Form 4:

New Work Item Proposal (NP)

|  |  |
| --- | --- |
| **Circulation date**  Click here to enter a date.  **Closing date for voting**  Click here to enter a date. | **Reference number:** Enter Number  (to be given by ISO Central Secretariat)  **ISO/TC** 295 **/SC** Enter Number  Proposal for a new PC  **N** Click here to enter text. |
| **Proposer**  ISO member body:  JISC  Committee, liaison or other¹:  Click here to enter text. |
| **Secretariat**  SAC |

A proposal for a new work item within the scope of an existing committee shall be submitted to the secretariat of that committee.

¹ The proposer of a new work item may be a member body of ISO, the secretariat itself, another technical committee or subcommittee, an organization in liaison, the Technical Management Board or one of the advisory groups, or the Secretary-General. See ISO/IEC Directives Part 1, [Clause 2.3.2](https://www.iso.org/sites/directives/current/part1/index.xhtml#_idTextAnchor138).

The proposer(s) of the new work item proposal shall:

* make every effort to provide a first working draft for discussion, or at least an outline of a working draft;
* nominate a project leader;
* discuss the proposal with the committee leadership prior to submitting the appropriate form, to decide on an appropriate development track (based on market needs) and draft a project plan including key milestones and the proposed date of the first meeting.

The proposal will be circulated to the P-members of the technical committee or subcommittee for voting, and to the O-members for information.

**IMPORTANT NOTE**

**Proposals without adequate justification risk rejection or referral to originator.**

Guidelines for proposing and justifying a new work item are contained [in Annex C of the ISO/IEC Directives, Part 1.](https://www.iso.org/sites/directives/current/part1/index.xhtml" \l "_idTextAnchor310)

The proposer has considered the guidance given in the Annex C during the preparation of the NP.

Resource availability:

There are resources available to allow the development of the project to start immediately after project approval\* (i.e. project leader, related WG or committee work programme).

\* if not, it is recommended that the project be first registered as a preliminary work item (a Form 4 is not required for this) and, when the development can start, Form 4 should be completed to initiate the NP ballot.

**Proposal** (to be completed by the proposer, following discussion with the committee leadership)

|  |  |  |  |
| --- | --- | --- | --- |
| **Title of the proposed deliverable**  **English title**   * + - * Exchange formats for the Audit Data Services Standard: XBRL   **French title (if available)**  Click here to enter text.  *(In the case of an amendment, revision or a new part of an existing document, include the reference number and current title)* | | | |
| **Scope of the proposed deliverable**  In ISO 21378:2019, flat file in CSV is defined as the only output file format. Without separating the semantic data modeling of physical file formats and syntactic bindings, it is difficult to consistently define mapping between flat file and structured file formats (XML, JSON, XBRL, and new emerging file formats, etc.). Semantic data modeling of audit data based on business process analysis enables clear and complete definition of XBRL syntax bindings and leverages XBRL capabilities.  The proposed deliverable contains:  Semantic data modeling   * Business parties involved and their roles and relationships * Employee roles and activities * Semantic datatypes * Business processes * Business controls and audit trails * Core audit data model * Business rules to-be validated   Syntax binding for XBRL   * Core audit data binding for XBRL * Business rules validation * Example instance documents | | | |
| **Purpose and justification of the proposal**  This proposal is based on what was agreed at the TC295 plenary meeting held at Zoom in December 2020.  TC 295 scope covers the content specification as well as the collection, pre-processing, management and analysis techniques for identification, communication, receipt, preparation and use of audit data. Semantic data modeling independent from syntax detail will make it simple and clear to define these requirements.  In ISO 21378:2019, data profiling report and data questionnaire are provided as textual explanations for auditors. XBRL helps automate these audit processes by checking the integrity of historical audit trail data and validating business rules against the collected data.  Even if unusual signs can be detected from machine learning patterns in the data exchanged, it is difficult to explain what the problem is and deal with it. BRL is used to define firm business rules as internal control, detect abnormalities against them, deal with problems, and, depending on the type of problem, improve internal control rules.  ***Consider the following:***  *Is there a verified market need for the proposal?*  *What problem does this document solve?*  *What value will the document bring to end-users?*  *See* [*Annex C*](https://www.iso.org/sites/directives/current/part1/index.xhtml#_idTextAnchor310) *of the ISO/IEC Directives, Part 1 for more information.*  *See the following guidance on justification statements in the brochure ‘Guidance on New work’:* <https://www.iso.org/publication/PUB100438.html> | | | |
| **Please select any UN Sustainable Development Goals (SDGs) that this document will support. For more information on SDGs, please visit our website at** [**www.iso.org/SDGs**](http://www.iso.org/SDGs)**."**  **GOAL 1:** No Poverty  **GOAL 2:** Zero Hunger  **GOAL 3:** Good Health and Well-being  **GOAL 4:** Quality Education  **GOAL 5:** Gender Equality  **GOAL 6:** Clean Water and Sanitation  **GOAL 7:** Affordable and Clean Energy  **GOAL 8:** Decent Work and Economic Growth  **GOAL 9:** Industry, Innovation and Infrastructure  **GOAL 10:** Reduced Inequality  **GOAL 11:** Sustainable Cities and Communities  **GOAL 12:** Responsible Consumption and Production  **GOAL 13:** Climate Action  **GOAL 14:** Life Below Water  **GOAL 15:** Life on Land  **GOAL 16:** Peace and Justice Strong Institutions  N/A **GOAL 17:** Partnerships to achieve the Goal | | | |
| **Preparatory work**  (An outline should be included with the proposal)  A draft is attached  An outline is attached  An existing document will serve as the initial basis  The proposer or the proposer's organization is prepared to undertake the preparatory work required:  Yes  No | | | |
| **If a draft is attached to this proposal**  Please select from one of the following options (note that if no option is selected, the default will be the first option):  Draft document can be registered at Working Draft stage (WD – stage 20.00)  Draft document can be registered at Committee Draft stage (CD – stage 30.00)  Draft document can be registered at Draft International Standard stage (DIS – stage 40.00)  If the attached document is copyrighted or includes copyrighted content, the proposer confirms that copyright permission has been granted for ISO to use this content in compliance with [clause 2.13](https://www.iso.org/sites/directives/current/part1/index.xhtml#_idTextAnchor205) of the ISO/IEC Directives, Part 1 (see also the [Declaration on copyright](https://www.iso.org/declaration-for-participants-in-iso-activities.html)). | | | |
| **Is this a Management Systems Standard (MSS)?**  Yes  No  **NOTE:** if Yes, the NP along with the Justification study (see Annex SL of the Consolidated ISO Supplement) must be sent to the MSS Task Force secretariat ([tmb@iso.org](mailto:tmb@iso.org)) for approval before the NP ballot can be launched. | | | |
| **Indication of the preferred type to be developed**  International Standard  Technical Specification  Publicly Available Specification | | | |
| **Proposed Standard Development Track (SDT)**  To be discussed between proposer and committee manager considering, for example, when the market (the users) needs the document to be available, the maturity of the subject etc.  18 months\*  24 months  36 months  \* Projects using SDT 18 are eligible for the ‘Direct publication process’ offered by ISO /CS which reduces publication processing time by approximately 1 month. | | | |
| **Draft project plan (as discussed with committee leadership)**  Proposed date for first meeting: 2021-05-01  Proposed dates for key milestones:  Circulation of 1st Working Draft (if any) to experts: 2021-06-01  Committee Draft ballot (if any): 2021-12-01  DIS submission\*: 2022-06-01  Publication\*: 2022-12-01  \* Target Dates for DIS submission and Publication should preferably be set a few weeks ahead of the limit dates (automatically given by the selected SDT).  For guidance and support on project management, descriptions of the key milestones and to help you define your project plan and select the appropriate development track, see: go.iso.org/projectmanagement  **NOTE:** The draft project plan is later used to create a detailed project plan, when the project is approved. | | | |
| **Known patented items (see ISO/IEC Directives, Part 1,** [**clause 2.14**](https://www.iso.org/sites/directives/current/part1/index.xhtml#_idTextAnchor207) **for important guidance)**  Yes  No  If "Yes", provide full information as annex | | | |
| **Co-ordination of work**  To the best of your knowledge, has this or a similar proposal been submitted to another standards development organization?  Yes  No  If “Yes”, please specify which one(s):  Click here to enter text. | | | |
| **A statement from the proposer as to how the proposed work may relate to or impact on existing work, especially existing ISO and IEC deliverables. The proposer should explain how the work differs from apparently similar work, or explain how duplication and conflict will be minimized**  Please add relevant text… | | | |
| **A listing of relevant existing documents at the international, regional and national levels**  ISO 15000-5:2014, Electronic Business Extensible Markup Language (ebXML) — Part 5: Core Components Specification (CCS)  ISO/IEC 19845:2015, Information technology — Universal business language version 2.1 (UBL v2.1)  CEN EN 16931-1:2017+A1:2019, Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice  CEN/TS 16931-3-2:2020, Electronic invoicing - Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note | | | |
| **Please fill out the relevant parts of the table below to identify relevant affected stakeholder categories and how they will each benefit from or be impacted by the proposed deliverable** | | | |
|  | **Benefits/impacts** | | **Examples of organizations/companies to be contacted** |
| **Industry and commerce – large industry** | A clearer definition of business rules for auditing is achieved using XBRL taxonomy. and make it possible to verify automatically with Formula linkbase. The Open Interface Model provides a more concise and detailed data representation of audit data. These makes audit data processing easier and more automated. | | Click here to enter text. |
| **Industry and commerce – SMEs** | Same as above | | Click here to enter text. |
| **Government** | Publishing XBRL taxonomy and mandating report based on published taxonomy helps government its regulation clearer and more transparent. | | Click here to enter text. |
| **Consumers** | Click here to enter text. | | Click here to enter text. |
| **Labour** | Click here to enter text. | | Click here to enter text. |
| **Academic and research bodies** | Researchers can extend research domain based on auditing taxonomy. | | Click here to enter text. |
| **Standards application businesses** | Businesses can expand their audit services based on audit taxonomy. | | Click here to enter text. |
| **Non-governmental organizations** | Publishing XBRL taxonomy and publishing report based on the taxonomy helps NGO its operation clearer and more transparent. | | Click here to enter text. |
| **Other (please specify)** | Click here to enter text. | | Click here to enter text. |
| **Liaisons**  A listing of relevant external international organizations or internal parties (other ISO and/or IEC committees) to be engaged as liaisons in the development of the deliverable. | | **Joint/parallel work**  **Possible joint/parallel work with**  IEC (please specify committee ID)  Click here to enter text.  CEN (please specify committee ID)  Click here to enter text.  Other (please specify)  Click here to enter text. | |
| **A listing of relevant countries which are not already P-members of the committee**  **NOTE:** The committee manager shall distribute this NP to the ISO members of the countries listed above to ask if they wish to participate in this work | | | |
| **Proposed Project Leader**  (name and e-mail address)  SAMBUICHI, Nobuyuki nobuyuki@sambuichi.jp | | **Name of the Proposer**  (include contact information)  HAYASHI Takumi  hayashi-takumi@meti.go.jp | |
| **This proposal will be developed by**  An existing Working Group (please specify which one: Click here to enter text.)  A new Working Group (title: Click here to enter text.) (Note: establishment of a new WG must be approved by committee resolution)  The TC/SC directly  To be determined | | | |
| **Supplementary information relating to the proposal**  This proposal relates to a new ISO document;  This proposal relates to the adoption as an active project of an item currently registered as a Preliminary Work Item;  This proposal relates to the re-establishment of a cancelled project as an active project.  Other:  Click here to enter text. | | | |
| **Maintenance agencies (MA) and registration authorities (RA)**  This proposal requires the service of a **maintenance agency**. If yes, please identify the potential candidate:  Click here to enter text.  This proposal requires the service of a **registration authority**. If yes, please identify the potential candidate:  Click here to enter text.  **NOTE:** Selection and appointment of the MA or RA is subject to the procedure outlined in the [ISO/IEC Directives](http://isotc.iso.org/livelink/livelink?func=ll&objId=4230452&objAction=browse&sort=subtype), Annex G and Annex H, and the RA policy in the ISO Supplement, Annex SN. | | | |
| Annex(es) are included with this proposal (provide details)  Click here to enter text. | | | |
| **Additional information/questions**  Click here to enter text. | | | |