

35th UN/CEFACT Forum Accounting & Audit Domain

Conceptual Q&A Related to Current Mappings

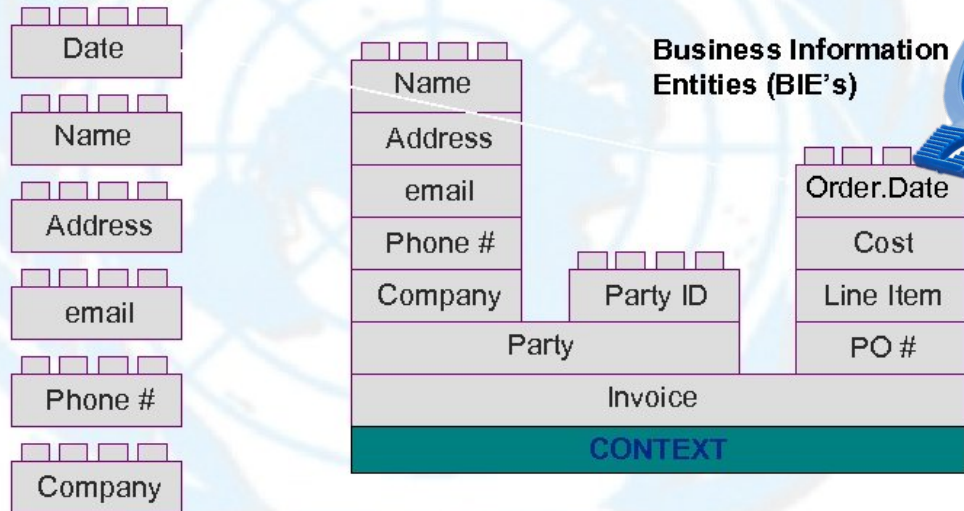
Agenda Review

- Introduction and welcome
- RDM project overview
- Walkthrough of mappings completed to date and use of the topic maps methodology within the RDM project
- *Conceptual Q&A related to current mappings*
- French use case
- Nordic Smart Government use case
- Wrap up



All represent information useful to accounting and audit information transfer, but all quite different.

UN/CEFACT Core Component Library (CCL)



UNECE



The background of the slide is a detailed, close-up photograph of the intricate mechanical components of a watch movement. Various gears of different sizes, some with teeth and others smooth, are visible, along with thin metal plates and screws. The lighting highlights the metallic textures and the complex arrangement of the parts.

XBRL GL Taxonomy

Generic set of terms and hierarchical relationships for representing information in an ERP system; the “meaning” of a specific concept may change based on **enumerated value** choices or other variables. Focus on **standardized customization** and extension.

XBRL GL Profile

Optional Formal (XBRL GL Profiles, Schematron) or informal (examples, verbal) guidance on representing specific messages using XBRL GL

XBRL GL Instance

Data expressed using XBRL GL; “messages”

There are no “fixed” messages with XBRL GL; it is used to build your own requirements or represent other specifications (such as **AICPA Audit Data standards**, **OECD SAF-T**, etc.)



Base Core
Components
including A&A
specific

Generic
Structures

A&A Structures

A&A Messages

The base set of
terms in the CC
Library, including
those that started
off in the A&A
world

Bundles of
information

A&A bundles
created as part of
the need to do
specific A&A
Messages

Definitions of
specific A&A
Messages, most of
which were
designed from
legacy EDI
messages

OECD SAF-T and SAF-P:

Modelled in a highly monolithic fashion to produce a complete data extract from an accounting system with a focus on taxation:

SAF-T: AR, AP, GL, Inventory

SAF-P: Payroll

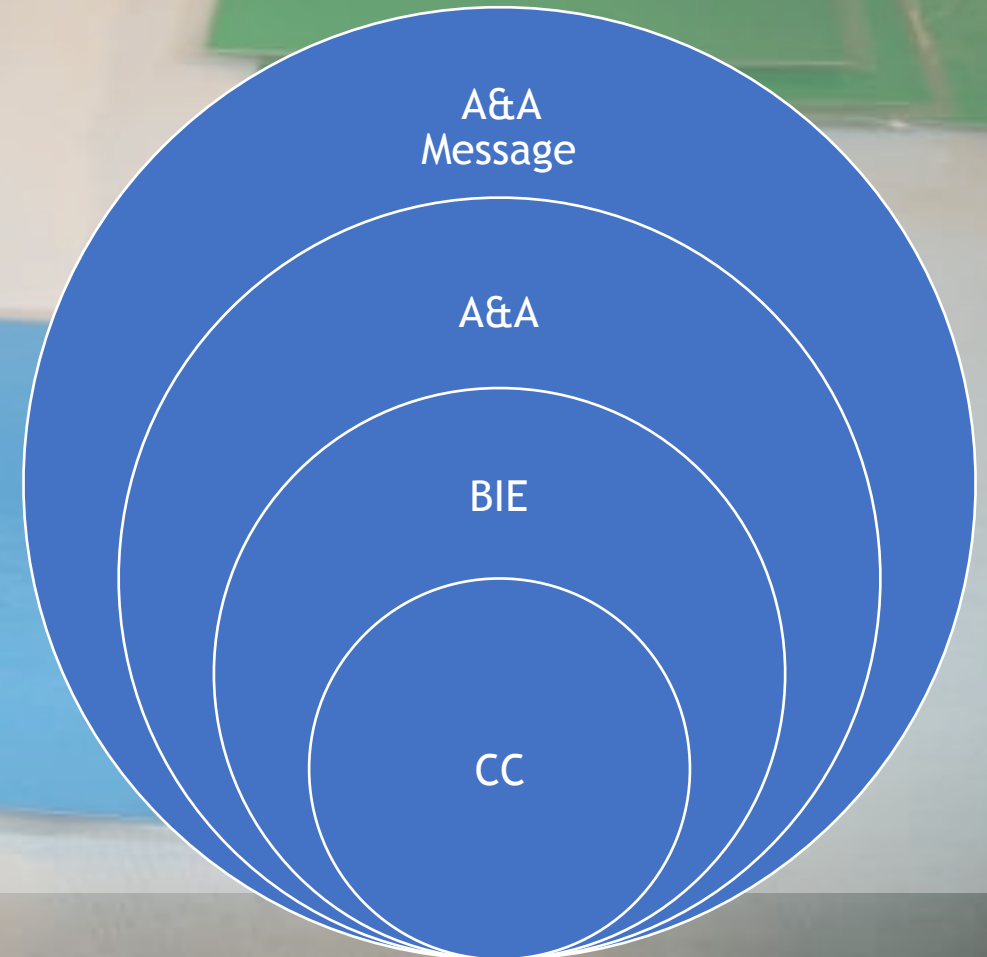
2010 release provided some guidance to facilitate local customization.

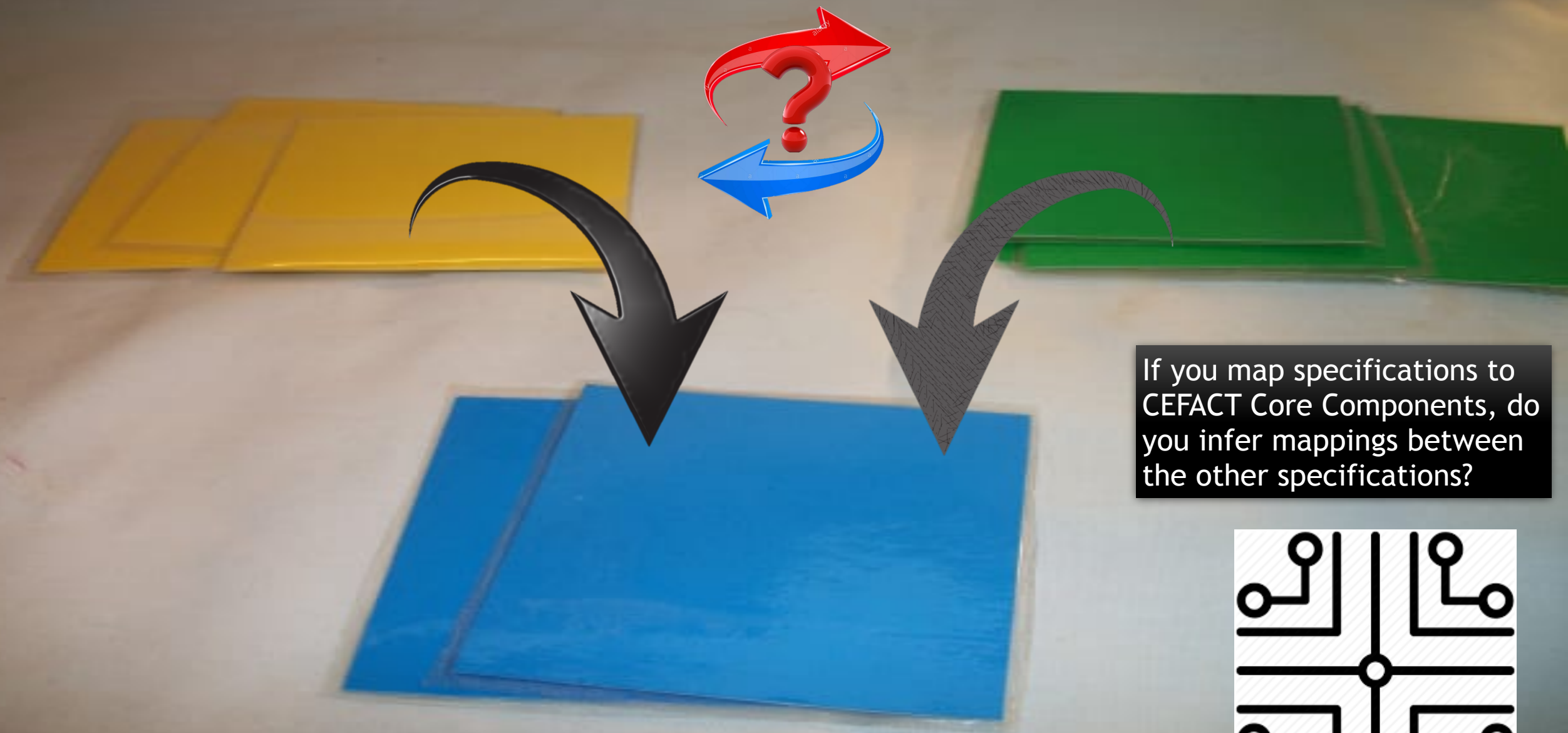
Scoping Issues

- XBRL GL is more generic, with reusable components for a broad variety of purposes.
 - Enumerations drive explicit meaning for reusable structures
 - Mapping is not a 1-to-1
- SAF-T is very specific, but uses reusable concepts
 - Mapping requires concepts in context
- A&A messaging is report driven rather than database oriented
 - Concepts from an accounting system, such as customer or vendor master, do not have a direct counterpart in A&A messages
- Core Components are expansive, but focused on trade facilitation and electronic business
 - Concepts for internal processes, like payroll, are not fully expanded upon

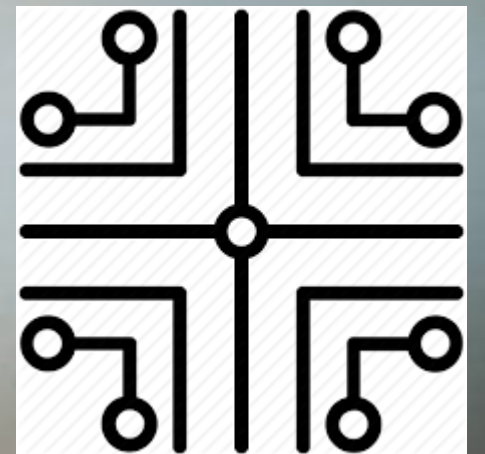
Mapping Down the Core Components Stack

- Business Concept
 - Is it found in A&A messages?
 - Is it found in BIEs?
 - Is it found in Core Components?
- Track to message if applicable?





If you map specifications to
CEFACT Core Components, do
you infer mappings between
the other specifications?





If you map XBRL GL to SAF-T
and XBRL GL to Core
Components, do you infer
mappings from CEFACT to SAF-
T?

