

## 2.3 The Role of SBRM

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The challenges identified in [Section 2.1](#) and [Section 2.2](#) are not primarily problems of data availability or syntactic standardisation. They are problems of interpretive authority: determining what reported information means, which definitions apply, when those definitions apply, and which analytical, supervisory, or regulatory purpose governs the interpretation.

The Standard Business Report Model (SBRM), developed within the Object Management Group (OMG), directly addresses this problem space. SBRM does not define how systems transmit, store, or transport data. It addresses how systems characterise, distinguish, and govern reported information [semantically](#) across systems and over time [R10, R11].

Reporting formats, schemas, and exchange standards define structural and syntactic arrangements. SBRM defines semantic distinctions that implementations might otherwise leave implicit, apply inconsistently, or embed within software, configuration, analytical procedures, or tool-specific logic.

SBRM focuses on the meaning and status of reported information, including:

- How a reporting party makes an assertion
- How a system derives an observation from a source artefact
- How an interpretation applies governed definitions, rules, and contextual assumptions
- How a system distinguishes reported, observed, and interpreted information
- How an organisation evaluates interpretive results within a governed semantic context

These distinctions support the separation of evidence, observation, and interpretation required by FDIS-RA. They also provide a semantic foundation for traceability, auditability, reinterpretation, comparison, and controlled evolution across reporting periods and independently developed systems.

SBRM does not, by itself, define the complete architecture through which organisations operationalise these distinctions. FDIS-RA places SBRM within a broader [Reference Architecture](#) that defines architectural responsibilities, interfaces, governance boundaries, version controls, and lifecycle mechanisms for regulated data interpretation.

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