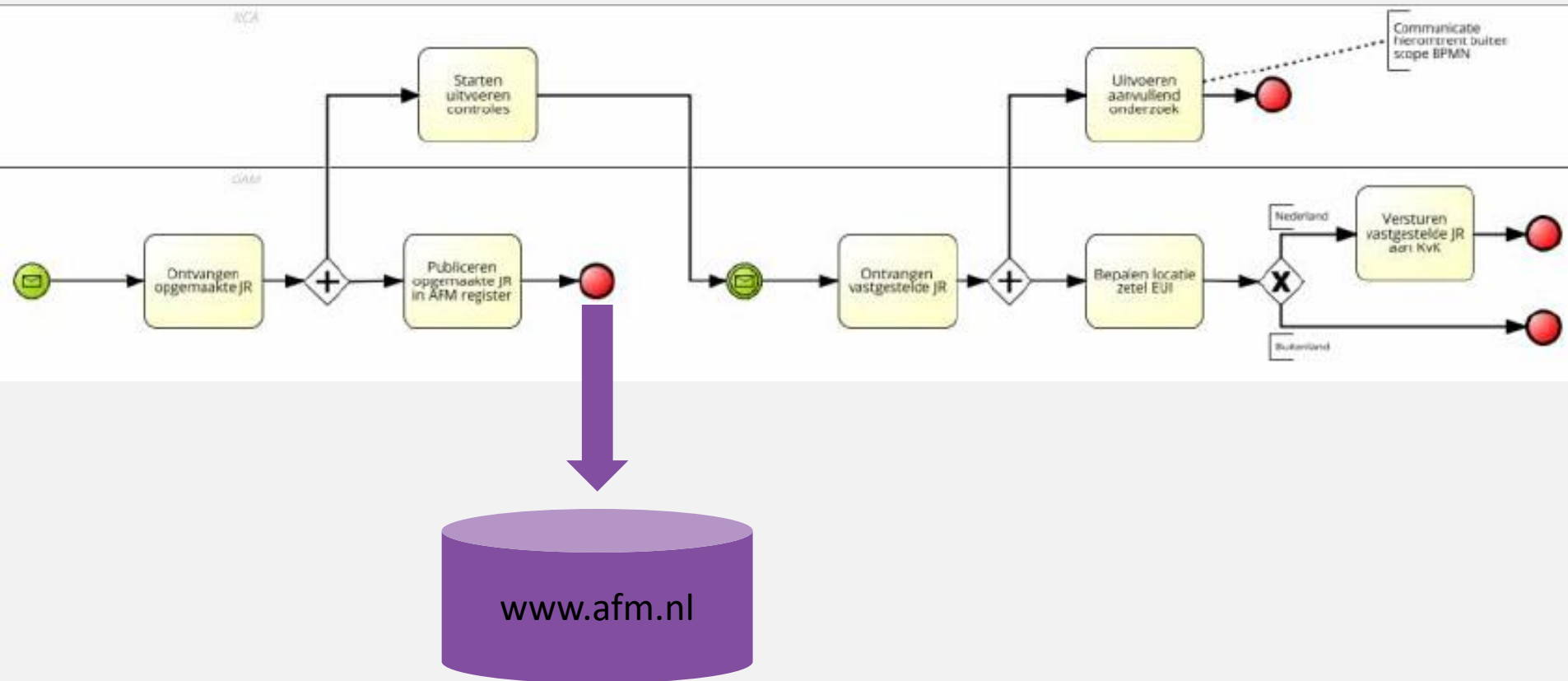


ESEF (European Single Electronic Format)

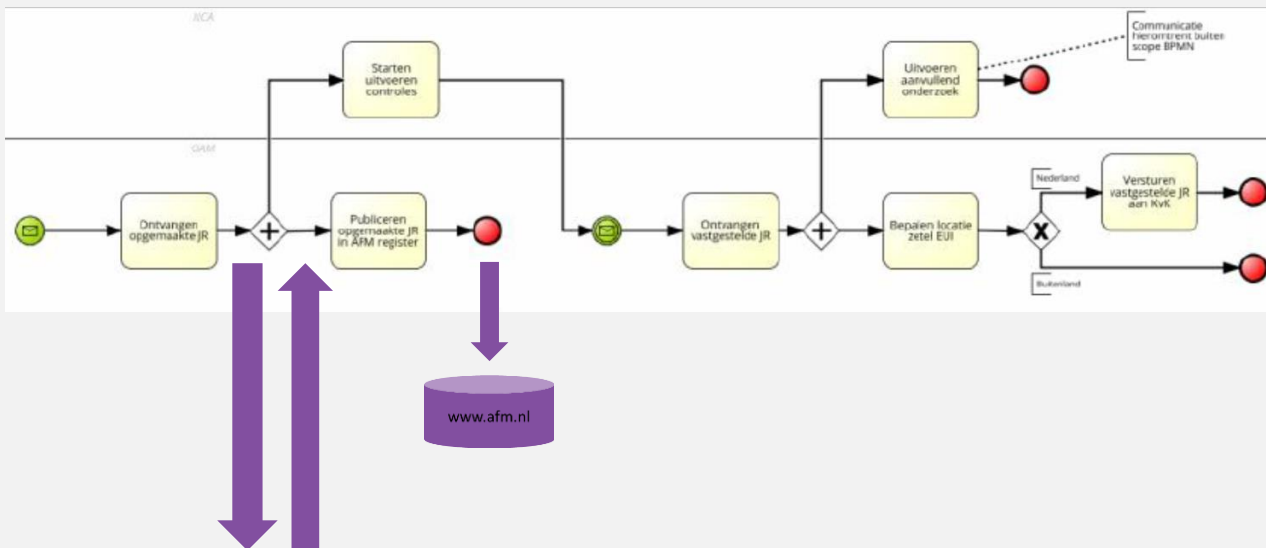
OAM (Officially Appointed Mechanism)
perspectief

Jerry Wouterson, Maart 2020

OAM - Huidige procesflow

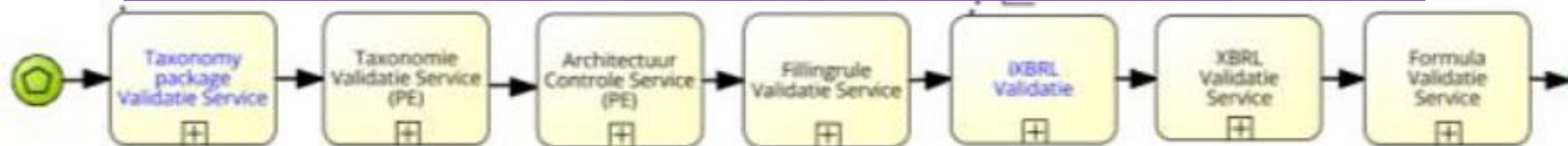


OAM - Gewenste procesflow



Controle document(en)

Afhankelijk van zwaarte van de fout accepteren (warning) of weigeren (error).



OAM – Snapshot mogelijke validaties

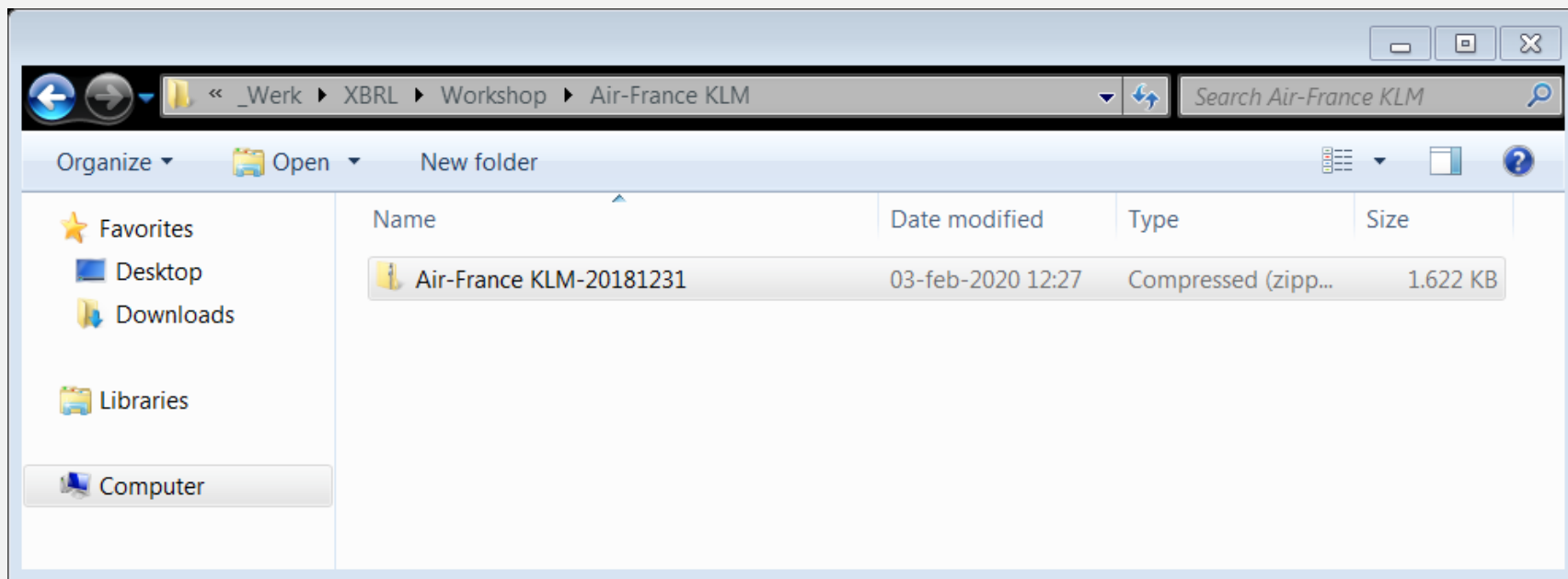
ESEF Reporting Manual - Guidance	omschrijving	severity	Architectuur regel (AR) Filing rule (FR) Formula (F)
2.1.1	Controle op het gebruik van "http://standards.iso.org/iso/17442" in het schema attribuut van het xbrli:identificer element	error	F
		error	F
	Controle op patroon en checksum van de LEI	error	F
		error	F
2.1.2	Controle van period elementen op de aanwezigheid van enkel de datum zonder tijdsindicatie (en tijdzone)	warning	F
		warning	F
		warning	F
2.1.3	De extensie taxonomie moet xbrldt:contextElement="segment" gebruiken op "all" en "notAll" relaties	warning	AR
	xbrli:segment mag niet gebruikt worden in contextelementen	warning	F
	xbrli:scenario in contexten mag geen andere content bevatten dan wat beschreven is in de Dimensions 1.0 specificatie	warning	FR

OAM – Snapshot mogelijke validaties

ESEF Reporting Manual - Guidance		omschrijving	Formula #	Formula @id
2.1.1	Controle op het gebruik van "http://standards.iso xbrli:identifier element		3	con_IdentifierSchemeMustBeLEI
				lei-identifier-scheme
				lei-identifier-checksum
				lei-identifier-checksum-digits
2.1.2	Controle op patroon en checksum van de LEI			lei-identifier-format
			5	con_ReportingPeriodMustUseYYYYMMDDFormatDurationEnd
			6	con_ReportingPeriodMustUseYYYYMMDDFormatDurationStart
2.1.3	De extensie taxonomie moet xbrldt:contextElem relaties		7	con_ReportingPeriodMustUseYYYYMMDDFormatInstant
			8	con_SegmentContainerMustNotBeUsedInXBRLContext
	xbrli:scenario mag niet gebruikt worden in conte Dimensions 1.0 specificatie			

OAM – Mogelijke visualisaties

Simpel: alleen ZIP-file wordt beschikbaar gesteld (zoals nu de PDF-file)



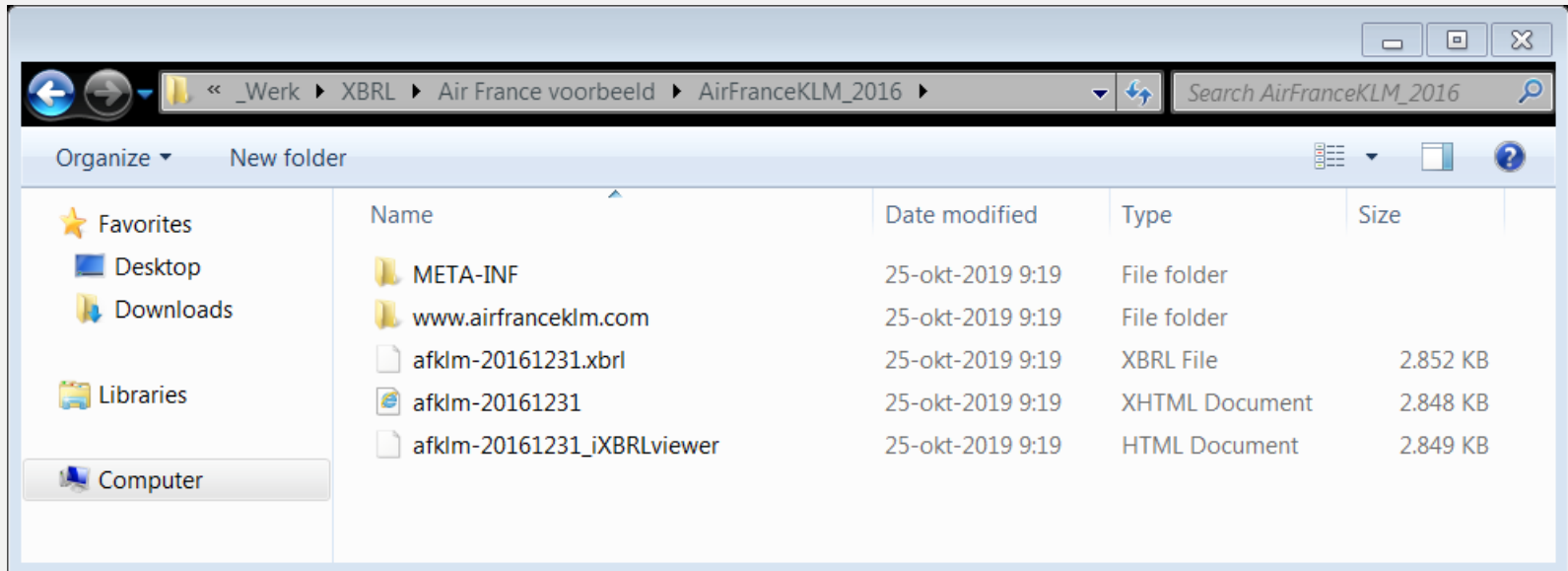
OAM – Mogelijke visualisaties

Simpel: alleen ZIP-file wordt beschikbaar gesteld (zoals nu de PDF-file)

Air France-KLM 2016			
Goodwill	17	218	247
Intangible assets	18	1,066	1,018
Flight equipment	20	9,119	8,743
Other property, plant and equipment	20	1,480	1,670
Investments in equity associates	22	292	118
Pension assets	23	1,462	1,773
Other financial assets	24	1,064	1,224
Deferred tax assets	13.4	176	702
Other non-current assets	27	448	295
Total non-current assets		15,325	15,790
Assets held for sale	15	0	4
Other short-term financial assets	24	130	967
Inventories	25	566	532
Trade receivables	26	1,868	1,800
Other current assets	27	1,105	1,138
Cash and cash equivalents	28	3,938	3,104
Total current assets		7,607	7,545
Total assets		22,932	23,335
The accompanying notes are an integral part of these consolidated financial statements.			
Liabilities and equity		December 31,	December 31,
<i>In € millions</i>	<i>Notes</i>	2016	2015
Issued capital	29.1	300	300
Additional paid-in capital	29.2	2971	2971
Treasury shares	29.3	-67	-85
Perpetual	29.4	600	600
Reserves and retained earnings	29.5	-2520	-3561
Equity attributable to equity holders of Air France-KLM		1284	225
Non-controlling interests		12	48
Total equity		1296	273

OAM – Mogelijke visualisaties

Geavanceerd: ZIP-file gecombineerd met viewer wordt beschikbaar gesteld (let op: dit is een voorbeeld!)



OAM – Mogelijke visualisaties

Geavanceerd: ZIP-file gecombineerd met viewer wordt beschikbaar gesteld (let op: dit is een voorbeeld!)

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Pension provisions	31	2119	1995

Inline XBRL

Highlight all tags

Line item

ifrs-full:CashAndCashEquivalents

Value

€ 3,938,000,000.00

Period

2016-12-31

Units

iso4217:EUR

Entity

[969500AQW31GYO8JZD66](#)

ESEF - Status

- AFM als OAM (Wft) onderzoekt mogelijkheden tot ontvangst, validatie, opslag en publiekelijk verkrijgbaar stellen van ESEF rapportage.
 - Aanpassingen wet- en regelgeving
 - Aanpassingen bevoegdheden AFM (als OAM)
 - Aanpassingen infrastructuur AFM
 - Informeren marktpartijen en testen met marktpartijen
 - EFTG (European Financial Transparency Gateway) project EC



XBRL Mandate: Thousands of Filing Errors and So What?

Hui Du, Miklos A. Vasarhelyi and Xiaochuan Zheng (2013)

Since the mandate by the U.S. Security and Exchange Commission (SEC) to begin the interactive data reporting in June 2009 [...] **more than 4000 filing errors have been identified.** [...] Specifically, we find that the number of errors per filing is **significantly decreasing as more quarters pass**, when a company files more times, and when a higher version of software is used, [...] Our findings provide evidence to encourage **the regulatory body, the filers, and the XBRL technology supporting community to embrace the new disclosure requirement in financial reporting.** The significantly decreased number of errors also helps address the information users' concerns regarding the data quality of XBRL filings.