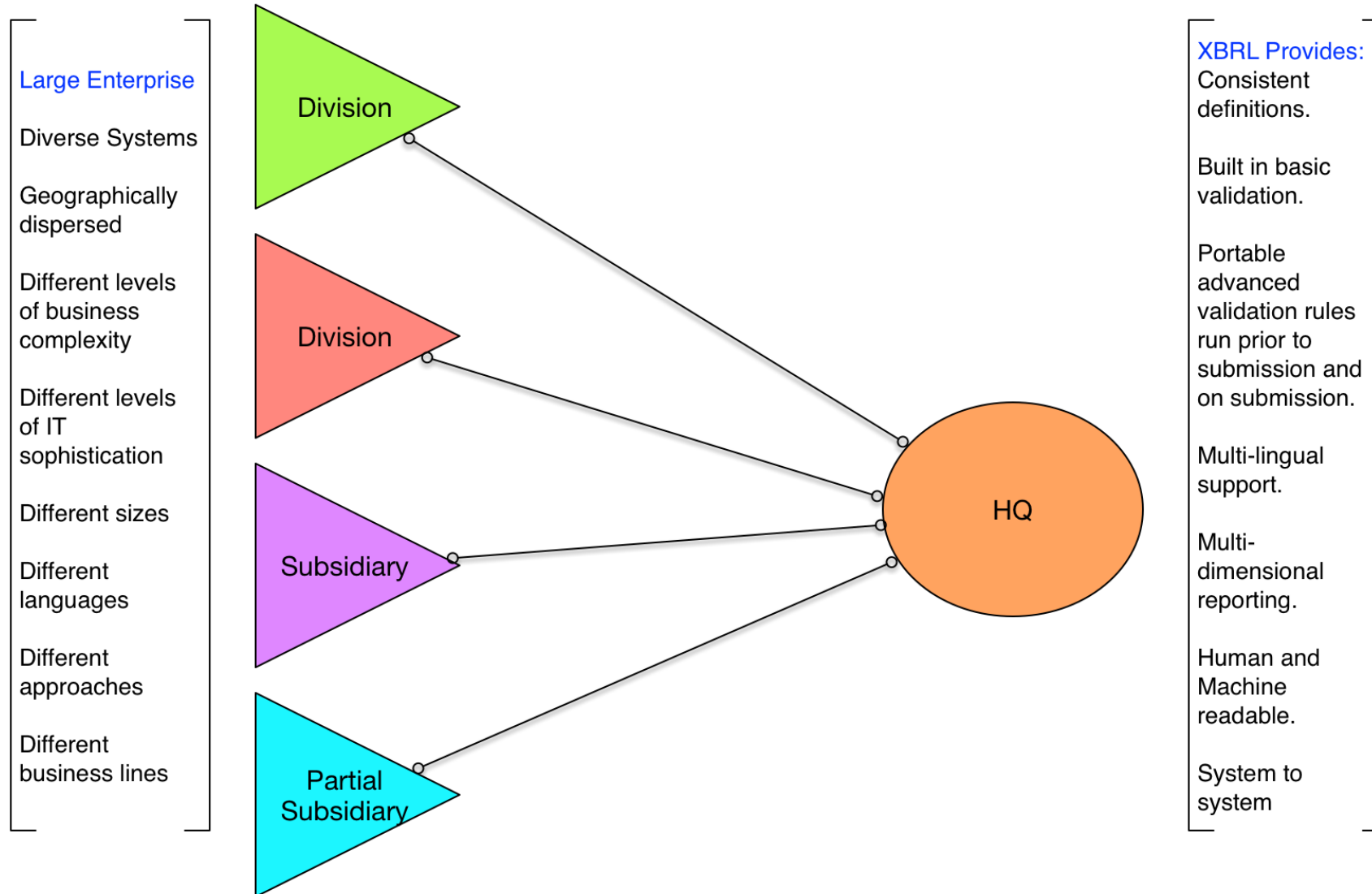
Regulatory reporting and informing stakeholders – “the last mile”



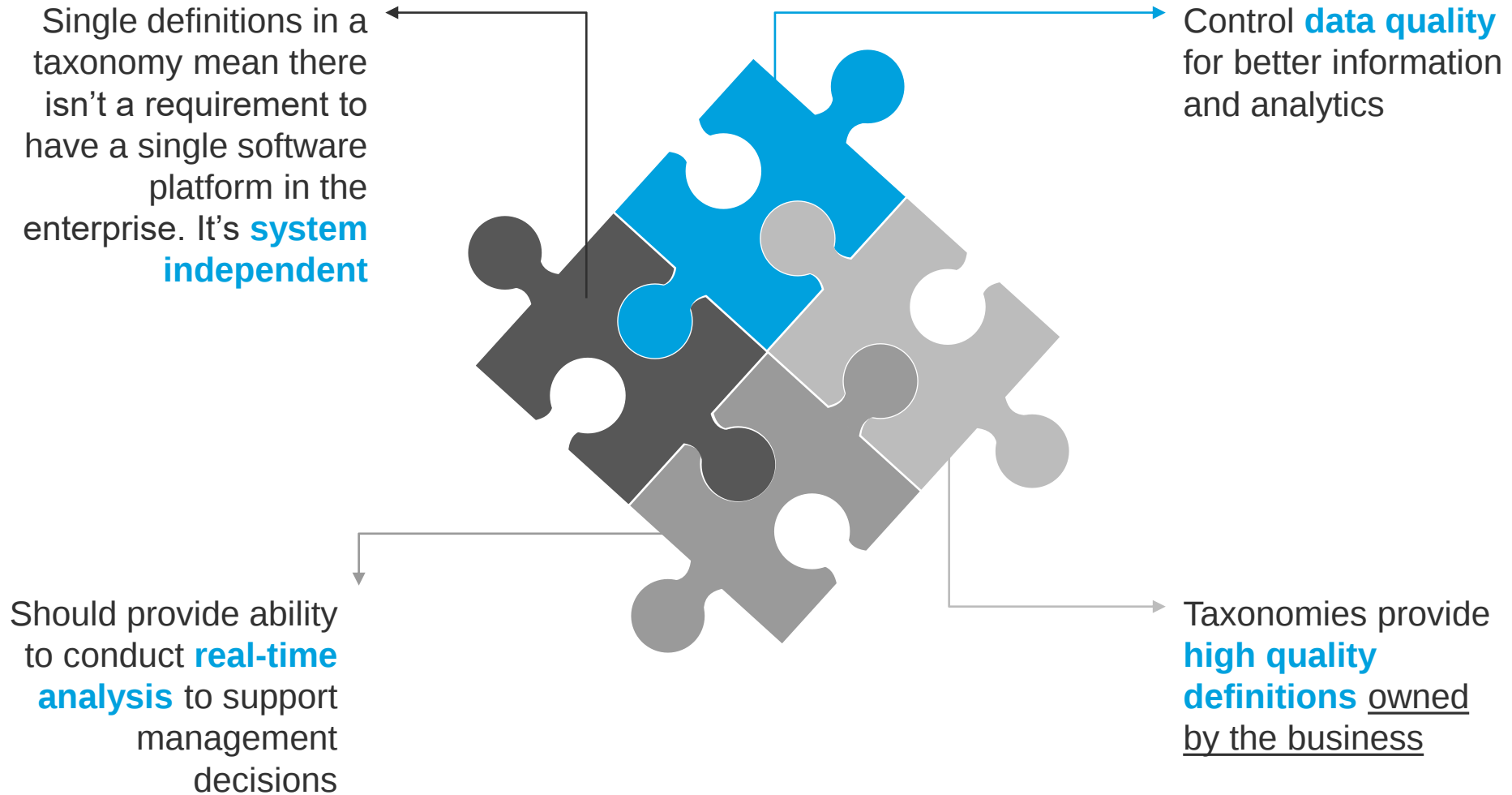
# XBRL widely adopted in many report to one (regulator)



# Within large enterprise also many report to one applies



# Bringing the benefits of XBRL from Regulatory Reporting to Enterprise Reporting



# Case study – initial findings

Applying XBRL inside Enterprise at transactional level

## Case study



Shanghai Pudong Development Bank (SPDB) is the 46<sup>th</sup> largest bank in the world with assets approaching USD700bn. >30,000 employees. Has funded much of the development of Shanghai as a leading infrastructure bank.

## SPDB Shanghai

- Around 6000 elements in company extended taxonomy, covering items contained in General Ledger, Financial Reporting, Budgeting, Management Accounting and Statistics domains.
- Taxonomy also defines around 100 reports for statutory, market disclosure and internal purposes.
- System uses end of day balances pulled from several dozen source systems

# SPDB Shanghai



# Experience gained



## What does this mean

- It is very early days, but seems very promising
- We are working with XBRL China to create case studies, blue print architectures and hopefully to run workshops on this topic
- XII wants to encourage experimentation
- But this is not the real revolution.....

# The real revolution

- The real underlying revolution is not technology
- The real revolution is data standardisation using taxonomies
- Imagine a world with:
  - Big taxonomies / mapping capabilities
  - At transactional levels
  - Cost of data handling and reporting drops significantly
  - Huge comparability
  - Ability to analyse hugely enhanced
  - Obviously all powered by XBRL

# Afscheid van Paul namens deelnemers en NBA



“Okay Houston, we've had a problem”



Dank voor uw aandacht.