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Aggiornamento sulle tassonomie

(GdL Italian GAAP e GdL IFRS)

Roma, lunedì 22 febbraio 2016

1. GdL Italian GAAP

nuove regole civilistiche

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cambiano principi di redazione,
schemi di bilancio, criteri di
valutazione e informativa

+

emanazione di nuovi
principi contabili

il contenuto della futura tassonomia 2016-xx-xx

Bilancio ordinario	**Bilancio abbreviato**	**Micro bilancio**	**Bilancio consolidato**
Stato patrimoniale	Stato patrimoniale	Stato patrimoniale	Stato patrimoniale
Conto economico	Conto economico	Informazioni in calce	Conto economico
Rendiconto finanziario	Nota integrativa	Conto economico	Rendiconto finanziario
Nota integrativa			Nota integrativa

le novità per il bilancio ordinario

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1. aggiornamento del contenuto dello stato patrimoniale

Le principali modifiche riguardano: l'aggiornamento di alcune label (es: i costi di sviluppo); l'aggiunta delle voci relative alle imprese sottoposte al controllo delle controllanti (nelle partecipazioni, nei crediti e nei debiti); l'aggiunta delle voci relative ai derivati (fra le immobilizzazioni finanziarie, le attività finanziarie non immobilizzate, il patrimonio netto ed i fondi rischi ed oneri); l'eliminazione di aggi e disaggi dai ratei e risconti; l'eliminazione dei conti d'ordine; la nuova modalità di contabilizzazione delle azioni proprie.

2. aggiornamento del contenuto del conto economico

Le principali modifiche riguardano: l'aggiunta delle voci relative alle imprese sottoposte al controllo delle controllanti (fra i proventi da partecipazioni e gli altri proventi finanziari); l'aggiunta delle voci relative ai derivati (nell'ambito delle rivalutazioni e delle svalutazioni); l'eliminazione dell'area straordinaria.

3. introduzione del rendiconto finanziario

Le attuali tabelle, relative alle metodologie indiretta e diretta, presenti in nota integrativa diverranno prospetto autonomo; bisognerà adattarle, inoltre, in base alle indicazioni dell'art. 2425-ter e del nuovo OIC 10.

4. aggiornamento della nota integrativa

Si dovrà tener conto di tutte le variazioni alle voci di bilancio di cui sopra. Dovranno essere vagliate, inoltre, tutte le modifiche alla nota integrativa introdotte dal d.lgs. 139/2015, in particolare i seguenti numeri dell'art. 2427 c.c.: 3, 7, 9, 10, 13, 16, 18, 33-bis, 22-quater, 22-quinquies, 22-sexies e 22-septies.

le novità per il bilancio abbreviato

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1. aggiornamento del contenuto dello stato patrimoniale

Le modifiche riguardano il patrimonio netto e, in particolare, l'introduzione delle riserve per le operazioni di copertura e le azioni proprie.

2. aggiornamento del contenuto del conto economico

Modifiche analoghe a quelle indicate per il bilancio ordinario.

3. aggiornamento della nota integrativa

Si dovrà tener conto di tutte le variazioni alle voci di bilancio di cui sopra. Dovranno essere vagliate, inoltre, tutte le modifiche alla nota integrativa introdotte dal d.lgs. 139/2015, già indicate per il bilancio ordinario, considerando le semplificazioni di cui all'art. 2435-bis c.c.

il bilancio della micro-impresa

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i prospetti di stato patrimoniale e conto economico sono quelli dell’abbreviato, in calce al primo le informazioni di cui ai nn. 9 e 16 dell’art. 2427 c.c. e ai nn. 3 e 4 dell’art. 2428 c.c.

il bilancio consolidato

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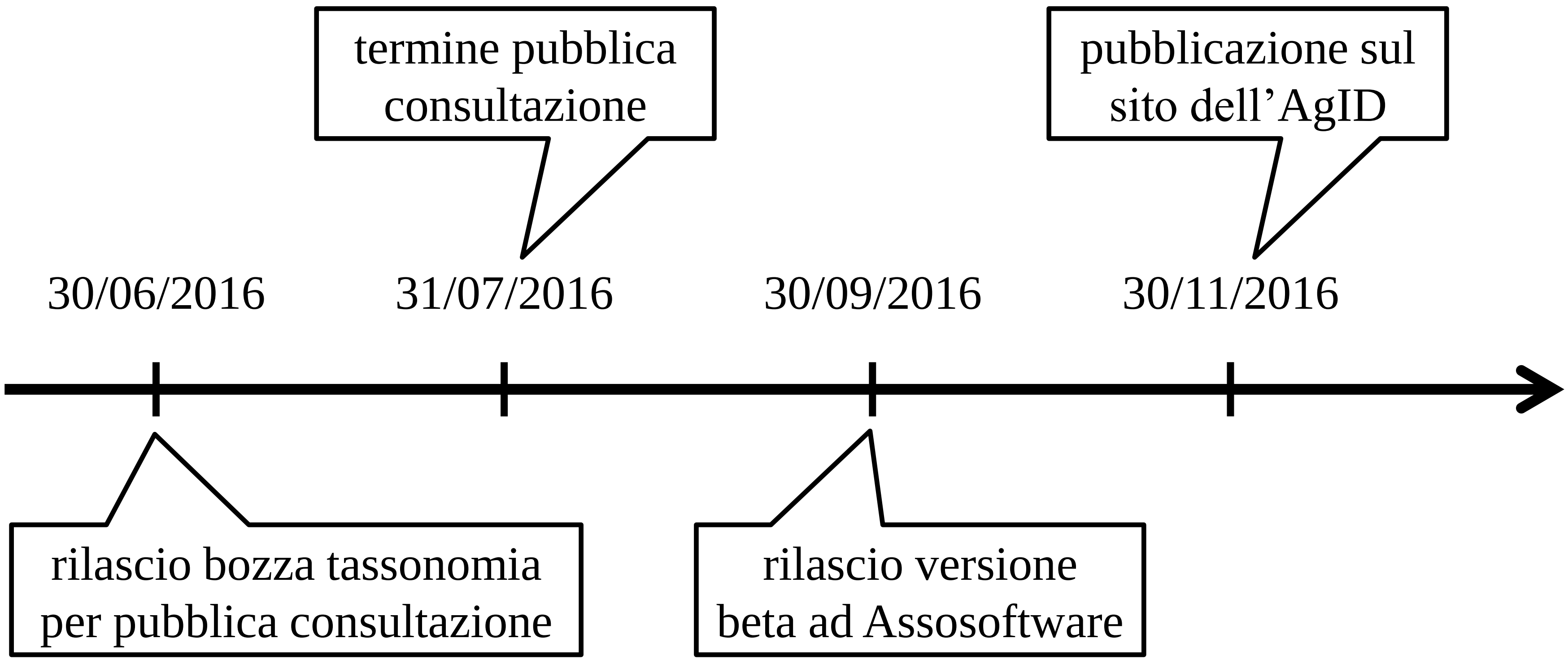
aggiornare lo stato patrimoniale e il conto economico rispetto alle modifiche di cui al d.lgs. 139/2015 e codificare la nota integrativa

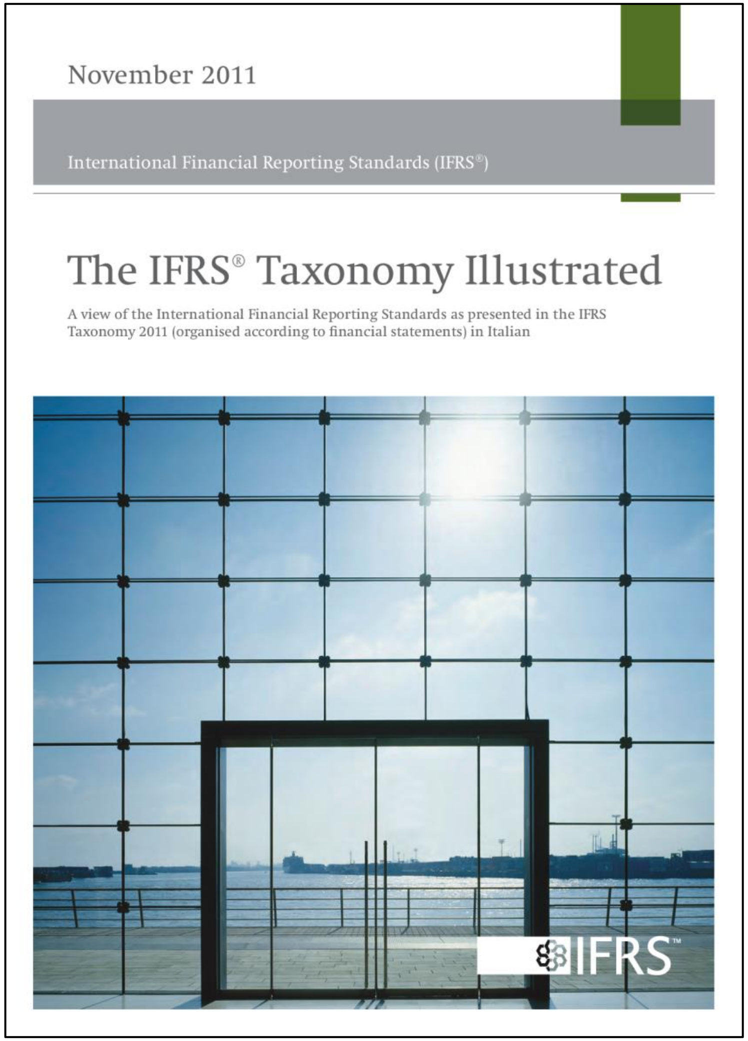
la road map



la sintonia e la collaborazione con OIC sono fondamentali

2. GdL IFRS

I risultati ad oggi



World Congress of Accountants 2014

Implementation of mandatory IFRS financial disclosures in a voluntary format: evidence from the Italian XBRL project

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Abstract

Recent research has highlighted how intensely accounting literature has focused on the potential benefits of XBRL for improving the efficiency and effectiveness of communication between companies and their internal and external stakeholders. Some studies have analyzed ex ante the degree of compatibility between the existing XBRL taxonomies and actual corporate financial reporting practices, in order to identify the degree of potential misfit between these taxonomies and the related reported items in company financial statements. Other works have addressed the structural characteristics of voluntary XBRL adopters, particularly in the US, based on the voluntary filing program of the Securities and Exchange Commission (SEC). Finally, some papers consider the relevant impacts of XBRL technology in one of two ways: either (a) once its formal implementation has already occurred (on a voluntary or mandatory basis); or (b) even before then, by assessing ex ante the potential impacts of this technology.

Based on existing research on the motivation and characteristics of companies providing voluntary disclosures, our work takes a third way, by considering a pilot project activated in 2011 to implement the IFRS Taxonomy in the Italian market, thanks to an initiative of XBRL Italia. This empirical study was conducted over a fairly limited sample of both listed and non-listed Italian companies using a case study methodology and applying the 2011 IFRS taxonomy to the main quantitative financial statements of the surveyed companies (statement of financial position, statement of comprehensive income, cash flow statement and statement of changes in equity), which we globally refer to as "face financials." The results of each application were then grouped together to derive qualitative considerations on the extent to which the 2011 IFRS Taxonomy fitted the actual needs of preparers. This study is qualitative in nature and represents the first step of a multi-year project to improve the IFRS Taxonomy by identifying the labels that need to be adjusted to match the local Italian accounting requirements.

Key words: IFRS, XBRL, IFRS Taxonomy, Financial Reporting, Digital Accounting.

Introduction

Recent research has highlighted how intensely accounting literature has focused on the potential benefits of XBRL for improving the efficiency and effectiveness of communication between companies and their internal and external stakeholders (Debreceny 2012). Some studies have analyzed ex ante the degree of compatibility

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Art. 7, comma settimo, della Direttiva 2004/109/CE

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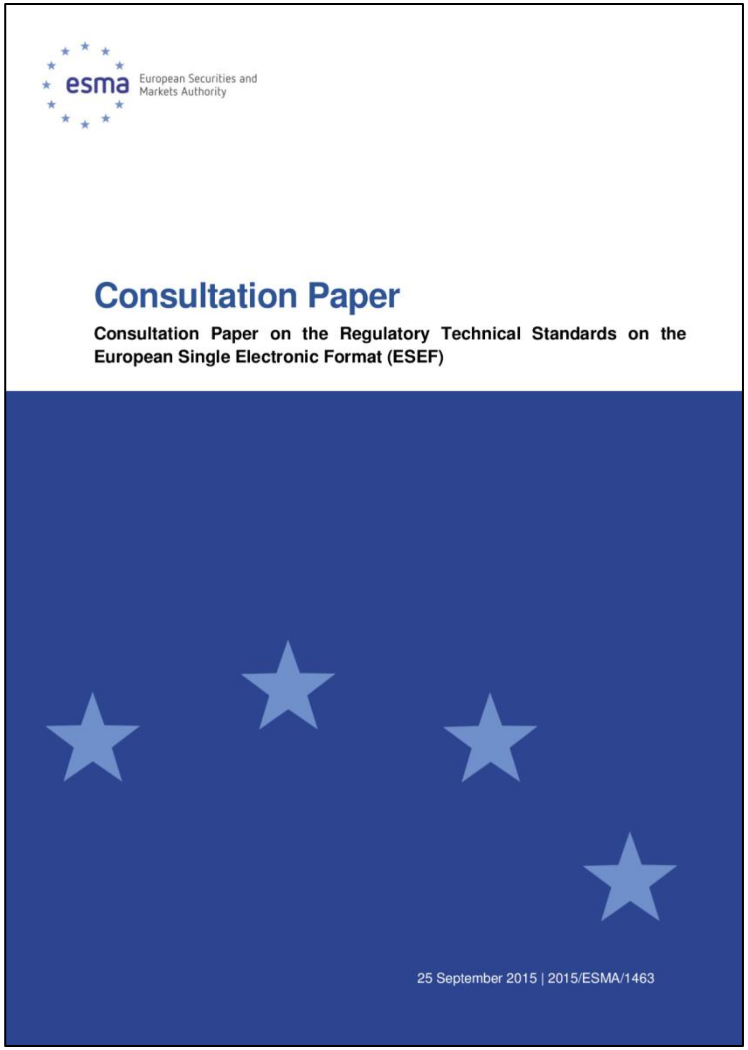
A decorrere **dal 1º gennaio 2020 tutte le relazioni finanziarie annuali sono predisposte in un formato elettronico unico di comunicazione**, a condizione che l'Autorità europea di vigilanza (Autorità europea degli strumenti finanziari e dei mercati) (AESFEM), istituita dal regolamento (UE) n. 1095/2010 del Parlamento europeo e del Consiglio, abbia effettuato un'analisi costi-benefici.

L'AESFEM elabora progetti di norme tecniche di regolamentazione volte a specificare il formato elettronico di comunicazione e contenenti i dovuti riferimenti alle opzioni tecnologiche attuali e future. Prima dell'adozione dei progetti di norme tecniche di regolamentazione, l'AESFEM conduce un'analisi adeguata dei possibili formati elettronici di comunicazione e svolge opportuni test sul campo. L'AESFEM presenta alla Commissione i progetti di norme tecniche di regolamentazione entro il 31 dicembre 2016.

Alla Commissione è delegato il potere di adottare le norme tecniche di regolamentazione di cui al secondo comma, in conformità agli articoli da 10 a 14 del regolamento (UE) n. 1095/2010.



esma European Securities and Markets Authority

Consultation Paper

Consultation Paper on the Regulatory Technical Standards on the European Single Electronic Format (ESEF)

25 September 2015 | 2015/ESMA/1463

1. Aziende

BUSINESSEUROPE

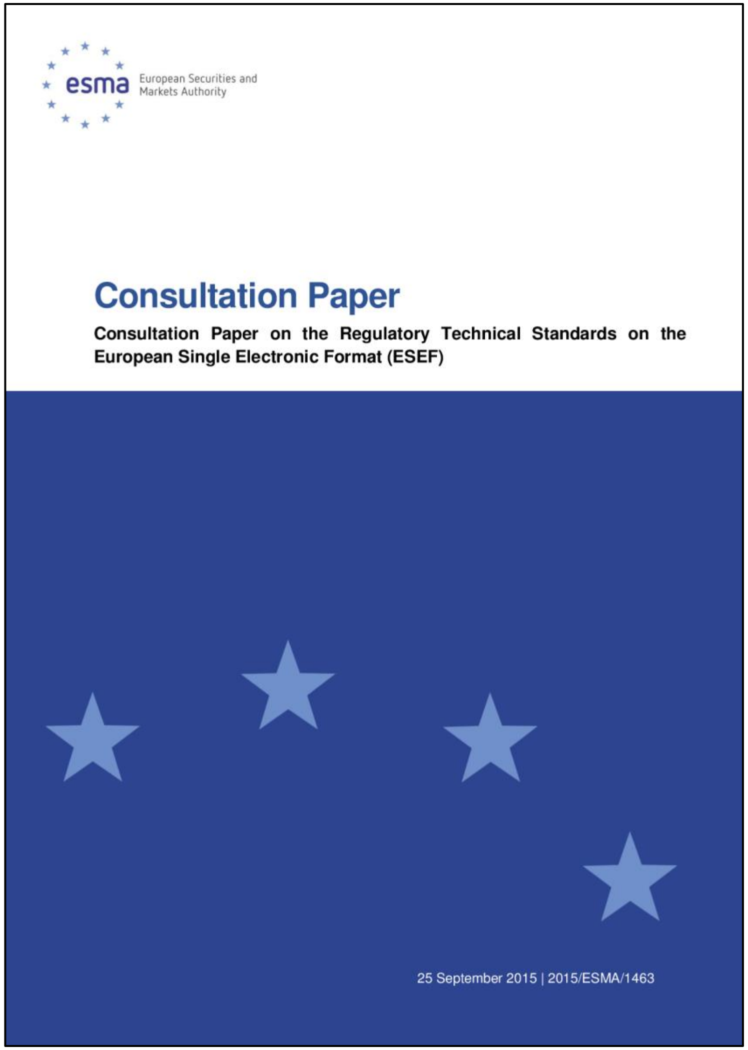
«BUSINESSEUROPE thinks it's important that the full annual report can be filed in a single format. PDF is currently the method best suited for a principle-based IFRS-system and for filing meaningful annual reports that also cater for the necessary diversity».

2. Professioni

FEE

(28) FEE agrees with the proposal to keep the requirement for PDF filing for the short term. A PDF file (especially those that are not 'copy' or 'print' protected) could be useful to users. However, as stated above, focusing on the ultimate objective ESEF can be used to transfer all the information to users. To this end the FEE Cogito paper: The Future of Corporate Reporting puts forward the idea of CORE & MORE reporting. In this model, the information is available in all sort of electronic forms, linked and referenced where needed; therefore, we envision that in the longer-term there will not be any need for filing a traditional PDF set of financial statements.

(32) They [iXBRL e XBRL, n.d.a.] are the best known tools for facilitating ESMA to achieve its policy objectives for ESEF. We are not aware of any other technologies that could potentially be more relevant.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3. Standard setters

IFRS Foundation

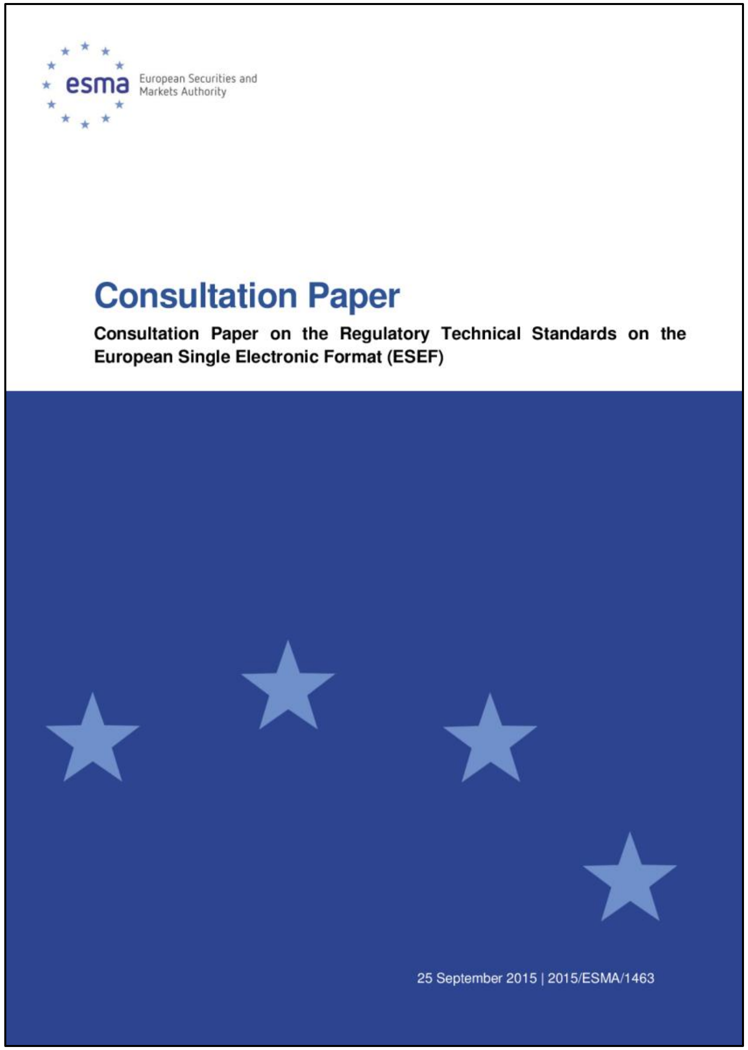
«•the IFRS Foundation supports the introduction of a single format (which includes the use of the IFRS Taxonomy) for structured electronic reporting in Europe;

•in our view the use of the IFRS Taxonomy as issued by the IFRS Foundation is essential to the successful achievement of the objectives of the ESEF;

•the IFRS Foundation supports ESMA's proposal to permit the use of IFRS Taxonomy common practice content, but would prefer that ESMA does not prohibit the use of XBRL extensions (or any other mechanism) to structure entity-specific disclosures;

•the IFRS Taxonomy does not impose requirements or guidance which may restrict entities in their application of the Standards; and

•the IFRS Foundation remains committed to supporting regulators in their use of the IFRS Taxonomy. This includes the representation of the IFRS Taxonomy in the XBRL syntax (including iXBRL)».


European Securities and Markets Authority

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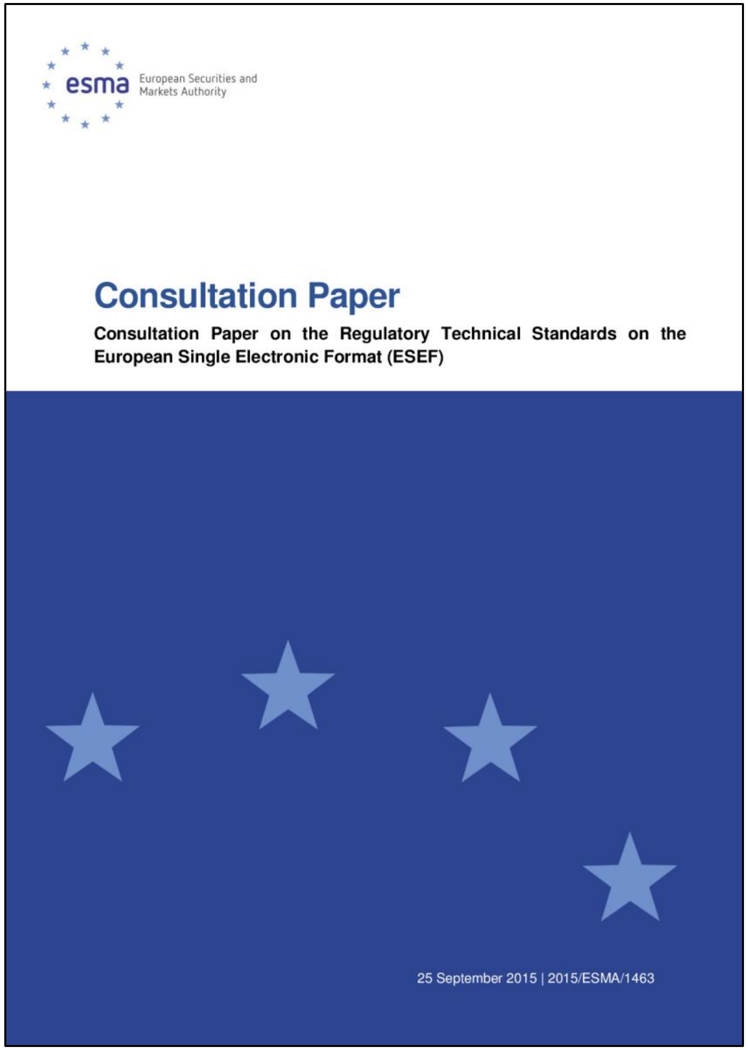
4. Auditors

PricewaterhouseCoopers

«XBRL is complex. It can and should be implemented in a way that keeps things simple for preparers, analysts and company shareholders. How is very important. There are four years in which to achieve an implementation. ESMA should not underestimate the expertise and skills required to make this mandate work. Communicating effectively with all stakeholders throughout the process will be a key success factor».

Deloitte Touche Tohmatsu

«We agree that if ESMA were to require filing in a structured format these two technologies [iXBRL e XBRL, n.d.a.] are preferable. However, as noted in our response to Question 6, although XBRL and iXBRL are proven technologies for tagging business information, an important outstanding issue is to address how tagged information should be presented so it may be used in a human readable format to facilitate its use and the audit of it».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5. Users

CFA Institute

«CFA Institute believes that a single XBRL filing should be the mandatory format for reporting. […] Dual filing is also not helpful to investors. It may lead to errors and inconsistencies between the PDF report and XBRL filing and cause confusion over which is the official version. Furthermore, if the full Annual Financial Report (AFR) is only available in PDF then that is the version investors are likely to use in their financial analysis – because of their comfort with it – instead of using both sources of information rendering the XBRL filing of only the financial statements less useful. This has been the case in the United States where the Securities and Exchange Commission (SEC) currently follows a dual format approach.

We believe the solution to this issue is the implementation of iXBRL (in-line eXtensible Business Reporting Language) as it provides a means of viewing the XBRL filing itself in a human-readable, understandable and familiar format. iXBRL allows for the inclusion of XBRL tags within ordinary, human-readable XHTML documents. This avoids the need for a separate means of converting XBRL data into human-readable form».

- Traduzione IFRS Taxonomy
- Studio adozione di iXBRL
- Nuova sperimentazione

grazie per l'attenzione e buon lavoro

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