

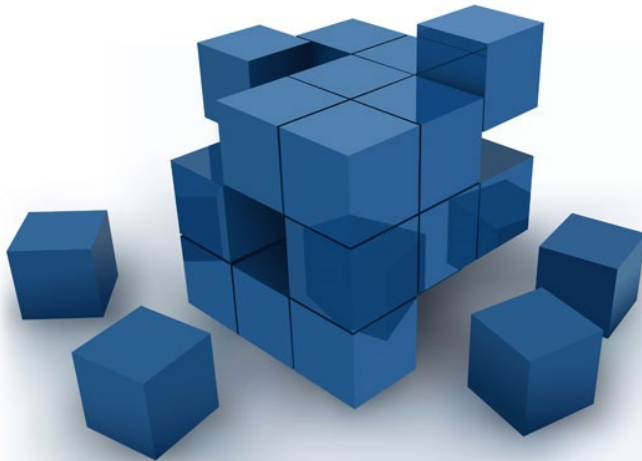
Datamodeller för taxonomi

ÄNDRINGAR OCH MÖJLIGHETER I DEN
AUTOMATISERADE EKONOMIRAPPORTERINGEN

WEBBINARIUM 16.11.2020

ELINA KOSKENTALO

Från datakub till rapport



Form 1040 U.S. Individual Income Tax Return 2005

Department of the Treasury—Internal Revenue Service

For the year Jan. 1-Dec. 31, 2005, or other tax year beginning _____, 2005, ending _____, 2005. OMB No. 1545-0074

Label (See instructions on page 10.) Use the IRS label. Otherwise, please print or type.

Your first name and initial _____ Last name _____ Your social security number _____

If a joint return, spouse's first name and initial _____ Last name _____ Spouse's social security number _____

Home address (number and street). If you have a P.O. box, see page 16. Apt. no. _____

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) You Spouse

Filing Status 1 Single 4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here 2 Married filing jointly (even if only one had income) 3 Married filing separately. Enter spouse's SSN above and full name here 5 Qualifying widow(er) with dependent child (see page 17)

Check only one box.

Exemptions 6a Yourself. If someone can claim you as a dependent, do not check box 6a 6b Spouse 6c Dependents. (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) H/W filing jointly for child tax credit (see page 20) 6d Total number of exemptions claimed _____

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 Taxable interest. Attach Schedule B if required 8a 8a Tax-exempt interest. Do not include on line 8a 8b 8b Ordinary dividends. Attach Schedule B if required 9a 9a Qualified dividends (see page 23) 9b 9b Taxable refunds, credits, or offsets of state and local income taxes (see page 23) 10 10 Alimony received 11 11 Business income (or loss). Attach Schedule C or C-EZ 12 12 Capital gain or (loss). Attach Schedule D if required. If not required, check here 13 13 Other gains or (losses). Attach Form 4797 14 14 IRA distributions 15a 15a Taxable amount (see page 25) 15b 15b Persons and annuities 16a 16a Taxable amount (see page 25) 16b 16b Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17 17 Farm income (or loss). Attach Schedule F 18 18 Unemployment compensation 19 19 Social security benefits 20a 20a Taxable amount (see page 27) 20b 20b Other income. List type and amount (see page 28) 21 21 Add the amounts in the far right column for lines 7 through 21. This is your total income 22 22

Adjusted Gross Income

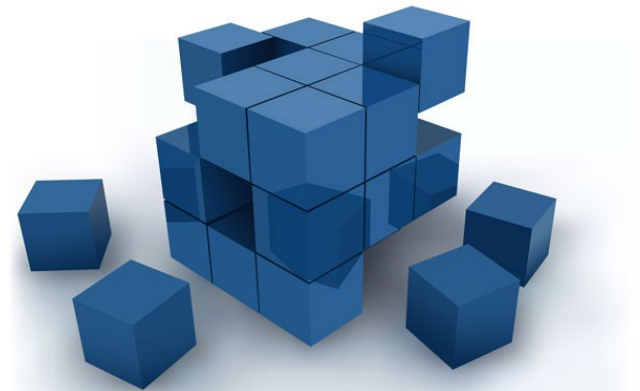
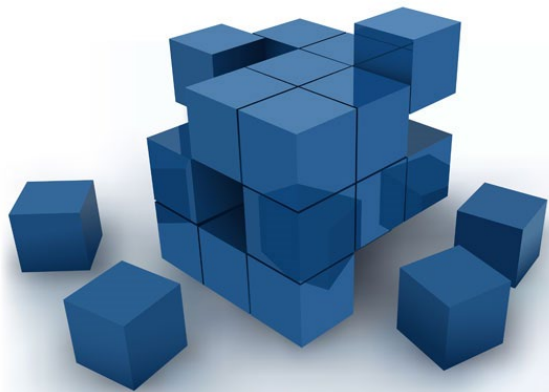
23 Educator expenses (see page 29) 23 23 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24 24 Health savings account deduction. Attach Form 8889 25 25 Moving expenses. Attach Form 3903 26 26 One-half of self-employment tax. Attach Schedule SE 27 27 Self-employed SEP, SIMPLE, and qualified plans 28 28 Self-employed health insurance deduction (see page 30) 29 29 Penalty on early withdrawal of savings 30 30 Alimony paid 31a 31a Recipient's SSN 31b 31b IRA deduction (see page 31) 32 32 Student loan interest deduction (see page 33) 33 33 Tuition and fees deduction (see page 34) 34 34 Domestic production activities deduction. Attach Form 8803 35 35 Add lines 23 through 31a and 32 through 35 36 36 Subtract line 36 from line 22. This is your adjusted gross income 37 37

Form 1040-V

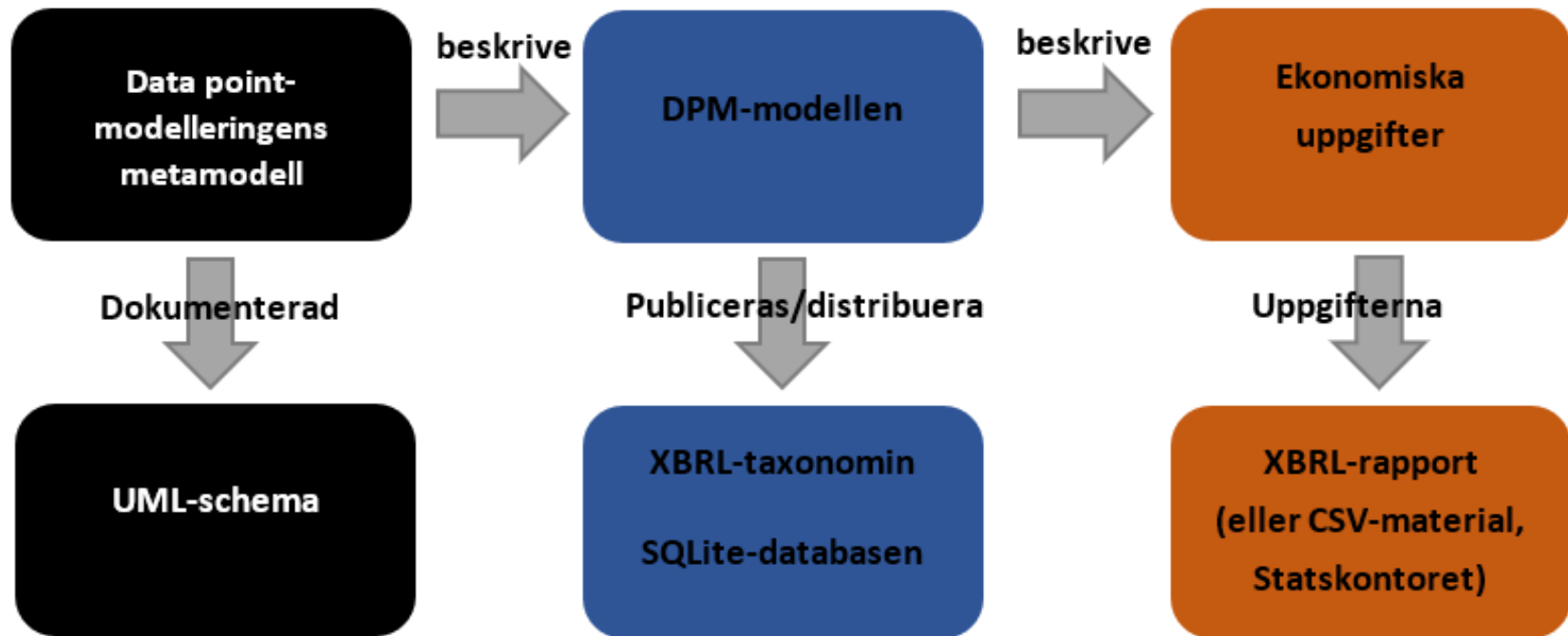
Enclose, but do not attach, any payment. Also, please use Form 1040-V.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 78. Cat. No. 15950W Form 1040 (2005)

Från datakub till datakub



DPM-modellen & XBRL-taxonomin

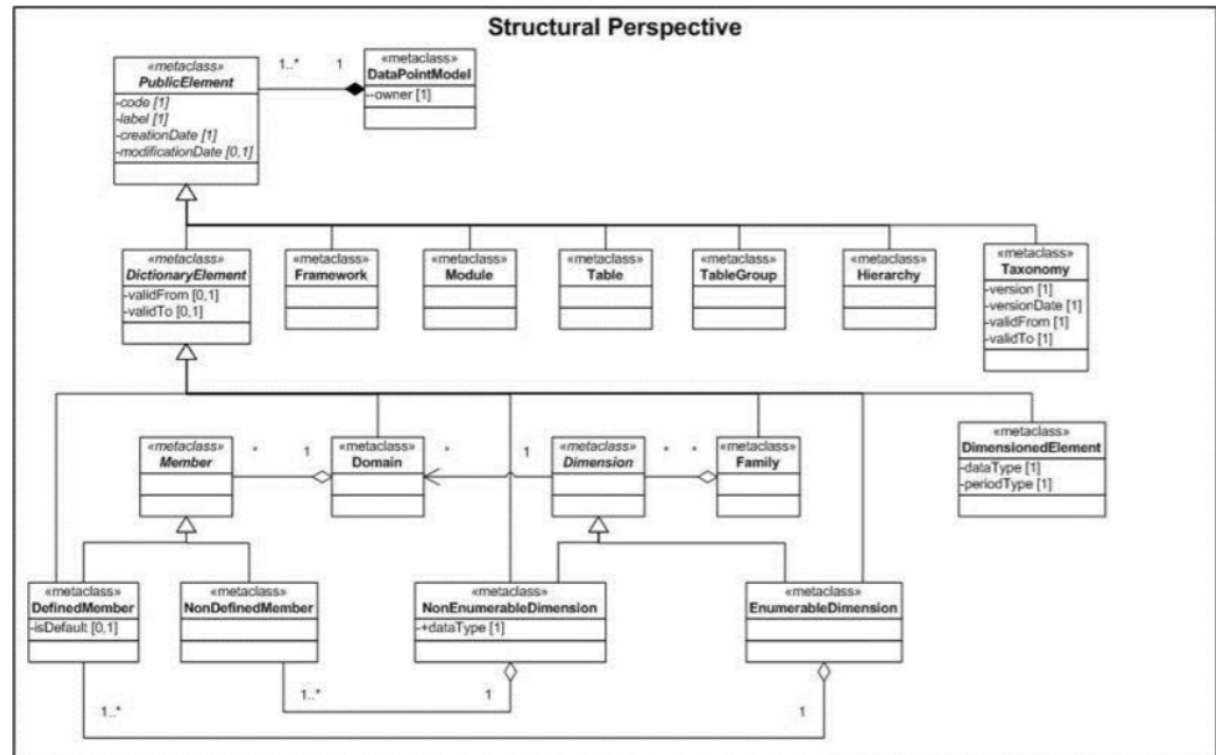
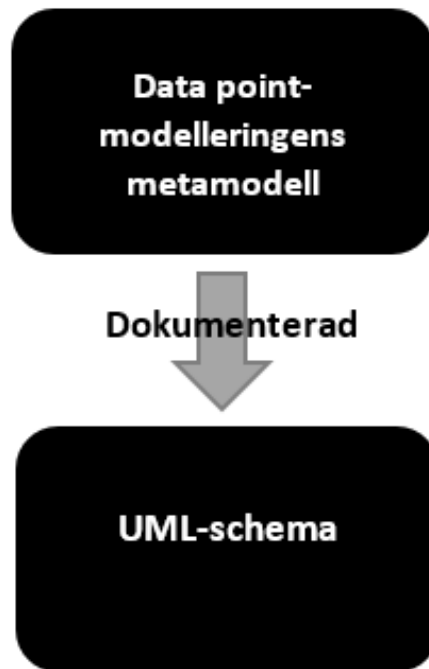


Källa: JHS 194 Kuntien ja kuntayhtymien XBRL-taksonomia

Data Point Modeling (DPM)

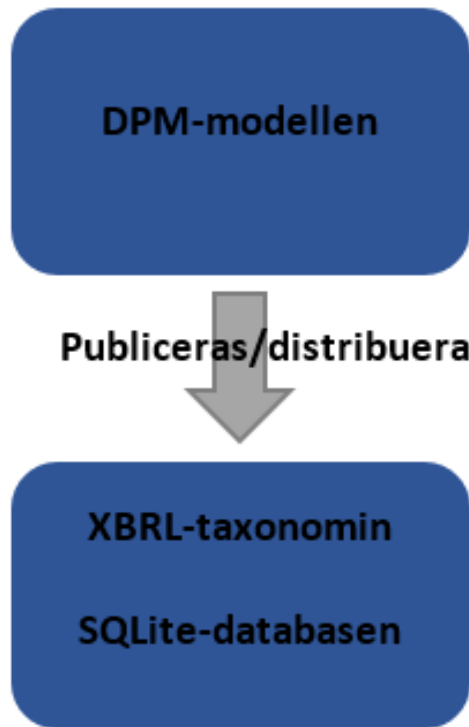
- DPM-modelleringen utnyttjar det blankett-tänkande som ofta används i myndighetsrapporteringen
- Innehållet i datainsamlingen definieras som tabelliknande vyer
- Bakom tabellernas rader och kolumner finns standardiserade koder och klassificeringar
- Metoden har ursprungligen utvecklats för bankernas och försäkringsanstaltens XBRL-rapportering ~2007
 - 2013 [DPM CEN common workshop agreement](#)
 - 2020 [DPM ISO-standardi](#)
- Metoden är inte teknikberoende. DPM-modeller kan publiceras bland annat som XBRL-taxonomier

Metamodell för DPM-modellen



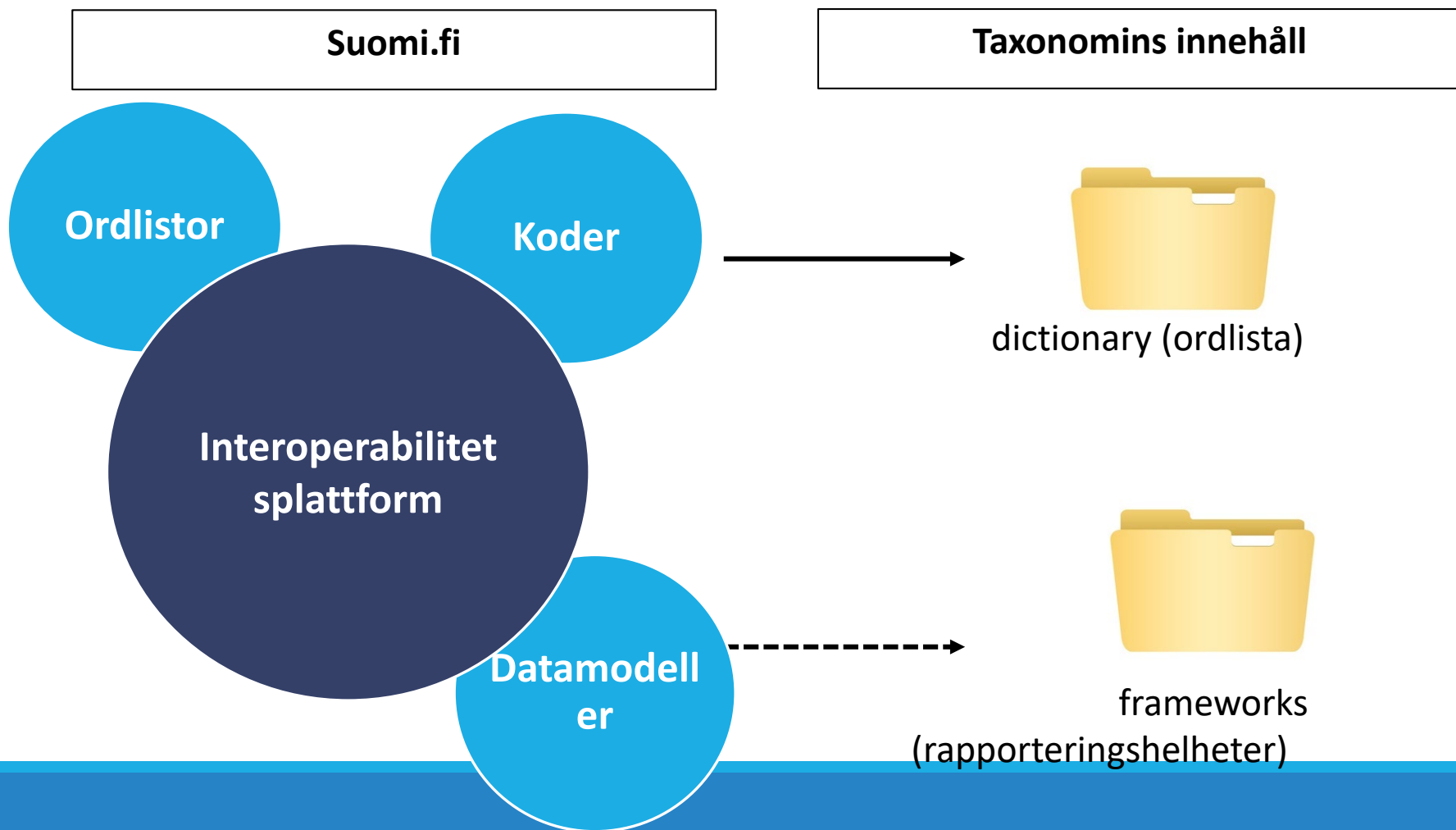
Dokumentation: http://cen.eurofiling.info/wp-content/uploads/data/CWA_XBRL_WI001-1-E.pdf

DPM-modellen & XBRL-taxonomi

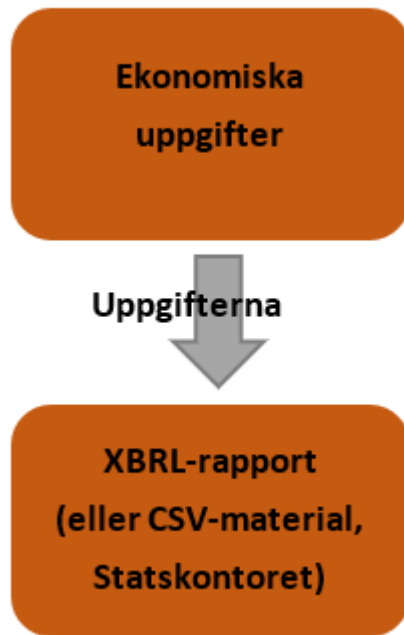


- Båda publikationerna
 - innehåller samma information
 - delas i samma paket
- Dokumentation av SQLite-databasen här
- EXTA (Eurofiling taxonomy architecture) har utvecklats för DPM-baserade taxonomier
 - > Fördelar bl.a. ett omfattande programstöd samt bättre utnyttjande av information och taxonomins arkitektur är konstant

Kopplingen mellan DPM-modellen/taxonomi och Suomi.fi-definitionerna



Produktion av ekonomiska uppgifter



- Via DPM-modellen beskrivs den information som ska rapporteras samt de inriktningar/kodsystem som ligger bakom den
- Dessa bildar datakubens kanter
- Rapporteringen av datakuben är enklare om den verkligen är inbyggd i ekonomiförvaltningens system
- SK publicerar dessutom en förteckning över obligatoriska fält
- Uppgifter som bestämts av taxonomin/DPM-modellen kan presenteras i XBRL-format (XML) eller i SK:s egna csv-format (baserat på datafältskoder)

Tabellmodeller, exempel

kk-t02 Koncernfinansieringsanalys för kommun och samkommun

		Avslutad räkenskapsperiod			
		C0010	Metric	fi_dim:SCO (Konsoliderings omfattning)	fi_dim:MCY (Huvudkategori)
Koncernens finansieringsanalys	R0010			fi_SC:x7 (Konsoliderad)	
Verksamhetens kassaflöde	R0020	918	fi_met:md103 (Inflöde av pengar under räkenskapsperioden)	fi_SC:x7 (Konsoliderad)	fi_MC:x78 (Verksamhetens kassaflöde)
Årsbidrag	R0030	72	fi_met:md103 (Inflöde av pengar under räkenskapsperioden)	fi_SC:x7 (Konsoliderad)	fi_MC:x73 (Årsbidrag)
Extraordinära poster	R0040	636	fi_met:md103 (Inflöde av pengar under räkenskapsperioden)	fi_SC:x7 (Konsoliderad)	fi_MC:x497 (Extraordinära poster + (-))
Räkenskapsperiodens skatter	R0050	1669	fi_met:md103 (Inflöde av pengar under räkenskapsperioden)	fi_SC:x7 (Konsoliderad)	fi_MC:x838 (Räkenskapsperiodens skatter, -)

Individualiserande fältidentifikationer

XBRL/DPM-inriktningar (koppling till koodistot.suomi.fi-definitionerna)

Gult = uppgiften ska rapporteras (kan också vara 0)

Grått = frivillig rapportering av information

Tack!

Elina Koskentalo

Elina.Koskentalo@tieke.fi

www.xbrl.fi