

“To XBRL or not to XBRL”

Discussion Panel

18th EuroFiling Workshop

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BearingPoint[®]

Regulation in Supervision

and beyond ...

Stress Testing Supervisory Disclosure
Financial Stability Streamline Reporting
FinRep
IFRS 13 ESRB Single Rule Book
Assets Encumbrance Solvency 2 Interconnectedness
Mass Data Input Approach Large Exposures
Basel III SDMX Data Point Model SRM
NSFR CoRep Comprehensive Assessment
XBRL LEI Liquidity Management CRR I Forbearance
ECB Taxonomy OMNIBUS II
LCR Risk Dashboard
Basel 3.5 CRD IV EIOPA
Key Risk Indicators Own Funds Data Quality
Supervisory Convergence
Credit Register IASB Pillar 3
Non-Performing Loans

Statements on Standardisation and Digitalisation of Regulation

Hans Hoogevorst ,
the Chairman of the IASB

XBRL has the potential to supplement the one-size-fits-all approach of today's financial statements with an à la carte menu of financial information" and, "in some ways, certain aspects of financial reporting are stuck in the offline, pre-PC world. For example, I have witnessed endless debates about whether OCI should be shown on the same sheet of printed paper as net income, or on a separate sheet. Welcome to the 21st century!"

European Banking Authority (EBA)
Implementing Technical Standard (ITS) on
Supervisory Reporting (Data Point Model)

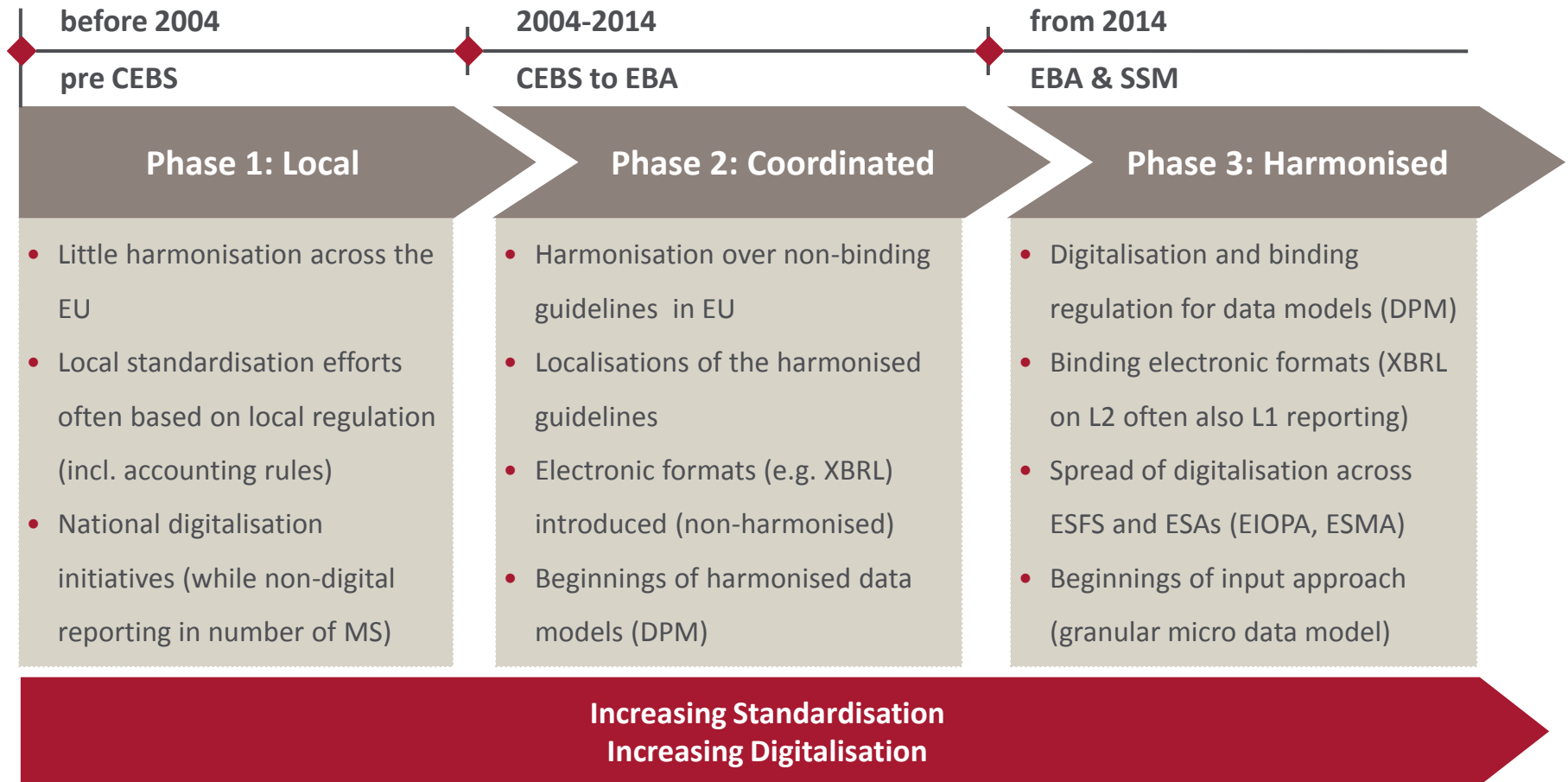
Uniform reporting requirements are necessary to ensure fair conditions of competition between comparable groups of credit institutions and investment firms. In this respect, these **ITS on reporting requirements will lead to greater efficiency for institutions, but also to greater convergence of supervisory practices** across Members States, allowing supervisors to identify and assess risks consistently across the EU and to compare EU banks in an effective manner.

Sharon Bowles,
The Chairwoman, Economic and Monetary
Affairs Committee of the European
Parliament

We have inserted some more generalised requirements in CRD 4 for the EBA to develop uniform reporting formats and IT solutions, and in various other pieces of legislation there are embedded **encouragements to electronic and automatic ways of collecting information**. In the longer term I really do think **we should get ourselves out of the Middle Ages in financial reporting and get to real time transaction mapping**.

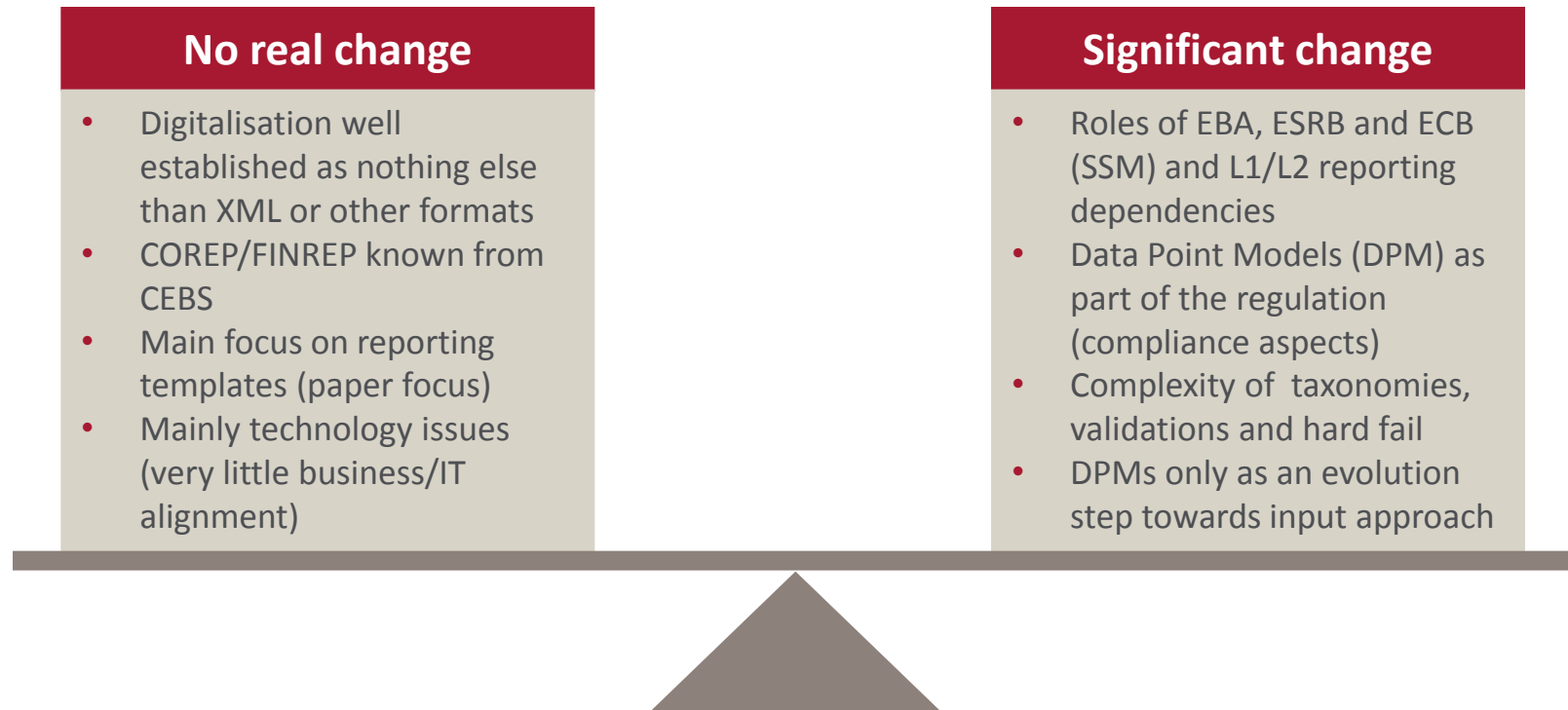
Standardisation and Digitalisation in Supervisory Reporting

Last decade...



Consequences of Standardisation and Digitalisation for Supervisory Reporting

„Old wine in new bottles“?



“To XBRL or not to XBRL”

Discussion panel participants

Banks:

Jens Koopmann, DEKA

Sven Neeb, Deutsche Bank.

Regulators:

Martina Drvar, Croatian National Bank

Andreas Fasl, Austrian FMA

Richard Rohrböck, Austrian FMA

Juan-Alberto Sánchez, ECB

Andreas Weller, EBA

Surfing a digital wave, or drowning?

The Economist, Dec 7th 2013



Do you have any questions and suggestions?

Thank you!



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