
OTHER STANDARDS IN ACCOUNTING AND AUDIT DATA AND PROCESS REPRESENTATIONS

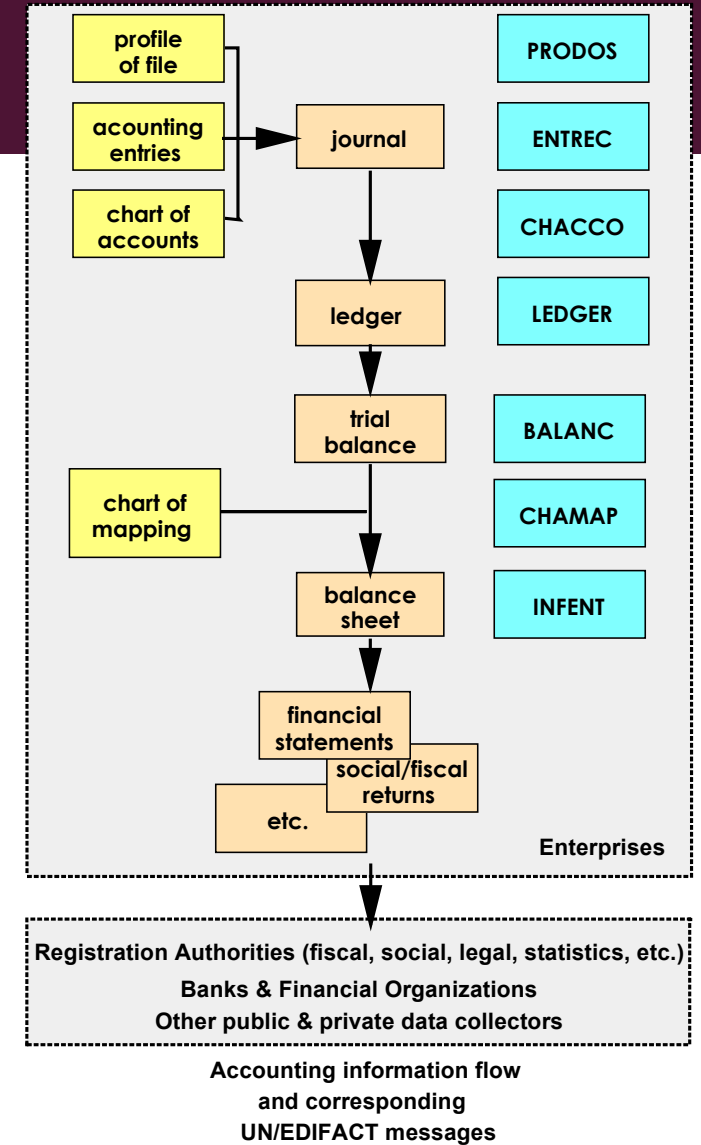
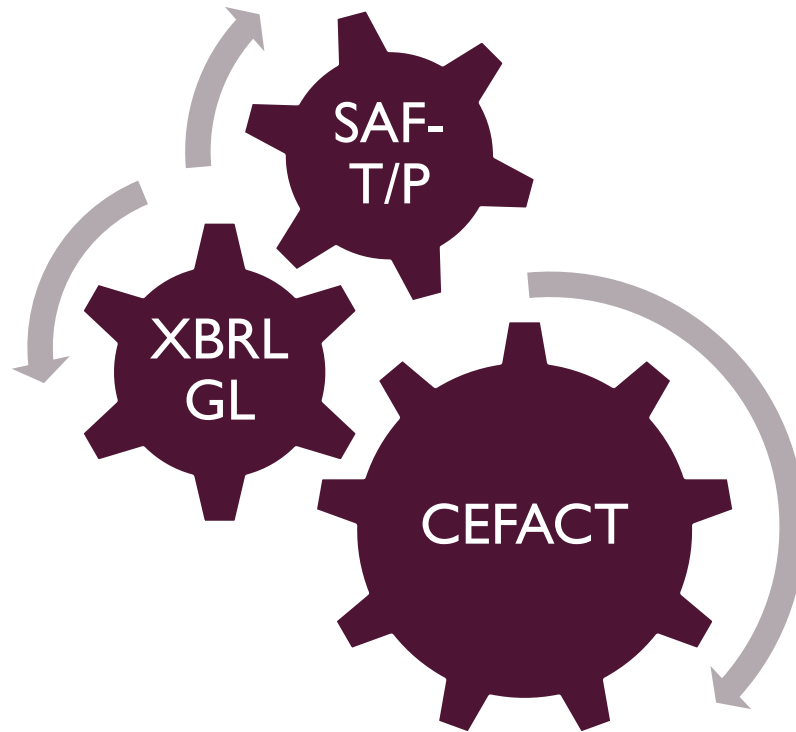
BEYOND THE INITIAL PROJECT CANDIDATES

UN/CEFACT Conference:

*Impact of new technologies on Accounting and Audit: Harmonizing
Interoperability of Standards and Specifications*

5 April 2019 Salle XXII, Palais des Nations, Geneva, Switzerland

INITIAL TARGETS FOR RATIONALIZATION



EXAMPLES OF OTHER STANDARDS

■ Presentations from

- SIE (Standard Import Export): Sweden
- ISO/PC 295 Audit Data Collection Specification

■ Other candidates

- US ANSI ASC X12 Electronic Data Interchange
 - 821 Financial Information Reporting for EDI
- Object Management Group
 - GL Facility, AR/AP Facility in UML
- REA Model
 - ISO/IEC 15944-4 in UML

■ Other candidates (cont)

- China's Golden Audit
- INTOSAI Data Interface Specification
- Open Applications Group OAGIS *enterprise model*
 - Multiple XML schemas related to accounting data
- UBL (terms that can be built into accounting messages)
- Dutch Auditfiles