

XBRL – Taxonomía IFRS para la Securities and Exchange Commission

Experiencia en Banco Santander

Javier del Castillo



XBRL – Taxonomía IFRS para la SEC – Experiencia en Banco Santander

Introducción

2008 – Taxonomía US GAAP - SEC

2016 – contratamos herramienta “colaborativa”

Marzo 2017 – Taxonomía IFRS - SEC

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Experiencia con herramientas colaborativas

20-F 2016: Todavía sin XBRL



20-Fs 2017 y 2018: Primeros filings XBRL



20-F 2019: Integramos los informes regulatorios en la herramienta



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Inline XBRL - SEC



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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 10-Q
(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the Quarterly Period Ended March 31, 2019

TRANSITION REPORT PURSUANT TO SECTION 1332 OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period ending on _____

Document Period End Date
2019-03-31
3 months ending 03/31/2019
Click for additional information.

Exact name of registrant:
Bank of America Corporation

State or other jurisdiction of incorporation or organization:
Delaware

IRS Employer Identification No.:
56-0906609

Address of principal executive offices:
Bank of America Corporate Center
100 N. Tryon Street
Charlotte, North Carolina 28255

Registrant's telephone number, including area code:
(704) 386-5681

Former name, former address and former fiscal year, if changed since last report:
Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.
Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).
Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.
Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant is a shell company (as defined in Exchange Act Rule 12b-2).
Yes No

Facts
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Document Type
3 months ending 03/31/2019
10-Q

Document Period End Date
3 months ending 03/31/2019
2019-03-31

Entity Common Stock, Shares Outstanding
As of 04/25/2019
9,508,203,218

Interest and Dividend Income, Operating
3 months ending 03/31/2019
18,170,000,000

Interest and Dividend Income, Operating
3 months ending 03/31/2018
15,599,000,000

Interest Expense
3 months ending 03/31/2019
5,795,000,000

Interest Expense
3 months ending 03/31/2018
3,830,000,000

Interest Income (Expense), Net
3 months ending 03/31/2019

Conclusión

- Contar con **herramienta** experta
- **Etiquetado**: contratar proveedor / inhouse / combinación
- En primera implantación, **anticipar trabajo** sobre las cuentas del ejercicio anterior
- **Formación** del equipo en XBRL y en el manejo de la herramienta

Thank You.

Our purpose is to help people
and business prosper.

Our culture is based on believing
that everything we do should be:

Simple Personal Fair



MEMBER OF
**Dow Jones
Sustainability Indices**
In Collaboration with RobecoSAM



FTSE4Good