ISO 5116-2:2021 (E)

Improving transparency in financial and business reporting — Harmonization topics — Part 2: Guidelines for data point modelling

Contents

Foreword

Introduction

1 Scope

2 Normative references

3 Terms and definitions

4 What is a data model

- 4.1 General
- 4.2 The term “model”
- 4.3 Data-oriented process of modelling
- 4.4 The conceptual data model as a first step aiming for a database system
- 4.5 Description of data modelling approaches for supervisory purposes
- 4.5.1 General
- 4.5.2 Using the “form centric” modelling approach
- 4.5.3 Using the “data centric” modelling approach
- 4.6 Description of dimensional modelling
- 4.7 The concept of normalization

5 Why use a multidimensional data model

- 5.1 General
- 5.2 Multidimensional data model
- 5.3 Operations that can be carried out on a multidimensional data model

6 Why data modelling is essential for collecting supervisory information

- 6.1 General
- 6.2 Objective of Data Point modelling
- 6.3 Main features
- 6.3.1 Increase of knowledge and understanding
- 6.3.2 Improvement of integration of changes
- 6.3.3 Reduction of risk of duplicate information
- 6.3.4 Higher harmonization
- 6.4 Classification of Data Point modelling in the data modelling concept
- 6.5 Area of application
- 6.6 What are the technical constraints

7 How do you proceed in creating a Data Point Model

- 7.1 General
- 7.2 Define dictionary elements
- 7.3 Specify hierarchies
- 7.4 Define Data Points
- 7.5 Define normalized tables and ensure quality of Data Point Model
- 7.6 Distribute Data Point Model

8 What the future holds for us

Page count: 36