This concerns chapter UN 3.2 “Unify scenarios” of the IBCS® Standards

Some ideas concerning the semantic notation of scenarios

to be released in the next version of IBCS®

Aligning the PY coloring with column and overall titles

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The problem: There is a common understanding in IBCS, that previous year periods are to be colored «in general» in a lighter version of the color used for the actual period. But as the following examples show:

- There is no consistent application of light coloring for previous periods
- Titles for previous periods are not consistent
As a work group we suggest that the IBCS are enhanced with one or more statements of how to handle the coloring of previous periods.

1. To better grasp the problem, we need to clarify that a chart or table can have two «time axis».
   1. The «time series axis» shows the time series on a given time hierarchy level, e.g. months.
   2. The «time comparison axis» shows a past period for comparison with the current period.
1. To better grasp the problem, we need to clarify that a chart or table can have two «time axis».
   3. Especially in charts you can also combine these two axis in the same chart. The «time comparison axis» then shows a past period usually on a higher level of the time hierarchy compared to the time series axis, e.g. one year in the past for comparison with the current period.

2. To better grasp the problem, we need to clarify that **there are two kind of (time related) labels**

1. «Absolute time labels» like 2010, 2011, Jan, Feb etc.
2. «Relative time labels» like AC and PY. The term relative indicates that the label can only be interpreted if you know the context which indicates the absolute time period. At this point we can mention that the coloring (solid or light) are «relative» in the same sense that they need an absolute context to be interpreted in the right way.
3. Rules for the «time series axis»
   1. Columns and table headers representing a time series axis, are drawn in solid color always.
   2. The axis labels (below columns in charts, above column headers in tables) show the explicit name of the shown period (e.g. 2010, 2011, 2012 etc. or Jan, Feb, Mar etc.)
   3. The overall title shows the beginning and the end of the time series with two dots in between.

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### Example Table

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Austria</td>
<td>560</td>
<td>590</td>
<td>548</td>
<td>548</td>
<td>555</td>
<td>509</td>
<td>455</td>
</tr>
<tr>
<td>Belgium</td>
<td>56</td>
<td>72</td>
<td>58</td>
<td>59</td>
<td>77</td>
<td>79</td>
<td>88</td>
</tr>
<tr>
<td>France</td>
<td>140</td>
<td>149</td>
<td>134</td>
<td>137</td>
<td>165</td>
<td>155</td>
<td>178</td>
</tr>
<tr>
<td>Germany</td>
<td>345</td>
<td>279</td>
<td>260</td>
<td>234</td>
<td>288</td>
<td>297</td>
<td>268</td>
</tr>
<tr>
<td>Italy</td>
<td>78</td>
<td>91</td>
<td>86</td>
<td>77</td>
<td>69</td>
<td>59</td>
<td>71</td>
</tr>
<tr>
<td>Sweden</td>
<td>77</td>
<td>81</td>
<td>86</td>
<td>85</td>
<td>93</td>
<td>95</td>
<td>96</td>
</tr>
<tr>
<td>Denmark</td>
<td>61</td>
<td>70</td>
<td>86</td>
<td>70</td>
<td>78</td>
<td>79</td>
<td>93</td>
</tr>
<tr>
<td>Rest of EU</td>
<td>492</td>
<td>498</td>
<td>546</td>
<td>631</td>
<td>634</td>
<td>782</td>
<td>655</td>
</tr>
<tr>
<td><strong>EU</strong></td>
<td>1,819</td>
<td>1,830</td>
<td>1,781</td>
<td>1,811</td>
<td>2,013</td>
<td>1,865</td>
<td>1,907</td>
</tr>
</tbody>
</table>

3. Rules for the «time comparison axis»
   1. Columns and table headers representing a time comparison axis, are drawn in lighter color always.
   2. The time comparison axis in charts doesn’t need a dedicated label (e.g. 2010, 2011, 2012 etc. or Jan, Feb, Mar etc.) as these columns are relative to the «main» period. Optionally you can add a label «PY» to indicate the meaning of this columns.
   3. The overall title shows the «main» period. This sets the context to interpret the colors (solid, light) as well as comparison labels (PY, AC) right.

What about combining (relative) coloring with absolute and or relative time labels?

4. The example EX1.2.27 shows a «time comparison axis», not a time series. And it shows a combination of relative coloring, absolute time labels (2013, 2014) and relative time labels ($\Delta PY, \Delta PY\%$). The overall title indicates a time series.
   1. We suggest that the overall title should only show the main period (given the fact that this is not a time series but a comparison with one single previous period)
   2. The column headers should show either only absolute labels
   3. or only relative labels.
   4. Another option would be to have two levels in the table header.

Profit and loss statement in mUSD

2014 A, PY, $\Delta PY, \Delta PY\%$