ISO ADCS (Audit Data Collection Standard)

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Seminar RPA en robotic accounting 2021

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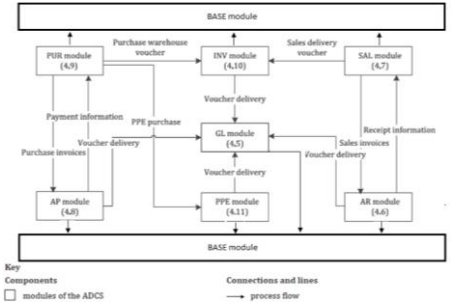
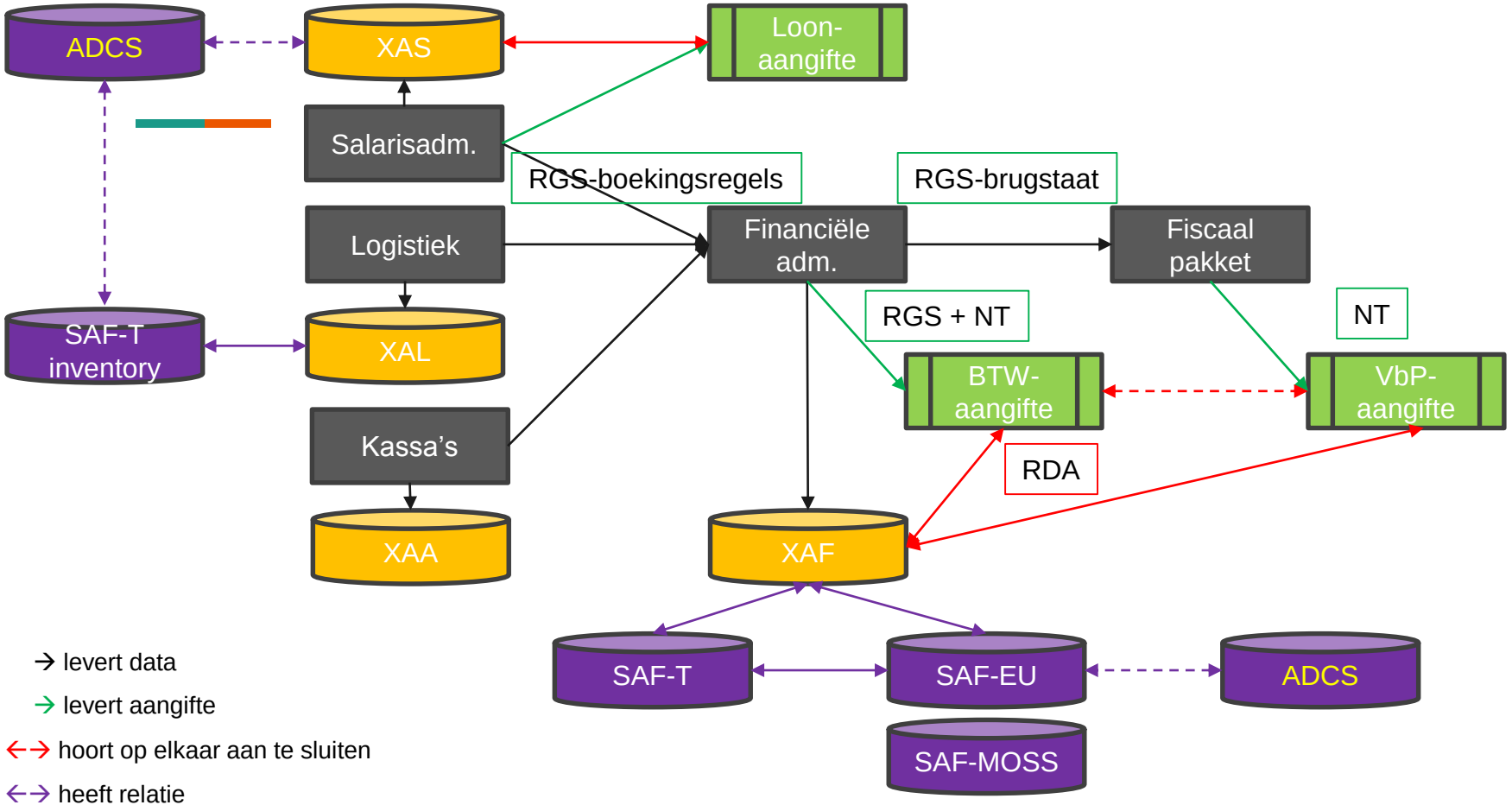
Gestandaardiseerde, gestructureerde data van gegarandeerde hoge kwaliteit …

- belang van data
- belang van data van hoge kwaliteit
- belang van gestructureerde data
- belang van, op basis van een standaard, gestructureerde data
- standaardisatie op lagen *xml, dd-mm-jjjj, inkoopdatum* Referentieset Data Analyse, Audit File Familie
- ontsluiting van gestandaardiseerde, gestructureerde data
- kwaliteit van gestandaardiseerde, gestructureerde data
- aantoonbare kwaliteit van gestandaardiseerde, gestructureerde data
- behoefte aan meer data
- ontwikkeling van standaard




ADCS
XAS
Loon-aangifte
Salarisadm.
RGS-boekingsregels
RGS-brugstaat
Logistiek
Financiële adm.
Fiscaal pakket
SAF-T inventory
XAL
RGS + NT
NT
BTW-aangifte
VbP-aangifte
Kassa's
RDA
XAA
XAF
SAF-T
SAF-EU
ADCS
SAF-MOSS
→ levert data
→ levert aangifte
←→ hoort op elkaar aan te sluiten
←→ heeft relatie

ISO ADCS (Audit Data Collection Standard)

Arnold Roza

Seminar RPA en robotic accounting 2021

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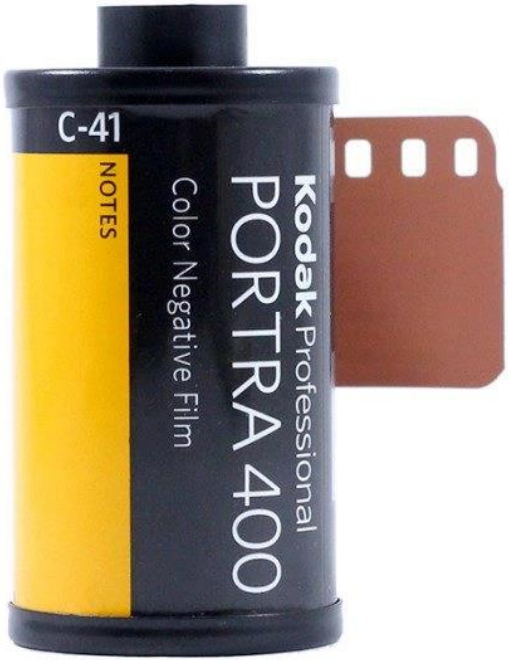
Overview

What is ISO?

What is ISO 21378?

Process (Technical Committee)

Techniques


C-41
NOTES
Color Negative Film
Kodak Professional
PORTRA 400

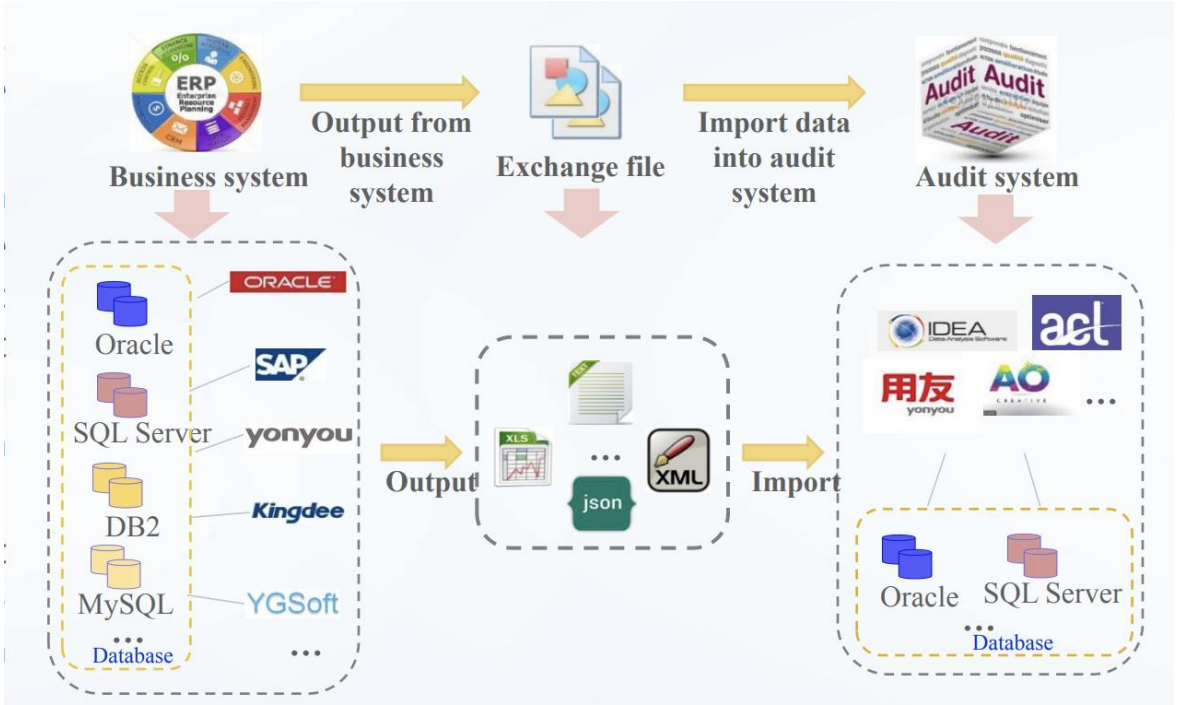
ISO 21378, *Audit data collection*, aims to help auditors access and decipher audit data by standardizing the process of identification, classification and collection. It will facilitate the accessibility and transparency of audit data, standardize the collection process and avoid duplication of work. This should increase the efficiency of auditors, saving them valuable time and effort, as well as improving the effectiveness of the audit.

ISO 21378 defines a common framework for accounting data elements and provides the necessary information to extract what is relevant. It also provides a way of expressing the information consistently, regardless of the accounting package or ERP system used. It is applicable to data being extracted in areas such as general ledger, accounts receivable, sales, accounts payable, purchase, inventory, and property, plant and equipment.

The picture

Export

- CSV
- XML
- JSON



Significance

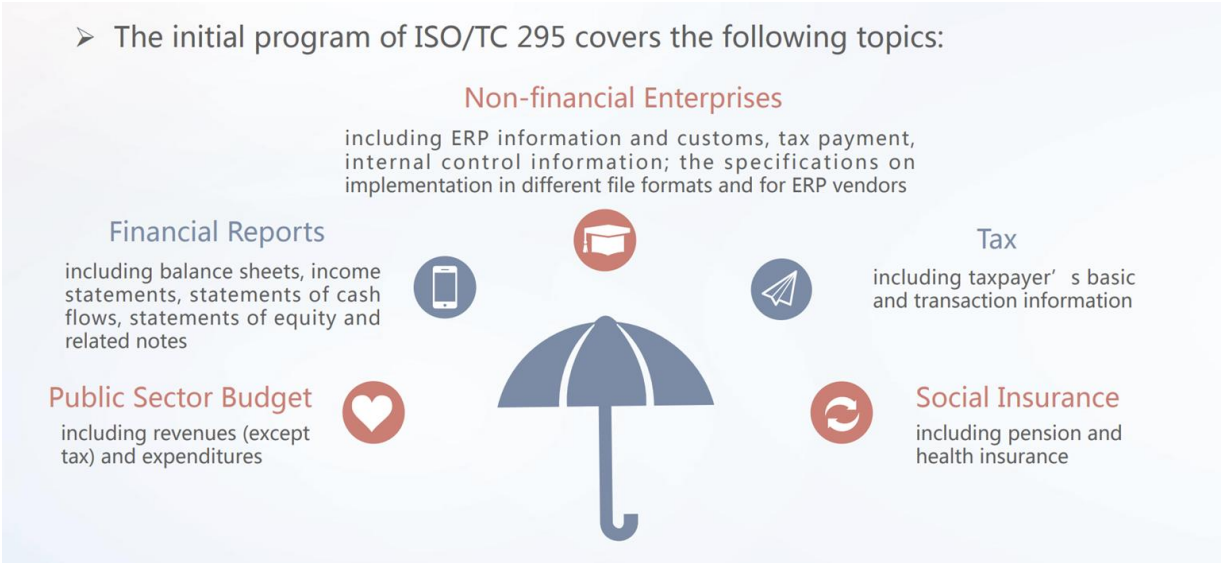
ISO/TC 295 is the first technical committee in the area of audit information services in ISO, which aims to build a unified and coordinated standard system of auditing information.

It will benefit to international government audit, external independent audit and internal and other regulatory, deepen international cooperation and connection, promote trade facilitation and routinization.

It helps to share the successful experience with the worldwide auditors and cope with the common challenges faced by the world.

Dimensions

- The initial program of ISO/TC 295 covers the following topics:



Roadmap Indirect Taxes & Custom duties

Kick-off

Job assignment, establishing core team, survey for indirect tax/ custom duties, study useability of pilot project NL Customs

Present planetary meeting

Present updated model, guidance and results.

DIS submission

2020-12

2021-05

2021-11

2022-01

2022-09

2023-09

1st Draft & expert meetings

Present outline,.Circulate draft documents. Engaging experts from other countries. Refine design. Testing. Develop guidance for software developers and auditors.

2nd Draft / Committee Ballot round

Follow-up meetings, processing of suggestions for improvement. Finalise supplementary documents

Publication

Impression of the current standard

Some printscreens

Main content

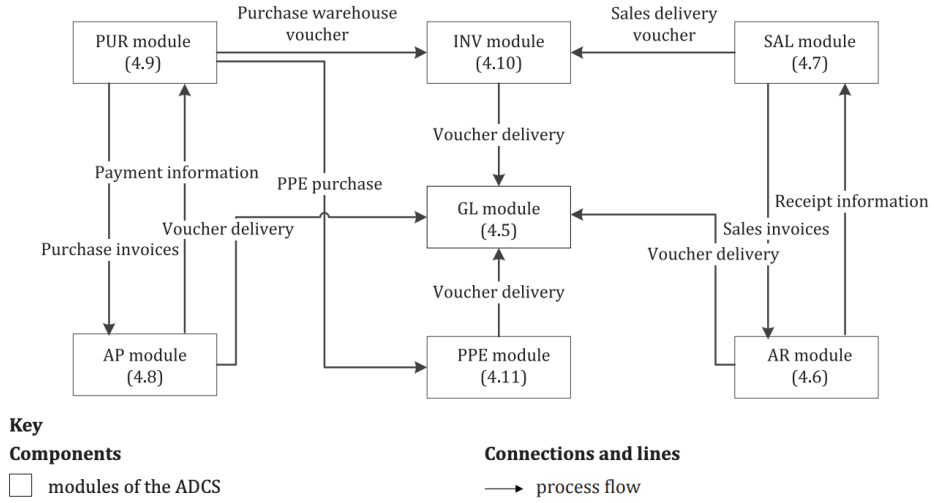
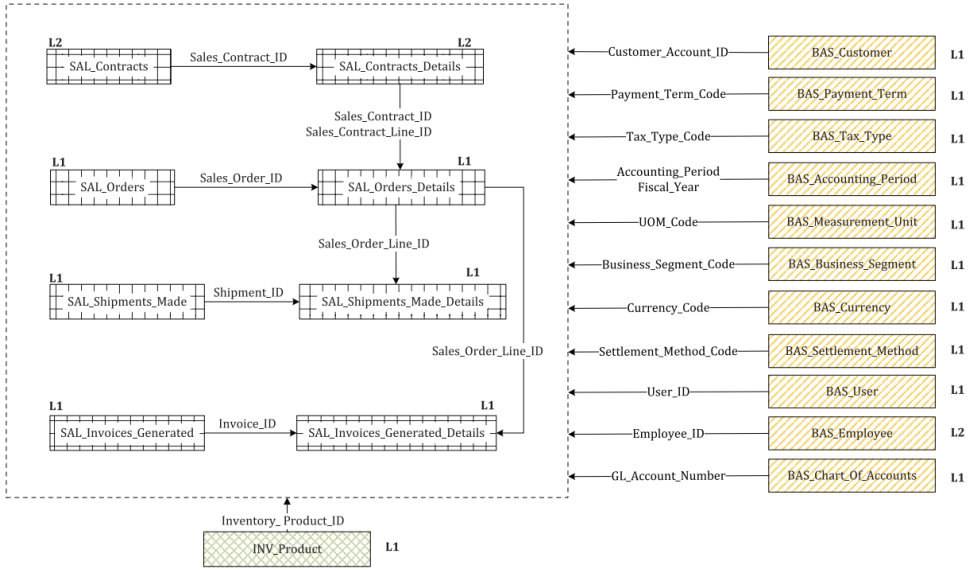


Figure 1 — Business modules in the ADCS

Representation	Description
%ns	%ns describes a sequence of characters, of which the maximum length is n. Left justified; no leading or trailing blank spaces. EXAMPLE %6s describes "123", "123abc", but not "abcdefg".
%nc	%nc describes a sequence of characters, of which the length is exactly n. Left justified; no leading or trailing blank spaces; the string length shall be *n*. a) %1c represents an indicator type. b) %3c represents currency. EXAMPLE USD = US dollars, CNY = Chinese yuan. c) %6c represents time zone as "±hh:mm". EXAMPLE Newfoundland's time zone = −03:30, Beijing's time zone = +08:00. d) %8c represents time in 24-hour time (hh:mm:ss). EXAMPLE 1:00 PM = 13:00:00. e) %10c represents calendar date as YYYY-MM-DD. EXAMPLE March 8, 2017 = 2017-03-08.
%m.nf	%m.nf describes an optionally signed floating-point number, of which the maximum length of decimal is n, and the maximum length of integer is (*m*-*n*-1). Left justified; no leading or trailing blank spaces. Decimal symbols shall be included and displayed with a dot (".") Decimals shall be used for non-integers. Negative numbers shall be indicated with a minus sign (–) immediately preceding the number. Percentages shall be represented as decimals, where 100 % = 1.00 and 10 % = 0.10.
%nd	%nd describes an optionally signed decimal integer, of which the maximum length is *n*. Left justified; no leading or trailing blank spaces. Negative numbers shall be indicated with a minus sign (–) immediately preceding the number.



Key

Components

- table in the BAS module
- table in the SAL module
- table in the INV module
- L1 table containing information that the auditor should leverage when auditing
- L2 table containing information that the auditor can leverage if the scope of the audit requires this type of data

Connections and lines

- ---- tables within the SAL module
- → reference relationship

Table 72. In situations where companies only require sales orders, the sales contract(s) may not always be available. The file will record for each contract. This table is level 2.

Table 72 — SAL_Contracts

No.	Name	Data-type	Repre-sentation	Description	Level
1	Sales_Contract_ID	String	%60s	Unique identifier for the sales contract. Typically auto-generated by the system.	1
2	Sales_Contract_Number	String	%80s	Number of the sales contract. This number is generated either by manual input or by the system.	1
3	Contract_Type_Name	String	%80s	Name of the contract type used in sales activities. EXAMPLE Framework agreement, short-term contract.	1
4	Contract_Beginning_Date	Date	%10c	Beginning date of the contract.	1

Thank you.

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