

1

2 TO:

3 Unit: Corporate reporting, audit and credit rating agencies (FISMA.DDG.C.1)

4 Directorate-General for Financial Stability, Financial Services and Capital Markets Union (DG
5 FISMA)

6 European Commission

7

8

9 **Reference: Revision of the Non-Financial Reporting Directive**10 **Ref. Ares(2020)580716 - 30/01/2020**

11

12 First of all, a lot of thanks to Directorate-General for Financial Stability, Financial Services and
13 Capital Markets Union (DG FISMA) for organising this important consultation.

14

15 This opinion represents an opinion of an individual citizen, not any legal entity.

16

17 This opinion does not contain:

18 – any business secrets

19 – any trade secrets

20 – any confidential information.

21

22 This opinion is public.

23 PDF file of this opinion can be added to a relevant web page.

24

25 Annex 1 holds information about previous consultations at the European Union level.

26 Annex 2 holds information about copyright, licence and disclaimers.

27

28

29

30 Best Regards,

31

32

33

34 Jukka S. Rannila

35 citizen of Finland

36

37 signed electronically

38

39

40 [Continues on the next page]

41

42

43 **Previous opinion related accounting**

44

45 Here I reiterate one previous opinion:

46

47 EN: Opinion 73: Financial / Conceptual Frameworks

48 http://www.jukkarannila.fi/lausunnot.html#nro_73

49

50 Interestingly three entities were consulting at the same time different issues related to financial
51 reporting; these entities are:

52

53 * Australian Accounting Standards Board (AASB) / Australia

54 * External Reporting Board / New Zealand

55 * IFRS Foundation (global)

56

57 All three entities consulted partially the same issue.

58

59 **NOTE: some links provided by these three entities do not work (cf. 5 October 2015).**

60

61 **Examples for reporting non-financial information**

62

63 I gave earlier opinions to ACER and PDF files of those opinions can be downloaded from the
64 following addresses:

65

66 EN: Opinion 34: REMIT Registration Format

67 http://www.jukkarannila.fi/lausunnot.html#nro_34

68

69 EN: Opinion 43: Publication of extracts of the European register of market participants

70 http://www.jukkarannila.fi/lausunnot.html#nro_43

71

72 EN: Opinion 53: Trade Reporting User Manual (TRUM) (Draft)

73 http://www.jukkarannila.fi/lausunnot.html#nro_53

74

75 EN: Opinion 55: European Energy Regulation

76 http://www.jukkarannila.fi/lausunnot.html#nro_55

77

78 EN: Opinion 68: European Network Code Stakeholder Committees

79 http://www.jukkarannila.fi/lausunnot.html#nro_68

80

81 EN: Opinion 71: Common Schema for the Disclosure of Inside Information

82 http://www.jukkarannila.fi/lausunnot.html#nro_71

83

84 As can be seen, ACER demands very detailed information when reporting issues related to energy
85 industry.

86

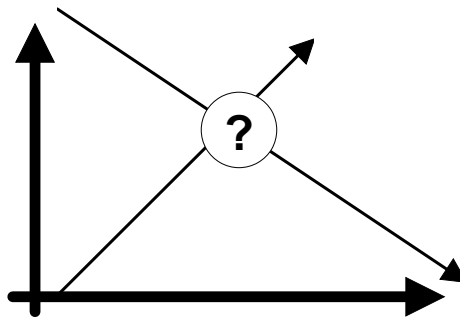
87 **Balance between general requirements and special requirements**

88

89 Here we can note the balance between general knowledge and special knowledge – this means also
90 balance between general requirements and special requirements for reporting financial and non-
91 financial information.

92

GENERAL KNOWLEDGE



SPECIAL KNOWLEDGE

93

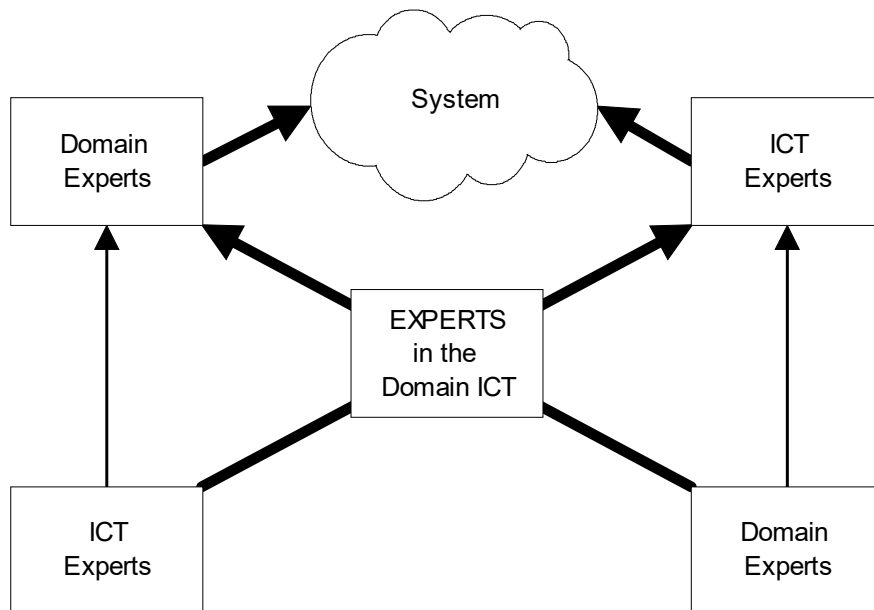
94

95 There are several special knowledge areas. Different entities work on different (knowledge) areas
96 and they need information which can be very specific information. The problem seems to be the
97 balance with general and special information.

98

99 **Experts on different domains – ICT experts and domain experts**

100



101

102

103 Here we can note that developing an information system means large-scale cooperation between
104 ICT experts and domain experts. Generally speaking developing an information system means also
105 large-scale learning processes – both ICT experts and domain experts learn different issues.

106

107 **NOTE: large-scale learning processes demand time since learning processes are not**
108 **straight-forward simple processes.**

109

110 **Two existing standards organizations**

111

112 It seems that there at least two existing standards organizations which are relevant to this
113 consultation:

114

115 * IFRS Foundation (<https://www.ifrs.org/>)

116 * XBRL International (<https://www.xbrl.org/>)

117

118 Both organizations are developing standards which should be assessed carefully when thinking non-
119 financial reporting.

120

121 **Policy option – Explore the use of standards**

122

123 **ConsortiumInfo.org – Standard Setting Organizations and Standards List**

124 <https://www.consortiuminfo.org/links/linksall.php>

125

126 ConsortiumInfo.org org provides very extensive list of Standard Setting Organizations.

127

128 **Proposal: The list of standard setting organizations provided by ConsortiumInfo.org**
129 **should be assessed carefully.**

130

131 Based on assessment of existing standard setting organizations there are some options:

132

- 133 • using some existing standards
- 134 • joining some standard setting organizations.

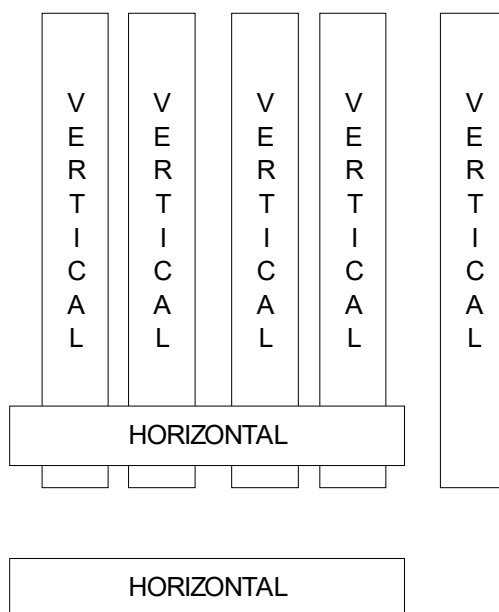
135

136 **Favouring open standards / Favouring horizontal standards**

137

138

139 [Continues on the next page]



140
141

142 There are differences between horizontal and vertical standards. A simple example is naturally
143 email solutions. There are several vertical standards when creating technically email solutions. Then
144 there are horizontal standards which enable sending messages between technically different email
145 solutions.

146

147 **Proposal: There could be assessment of vertical and horizontal standards.**

148

149 **Proposal: Using horizontal standards could be favoured when creating different
150 information systems on the European Union level.**

151

152 Horizontal standards enables technological solutions which can work together. Horizontal standards
153 hides different complexities in information systems.

154

155 **Opinion: The number of redundant standardisation efforts should be minimal.**

156

157 **Proposal: There could be separation of horizontal standards and vertical standards.**

158

159 **Proposal: There could be different standardisation efforts to horizontal standards and
160 vertical standards.**

161

162 Personally I have advocated using different horizontal standards. For example email standards
163 (horizontal) are implemented with very different technologies (vertical).

164

165 Here we can note some problems:

166

167

- 168 • some systems are based on **de-facto** standards
- 169 • some systems are based on **de-jure** standards
- 170 • there can be confrontations between **de-facto** and **de-jure** standards
- 171 • there can be a monopoly situation in some domain
- 172 • some standards may inhibit possible actions of some stakeholders
- 173 • there can be a standard war on some domains
- 174 • standards have different life-cycles
- 175 • systems have different life-cycles
- 176 • there can be mismatches between different life-cycles
- 177 • there can be failed standards
- 178 • there can be deprecated standards.

179

180 It is quite normal situation in the information technology field that there are competing standards
181 for some application field. Therefore there are all the time ongoing “standards wars” or “format
182 wars”. The information technology standards tend to be interrelated and one “standards war” or
183 “format war” can lead to another similar situation.

184

185 I have advocated open standards even though in some cases open standards are not de facto
186 standards. In practice public sector has very important role, when some standards are competing in
187 the market place. Because public sector has a considerable power when buying/developing
188 information systems and therefore public sector can sometimes direct markets to certain standards.
189 Therefore there should be serious vigilance when assessing different standards and “standards” in
190 some application fields.

191

192 There are different standards setting organisations on the information technology field. One list ¹ of
193 these standards setting organisations is provided by ConsortiumInfo.org.

194

195 One warning can be said about standards setting organisations. All standards setting organisations
196 are not successes based on several factors and there can may irrelevant standards setting
197 organisations. Market situation on different vehicle markets varies a lot based on different factors.

198

199 **Proposal: Current standardisation (e.g. list provided by ConsortiumInfo.org) efforts by**
200 **different standard setting organisations could be assessed carefully.**

201

202 Personally I have advocated using different horizontal standards. For example email standards
203 (horizontal) are implemented with very different technologies (vertical).

204

205 **Proposal: Governments should especially concentrate on horizontal standards.**

206

207 **Proposal: Some government agencies could apply for memberships of different**
208 **standard setting organisations which develop especially horizontal standards.**

209

210 **Proposal: Government agencies should not be passive by-standers when different**
211 **horizontal standards are developed.**

1 Standard Setting Organizations and Standards List, www.consortiuminfo.org/links/linksall.php

212

213

Proposal: Government agencies could financially support development of horizontal standards.

214

215

216

Proposal: There could some guidance for using open horizontal standards on different application fields.

217

218

An example for cooperation: Web feeds (RSS and Atom)

219

220



221

222

I have advocated usage of web feeds² on several previous opinion documents. Actually there are two standards for web feeds: RSS^{3 4} and Atom^{5 6 7}.

223

224

225

Proposal: Web feeds (RSS and/or Atom) could be advocated when developing different informations systems (EU / Member states).

226

227

228

Proposal: Web feeds (RSS and/or Atom) should be used extensively for providing (real-time) information for different stakeholder(s) (communities).

229

230

231

232

Proposal: There can be different web feeds (RSS and/or Atom) for different stakeholder(s) – having just one web feed (RSS and/or Atom) may not be a feasible solution.

233

234

235

Proposal: Several web feeds (RSS and/or Atom) can be based on different viewpoints.

236

237

238

It can be easier to create web feeds in different information systems since web feeds enable connections without direct system-to-system connections.

239

240

241

It can be noted, that different back-office systems (with a wide variety of different technologies) can implement RSS standards, and these RSS feeds can be used in the front-office systems. With this kind solutions front-office systems don't need direct system-to-system communications with back-office systems.

242

243

244

245

2 https://en.wikipedia.org/wiki/Web_feed

3 <http://www.rssboard.org/rss-specification>, RSS 2.0 Specification

4 <https://en.wikipedia.org/wiki/RSS>, Wikipedia / RSS

5 [https://en.wikipedia.org/wiki/Atom_\(standard\)](https://en.wikipedia.org/wiki/Atom_(standard)), Wikipedia / Atom (standard)

6 <https://tools.ietf.org/html/rfc4287>, The Atom Syndication Format

7 <https://tools.ietf.org/html/rfc5023>, The Atom Publishing Protocol

246

247

ANNEX 1

248

249 My opinions to the previous and relevant consultations – there consultations were mostly organised
250 by the European Commission. General page to all consultations – both in English and in Finnish:

251 <http://www.jukkarannila.fi/lausunnot.html>

252

253

254 My opinions to the previous and relevant consultations – there consultations were mostly organised
255 by the European Commission.

256

257 EN: Opinion 1: Review of the rules on access to documents

258 http://www.jukkarannila.fi/lausunnot.html#nro_1

259

260 EN: Opinion 2: Schools for the 21st Century

261 http://www.jukkarannila.fi/lausunnot.html#nro_2

262

263 EN: Opinion 3: The future of pharmaceuticals for Human use in Europe- making Europe a Hub for
264 Safe and Innovative medicines

265 http://www.jukkarannila.fi/lausunnot.html#nro_3

266

267 EN: Opinion 5: Consumer Scoreboard, Questionnaire for stakeholders

268 http://www.jukkarannila.fi/lausunnot.html#nro_5

269

270 EN: Opinion 6: Consultation on a Code of Conduct for Interest Representatives

271 http://www.jukkarannila.fi/lausunnot.html#nro_6

272

273 EN: Opinion 8: European Interoperability Framework, version 2, draft

274 http://www.jukkarannila.fi/lausunnot.html#nro_8

275

276 EN: Opinion 9: CAMSS: Common Assessment Method for Standards and Specifications, CAMSS
277 proposal for comments

278 http://www.jukkarannila.fi/lausunnot.html#nro_9

279

280 EN: Opinion 15: Collective Redress

281 http://www.jukkarannila.fi/lausunnot.html#nro_15

282

283 EN: Opinion 17: Opinion to Antitrust Case No. COMP/C-3/39.530

284 http://www.jukkarannila.fi/lausunnot.html#nro_17

285

286 EN: Opinion 18: Opinion Related to the Public Undertaking by Microsoft

287 http://www.jukkarannila.fi/lausunnot.html#nro_18

288

289 EN: Opinion 19: Official Acknowledgement by the Commission

290 http://www.jukkarannila.fi/lausunnot.html#nro_19

- 291
292 EN: Opinion 20: SECOND Opinion Related to the Public Undertaking by Microsoft
293 http://www.jukkarannila.fi/lausunnot.html#nro_20
294
295 EN: Opinion 21: Opinion about the European Interoperability Strategy proposal
296 http://www.jukkarannila.fi/lausunnot.html#nro_21
297
298 EN: Opinion 23: Public consultation on the review of the European Standardisation System
299 http://www.jukkarannila.fi/lausunnot.html#nro_23
300
301 EN: Opinion 27: Public Consultation on the Modernisation of EU Public Procurement Policy
302 http://www.jukkarannila.fi/lausunnot.html#nro_27
303
304 EN: Opinion 28: Consultation on the Europe 2020 Project Bond Initiative
305 http://www.jukkarannila.fi/lausunnot.html#nro_28
306
307 EN: Opinion 30: Internet Filtering
308 http://www.jukkarannila.fi/lausunnot.html#nro_30
309 NOTE: Organised by the European Committee for Standardization (CEN) ⁸
310
311 EN: Opinion 32: COMP/C-3/39.692/IBM – Maintenance services
312 http://www.jukkarannila.fi/lausunnot.html#nro_32
313
314 EN: Opinion 34: REMIT Registration Format
315 http://www.jukkarannila.fi/lausunnot.html#nro_34
316 NOTE: Organised by The Agency for the Cooperation of Energy Regulators (ACER) ⁹
317
318 EN: Opinion 35: Exploiting the employment potential of the personal and household services
319 http://www.jukkarannila.fi/lausunnot.html#nro_35
320
321 EN: Opinion 37: CASE COMP/39.654 - Reuters instrument codes
322 http://www.jukkarannila.fi/lausunnot.html#nro_37
323
324 EN: Opinion 39: Registry options to facilitate linking of emissions trading systems
325 http://www.jukkarannila.fi/lausunnot.html#nro_39
326
327 EN: Opinion 40: Media Freedom and Pluralism / audiovisual regulatory bodies
328 http://www.jukkarannila.fi/lausunnot.html#nro_40
329
330 EN: Opinion 41: AT.39398: observations on the proposed commitments
331 http://www.jukkarannila.fi/lausunnot.html#nro_41
332
333 EN: Opinion 42: Opening up Education

⁸ <http://www.cen.eu/> (Accessed 2 July 2012)

⁹ <http://www.acer.europa.eu/> (Accessed 2 July 2012)

334 http://www.jukkarannila.fi/lausunnot.html#nro_42

335

336 EN: Opinion 43: Publication of extracts of the European register of market participants

337 http://www.jukkarannila.fi/lausunnot.html#nro_43

338 NOTE: Organised by The Agency for the Cooperation of Energy Regulators (ACER)

339

340 EN: Opinion 44: Evaluation policy guidelines

341 http://www.jukkarannila.fi/lausunnot.html#nro_44

342

343 EN: Opinion 45: About ICT standardisation

344 http://www.jukkarannila.fi/lausunnot.html#nro_45

345

346 EN: Opinion 46: Review of the EU copyright rules

347 http://www.jukkarannila.fi/lausunnot.html#nro_46

348

349 EN: Opinion 51: European Area of Skills and Qualifications

350 http://www.jukkarannila.fi/lausunnot.html#nro_51

351

352 EN: Opinion 52: Trusted Cloud Europe Survey

353 http://www.jukkarannila.fi/lausunnot.html#nro_52

354

355 EN: Opinion 53: Trade Reporting User Manual (TRUM) (Draft)

356 http://www.jukkarannila.fi/lausunnot.html#nro_53

357 NOTE: Organised by The Agency for the Cooperation of Energy Regulators (ACER)

358

359 EN: Opinion 55: European Energy Regulation

360 http://www.jukkarannila.fi/lausunnot.html#nro_55

361 NOTE: Organised by The Agency for the Cooperation of Energy Regulators (ACER)

362

363 EN: Opinion 59: Green paper on mobile Health

364 http://www.jukkarannila.fi/lausunnot.html#nro_59

365

366 EN: Opinion 60: Cross-border inheritance tax problems within the EU

367 http://www.jukkarannila.fi/lausunnot.html#nro_60

368

369 EN: Opinion 61: European Register of Products Containing Nanomaterials

370 http://www.jukkarannila.fi/lausunnot.html#nro_61

371

372 EN: Opinion 64: Corporate Social Responsibility - European Commission

373 http://www.jukkarannila.fi/lausunnot.html#nro_64

374

375 EN: Opinion 66: Net Innovation for the Work Programme 2016-2017

376 http://www.jukkarannila.fi/lausunnot.html#nro_66

377

378

- 379 EN: Opinion 68: European Network Code Stakeholder Committees
380 http://www.jukkarannila.fi/lausunnot.html#nro_68
381 NOTE: Organised by The Agency for the Cooperation of Energy Regulators (ACER)
382
383 EN: Opinion 71: Common Schema for the Disclosure of Inside Information
384 http://www.jukkarannila.fi/lausunnot.html#nro_71
385 NOTE: Organised by The Agency for the Cooperation of Energy Regulators (ACER)
386
387 EN: Opinion 74: Enabling the Internet of Things
388 http://www.jukkarannila.fi/lausunnot.html#nro_74
389 NOTE: Organised by Body of European Regulators for Electronic Communications (BEREC) ¹⁰
390
391 EN: Opinion 80: Mandatory Transparency Register
392 http://www.jukkarannila.fi/lausunnot.html#nro_80
393
394 EN: Opinion 84: Revision of the European Interoperability Framework
395 http://www.jukkarannila.fi/lausunnot.html#nro_84
396
397 EN: Opinion 86: 2016 Annual Colloquium on fundamental rights
398 http://www.jukkarannila.fi/lausunnot.html#nro_86
399
400 EN: Opinion 88: Evaluation and Review of the ePrivacy Directive
401 http://www.jukkarannila.fi/lausunnot.html#nro_88
402
403 EN: Opinion 89: BEREC Guidelines for net neutrality rules
404 http://www.jukkarannila.fi/lausunnot.html#nro_89
405 NOTE: Organised by Body of European Regulators for Electronic Communications (BEREC)
406
407 EN: Opinion 93: Safety of apps and other non-embedded software
408 http://www.jukkarannila.fi/lausunnot.html#nro_93
409
410 EN: Opinion 95: Targeted consultation on eForms
411 http://www.jukkarannila.fi/lausunnot.html#nro_95
412
413 EN: Opinion 97: COM(2016) 882 final - 2016/0408 (COD)
414 http://www.jukkarannila.fi/lausunnot.html#nro_97
415
416 EN: Opinion 98: Opinions related to six (6) co-decision (COD) proposals
417 http://www.jukkarannila.fi/lausunnot.html#nro_98
418
419 EN: Opinion 99: COM(2016)0863 - European Union Agency for the Cooperation of Energy
420 Regulators. Recast
421 http://www.jukkarannila.fi/lausunnot.html#nro_99
422

¹⁰ <http://www.berec.europa.eu>, Body of European Regulators for Electronic Communications (BEREC)

- 423 EN: Opinion 100: Protection of personal data (EU)
424 http://www.jukkarannila.fi/lausunnot.html#nro_100
425
- 426 EN: Opinion 101: Governance of the Energy Union
427 http://www.jukkarannila.fi/lausunnot.html#nro_101
428
- 429 EN: Opinion 102: Smart Wearables
430 http://www.jukkarannila.fi/lausunnot.html#nro_102
431
- 432 EN: Opinion 106: Review of the European Union Agency for Network and Information Security
433 (ENISA)
434 http://www.jukkarannila.fi/lausunnot.html#nro_106
435
- 436 EN: Opinion 108: Single Digital Gateway
437 http://www.jukkarannila.fi/lausunnot.html#nro_108
438
- 439 EN: Opinion 110: Technical arrangements / Information systems / Union Customs Code
440 http://www.jukkarannila.fi/lausunnot.html#nro_110
441
- 442 EN: Opinion 111: Interoperability of information systems for migration and security
443 http://www.jukkarannila.fi/lausunnot.html#nro_111
444
- 445 EN: Opinion 113: Transform of health and care
446 http://www.jukkarannila.fi/lausunnot.html#nro_113
447
- 448 EN: Opinion 114: Premium content on ECS markets and the effect of devices on the open use of the
449 Internet
450 http://www.jukkarannila.fi/lausunnot.html#nro_114
- 451 NOTE: Organised by Body of European Regulators for Electronic Communications (BEREC)
452
- 453 EN: Opinion 118: Fake news and online disinformation
454 http://www.jukkarannila.fi/lausunnot.html#nro_118
455
- 456 EN: Opinion 119: European Social Security Number
457 http://www.jukkarannila.fi/lausunnot.html#nro_119
458
- 459 EN: Opinion 120: European Labour Authority
460 http://www.jukkarannila.fi/lausunnot.html#nro_120
461
- 462 EN: Opinion 121: 2nd Data Package
463 http://www.jukkarannila.fi/lausunnot.html#nro_121
464
- 465 EN: Opinion 122: Proposal to create a cybersecurity competence network with a European
466 Cybersecurity Research and Competence Centre
467 http://www.jukkarannila.fi/lausunnot.html#nro_122

- 468 EN: Opinion 123: Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF
469 THE COUNCIL on the re-use of public sector information (recast)
470 http://www.jukkarannila.fi/lausunnot.html#nro_123
471
- 472 EN: Opinion 125: Security of identity cards of Union citizens and of residence documents
473 http://www.jukkarannila.fi/lausunnot.html#nro_125
474
- 475 EN: Opinion 128: Summertime arrangements
476 http://www.jukkarannila.fi/lausunnot.html#nro_128
477
- 478 EN: Opinion 129: Format for a European Electronic Health Record (EHR) Exchange
479 http://www.jukkarannila.fi/lausunnot.html#nro_129
480
- 481 EN: Opinion 132: Informative guidance on the Regulation on the Free flow of non-personal data
482 http://www.jukkarannila.fi/lausunnot.html#nro_132
483
- 484 EN: Opinion 133: standard forms for the publication of notices in the field of public procurement
485 ("eForms")
486 http://www.jukkarannila.fi/lausunnot.html#nro_133
487
- 488 EN: Opinion 134: Update Implementing act on technical arrangements for the systems defined by
489 UCC
490 http://www.jukkarannila.fi/lausunnot.html#nro_134
491
- 492 EN: Opinion 139: Information management system for official controls Regulation (IMSOC)
493 http://www.jukkarannila.fi/lausunnot.html#nro_139
494
- 495 EN: Opinion 141: Farm Accountancy Data Network
496 http://www.jukkarannila.fi/lausunnot.html#nro_141
497
- 498 EN: Opinion 142: Horizon Europe (two consultations)
499 http://www.jukkarannila.fi/lausunnot.html#nro_142
500
- 501 EN: Opinion 144: Digitisation and online access of cultural material and digital preservation
502 (evaluation)
503 http://www.jukkarannila.fi/lausunnot.html#nro_144
504
- 505 EN: Opinion 146: Draft CWA by the CEN/WS - Journalism Trust Initiative
506 http://www.jukkarannila.fi/lausunnot.html#nro_146
507 NOTE: Organised by the European Committee for Standardization (CEN)
508
509
510
511 [Continues on the next page]

512

513

ANNEX 2

514 DISCLAIMERS

515

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553 The English explanation is on the following web page:

554 <http://creativecommons.org/licenses/by-nc-nd/4.0/legalcode>

555



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