PwC content architecture for Madison
version 4

March 1, 2019

SCRIPTORIUM

v4 Changelist

This section describes which changes were made to the v4 PwC specialization plugin.

New

- Added the <pre-ph> element, which serves as an inline version of the <pre> element [11_chapter_overview.US.dita]

- Added the <br> element, which indicates where a line break should occur [221_goodwill.US.dita]

Changed

- Made the <rev-level> element optional within the <pwc-metadata> element

- Updated the documentation for <offline-exclude> to specify that it allows "Y" and "N" as values

- Changed the structure of the pwc-faq topic back to its previous model

  - The <title> element is available again [33-faq.dita][34-faq.dita]

  - The <question-text> and <answer-text> elements are contained by the <faq-body> element [33-faq.dita][34-faq.dita]

  - The <question-text> element can contain multiple <p> elements. [33-faq.dita]

  - The <answer-text> element can contain multiple <p> elements [33-faq.dita]

- The <table> element is valid within the <example-text> element [32-example.dita]

- The <table> element is valid within the <analysis-text> element [32-example.dita]

Removed

The following metadata elements have been removed from the specialization. They can be added back if necessary.

- <content-access>

- <content-type>

- <issuingbody>

- <license-type>

- <private-group>

- <territories>

- <territory>

Overview

This document describes the DITA content architecture for PwC's Madison project as of version 4 (March 2019).

PwC DITA topics

Scriptorium has developed several specialized topics for PwC. These topics include:

- PwC topic
- PwC abstract topic
- PwC example topic
- PwC FAQ topic

PwC topic

A PwC topic is a specialized topic that contains the structures for a generic topic. The root element is <pwc-topic>.

Most PwC authored content will use the <pwc-topic> element.

pwc-topic example

```
<?xml version="1.0" encoding="UTF-8"?>
<!DOCTYPE pwc-topic PUBLIC "-//PWC//DTD DITA PWC Topic//EN" "pwc-topic.dtd">
<pwc-topic id="topic" xml-lang="en-US">

  <title>News title goes here</title>
<shortdesc> Add the news text that needs to be displayed on UI</shortdesc>

  <pwc-body>
<p>
    <pwc-xref>
    <xref-info>The url link for the source goes here</pwc-xref>
    </xref-info>
</p>

  </pwc-body>
</pwc-topic>
```

PwC abstract topic

A PwC abstract topic is a specialized topic that provides an abstract for a document. The root element is <pwc-abstract>.

abstract example

```
<?xml version="1.0" encoding="UTF-8"?>
<!DOCTYPE pwc-abstract PUBLIC "-//PWC//DTD DITA PWC Abstract//EN" "pwc-
abstract.dtd">
<pwc-abstract id="topic" xml:lang="en-US">
  <title>Abstract</title>
  <pwc-abstract-body>
    <p>IFRS9 requires entities to recognise expected credit losses for all
        financial assets held at amortised cost, including most intercompany
        loans from the perspective of the lender.</p>
    <p>IAS39, the previous guidance for assessing impairment of
        intercompany loans, had an incurred loss model, where
        provisions were recognised when there was objective evidence of
        impairment. Under IFRS 9, lenders of intercompany loans will be
        required to consider forward-looking information to calculate
        expected credit losses, regardless of whether there has been an
        impairment trigger.</p>
    <p>This practical guide provides guidance on IFRS 9's impairment
        requirements for intercompany loans.</p>
  </pwc-abstract-body>
</pwc-abstract>
```

PwC example topic

A PwC example topic is a specialized topic that includes structures for an example and an analysis. The root element is <pwc-example>.

pwc-example

```
<?xml version="1.0" encoding="UTF-8"?>
<!DOCTYPE pwc-example PUBLIC "-//PWC//DTD DITA PWC Example//EN" "pwc-
example.dtd">
<pwc-example id="pwc-example" xml:lang="en-US">
  <title>Contract with payments linked to foreign-exchange rates</title>
  <example-body>
    <example-text>
      <p>USA Corp is a US registrant that has a US dollar (USD) functional
currency.</p>
      <p>On August 1, 20X8, USA Corp enters into a contract for professional
services denominated in USD. The terms of the contract require quarterly
payments in USD. The contract also requires a fixed adjustment to the
quarterly payment amount when the USD/Japanese yen (JPY) exchange rate
reaches a specified level.</p>
      <p>Is there an embedded foreign currency derivative that must be
separated from the host contract?</p>
    </example-text>
    <analysis-text>
      <!--The label "Analysis" will be autogenerated-->
      <p>The contract payment adjustment is an embedded currency derivative
that should be separated from the professional services contract. Because
the quarterly contract payments are not denominated in JPY (nor is it
```

```
     in substance JPY denominated), but are instead simply indexed to JPY,
     the embedded derivative does not qualify for the scope exception in ASC
     815-15-15-10.</p>
        </analysis-text>
      </example-body>
  </pwc-example>
```

PwC FAQ topic

A PwC FAQ topic is a specialized topic that includes structures for a question and an answer. The root element is <pwc-faq>.

pwc-faq example

```
<?xml version="1.0" encoding="UTF-8"?>
<!DOCTYPE pwc-faq PUBLIC "-//PWC//DTD DITA PWC FAQ//EN" "pwc-faq.dtd">
<pwc-faq id="pwc-faq" xml:lang="en-US">
<title>Should a reporting entity assess contracts that are reported at fair
 value with
changes in value recorded in earnings to determine whether they contain
 embedded derivatives?</title>
  <prolog>
    <pwc-metadata/>
  </prolog>
  <faq-body>
    <question-text>
    <p>Additional paragraphs to the question can go here.</pwc-metadata>
    <p>Any number of additional question paragraphs is valid.</p>
    </question-text>
    <answer-text>
    <!--The label "PwC Response" will be autogenerated-->
      <p>No. A reporting entity does not have to assess whether contracts
        measured at fair value through earnings contain embedded
derivatives.
        Separating an embedded derivative from a host contract measured at
fair
        value through earnings is unnecessary since the hybrid instrument
(which
        combines the host contract and the derivative) is already reported
at a
        fair value through earnings.
      </p>
    </answer-text>
  </faq-body>
</pwc-faq>
```

PwC domains

The PwC DITA content model includes only a subset of the default DITA domains. Many of the provided domains are not needed and would clutter the authoring experience.

What is a domain?

A domain is a group of elements that can be made available in a topic or map. The DITA standard includes a set of pre-built domains.

To reduce complexity and make authoring easier, we recommend following the DITA best practice of including only the domains that are relevant for PwC content. After examining the default DITA domains, we have chosen to include a subset of the highlight domain and the map group domain for PwC.

Highlight domain

We have included a subset of this domain for the PwC content model. This subset includes the following DITA elements:

- <b> – Provides bold formatting

- <i> – Provides italic formatting

- <u> – Provides underlining

- <sub> – Provides subscript

- <sup> – Provides superscript

(Maps only) Map group domain

We have included the map domain in all PwC maps. This domain provides elements for group topic references in DITA maps.

Excluded domains

We have excluded the following domains (descriptions largely quoted from the DITA 1.3 specification)[1]:

- Classification – Markup for labeling subject matter in a map file

- DITAVAL reference – Markup for complex conditional-text processing

- Equation and MathML domains – Markup for mathematical equations and statements

- Hazard statement – Markup for product safety warnings

- Indexing – Markup for expanded indexing markup

- Markup and XML mention – Markup for describing XML code in documents

- Programming – Markup for documenting programming language content

- Release management – Markup for commenting on changes made to documents

- Software – Markup for documenting software applications

- SVG – Markup for referencing Scalable Vector Graphics

- Task requirements – Markup for hardware-related tasks

- User interface – Markup for describing user interface components

- Utilities – Markup for image maps and other non-semantic features

- xNAL – Markup for Extensible Name and Address standard

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[1] http://docs.oasis-open.org/dita/dita/v1.3/errata02/os/complete/part3-all-inclusive/langRef/containers/domain-elements.html#domain_elements

Specialized domains for PwC

In order to provide appropriate elements for PwC content, we have developed the following domains:

- PwC attribute domains

- PwC common-elements domain

- PwC metadata domain

PwC attribute domains

Scriptorium has developed PwC-specific attributes that are available on all elements.

The attributes include the following:

- @edited-by: Provides a name or other identifier of the person who edited the content

- @edited-on: Provides a data and time stamp of when the content was last modified.

- @license-type: Allows filtering on license type.

- @content-access: Allows filtering on content access.

- @private-group: Allows filtering on private-groups.

PwC common-element domain

The PwC common-elements domain provides specialized elements that are needed in the PwC topics.

The elements include the following:

- <anchor-id> – Provides a named anchor which can serve as a link target.

- <body-callout> – Provides a callout for an article.

- <body-excerpt> – Provides an excerpt for an article.

- <key-points> – Provides a summary of key points for a section of a document.

- <obsolete> – Indicates content which is obsolete and will be formatted with strikethrough.

- <pwc-xref> – Provides a cross reference with the metatdata that is necessary for creating and formatting related links. This is a specialization of <xref>.

The following elements can be contained within <pwc-xref>; they provide additional linking metadata:

- <bidirectional-link> – Indicates whether a link should be displayed in both the source and the target files.

- <link-scope> – Indicates whether the link is to PwC-authored content or external content, such as standard-setter content. (The default @scope attribute provided by DITA specifies whether a link is to the current document or to an external document; it does not provide any information about who authored the target content.)

- <related-content> – Indicates whether a link should be included in a "Related topics" list.

- <xref-info> – Provides information about the target of a link, such as file format and file size.

PwC metadata domain

The PwC metadata domain provides specialized elements that are needed in PwC maps. Many of these elements are intended to support metadata that is being migrated from Inform.

The elements include the following:

Table 1: PwC metadata elements

Name	Purpose	Required or optional?
<pwc-metadata>	Container for specialized PwC metadata	
<approver>	Indicates the user who approves the content for publication	optional
<attachments>	Provides information about the files that are associated with content or a page	optional
<attachment>	Provides details about a specific file attachment	If <attachments> is present, one <attachment> child is required.
<authoritativeness>	Describes the level of authoritativeness of the content	required
<chargingclass>	Specifies the content access permissions	required
<industry>	Specifies the industry sector and subsector	optional
<inform-id>	Stores the unique identifier from the Zippy CMS	required
<line-of-service->	Defines the line of service	optional
<offline-exclude>	Specifies whether content should be excluded from offline publishing	optional
<pwc-audience>	Describes the audience as internal-only, external-only, or external.	optional
<relevancy>	Indicates the degrees of relevancy	required
<rev-level>	Indicates the major and minor level of revision	optional

Most of these elements require that a @value attribute. To improve the author experience and prevent user errors in typing in the values, we can provide a subjectScheme file that specifies the allowable values for each attribute. A subjectScheme file is also useful when changes are needed because it is easier to modify the subjectScheme instead of the DTD files.

The com.pwc.doctypes plug-in provides a sample subject scheme map, which binds the applicable attribute values to the metadata elements.

PwC maps

Scriptorium has developed three document-type shells for DITA maps:

- Bookmap
- Map
- Subject scheme

Each document-type shell assigns a unique document-type identifier for the PwC topic or map. This ensures that the DTD can be modified in the future to meet PwC's needs.

Both <map> and <bookmap> elements provide support for longer documents, but bookmap includes chapters, prefaces, and other typical book components. We recommend use of <map> for documents that contain just a few topics (articles) and use of <bookmap> for long documents, such as audit guides.

PwC bookmap

A bookmap is used for content that requires book artifacts such as chapter, parts, and appendixes.

bookmap example

```
<?xml version="1.0" encoding="UTF-8"?>
<!DOCTYPE bookmap PUBLIC "-//PWC//DTD DITA PWC BookMap//EN" "pwc-
bookmap.dtd">
<bookmap xml:lang="en-US">
    <booktitle>
        <mainbooktitle>Main book titleUS Accounting Guide</mainbooktitle>
    </booktitle>
    <bookmeta>
        <metadata/>
        <pwc-metadata>
            ...
        </pwc-metadata>
        <bookrights>
          <copyrfirst><year>1994</year></copyrfirst>
          <copyrlast><year>2006</year></copyrlast>
          <bookowner>PricewaterhouseCoopers</bookowner>
          <bookrestriction value="unclassified"/>
        </bookrights>
        <metadata/>
    </bookmeta>
    <chapter>
        <mapref href="chapter-1.ditamap"/>
    </chapter>
    <chapter>
        <mapref href="chapter-2.ditamap"/>
    </chapter>
    <chapter>
        <mapref href="chapter-3.ditamap"/>
```

```
        </chapter>
        <chapter>
            <mapref href="chapter-4.ditamap"/>
        </chapter>
        <appendix>
            <mapref href="appendix-A.ditamap"/>
        </appendix>
</bookmap>
```

PwC map

A DITA map is used to aggregate topics into a document.

map example

```
<?xml version="1.0" encoding="UTF-8"?>
<!DOCTYPE map PUBLIC "-//PWC//DTD DITA PWC Map//EN" "pwc-map.dtd">
<map xml:lang="en-US">
 <title>Embedded derivative instruments</title>
 <topicmeta>
   <copyright>
     <copyryear year="2001-04-12"></copyryear>
     <copyrholder>PricewaterhouseCoopers</copyrholder>
  </copyright>
  <pwc-metadata>
   ...
  </pwc-metadata>
 </topicmeta>
 <mapref href="pwc-subjectScheme.ditamap" format="ditamap" processing-
role="resource-only"/>
 <topicref href="chapter-overview.dita"/>
 <topicref href="overview-and-terminology.dita"/>
 <topicref href="question-4-1.dita">
  <topicref href="question-4.2.dita"/>
  <topicref href="question-4.3.dita"/>
  <topicref href="identifying-embedded-derivative.dita">
   <topicref href="determining-whether-component-is freestanding-or-
embedded.dita"/>
  </topicref>
  <topicref href="clearly-closely-related-to-host-contract.dita">
   <topicref href="example-4.1.dita"/>
   <topicref href="example-4.2.dita"/>
   <topicref href="example-4.3.dita"/>
  </topicref>
 </topicref>
</map>
```

PwC subject scheme map

A subject scheme map is used to define and control attribute values.

subjectScheme map example

```
<?xml version="1.0" encoding="UTF-8"?>
  <!DOCTYPE subjectScheme PUBLIC "-//PWC//DTD DITA PWC subjectScheme Map//
EN" "pwc-subjectScheme.dtd">
  <subjectScheme xml:lang="en-US">
```

```
      <title>PwC subjectScheme map</title>
      <subjectdef keys="authoritativeness-values">
        <subjectdef keys="external-authoritative"/>
        <subjectdef keys="external-interpretive_guidance"/>
        <subjectdef keys="external-other"/>
        <subjectdef keys="external-proposed_guidance"/>
        <subjectdef keys="internal-PwC_policy"/>
        <subjectdef keys="internal-other"/>
      </subjectdef>
      <subjectdef keys="chargingclass-values">
        <subjectdef keys="free"/>
        <subjectdef keys="standard"/>
        <subjectdef keys="premium"/>
        <subjectdef keys="external-only"/>
      </subjectdef>
      <subjectdef keys="offline-values">
        <subjectdef keys="yes"/>
        <subjectdef keys="no"/>
      </subjectdef>
      <enumerationdef>
        <elementdef name="authoritativeness"/>
        <attributedef name="value"/>
        <subjectdef keyref="authoritativeness-values"/>
      </enumerationdef>
      <enumerationdef>
        <elementdef name="chargingclass"/>
        <attributedef name="value"/>
        <subjectdef keyref="chargingclass-values"/>
      </enumerationdef>
      <enumerationdef>
        <elementdef name="offline"/>
        <attributedef name="value"/>
        <subjectdef keyref="offline-values"/>
      </enumerationdef>
 </subjectScheme>
```

PwC element reference

This section provides reference information for each element in the PwC specializations.

PwC topic elements

This section describes the content model for the <pwc-topic> element.

<pwc-topic>

The <pwc-topic> element is the root element for the PwC topic.

Usage information

Use the pwc-topic element for PwC authored content. This element is not used for third-party content.

Specialization hierarchy

The <pwc-topic> element is specialized from <topic>. It is defined in the PwC topic module.

pwc-topic example

```
<pwc-topic id="pwc-topic" xml:lang="en-US">
  <title>A PwC topic</title>
  <pwc-body>
     <p>Content goes here.</p>
     <p>Content goes here. <obsolete>Outdated information</obsolete>.
       More content. </p>
  </pwc-body>
</pwc-topic>
```

<pwc-body>

The <pwc-body> element represents the body of the PwC topic.

Specialization hierarchy

The <pwc-body> element is specialized from <body>. It is defined in the PwC topic module.

pwc-body example

```
<pwc-topic id="pwc-topic" xml:lang="en-US">
  <title>A PwC topic</title>
  <pwc-body>
     <p>Content goes here.</p>
     <p>Content goes here. <obsolete>Outdated information</obsolete>.
       More content. </p>
  </pwc-body>
</pwc-topic>
```

"Abstract" topic elements

This section describes the content model for the <pwc-abstract> element.

<pwc-abstract>

The <pwc-abstract> element is the root element for the PwC "Abstract" topic.

Usage information

The "Abstract" topic is used as the first topic in short documents, such as an *In depth* article.

Formatting expectations

The content of "Abstract" topics is formatted with a colored background.

Specialization hierarchy

The <pwc-abstract> element is specialized from <topic>. It is defined in the "Abstract" module.

pwc-abstract example

```
<?xml version="1.0" encoding="UTF-8"?>
<!DOCTYPE pwc-abstract PUBLIC "-//PWC//DTD DITA PWC Abstract//EN" "pwc-
abstract.dtd">
<pwc-abstract id="topic" xml:lang="en-US">
```

```
   <title>Abstract</title>
   <pwc-abstract-body>
     <p>IFRS9 requires entities to recognise expected credit losses for all
        financial assets held at amortised cost, including most intercompany
        loans from the perspective of the lender.</p>
     <p>IAS39, the previous guidance for assessing impairment of
        intercompany loans, had an incurred loss model, where
        provisions were recognised when there was objective evidence of
        impairment. Under IFRS 9, lenders of intercompany loans will be
        required to consider forward-looking information to calculate
        expected credit losses, regardless of whether there has been an
        impairment trigger.</p>
     <p>This practical guide provides guidance on IFRS 9's impairment
        requirements for intercompany loans.</p>
   </pwc-abstract-body>
 </pwc-abstract>
```

<pwc-abstract-body>

The <pwc-abstract-body> element represents the body of the "Abstract" topic.

Specialization hierarchy

The <pwc-abstract-body> element is specialized from <body>. It is defined in the "Abstract" module.

pwc-abstract-body example

```
<?xml version="1.0" encoding="UTF-8"?>
<!DOCTYPE pwc-abstract PUBLIC "-//PWC//DTD DITA PWC Abstract//EN" "pwc-
abstract.dtd">
<pwc-abstract id="topic" xml:lang="en-US">
  <title>Abstract</title>
  <pwc-abstract-body>
    <p>IFRS9 requires entities to recognise expected credit losses for all
       financial assets held at amortised cost, including most intercompany
       loans from the perspective of the lender.</p>
    <p>IAS39, the previous guidance for assessing impairment of
       intercompany loans, had an incurred loss model, where
       provisions were recognised when there was objective evidence of
       impairment. Under IFRS 9, lenders of intercompany loans will be
       required to consider forward-looking information to calculate
       expected credit losses, regardless of whether there has been an
       impairment trigger.</p>
    <p>This practical guide provides guidance on IFRS 9's impairment
       requirements for intercompany loans.</p>
  </pwc-abstract-body>
</pwc-abstract>
```

PwC example topic elements

This section describes the content model for the <example-topic> element.

<pwc-example>

The <pwc-example> element is the root element for the PwC example topic.

Usage information

Use the <pwc-example> for examples in the authored PwC content.

Processing expectations

The example number is automatically determined by the <pwc-example> topic's position in the map.

Specialization hierarchy

The <pwc-example> element is specialized from <topic>. It is defined in the PwC example module.

pwc-example example

```
<pwc-example id="pwc-example" xml:lang="en-US">
  <title>PwC example topic</title>
  <prolog>
    <metadata/>
  </prolog>
  <example-body>
    <example-text>
      <p>Example text. Can be multiple paragraphs and other basic formatting
(bullets, etc.) </p>
    </example-text>
    <analysis-text>
      <!--The label "Analysis" will be autogenerated-->
      <p>Analysis text. Can be multiple paragraphs and other basic
formatting (bullets, etc.)</p>
    </analysis-text>
  </example-body>
</pwc-example>
```

<example-body>

The <example-body> element represents the body of the PwC example topic.

Specialization hierarchy

The <example-body> element is specialized from <body>. It is defined in the PwC example module.

example-body example

```
<pwc-example id="pwc-example" xml:lang="en-US">
  <title>PwC example topic</title>
  <example-body>
    <example-text>
      <p>Example text. Can be multiple paragraphs and other basic formatting
(bullets, etc.) </p>
    </example-text>
    <analysis-text>
      <!--The label "Analysis" will be autogenerated-->
      <p>Analysis text. Can be multiple paragraphs and other basic
formatting (bullets, etc.)</p>
    </analysis-text>
  </example-body>
```

```
</pwc-example>
```

<example-text>

The <example-text> element contains the example that is analysed.

Specialization hierarchy

The <example-text> element is specialized from <section>. It is defined in the PwC example module.

example-text example

```
<pwc-example id="pwc-example" xml:lang="en-US">
  <title>PwC example topic</title>
  <example-body>
    <example-text>
      <p>Example text. Can be multiple paragraphs and other basic formatting
(bullets, etc.) </p>
    </example-text>
    <analysis-text>
      <!--The label "Analysis" will be autogenerated-->
      <p>Analysis text. Can be multiple paragraphs and other basic
formatting (bullets, etc.)</p>
    </analysis-text>
  </example-body>
</pwc-example>
```

<analysis-text>

The <analysis-text> element contains an analysis of the textual content.

Processing expectations

The output processor will automatically generate a label of "Analysis" for this section.

Specialization hierarchy

The <analysis-text> element is specialized from <section>. It is defined in the PwC example module.

analysis-text example

```
<pwc-example id="pwc-example" xml:lang="en-US">
  <title>PwC example topic</title>
  <example-body>
    <example-text>
      <p>Example text. Can be multiple paragraphs and other basic formatting
(bullets, etc.) </p>
    </example-text>
    <analysis-text>
      <!--The label "Analysis" will be autogenerated-->
      <p>Analysis text. Can be multiple paragraphs and other basic
formatting (bullets, etc.)</p>
    </analysis-text>
  </example-body>
</pwc-example>
```

PwC FAQ topic elements

This section describes the content model for the <pwc-faq> element.

<pwc-faq>

The <pwc-faq> element is the root element for the PwC FAQ topic.

Usage information

Use the <pwc-faq> element for frequently asked question topics in the PwC authored content.

Processing expectations

The FAQ number is automatically determined by the <pwc-faq> topic's position in the map.

Specialization hierarchy

The <pwc-faq> element is specialized from <topic>. It is defined in the PwC FAQ module. The <question-text> element is required. Usually a pwc-faq topic also includes an <answer-text> element.

pwc-faq example

```
<pwc-faq id="pwc-faq" xml:lang="en-US">
  <title>Should a reporting entity assess contracts that are reported at
fair value with
  changes in value recorded in earnings to determine whether they contain
embedded derivatives?</title>
  <prolog>
    <pwc-metadata/>
  </prolog>
  <faq-body>
    <question-text>
    <p>Additional paragraphs to the question can go here.</pwc-metadata>
    <p>Any number of additional question paragraphs is valid.</p>
    </question-text>
    <answer-text>
    <!--The label "PwC Response" will be autogenerated-->
      <p>No. A reporting entity does not have to assess whether contracts
      measured at fair value through earnings contain embedded derivatives.
      Separating an embedded derivative from a host contract measured at
fair
      value through earnings is unnecessary since the hybrid instrument
(which
      combines the host contract and the derivative) is already reported at
a
      fair value through earnings.
      </p>
    </answer-text>
  </faq-body>
</pwc-faq>
```

<faq-body>

The <faq-body> element contains additional information for the FAQ topic. The <faq-body> element and its content are optional (see "Processing expectations" note).

Processing expectations

At this time there is no plan to implement processing for <faq-body>.

Specialization hierarchy

The <faq-body> element is specialized from <body>. It is defined in the PwC FAQ module.

faq-body example

```
<pwc-faq id="pwc-faq" xml:lang="en-US">
  <title>Should a reporting entity assess contracts that are reported at
 fair value with
changes in value recorded in earnings to determine whether they contain
 embedded derivatives?</title>
  <prolog>
    <pwc-metadata/>
  </prolog>
  <faq-body>
    <question-text>
    <p>Additional paragraphs to the question can go here.</pwc-metadata>
    <p>Any number of additional question paragraphs is valid.</p>
    </question-text>
    <answer-text>
    <!--The label "PwC Response" will be autogenerated-->
      <p>No. A reporting entity does not have to assess whether contracts
      measured at fair value through earnings contain embedded derivatives.
      Separating an embedded derivative from a host contract measured at
 fair
      value through earnings is unnecessary since the hybrid instrument
 (which
      combines the host contract and the derivative) is already reported at
 a
      fair value through earnings.
      </p>
    </answer-text>
  </faq-body>
</pwc-faq>
```

<question-text>

The <question-text> element contains the question that is answered. The content model for <question-text> is the same as the content model for <title>.

Processing expectations

The output processor will automatically generate a label of "Question" for this section.

Specialization hierarchy

The <question-text> element is specialized from <title>. It is defined in the PwC FAQ module.

question-text example

```
<pwc-faq id="pwc-faq" xml:lang="en-US">
  <title>Should a reporting entity assess contracts that are reported at
 fair value with
  changes in value recorded in earnings to determine whether they contain
 embedded derivatives?</title>
```

```
    <prolog>
      <pwc-metadata/>
    </prolog>
    <faq-body>
      <question-text>
        <p>Additional paragraphs to the question can go here.</pwc-metadata>
        <p>Any number of additional question paragraphs is valid.</p>
      </question-text>
      <answer-text>
      <!--The label "PwC Response" will be autogenerated-->
        <p>No. A reporting entity does not have to assess whether contracts
        measured at fair value through earnings contain embedded derivatives.
        Separating an embedded derivative from a host contract measured at
  fair
        value through earnings is unnecessary since the hybrid instrument
  (which
        combines the host contract and the derivative) is already reported at
  a
        fair value through earnings.
        </p>
      </answer-text>
    </faq-body>
  </pwc-faq>
```

<answer-text>

The <answer-text> element contains the answer to the question.

Processing expectations

The output processor will automatically generate a label of "PwC Response" for this section.

Specialization hierarchy

The <answer-text> element is specialized from . It is defined in the PwC FAQ module.

answer-text example

```
 <pwc-faq id="pwc-faq" xml:lang="en-US">
   <title>Should a reporting entity assess contracts that are reported at
 fair value with
   changes in value recorded in earnings to determine whether they contain
 embedded derivatives?</title>
   <prolog>
     <pwc-metadata/>
   </prolog>
   <faq-body>
     <question-text>
     <p>Additional paragraphs to the question can go here.</pwc-metadata>
     <p>Any number of additional question paragraphs is valid.</p>
     </question-text>
     <answer-text>
     <!--The label "PwC Response" will be autogenerated-->
       <p>No. A reporting entity does not have to assess whether contracts
       measured at fair value through earnings contain embedded derivatives.
       Separating an embedded derivative from a host contract measured at
 fair
```

```
      value through earnings is unnecessary since the hybrid instrument
(which
      combines the host contract and the derivative) is already reported at
a
      fair value through earnings.
      </p>
    </answer-text>
  </faq-body>
</pwc-faq>
```

PwC common-elements domain

The PwC common-elements domain provides elements that are needed within PwC topics.

<anchor-id>

The <anchor-id> element specifies a named anchor that serves as a link target.

Usage information

The named anchors use a naming convention that corresponds with the citation patterns that are used to automatically generate links in Inform.

The following mechanisms can be used to target these named anchors:

- Use a citation pattern

- Create a cross reference using `<xref type="anchor-id" href="12345"/>`

Specialization hierarchy

The <anchor-id> element is specialized from <data>. It is defined in the PwC common-elements domain module.

anchor-id example

```
<p>
  <anchor-id id="pwc-FSP2_2"/> Content goes here ...
</p>
```

<body-callout>

The <body-callout> element provides callout information.

Formatting expectations

The content of the <body-callout> element is rendered within a gray box.

Specialization hierarchy

The <body-callout> element is specialized from <div>. It is defined in the PwC common-element domain module.

body-callout example

```
<p>This practical guide discusses which intercompany loans fall within
   the scope of IFRS 9 and how to calculate expected credit losses on
```

```
          those that do. The Appendix explains IFRS9's general 3-stage
          impairment model in further detail.
   </p>
   <body-callout>
      <callout-title>Decision tree</callout-title>
      <callout-content>
        <p>The decision tree on page should be used to direct readers to the
        relevant section of guidance for the type of intercompany loan(s)
   being
        considered. Unless an entity has all of the types of intercompany loan
        covered within this publication, it will not be necessary to consider
        the publication in its entirety.</p>
      </callout-content>
      <callout-attribution>John Doe</callout-attribution>
   </body-callout>
```

**
**

The <br> element indicates where a line break should occur within text.

Specialization hierarchy

The <br> element is specialized from <ph>. It is defined in the PwC common-element domain module.

br example

```
                  <p>This practical guide discusses which intercompany loans
  fall within
                  the scope of IFRS 9 and how to calculate expected credit
  losses on
                  those that do. <br/>The Appendix explains IFRS9's general 3-
  stage
                  impairment model in further detail.</p>
```

<callout-title>

The optional <callout-title> element provides a title for the callout.

Formatting expectations

The content of the <callout-title> element is rendered with a titling font.

Specialization hierarchy

The <callout-title> element is specialized from <p>. It is defined in the PwC common-element domain module.

callout-title example

```
<p>This practical guide discusses which intercompany loans fall within
   the scope of IFRS 9 and how to calculate expected credit losses on
   those that do. The Appendix explains IFRS9's general 3-stage
   impairment model in further detail.
</p>
<body-callout>
```

```
    <callout-title>Decision tree</callout-title>
    <callout-content>
      <p>The decision tree on page should be used to direct readers to the
      relevant section of guidance for the type of intercompany loan(s)
 being
      considered. Unless an entity has all of the types of intercompany loan
      covered within this publication, it will not be necessary to consider
      the publication in its entirety.</p>
    </callout-content>
    <callout-attribution>John Doe</callout-attribution>
 </body-callout>
```

<callout-attribution>

The optional <callout-attribution> element provides information about the source of the callout.

Formatting expectations

The content of the <callout-attribution> element is rendered in bold, usually right-justified.

Specialization hierarchy

The <callout-attribution> element is specialized from <p>. It is defined in the PwC common-element domain module.

callout-attribution example

```
<p>This practical guide discusses which intercompany loans fall within
   the scope of IFRS 9 and how to calculate expected credit losses on
   those that do. The Appendix explains IFRS9's general 3-stage
   impairment model in further detail.
</p>
<body-callout>
   <callout-title>Decision tree</callout-title>
   <callout-content>
     <p>The decision tree on page should be used to direct readers to the
     relevant section of guidance for the type of intercompany loan(s)
 being
     considered. Unless an entity has all of the types of intercompany loan
     covered within this publication, it will not be necessary to consider
     the publication in its entirety.</p>
   </callout-content>
   <callout-attribution>John Doe</callout-attribution>
</body-callout>
```

<callout-content>

The <callout-content> element provides the text of the callout.

Formatting expectations

The content of the <callout-content> element is rendered with a standard text font.

Specialization hierarchy

The <callout-content> element is specialized from <div>. It is defined in the PwC common-element domain module.

callout-content example

```
<p>This practical guide discusses which intercompany loans fall within
   the scope of IFRS 9 and how to calculate expected credit losses on
   those that do. The Appendix explains IFRS9's general 3-stage
   impairment model in further detail.
</p>
<body-callout>
   <callout-title>Decision tree</callout-title>
   <callout-content>
     <p>The decision tree on page should be used to direct readers to the
     relevant section of guidance for the type of intercompany loan(s)
 being
     considered. Unless an entity has all of the types of intercompany loan
     covered within this publication, it will not be necessary to consider
     the publication in its entirety.</p>
   </callout-content>
   <callout-attribution>John Doe</callout-attribution>
</body-callout>
```

<body-excerpt>

The <body-excerpt> element provides excerpt information.

Formatting expectations

The content of the <body-excerpt> element is rendered with a colored background.

Specialization hierarchy

The <body-excerpt> element is specialized from <div>. It is defined in the PwC common-element domain module.

body-excerpt example

```
<p>This practical guide discusses which intercompany loans fall within
   the scope of IFRS 9 and how to calculate expected credit losses on
   those that do. The Appendix explains IFRS9's general 3-stage
   impairment model in further detail.</p>
<body-excerpt>
   <excerpt-title>Excerpt from ASC 350-20-35-3F</excerpt-title>
   <excerpt-content>
     <p>An entity shall consider other relevant events and circumstances
     that affect the fair value or carrying amount of a reporting unit in
     determining whether to perform the first step of the goodwill
 impairment
     test.</p>
   <excerpt-content>
</body-excerpt>
```

<excerpt-title>

The optional <excerpt-title> element provides a title for the excerpt.

Formatting expectations

The content of the <excerpt-title> element is rendered with a titling font.

Specialization hierarchy

The <excerpt-title> element is specialized from <p>. It is defined in the PwC common-element domain module.

excerpt-title example

```
<p>This practical guide discusses which intercompany loans fall within
   the scope of IFRS 9 and how to calculate expected credit losses on
   those that do. The Appendix explains IFRS9's general 3-stage
   impairment model in further detail.</p>
<body-excerpt>
   <excerpt-title>Excerpt from ASC 350-20-35-3F</excerpt-title>
   <excerpt-content>
      <p>An entity shall consider other relevant events and circumstances
      that affect the fair value or carrying amount of a reporting unit in
      determining whether to perform the first step of the goodwill
 impairment
      test.</p>
   <excerpt-content>
</body-excerpt>
```

<excerpt-content>

The <excerpt-content> element provides the text of the excerpt.

Formatting expectations

The content of the <excerpt-content> element is rendered with a standard text font.

Specialization hierarchy

The <excerpt-content> element is specialized from <div>. It is defined in the PwC common-element domain module.

excerpt-content example

```
<p>This practical guide discusses which intercompany loans fall within
   the scope of IFRS 9 and how to calculate expected credit losses on
   those that do. The Appendix explains IFRS9's general 3-stage
   impairment model in further detail.</p>
<body-excerpt>
   <excerpt-title>Excerpt from ASC 350-20-35-3F</excerpt-title>
   <excerpt-content>
      <p>An entity shall consider other relevant events and circumstances
      that affect the fair value or carrying amount of a reporting unit in
      determining whether to perform the first step of the goodwill
 impairment
      test.</p>
   <excerpt-content>
</body-excerpt>
```

<key-points>

The <key-points> element provides a summary of key points.

Formatting expectations

The content of the <key-points> element is rendered with a colored background.

A label "Key points" is generated by processor.

Specialization hierarchy

The <key-points> element is specialized from <note>. It is defined in the PwC common-element domain module.

key-points example

```
<key-points>
  <ul>
    <li>lntercompany financings that, in substance, form part of an
        entity's investment in a subsidiary are not in IFRS 9's scope.
        Rather, IAS 27 applies to such investments.</li>
    <li>An intercompany loan is outside IFRS 9's scope (and within
        IAS 27's scope) only if it meets the definition of an equity
        instrument for the subsidiary (for example, it is a capital
        contribution).</li>
    <li>All loans to subsidiaries that are accounted for by the subsidiary
        as a liability are within IFRS 9's scope.</li>
    <li>If the terms of an intercompany financing are clarified or
        changed on adoption of IFRS 9, careful analysis might be required.
    </li>
  </ul>
</key-points>
```

<obsolete>

The <obsolete> element indicates content that is obsolete.

Formatting expectations

The content of the <obsolete> element is formatted with a strikethrough.

Specialization hierarchy

The <obsolete> element is specialized from <ph>. It is defined in the PwC common-elements domain module.

obsolete example

```
<p>Content goes here. <obsolete>Outdated information</obsolete>.
More content. </p>
```

<pre-ph>

The <pre-ph> element serves as an inline version of the pre element. Use it to contain HTML or other code-like content.

Specialization hierarchy

The <pre-ph> element is specialized from <ph>. It is defined in the PwC common-element domain module.

pre-ph example

```
<p>This practical guide discusses which intercompany loans fall within
the scope of IFRS 9 and how to calculate expected credit losses on
those that do. <pre-ph>REPORTNUM: AIMD-96-98A TITLE: The Accounting
Profession: Appendixes
to Major Issues: Progress and Concerns DATE: 09/24/96 SUBJECT: Auditing
standards Accountants
Audit reports Accounting procedures Financial records Standards evaluation
Quality control
Securities regulation Reporting requirements</pre-ph></p>
```

<pwc-xref>

The <pwc-xref> element indicates a PwC cross reference.

Usage information

The <pwc-xref> element can contain the following elements, which provide information about directionality of the link, whether it references internal or external content, and whether it should appear in related content links:

- <bidirectional-link>

- <link-scope>

- <related-content>

Specialization hierarchy

The <pwc-xref> element is specialized from <xref>. It is defined in the PwC common-elements domain module.

pwc-xref example

```
<pwc-xref href="www.example.com/sample.pdf"
        format="pdf"
        scope="external">
  <xref-info>(PDF, 6.2MB)</xref-info>
  <bidirectional-link value="yes"/>
  <link-scope value="external"/>
  <related-content value="yes"/>
</pwc-xref>
```

<bidirectional-link>

The <bidirectional-link> element specifies whether a link is bidirectional.

Processing expectations

A <bidirectional-link> element with a @value of "yes" should be processed to create related topics. In DITA, this is done using a relationship table (<reltable>).

Specialization hierarchy

The <bidirectional-link> element is specialized from <data>. It is defined in the PwC common-elements domain module.

Attributes

The @value attribute takes the following values:

no
　　Indicates that the link is unidirectional. This is the default value.

yes
　　Indicates that the link is bidirectional.

Example of code in xyz.dita

```
<pwc-xref href="file.dita">
  <bidirectional-link value="yes"/>
</xref>
```

The expected result is that xyz.dita and file.dita are captured as related topics in the relationship table.

<link-scope>

The <link-scope> element indicates whether a link references PwC authored content or third-party content.

Usage information

The default @scope attribute on a <pwc-xref> element indicates the scope of the link relative to the DITA map file that is processed.

The <link-scope> element specifies whether the link target is PwC-authored content (pwc) or third-party content (external). A <linkscope> value of "pwc" paired with a @scope value of "external" indicates a cross-reference to information that is authored by PwC but is not part of the current document.

Formatting expectations

Links to PwC content are formatted differently than links to external content, such as standard-setter content.

Specialization hierarchy

The <link-scope> element is specialized from <data>. It is defined in the PwC common-elements domain module.

Attributes

The @value attribute takes the following values:

pwc
　　Indicates that the link is to PwC content. This is the default value.

external

> Indicates that the link is to external content, such as standard-setter content.

link-scope example

```
<pwc-xref href="www.example.com/sample.pdf" format="pdf" scope="external">
  <xref-info>(PDF, 6.2MB)
  </xref-info>
  <link-scope value="external"/>
</pwc-xref>
```

<related-content>

The <related-content> element specifies whether a link is included in related content links.

Specialization hierarchy

The <related-content> element is specialized from <data>. It is defined in the PwC common-element domain module.

Attributes

The @value attribute takes the following values:

no

> Indicates that the link is not included in the related content links. This is the default value.

yes

> Indicates that the link is included in the related content links.

related-content example

```
<pwc-xref href="GID89303GHH">
  <related-content value="yes"/>
</pwc-xref>
```

<xref-info>

The <xref-info> element provides information about the target of a link, such as file format and size.

Formatting expectations

In the HTML output, the content of the <xref-info> element is rendered in a smaller font than that of the main text flow.

Specialization hierarchy

The <xref-info> element is specialized from <ph>. It is defined in the PwC common-element domain module.

xref-info example

```
<pwc-xref href="www.example.com/sample.pdf" format="pdf" scope="external">
  <xref-info>(PDF, 6.2MB)</xref-info>
</pwc-xref>
```

<pwc-observation>

The <pwc-observation> element identifies a block of content as an observation.

Specialization hierarchy

The <pwc-observation> element is specialized from <div>. It is defined in the PwC common-elements domain module.

pwc-observation example

```
<pwc-observation>
            <p>Content goes here...</p>
            <p>And here...</p>
        </pwc-observation>
```

PwC metadata domain

The PwC metadata domain provides metadata elements that are needed to migrate content from the legacy PwC Inform content. It also contains metadata elements that are needed for the new Adobe Experience Manager solution.

<pwc-metadata>

The <pwc-metadata> element contains metadata that is specific to PwC content.

Usage information

The <pwc-metadata> element can contain the following elements. Some are required and others are optional.

Table 2: PwC metadata elements

Name	Purpose	Required or optional?
<pwc-metadata>	Container for specialized PwC metadata	
<approver>	Indicates the user who approves the content for publication	optional
<attachments>	Provides information about the files that are associated with content or a page	optional
<attachment>	Provides details about a specific file attachment	If <attachments> is present, one <attachment> child is required.
<authoritativeness>	Describes the level of authoritativeness of the content	required
<chargingclass>	Specifies the content access permissions	required
<industry>	Specifies the industry sector and subsector	optional
<inform-id>	Stores the unique identifier from the Zippy CMS	required
<line-of-service->	Defines the line of service	optional

Table 2: PwC metadata elements (continued)

Name	Purpose	Required or optional?
<offline-exclude>	Specifies whether content should be excluded from offline publishing	optional
<pwc-audience>	Describes the audience as internal-only, external-only, or external.	optional
<relevancy>	Indicates the degrees of relevancy	required
<rev-level>	Indicates the major and minor level of revision	optional

Specialization hierarchy

The <pwc-metadata> element is specialized from <metadata>. It is defined in the PwC metadata-domain module.

pwc-metadata example

The ;contents of the <pwc-metadata> element must occur in a specific sequence; this example illustrates that order.

```
<topicmeta>
 <pwc-metadata>
  <approver value="xyz123"/>
  <attachments>
   <attachment datatype="xlsx" href="path/file.xlsx" id="1234">
    Excel spreadsheet that contains mappings for PwC content sources
   </attachment>
   <attachment datatype="xlsx" href="directory/fil32.xlsx" id="2345">
    Another Excel spreadsheet
   </attachment>
  </attachments>
  <authoritativeness value="external-authoritative"/>
  <chargingclass value="standard"/>


  <industry sector="AER" subsector="Health"/>
  <inform-id value="123456"/>


  <line-of-service value="Assurance"/>
  <offline-exclude value="yes"/>

  <pwc-audience value="internal-only"/>
  <relevancy value="high"/>
  <rev-level value="8.1"/>

 </pwc-metadata>
</topicmeta>
```

<approver>

The <approver> element indicates the user who approves the content for publishing.

Processing expectations

The @value attribute contains a unique identifier for the approver. During authoring, the author should have the ability to select the approver from a list (likely connected to a PwC database). During publishing, the unique identifier is replaced with the appropriate information, such as the approver's name, title, and/or contact information.

Specialization hierarchy

The <approver> element is specialized from <data>. It is defined in the PwC metadata-domain module.

Attributes

The @value attribute contains a token that can be mapped to the name of the PwC user.

approver example

```
<topicmeta>
 <pwc-metadata>
  <approver value="xyz123"/>
  ...
 </pwc-metadata>
</topicmeta>
```

<attachments>

The <attachments> element provides information about the files that are associated with content or a page.

Usage information

Inside the <attachments> element, each file is listed in an <attachment> element.

Specialization hierarchy

The <attachments> element is specialized from <data-about>. It is defined in the PwC metadata-domain module.

attachments example

```
<topicmeta>
 <pwc-metadata>
  <attachments>
   <attachment datatype="xlsx" href="path/file.xlsx" id="1234">
    Excel spreadsheet that contains mappings for PwC content sources
   </attachment>
    <attachment datatype="xlsx" href="path/file2.xlsx" id="2345">
    another Excel spreadsheet
   </attachment>
  </attachments>
  ...
 </pwc-metadata>
</topicmeta>
```

<attachment>

The <attachment> element provides information about a file that is associated with content or a page.

Usage information

The content of the <attachment> element contains a description of the file.

Formatting expectations

The file name is displayed in the "right rail" area of Madison with a download link.

Specialization hierarchy

The <attachment> element is specialized from <data>. It is defined in the PwC metadata-domain module.

Attributes

@datatype

Indicates the file type, for example, "pdf", "mov", or xslx"

@href

Specifies the file name and path to the file

@id

Specifies the unique ID for the attachment

attachment example

```
<topicmeta>
 <pwc-metadata>
  <attachments>
   <attachment datatype="xlsx" href="path/file.xlsx" id="1234">
    Excel spreadsheet that contains mappings for PwC content sources
   </attachment>
  </attachments>
  ...
 </pwc-metadata>
</topicmeta>
```

<authoritativeness>

The <authoritativeness> element describes the level of authoritativeness of the content. It is used for US search tools (Fathom and Exalead).

Processing expectations

When standard-setter content is ingested, the relevant @value attribute should be applied automatically to the <authoritativeness> element.

Specialization hierarchy

The <authoritativeness> element is specialized from <data>. It is defined in the PwC metadata-domain module.

Attributes

The @value attribute allows the following values:

- external-authoritative
- external-interpretive_guidance
- external-other
- external-proposed_guidance
- internal-pwc_policy
- internal-other

authoritativeness example

```
<topicmeta>
 <pwc-metadata>
  <authoritativeness value="external-authoritative"/>
  ...
 </pwc-metadata>
</topicmeta>
```

\<chargingclass\>

The \<chargingclass\> element describes the content access permissions.

Specialization hierarchy

The \<chargingclass\> element is specialized from \<data\>. It is defined in the PwC metadata-domain module.

Attributes

The @value attribute allows the following values:

free
Content is freely available to anyone, anywhere.

standard
Content is available to PwC staff and external subscribers only.

premium
Content is available to PwC staff plus external subscribers only if they have a package for that content.

external-only
There is an internal and external version of the content. Content marked as external-only should not be visible to end users.

chargingclass example

```
<topicmeta>
 <pwc-metadata>
  <authoritativeness value="external-authoritative"/>
  <chargingclass value="standard"/>
  ...
```

```
      </pwc-metadata>
     </topicmeta>
```

<industry>

The <industry> element describes the industry sector and subsector.

Specialization hierarchy

The <industry> element is specialized from <data>. It is defined in the PwC metadata-domain module.

Attributes

Use the required @sector attribute to specify the industry sector.

Use the @subsector attribute to specify the industry subsector.

industry example

```
<topicmeta>
 <pwc-metadata>
  <authoritativeness value="external-authoritative"/>
  <industry sector="AER" subsector="Health"/>
  ...
 </pwc-metadata>
</topicmeta>
```

<inform-id>

The <inform-id> element stores the unique identifier from the Zippy CMS that was assigned to all chunks of content.

Specialization hierarchy

The <inform-id> element is specialized from <data>. It is defined in the PwC metadata-domain module.

Example

```
<topicmeta>
 <pwc-metadata>
  .../>
  <inform-id value="123456"/>
  ...
 </pwc-metadata>
</topicmeta>
```

<line-of-service>

The <line-of-service> element describes the line of service.

Specialization hierarchy

The <line-of-service> element is specialized from <data>. It is defined in the PwC metadata-domain module.

Attributes

The @name attribute contains the line of service name

line-of-service example

```
<topicmeta>
 <pwc-metadata>
  <authoritativeness value="external-authoritative"/>
  <line-of-service value="Assurance"/>
  ...
 </pwc-metadata>
</topicmeta>
```

<offline-exclude>

The <offline-exclude> element specifies whether content should be excluded from offline publishing.

Usage information

Content that is excluded from offline publishing typically includes high-resolution PDFs and certain programs such as GAAPChecker.

Specialization hierarchy

The <offline-exclude> element is specialized from <data>. It is defined in the PwC metadata-domain module.

Attributes

The @value indicates whether content should be excluded from offline publishing. Expected values are "Y" or "N."

offline-exclude example

```
<topicmeta>
 <pwc-metadata>
  ...
  <offline-exclude value="yes"/>
  ...
 </pwc-metadata>
</topicmeta>
```

<pwc-audience>

The <pwc-audience> element describes the audience as internal-only, external-only, or external.

Specialization hierarchy

The <pwc-audience> element is specialized from <data>. It is defined in the PwC metadata-domain module.

pwc-audience example

```
<topicmeta>
```

```
  <pwc-metadata>
   ...
   <pwc-audience value="internal-only"/>
   ...
  </pwc-metadata>
 </topicmeta>
```

<relevancy>

The <relevancy> element indicates the degree of relevancy. It is used to calculate search results.

Specialization hierarchy

The <relevancy> element is specialized from <data>. It is defined in the PwC metadata-domain module.

Attributes

The @value attribute holds the value. PwC has not decided what values will be used.

relevancy example

The following code sample uses a placeholder for the @value attribute. It is not yet clear what values PwC will use.

```
<topicmeta>
 <pwc-metadata>
  ...
  <relevancy value="high"/>
  ...
 </pwc-metadata>
</topicmeta>
```

<rev-level>

The <rev-level> element provides information about the major and minor revision level of the content.

Specialization hierarchy

The <rev-level> element is specialized from <data>. It is defined in the PwC metadata-domain module.

Attributes

The @value attribute specifies the major and minor revision level.

rev-level example

```
<topicmeta>
 <pwc-metadata>
  ...
  <rev-level value="8.1"/>
  ...
 </pwc-metadata>
</topicmeta>
```

Inform, DITA, and AEM attribute/element mapping

The following table lists the Inform attributes, PwC specialized elements, and AEM attributes. The Inform and AEM mappings are taken from the **Attribute Mapping** page of the Madison - Content sources and attributes.xlsx spreadsheet. The DITA design was developed by Scriptorium.

DITA elements (rather than attributes) are used in order to conform with the DITA specification. All DITA elements listed below are designed to be used in a PwC-specific element (<pwc-metadata>) within DITA maps.

Inform attribute	DITA element	AEM attribute
	<approver>	@approved_by
@Authoritativeness	<authoritativeness>	@authoritativeness
@charging_class	<chargingclass>	@user_type
@id	<inform-id>	@Inform_ID
@iora_exclude	<offline-exclude>	@Offline_exclude
@relevancy	<relevancy>	@relevancy_rating
industry_sector, industry_subsector	<industry>	
line_of_service	<line-of-service>	

Usage and Other Information

Related links allowed at the end of PwC topic types

Before v3 of the PwC content model, the <related-links> element was not allowed after the body element in PwC topics (pwc-abstract, pwc-example, pwc-faq, pwc-topic).

Starting with v3, the <related-links> element is allowed after the body element.

```
<pwc-topic id="pwc-topic" xml:lang="en-US">
  <title>A PwC topic</title>
  <pwc-body>
      <p>Content goes here.</p>
      <p>Content goes here. <obsolete>Outdated information</obsolete>.
        More content. </p>
  </pwc-body>
  <related-links>
      <link href="some_related_information.dita"/>
  </related-links>
</pwc-topic>
```

Creating a fact set

A fact set (a series of related FAQ topics) is created by a hierarchy in the map.

To create a fact set, create a <topicref> element for a <pwc-topic> topic. This topic contains any introductory text for the fact set.

The facts within the fact set are a set of <topicref> elements that are children of the pwc-topic <topicref>.

```
<topicref href="fact_set_intro.dita" type="pwc-topic">
    <topicref href="faq_a.dita" type="pwc-faq"/>
    <topicref href="faq_b.dita" type="pwc-faq"/>
    <topicref href="faq_c.dita" type="pwc-faq"/>
</topicref>
```

PwC plug-in

The PwC documentation, DTDs, and sample files are delivered as a DITA Open Toolkit plug-in: com.pwc.doctypes.

The plug-in contains the following files and directories:

Table 3: Contents of the com.pwc.doctypes plug-in

File or directory	Contents
com.pwc.doctypes/catalog.xml	The main catalog file for the plug-in
com.pwc.doctypes/change-log.txt	A change log for the plug-in
com.pwc.doctypes/plugin.xml	The XML descriptor file for the plug-in
com.pwc.doctypes/documentation	Directory that contains PDFs
com.pwc.doctypes/documentation-source	Directory that contains DITA source for this document
com.pwc.doctypes/dtd	Directory that contains the DITA specializations and document-type shells
com.pwc.doctypes/test_files	Directory that contains test files used to validate the document-type shells
com.pwc.doctypes/test_mappings	Directory that contains sample DITA files used for the *PwC authored content mappings document (PwC Inform Madison mapping.pdf)*
com.pwc.doctypes/v4_sample_files	Sample files for v4 of the PwC authored content model

Revision history for com.pwc.doctypes

Version 01

Release date: 30 August 2018

Initial delivery

Version 02

Release date: 28 September 2018

Added:

- "At a glance topic"

- <body-callout> element

- <key-points> element

- sample-document directory within the com.pwc.doctypes plug-in

- `"xml:lang="en-US"` to all examples, test files. and the sample document

Version 03

Release date: 19 December 2018

Addition of:

- <body-excerpt> element

- <pwc-observation> element

- <body-callout> element

- <industry> metadata element

- <line-of-service> metadata element

- <license-type> metadata element

- <content-access> metadata element

- <private-group> metadata element

-

Rename <at-a-glance> topic type to <pwc-abstract>

Restructure <pwc-faq> topic type.

Allow:

- <table> element within <section> element in <pwc-topic> topic type

- <related-links> element at the end of <pwc-topic> topic type

Version 04

Release date: 1 March 2019

Added:

- <pre-ph> element

-
 element

Modified:

- <rev-level> element made optional

- <offline-exclude> allows "Y" and "N" as values

- Reverted structure of pwc-faq topic
  - <title> element is available again
  - <question-text> and <answer-text> elements are contained by the <faq-body> element
  - <question-text> element can contain multiple <p> elements
  - <answer-text> element can contain multiple <p> elements
- <table> element is valid within the <example-text> element
- <table> element is valid within the <analysis-text> element

Removed:

- <content-access>
- <content-type>
- <issuingbody>
- <license-type>
- <private-group>
- <territories>
- <territory>