

Mapping between XBRL-GL, SAF-T and CC UN/CEFACT

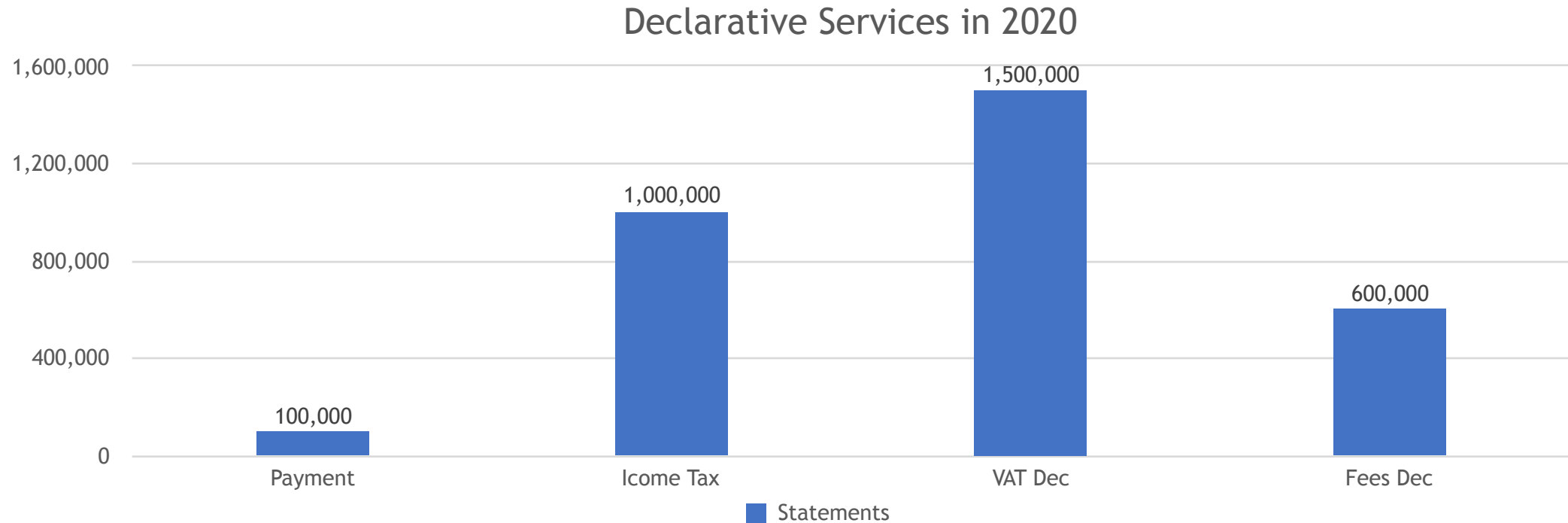
French use case : Our experience and current work

Contents

- The French context
- Mapping: history, current status and next steps.

In France

- The standard mostly used for taxes is EDIFACT



Challenges

- Tax Administration
 - The Tax Administration is using their own proprietary data format.
- Software vendors
 - Spontaneously reluctant to using standards Need to be convinced all the time.
 - Some vendors are convinced that interoperability between standard is key, in a near future.
- Multiple standards
 - EDIFACT is vastly used in many domains, including filing.
 - XBRL used in reporting and legal accounting.
 - ebXML is used only for electronic invoicing (Factur-X)

Requirements

- Accountants vs. data management tools

Responsive

Interoperable

User-friendly

Comparison/
Collaboration

Sectorial
Analysis

Previsional

Project History

Education



- ☐ UN/CEFACT artefact
- ☐ XBRL-GL Taxonomy
- ☐ OECD SAF-T

Methodology























- ☐ Need tool(s) to capture mapping
- ☐ Deal with aggregation and sort order differentiation
- ☐ Filter out only CC currently used by A+A messages

Relationships



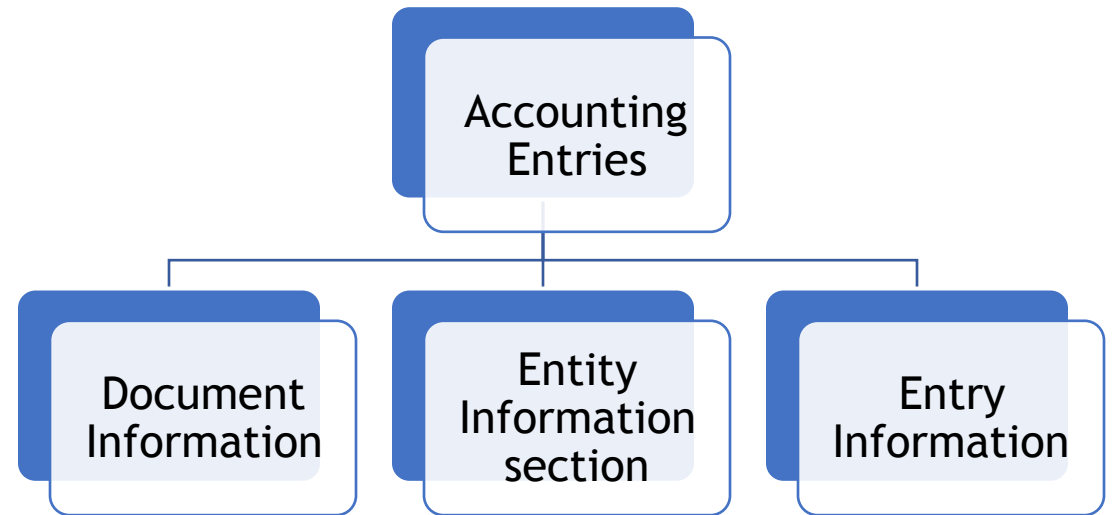
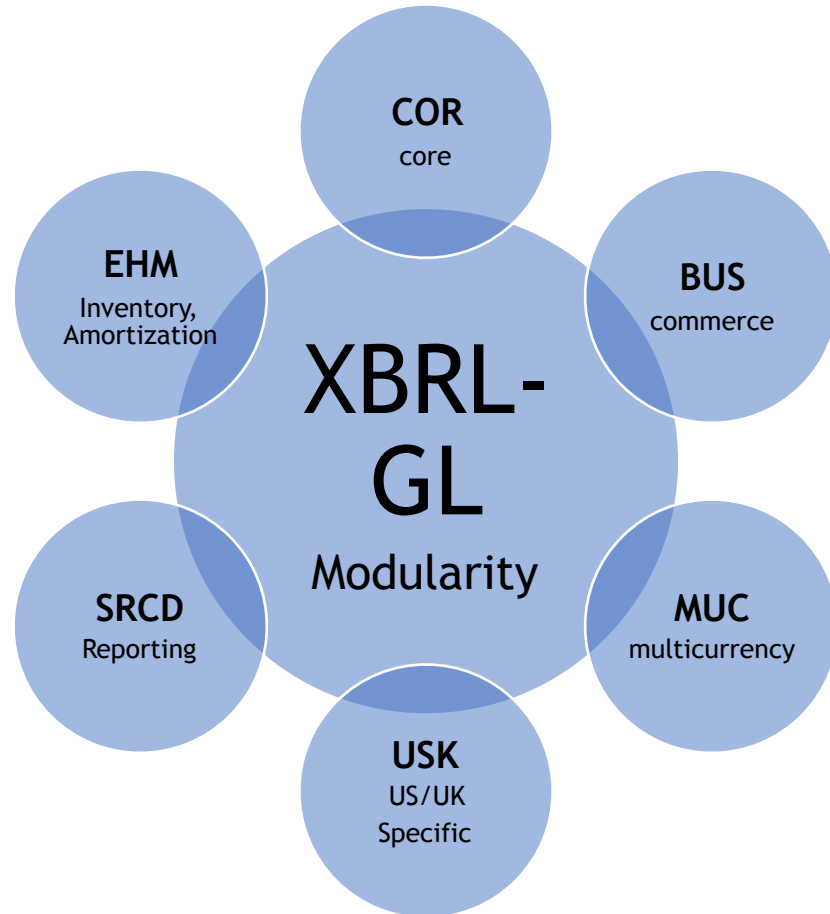
- ☐ Need tool to create relationship
- ☐ Create relationship between multiple concept
- ☐ Document relationship

Education : UN/CEFACT's CCs

Document title	Version	Approval
<i>Business Requirements Specifications (BRS) - Documentation Template</i>	2.0.1 	May 2012
Accounting bundle collection	1.2.0 	September 2010
Accounting chart of accounts	1.3.0 	April 2010
Accounting entry	3.9.1 	March 2011
Accounting financial reporting	1.4.0 	March 2010
Accounting in supply chain process	1.1.0 	March 2007
Accounting Journal Book Daybook	1.0.3 	December 2016
Accounting journal list	1.1.0 	March 2011
Accounting ledger	1.2.1 	August 2009
Accounting message	1.3.3 	March 2011
Accounting trial balance	1.4.0 	September 2010
Animal Traceability	1.2 	April 2017
Boostaero supply chain business	1.13.0	March 2005
Description can be found in document TRADE/CEFACT/2005/22		
	[Eng ] [Fre ] [Rus ]	
Cargo tracing and tracking	2.5.2 	July 2012
Cattle registration information exchange	1.0.0 	May 2009
Contract financial execution management	3.0.1 	May 2013
Crop data sheet process (eDAPLOS)	0.7.0 	March 2007
Cross industry ordering process	1.0.9 	September 2009

<< ACC >>	
Accounting Account	
+Identification:Identifier	
+Sub Account:Identifier[0..1]	
+Name:Text[0..1]	
+Abbreviated Name:Text[0..1]	
+Set Trigger:Code[0..1]	
+Type:Code[0..1]	
+Amount Type:Code[0..1]	
+Main Accounts Chart:Identifier[0..1]	
+Main Accounts Chart Reference:Identifier[0..1]	
+Accounting Year End:Date Time[0..1]	

Education : XBRL-GL



Methodology

Networker's features:

- Automatic import of multiple standards and formats.
- Sorting in taxonomy order or original order for imported standards
- Manage relationships
- Implement mappings
- Export results

The screenshot displays the Networker by Infloom interface. At the top, there is a search bar with the text 'Search by Topic' and a 'Switch to Select' toggle. The main navigation bar includes 'DISCOVER', 'ABC...', 'HELP', and 'SETTINGS'. Below this, there are icons for 'Graph', 'Table', 'Merge/Detach', and 'Delete'. The main content area is titled 'Accounting Account. Details • UN/CEFACT'. It features a 'Names' section with a list of items, including 'Accounting Account. Details • UN/CEFACT' and 'UN00001267 :: Unique UN assigned ID'. There are also 'Up' and 'Down' buttons for sorting. The list of items includes 'ACC • UN/CEFACT', 'Accounting Account. Identification. Identifier • UN/CEFACT', 'Accounting Account. Set Trigger. Code • UN/CEFACT', and 'Accounting Account. Type. Code • UN/CEFACT'.

Relationships : Scopes

- Accounting Account. Identification. Identifier ① UN/CEFACT
- Main Account Number ① gl-cor
- AccountID ① SAF-T

Accounting Account. Identification. Identifier | Main Account Number ① RDM

— RDM-SAFT AccountID ① SAF-T

Main Account Number ① gl-cor RDM-XBRL —

Accounting Account. Identification. Identifier ① UN/CEFACT RDM-CC —

Relationships : Enumeration / Code List

Account Identifier  gl-cor



Account Classification Description  gl-cor



Account Classification  gl-cor

Accounting Account Classification.



Use code list

EDIFICASEU_AccountingAccountNature_D10A.xsd

```
-->
-->
-<xsd:simpleType name="AccountingAccountNatureTypeContentType">
  -<xsd:restriction base="xsd:token">
    -<xsd:enumeration value="1">
      -<xsd:annotation>
        -<xsd:documentation xml:lang="en">
          <ccts:Name>Receivable Third</ccts:Name>
          -<ccts:Description>
            The code indicates a receivable third accounting account.
          </ccts:Description>
        </xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    -<xsd:enumeration value="2">
      -<xsd:annotation>
        -<xsd:documentation xml:lang="en">
          <ccts:Name>Payable Third</ccts:Name>
          -<ccts:Description>
            The code indicates a payable third accounting account.
          </ccts:Description>
        </xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    -<xsd:enumeration value="3">
      -<xsd:annotation>
        -<xsd:documentation xml:lang="en">
          <ccts:Name>Expense</ccts:Name>
          <ccts:Description>The code indicates an expense accounting account.</ccts:Description>
        </xsd:documentation>
      </xsd:annotation>
    </xsd:enumeration>
    -<xsd:enumeration value="4">
      -<xsd:annotation>
        -<xsd:documentation xml:lang="en">
```

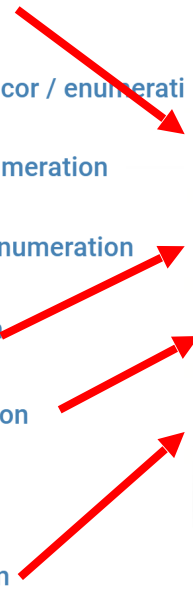
Relationships : Enumeration / Code List

Account Classification ① gl-cor

- ↕ — enumeration Account Classification • asset ① gl-cor / enumeration
- ↕ — enumeration Account Classification • comprehensive-income ① gl-cor / enumeration
- ↕ — enumeration Account Classification • contr-to-equity ① gl-cor / enumeration
- ↕ — enumeration Account Classification • distr-from-equity ① gl-cor / enumeration
- ↕ — enumeration Account Classification • equity ① gl-cor / enumeration
- ↕ — enumeration Account Classification • expense ① gl-cor / enumeration
- ↕ — enumeration Account Classification • gain ① gl-cor / enumeration
- ↕ — enumeration Account Classification • income ① gl-cor / enumeration
- ↕ — enumeration Account Classification • liability ① gl-cor / enumeration
- ↕ — enumeration Account Classification • loss ① gl-cor / enumeration
- ↕ — enumeration Account Classification • other ① gl-cor / enumeration

Accounting Account Classification. Type. Code ① UN/CEFACT

- ↕ — Accounting Account Classification. Type. Code (code value 5)
- ↕ — Accounting Account Classification. Type. Code (code value ?)
- ↕ — Accounting Account Classification. Type. Code (code value 3)
- ↕ — Accounting Account Classification. Type. Code (code value 4)
- ↕ — Accounting Account Classification. Type. Code



Relationship : Documentation

- Documentation
 - Comments
 - Web Links

Accounting Account Classification. Type. Code ● UN/CEFACT



Use code list

[EDIFICASEU_AccountingAccountNature_D10A.xsd](#)

Mapping : Accounting Account example

XBRL-GL	CC UN/CEFACT	SAF-T
Account Identifier	Accounting Account. Detail	Account
Main Account Number (gl-cor)	Accounting Account. Identification. Identifier	Account ID
Subaccount Information (gl-cor)	Accounting Account. Sub Account. Identifier	
Main Account Description (gl-cor)	Accounting Account. Name. Text	AccountDescription
Subaccount Description (gl-cor)	Accounting Account. Abbreviated Name. Text	
Account Type Description (gl-cor) Account Type (gl-cor / enumeration)	Accounting Account. Type. Code	AccountType
	Accounting Account. Amount Type. Code	
	Etc.	

Work Agenda

- Define Export Formats to comply with UN/CEFACT requirements.
- Expand mapping to code lists/enumerations.
- Expand mapping to other domains (except payrolls)
- Writing the BRS.