

Accounting and Audit Reference Data Model

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Domain	Accounting and Audit Domain
Project Identifier	P1069
Bureau Decision #	#1807020; #2006001; #2101080, #2101086, #2109027, #2112055, #2206085, #2212017; #2309067; #2402014
Project Proposal Status	Official
Project Page	Accounting and Audit Reference Data Model
Supporting VC	Liliana Fratini Passi
Project Lead	Anita Patel
HoD Support	AT / US / FI
Status	In development
Version	1.0
Submitted date	2018-04-25
Draft Development Completion	2024-04-30
Publication Date	2024-10-31

Project Purpose

The project will develop a high-level semantic Reference Data Model in the area of Accounting and Audit under the principle of semantic hub of our Prospective Directions document of 2016: “UN/CEFACT shall be the semantic hub for all of our internal deliverables and will also aim to coordinate and bring together the needs of other organizations.”

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.

Project Scope

The project will consider existing standards that are openly accessible and free of charge in the area of audit data representation and accounting in general with the aim to create an initial Reference Data Model on the subject. The three standards mentioned above will be considered in a first round, but others are welcome to actively join the work to propose others as well.

There are no known efforts to harmonize the accounting and audit data specifications provided by UN/CEFACT, XBRL and the OECD. There are, however, a number of disparate efforts to explore innovation in the area of audit data to enable financial, internal and government auditors in improving audit data quality through increased innovation, such as advanced audit data analytics and using Blockchain and Distributed Ledger Technologies to create a new, public, transparent, cryptographically-supported, immutable audit trail, enabled by standardized syntax and semantics.

Project Deliverables

Deliverable 1: A high-level BRS for an Accounting and Audit Reference Data Model

Deliverable 2: An Accounting & Audit Reference Data Model

Deliverable 3: An implementation guide providing mappings at the structural and semantic level with XBRL GL

Deliverable 4: An implementation guide providing mappings at the structural and semantic level with OECD SAF-T and SAF-P

Exit Criteria

Exit Criteria for Deliv. 1: Clean draft after Public Review with Comment Log showing how all comments have been addressed

Exit Criteria for Deliv. 2: Clean draft ready for publication

Exit Criteria for Deliv. 3: Clean draft ready for publication

Exit Criteria for Deliv. 4: Clean draft ready for publication

Project Team Membership and Required Functional Expertise

Membership is open to experts with broad knowledge in the area of Public-Private Partnerships, trade facilitation, cash management tied to Supply Chain Finance services or in the legal framework for cross-border trade. Experts are expected to contribute to the work based solely on their expertise and to comply with the UN/CEFACT Code of Conduct and Ethics.

Geographical Focus

The geographic focus of the project is global.

Initial Contributions

The following contributions are submitted as part of this proposal. It is understood that these contributions are only for consideration by the Project Team and that other participants may submit additional contributions in order to ensure that as much information as possible is obtained from those with expertise and a material interest in the project. It is also understood that the Project Team may choose to adopt one or more of these contributions “as is”.

List any initial contributions:

- UN/EDIFACT Accounting and Audit messages
- UN/CEFACT Accounting and Audit BRS, RSMs and XML schemas
- XBRL GHlobal Ledger Taxonomy Framework (XBRL GL)
- OECD SAF-T and SAF-P

Resource Requirements

Participants in the project shall provide resources for their own participation. The existence and functioning of the project shall not require any additional resources from the UNECE secretariat.

Project Proposal Files

File	Modified
PDF File 180716 3b A+A AAA-RDM project proposal.pdf	Jul 20, 2018 by Malik
PDF File 181029-3x AAA RDM - AT HoD support.pdf	Oct 22, 2018 by Lance THOMPSON
PDF File 190218-3x A+A RDM HoD support US.pdf	Feb 12, 2019 by Lance THOMPSON
PDF File 190218-3x A+A RDM HoD support FI.pdf	Feb 22, 2019 by Lance THOMPSON

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