

INTERNATIONAL  
STANDARD

ISO  
5116-1

First edition  
2021-07

---

---

**Improving transparency in  
financial and business reporting —  
Harmonization topics —**

**Part 1:  
European data point methodology for  
supervisory reporting**

ISO 5116-1:2021 - Preview only Copy via ILNAS e-Shop



Reference number  
ISO 5116-1:2021(E)

© ISO 2021



**COPYRIGHT PROTECTED DOCUMENT**

© ISO 2021

All rights reserved. Unless otherwise specified, or required in the context of its implementation, no part of this publication may be reproduced or utilized otherwise in any form or by any means, electronic or mechanical, including photocopying, or posting on the internet or an intranet, without prior written permission. Permission can be requested from either ISO at the address below or ISO's member body in the country of the requester.

ISO copyright office  
CP 401 • Ch. de Blandonnet 8  
CH-1214 Vernier, Geneva  
Phone: +41 22 749 01 11  
Email: [copyright@iso.org](mailto:copyright@iso.org)  
Website: [www.iso.org](http://www.iso.org)

Published in Switzerland

# Contents

	Page
Foreword .....	v
Introduction .....	vi
<b>1 Scope .....</b>	<b>1</b>
<b>2 Normative references .....</b>	<b>1</b>
<b>3 Terms and definitions .....</b>	<b>1</b>
<b>4 Data Point metamodel .....</b>	<b>1</b>
4.1 General .....	1
4.2 Structural Perspective .....	2
4.3 Definition of the meta classes .....	2
4.3.1 DataPointModel .....	2
4.3.2 PublicElement .....	3
4.3.3 DictionaryElement .....	3
4.3.4 Framework .....	3
4.3.5 Table .....	3
4.3.6 TableGroup .....	4
4.3.7 Hierarchy .....	4
4.3.8 Taxonomy .....	4
4.3.9 Module .....	4
4.3.10 Dimension .....	4
4.3.11 Domain .....	5
4.3.12 EnumerableDimension .....	5
4.3.13 NonEnumerableDimension .....	5
4.3.14 Member .....	5
4.3.15 DimensionedElement .....	6
4.3.16 Family .....	6
4.4 Versioning Perspective .....	6
4.4.1 Introduction .....	6
4.4.2 DataPointModel – References .....	7
4.4.3 Framework – References .....	7
4.4.4 Taxonomy – References .....	8
4.4.5 DictionaryElement – References .....	8
4.4.6 Table – References .....	8
4.4.7 TableGroup – References .....	8
4.5 Dimension Validation Perspective .....	8
4.5.1 Introduction .....	8
4.5.2 DataCube .....	9
4.5.3 DataPoint .....	10
4.5.4 Taxonomy – References .....	10
4.5.5 Module – References .....	10
4.5.6 DimensionedElement – References .....	10
4.5.7 Dimension – References .....	11
4.5.8 Member – References .....	11
4.6 Hierarchical Perspective .....	11
4.6.1 Introduction .....	11
4.6.2 HierarchyRelationship .....	12
4.6.3 RuleRelationship .....	12
4.6.4 PresentationRelationship .....	13
4.6.5 BasicRelationship .....	13
4.6.6 Hierarchy – References .....	13
4.6.7 Dimension – References .....	13
4.6.8 Domain – References .....	13
4.6.9 Family – References .....	13
4.7 Presentation Perspective .....	14

4.7.1	Introduction.....	14
4.7.2	Axis.....	15
4.7.3	TableRow.....	15
4.7.4	TableColumn.....	15
4.7.5	TableSheet.....	15
4.7.6	TableCell.....	16
4.7.7	HeaderLabel.....	16
4.7.8	Table – References.....	16
4.7.9	DictionaryElement – References.....	16
4.7.10	Hierarchy – References.....	16
4.7.11	DataPoint – References.....	16
4.8	Data Point metamodel constraints.....	17
4.8.1	General constraints.....	17
4.8.2	Data warehouse specific constraints.....	18
4.8.3	European XBRL Taxonomy Architecture (EXTA) specific constraints.....	18

## 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](http://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](http://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](http://www.iso.org/iso/foreword.html).

This document was prepared by the European Committee for Standardization (CEN) (as CWA XBRL) and was adopted with the following modifications by Technical Committee ISO/TC 68, *Financial services*, Subcommittee SC 9, *Information exchange for financial services*.

- minor editorial change to [Clause 1](#);
- [Clause 2](#), Normative references, and [Clause 3](#), Terms and definitions, added;
- minor editorial changes.

A list of all parts in the ISO 5116 series can be found on the ISO website.

This document uses different verbal forms from those listed in the ISO/IEC Directives, Part 2. The verbal forms for this document are detailed in the Introduction.

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](http://www.iso.org/members.html).