



UN/CEFACT

Simple, Transparent and Effective Processes
For Global Commerce

BUSINESS REQUIREMENTS SPECIFICATION (BRS)

Business Domain: Accounting Entry

Business Process: Journal Process

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0. Document Change History Log

Date of change	Version	Paragraph changed	Summary of changes
04.2006	1.0	First draft	Submitted to GT4 EDIFICAS
08.2006	1.01		Submitted to EEG11
09.2006	1.02	Audit use case	Move audit use case to Ledger
12.2006	1.1	ABIE accounting account	Change request from TBG6
02.2007	1.12	Quantity	Adapt with respect to CCL06B
id	id	Report	Add link between account and reporting requirement
09.2007	1.13		Pre-Harmonisation
10.2007	1.14		“Due Date” in Instalment
12.2007	1.15		TBG17 harmonization
01-07.2008	1.16		TBG17 QA
11-2008	1.2		This document

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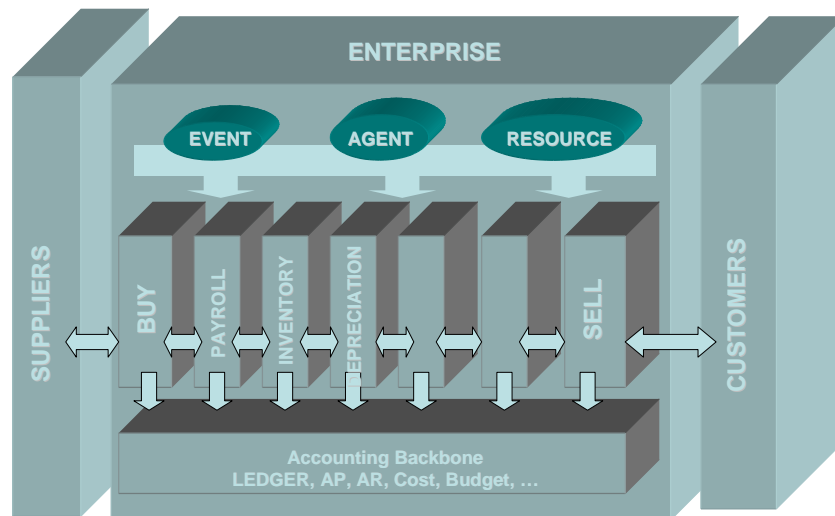
1. Preamble

Accounting technique accompanies the business background for more than five centuries when Luca Pacioli, a Venetian monk, invented the modern rules in 1494. From then onward, a few changes occurred in the very basic practice of debit-credit entries. On the contrary, many happened in the environment of bookkeeping and audit trail in particular from the voucher toward accounts and back from accounts to the document that makes evidence of the entry.

Much more than ever before, the last ten years (the Internet Years) did hit the businesses of both accountant and auditor. EDI first, internet and ebXML now nurture a drastic shift still to achieve in accounting entries collection, accounting books assembly and financial reporting. The deep changes still to achieve with electronic business evolving maturity opens speculations on the revisited relationship of the enterprise's operational activities with accounting process.

In many respects it is obvious that in the course of its daily duty accounting will have to “deliver more for less effort” as well as other enterprise's departments.

Connecting e-documents from point to point toward end to end.



From point to point toward end-to-end

The current practice of exchange of business documents by means of telecommunications – usually defined as e-Business presents a major opportunity to improve the competitiveness of companies, especially for Small and Medium Enterprise (SME) whatever its size can be. About all the functions within any entity provide input to accounting entries and accounting entries in turn will provide output towards aggregated figures from accounts. Each individual accounting entry, with standardized tagged elements is the basis for a very powerful tool and from this point on, the [no longer missing] link between e-Business and e-Accounting / WebLedger.

Carrying on an initiative of EDIFICAS Europe, the European Expert Group 11 (EEG11) – Accounting and auditing – started the discovery of elements for accounting entries in 2004, inter alia based upon the ENTREC Edifact message.

The Accounting Entry has been developed with contributions and submissions from several parts of Europe and collaboration of United States.

This first version of the Business Requirements Specification (BRS) is presented for comments from the other regions.

After a period of public exposure TBG12 will draft the final version of the BRS addressing comments received and forward for further processing through the UN/CEFACT Forum process with the goal of developing a UN/CEFACT standard document.

The purpose of this document is to define globally consistent accounting entry processes for the worldwide accounting and auditing domains, using the UN/CEFACT Modelling Methodology (UMM) approach and Unified Modelling Language to describe and detail the business processes and transactions involved.

The structure of this document is based on the structure of the UN/CEFACT Business Requirements Specification (BRS) document reference CEFACT/ICG/005.

2. References

- United Nations Trade Data Elements Dictionary (UNTDDED) – ISO 7372
<http://www.unece.org/cefact/standar/docs/tded.htm>
- UN/CEFACT Modelling Methodology (CEFACT/TMG/N090R10, November 2001)
- UN/CEFACT –ebXML Core Components Technical Specifications version 2.01 – ISO 15000-5
- UN/CEFACT Business Requirements Specification version 1.5 (CEFACT/ICG/005)
- TRADE/CEFACT/2008/MISC.1 / *Decision 08-09 ECE/TRADE/C/CEFACT/2008/29/Add.5*
- UN/CEFACT TBG Library 2005-01-25
- UN/EDIFACT – ENTREC message
- Unified Modelling Language (UML version 1.4.2)

3. Objective

The objective of this document is to standardize the information entities and the business processes, of the Accounting Entry used by the enterprises in the Journal, Ledger, and Audit Business Processes.

An Accounting Entry is the translation in monetary measurement unit of any transaction or transaction step that currently affects the financial situation of the enterprise.

An Accounting Entry is a business document supported by a justificatory document which may be either internal or external, such as a payroll, a spreadsheet, a provision for amortization, a provision for revenue, an invoice, a bank statement, etc.

Accounting Entries are sequentially recorded in chronological order into one journal or several auxiliary sub-journals. Journalized accounting entries are definitely irreversible.

The Accounting Entry standard is valid for financial accounting, cost accounting, provisional or budgetary accounting, and more generally for any kind of various and numerous analytical accounting processes.

The business document consists of a set of Business Information Entities (BIE), which are preferably taken from libraries of reusable business information entities. The contents of the business document and the Business Information Entities are presented using class diagrams.

4. Scope

This section describes the extent and limits of the accounting entry business process within the chain being described in this document. The class diagram of the accounting entry transaction is developed in such a way that it specifies the cross industry reusable business information entities.

The business process may concern either entering new entries from external or an upstream application, manual input from the keyboard, data migration from a former accounting system or take over data from different accounting systems to integrate accounting books of merging entities.

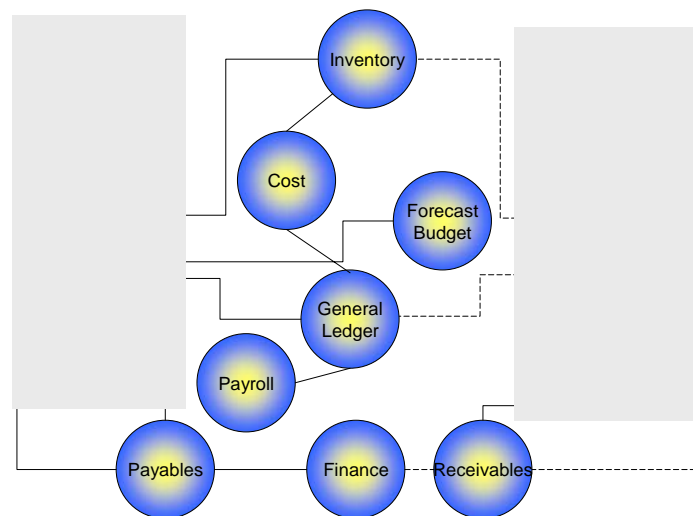
It allows the extension of industry specific business information entities such as account specification details to describe main and / or sub accounts for specific general account, cost accounting account, budget account, and as many accounts dimensions as needed. It is up to each industry to specify, based on the BRS of the classical double accounting entry, its industry specific accounting entry content.

Categories	Description and Values
Business process	Accounting entry process, Auditing process
Product Classification	All
Industry Classification	All
Geopolitical	Global
Official Constraint	Generally Admitted Accounting Principles ; Classical Double Accounting entry
Business Process Role	Bookkeeper, Accountant, Auditor
Supporting Role	None
System Capabilities	No limitations

5. Business Requirements

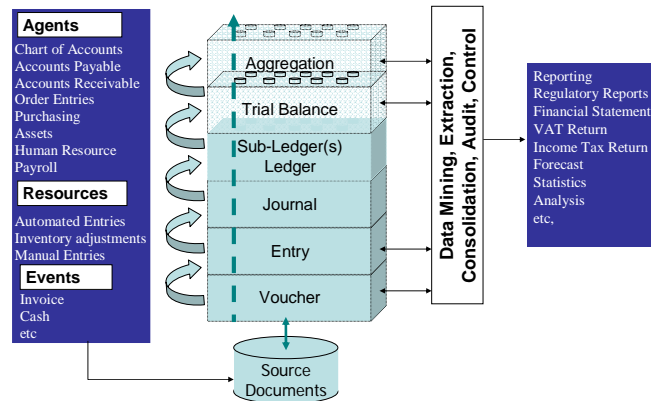
5.1 Business Domain Environment

Supply Chain Management, Sales Management, Finance and Payroll Management are all part of the Accounting Business environment. The Accounting Token developed in cooperation with TBG1 and TBG6 is the link bridging operational functions and back office tasks including accounting extensions (e.g. cost, forecasts, tax return and settlement, etc.).



5.2 Business Domain view

A source document, which is also called voucher in the accounting vocabulary supports the entry. Accounting entries are day-to-day sequentially recorded into a logbook called Journal. The journal is transported into Ledger and / or Sub Ledgers which in turn are successively aggregated into Trial Balance and several subsequent reports.



Accounting and Audit Domain

In order to help data capture the Journal is generally divided into categorised auxiliary sub-journals as requested by the organisation of the accounting system.

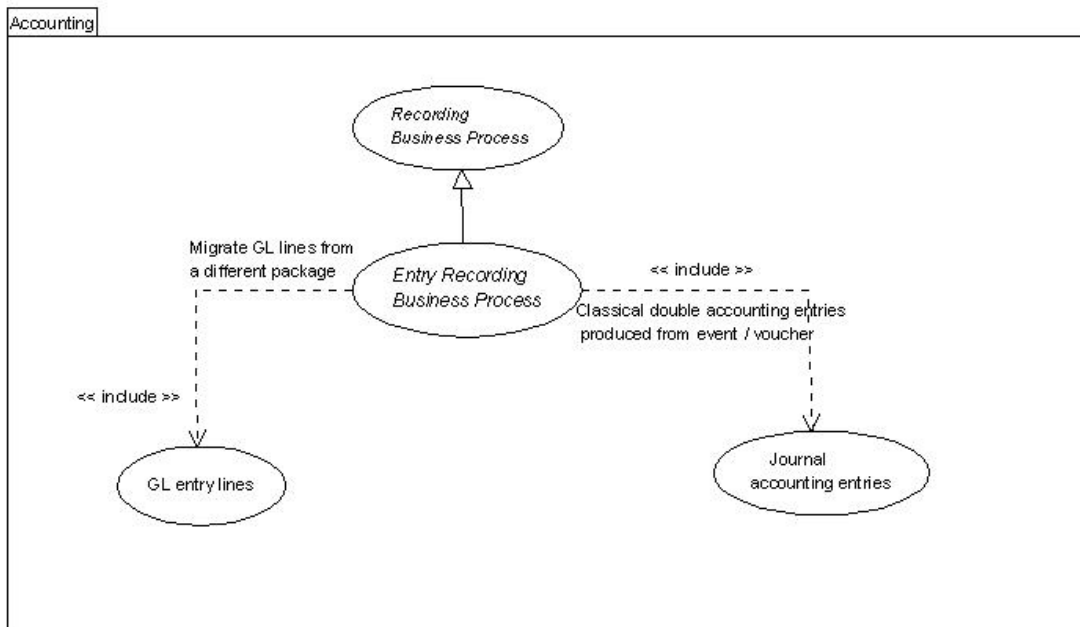
In compliance with accounting principles, an Accounting Entry is composed of a diverse number of entry lines so that the total of debit values equals the total of credit values. Each entry line is booked at the debit or the credit of an account beforehand existing in the chart of accounts in use in the entity.

Business Domain View

Recording Process	Sales	Purchase	Finance, Bank, Cash	Miscellaneous, e.g. payroll, amortization, etc
Business				
<i>Entry Recording</i>				
Journal id.	must exist	must exist	must exist	must exist
Account Id. (from chart of accounts in use)	must exist	must exist	must exist	must exist

Business Domain Model

Business Domain Model Name	ACCOUNTING
Description	Documents used during the course of a business transaction are used to track in parallel the financial flow into accounts of the accounting books. Some accounting entries are compulsory while others are optional (e.g. out of balance commitment, cost accounting, etc). Such optional entries contribute to provide much more up to date figures in the accounts. In that sense, accounting is updated in quasi real time.
Industry	All



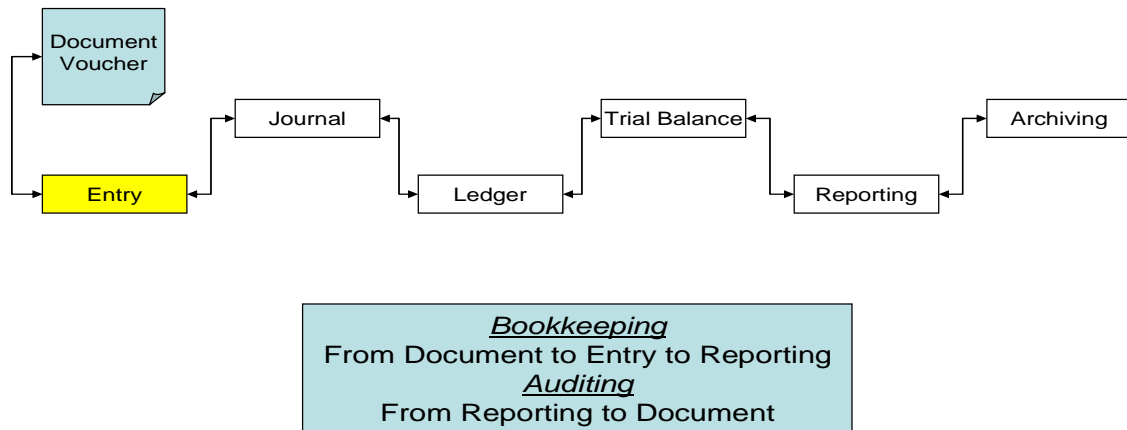
Business Model Administration Information	
Business process name	ACCOUNTING
Analysts / Modelers	Catteno Georges Colo Gérard de Bonhome Olivier Faverio Dominique Gasch Stéphane Lapalus Alain Leblond Frédérique Lemense Robert Lesourd Michel Marchal Benoît Mathieu Jean-Louis Pajon Alex Taltas Christian
Model Owner	EDIFICAS Eu, UN-CEFACT
Identifier Information	
Agency Id	http://www.edificas.org
Agency	Edificas

Business Area Description	
Business Area Name	ACCOUNTING
Description	Accounting Entry
Scope	Create a standard Accounting Entry model
Process Areas	Recording Business Process
Objective	Populate accounting Journal (sub-journals) and accounting books
Business Opportunity	Bridge e-Business to e-Accounting, accounting to closely reflect the actual financial situation that sticks to actual business steps.
Category	Accountant, Bookkeeper, Accounting Firm
Business Areas	Any economic event which affects the assets of the entity; Ordering Commitment(s), Manufacturing, Delivering, Receiving, Building, Settlement, Cost Analysis, Budget, Financial Statements, Statistics, Payroll, Banks transactions, etc.

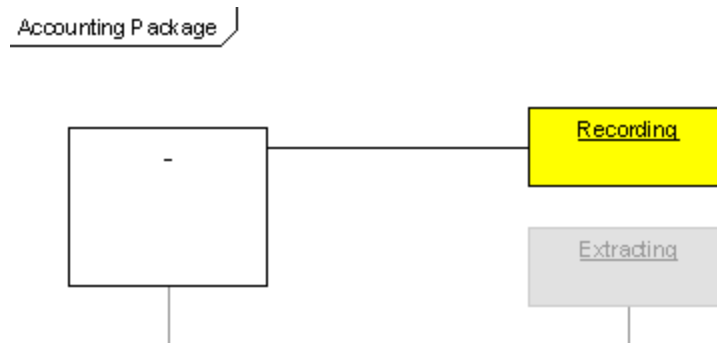
5.3 Business requirements views

The main functions of accounting are:

- to record financial flow into classical accounting entries into the Journal or auxiliary sub-journals in order to populate books in the accounting system;
- to sort these entries into Ledger(s) book(s);
- to aggregate accounts from Ledger(s) into Trial Balance book;
- to aggregate Trial Balance book into defined reporting forms;
- to archive accounting books, entries, supporting documents in a reusable format;
- to select and extract sample set(s) of entries or entry lines in order to get and deliver truth and fairness assurance;
- to select the whole accounting records for accounting system migration or archive purposes.



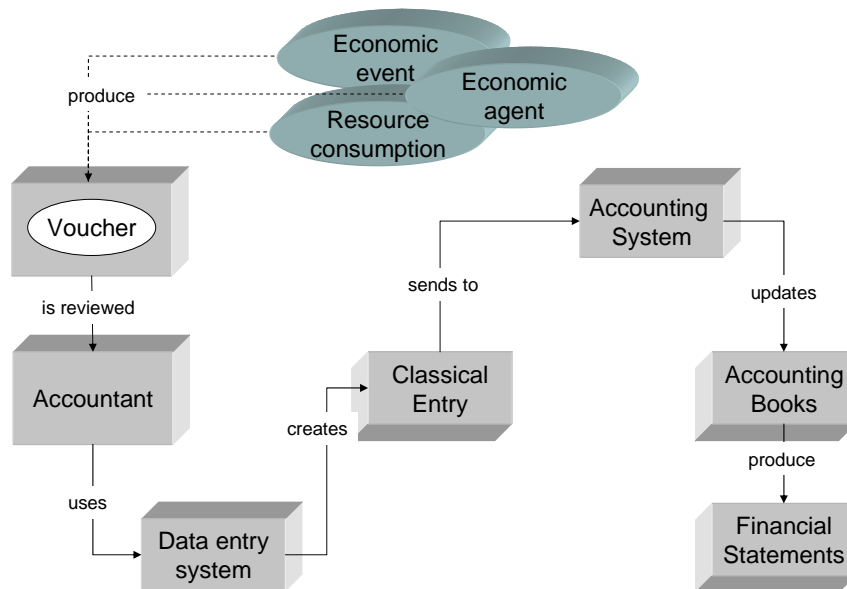
This BRS only considers the Recording function of accounting entries into the Journal or sub-journals.



5.4 Business process elaboration - Recording Business Process

Scope

Any event, any consumption of resource, any action is reflected in a justificatory document which in turn will be translated into classical accounting entry.

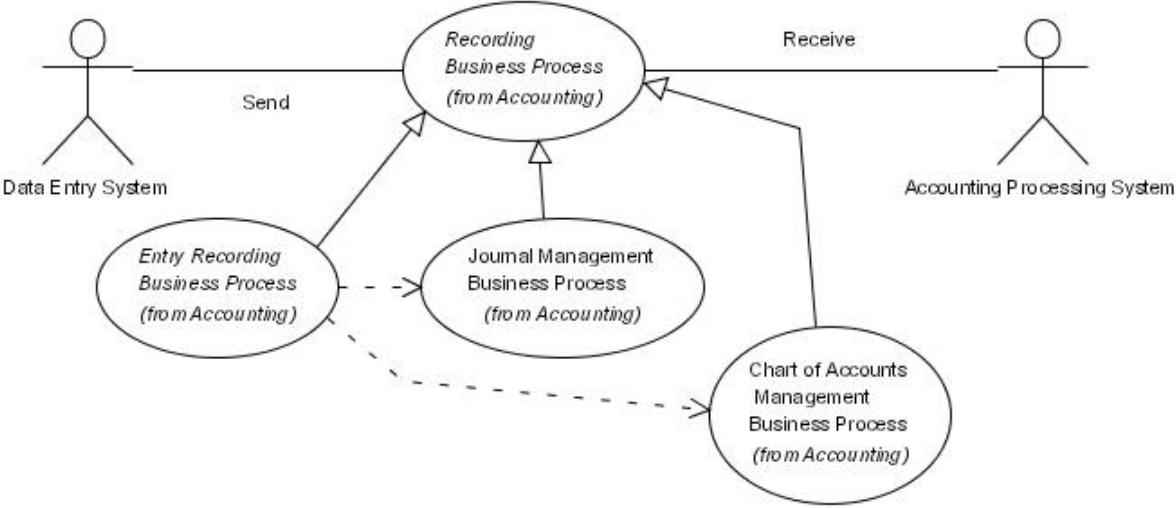


A classical accounting double entry is made of an accounting entry header which contains all elements common to all lines of the same entry, and as many accounting lines as needed to post the debit and credit amounts on accurate accounts into the appropriate book.

5.4.1 Use Case Recording Business Process

The data entry system captures accounting entries either automatically from upstream computerised processes or manually keyed in from paper vouchers. Entries capture hinges on a set of auxiliary journals and ledgers, and a chart of accounts adopted within the entity with respect to internal accounting technique. Captured entries are validated through the Accounting Processing System prior to update accounting books.

Use Case Diagram



Use case description – Recording Process

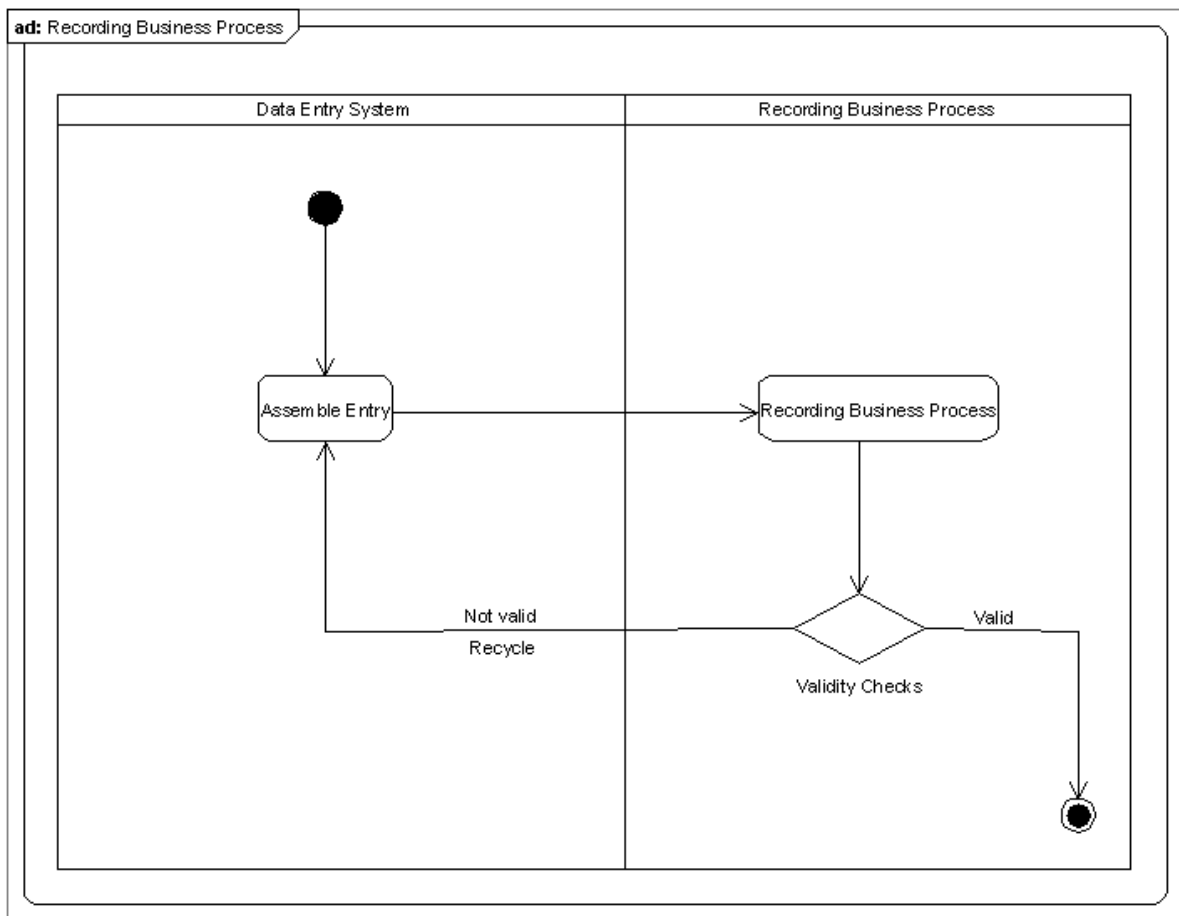
Business process name	Recording Business Process
Identifier	Accounting
Actors	Data Entry system, Accounting Processing System, Entity,
Description	<p>Entries are created from a range of input system (e.g. keyboard data capture, entries generated from other application system such as from invoicing subsystem-, automated tool for creation of entries such as from outsourced payroll, etc).</p> <p>Entries may also be produced from other systems e.g. migration from / toward another software package, merging entities, etc.</p>
Pre-condition	<p>Existence of the journal code in a code list;</p> <p>Existence of the account id. in the chart of accounts</p>
Post-conditions	
Scenario	A journal valid for the entity sustains the data entry system. Moreover, the data entry system checks whether the account id. used for each entry line does actually exist in the list (chart) of accounts.
Remarks	Validation or rejection of entries is under the final responsibility of the accountant or the accounting firm in charge of the Accounting Processing System.

5.5 Information flow definition – Recording Business Process

5.5.1 Activity Diagram Recording Business Process

Although a program cannot perform due-diligence, a set of logical and physical controls applied prevent a lot of mistakes. Some types of error can either be manually or automatically corrected during the Recording Business Process. Otherwise, the entry is rejected and must be recycled.

At the end of the day, the validation of entries is under the full responsibility of the accountant.



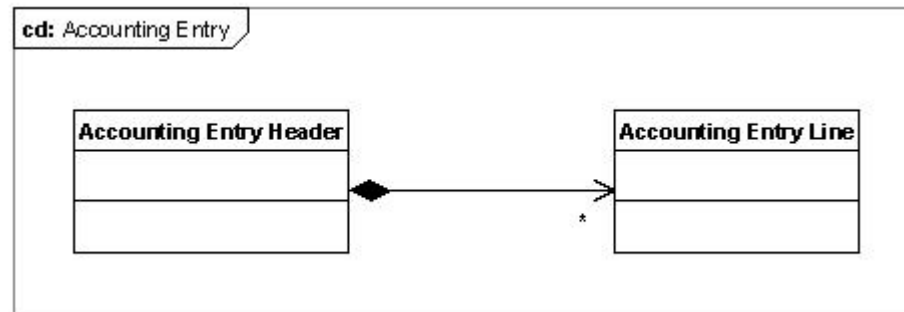
5.5.2 Business Collaboration Diagram Recording Business Process

Business Collaboration - Recording Business Process

Business process name	Recording Business Process
Identifier	Accounting
Actors	Data Entry system, Recording Business Process
Description	<p>Entries are created from a range of input system (e.g. keyboard data capture, entries generated from other application system such as from invoicing subsystem-, automated tool for creation of entries such as from outsourced payroll, etc), accounting books from a previous accounting system, accounting books from a merging entity, A collection of sub-journals valid for the entity sustains the data entry system.</p> <p>Some validity checks may occur simultaneous to data entry (on line). The Recording Business Process applies logical and physical checks for each entry and each entry line accordingly with the accounting organisation and the accounting principles in use in the entity, e.g. the chart of accounts that must be applied. Check failure means recycling process of the account entry.</p>
Authorized Roles	Data Entry system, Recording Business Process, Accountant
Legal Steps/ Requirements	When recorded into accounting books and validated, an accounting entry may by no mean be neither changed, nor altered
Initial/Terminal Events	<p>Initial: Data Entry System to push the set of entries, or the Recording Process to pull the set of entries.</p> <p>Terminal: The Business Recording Process to return prospective rejected entries.</p>
Scope	To command Data Entry System to recycle rejected entries.
Boundary	Not defined if any
Constraints	<p>Existence of the journal code in a code list</p> <p>Existence of the account id. in the chart of accounts;</p>

5.6 Information Model Definition – Accounting Entry (*class diagram*)

5.6.1 Accounting Entry



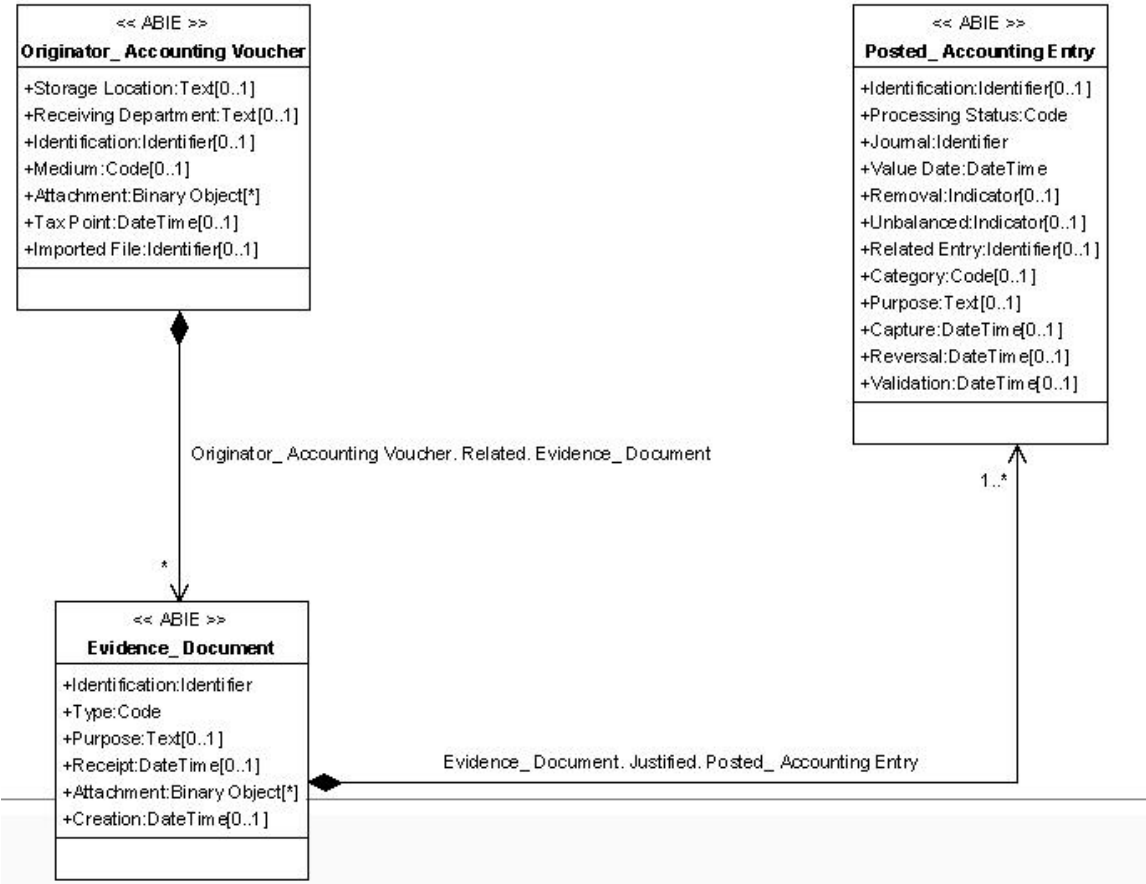
Accounting Entry

Description: A message that enables recording of financial debit and credit flows into accounts. The Accounting Entry defines accounts, amounts, references, terms of payment, quantities, currencies, taxes recorded into accounting books.

Accounting entries are most often originally recorded in an organization based on the “journal” in which entries are captured in a chronological order. For practice facilitation, the journal is subdivided into specialized sub-journals such as “sales”, “purchases”, “cash”, etc... in conformance with the list and number of appropriate sub-journals as convenient for the entity.

Obviously most often one message will contain more than one single accounting entry; this means that a “accounting message” is needed to enclose all accounting entry messages into a “entries section”. The “accounting message” BRS is developed separately.

5.6.2 Accounting Entry Header Class Diagram and ABIEs



5.6.2.1 Posted_Accounting Entry Details

Description: The entity contains the general information related to all the lines of a same accounting entry.

Cardinal	Business Term (ASCC)	ABIE / BBIE Name	Definition	Supporting CC	Type
	Entry Header	Posted_Accounting Entry. Details	An accounting entry posted into accounting books		ABIE
0..1	Entry Identification	Posted_Accounting Entry. Identification. Identifier	The unique identifier for this posted accounting entry.		BBIE
1	Status	Posted_Accounting Entry. Processing Status. Code	The code specifying the processing status for this posted accounting entry, such as validated, not validated, proposed, simulated, deferred, or removed.		BBIE
1	Journal	Posted_Accounting Entry. Journal. Identifier	The unique identifier of the journal for this posted accounting entry.		BBIE
1	Value Date	Posted_Accounting Entry. Value Date. Date Time	The date, time, date time, or other date time value of the value date of this posted accounting entry.		BBIE
0..1	To Remove	Posted_Accounting Entry. Removal. Indicator	The indication of whether or not this posted accounting entry must be removed.		BBIE

0..1	Unbalanced	Posted_ Accounting Entry. Unbalanced. Indicator	The indication of whether or not the debit and credit amounts of this posted accounting entry are unbalanced.		BBIE
0..1	Related Entry	Posted_ Accounting Entry. Related Entry. Identifier	The unique identifier of an entry related to this posted accounting entry.		BBIE
0..1	Category	Posted_ Accounting Entry. Category. Code	The code specifying the category of this posted accounting entry, such as financial accounting, budget, comparison, standard, recurring, or reordered.		BBIE
0..1	Purpose	Posted_ Accounting Entry. Purpose. Text	The purpose, expressed as text, for this posted accounting entry.		BBIE
0..1	Capture Date	Posted_ Accounting Entry. Capture. Date Time	The date, time, date time, or other date time value of the capture of this posted accounting entry.		BBIE
0..1	Reversing Date	Posted_ Accounting Entry. Reversal. Date Time	The date, time, date time, or other date time value for the reversal of this posted accounting entry.		BBIE
0..1	Validation Date	Posted_ Accounting Entry. Validation. Date Time	The date, time, date time, or other date time value for the validation of this posted accounting entry.		BBIE
*	Entry Line	Posted_ Accounting Entry. Detailed. Posted_ Accounting Entry Line	A detailed posted accounting line entry for this posted accounting entry.		ASBIE

5.6.2.2 Originator_ Accounting Voucher Details

Description: The entity contains the collection of data elements related to the voucher which is supporting the accounting entry and links it with the economic event.

Cardinal	Business Term (ASCC)	ABIE / BBIE Name	Definition	Supporting CC	Type
	Voucher	Originator_ Accounting Voucher. Details	An accounting voucher that is the originator of one or more accounting entries.		ABIE
0..1	Storage Location	Originator_ Accounting Voucher. Storage Location. Text	The storage location, expressed as text, for this originator accounting voucher.		BBIE
0..1	Receiving Department	Originator_ Accounting Voucher. Receiving Department. Text	The receiving department, expressed as text, for this originator accounting voucher.		BBIE
0..1	Internal Identification	Originator_ Accounting Voucher. Identification. Identifier	The unique identifier for this originator accounting voucher.		BBIE
0..1	Medium	Originator_ Accounting Voucher. Medium. Code	The code specifying the medium for this originator accounting voucher, such as VAN, Internet, Optical Disk, DVD, CD-Rom, USB Key, EDI, ebXML, or paper.		BBIE
0..1	Attachment	Originator_ Accounting Voucher. Attachment. Binary Object	The binary object that is attached or otherwise appended to this originator accounting voucher.		BBIE
0..1	Tax Point Date	Originator_ Accounting Voucher. Tax Point. Date Time	The date, time, date time, or other date time value of the tax point for this originator accounting voucher.		BBIE
0..1	Imported File	Originator_ Accounting Voucher. Imported File. Identifier	The unique identifier for the imported file containing this originator accounting voucher,		BBIE

			such as in the case of an accounting system migration.		
	Evidence Document	Originator_ Accounting Voucher. Related. Evidence_ Document	An evidence document related to this originator accounting voucher.		ASBIE

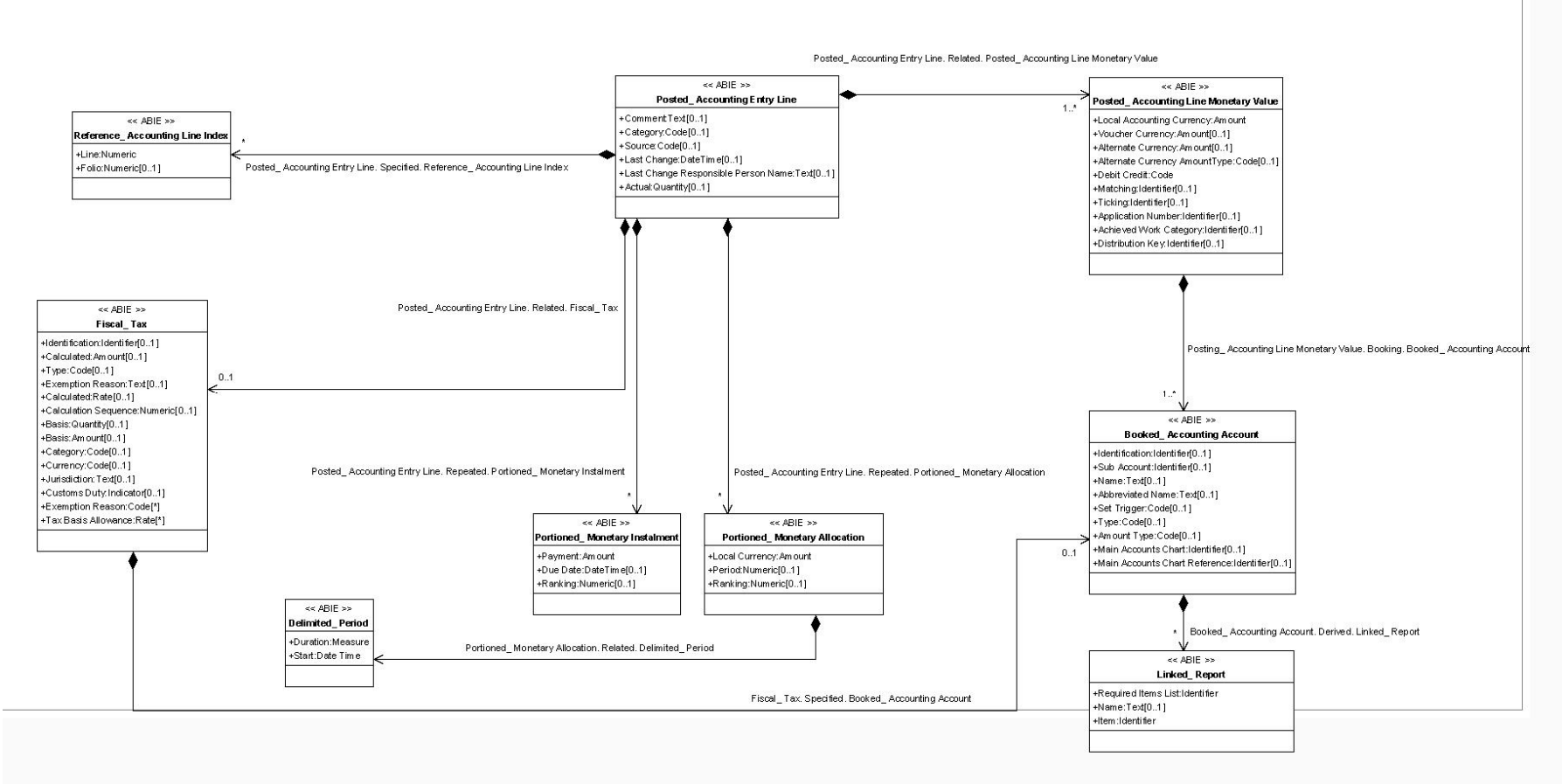
5.6.2.3 Evidence_ Document Details

(based on ACC ebXML CCL06A)

Description: A collection of data for a piece of written, printed or electronic matter that provides information or evidence.

Cardinal	Business Term (ASCC)	ABIE / BBIE Name	Definition	Supporting CC	Type
1	Evidence Document	Evidence_ Document. Details	A document that establishes evidence for matter which requires certainty and confidence such as accounting and audit.	UN00000309	ABIE
1	Identification	Evidence_ Document. Identification. Identifier	The unique identification for this evidence document	UN00000310	BBIE
1	Type	Evidence_ Document. Type. Code	The code specifying a type of evidence document, such as pro forma, worksheet, order.	UN00000311	BBIE
0..1	Purpose	Evidence_ Document. Purpose. Text	The purpose, expressed as text, of this evidence document.	UN00000313	BBIE
0..1	Receipt Date	Evidence_ Document. Receipt. Date Time	The date, time, date time or other date time value for the formal receipt of this evidence document.	UN00000318	BBIE
*	Attached Object	Evidence_ Document. Attachment. Binary Object	A binary object that is attached or otherwise appended to this evidence document.	UN00000321	BBIE
0..1	Creation. Date	Evidence_ Document. Creation. Date Time	The date, time, date time or other date time value of the creation of this evidence document.	UN00000323	BBIE
1..*	Accounting Entry	Evidence_ Document. Justified. Posted_ Accounting Entry	A posted accounting entry that is justified for this evidence document..		ASBIE

5.6.3 Accounting Entry Line Diagram and ABIEs



5.6.3.1 Posted_ Accounting Entry Line Details

Description: The entity contains the general information related to each and all the lines of a same accounting entry.

Cardinal	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
*	Entry Line	Posted_ Accounting Entry Line. Details	A line posted into an account as part of an accounting entry.		ABIE
0..1	Comment	Posted_ Accounting Entry Line. Comment. Text	The comment, expressed as text, for this posted accounting entry line.		BBIE
0..1	Category	Posted_ Accounting Entry Line. Category. Code	The code specifying the category of this posted accounting entry line, such as opening balance, normal, or simulation.		BBIE
0..1	Source	Posted_ Accounting Entry Line. Source. Code	The code specifying the source of this posted accounting entry line, such as import or manual input.		BBIE
0..1	Last Change Date	Posted_ Accounting Entry Line. Last Change. Date Time	The date, time, date time, or other date time value of the last change to this posted accounting entry line.		BBIE
0..1	Change Responsible	Posted_ Accounting Entry Line. Last Change Responsible Person Name. Text	The name or initials of the person, expressed as text, responsible for the last change to this posted accounting entry line.		BBIE
0..1	Quantity	Posted_ Accounting Entry Line. Actual. Quantity	The actual quantity for this posted accounting entry line.		

0..1	Line Index	Posted_ Accounting Entry Line. Specified. Reference_ Accounting Line Index	A reference accounting line index specified for this posted accounting entry line.		ASBIE
0..1	Allocation	Posted_ Accounting Entry Line. Repeated. Portioned_ Monetary Allocation	A portioned monetary allocation repeated for this posted accounting entry line.		ASBIE
0..1	Instalment	Posted_ Accounting Entry Line. Repeated. Portioned_ Monetary Instalment	A portioned monetary instalment repeated for this posted accounting entry line.		ASBIE
1..*	Monetary Value	Posted_ Accounting Entry Line. Related. Posted_ Accounting Line Monetary Value	A posted accounting line monetary value related to this posted accounting entry line.		ASBIE
0..1	Tax	Posted_ Accounting Entry Line. Related. Fiscal_ Tax	A fiscal tax related to this posted accounting entry line.		ASBIE

5.6.3.2 Booked_ Accounting Account Details

(ACC Accounting Account Details ebXML CCL06B)

Description: The entity contains the information related to a specific account for recording debits and credits to general accounting, cost accounting or budget accounting.

Cardinal.	ACC	ABIE / BBIE Name	Definition	Supporting CC	Type
1..*	Accounting Account. Details	Booked_ Accounting Account. Details	A specific account for booking debits and credits for general accounting, cost accounting or budget accounting.	UN00001267	ABIE
0..1	Account	Booked_ Accounting Account. Identification. Identifier	The unique identifier for this booked accounting account.	UN00001268	BBIE
0..1	Sub Account	Booked_ Accounting Account. Sub Account. Identifier	The unique sub account identifier for this booked accounting account	ADD	BBIE
0..1	Account Full Name	Booked_ Accounting Account. Name. Text	The name, expressed as text, of this booked accounting account.	ADD	BBIE
0..1	Account Short Name	Booked_ Accounting Account. Abbreviated Name. Text	The abbreviated name, expressed as text, of this booked accounting account.	ADD	BBIE
0..1	Event Set Trigger	Booked_ Accounting Account. Set Trigger. Code	The code specifying the set trigger for this booked accounting account to be used in response to a specific event or set of events.	UN00001269	BBIE
0..1	Accounting Account Type	Booked_ Accounting Account. Type. Code	The code specifying the type of booked accounting account, such as a general account, payable, receivable, budget account, cost accounting account, job, or building site.	UN00001270	BBIE

0..1	Accounting Account Amount Type	Booked_ Accounting Account. Amount Type. Code	The code specifying the amount type for this booked accounting account.	UN00001271	BBIE
0..1	Chart Main Accounts Identifier	Booked_ Accounting Account. Main Accounts Chart. Identifier	The unique identifier for the main accounts chart for this booked accounting account.	ADD	BBIE
0..1	Chart Main Accounts Reference	Booked_ Accounting Account. Main Accounts Chart Reference. Identifier	The unique identifier of the main accounts chart reference for this booked accounting account.	ADD	BBIE
0..1	Report	Booked_ Accounting Account. Derived. Linked_ Report	A linked report which is derived from values within this booked accounting account, such as a tax return or financial statement.	ADD	ASBIE

5.6.3.3 Posted_ Accounting Line Monetary Value Details

Description: The entity contains the information related to a specific account for recording debits and credits to general accounting, cost accounting or budget accounting.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
1..*	Monetary Value	Posted_ Accounting Line Monetary Value. Details	The material or monetary worth of a thing that is associated with a posted line that is a part of an accounting entry.		ABIE
1	Local Currency Amount	Posted_ Accounting Line Monetary Value. Local Accounting Currency. Amount	The monetary value of the posted accounting line in the currency local to where the accounting records are required.		BBIE
0..1	Voucher Currency Amount	Posted_ Accounting Line Monetary Value. Voucher Currency. Amount	The monetary value of the posted accounting line in the accounting voucher currency.		BBIE
0..1	Other Currency Amount	Posted_ Accounting Line Monetary Value. Alternate Currency. Amount	The monetary value of the posted accounting line in another currency, such as a reporting currency, a consolidation currency, or a currency in the euro transition period.		BBIE
0..1	Type Code	Posted_ Accounting Line Monetary Value. Alternate Currency Amount Type. Code	The code specifying the type of the alternate currency amount, such as payment amount or Euro transition conversion amount, for this posted accounting line monetary value.		
1	Debit Credit	Posted_ Accounting Line Monetary Value. Debit Credit. Code	The code specifying the posted debit/credit value of the accounting line monetary value		BBIE

			(Reference United Nations Code List (UNCL) 4405 code list).		
0..1	Matching	Posted_ Accounting Line Monetary Value. Matching. Identifier	The unique matching identifier for this posted accounting line monetary value, used to associate the amount of a posted accounting line with the opposite signed amount of another line in the same account.		BBIE
0..1	Ticking	Posted_ Accounting Line Monetary Value. Ticking. Identifier	The unique ticking identifier for this posted accounting line monetary value, used to associate the amount of an accounting line with the amount of a line into another account.		BBIE
0..1	Apply To Number	Posted_ Accounting Line Monetary Value. Application Number. Identifier	The unique application number identifier for this monetary value, used for applying it to the corresponding line the amount of this accounting line.		BBIE
0..1	Achieved Work	Posted_ Accounting Line Monetary Value. Achieved Work Category. Identifier	The unique identifier of the achieved category of work for this monetary value.		BBIE
0..1	Distribution Key	Posted_ Accounting Line Monetary Value. Distribution Key. Identifier	The unique identifier for the distribution key of this monetary value.		BBIE
1..*	Accounting Account	Posted_ Accounting Line Monetary Value. Booking. Booked_ Accounting Account	A definite accounting account to which this posted accounting line monetary value is booked.		ASBIE

5.6.3.4 Portioned_Monetary Allocation Details

Description: The entity contains the information relevant for a repeated allocation amount, e.g. periodic insurance scheduled provision, income revenue provision, etc.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
0..*	Allocation	Portioned_Monetary Allocation. Details	The terms and conditions by which portioned monetary amounts are assigned or distributed, such as an insurance or income revenue scheduled provision.		ABIE
1	Allocated Amount	Portioned_Monetary Allocation. Local Currency. Amount	The monetary value in the local currency for this portioned monetary allocation.		BBIE
0..1	Number	Portioned_Monetary Allocation. Period. Numeric	The number of periods from the initial portioned monetary allocation term time reference to the latest period.		BBIE
0..1	Ranking	Portioned_Monetary Allocation. Ranking. Numeric	The ranking number for this portioned monetary allocation, such as the third allocation out of twelve allocations.		BBIE
1..*	Period Start and Duration	Portioned_Monetary Allocation. Related. Delimited_Period	The delimited periodic time frame related to this portioned monetary allocation.		ASBIE

5.6.3.5 Delimited_Period Details

(based on ABIE ebXML CCL08A)

Description: A specific period of time during which a monetary allocation is repeated from a starting date.

Cardinal	ACC / ASCC	ABIE / BBIE Name	Definition	Supporting CC	Type
	Period	Delimited_Period. Details	A period of time from a start date time onwards up to an end date time.	UN01002800	
1	Start	Delimited_Period. Start. Date Time	The date, time, date time or other date time value for the start of this delimited period.	UN01002801	BBIE
1	Duration	Delimited_Period. Duration. Measure	The measure of the length of time for this delimited period such as hours, days, weeks, months or years.	UN01002803	BBIE

5.6.3.6 Portioned_Monetary Instalment Details

Description: The entity contains the information relevant for a repeated instalment amount.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
0..*	Instalment	Portioned_Monetary Instalment. Details	The payment of a sum of money in portions at pre-defined times.		ABIE
1	Amount	Portioned_Monetary Instalment. Payment. Amount	The monetary value of a payment for this portioned monetary instalment.		BBIE
0..1	Number	Portioned_Monetary Instalment. Due Date. Date Time	The date, time, date time, or other date time value when this portioned instalment is due.		BBIE
0..1	Ranking	Portioned_Monetary Instalment. Ranking. Numeric	The ranking number for this portioned instalment, such as third instalment out twelve instalments.		BBIE

5.6.3.7 Fiscal_Tax Details

(Based on Tax Details ACC ebXML CCL06B)

Description: The entity contains the information related to a levy or payment for the support of a government required of persons, groups, or businesses within the domain of that government.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
0..1	Tax	Fiscal_Tax.Details	A fiscal tax required of businesses	UN00000162	ACC
0..1	Identification	Fiscal_Tax.Identification.Identifier	The unique identifier for this fiscal tax.	UN00000163	BCC
0..1	Calculated Amount	Fiscal_Tax.Calculated.Amount	The monetary value resulting from the calculation of this fiscal tax.	UN00000165	BCC
0..1	Tax Type	Fiscal_Tax.Type.Code	The code specifying a type of fiscal tax, such as a code for a Value Added Tax (VAT) [Reference United Nations Code List (UNCL) 5153].	UN00000166	BCC
0..1	Exemption Reason	Fiscal_Tax.Exemption Reason.Text	The reason, expressed as text, for exemption from this fiscal tax.	UN00000167	BCC
0..1	Rate	Fiscal_Tax.Calculated.Rate	The rate used to calculate the amount for this fiscal tax.	UN00000168	BCC
0..1	Calculation Sequence	Fiscal_Tax.Calculation Sequence.Numeric	The numeric expression of the sequence in which this fiscal tax is to be or has been applied when multiple taxes are applicable per calculation, such as first Value Added Tax (VAT), second Transfer.	UN00000247	BCC

0..1	Basis	Fiscal_Tax. Basis. Quantity	The quantity used as the basis in calculating the amount for this fiscal tax.	UN00000248	BCC
1	Basis Amount	Fiscal_Tax. Basis. Amount	The monetary value used as the basis in calculating the amount of this fiscal tax.	UN00001026	BCC
1	Tax Category	Fiscal_Tax. Category. Code	The code specifying the category to which this fiscal tax applies, such as codes for Exempt from Tax, Standard Rate, Free Export Item - Tax Not Charged. [Reference United Nations Location Code (UNCL) 5305].	UN00000777	BCC
1	Currency	Fiscal_Tax. Currency. Code	The code specifying the currency of this fiscal tax.	UN00000778	BCC
0..1	Jurisdiction	Fiscal_Tax. Jurisdiction. Text	The jurisdiction, expressed as text, to which this fiscal tax applies.	UN00000779	BCC
0..1	Customs Duty	Fiscal_Tax. Customs Duty. Indicator	The indication of whether or not this fiscal tax is a customs duty.	UN00001336	BCC
0..1	Exemption Reason Code	Fiscal_Tax. Exemption Reason. Code	A code specifying a reason for exemption from this fiscal tax.	UN00001337	BCC
0..1	Basis Allowance Rate	Fiscal_Tax. Tax Basis Allowance. Rate	The rate of the tax basis allowance (deduction or discount) used to calculate this fiscal tax.	UN00001307	BCC
*	Accounting Account	Fiscal_Tax. Specified. Booked_ Accounting Account	A booked accounting account specified for this fiscal tax.	UN00001338	ASCC

5.6.3.8 Reference_Accounting Line Index. Details

Description: The entity contains the information that makes a line unique in a folio of a book.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
1..1	Line-Folio Number Reference	Reference_Accounting Line Index. Details	The identification by reference of a line in an accounting book or a computerized data base.		ABIE
1..1	Line Number	Reference_Accounting Line Index. Line. Numeric	The number of the line for this reference accounting line index.		BBIE
0..1	Folio Number	Reference_Accounting Line Index. Folio. Numeric	The number of the folio for this reference accounting line index.		BBIE

5.6.3.9 *Linked_Report. Details*

Description: The entity contains the information needed to liaise the value of an accounting entry line from an accounting account with an item in a report that must be completed for internal or external usage.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
0..*	Report	Linked_Report. Details	A compilation of information which is linked to a report, such as an accounting report or financial report.		ABIE
1..1	List of items to File	Linked_Report. Required Items List. Identifier	The unique identifier of the list of required items for this linked report.		BBIE
0..1	Report Name	Linked_Report. Name. Text	The name, expressed as text, of this linked report.		BBIE
1..1	Item to file Identification	Linked_Report. Item. Identifier	The unique identifier for an item in this linked report.		BBIE