

Report Semantics

[Go up to Terms and Definitions](#)

Discussion

Report semantics defines meaning through reported facts, dimensions, reporting contexts, report structures, report elements, validation rules, calculation rules, and interpretation constraints.

A [report](#) communicates structured information about a subject, event, condition, activity, obligation, result, or state of affairs. Report semantics explains what the reported information means, how facts differ from other facts, which dimensions distinguish facts, which rules constrain the reported content, and which interpretation a recipient applies to the report.

Report semantics differ from report presentation. A PDF, spreadsheet, dashboard, form, XBRL filing, JSON document, RDF graph, or database extract provides a representation or presentation of report content. Report semantics defines the meaning of the reported facts and their governing context.

[Standard Business Report Model \(SBRM\)](#) provides an important reference for report semantics. SBRM treats a report as a structured information artefact composed of facts distinguished by dimensions. This treatment supports semantic traceability, validation, calculation, comparison, and machine-processable business reporting.

Report semantic content includes:

- Reported facts
- Dimensions
- Reporting contexts
- Reporting periods
- Reporting entities
- Report elements
- Report structures
- Calculation rules
- Validation rules
- Presentation structures
- Disclosure requirements
- Reporting obligations
- Source data references
- Audit evidence
- Interpretation constraints
- Traceability to report rules and semantic sources

A governed architecture preserves [traceability](#) from report semantics to the conceptual model, vocabulary, schema, rule set, policy source, SBRM model, implementation artefact, and conformance test that expresses or validates report meaning.

Definition

meaning defined through reported facts, dimensions, reporting contexts, report structures, rules, and interpretation constraints

Source

DIDO Solutions usage, informed by OMG Standard Business Report Model (SBRM), reporting practice, semantic modelling practice, validation practice, and semantic traceability practice.

Note

Report semantics is not equivalent to report presentation. A report presentation shows or transports report content. Report semantics defines the meaning of the reported facts, dimensions, contexts, rules, and constraints.

SBRM supports report semantics by providing modelling constructs for business and regulatory reporting. Report semantics identifies the meaning that those constructs express in a governed reporting context.

Example

An FX regulatory report contains facts about a confirmed FX trade.

Report element	Example value	Report semantic meaning
Reporting entity	Bank - A	entity responsible for submitting the report
Reporting jurisdiction	EU	jurisdiction that governs the reporting obligation
Trade identifier	Trade - 123	identifier of the reported trade
Counterparty LEI	LEI - 5493001KJTIIGC8Y1R12	legal entity identifier for a counterparty
Currency pair	EUR/USD	currencies exchanged in the reported trade
Notional amount	1000000	amount used to calculate settlement obligations
Trade date	2026-07-07	date on which the trade occurs
Settlement date	2026-07-09	date on which settlement occurs
Lifecycle state	Confirmed	reported lifecycle state of the trade
Validation status	Accepted	result of the required validation process

The report presentation may appear as a [Portable Document Format \(PDF\)](#), an [eXtensible Business Reporting Language \(XBRL\)](#) instance, a [JavaScript Object Notation \(JSON\)](#) document, a spreadsheet, an [RDF Graph](#), or a dashboard. The report semantics defines what each reported fact means, which dimensions distinguish the fact, which reporting context governs the fact, and which validation rules

apply.

For example, 2026-07-09 has date semantics. It has report semantics when the report identifies it as the settlement date of Trade-123 for a specific reporting entity, reporting jurisdiction, reporting period, and reporting obligation.

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Last update: **2026/07/11 11:14**

