

# Experiences with DPM in Finland

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# Adoption of DPM in Finland

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- Non-DPM based taxonomy for SBR (Standard Business Reporting) created already in 2013
  - Enabling integrated annual statement, tax and statistics reportings
  - Attempt to start integrated reportings in a shared filing platform (2016-2017)
- Motivation to move towards DPM based taxonomy architecture (2018)
  - Making use of national interoperability tools
  - Automation in taxonomy creation
  - Bring taxonomy creation task closer to substance experts

# The SBR-taxonomy in action

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- Annual financial statements to the business registry
  - Limited companies: voluntary filing since 2019
  - Foundations: piloting 2019, mandatory filing 2023
- Mandatory filing in stages (2019-2022) for municipalities and municipal enterprises covering annual statements, budgets, financial data per service category,...
- Currently no shared filing platform in place

# From laws to reporting frameworks

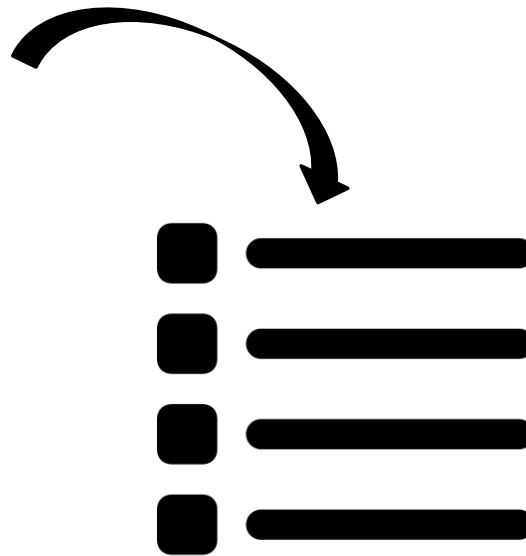
National interoperability tools

DPM tools

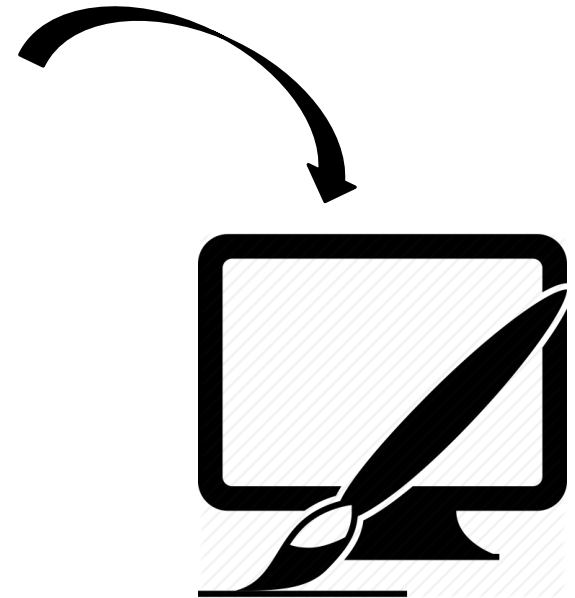


**Vocabularies**

**Business experts as modelers,  
no need for XBRL know-how  
in the process!**



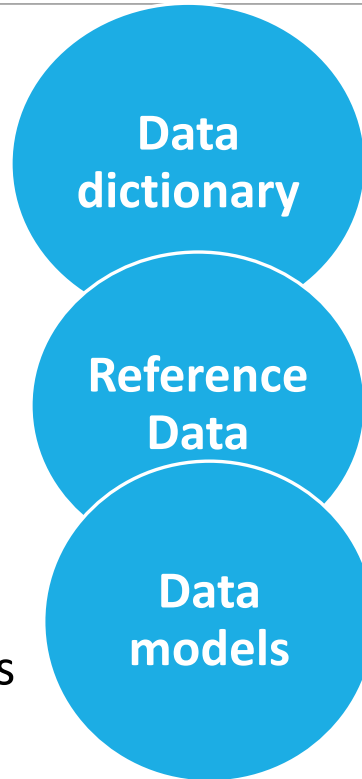
**Dictionaries**




**Reporting frameworks**

# The National Interoperability Platform and DPM modeling

- terminological vocabularies
- concept definitions
- public code lists
- hierarchies
- data models
- component libraries
- application profiles



automated  
integration



Modeling the DPM in a  
modeling tool



[yhteentoimiva.suomi.fi](http://yhteentoimiva.suomi.fi)

# Experiences

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- Common data dictionaries
  - enables harmonization in concept level
  - need to be implemented also on the issuer side
- Data modeling should be done more by business experts
  - less by XBRL experts
- Taxonomy creation can be automated to large extent
  - DPM makes it more feasible
- DMP and standardized taxonomy architecture
  - decreases system-dependency in the maintenance process
  - enables a larger variety of tools and support for issuers
  - make it easier to consume the data

# Thank you

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