
Audit data collection

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ISO 21378:2019

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Contents

Page

Foreword	vi
Introduction	vii
1 Scope	1
2 Normative references	1
3 Terms and definitions	1
4 Modules, tables and fields	3
4.1 General	3
4.2 Naming conventions	4
4.3 Representation and datatype of data elements	6
4.4 Base module	8
4.4.1 General	8
4.4.2 BAS_Business_Segment	8
4.4.3 BAS_Business_Segment_Hierarchy	8
4.4.4 BAS_Employee	9
4.4.5 BAS_User	10
4.4.6 BAS_Customer_Type	11
4.4.7 BAS_Customer	12
4.4.8 BAS_Supplier_Type	15
4.4.9 BAS_Supplier	16
4.4.10 BAS_Chart_Of_Accounts	18
4.4.11 BAS_Accounting_Period	20
4.4.12 BAS_Journal_Entry_Type	20
4.4.13 BAS_Bill_Type	21
4.4.14 BAS_Settlement_Method	22
4.4.15 BAS_Currency	22
4.4.16 BAS_Measurement_Unit	23
4.4.17 BAS_Payment_Term	24
4.4.18 BAS_Project	24
4.4.19 BAS_Bank_Account	25
4.4.20 BAS_Tax_Regulatory	26
4.4.21 BAS_Tax_Type	27
4.4.22 BAS_Customized_ACC_Segment	28
4.4.23 BAS_Customized_ACC_Value	29
4.4.24 BAS_Profile	30
4.4.25 Base standard data questionnaire	32
4.5 General Ledger module	33
4.5.1 General	33
4.5.2 GL_Trial_Balance	34
4.5.3 GL_Details	37
4.5.4 GL_Source	42
4.5.5 GL_Account_Segment	43
4.5.6 GL_Accounts_Period_Balance	45
4.5.7 GL standard data profiling report	48
4.5.8 GL standard data questionnaire	49
4.6 Accounts Receivable module	50
4.6.1 General	50
4.6.2 AR_Open_Accounts_Receivable	51
4.6.3 AR_Cash_Received	55
4.6.4 AR_Cash_Application	59
4.6.5 AR_Adjustments	62
4.6.6 AR_Adjustments_Details	68
4.6.7 AR standard data profiling report	72
4.6.8 AR standard data questionnaire	73

4.7	Sales module	73
4.7.1	General	73
4.7.2	SAL_Contracts	74
4.7.3	SAL_Contracts_Details	76
4.7.4	SAL_Orders	79
4.7.5	SAL_Orders_Details	81
4.7.6	SAL_Invoices_Generated	84
4.7.7	SAL_Invoices_Generated_Details	89
4.7.8	SAL_Shipments_Made	92
4.7.9	SAL_Shipments_Made_Details	95
4.7.10	SAL standard data profiling report	97
4.7.11	SAL standard data questionnaire	98
4.8	Accounts Payable module	99
4.8.1	General	99
4.8.2	AP_Open_Accounts_Payable	99
4.8.3	AP_Payments_Made	103
4.8.4	AP_Cash_Application	107
4.8.5	AP_Adjustments	111
4.8.6	AP_Adjustments_Details	117
4.8.7	AP standard data profiling report	121
4.8.8	AP standard data questionnaire	122
4.9	Purchase module	122
4.9.1	General	122
4.9.2	PUR_Requisitions	123
4.9.3	PUR_Requisitions_Details	124
4.9.4	PUR_Contracts	126
4.9.5	PUR_Contracts_Details	128
4.9.6	PUR_Orders	131
4.9.7	PUR_Orders_Details	134
4.9.8	PUR_Invoices_Received	138
4.9.9	PUR_Invoices_Received_Details	142
4.9.10	PUR_Materials_Received	146
4.9.11	PUR_Materials_Received_Details	149
4.9.12	PUR standard data profiling report	151
4.9.13	PUR standard data questionnaire	153
4.10	Inventory module	153
4.10.1	General	153
4.10.2	INV_Location	154
4.10.3	INV_Product_Type	155
4.10.4	INV_Product	156
4.10.5	INV_On_Hand	159
4.10.6	INV_Transaction	162
4.10.7	INV_Physical_Inventory	167
4.10.8	INV_Period_Balance	170
4.10.9	INV standard data profiling report	172
4.10.10	INV standard data questionnaire	173
4.11	Property, Plant and Equipment module	173
4.11.1	General	173
4.11.2	PPE_Type	174
4.11.3	PPE_Master	175
4.11.4	PPE_Addition	178
4.11.5	PPE_Removal	181
4.11.6	PPE_Change	184
4.11.7	PPE_Department_Allocation	187
4.11.8	PPE_Depreciation_Method	187
4.11.9	PPE_Depreciation	188
4.11.10	PPE standard data profiling report	191
4.11.11	PPE standard data questionnaire	192

5	Syntax/technical format	193
5.1	General	193
5.2	Characteristics of flat files	193
5.3	Extension	193
5.4	Conventions of folder naming and file naming	193
5.5	Data file format convention in flat files	194
6	Transport/handling and versioning	195
6.1	Character encoding conventions	195
6.2	Versioning	196
6.3	Multi-platform and multi-system data transfer	196
6.4	File compression	196
Annex A	(informative) Guidance on how to use the business segment table structure to customize the extraction standard for client-specific needs	198
Annex B	(informative) Guidance on how to use Account Segment	203
Bibliography		207

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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see www.iso.org/directives).

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights. Details of any patent rights identified during the development of the document will be in the Introduction and/or on the ISO list of patent declarations received (see www.iso.org/patents).

Any trade name used in this document is information given for the convenience of users and does not constitute an endorsement.

For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT) see www.iso.org/iso/foreword.html.

This document was prepared by Project Committee ISO/PC 295, *Audit data collection*.

Any feedback or questions on this document should be directed to the user's national standards body. A complete listing of these bodies can be found at www.iso.org/members.html.

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Introduction

Accounting and Enterprise Resource Planning (ERP) software packages are widely used in businesses and by various government organizations to manage and track business processes, post transactions and produce financial reports. Because of the nature of the information contained within the ERP systems, the data are also leveraged by internal and external auditors to assess the business controls, processes and financial reporting. There are numerous ERP packages that are used by businesses and government organizations, which can vary greatly in design (e.g. interfaces, data content, data formats, operational reports, management reports, financial reports). These and other design differences present challenges in the collection of data for auditing supervision management purposes.

This document aims to resolve the common problems that auditors face when requesting data to perform their audit procedures. The information contained within this document will help to improve the accessibility and transparency of audit data, standardize the process of collecting audit data, avoid duplicate efforts and save resources. The worldwide standardization of audit data content and formats will enhance the effectiveness and efficiency of government, internal and external audits, and provide benefits to related stakeholders.

This document focuses on major business modules of accounting and ERP systems that are typically used in various organizations. These modules relate to major business processes, including the areas of purchase, sales, inventory, fixed assets and financial reporting, with the aim to identify and specify the data elements and file formats needed for auditing.

This document facilitates the use of analytics and enables regulatory bodies to better fulfil their supervision responsibilities, external auditors to better perform their tasks of assurance, and internal auditors to assist management in making more informed decisions.

The clauses in this document, including the Base (see 4.4), General Ledger (see 4.5), Accounts Receivable (see 4.6), Sales (see 4.7), Accounts Payable (see 4.8), Purchase (see 4.9), Inventory (see 4.10) and Property, Plant and Equipment (see 4.11) modules:

- provide guidelines and specifications for obtaining accounting data;
- define the content requirements of accounting data elements (e.g. fields and tables grouped into modules);
- define the format requirements of data elements;
- specify data interface output files;
- provide thoughts for customizing the standard to meet the needs of the business structure and process variances that can occur in some organizations.