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Improving transparency in financial and business reporting - Harmonisation topics - Part 1: European Data Point Methodology for supervisory reporting

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CEN WORKSHOP AGREEMENT

CWA 16744-1

April 2014

ICS 35.240.40; 35.240.60

English version

Improving transparency in financial and business reporting - Harmonisation topics - Part 1: European Data Point Methodology for supervisory reporting

This CEN Workshop Agreement has been drafted and approved by a Workshop of representatives of interested parties, the constitution of which is indicated in the foreword of this Workshop Agreement.

The formal process followed by the Workshop in the development of this Workshop Agreement has been endorsed by the National Members of CEN but neither the National Members of CEN nor the CEN-CENELEC Management Centre can be held accountable for the technical content of this CEN Workshop Agreement or possible conflicts with standards or legislation.

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Foreword

This CEN Workshop Agreement has been drafted and approved by a Workshop of representatives of interested parties on 2013-12-11, the constitution of which was supported by CEN following the public call for participation made on 2012-04-19.

The individuals and organizations which supported the technical consensus represented by the CEN Workshop Agreement are:

Name	Organization
Aftab Ahmad	Finanstilsynet (The Financial Supervisory Authority Of Norway)
Aitor Azcoaga	European Insurance and Occupational Pensions Authority (EIOPA)
Andreas Weller	European Banking Authority
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This CWA is one of a series of related deliverables. The following deliverables have been produced in this series:

CWA 16744 consists of the following parts, under the general title *Improving transparency in financial and business reporting — Harmonisation topics*:

- *Part 1: European Data Point Methodology for supervisory reporting.*
- *Part 2: Guidelines for Data Point Modelling*
- *Part 3: European XBRL Taxonomy Architecture*
- *Part 4: European Filing Rules*
- *Part 5: Mapping between DPM and MDM*

CWA XBRL 002, *Improving transparency in financial and business reporting — Metadata container*

CWA XBRL 003-1, *Improving transparency in financial and business reporting — Standard regulatory roll-out package for better adoption — Part 1: XBRL Supervisory Roll-out Guide*

CWA XBRL 003-2, *Improving transparency in financial and business reporting — Standard regulatory roll-out package for better adoption — Part 2: XBRL Handbook for Declarers*

The formal process followed by the Workshop in the development of the CEN Workshop Agreement has been endorsed by the National Members of CEN but neither the National Members of CEN nor the CEN-CENELEC Management Centre can be held accountable for the technical content of the CEN Workshop Agreement or possible conflict with standards or legislation. This CEN Workshop Agreement can in no way be held as being an official standard developed by CEN and its members.

The final review/endorsement for this CWA was started on 2013-07-05 and was successfully closed on 2013-10-05. The final text of this CWA was submitted to CEN for publication on 2013-03-05.

Comments or suggestions from the users of the CEN Workshop Agreement are welcome and should be addressed to the CEN-CENELEC Management Centre.

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0 Introduction

0.1 General

General Data Point Modelling is a data oriented methodical procedure to create semantic and multidimensional models that reflect the reporting requirements of European supervisors. Reporting requirements are defined by regulations and are represented in tables. The first Data Point Models (DPM) were developed in 2009 to describe the data in a redundancy-free, consistent and unambiguous way.

Semantic models are used to ease the communication between domain experts and IT specialists. Whereas formal models are defined for technical purposes, semantic models are defined from a viewpoint of a domain user. They can contain definitions, documentations and explanations. Domain experts decide which objects are relevant and which relations exists between the objects of the model. Semantic models are independent of any physical implementation. The characteristic of multidimensional models is the division of data in quantitative and qualitative aspects.

In general, the parameters that are measured in figures (also known as metrics) are quantitative aspects that often build the basis of data analyses. Qualitative aspects provide a closer description for these parameters. Data objects based on multidimensional models are referred to as “facts”. Fact attributes are the quantitative aspects of a fact, and dimensions relate to the qualitative aspects of a fact.

A Data Point Model reflects semantic and multidimensional aspects of data modelling. Data Point Models should enhance the understanding of the data requirements for the reporting entities by providing information on correlations that exceed the information given only by table structures. The main challenge in data modelling is the identification of implicit information given in tables and its transformation into a logical model. Data Point Models are typically created by specialists in supervision who are highly skilled in understanding supervisory reporting frameworks.

This document intends to support the communication between supervisory experts and IT experts by introducing the concept of Data Point Modelling and its underlying terms. Data Point Models remain as semantic models, at first technologically-neutral, but they are used by IT specialists: (1) for generating data formats for the reporting process; or (2) for designing multidimensional as well as relational database structures for the analysis of supervisory data.

This guidance is in the form of notes in association with the pertaining requirements clause and uses the terms “MUST” (strong recommendation), “SHOULD” (recommendation) and “MAY” (possibility). Organizations wishing to implement this CWA (CEN Workshop Agreement) would be expected to consider all recommendations where the terms "MUST" and “SHOULD” are used.

0.2 Objective

A Data Point Model consists of objects that reflect the supervisory metadata and their relations among each other that can be communicated and understood by computers. The objects of a Data Point Model described in this document facilitate the ease of understanding of the data structure for technicians, and reflects the definitions, rules and constraints to be met when using a Data Point Model as the basis for the generation of a data format, or as the basis for analytical purposes.

0.3 Target Audience

This document is being created to support Information Technology (IT) experts in the transfer of content from regulatory reporting to IT systems. It assumes that the reader has a working knowledge of multidimensional models. Furthermore, basic knowledge about Business Intelligence is assumed for understanding the rules to be followed when designing a multidimensional database structure for data warehouses.

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1 Scope

The Data Point Methodology has been defined for the creation of Data Point Models in the context of European supervisory reporting. Data Point Models are published by a European supervisory authority. To reflect the defined structures in a machine-readable form, they can be accompanied by an XBRL taxonomy. It is also possible to extend the described methodology to other environments.

2 Data Point metamodel

2.1 General

The Data Point metamodel provides: (1) the components for the construction of a formal model that describes sets of DataPoints relevant to European supervisory reporting frameworks; (2) definitions, rules and constraints on how to combine these components; and (3) the meaning (semantic) of the components and relations. Similar to a model construction kit for toys, it provides the modelling principles with all the characteristics available for use by the modeller. A UML class diagram is used to provide the syntax and semantic to define the metamodel for data points by showing the relevant classes and their attributes.

2.2 Structural Perspective

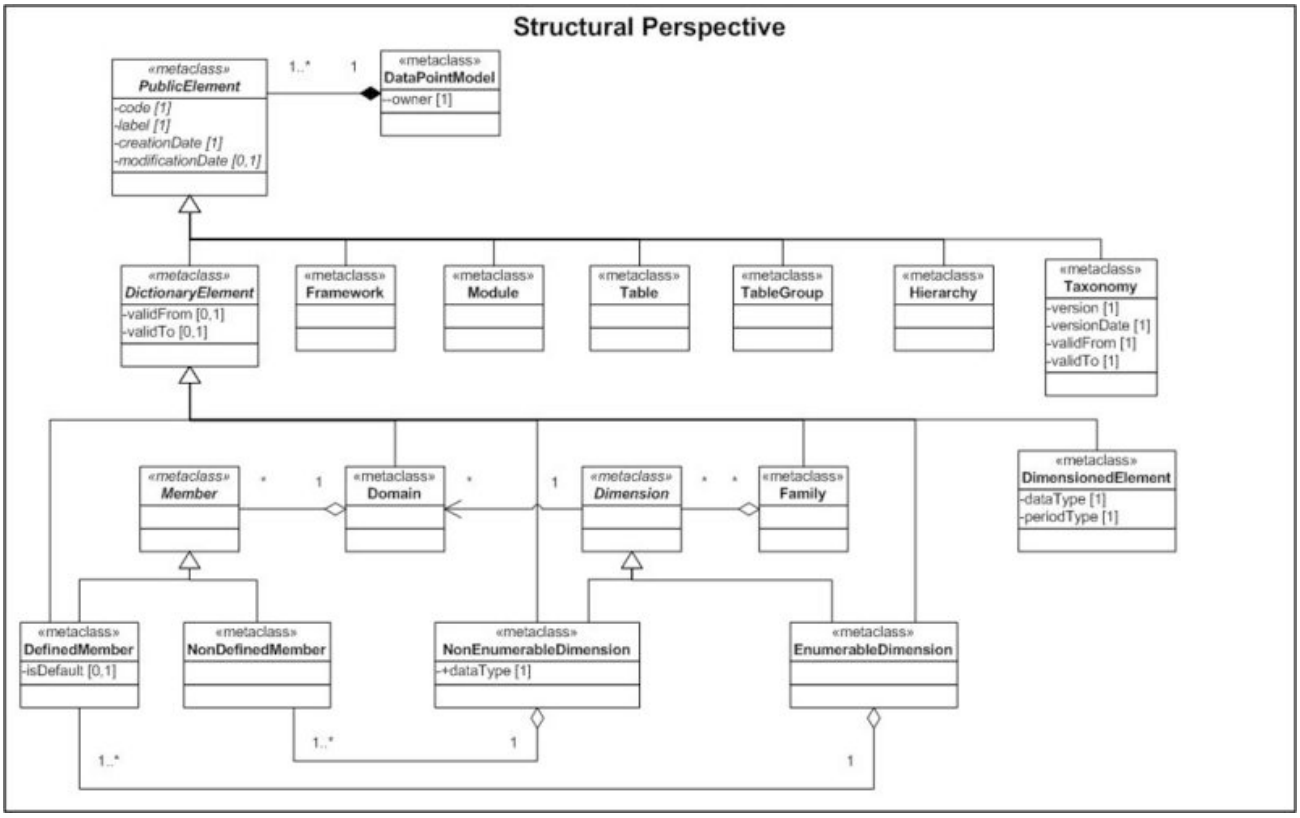

Figure 1 —Structural Perspective

2.3 Definition of the meta classes

2.3.1 Data Point Model

A Data Point Model defines structures of data describing the characteristics of the information exchanged in the context of supervisory reporting processes. A Data Point Model consists of a dictionary of business concepts and their properties, which are represented in tables and corresponding textual explanation. It

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