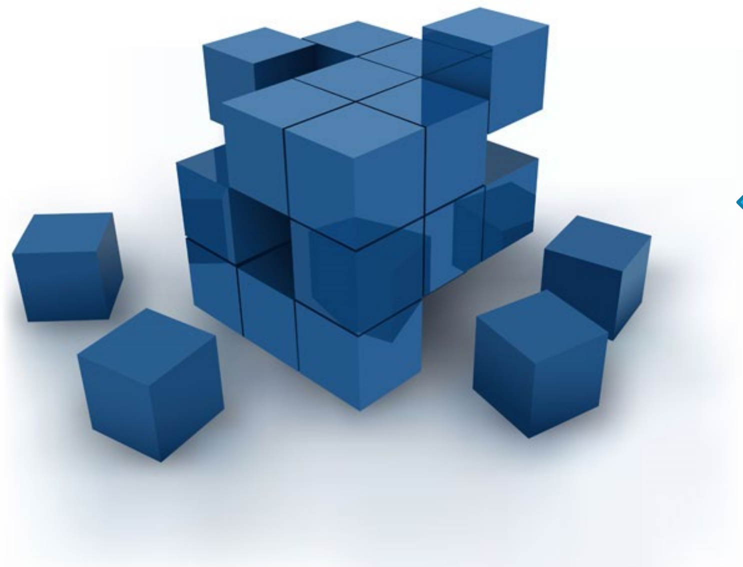
Datamodeller för taxonomi

ÄNDRINGAR OCH MÖJLIGHETER I DEN AUTOMATISERADE EKONOMIRAPPORTERINGEN

WEBBINARIUM 16.11.2020

ELINA KOSKENTALO

Från datakub till rapport



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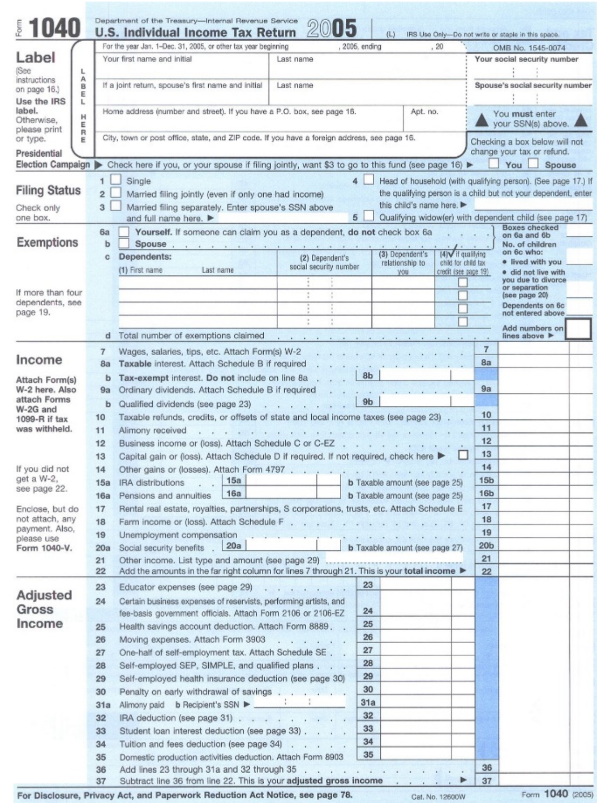


Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2005 (L) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2005, or other tax year beginning , 2005, ending , 20 OMB No. 1545-0074

Label (See instructions on page 16.) **Use the IRS label.** Otherwise, please print or type.
LABEL HERE
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. | You **must** enter your SSN(s) above.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16. | Checking a box below will not change your tax or refund.

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
Check only one box.
1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse's SSN above and full name here. ▶
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. ▶
5 Qualifying widow(er) with dependent child (see page 17)

Exemptions
6a **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b **Spouse**
Boxes checked on 6a and 6b
c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if qualifying child for child tax credit (see page 19)

If more than four dependents, see page 19.
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 20)
Dependents on 6c not entered above
d Total number of exemptions claimed
Add numbers on lines above ▶

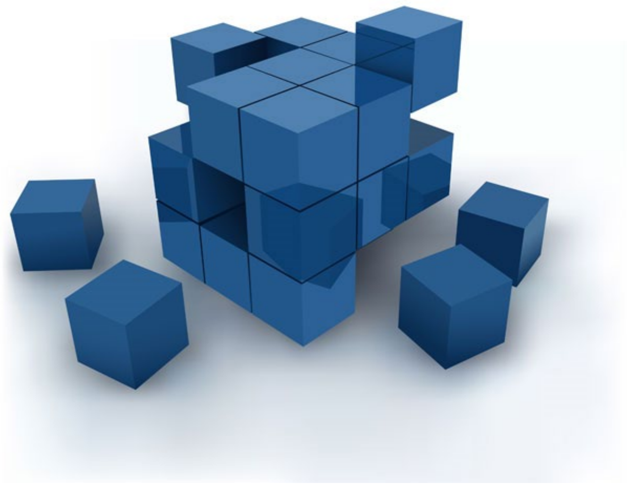
Income
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
If you did not get a W-2, see page 22.
Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 — 7
8a **Taxable** interest. Attach Schedule B if required — 8a
b **Tax-exempt** interest. **Do not** include on line 8a — 8b
9a Ordinary dividends. Attach Schedule B if required — 9a
b Qualified dividends (see page 23) — 9b
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23) — 10
11 Alimony received — 11
12 Business income or (loss). Attach Schedule C or C-EZ — 12
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ — 13
14 Other gains or (losses). Attach Form 4797 — 14
15a IRA distributions 15a — b Taxable amount (see page 25) — 15b
16a Pensions and annuities 16a — b Taxable amount (see page 25) — 16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E — 17
18 Farm income or (loss). Attach Schedule F — 18
19 Unemployment compensation — 19
20a Social security benefits 20a — b Taxable amount (see page 27) — 20b
21 Other income. List type and amount (see page 29) — 21
22 Add the amounts in the far right column for lines 7 through 21. This is your **total income** ▶ — 22

Adjusted Gross Income
23 Educator expenses (see page 29) — 23
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ — 24
25 Health savings account deduction. Attach Form 8889 — 25
26 Moving expenses. Attach Form 3903 — 26
27 One-half of self-employment tax. Attach Schedule SE — 27
28 Self-employed SEP, SIMPLE, and qualified plans — 28
29 Self-employed health insurance deduction (see page 30) — 29
30 Penalty on early withdrawal of savings — 30
31a Alimony paid b Recipient's SSN ▶ — 31a
32 IRA deduction (see page 31) — 32
33 Student loan interest deduction (see page 33) — 33
34 Tuition and fees deduction (see page 34) — 34
35 Domestic production activities deduction. Attach Form 8903 — 35
36 Add lines 23 through 31a and 32 through 35 — 36
37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶ — 37

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 78. Cat. No. 12600W Form **1040** (2005)

Från datakub till datakub



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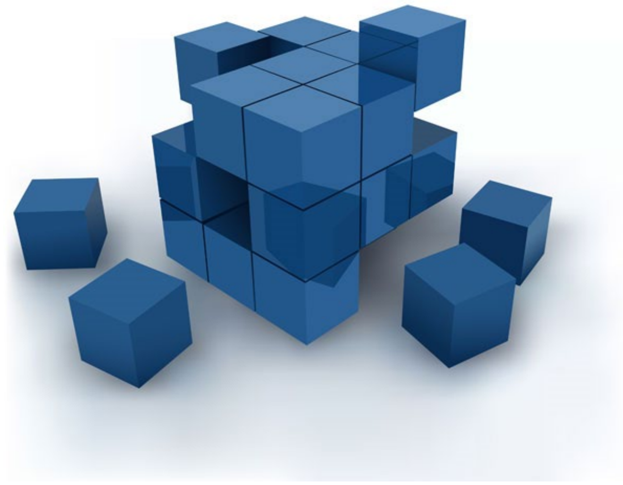
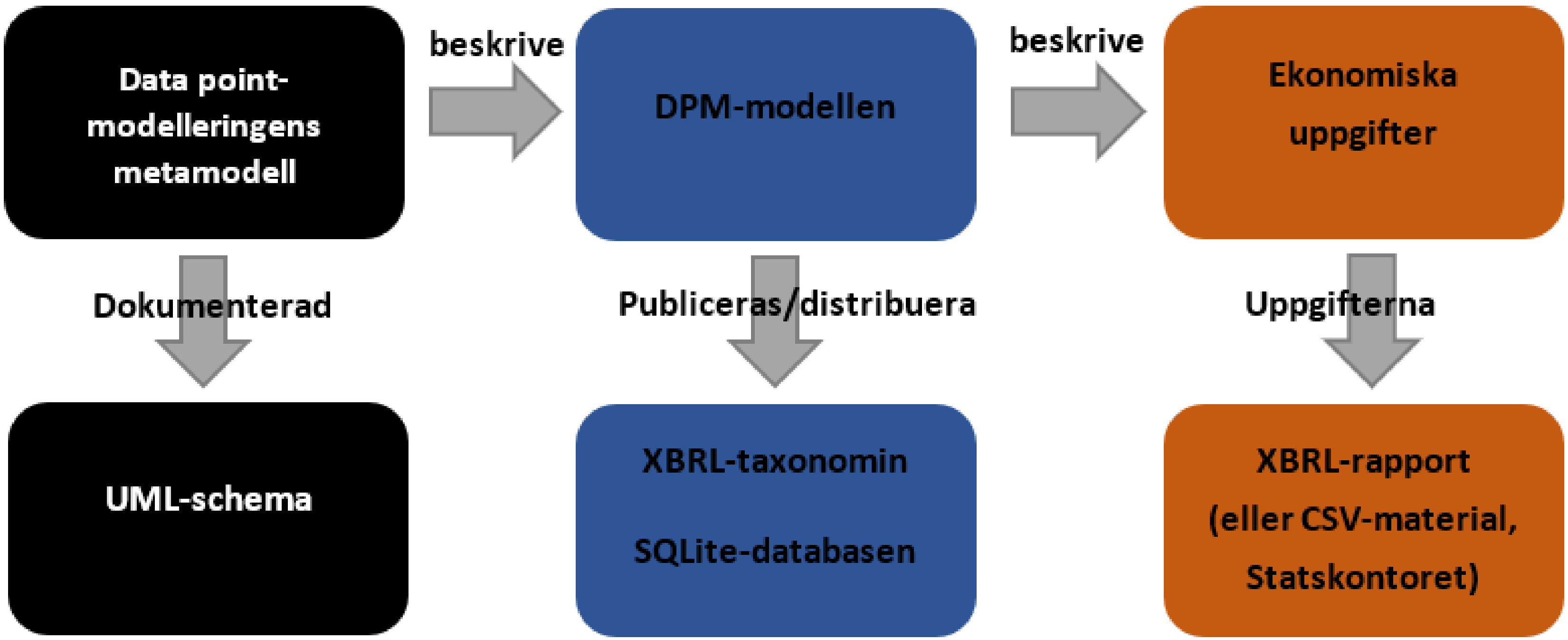


DPM-modellen & XBRL-taxonomin

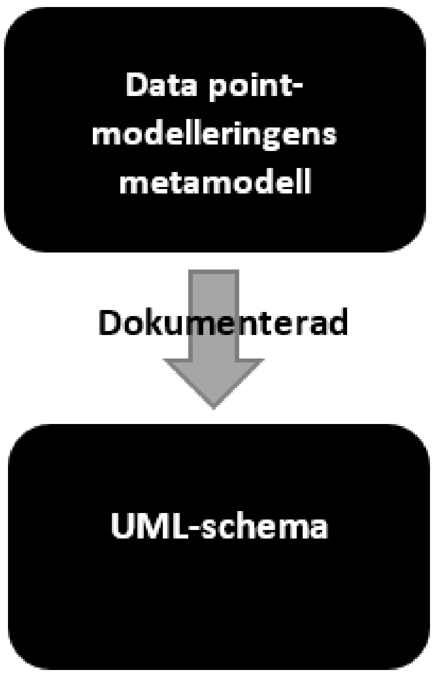


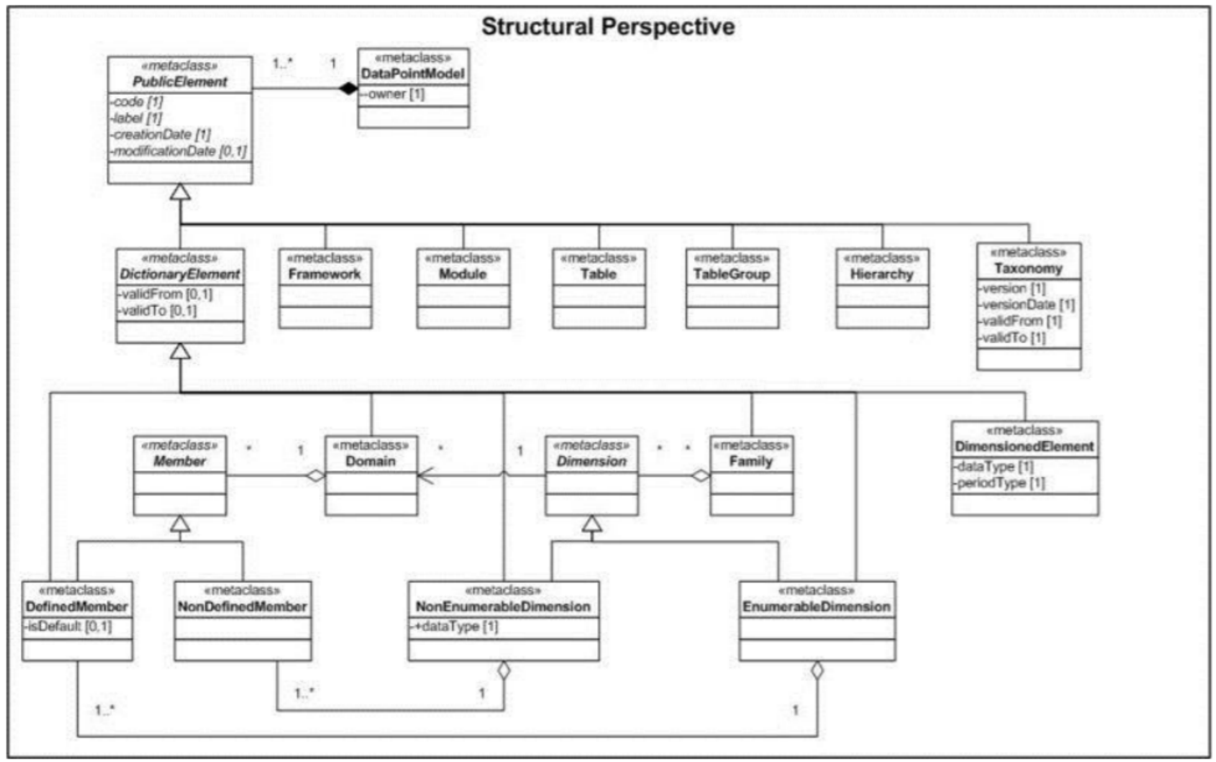
Källa: JHS 194 Kuntien ja kuntayhtymien XBRL-taksonomia

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 försäkringsanstalternas 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

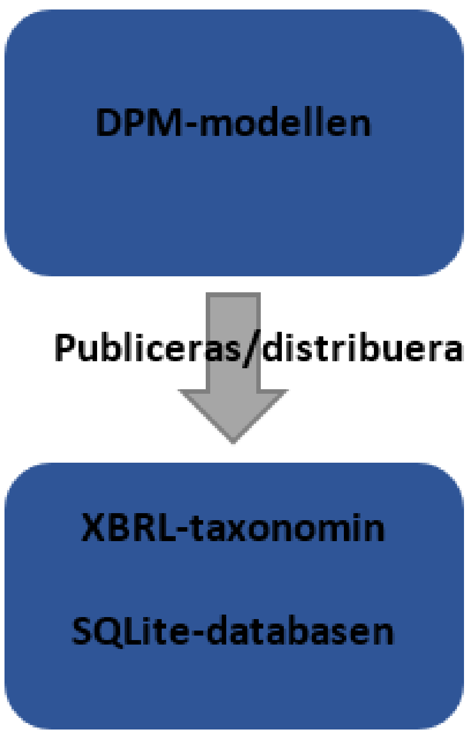
Metamodell för DPM-modellen





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

DPM-modellen & XBRL-taxonomin



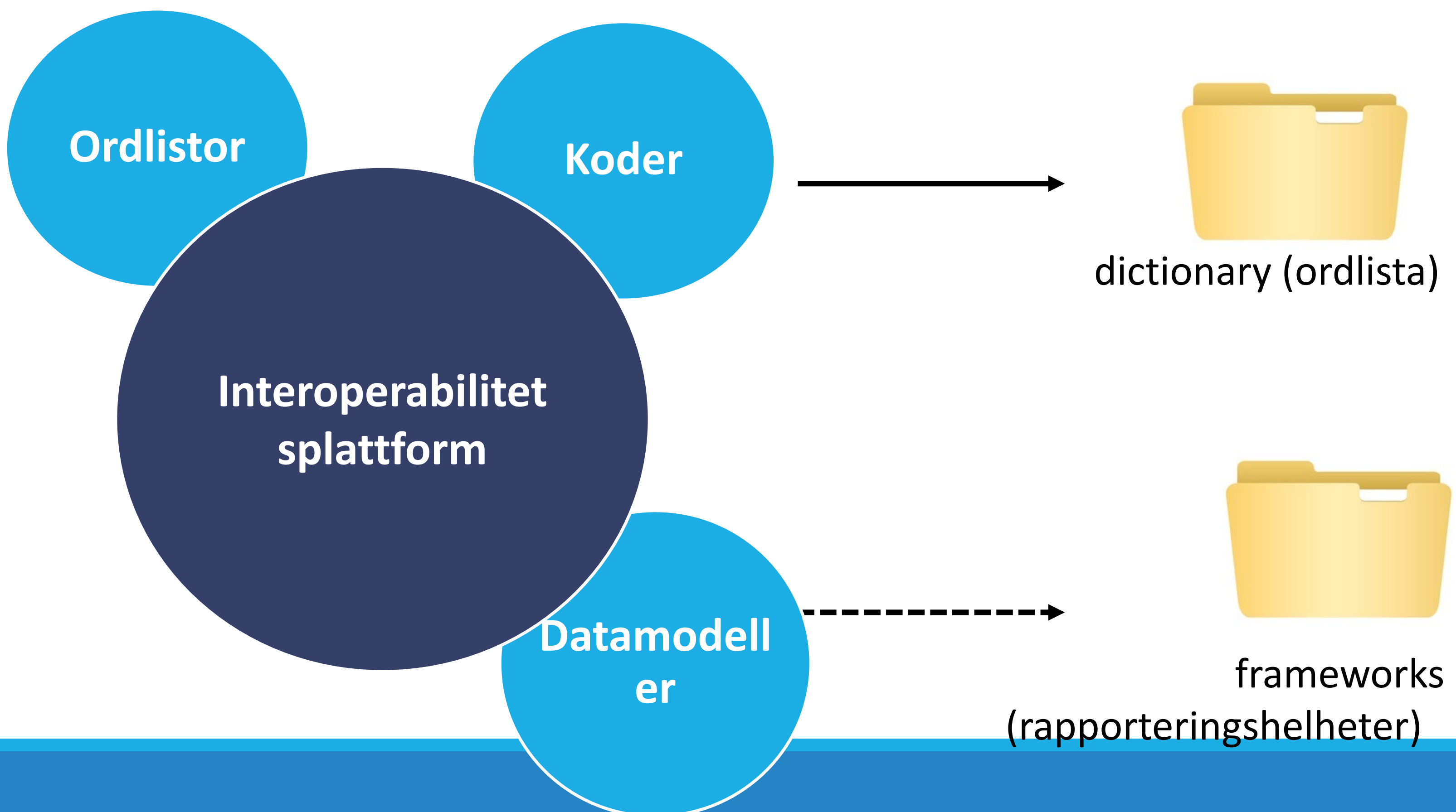
- Båda publikationerna
  - innehåller samma information
  - delas i samma paket
- Dokumentation av SQLite-databasen här
- EXTA (Eurofiling taxonomy architecture) har utvecklats för DPM-baserade taxonomier

  \- > Fördelar bl.a. ett omfattande programstöd samt bättre utnyttjande av information och taxonomins arkitektur är konstant

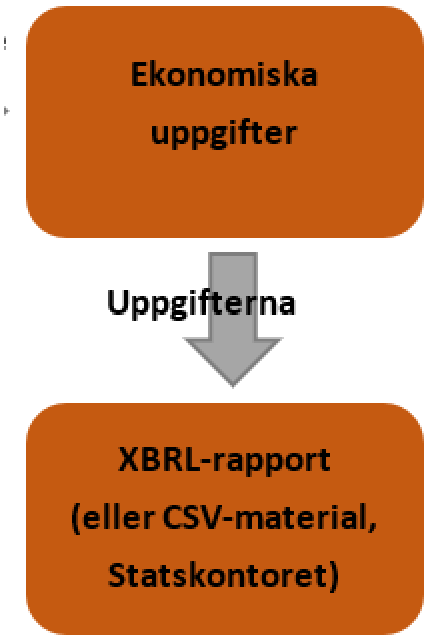
Kopplingen mellan DPM-modellen/taxonomin och Suomi.fi-definitionerna

"interoperable.finland.fi"

Suomi.fi	Taxonomins innehåll



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 (Konsolideringens 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!

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