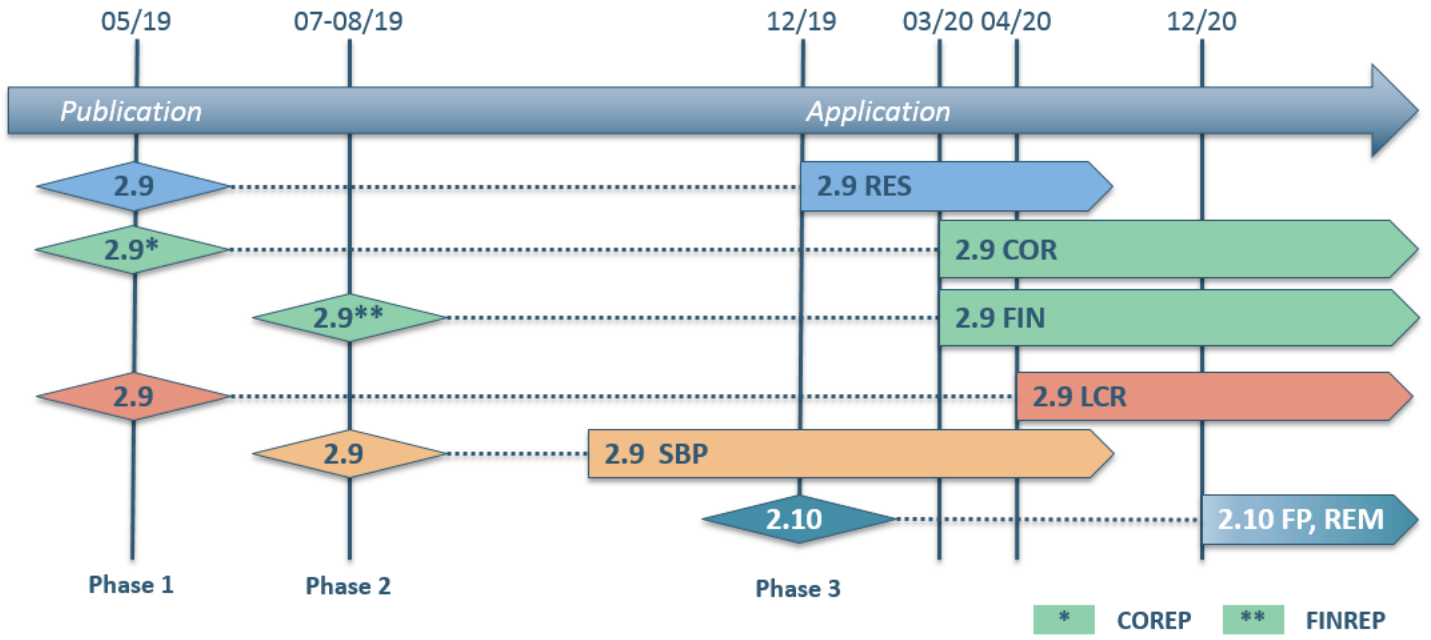
Bank & Insurance Working Group

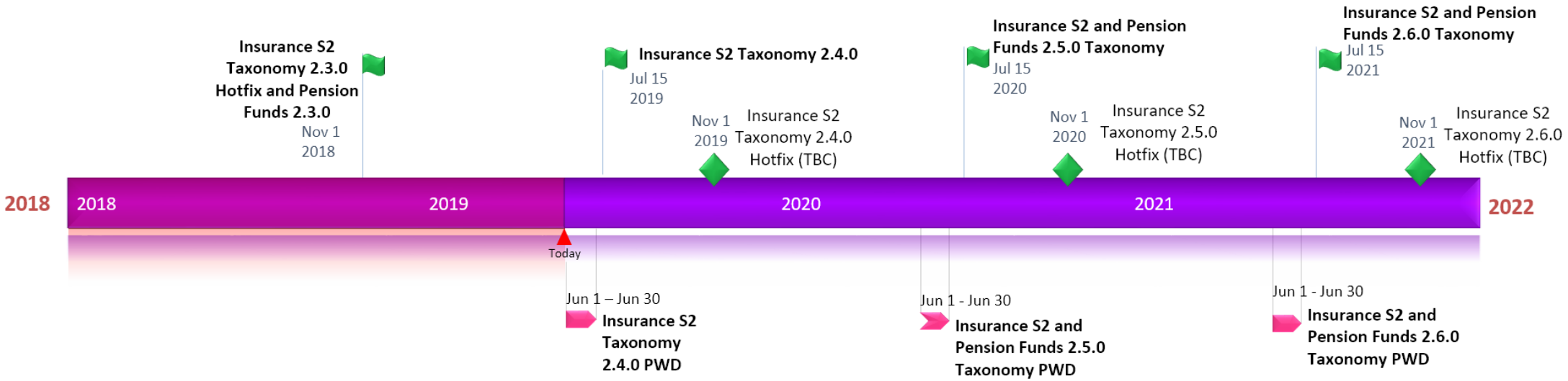
XBRL Europe

2019/07/16

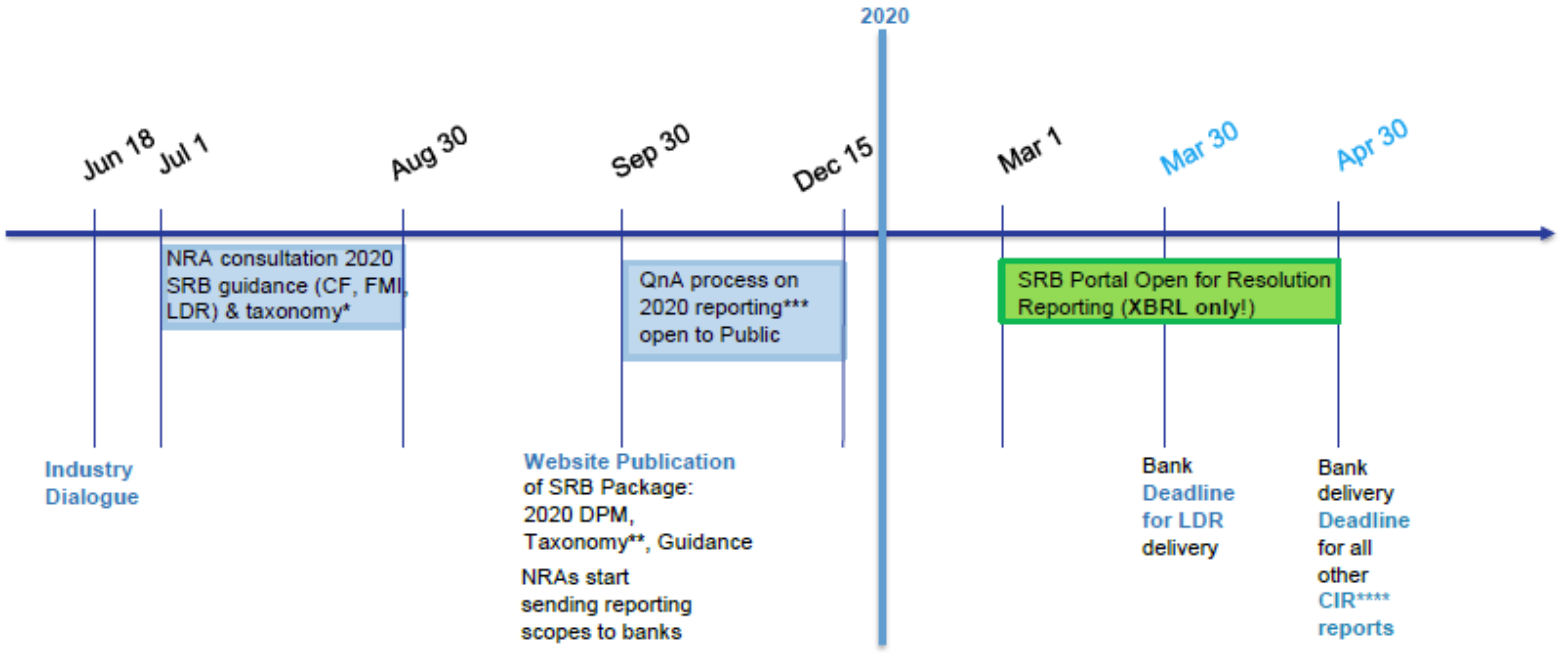
Calendar - EBA



Calendar - EIOPA



Calendar – SRB



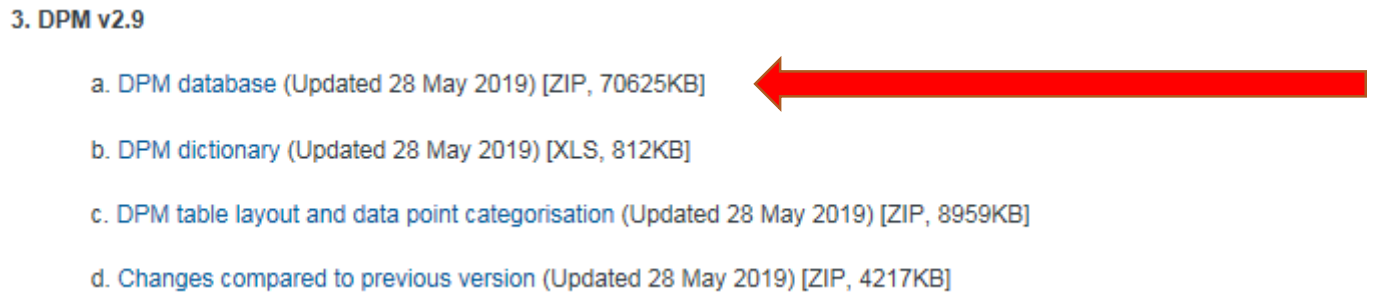
* Dependency on the EBA 2.9 publication
** Banks are expected to reflect **both the EBA 2.9 XBRL taxonomy** (available on the EBA website) **and the SRB taxonomy extension** (published on the SRB website) when building their XBRL reporting systems for 2020.
***QnA organised by SRB will be limited to questions on SRB-originated reports. Questions on other CIR reporting requirements should be raised with the EBA.
****CIR – Commission Implementing Regulation 2018/1624

Value track change

- How to generate enumeration changes from EBA Acess Database

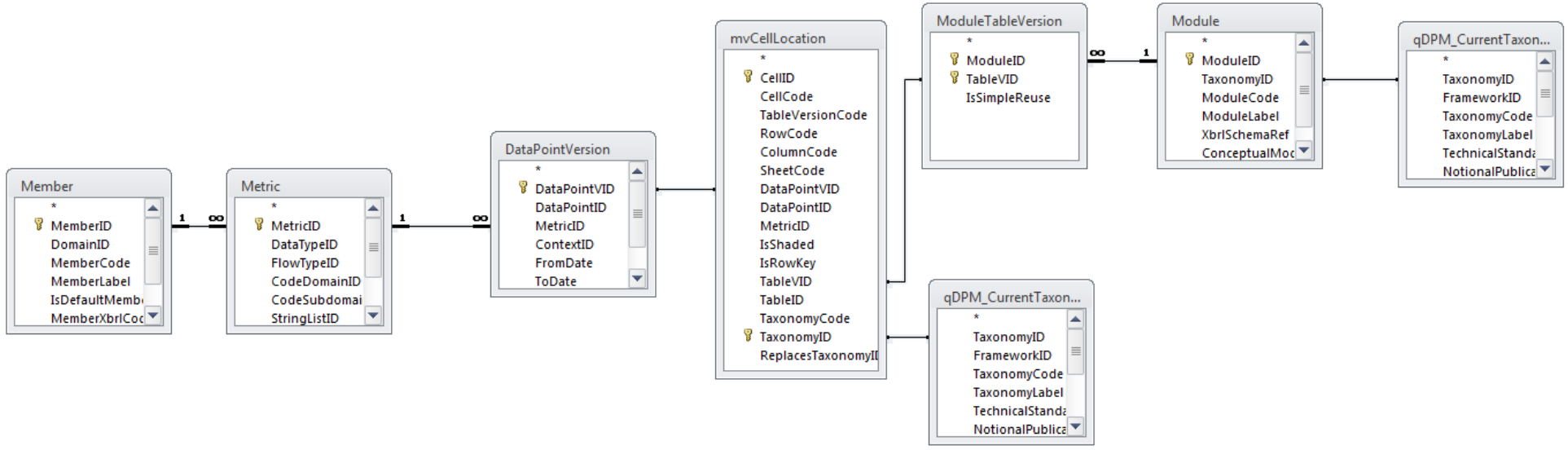
  EIOPA will also provide an Acess Database with 2.4 taxonomy

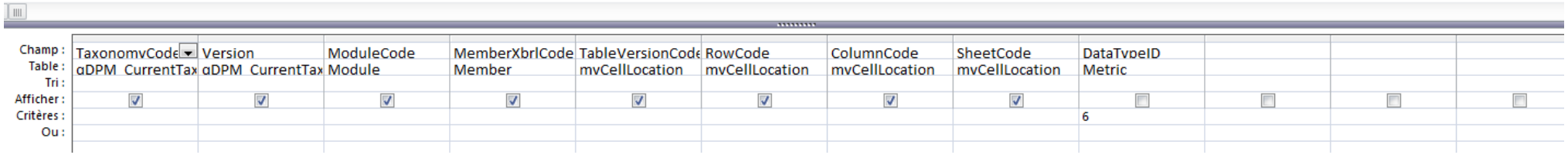
  - Get Access DPM from EBA website



Value track change

- Get localization of enumerations in reports





Value track change

- Get localization of enumerations in reports : SQL

```
SELECT qDPM_CurrentTaxonomies_1.taxonomycode,
       qDPM_CurrentTaxonomies_1.version,
       module.modulecode,
       member.memberxbrlcode,
       mvcelllocation.tableversioncode,
       mvcelllocation.rowcode,
       mvcelllocation.columncode,
       mvcelllocation.sheetcode
FROM   (qdpm_currenttaxonomies AS qDPM_CurrentTaxonomies_1
        INNER JOIN [module]
                ON qDPM_CurrentTaxonomies_1.taxonomyid = module.taxonomyid)
       INNER JOIN ((member
                    INNER JOIN metric
                            ON member.memberid = metric.metricid)
                   INNER JOIN (moduletableversion
                               INNER JOIN ((mvcelllocation
                                            INNER JOIN qdpm_currenttaxonomies
                                                    ON mvcelllocation.taxonomyid
                                                       =

       qdpm_currenttaxonomies.taxonomyid)
       INNER JOIN datapointversion
       ON mvcelllocation.datapointvid =
       datapointversion.datapointvid)
       ON moduletableversion.tablevid = mvcelllocation.tablevid)
       ON metric.metricid = datapointversion.metricid)
               ON module.moduleid = moduletableversion.moduleid
WHERE  (( ( metric.datatypeid ) = 6 ));
```

Value track change

- Get localization of enumerations in reports : Results

TaxonomyC	Version	ModuleCode	MemberXbrlCo	TableVersio	RowCode	ColumnCod	SheetCode
AE 2.8	1.0.5	AE_Con	eba_AT:ei328	F 35.00.c	010	012	999
AE 2.8	1.0.5	AE_Ind	eba_AT:ei328	F 35.00.c	010	012	999
AE 2.8	1.0.5	AE_Ind	eba_AT:ei4	A 00.01	010	010	000
AE 2.8	1.0.5	AE_Con	eba_AT:ei4	A 00.01	010	010	000
AE 2.8	1.0.5	AE_Ind	eba_AT:ei207	A 00.01	020	010	000
AE 2.8	1.0.5	AE_Con	eba_AT:ei207	A 00.01	020	010	000
COREP 2.9	2.4.0	COREP_ALM_Ind	eba_AT:ei350	C 71.00.w	090	070	999
COREP 2.9	2.4.0	COREP_ALM_Con	eba_AT:ei350	C 71.00.w	090	070	999
COREP 2.9	2.4.0	COREP_ALM_Con	eba_AT:ei350	C 71.00.a	100	070	010
COREP 2.9	2.4.0	COREP_ALM_Ind	eba_AT:ei350	C 71.00.a	100	070	010
COREP 2.9	2.4.0	COREP_ALM_Ind	eba_AT:ei350	C 71.00.a	090	070	010
COREP 2.9	2.4.0	COREP_ALM_Ind	eba_AT:ei350	C 71.00.w	100	070	999
COREP 2.9	2.4.0	COREP_ALM_Ind	eba_AT:ei351	C 71.00.w	020	060	999
COREP 2.9	2.4.0	COREP_ALM_Ind	eba_AT:ei351	C 71.00.a	110	060	010

Value track change

- Compare enumeration values between two versions N and N-1
  - Get DPM access from version N-1
  - Create a table listing enumeration definitions (see next page)
  - Export this table as Enumerations_N-1.xml

  - Get DPM access from version N
  - Import table Enumerations_N-1.xml
  - Create table Enumerations_N.xml (see next page)

Value track change

- Compare enumeration values between two versions N and N-1
  - Table showing enumeration definitions:

```
SELECT Member_1.membercode     AS EnumerationCode,
       member.membercode       AS MemberCode,
       hierarchy.hierarchycode AS SubDomainCode
INTO   enumerations28
FROM   member AS Member_1
       INNER JOIN (hierarchy
                   INNER JOIN (member
                               INNER JOIN (hierarchynode
                                           INNER JOIN metric
                                                   ON hierarchynode.hierarchyid
                                                      =
                                                      metric.codesubdomainid)
                                                ON member.memberid =
                                                   hierarchynode.memberid)
                                             ON hierarchy.hierarchyid = hierarchynode.hierarchyid)
                     ON Member_1.memberid = metric.metricid
WHERE  ( ( ( metric.datatypeid ) = 6 )
         AND ( ( Member_1.domainid ) = 100 ) );
```

Value track change

- Compare enumeration values between two versions N and N-1
  - From previous working table, find new enumerations

```
SELECT enumerations29.*
FROM   enumerations29
       LEFT OUTER JOIN (SELECT subdomaincode
                        FROM   enumerations28
                        GROUP  BY subdomaincode) AS SubDomainCode28
                    ON enumerations29.subdomaincode =
                       SubDomainCode28.subdomaincode
WHERE  (( ( SubDomainCode28.subdomaincode ) IS NULL ));
```

iRef – Proof of Concept

- Documentation
  - BIRD (Bank Integrated Reporting Dictionary) https://banks-integrated-reporting-dictionary.eu
  - Anacredit (Analytical Credit Datasets) https://www.ecb.europa.eu/stats/money_credit_banking/anacredit/html/index.en.html
  - SHS (Securities Holdings Statistics) https://www.ecb.europa.eu/stats/financial_markets_and_interest_rates/securities_holdings/html/index.en.html