



UN/CEFACT

SIMPLE, TRANSPARENT AND EFFECTIVE PROCESSES
FOR GLOBAL BUSINESS

Business Requirement Specifications (BRS)

Business Domain: Accounting

Business Process: Accounting and financial information transmission

Document Identification: CEFACT/Forum/2010

Title: Accounting Message

UN/CEFACT International Trade and Business Processes Group: TBG 12

Version: 1.3

Revision: 0

Date: 2010/03/31

DOCUMENT CHANGE HISTORY LOG

Date of change	Version	Paragraph changed	Summary of changes
18-04-2006	1.0	TBG approval date	
23/09/2009	1.2	all	Changes after TBG17 harmonization and quality assessment
31/03/2009	1.3	all	Changes after TBG17 harmonization and quality assessment

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1 PREAMBLE

The purpose of the project is to develop a standard model to fulfill accounting requirements in the transmission of any kind of accounting information and/or any kind of report requested from accounting books.

2 REFERENCES

- UN/CEFACT Modelling Methodology User Guide (CEFACT/TMG/N093) ;
- UN/CEFACT Business Requirement Specifications Document Template (CEFACT/ICG/005)

3 OBJECTIVES

The objective of this document is to standardize the transmission of information Business Process and Business Information Entities regarding the technical description of accounting and financial information.

The Business Process is the detailed description of the way partners have to play their respective role, establish business relationship and share responsibilities to interact efficiently with the support of their respective information system.

The business documents are composed of Business Information Entities (BIE), which when available, are taken from the library of reusable business information entities and when not found, are proposed as new Business Information Entities. The contents of the business documents and the Business Information Entities are presented using class diagrams.

4 SCOPE

The scope for this project consists in building a standard accounting message for transmission of any accounting, cost, financial, social, statistic and fiscal information toward designated organizations being publicly empowered or acknowledged data collectors or exchanging such information between parties such as accounting firms, auditors, certified public accountants, financial analysts and the public and private sectors.

The project includes all business sizes, internal as well as de-located accounting processes, domestic and international environments, single company and corporate, and concerns all activity domains.

A demonstrator will be produced in collaboration with TBG18 related to electronic data exchange of accounting documents between agricultural companies and the control authority of the sector in France.

Categories	Context description
Business Process	Accounting message
Product Classification	Accounting and Financial document
Industry Classification	All sectors
Geopolitical	Global
Official Constraint	None
Business Process Role	Issuer, Receiver, partner
Supporting role	None
System Capabilities	No limitation

5 BUSINESS REQUIREMENTS

5.1 BUSINESS REQUIREMENT VIEWS

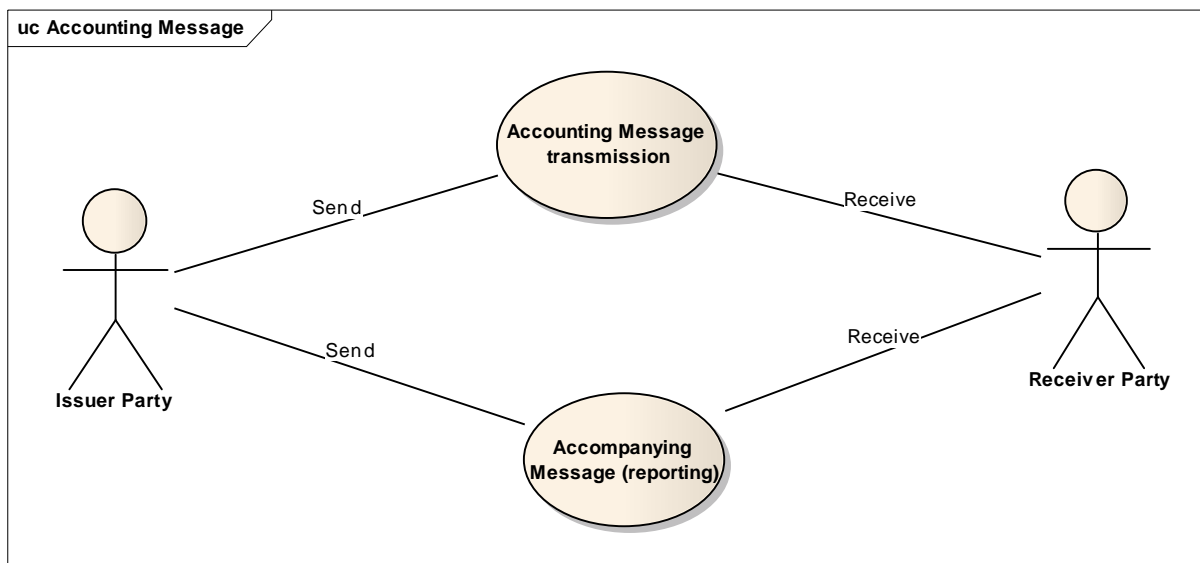
Each process is described and identified through a use case diagram.

5.1.1 PRINCIPLE

This message describes:

- Parties implied in the transmission of accounting and financial information : sender, recipient, entity, chartered accountant, auditor, financial analysts, etc.;
- Plausibility checks of accompanying messages such as journal, chart of accounts, accounting entry, bundle collection, ledger, trial balance, reporting.

5.1.1.1 USE CASE

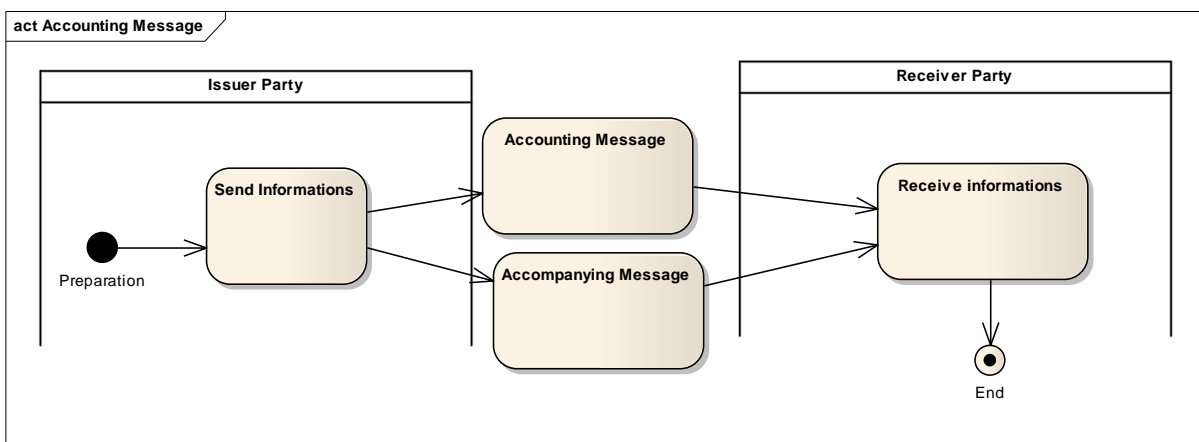


Business process Name	Accounting and financial information transmission
Identifier	Accounting Message
Actors	Party that issues accounting message and accompanying financial messages. Party that receives the accounting message and accompanying financial messages.
Description	Transmission of any accounting, cost, financial, social, statistic and fiscal information.
Pre-condition	Interchange agreement
Post-conditions	
Scenario	The issuer party sends any accounting, cost, financial, social, statistic and fiscal information The receiver party receives this information
Remarks	/

5.2 BUSINESS PROCESS

An activity diagram or sequence diagram describe business collaboration(s) between the collecting authority and the entities that are responsible for information disclosure. Each process must be described in terms of collaboration .

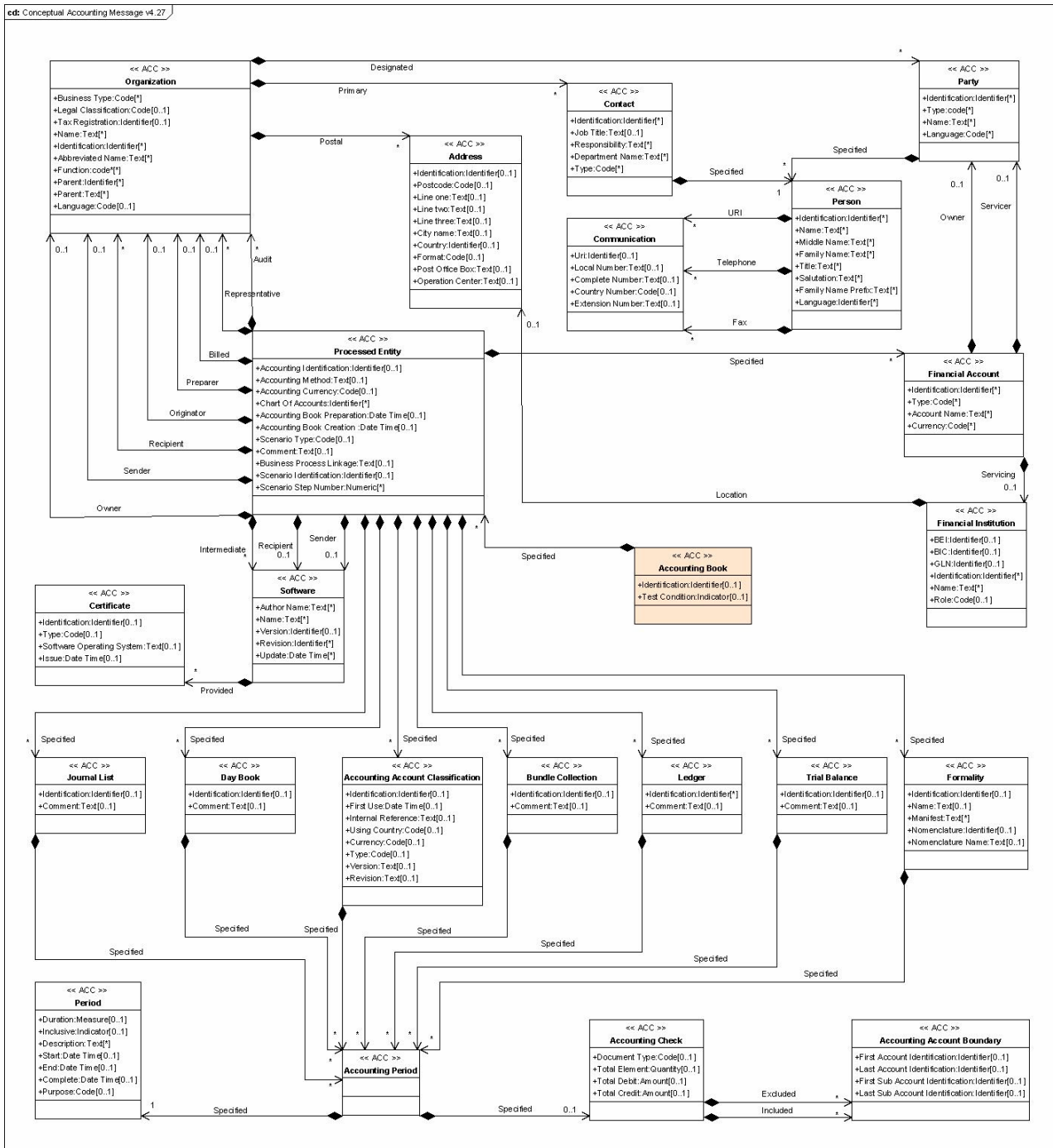
5.2.1.1 ACTIVITY DIAGRAM



Description : The issuer party prepares and sends any kind of accounting, cost, financial, social, statistic and fiscal information toward designated organizations being publicly empowered or acknowledged data collectors or exchanging such information between parties such as accounting firms, auditors, certified public accountants, financial analysts and the public and the private sectors.

5.3 INFORMATION MODEL

5.3.1 MESSAGE « ACCOUNTING MESSAGE »



Account classification: is a list of the [accounts](#) used by an organization. The list can be numerical, alphabetic, or alpha-numeric. Each nominal ledger account is unique to allow its [ledger](#) to be located. The list is typically arranged in the order of the customary appearance of accounts in the financial statements, profit and loss accounts followed by balance sheet accounts (see http://en.wikipedia.org/wiki/Chart_of_accounts).

Bundle collection: The bundle is the collection of documents given/received daily by enterprises.

Journal: [Journals](#) are a simple system of recording transactions. Journals are also easy to maintain and control. They record [transactions](#) over a specified time in DATE ORDER. They reduce the number of entries that need to be made into the [ledger](#), they help prevent errors. All the transactions of one type are summarized into appropriate journals (see http://en.wikipedia.org/wiki/Specialized_journals).

Day book: the daily written record of events.

Financial reporting (or Financial Information): Periodic statements mainly based upon accounting books required of a business reflecting an overview of its financial position; the financial report is presented in a structured manner and legible and understandable form. (see http://en.wikipedia.org/wiki/Financial_statements)

Formality: A formality is an established procedure including a certain number of documents intended for an organization collectors (see <http://en.wikipedia.org/wiki/Formality>).

Ledger: A ledger is the principal [book](#) for recording transactions (see <http://en.wikipedia.org/wiki/Ledger>).

Trial balance: In [accounting](#), the **trial balance** is a [worksheet](#) listing the [balance](#) at a certain date, of each [ledger account](#) in two columns, namely [debit](#) and [credit](#). Under the [double-entry](#) system, in any transaction the total of any debits must equal the total of any credits, so in a Trial Balance the total of the debit side should always be equal to the total of the credit side. The trial balance thus serves as a tool to detect errors, which can result in the totals not being equal. Often credits will be represented as a negative, in which case the total of the trial balance should be 0 (see http://en.wikipedia.org/wiki/Trial_balance) .

7 BUSINESS INFORMATIONS – ACCOUNTING MESSAGE

Accounting Book: A collection of accounting related data that pertains to specific documents, such as year end report, tax reports, trial balance, or entries.

Multi	Business Term	Rel	Type	Description	
0	1	Accounting Book. Identification. Identifier	Attribut	Identifier	The unique identifier of this accounting book.
0	1	Accounting Book. Test Condition. Indicator	Attribut	Indicator	An indicator specifying whether or not this accounting book is a test.
0	n	Accounting Book. Specified. Processed Entity	Association		A processed entity specified for this accounting book.

Accounting Check: A set of values providing a validation check of accounting data.

Multi	Business Term	Rel	Type	Description	
0	1	Accounting Check. Document Type. Code	Attribut	Code	The code specifying the type of document for this accounting check such as journal, ledger, reporting.
0	1	Accounting Check. Total Element. Quantity	Attribut	Quantity	The total number of elements in this accounting check.
		Accounting Check. Total Debit. Amount	Attribut	Amount	The monetary value of the total debit in this accounting check.
		Accounting Check. Total Credit. Amount	Attribut	Amount	The monetary value of the total credit in this accounting check.
0	n	Accounting Check. Excluded. Accounting Account Boundary	Association		An accounting account boundary excluded for this accounting check.
0	n	Accounting Check. Included. Accounting Account Boundary	Association		An accounting account boundary included for this accounting check.

Bundle Collection: Combination of documents and books intended to be stored together in a usable form to conform with regulatory requirements.

Multi	Business Term	Rel	Type	Description	
0	1	Bundle Collection. Identification. Identifier	Attribut	Identifier	The unique identifier for this bundle collection.
0	1	Bundle Collection. Comment. Text	Attribut	Text	The comment, expressed as text, for this bundle collection.
0	n	Bundle Collection. Specified. Accounting Period	Association		An accounting period specified for this bundle collection.

Certificate: A legal proof of ownership or worthiness of an item.

Multi	Business Term	Rel	Type	Description	
0	1	Certificate. Identification. Identifier	Attribut	Identifier	The unique identifier for a certificate.
0	1	Certificate. Issue. Date Time	Attribut	Date Time	The date, time, date time, or other date time value when this certificate was issued.
0	1	Certificate. Type. Code	Attribut	Code	The code specifying the type of certificate.
0	1	Certificate. Software Operating System. Text	Attribut	Text	The software operating system, expressed as text, for which this certificate is produced.

Day Book: A book in which the debits and credits which occur day by day are set down. These are ultimately sorted into the ledger.

Multi	Business Term	Rel	Type	Description	
0	1	Day Book. Identification. Identifier	Attribut	Identifier	The unique identifier for this day book.
0	1	Day Book. Comment. Text	Attribut	Text	The comment, expressed as text, for this day book.
0	n	Day Book. Specified. Accounting Period	Association		An accounting period specified for this day book.

Formality: A compilation of gathered information to be remitted to official data collectors or interested party, such as a tax or social return, statistical statement, financial report.

Multi	Business Term	Rel	Type	Description	
1	1	Formality. Identification. Identifier	Attribut	Identifier	The unique identifier for this formality.
0	1	Formality. Name. Text	Attribut	Text	The name, expressed as text, of this formality.
0	n	Formality. Manifest List. Text	Attribut	Text	A list of reports, expressed as text, that make up this formality.
1	1	Formality. Nomenclature. Identifier	Attribut	Identifier	The unique identifier for this nomenclature.
0	1	Formality. Nomenclature Name. Text	Attribut	Text	The name, expressed as text, of the nomenclature for this formality.
0	n	Formality. Specified. Accounting Period	Association		An accounting period specified for this formality.

Journal List: A specific list of journals used in an accounting book by an entity.

Multi	Business Term	Rel	Type	Description	
0	1	Journal List. Identification. Identifier	Attribut	Identifier	The unique identifier for this list of journals.
0	1	Journal List. Comment. Text	Attribut	Text	The comment, expressed as text, for this list of journals.
0	n	Journal List. Specified. Accounting Period	Association		An accounting period specified for this journal list.

Organization: An organized structure set up for a particular purpose, such as a business, government body, department, charity, or financial institution.

Multi	Business Term	Rel	Type	Description	
0	n	Organization. Business Type. Code	Attribut	Code	A code specifying the nature of the type of business of the organization.
0	1	Organization. Legal Classification. Code	Attribut	Code	The code specifying the legal classification of this organization such as those representing Incorporated (Inc), limited liability corporation (LLC) or non-profit.
0	1	Organization. Tax Registration. Identifier	Attribut	Identifier	A unique tax registration identifier assigned to an organization for the purpose of collecting taxes. In the US, this could be the Federal Employer Identification Number (FEIN), in the EU this could be the Value Added Tax (VAT) Registration Number.
0	n	Organization. Name. Text	Attribut	Text	The name, expressed as text, of an organization.
0	n	Organization. Identification. Identifier	Attribut	Identifier	A unique identifier for this organization.
0	n	Organization. Abbreviated Name. Text	Attribut	Text	An abbreviated name, expressed as text, for an organization.
0	n	Organization. Function. Code	Attribut	Code	A code specifying a function of an organization.
0	n	Organization. Parent. Identifier	Attribut	Identifier	A unique identifier for the parent of this organization.
0	n	Organization. Parent. Text	Attribut	Text	The parent organization, expressed as text, of this organization.
0	1	Organization. Language. Code	Attribut	Code	The code specifying the language of this organization.
0	n	Organization. Primary. Contact	Association		A primary contact information for this organization.
0	n	Organization. Postal. Address	Association		A postal address for this organization.
0	n	Organization. Designated. Party	Association		A designated party for this organization.

Software: Programs and other operating information used by a computer.

Multi	Business Term	Rel	Type	Description	
0	n	Software. Author Name. Text	Attribut	Text	An author's name, expressed as text, for this software program.
0	n	Software. Name. Text	Attribut	Text	A name, expressed as text, of this software.
0	1	Software. Version. Identifier	Attribut	Identifier	The unique identifier of the version of this software.
0	n	Software. Revision. Identifier	Attribut	Identifier	A unique identifier of the revision of this software.
0	n	Software. Update. Date Time	Attribut	Date Time	A date, time, date time, or other date time value of an update of this software.
0	n	Software. Provided. Certificate	Association		A certificate provided for this software.

Address: The location at which a particular organization or person may be found or reached.

Multi	Business Term	Rel	Type	Description	
0	1	Address. Identification. Identifier	Attribut	Identifier	A unique identifier for this address.
0	1	Address. Format. Code	Attribut	Code	The code specifying the format of this address.
0	1	Address. Postcode. Code	Attribut	Code	A code specifying the postcode of the address.

0	1	Address. Post Office Box. Text	Attribut	Text	The unique identifier, expressed as text, of a container commonly referred to as a box, in a post office or other postal service location, assigned to a person or organization, where postal items may be kept for this address.
0	1	Address. Line One. Text	Attribut	Text	The first free form line, expressed as text, of an address.
0	1	Address. Line Two. Text	Attribut	Text	The second free form line, expressed as text, of an address.
0	1	Address. Line Three. Text	Attribut	Text	The third free form line, expressed as text, of an address.
0	1	Address. City Name. Text	Attribut	Text	The name, expressed as text, of the city, town or village of this address.
0	1	Address. Country. Identifier	Attribut	Identifier	The unique identifier of a country for this address (Reference ISO 3166 and UN/ECE Rec 3).
0	1	Address. Operation Centre. Text	Attribut	Text	The operation centre, expressed as text, for this address.

Person: An individual human being.

Multi	Business Term	Rel	Type	Description	
0	n	Person. Identification. Identifier	Attribut	Identifier	A unique identifier for this person.
0	n	Person. Name. Text	Attribut	Text	A name or set of names, expressed as text, by which this person is known.
0	n	Person. Middle Name. Text	Attribut	Text	Name or names, expressed as text, usually given to a person by his/her parents at birth, other than the first name.
0	n	Person. Family Name. Text	Attribut	Text	A name, expressed as text, that a person shares with members of his/her family.
0	n	Person. Title. Text	Attribut	Text	A textual expression of the title associated with a specific person, such as Doctor, Mr., Mrs., Ms.
0	n	Person. Salutation. Text	Attribut	Text	A formal sign or expression of greeting, expressed as text, that is appropriate for this person such as Right Honourable, Monsignor or Madam.
0	n	Person. Family Name Prefix. Text	Attribut	Text	A textual expression of a prefix that precedes this person's family name such as Van, Von.
0	n	Person. Language. Identifier	Attribut	Identifier	A unique identifier of a language related to this person such as their spoken or correspondence language.
0	n	Person. Telephone. Communication	Association		Telephone communication information for this person.
0	n	Person. Fax. Communication	Association		Facsimile communication information for this person.
0	n	Person. URI. Communication	Association		Uniform Resource Identifier (URI) communication information for this person such as a web or email address.

Communication: The exchange of thoughts, messages, or information, as by speech, signals, writing, or behaviour between persons and/or organizations.

Multi	Business Term	Rel	Type	Description	
0	1	Communication. URI. Identifier	Attribut	Identifier	The unique identifier of the Uniform Resource Identifier (URI) for this communication, such as a web or an email address.
0	1	Communication. Local Number. Text	Attribut	Text	The communication number, expressed as text and not including country access code or the area number code, for this communication.
0	1	Communication. Complete Number. Text	Attribut	Text	A text string of characters that make up the complete number for this communication.
0	1	Communication. Country Number. Code	Attribut	Text	The country access code for this communication number such as 44, 1, 353 etc.
0	1	Communication. Extension Number. Text	Attribut	Text	The extension number, expressed as text, assigned to this communication number to enable a caller to reach a specific party.

Contact: A person or department that acts as a point of contact with another person or department.

Multi	Business Term	Rel	Type	Description	
0	n	Contact. Identification. Identifier	Attribut	Identifier	A unique identifier for this contact.
0	1	Contact. Job Title. Text	Attribut	Text	The job title, position or designation, expressed as text, of this contact person within an organization such as Director, Software Engineer, Purchasing Manager.
0	n	Contact. Responsibility. Text	Attribut	Text	A responsibility, expressed as text, of this contact.
0	n	Contact. Department Name. Text	Attribut	Text	A name, expressed as text, of the department to which this contact belongs within an organization, such as a support department.
0	n	Contact. Type. Code	Attribut	Code	A code specifying a type of contact.
0	1	Contact. Specified. Person	Association		A specified contact person.

Financial Institution: An institution, such as a bank, building society, credit union, stock brokerage, or similar business; established primarily to provide financial services and financial transactions.

Multi	Business Term	Rel	Type	Description	
0	1	Financial Institution. BEI. Identifier	Attribut	Identifier	The unique Business Entity Identifier (BEI) as defined in ISO 9362 for this financial institution.
0	1	Financial Institution. BIC. Identifier	Attribut	Amount	The unique Bank Identification Code (BIC) as defined in ISO 9362 for this financial institution.
0	1	Financial Institution. GLN. Identifier	Attribut	Code	The unique Global Location Number (GLN) as defined by GS1 for this financial institution.
0	n	Financial Institution. Identification. Identifier	Attribut	Numeric	A unique identifier for this financial institution.
0	n	Financial Institution. Name. Text	Attribut	Identifier	A name, expressed as text, for this financial institution.
0	1	Financial Institution. Role. Code	Attribut	Text	The code specifying a role for this financial institution, such as intermediary or settlement agent.
0	1	Financial Institution. Location. Address	Association		The postal address for this financial institution.

Financial Account: A specific business arrangement whereby debits and/or credits arising from transactions are recorded, such as, a financial account with a bank, a financial account with a trading partner etc.

Multi	Business Term	Rel	Type	Description	
0	n	Financial Account. Identification. Identifier	Attribut	Identifier	A unique identifier for this financial account.
0	n	Financial Account. Type. Code	Attribut	Code	A code specifying the type of financial account such as savings, checking.
0	n	Financial Account. Account Name. Text	Attribut	Text	An account name, expressed as text, of this financial account.
0	n	Financial Account. Currency. Code	Attribut	Code	A code specifying the currency of this financial account (Reference ISO 4217 codes).
0	1	Financial Account. Servicing. Financial Institution	Association		The financial institution that services this financial account.
0	1	Financial Account. Owner. Party	Association		A party that owns this financial account.
0	1	Financial Account. Servicer. Party	Association		A party that services this financial account on behalf of the account owner or owners.

Party: An individual, a group, or a body having a role in a business function. Party has a legal connotation in a business transaction.

Multi	Business Term	Rel	Type	Description	
0	n	Party. Identification. Identifier	Attribut	Identifier	A unique identifier of the party.
0	n	Party. Type. Code	Attribut	Code	A code specifying the type of party that is independent of its role.
0	n	Party. Name. Text	Attribut	Text	A name, expressed as text, for this party.
0	n	Party. Language. Code	Attribut	Code	A code specifying a language for this specific party.
0	n	Party. Specified. Person	Association		A specified person for this party.

Formality: A compilation of gathered information to be remitted to official data collectors or interested party, such as tax or social return, statistical statement, financial repor

Multi	Business Term	Rel	Type	Description	
0	1	Formality. Identification. Identifier	Attribut	Identifier	The unique identifier for this formality.
0	1	Formality. Name. Text	Attribut	Text	The name, expressed as text, of this formality.
0	n	Formality. Manifest List. Text	Attribut	Text	To indicate the list of sent reports being part of the formality.
1	1	Formality. Nomenclature. Identifier	Attribut	Identifier	The unique identifier for this nomenclature.
0	1	Formality. Nomenclature Name. Text	Attribut	Text	The name, expressed as tex, of this nomenclature.
0	n	Formality. Specified. Accounting Period	Association		An accounting period delimited for this formality.

Period: A specific period of time such as the length of time between two known date/time points, from a start date onwards, or up to an end date.

Multi	Business Term	Rel	Type	Description	
0	1	Period. Duration. Measure	Attribut	Measure	A measure of the length of time for this time period such as hours, days, weeks, months, years.
0	1	Period. Inclusive. Indicator	Attribut	Indicator	The indication of whether or not the start and end dates are included in this period.
0	n	Period. Description. Text	Attribut	Text	A textual description of this period of time.
0	1	Period. Start. Date Time	Attribut	Date Time	The date, time, date time or other date time value for the start of this period of time.
0	1	Period. End. Date Time	Attribut	Date Time	The date, time, date time or other date time value which specifies the end of this period of time.

0	1	Period. Complete. Date Time	Attribut	Date Time	The date, time, date time or other date time value for a complete period of time expressed as a specific month, a specific week etc.
0	1	Period. Purpose. Code	Attribut	Code	The code specifying the purpose of a period.

Trial Balance: A worksheet listing all accounts at a certain date to ensure that debits are equal to credits.

Multi		Business Term	Rel	Type	Description
0	1	Trial Balance. Identification. Identifier	Attribut	Identifier	The unique identifier for this trial balance.
0	1	Trial Balance. Comment. Text	Attribut	Text	The comment, expressed as text, for this trial balance.
0	n	Trial Balance. Specified. Accounting Period	Association		An accounting period specified for this trial balance.

Accounting Account Classification: A systematic arrangement in classes or categories according to the sector of activities the business is actually running, such as insurance, commercial and industrial, or not for profit.

Multi		Business Term	Rel	Type	Description
0	1	Accounting Account Classification. Identification. Identifier	Attribut	Identifier	The unique identifier for this classification of accounting accounts.
0	1	Accounting Account Classification. First Use. Date Time	Attribut	Code	The date, time, date time, or other date time value of the first use for this accounting account classification.
0	1	Accounting Account Classification. Internal Reference. Text	Attribut	Text	The internal reference, expressed as text, of this accounting account classification.
0	1	Accounting Account Classification. Using Country. Code	Attribut	Code	The code specifying the country where this accounting account classification is in use or defined.
0	1	Accounting Account Classification. Currency. Code	Attribut	Code	The code specifying the currency for this accounting account classification.
0	1	Accounting Account Classification. Type. Code	Attribut	Code	The code specifying the type of accounting account classification, such as general account, payable, receivable, budget account, cost accounting account, job, building site, etc.
0	1	Accounting Account Classification. Version. Text	Attribut	Text	The version, expressed as text, of this accounting account classification.
0	1	Accounting Account Classification. Revision. Text	Attribut	Text	The revision, expressed as text, of this accounting account classification.
0	n	Accounting Account Classification. Specified. Accounting Period	Association		An accounting period specified for this accounting account classification.

Ledger: A book or file containing all accounts of an entity relating to assets, liabilities, revenues, and expenditure.

Multi		Business Term	Rel	Type	Description
0	1	Ledger. Identification. Identifier	Attribut	Identifier	A unique identifier for this ledger.
0	1	Ledger. Comment. Text	Attribut	Text	The comment, expressed as text, for this ledger.
0	n	Ledger. Specified. Accounting Period	Association		An accounting period specified for this ledger.

Accounting Account Boundary: The lower and upper limits in a series of consecutive accounts.

Multi		Business Term	Rel	Type	Description
0	1	Accounting Account Boundary. First Account Identification. Identifier	Attribut	Identifier	The unique identifier for the first account in a series for this accounting account boundaries.
0	1	Accounting Account Boundary. Last Account Identification. Identifier	Attribut	Identifier	The unique identifier for the last account in a series for this accounting account boundaries.
0	1	Accounting Account Boundary. First Sub-Account Identification. Identifier	Attribut	Identifier	The unique identifier for the first sub-account in a series for this accounting account boundaries.
0	1	Accounting Account Boundary. Last Sub-Account Identification. Identifier	Attribut	Identifier	The unique identifier for the last sub-account in a series for this accounting account boundaries.

Accounting Period: A period of time for which accounts are recorded, audited, and reported.

Multi	Business Term	Rel	Type	Description	
0	1	Accounting Period. Specified. Accounting Check	Association		The accounting check specified for this accounting period.
0	1	Accounting Period. Specified. Period	Association		The period specified for this accounting period.

Processed Entity: An individual or organization for which an accounting book is prepared.

Multi	Business Term	Rel	Type	Description	
0	1	Processed Entity. Accounting Identification. Identifier	Attribut	Identifier	The unique identifier for the accounting of this processed entity.
0	1	Processed Entity. Accounting Method. Text	Attribut	Text	The accounting method, expressed as text, in use by this processed entity, such as [full] accrual accounting, cash basis of accounting, commitment accounting.
0	1	Processed Entity. Accounting Currency. Code	Attribut	Code	The code specifying the currency used in accounting by this processed entity.
0	n	Processed Entity. Chart Of Accounts. Identifier	Attribut	Identifier	A unique identifier of the chart of accounts related to the accounting of this processed entity such as Commercial and Industrial, Banks, Insurance, Agriculture.
0	1	Processed Entity. Accounting Book Preparation. Date Time	Attribut	Date Time	The date, time, date time or other date time value of the accounting book preparation of this processed entity.
0	1	Processed Entity. Accounting Book Creation. Date Time	Attribut	Date Time	The date, time, date time or other date time value of the accounting book creation of this processed entity.
0	1	Processed Entity. Scenario Type. Code	Attribut	Code	The code specifying the scenario type for this processed entity such as initial, final or intermediate.
0	1	Processed Entity. Comment. Text	Attribut	Text	The comment, expressed as text, for this processed entity.
0	1	Processed Entity. Business Process Linkage. Text	Attribut	Text	The business process linkage, expressed as text, for this processed entity.
0	1	Processed Entity. Scenario Identification. Identifier	Attribut	Identifier	The unique scenario identifier for this processed entity.
0	n	Processed Entity. Scenario Step Number. Numeric	Attribut	Numeric	A scenario step number assigned to this processed entity.
0	n	Processed Entity. Audit. Organization	Association		An organization auditing this processed entity.
0	n	Processed Entity. Representative. Organization	Association		An organization representing this processed entity.
0	1	Processed Entity. Billed. Organization	Association		The organization billed by this processed entity.
0	1	Processed Entity. Preparer. Organization	Association		The organization preparing the accounting book for this processed entity.
0	1	Processed Entity. Originator. Organization	Association		The organization originating the accounting book for this processed entity.
0	n	Processed Entity. Recipient. Organization	Association		An organization receiving the accounting book of this processed entity.
0	1	Processed Entity. Sender. Organization	Association		The organization sending the accounting book of this processed entity.
0	1	Processed Entity. Owner. Organization	Association		The organization owning this processed entity.
0	1	Processed Entity. Sender. Software	Association		The software used by the sender to create an accounting book for this processed entity.
0	1	Processed Entity. Recipient. Software	Association		The software used by the recipient to read the accounting book for this processed entity.
0	n	Processed Entity. Intermediate. Software	Association		A piece of software used by an intermediate to create or read an accounting book for this processed entity.
0	n	Processed Entity. Specified. Financial Account	Association		A financial account specified for this processed entity.
0	n	Processed Entity. Specified. Journal List	Association		A journal list specified for this processed entity.
0	n	Processed Entity. Specified. Day Book	Association		A day book specified for this processed entity.
0	n	Processed Entity. Specified. Bundle Collection	Association		A bundle collection specified for this processed entity.
0	n	Processed Entity. Specified. Accounting Account Classification	Association		An accounting account classification specified for this processed entity.
0	n	Processed Entity. Specified. Ledger	Association		A ledger specified for this processed entity.
0	n	Processed Entity. Specified. Trial Balance	Association		A trial balance specified for this processed entity.
0	n	Processed Entity. Specified. Formality	Association		A formality specified for this processed entity.