

XBRL implementation approaches for non-financial reporting in Europe

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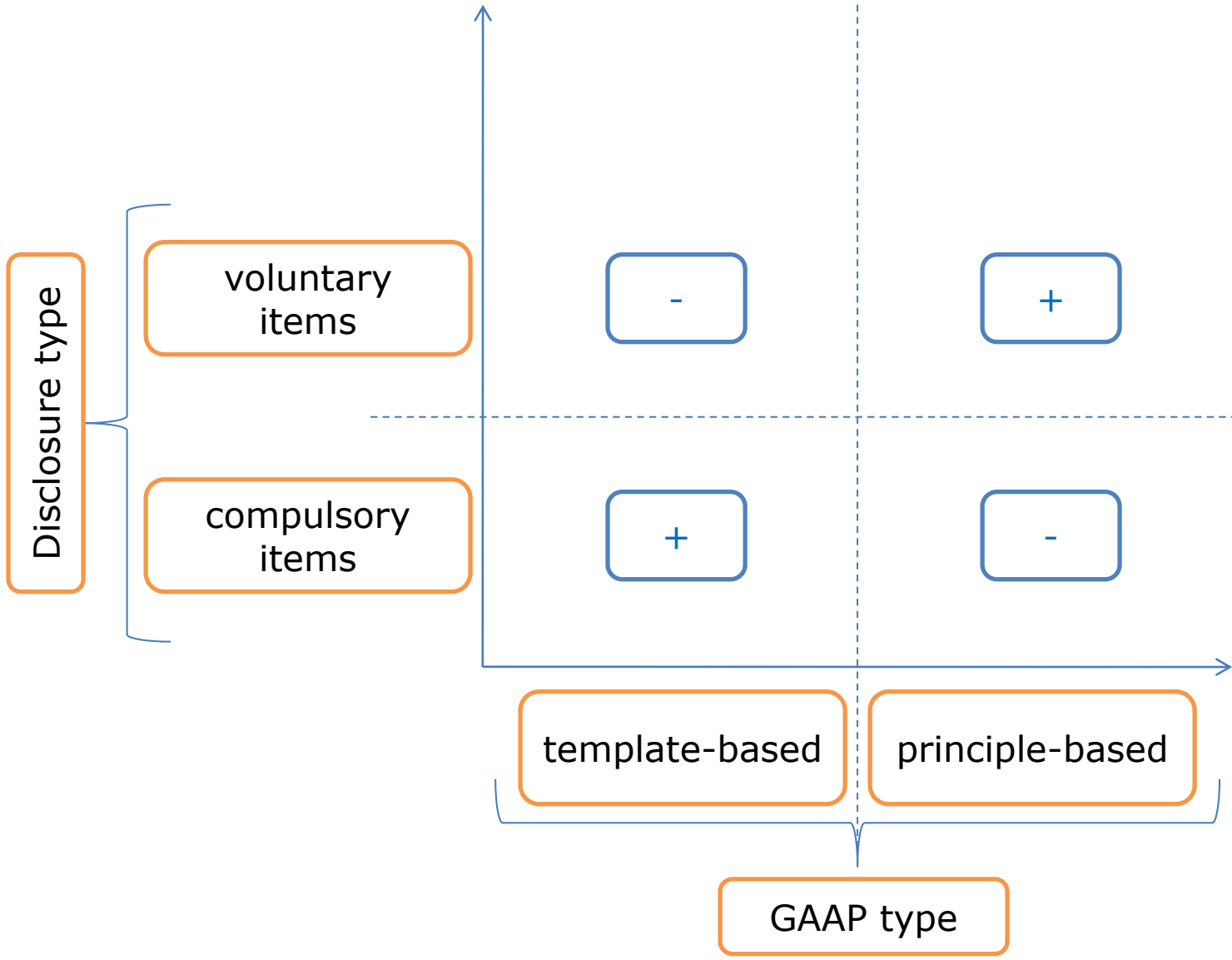
Spanish Accounting and Business Administration Association (AECA)

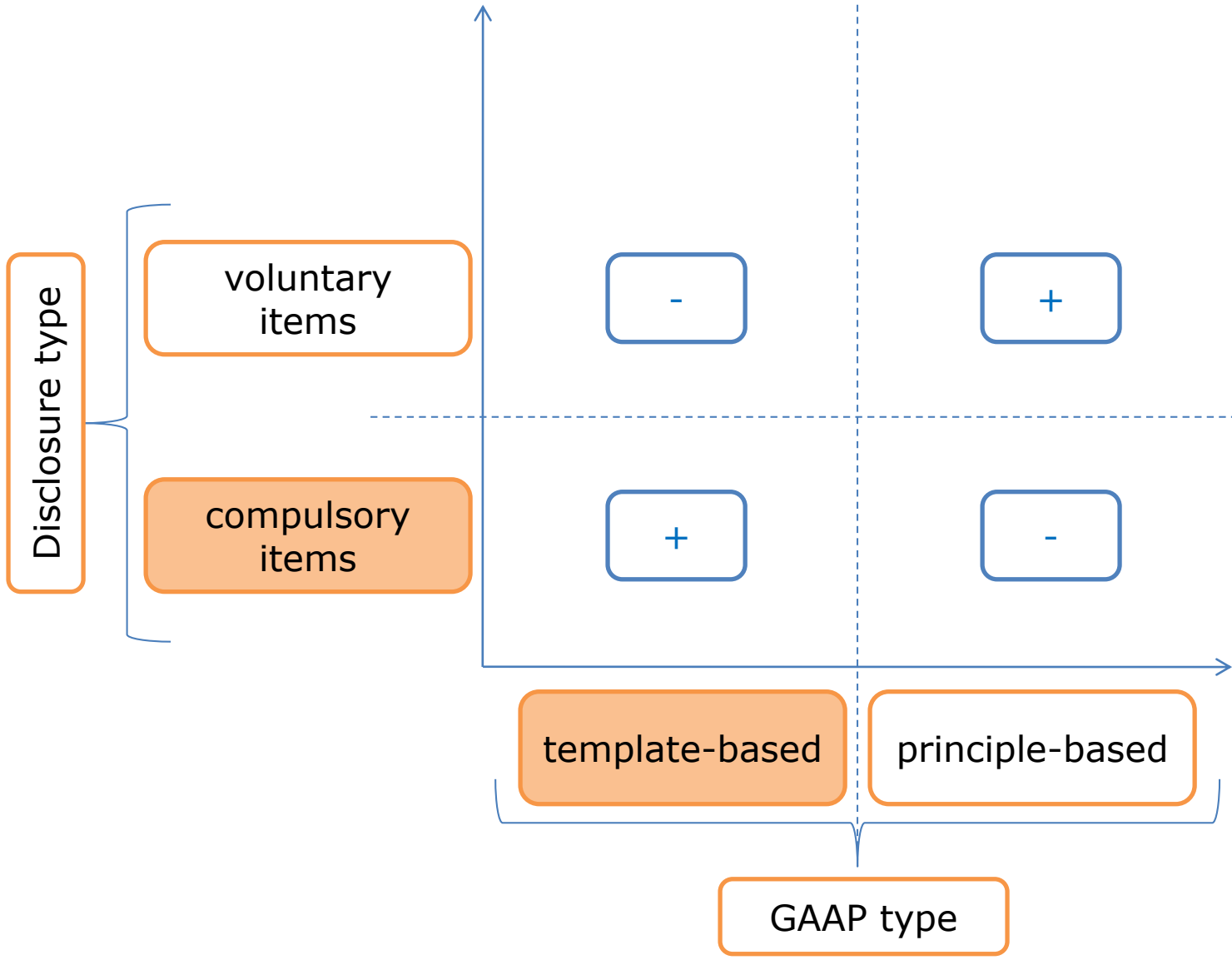
Agenda

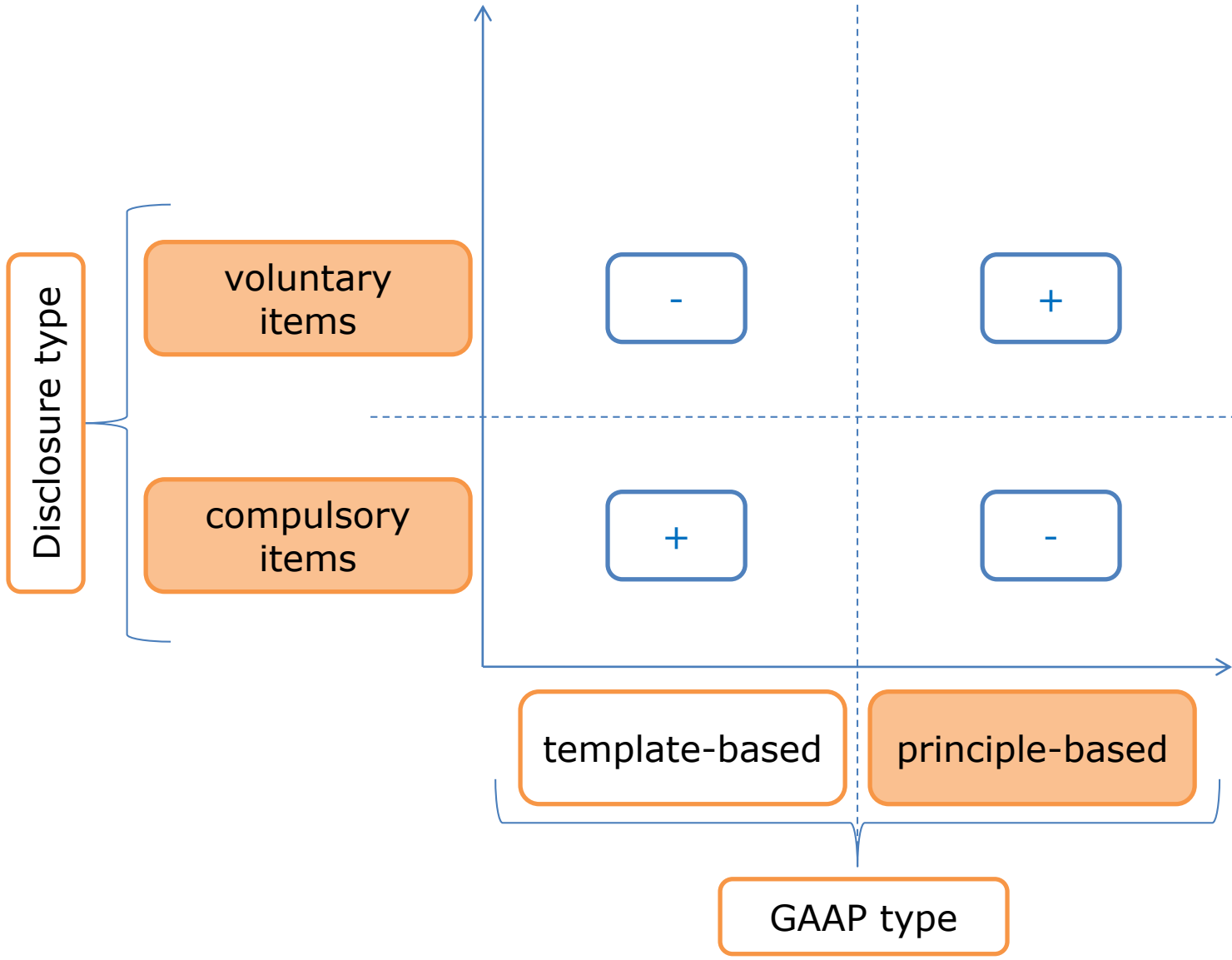
- **Financial reporting and analysis: concerns**
- **XBRL potential for financial statement analysis**
- **A new arena: non-financial reporting in Europe**

Financial reporting: concerns

- Periodically, companies **report** on their financial situation, results and business plans
- This reporting can be undertaken in compliance with an applicable **regulation**, or on the company's own **initiative**
- There is always an obligatory core of standard information, constituted by the "accounts" or **financial statements items**





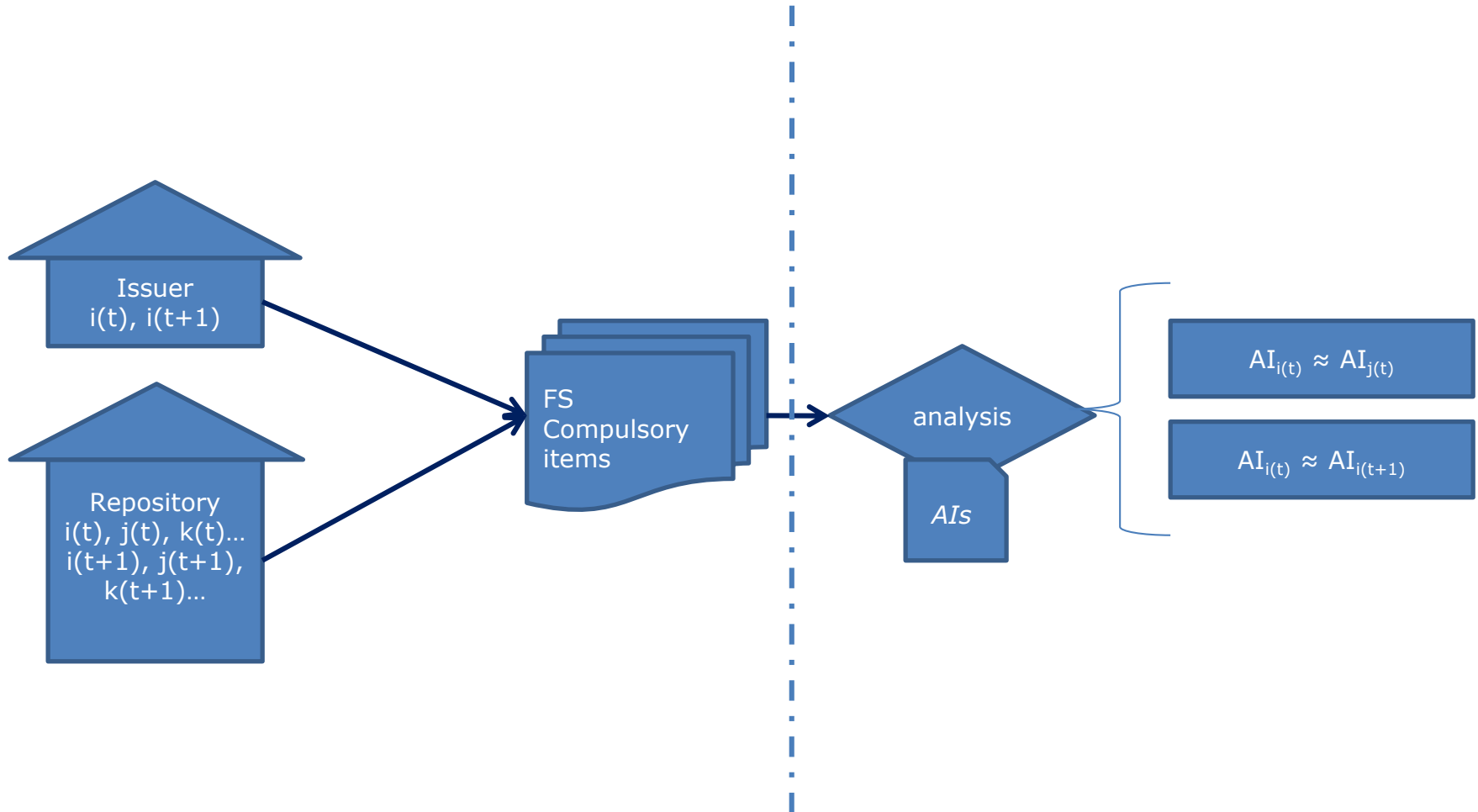


Financial Statement Analysis

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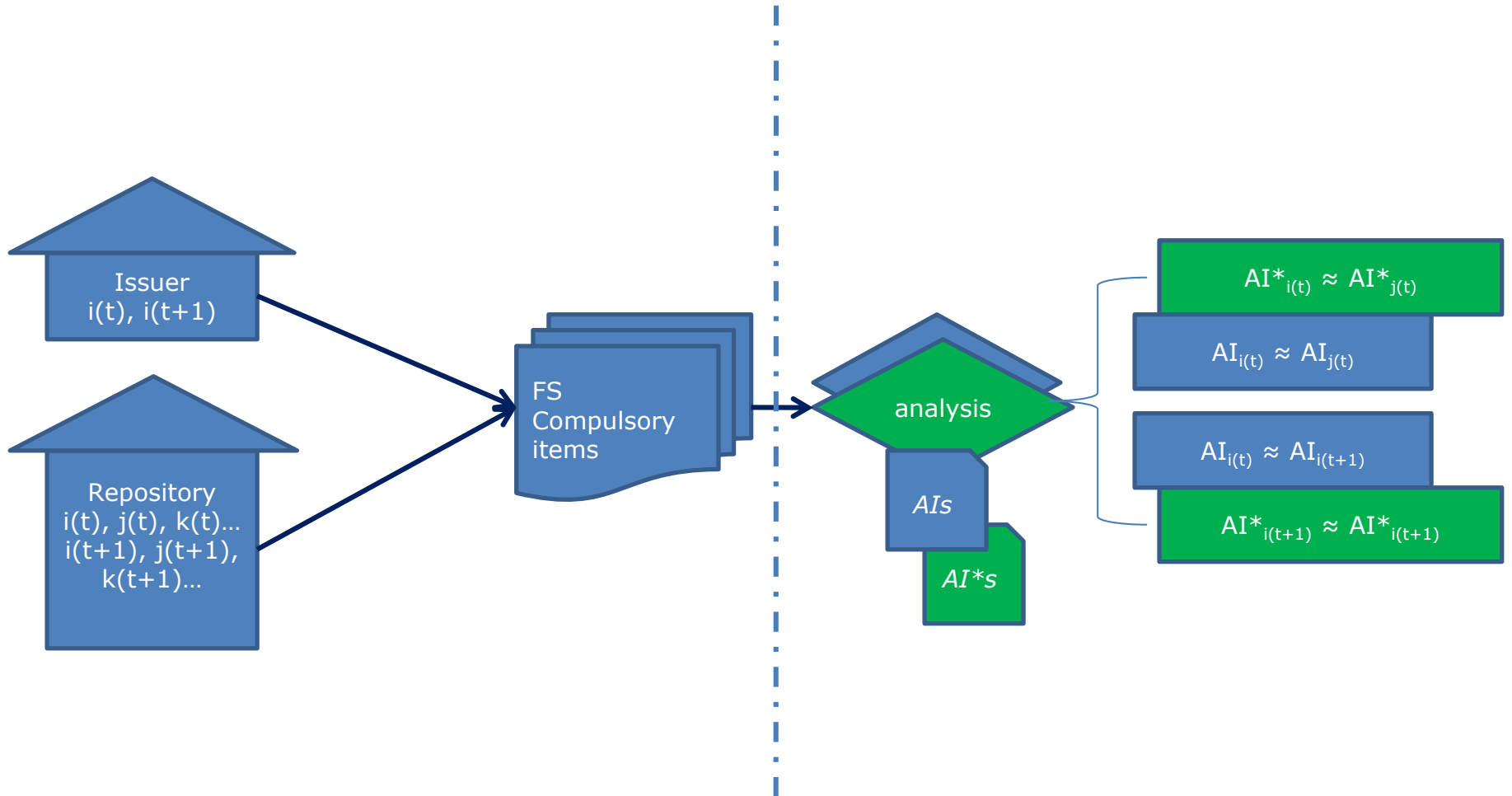


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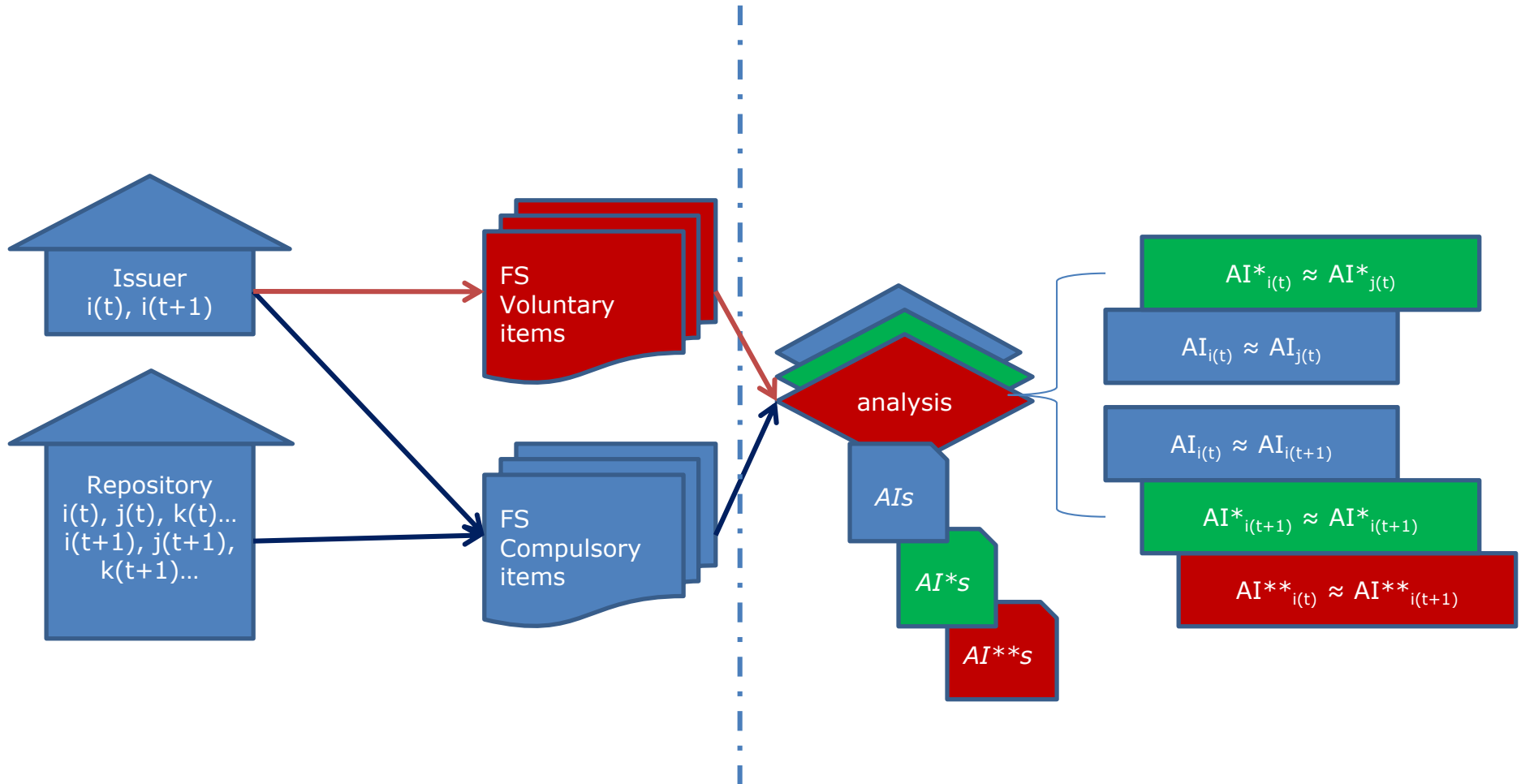


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XBRL potentials

- **Previous research**

- **Accuracy of taxonomies**
- **XBRL implementation method**

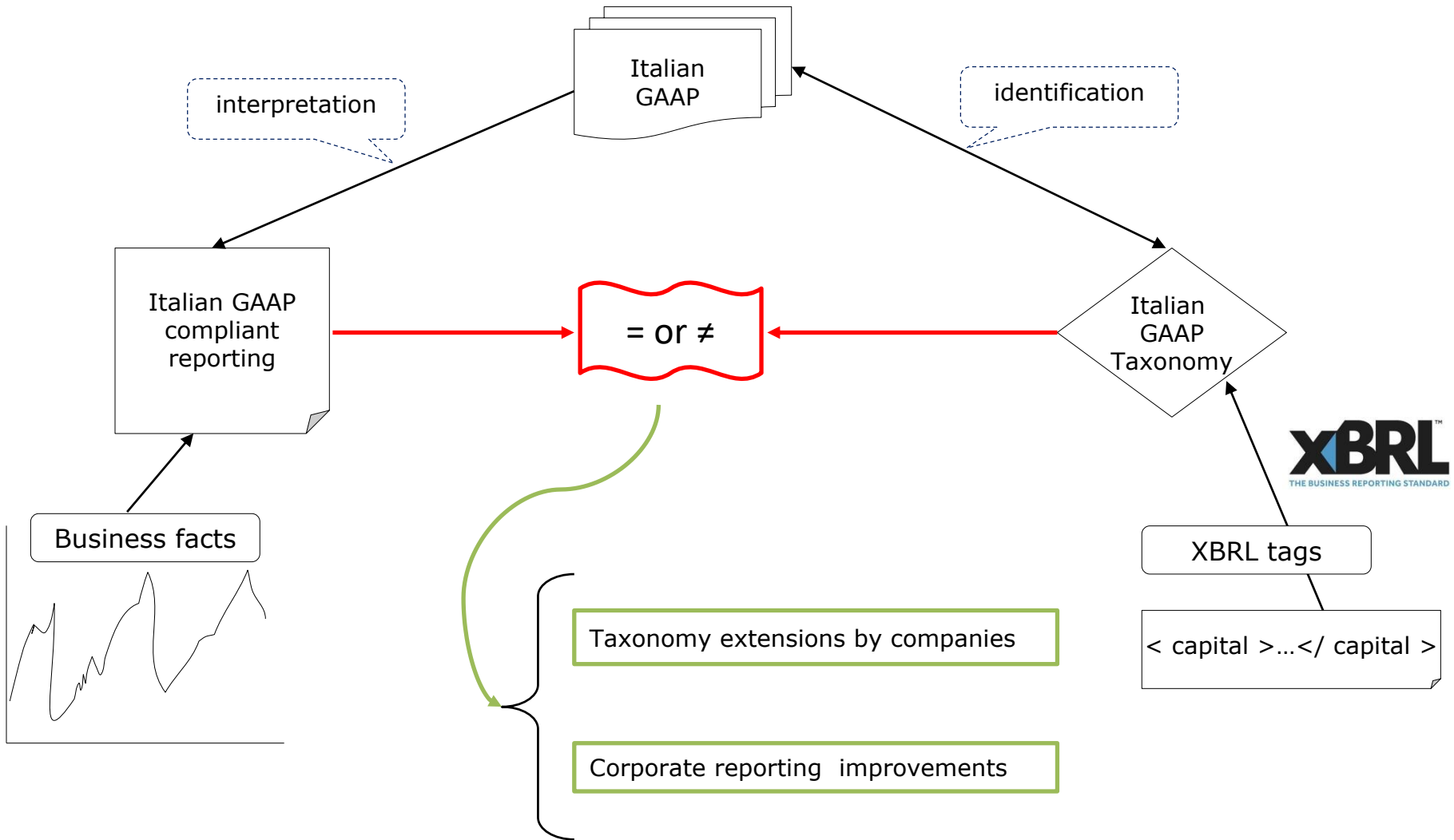
Bovee et al., 2002

Bonsón et al., 2009a;b

Valentinetti and Rea, 2011;2012; 2013

- **Research gap**

How XBRL is implemented is essential for analysis purposes and is dependent on pre-conditions



XBRL implementation methods

- **Active push:** regulators require the application of XBRL through a system of automatic conversion, or mapping
 - *companies may only use a standard taxonomy in a blind basis: no extensions for voluntary items that are provided in PDF or other traditional formats*

- **Non-active push:** regulators require companies to apply XBRL on their own accord
 - *companies tag their own information: they can extend the standard taxonomy and use XBRL also for their voluntary items*

XBRL implementation methods

Differences Between the Nonactive Push and Active Push Models		
Voluntary Model	Criteria	Compulsory Model
-	Rapidity in adoption	+
+	Cost for the company issuing information	-
+	Need for learning in the company	-
+	Costs of mapping	-
+	Participation of the company in technological evolution	-
+	Possibility for the company to evolve to XBRL GL	-



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Public warnings



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Interim Financial Reporting

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4 INCOME INVESTMENT SERVICES, SA

Start time	End period	Half	Exercise	NIF	Publication
01/01/2010	31/12/2010	2	2010	A-82473018	04/02/2011

Content annual information

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The report has been prepared based on the taxonomy IPP.

Reports

Semiannual Report



Annexes

Explanatory Financial Statements



Interim management report





Filing Detail

Search the Next-Generation EDGAR System

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Form 10-Q - Quarterly report [Sections 13 or 15(d)]

SEC Accession No. 0001193125-10-241317

Filing Date 2010-10-29	Period of Report 2010-09-30
Accepted 2010-10-29 16:54:19	Filing Date Changed 2010-10-29
Documents 10	

[Interactive Data](#)

Document Format Files

Seq	Description	Document	Type	Size
1	FORM 10-Q	d10q.htm	10-Q	953272
2	CERTIFICATION OF CEO PURSUANT TO EXCHANGE ACT RULES 13A-14(A) AND 15D-14(A)	dex3101.htm	EX-31.01	7134
3	CERTIFICATION OF CFO PURSUANT TO EXCHANGE ACT RULES 13A-14(A) AND 15D-14(A)	dex3102.htm	EX-31.02	7157
4	CERTIFICATIONS OF CEO AND CFO PURSUANT TO 18 U.S.C. SECTION 1350	dex3201.htm	EX-32.01	6762
	Complete submission text file	0001193125-10-241317.bt		11095784

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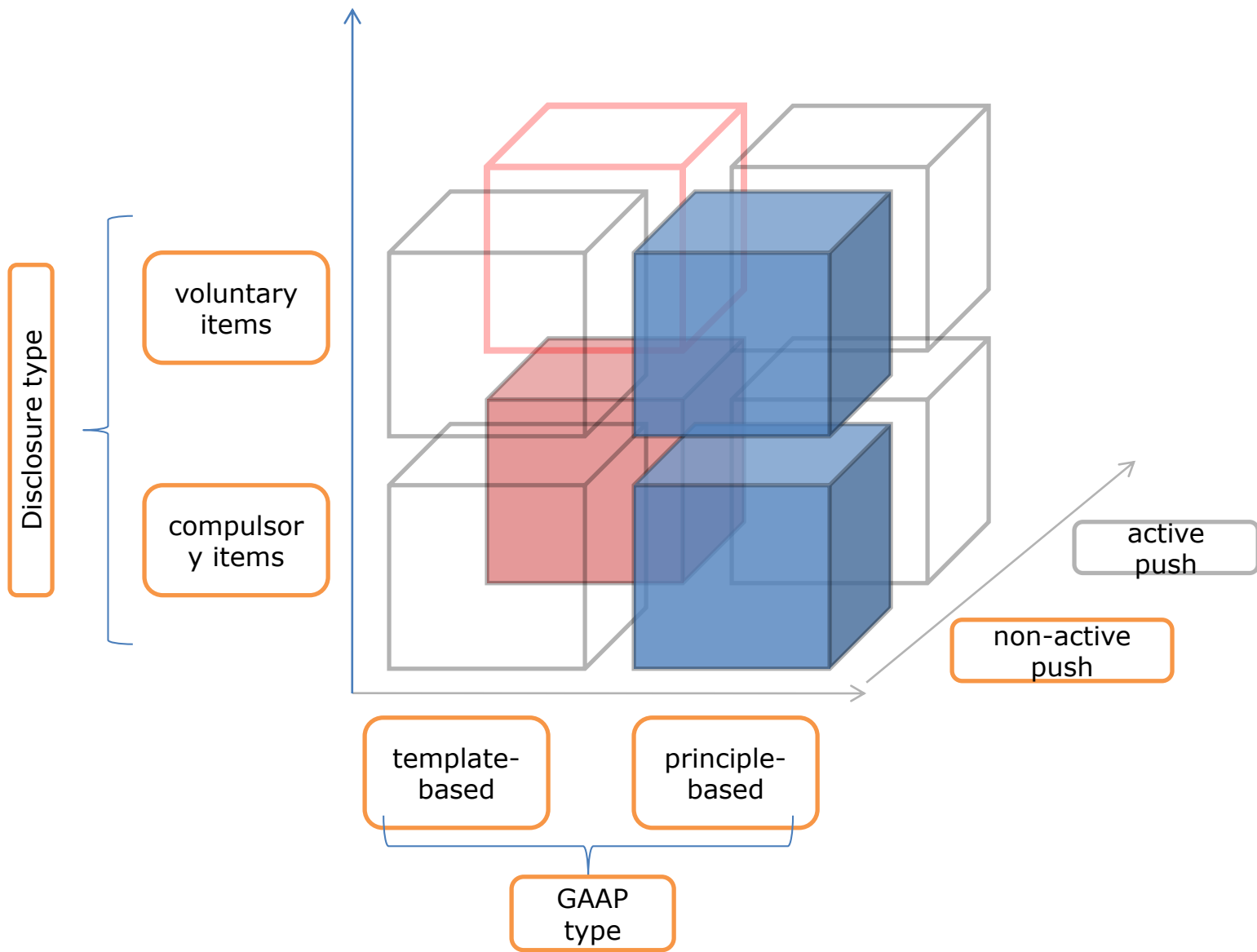
Data Files

Seq	Description	Document	Type	Size
5	XBRL INSTANCE DOCUMENT	goog-20100930.xml	EX-101.INS	1673271
6	XBRL TAXONOMY EXTENSION SCHEMA	goog-20100930.xsd	EX-101.SCH	84337
7	XBRL TAXONOMY EXTENSION CALCULATION LINKBASE	goog-20100930_cal.xml	EX-101.CAL	91173
8	XBRL TAXONOMY EXTENSION DEFINITION LINKBASE	goog-20100930_def.xml	EX-101.DEF	411881
9	XBRL TAXONOMY EXTENSION LABEL LINKBASE	goog-20100930_lab.xml	EX-101.LAB	414620
10	XBRL TAXONOMY EXTENSION PRESENTATION LINKBASE	goog-20100930_pre.xml	EX-101.PRE	444083

Google Inc. (Filer) CIK: 0001288776 (see all company filings)

IRS No.: **770493581** | State of Incorp.: **DE** | Fiscal Year End: **1231**
 Type: **10-Q** | Act: **34** | File No.: **000-50726** | Film No.: **101152469**
 SIC: **7370** Services-Computer Programming, Data Processing, Etc.
 Assistant Director 3

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650 623 4000	

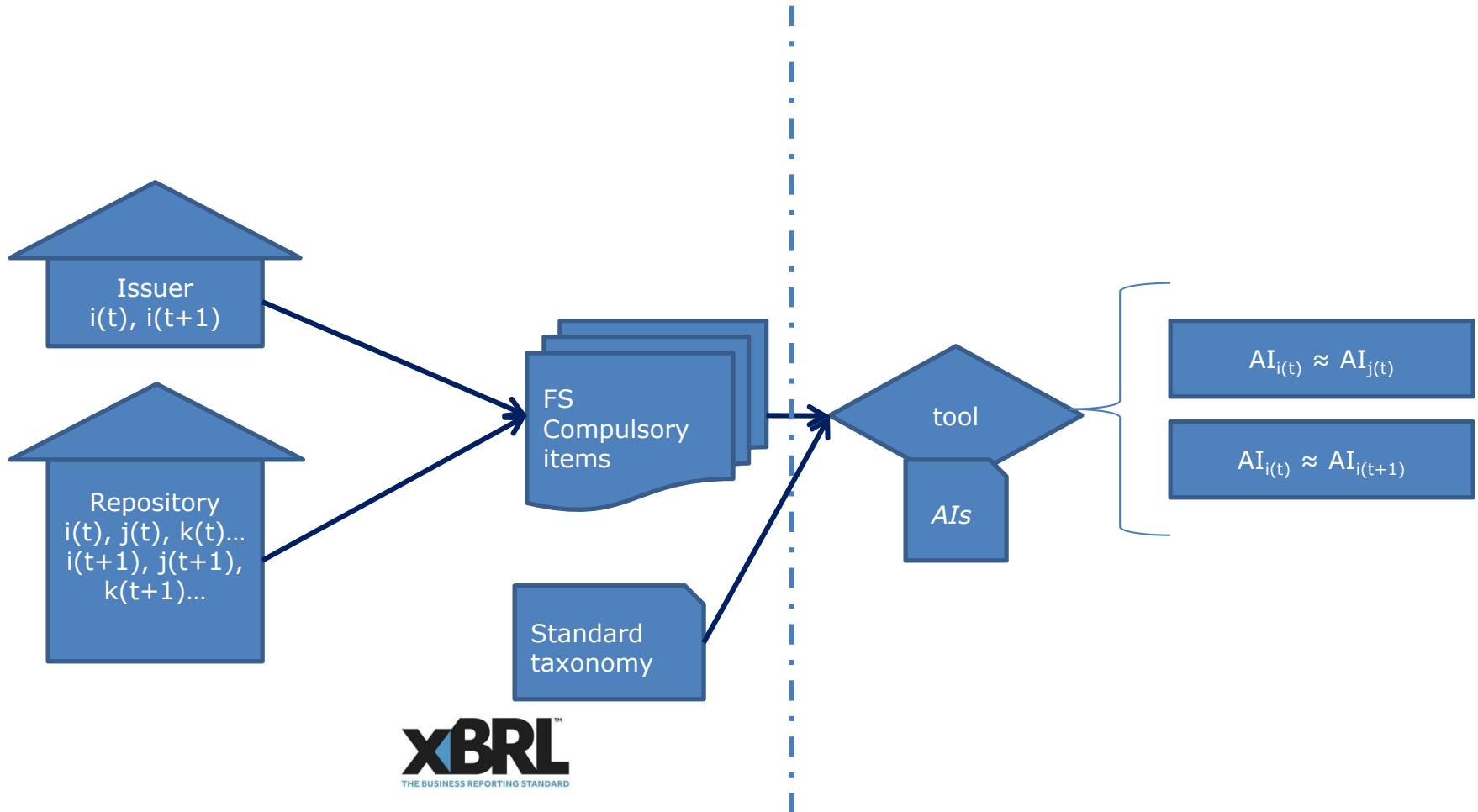


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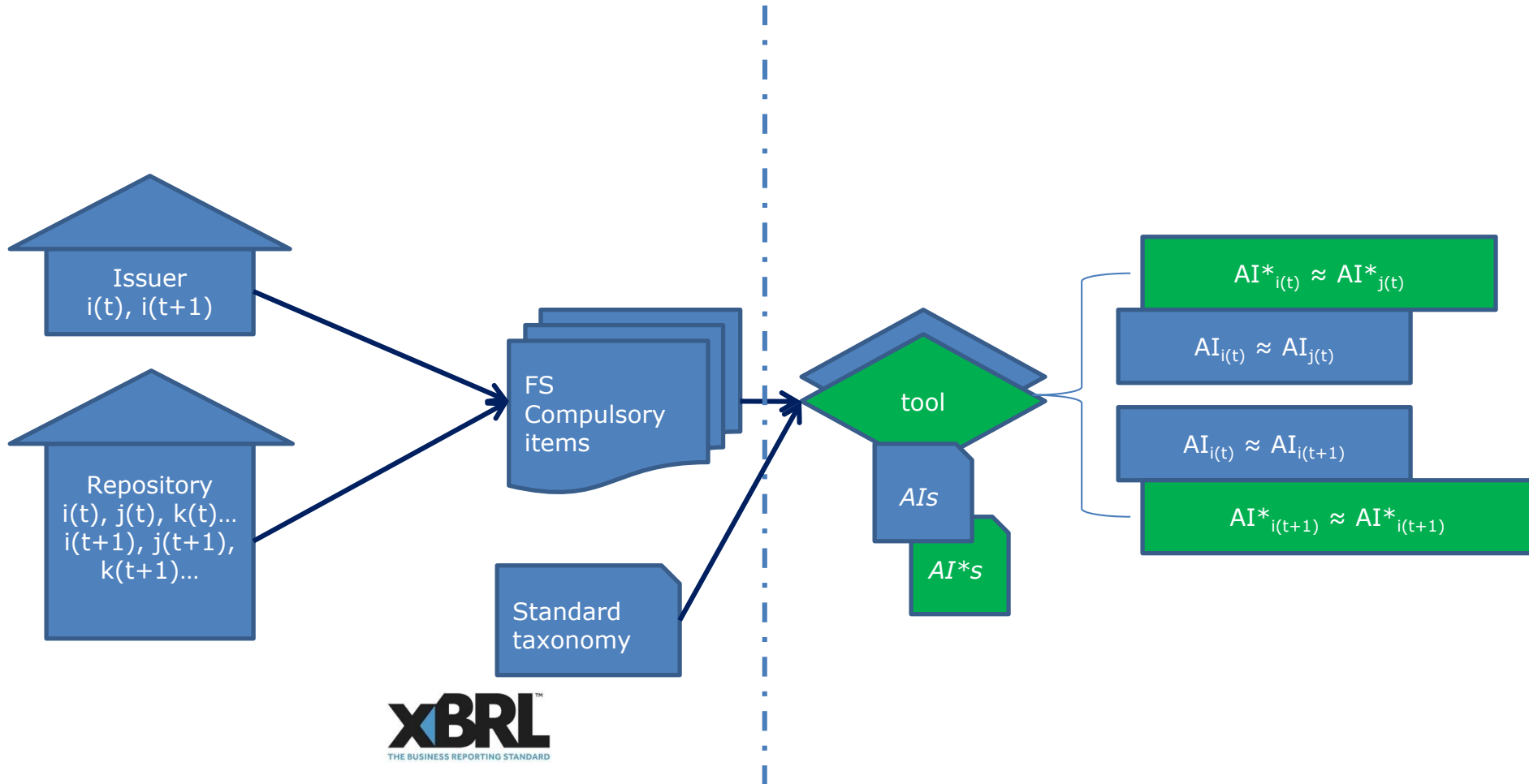


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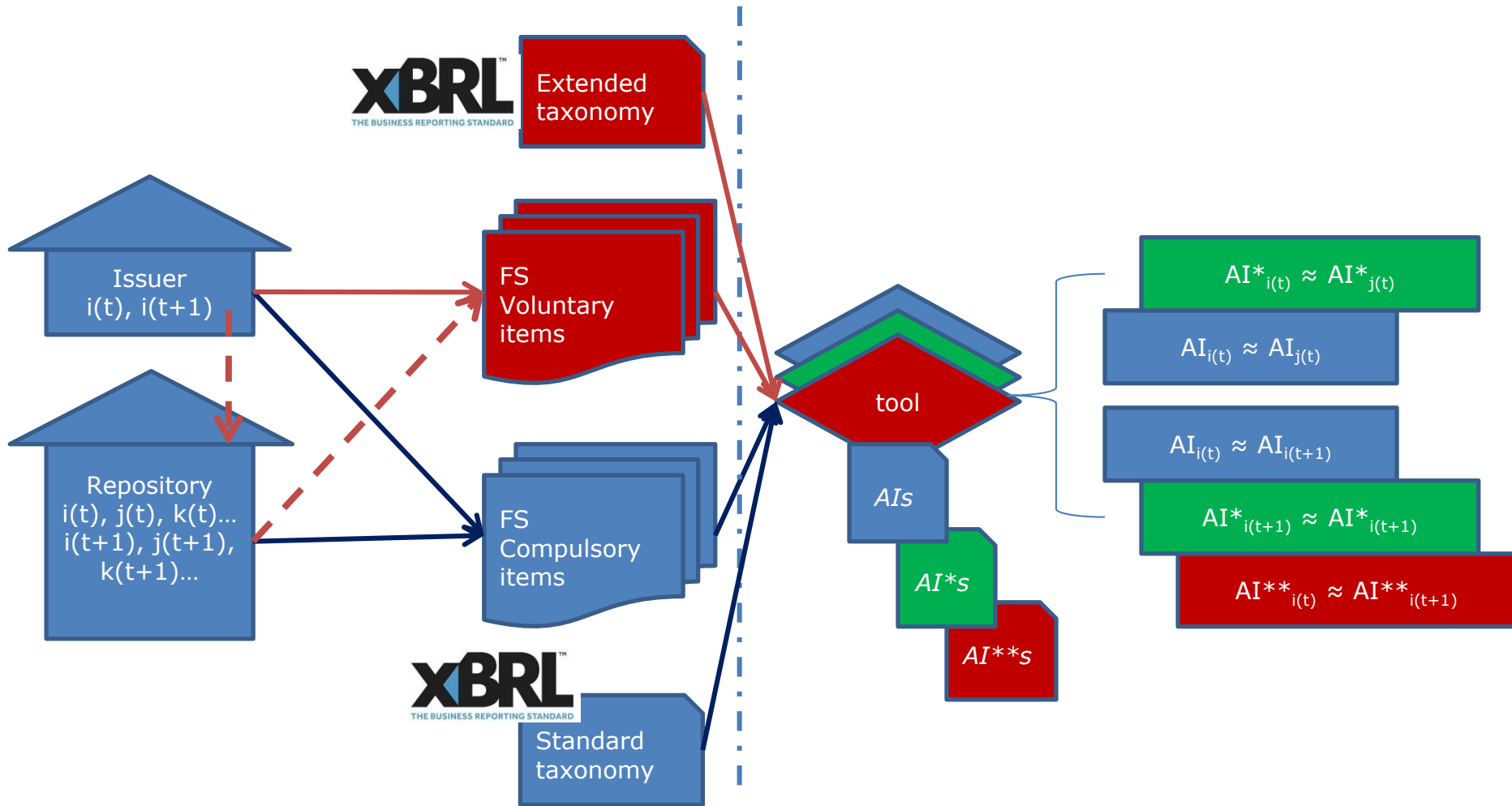


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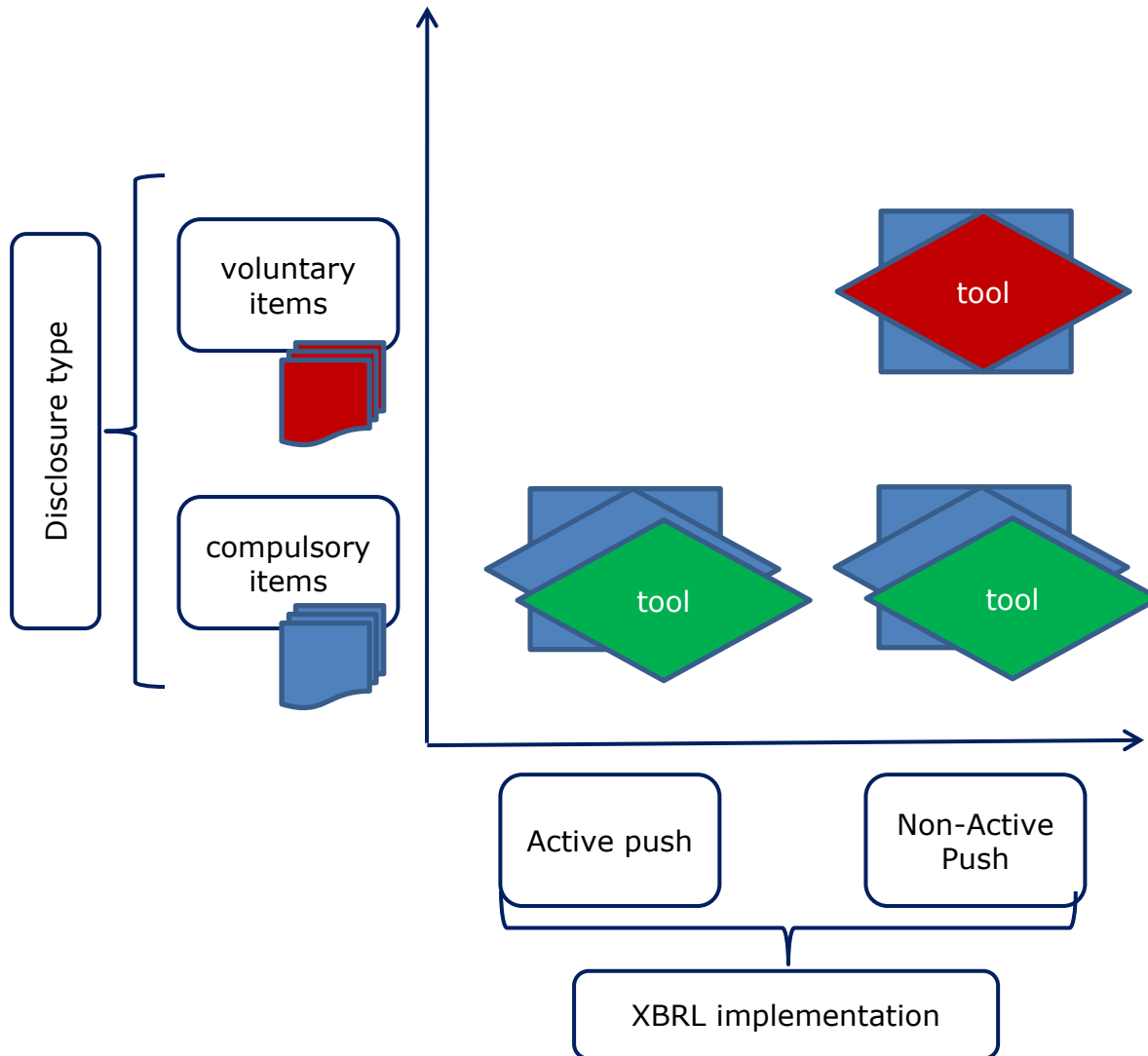
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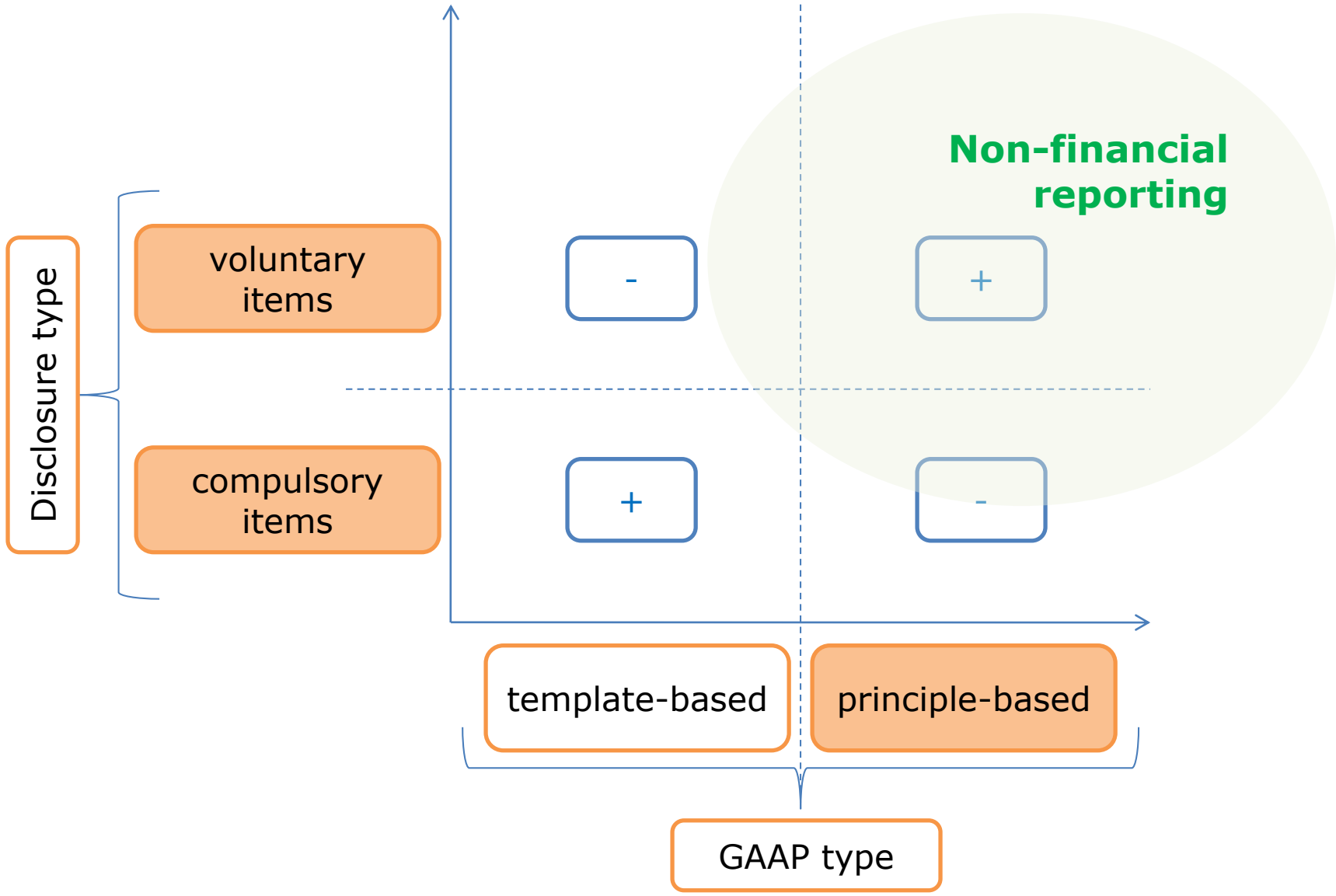
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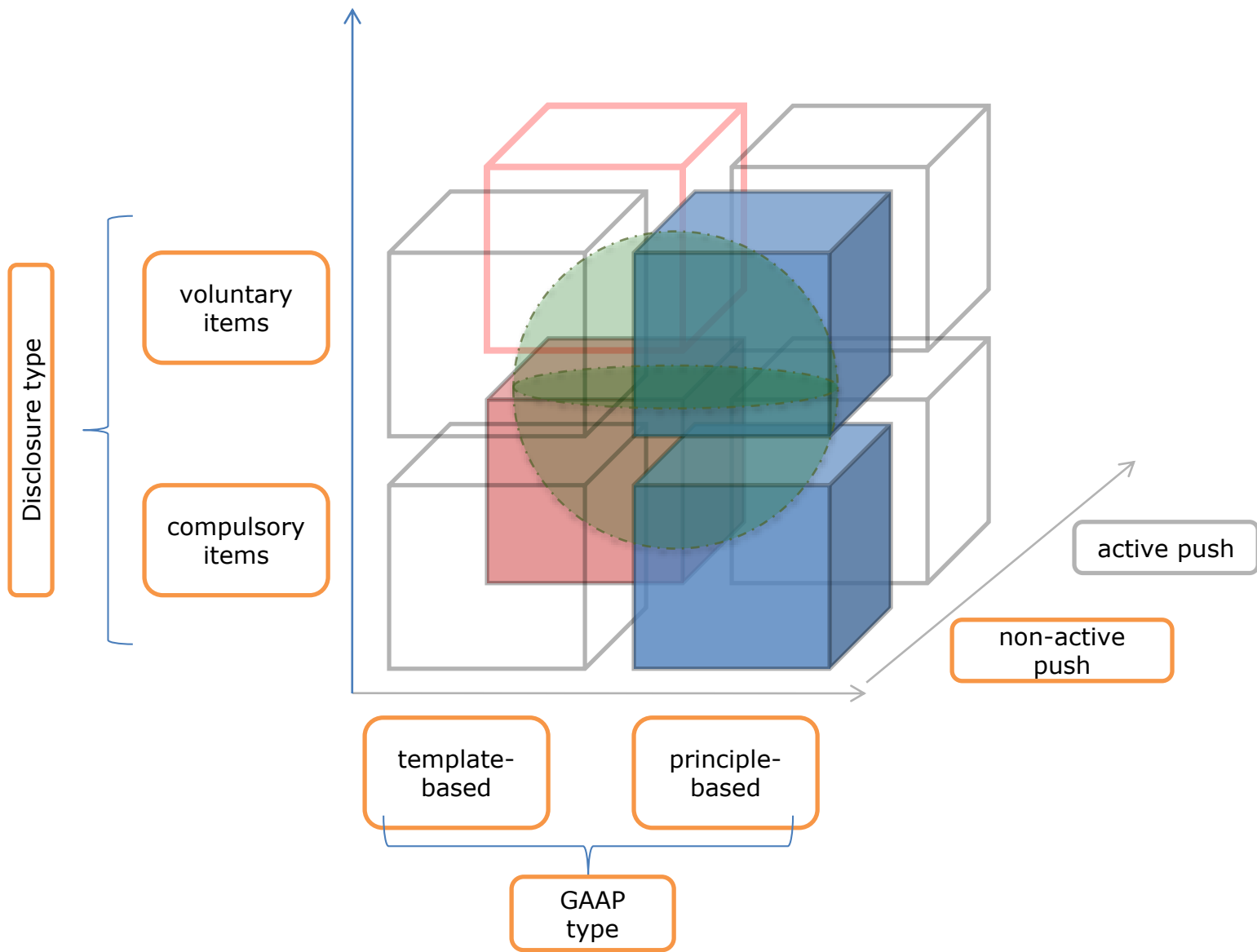
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XBRL: availability of tools







A new arena: non-financial reporting in Europe

Research agenda

- Clarify pre-existing XBRL **projects** in national European jurisdictions
- Talk to people! Key **interviews** with XBRL developers (domain, IT, solution)
- Talk to software vendors and explore which **framework** is more efficient for the enrichment of analysis

Thank you for your attention

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