

# 44<sup>th</sup> Meeting of the IEC-ISO-ITU-UNECE eB MoU/MG

## Report from UN/CEFACT A+A Domain

### Background

The United Nations Centre for Trade Facilitation and Electronic Business (UN/CEFACT) Accounting and Audit Domain (A+A) focuses on using the UN/CEFACT Modelling Methodology for the provision of accounting, auditing, registration, and financial information services (enterprise information).

The Accounting and Audit Domain builds upon the structures and work items formerly established by the accounting and audit business group (TBG12) and its predecessor within the UNECE Working Party 4 which was founded in the 1960s.

Under this area of activity, UN/CEFACT develops and maintains e-business standards related to Accounting and Audit. These include key themes such as:

- United Nations Electronic Data Interchange for Administrations, Commerce and Transport (UN/EDIFACT) accounting/audit-related directories
- Entry Message Details
- Journal List Message Details
- Accounting Message Details
- Bundle Collection
- Charts of Accounts Message Details
- Journal Book Message Details
- Ledger
- Trial Balance
- Financial Reporting
- Accounting in Supply Chain Process

### Recent Projects of UN/CEFACT A+A

#### Accounting and Audit Reference Data Model

The project will develop a high-level semantic Reference Data Model in the area of Accounting and Audit under the UN/CEFACT principle of semantic hub of its Prospective Directions document of 2016. Work in this area has been developed within UN/CEFACT since the 1990s with a number of UN/EDIFACT messages and more recently UN/CEFACT BRS each with its XML schema. Work has also been undertaken in the XBRL Global Ledger Taxonomy Framework (XBRL GL) and the OECD (SAF-T and SAF-P). The project will look at the completed work in all of these areas and map it into an initial Reference Data Model with common specifications considered by tax administrations, financial and tax auditors and enterprises for audit data representation purposes.

This UN/CEFACT approved project will deliver a high-level Business Requirements Specification, a Reference Data Model and eventually a mapping to XBRL GL and OECD SAF-T & SAF-P. Currently the domain is reviewing a sample mapping between Core Components Library (CCL), XBRL-GL and SAF-T using value added tax as test data. A proof of concept of this sample mapping will be used to develop the project deliverables, including a Business Requirements Specification (BRS) document.

#### Semantic harmonization

The UN/CEFACT A+A Domain invites all groups within the transport and logistics space to submit their data requirements needs in order to harmonize them with existing standards and to other procedures in the supply chain. This is in line with the eB-MoU/MG resolution R07/06.

The UN/CEFACT A+A Domain reiterates its concerns of potential duplication and/or overlap of work with ISO/PC295 and its successor. Some mutual participation has taken place between the two groups, but the potential overlap seems to persist. We therefore renew our interest in the eB-MoU/MG resolution R16/14.