

The SIE File format

An introduction

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The SIE acronym

Standardized

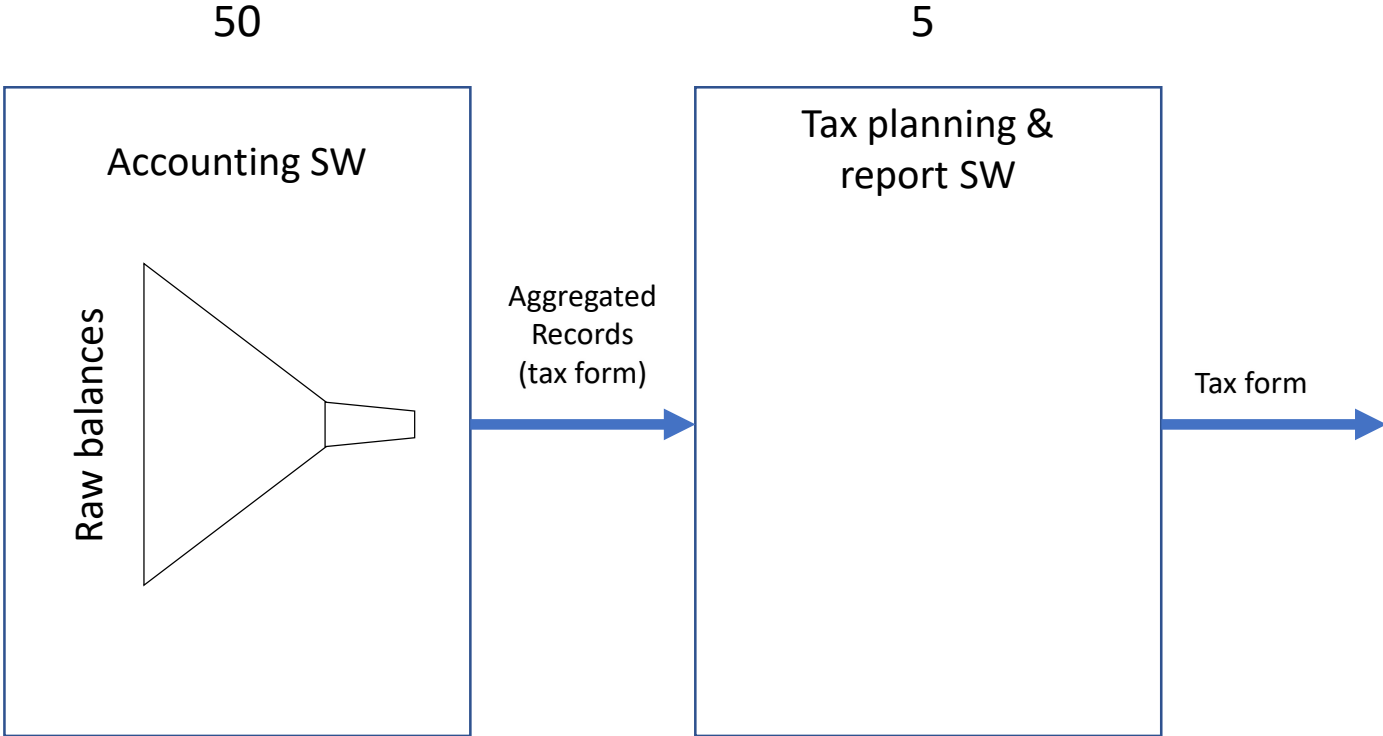
Import

and

Export

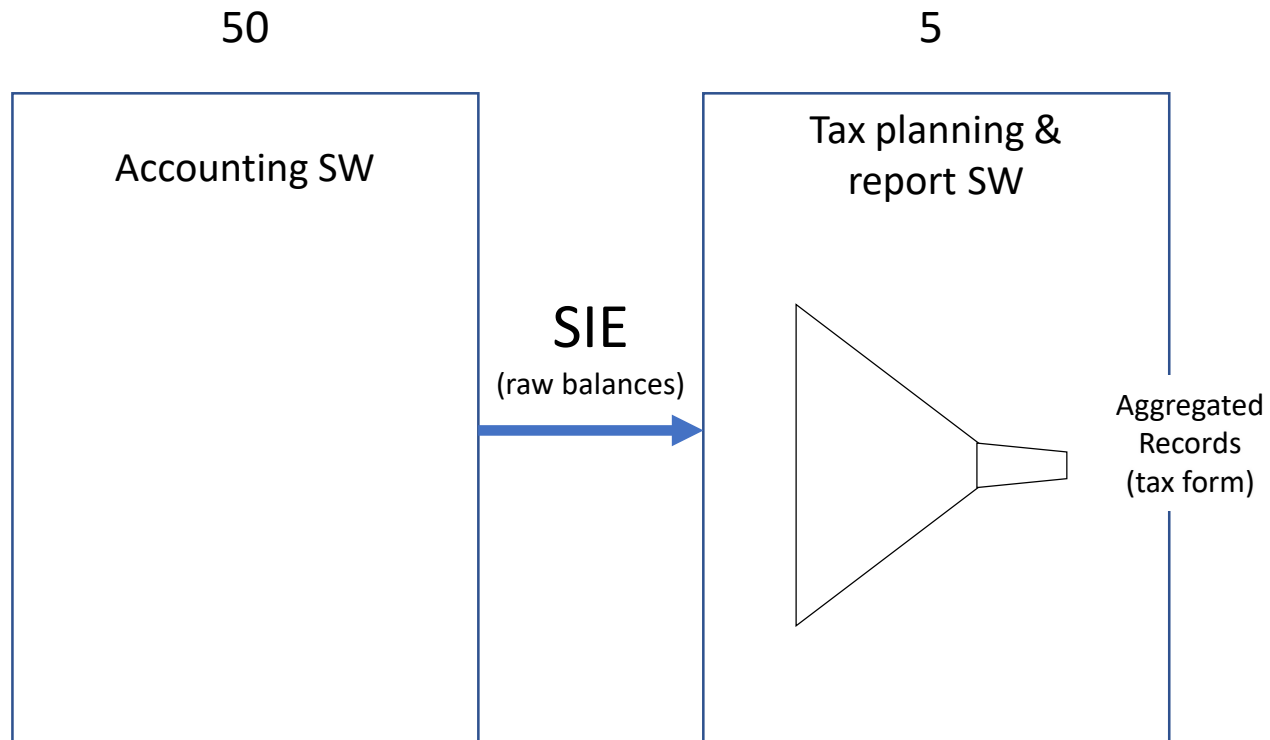
How it all started – 1992

The problem



Primary goals

- System independence
- Taxonomy independence



Content of the SIE type 1 file

- Basic info (company id, fiscal years)

#RAR 0 20190101 20191231

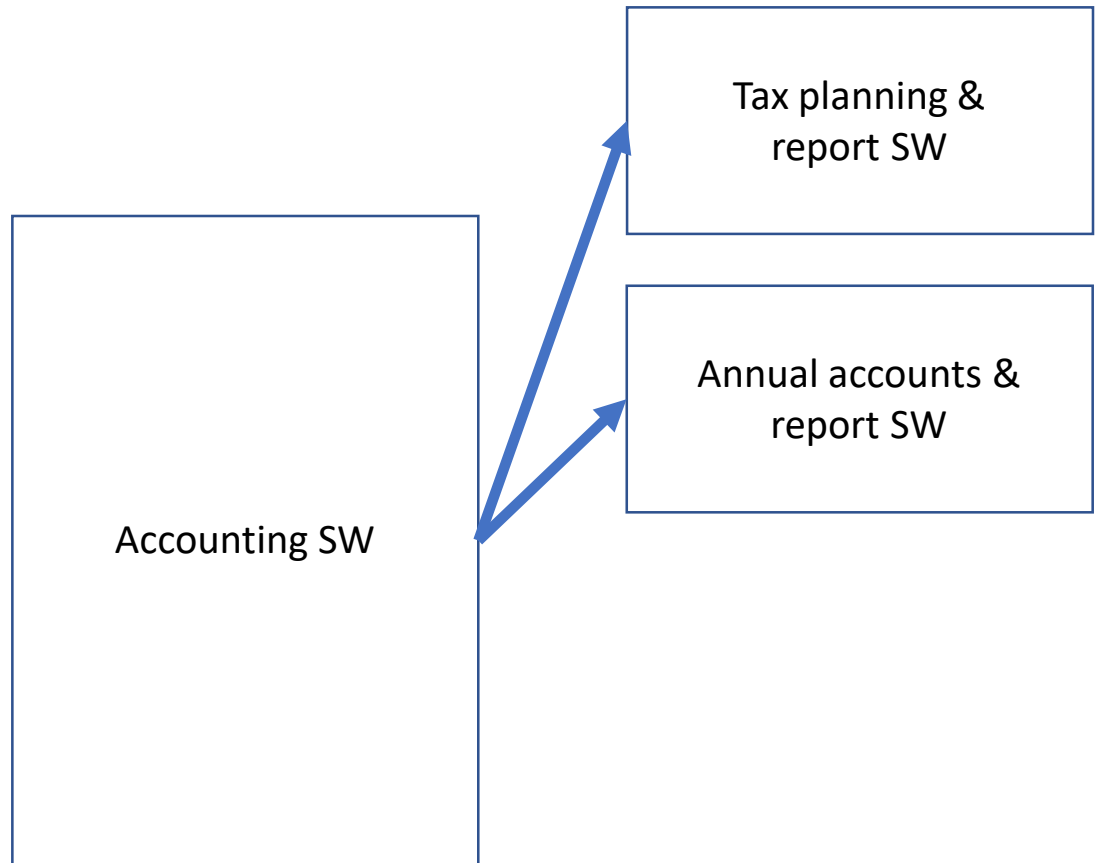
- Chart of accounts

#KONTO 5810 "Travel expenses"

- Raw balances

#UB 0 1510 2560,57

Uses – SIE type 1



Success factors

- Simplicity
 - No taxonomy!
-
- No conformance costs
 - Low threshold for implementation

The BAS chart of accounts

- Structure based on the Annual Accounts Act
- Framework
- Rigid structure with ≈ 100 account groups
- Flexible
- $\approx 1\,200$ suggested accounts

- 15+ variants created by trade organizations

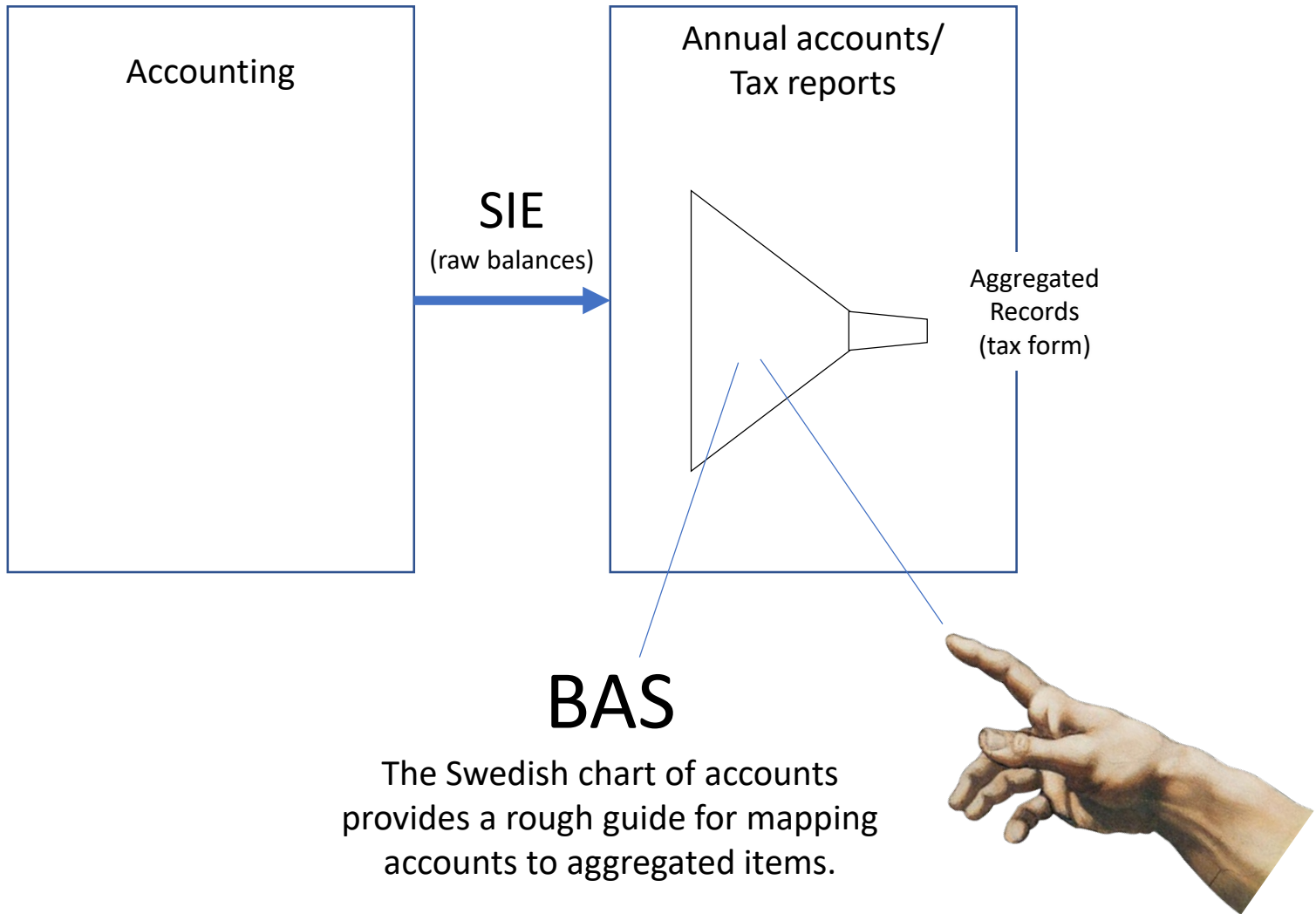
Mapping tables

- BAS → Tax form
- BAS → Annual accounts

- Created by BAS and the Tax Authority

- NB Suggestions only

The mapping process



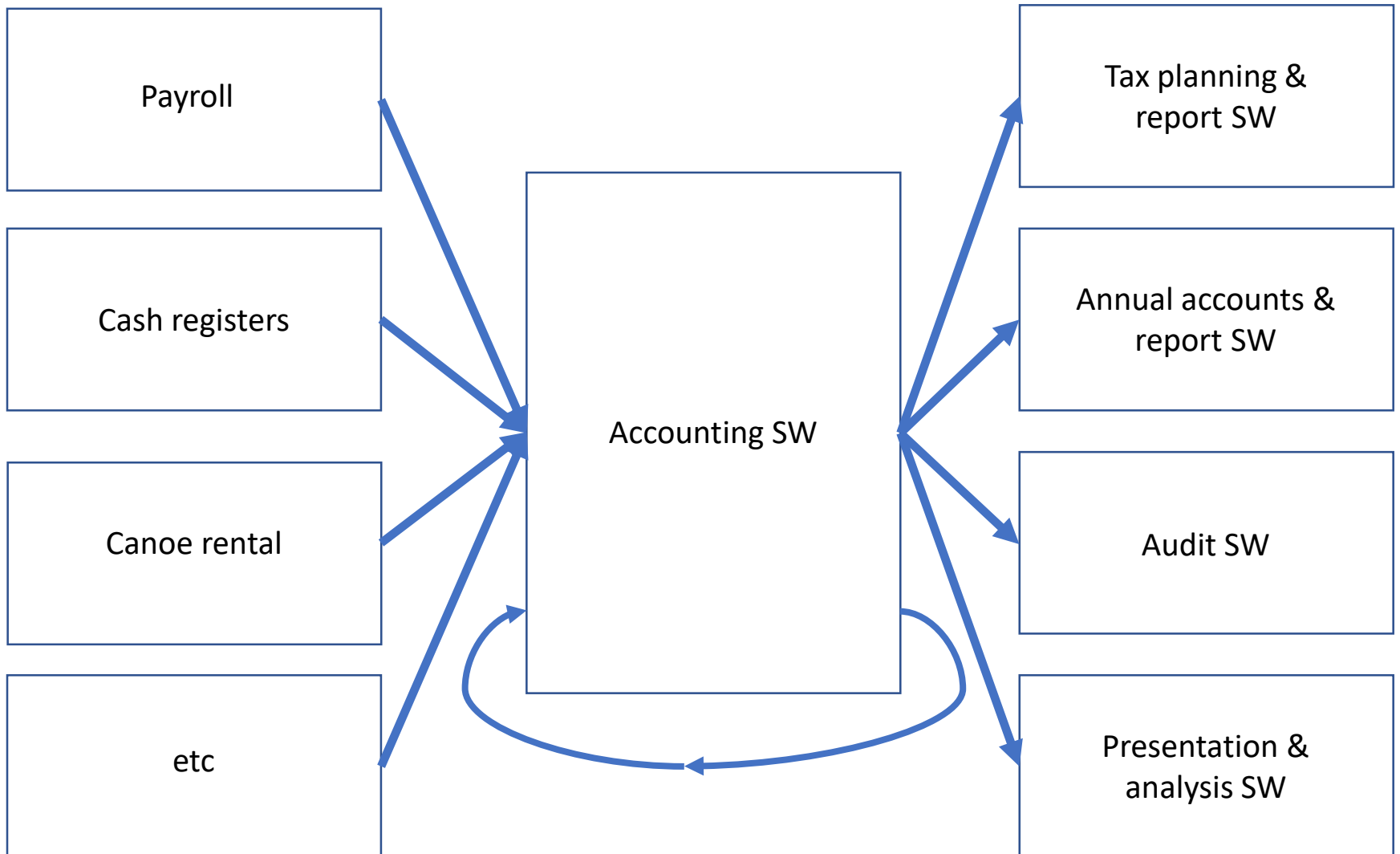
1994 – SIE type 4

Content of the SIE type 4 file

- Basic info (company id, fiscal years)
- Chart of accounts
- Raw balances
- Journal entries – in and out

```
#VER  A  43  20190405  "Travel expenses"  
{  
  #KONTER  1930  {}  -23000,00  
  #KONTER  5810  {}  23000,00  
}
```

Uses – SIE type 4

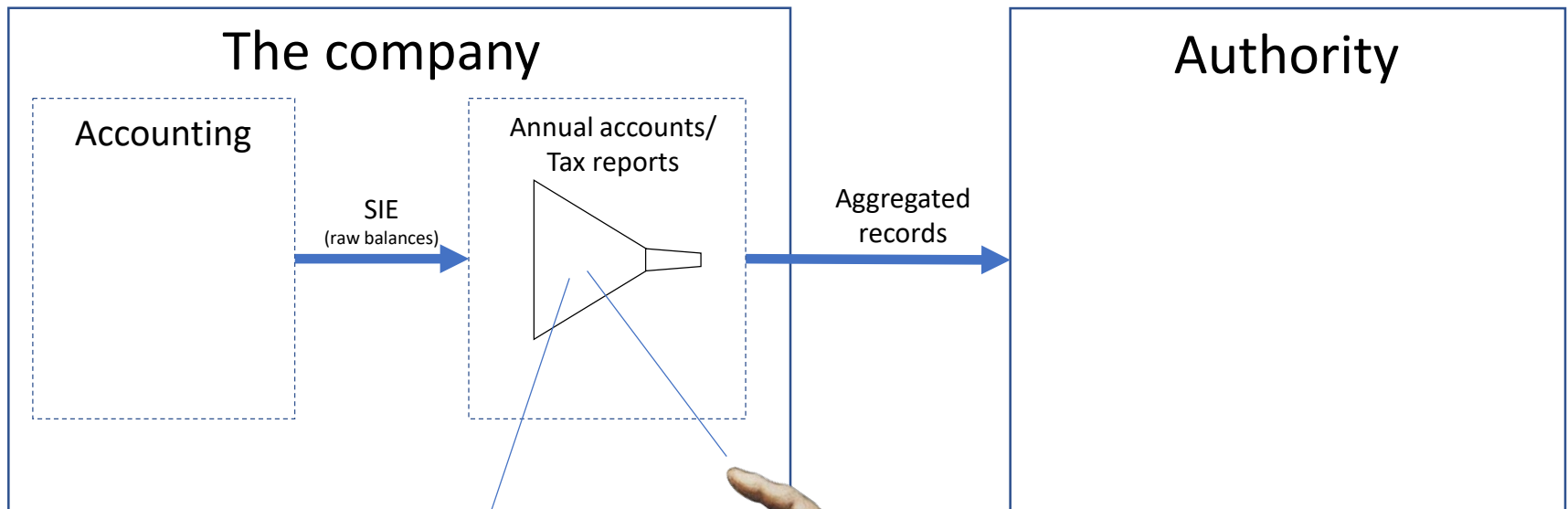


File format shortcomings

- Pre-XML
- Pre-UNICODE

- Close-but-no-cigar SIE files
- Online test site <http://sietest.sie.se>

Limited use outside the company domain

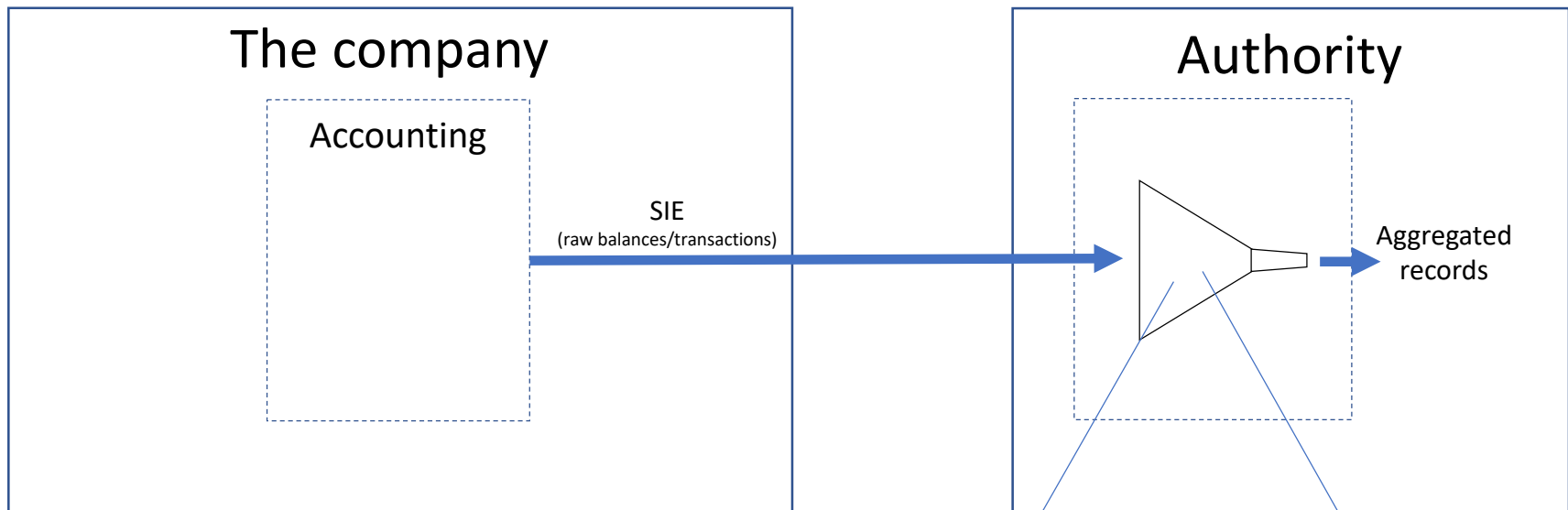


BAS

The Swedish chart of accounts provides a rough guide for mapping accounts to aggregated items.



Limited use outside the company domain



BAS

The Swedish chart of accounts provides a rough guide for mapping accounts to aggregated items.



2016 – SIE type 5

The next generation

- Based on SIE 4
- Modern file format (XML, UNICODE)

Added support for:

- Foreign currency
- Accounts payable, accounts receivable and other control accounts
- Embedded vouchers
- Digital signatures

SIE 5 as a system independent archive

- A massive interest
- SAAS creates a new demand

- Is the subset enough?