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SPED - Bookkeeping Digital Public System

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Agenda

- SPED
 - Goals
 - Projects
 - Information Flow
 - Challenges
 - SPED / XBRL
 - Expected advantages

Goals of SPED

- **Promote the integration of tax authorities**
- **Streamline and standardize accessory obligations to taxpayers**
- **Make tax fraud identification faster**

SPED Projects

SPED Contabil - Escrituração Contábil Digital - ECD (Digital Accounting Bookkeeping) - Replacement of bookkeeping on paper by digital bookkeeping: Diary book, ledger, etc .

SPED Fiscal - Escrituração Fiscal Digital-EFD (Digital Bookkeeping Tax) - set of tax documents and other information of interest to tax authorities, e.g. records of tax assessment.

CT-e – Conhecimento de Transporte (Transportation Waybill) - documenting a supply of transport services.

NF-e - Nota Fiscal Eletrônica (Electronic Invoicing)- documents an operation movement of goods or services.

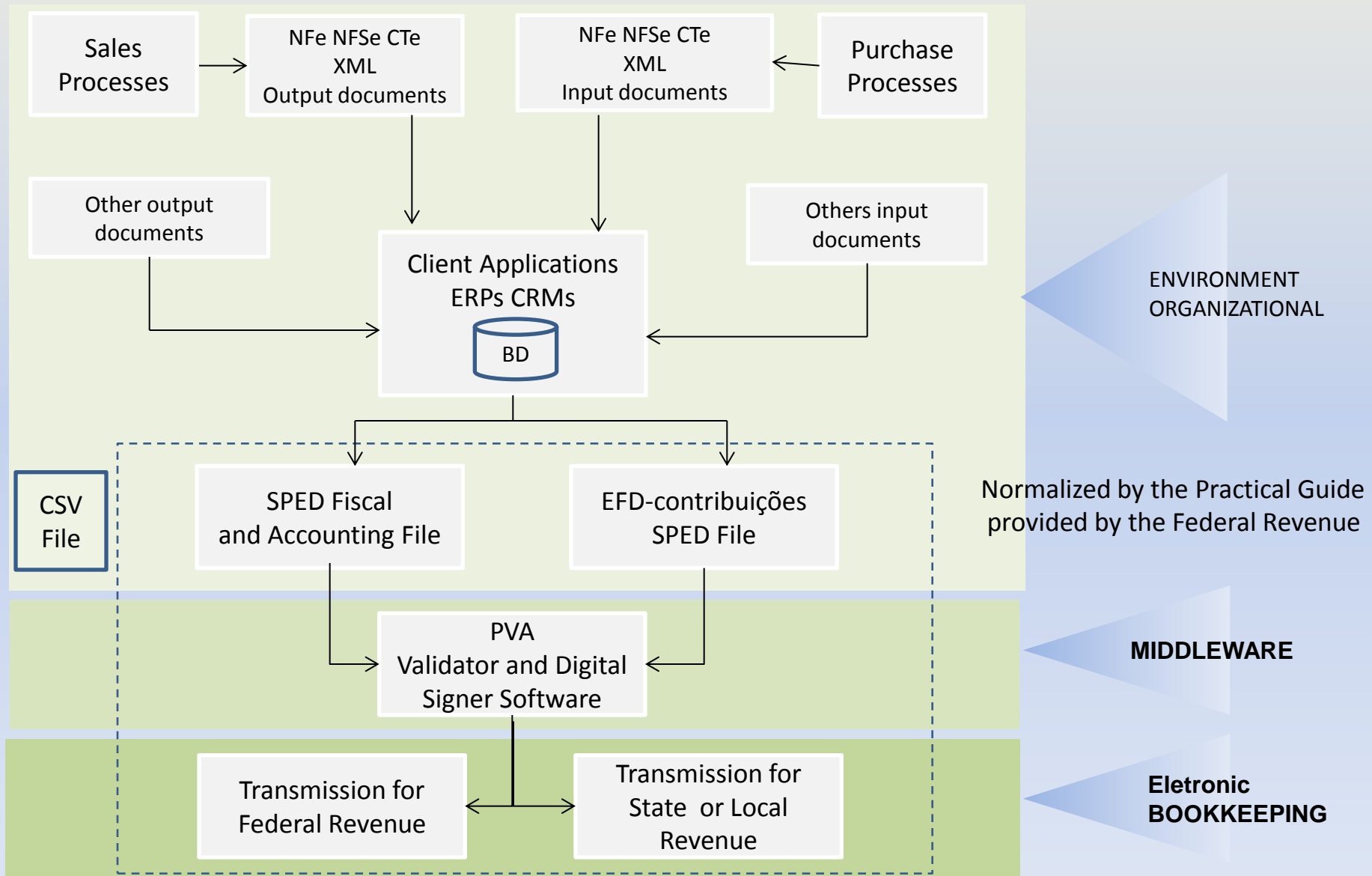
FCont - bookkeeping of the balance sheet and income.

NFSe - Nota Fiscal de Serviços Eletrônica (Invoice Electronic Services) - documents the services operations.

EFD-Contribuições - bookkeeping of PIS / COFINS and Pasp.

EFD-IRPJ - Bookkeeping of Income Tax of Legal Entities.

SPED FLOW INFORMATION

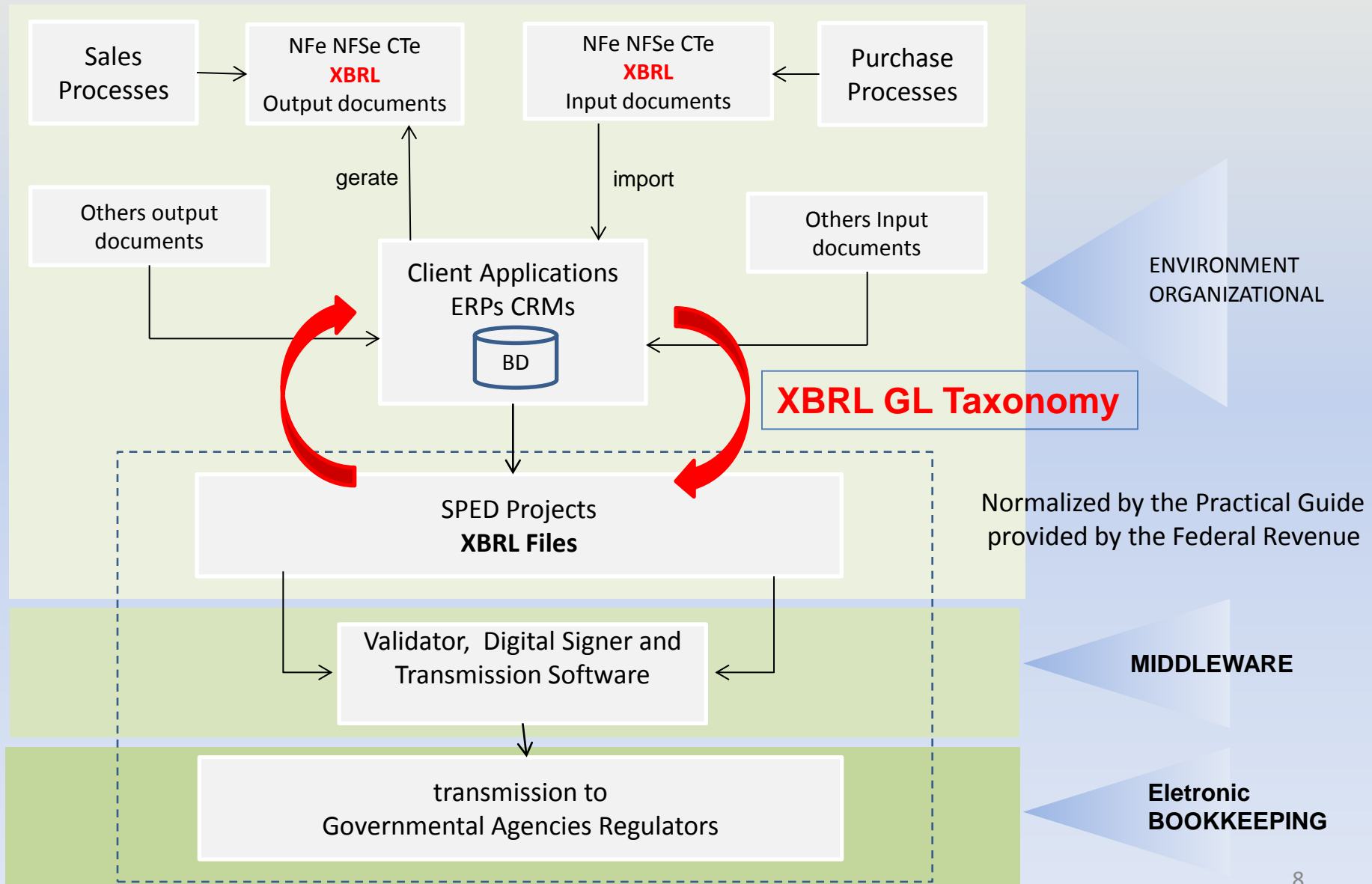


SPED Challenges

Difficulties due to the lack of standardization:

- information exchange between SPED projects, government entities and organizations;
- information extraction from SPED projects and subsequent data reconciliation;
- online audit by companies;
- performing automated audit by the fiscal auditors;
- generation of dynamic reports from the data repository of SPED in companies and regulatory and inspection agencies.

- ❑ Use of XBRL GL and XBRL FR instead of XML and Text File for information exchange



Expected advantages

- Accuracy
- Consistency
- Efficiency
- Visibility
- Reuse
- Flexibility
- Traceability

Expected advantages

- Conference and correcting information before transmission
- Reporting and submission via web distribution for everyone interested in a single format
- File generation more consistent and reliable
- Standardization of information in a globally accepted format
- Automated analysis;
- Possibility of performing analyzes directly in the database of the taxpayer;
- Possibility of reconciliation of the data with other regulators, if XBRL is a project of the government for all market regulators



Thanks !

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