

1 Welcome

At 7 pm CEST Johannes von Mulert, Member of the Executive Board, opens the 9th General Assembly (GA). He gives thanks to all members attending the GA in Berlin and online for showing their strong interest in the IBCS Association.

Johannes von Mulert suggests Heinz Steiner as the vote counter. Is anyone against it or are there any other suggestion? No – ok, Heinz is elected as vote counter with 100% of the votes.

In total there are 38 members present (26 onsite + 12 online), of which 38 are active members (with the right to vote).

2 Minutes of the GA of July 1, 2021

The minutes from the last General Assembly 2021 are posted online. Are there any remarks or questions so far? No.

We have to vote and accept the minutes from last year.
The GA accepts the minutes without discussion.

3 President's Annual Report

President Rolf Hichert informs about the development of the IBCS community in the past 12 months:
As for June 23, 2022, here are the figures about the numbers of active and passive members:

Total number of members of the IBCS Association: 8 315 (PY 5 946), +40%

Active members (attendees of the Certification Course and other experts approved by the Board): 236 (PY 218)

Countries: 139 (PY >120)

26%: Germany

10%: USA

6%: Switzerland

5%: PL, GB, NL, AT, CN (each)

There are thousands of downloads of the new IBCS Version 1.2. And for the first time in history there is also a Spanish version of the Standard available.

Finally, Rolf reminds us that the IBCS Association has only one major goal: Working on the Standards.

4 Election of Executive Board

Jürgen Faisst, Managing Director of the IBCS Association, organizes the vote.

Rolf Hichert is reelected for President with 100% (38) of the votes (onsite: 26 + online: 12).

Johannes von Mulert is reelected for Accountant with 100% (38) of the votes (onsite: 26 + online: 12). He helped a lot to organize this event.

Beat Honegger is reelected for Secretary with 100% (38) of the votes (onsite: 26 + online: 12)

5 Miscellaneous

Jürgen Faisst: Are there any topics or questions from the board or from the members?

Question of Jürgen about the next version of the Standards: Last year we approved the new Version 1.2. Are you interested in working on Version 1.3 or even 2.0?

Member 1 (Holger Gerths): From time to time, software developers run in situations where they need new visualizations. They could design them by themselves, but it would be better to add them to the IBCS Standards.

Member 2 (Paul Damen): We should not stop here and we should discuss further on, what would lead us to a new version. Not the version is the goal, but to solve new requests. We should collect them, try to find an answer and then merge them into a Version 1.3.

Member 3 (Raphael Branger): The questions are:

1. Who wants to work on the development of the Standards?
2. Should we make a release plan? Like major releases (2.x, 3.x) every 5 years, and minor releases like 2.1 and 2.2 in between? Minor releases have the purpose to make smaller changes and to fix mistakes. Not every tool developer has to adapt on these releases, only on the major releases.

Member 4 ("Mladen Meter"): We should think about KPIs to measure our performance, such as: How many companies have adopted IBCS to a certain degree? How many implementations are there in every country (top 10 countries).

Jürgen: We would like to have this information, but the IBCS Association does not have access to these companies.

Member 4 ("Mladen"): Maybe we just have to ask all Certified Consultants.

Jürgen: When is a company's reporting "IBCS compliant"?

Member 4 ("Mladen"): We should not just count the "100% compliant" companies.

Jürgen: When should we count them? How can we assess the level of implementation?

Member 3 (Raphael Branger): Could we try it with a customer survey?

Level 1: We know IBCS

Level 2: We implemented IBCS in some departments

Level 3: We implemented IBCS all over

Member 5 (Edyta Szarska): I'm afraid a lot would say "Yes, we are compliant", but we as Certified Consultants would say "No".

Member 6 (Heinz Steiner): Why not taking a look at the annual reports which are available to the public?

Jürgen: We would probably be disappointed as annual reports often focus on marketing rather than on transparency.

Rolf: 10 years ago we thought about certifying reports. But we didn't do that because it's quite complex to assess the level of conformity. Microsoft, as an example, just published a video giving the impression that IBCS compliance just means "solid/outlined/hatched for AC/PL/FC".

Another problem is that some companies have a lot of different business units and where some units follow the IBCS principles whereas others don't.

Member 7 (Felix Becker): We should build a stronger relation to the Certified Providers and they can ask their customers (acceptance rate).

Member 8 (Dawid Marciniak): Who is the driving force behind the further development of the Standards? I guess most of the time it is the tool developers/vendors because they need to innovate. When we (IBCS Association) don't provide suggestions then the tool vendors will do their own thing. If the IBCS Association does not innovate, the Standard will die.

Member 9 (Arne-Christian Schulz): Some IBCS Certified Software tools are not even 100% compliant as of today. Why do they get the certification? More rules wouldn't bring them closer to compliance.

Another Question: How can we increase the IBCS adoption rate in practice?

We should work on topics, from which we expect to get a higher adoption rate. We could use some hype topics such as ESG, etc.

Member 10 (Harald Eder): IT is always expensive in the long run. So we should provide templates that help close the gap, leading to faster and easier implementation and at the end savings for the customer.

Rolf: It is difficult to convince big software companies like Microsoft, SAP or Oracle to implement IBCS perfectly because this is not their main focus. When our success is very good, they will follow that. So we must be convincingly and explanatory, than they will adopt IBCS. If we e.g develop an IBCS compliant Income Statement and customers like that, then the big software vendors will follow.

Member 11 (**Michael Gill**): I agree to this discussion. There should be further development of the Standards.

We should:

1. Collect all the new feature requests ("We have the problem how to ..)
2. Vote / like on this request if we are also interested in a solution for that problem
3. Solve the top 5 requests for the next version of IBCS

Member 12 (**Bernhard Puscha**): Other idea:

1. Submission of the question / problem
2. Fast prototypes from the community
3. Vote for the best solution

Jürgen: This is exactly the purpose of the IBCS Report Design forum on LinkedIn which is not heavily used as of today.

Member 13 (**Esin Özkan**):

That sounds too complicated.

1. We should develop a method how to proceed from the question to a the new rule (which milestones)
2. Everybody could try to get a sponsor for a new idea

Jürgen: So you suggest a process such as "The 7 steps from the idea to the IBCS rule".

Member 14 (Tomasz Zieliński): We want to spread the idea. Would it be easier if we create more than one level for the IBCS certification of software?

Jürgen: We already assess the different levels of adoption as of today and document it in the audit report, which we do not publish. Maybe we would get a better acceptance, if we'd publish this report.

Jürgen's summary:

1. There is some reluctance regarding further development due to capacity restrictions
2. We still have to go forward, so something should happen
3. Vertical and domain specific templates could drive adoption (see program of the IBCS Annual Conference the day after)

Rolf's summary:

1. IBCS is not the major trend yet
2. We cannot democratize to get a good solution for a new rule
3. Maybe it is better to leave the IBCS Standards simple and add best practices templates to reach the end-users

Heinz: This means we need templates for specific topics e.g. ESG.

Jürgen's final story :

Yesterday morning I saw that I've received email notifications from IBCS pdf downloads. Hundreds of emails. I sent two of them emails in return asking for an explanation on what's going on. The answer: There was a post on Reddit where someone recommended a "cool free resource for good report design". More than thousand downloads followed. Next, they posted the Coupon Code to get it for free (another thousand downloads), and then someone even posted a direct link to a copy on his webspace, where we don't know the number of downloads. What I want to say: Be creative and continue spreading the word.

As there are no further interventions, Johannes closes the General Assembly at 8:09 pm CEST.

Beat Honegger, June 23, 2022