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THE FUTURE OF BUSINESS REPORTING

Applying XBRL to The Audit Data Collection Standard - PC/295

Speaker:

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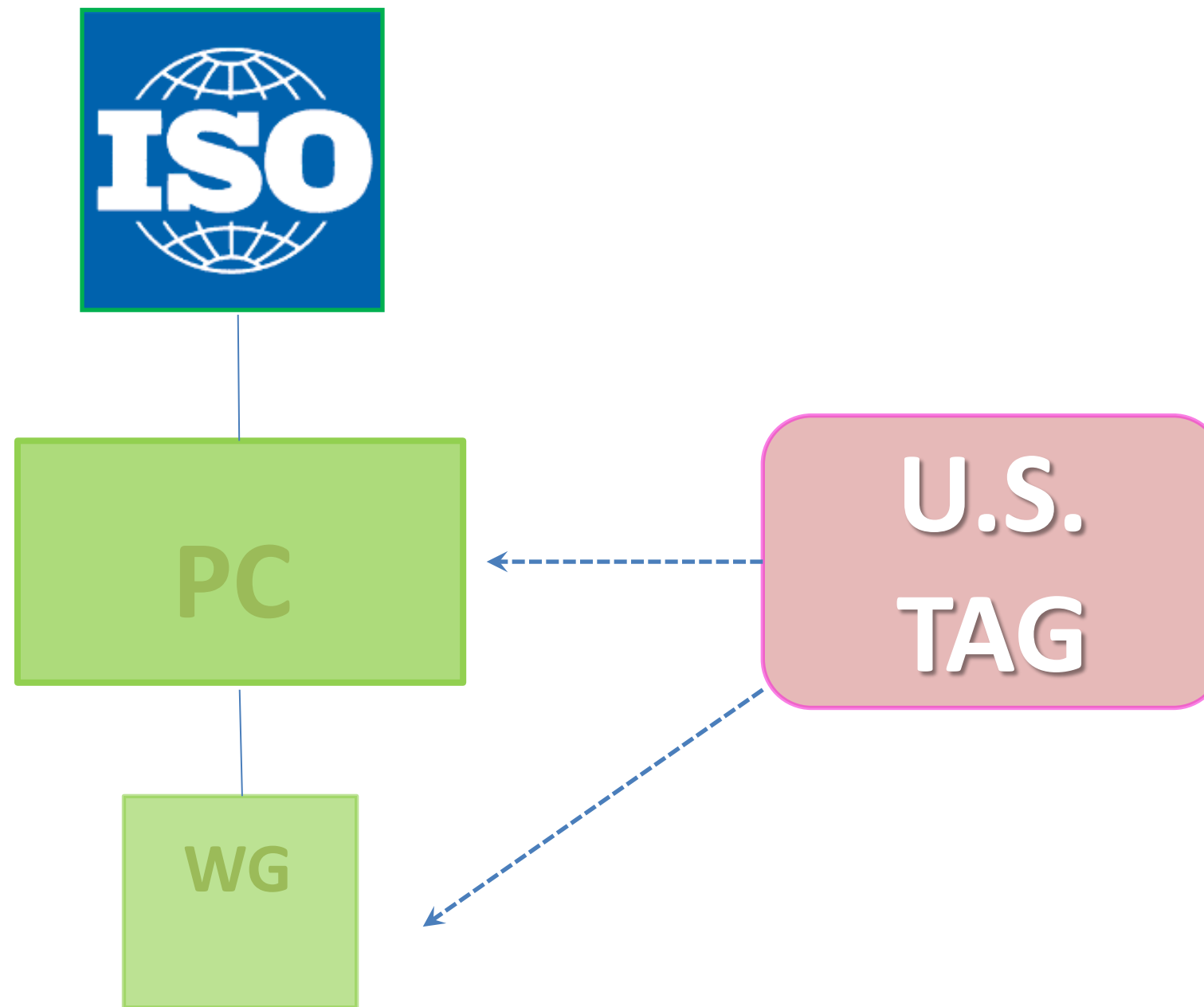
Denver, CO
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Agenda

- ISO PC/295 – Global Audit Data Collection Standard
- Background
- PC/295 Standard Specification
- XBRL Connection
- Questions/Discussion

ISO/PC 295 Organizational Structure



ISO PC 295 on Audit data collection

- Scope: Audit Data Collection provides a specification for auditors to obtain accounting data, including content and format requirements of accounting data elements and data interface output files

- **Participating Members (18)**

- | | |
|--------------------------------------|--------------------------------|
| – United States | – Pakistan |
| – Canada | – South Africa |
| – Romania | – China |
| – Russian Federation | – Canada |
| – Japan | – Finland |
| – Kuwait | – Sweden |
| – Belgium | – Singapore |
| – Nepal | – Thailand |
| – Netherlands | – Nepal |
| – Indonesia | |
| – Malaysia | |

- **Observing Members (22)**

- | | |
|--------------------------------------|----------------------------------|
| – Korea, Republic of | – France |
| – Saudi Arabia | – Mali |
| – Zimbabwe | – Austria |
| – Israel | – Bulgaria |
| – Norway | – United Kingdom |
| – Switzerland | – Mexico |
| – Slovakia | – Germany |
| – Spain | – Denmark |
| – Italy | – Estonia |
| – Czech | – Portugal |
| – Republic | – Argentina |

China's Golden Auditing Project

Audit Data Standards



China's Golden Audit and AICPA's Audit Data Standards

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Introduction and Scope (1): What it's about and what's included

Normative references (2): Existing standards and guidance referenced in the document

Terms and definitions (3): A common understanding of key words and phrases

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Syntax/Technical format (5): Guidance for technical specification for linking the standard, turning data into files for exchange

Transport/Handling and Versioning (6): Implementation guidance to facilitate efficient and effective sharing of the data

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Modules(*), Files and Fields (4):
4.1 General: Data diagrams and guide to understanding tables
4.x.1 Module background

Tables
Profiling Report: Guidance to support complete and accurate data exchange
Data Questionnaire: Standard questions to supplement data

(*)Base, General Ledger, AR, Sales, AP, Purchase, Inventory, PPE

Key Tables and Fields

- To create the greatest flexibility, we have created a process for capturing key organizational elements
- The information is captured within the following tables

Table 2 - Business Segment Master Table

No	Name	Datatype	Representation	Description	Level
1	Unique BS ID	String	%25s	Identifier that is unique for each business segment.	1
2	Segment Name	String	%25s	Name of the business segment.	1
3	Segment Reference Level	String	%2c	Relative level of the segment with 1 being the consolidated level and numbers increasing through lower levels.	1
4	Organizational Name	String	%60s	Indicate the name of the organization type, can fill in Department, Business Unit, etc.	1

Table 3 - Business Segment Relationship Table

No	Name	Datatype	Representation	Description	Level
1	Parent ID	String	%25s	Related business segment ID	1
2	Child ID	String	%25s	Related business segment ID	1

- Tables where key structures will be used contain the following place holder field

7	Business_Segment_X	String	%60s	Reserved field that can be used for business segments / structures. One number for each unique reference level.	2
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Table Format

Table 6—Customer_Type

No	Name	Data-type	Representation	Description	L
1	Customer_Type_ID	String	%60s	The unique identifier of the customer type. Typically auto-generated by the computer and used for data linking within the system.	1
2	Customer_Type_Code	String	%100s	Letters and/or numbers used to represent, or identify a customer type. Such as using 004 to represent Platinum customer, 005 to represent Gold customer, 006 to represent Silver customer. Customer_Type_Code and Customer_Type_Name are not necessarily related.	1
3	Customer_Type_Name	String	%80s	The name of the type categorized by the customer attributes.	1
4	Parent_Customer_Type_ID	String	%60s	The unique identifier of the parent customer type. Typically auto-generated by the computer and used for data linking within the system.	2
<p>Key</p> <p>L: Level 1 means required field. Level 2 means optional field. Cell(s) in column L with grey shading means the corresponding field is a unique identifier or the corresponding fields is a joint unique identifier.</p>					

Field order for text formats

Field name for text formats, mapping

Data Type
String, Date, Time, Decimal, Integer, Boolean

Representation
See Table 1
Text (s, c) and numeric (n) field limits

The Standard - Syntax

Delimited text

abc7-qdr2-3s|789|2016-11-06|jdf-234-aq|USD|1620.00

Custom XML

```
<salesOrder>
  <salesOrderID>abc7-qdr2-3s</salesOrderID>
  <salesOrderNumber>789</salesOrderNumber>
  <salesOrderDate>2016-11-06</salesOrderDate>
  <customerAccountID>jdf-234-aq</customerAccountID>
  <salesOrderLocalAmount currencyCode="USD"
minorUnit="2">1620.00</salesOrderLocalAmount>
```

JSON

```
"salesOrder": {
  "salesOrderID": "abc7-qdr2-3s",
  "salesOrderNumber": "789",
  "salesOrderDate": "2016-11-06",
  "customerAccountID": "jdf-234-aq",
  "salesOrderLocalAmount": {
    "-currencyCode": "USD",
    "-minorUnit": "2",
    "#text": "1620.00"
  },
}
```

XBRL GL

```
<gl-cor:amount contextRef="now" decimals="2" unitRef="usd">1620.00</gl-cor:amount>
<gl-cor:identifierReference>
  <gl-cor:identifierCode contextRef="now"> jdf-234-aq </gl-cor:identifierCode>
  <gl-cor:identifierType contextRef="now">C</gl-cor:identifierType>
</gl-cor:identifierReference>
<gl-cor:documentType contextRef="now">order-customer</gl-cor:documentType>
<gl-cor:documentNumber contextRef="now">789</gl-cor:documentNumber>
<gl-cor:documentReference contextRef="now">abc7-qdr2-3s </gl-cor:documentReference>
<gl-cor:documentDate contextRef="now">2005-06-15</gl-cor:documentDate>
```

Questions

