



UN/CEFACT

Simple, Transparent and Effective Processes
For Global Commerce

BUSINESS REQUIREMENTS SPECIFICATION (BRS)

Business Domain: Accounting

Business Process: Chart of Accounts (Chart of accounts)

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Business Requirements Specification

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1. Preamble

Accounting technique accompanies the business background for more than five centuries when Luca Pacioli, a Venetian monk, first published in 1494 the guidance of double entry bookkeeping in his *Summa (Summa de arithmetica, geometria, proportioni et proportionalita)*, in which he gives credit to Benedetto Contrugli (Benedikt "Beno" Kotruljević, who actually wrote the materials in his "LIBRO DE L'ARTE DE LA MERCATURA").

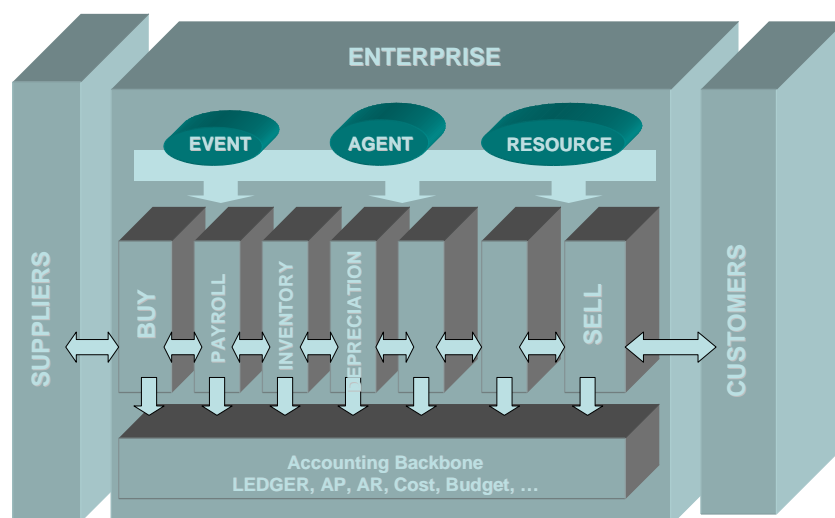
The genuine fundamentals of the accounting business were then postulated. They still are presently entries journalizing and registration into accounts defined beforehand in the list of accounts (also called "chart") used in the enterprise. Different charts of accounts possibly provide accounts identifiers for different accounting sub domains such as budget, financial, cost accounting, etc.

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 eb-XML 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. Among other tracks to achieve this, push e-documents interoperability from point to point toward end to end is a very interesting option. That means to make the most efficient arrangements possible to discover or retrieve accounts identifiers (that are listed in the chart of accounts) into which debit and credit amounts must be booked for electronic document such as order, delivery, invoice and payment.



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, with an chart of accounts, and accounting entries in turn will provide output towards aggregated figures from accounts.

All enterprises have at least an own Chart of accounts, but they can have several if one considers the analytical and budgetary domains.

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

The Chart of accounts 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 chart of accounts 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 1500-5
- UN/CEFACT Business Requirements Specification version 1.5 (CEFACT/ICG/005)
- UN/CEFACT TBG Library 2005-01-25
- UN/EDIFACT – CHACCO message
- Unified Modelling Language (UML version 1.4.2)
- http://en.wikipedia.org/wiki/Dimension_%28data_warehouse%29#Role-Playing_Dimensions
- Document “Common wide-Accounting Classification Structure” v. 1.0 July 2007 from US Financial Systems Integration Office
-

3. Objective

The Enterprise Financial Structure, commonly known as the Corporate Chart of Accounts, provides the hierarchal set of revenue, expense, and balance sheet accounts by both legal entities and lines of business.

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

An Chart of accounts is a coded list of accounting accounts of an entity classified according to their nature and according to the different functions of the entity, established to allow a better interpretation of the accounts.

The Chart of accounts 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 chart of accounts process within the chain being described in this document. The class diagram of the chart of accounts transaction is developed in such a way that it specifies the cross industry reusable business information entities.

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

Categories	Description and Values
Business process	Accounting entry process
Product Classification	All
Industry Classification	All
Geopolitical	Global
Official Constraint	None
Business Process Role	Bookkeeper, Accountant
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.).

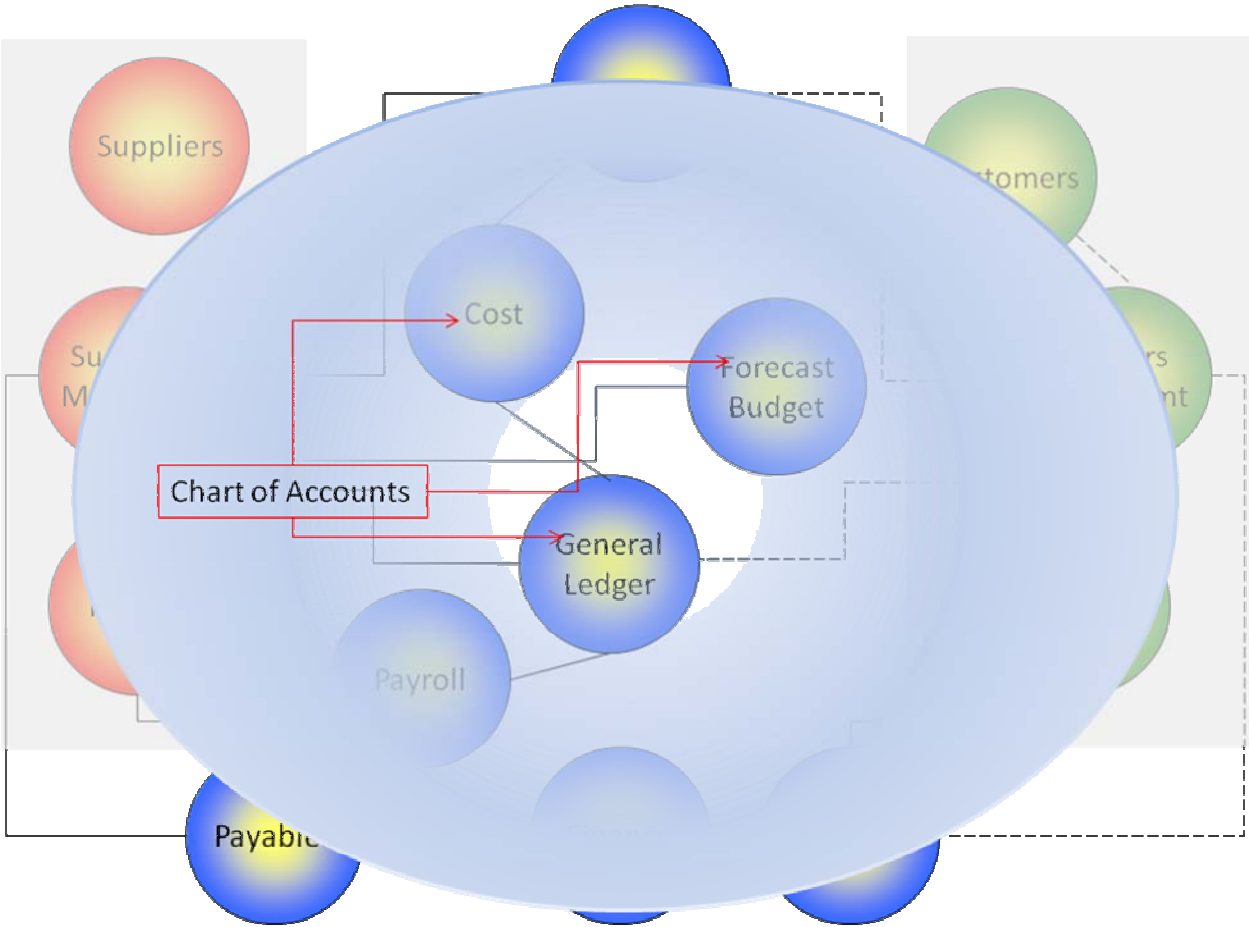


Chart of Accounts in Accounting Business Process

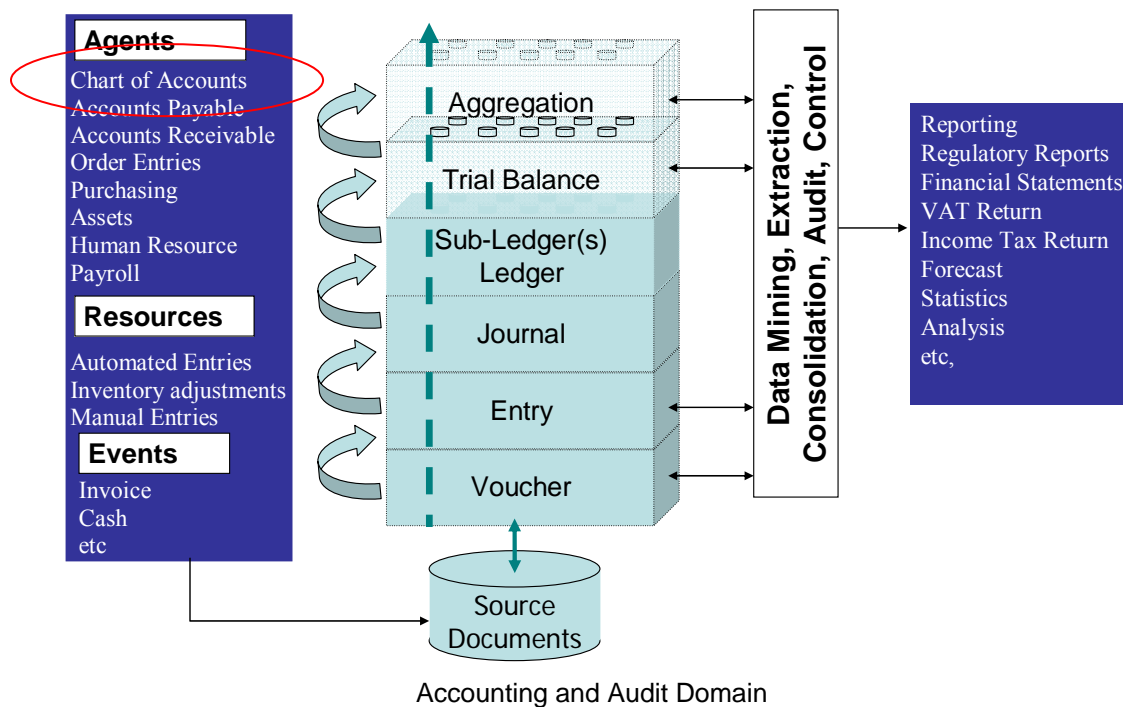
5.2 Business Domain view

A Chart of accounts is the translation in monetary measurement unit of any transaction or transaction step that currently affects the financial situation of the enterprise.

A Chart of accounts is a codified list of accounting accounts of an entity classified according to their nature and according to the different functions of the entity, established to allow a better interpretation of the accounts.

1. In Canada and the United States, and most Anglo-Saxony nations do not require a particular standardization in the configuration of a chart of accounts..

2. In the European Union, Belgium, France, Greece, Portugal and Spain a standard Chart of Accounts (methodical list of accounts) is legally designed; it defines principles and rules that entities have to apply as regards accountancy practices. Professional charts of accounts focusing on the nature and the activities of businesses are derived from the standard one. The chart of accounts used by an entity is appropriated to its business and at the same time, it is based upon the standard chart of accounts or when applicable, to the business domain standard chart of accounts.
3. Financial reporting, consolidation, statistics, declaration, and more generally many kinds of forms filing are linked with a mapping of the chart of accounts.



In a same entity, there is possibly simultaneous usage of several charts of accounts such as:

- general accounts according to national legislation;
- individual payable and receivable accounts;
- general accounts of consortium;
- general accounts for consolidation;
- analytical accounts by analysis axis (dimension);
- budgetary accounts;
- out of balance commitment accounts.

Etc.

Business Domain View

Accounts in Recording Process Business	GL Debit (1)	GL Credit (1)	Cost accounting	Expenses commitments	Jobs, Dimension, measure axis, etc.
Sales	Receivable account	Sales, taxes, etc.	(2)	(3)	(2)
Purchase	Assets, Purchases, taxes, etc.	Payable account	(2)	(3)	(2)
Payment Due	Payable account	Bank, other financial account	(2)	(3)	(2)
Payment Received	Bank, other financial account	Receivable account	(2)	(3)	(2)
Other e.g. payroll, depreciation, miscellaneous	Appropriate account(s)	Appropriate account(s)	(2)	(3)	(2)

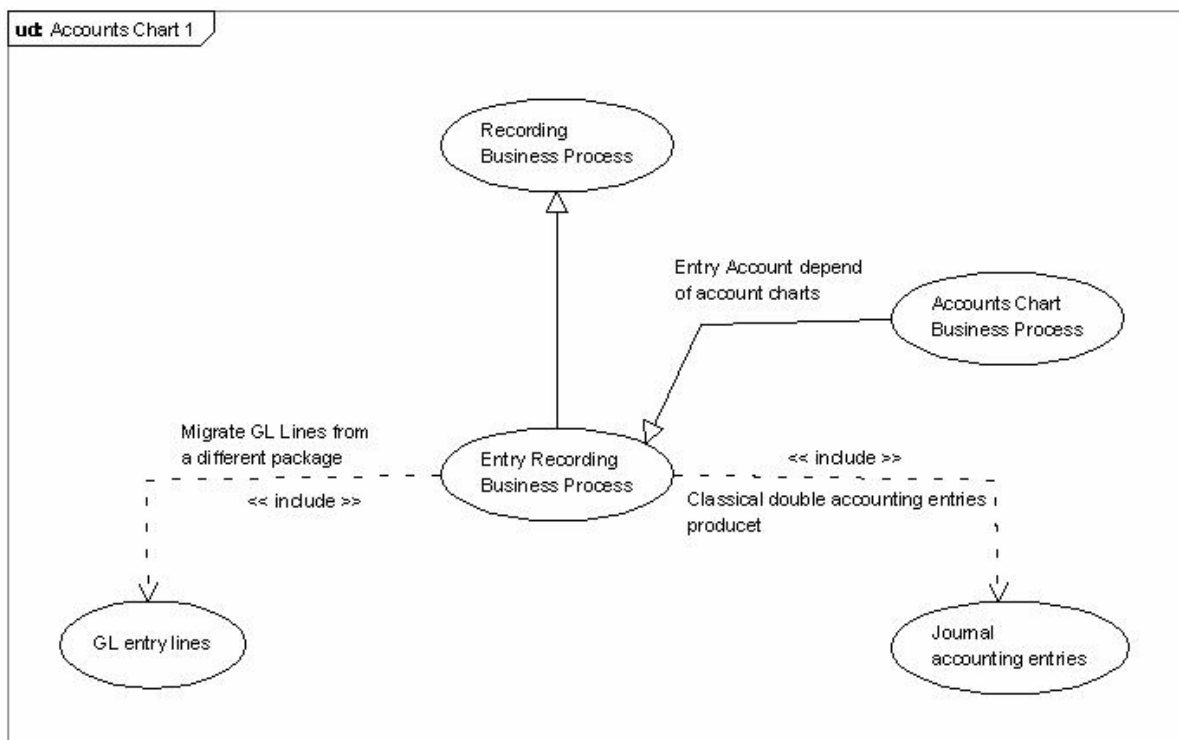
(1) to validate an accounting entry, concerned accounts must exist in the chart of accounts used in the entity prior to recording the entry lines;

(2) the existence beforehand of account(s) may be required in the related chart of accounts or similar list of codes used in the entity;

(3) account(s) may exist in the related chart of accounts or similar list of codes used for budgetary control in the entity.

Business Domain Model

Business Domain Model Name	ACCOUNTING
Description	Accounting entries used to track the financial flow need chart of accounts to organize / sort information by nature/function. In that sense, accounting is updated in quasi real time.
Industry	All



Business Model Administration Information

Business process name	ACCOUNTING
Analysts / Modelers / Reviewers	Bergström, Jan Bernard, Alain Blantz Mary-Kay (<i>TBG17 Quality Assessment</i>) Cohen, Eric (<i>comments from BRS Accounting Entry</i>) Colo, Gérard de Bonhome, Olivier Faverio, Dominique Gasch, Stéphane Hassler Chris (<i>TBG17 Editor</i>) Heilig Paula (<i>TBG17 Quality Assessment</i>) Lapalus, Alain Lemense, Robert Lesourd, Michel Marchal, Benoît Pajon, Alex Probert Sue (<i>TBG17 Quality Assessment</i>) Taltas, Christian
Model Owner	EDIFICAS Eu, UN-CEFACT
Identifier Information	
Agency Id	http://www.edificas.org
Agency	Edificas

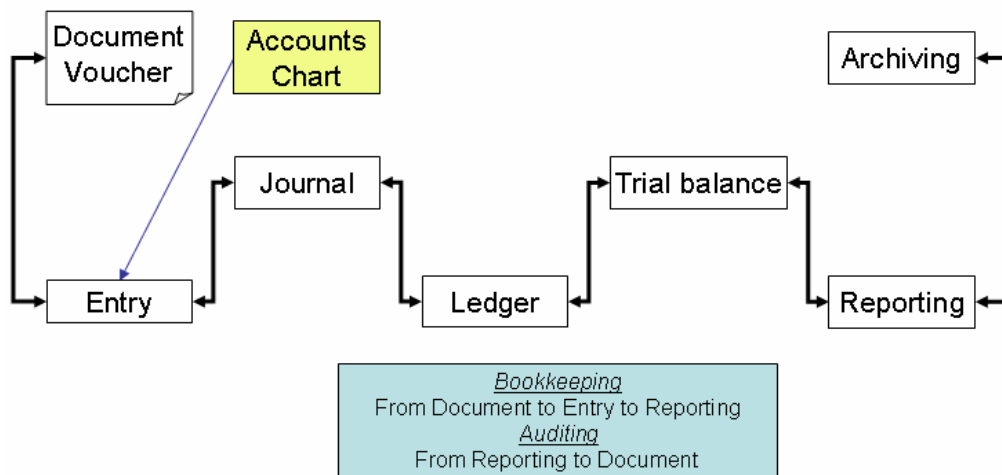
Business Area Description

Business Area Name	ACCOUNTING
Description	Chart of accounts
Scope	Create a standard model for accounts that are contained in a chart of accounts
Process Areas	Recording Business Process
Objective	Complete accounting entry lines with the right account identifier to populate accounting journal and accounting books
Business Opportunity	
Category	Accountant, Bookkeeper, Accounting Firm, Auditor
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, etc.

5.3 Business requirements views

The role of the chart of accounts in accounting is among the following not exhaustive and not limited list:

- To be the basic organisation for recording financial flow of classical accounting entries into the journal or auxiliary sub-journals to populate books in the accounting system;
- to provide a significant and comprehensible textual name next to the coded identifier of an account;
- whenever needed, to identify a partner organisation, its relationship and address, contact, preferred person for communication and communication means;
- to classify different accounts type and/or method of accounting;
- to structure amounts summation levels;
- to map an account with item(s) that is (are) part of one or several reports;
- to know credit risk limitations;
- to specify relationship with account(s) of other accounting system(s);
- to define characteristic dates;
- to determine the current status of an account;
- to identify actions and acting persons;
- to liaise account with taxation;

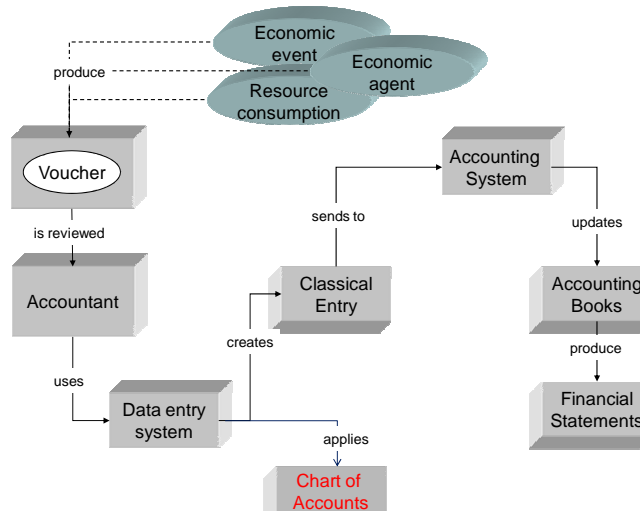


This BRS only considers the Chart of Accounts.

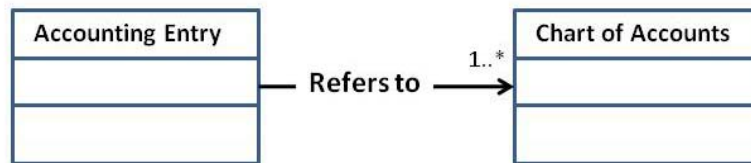
5.4 Business process elaboration - Recording Business Process

Scope

Any event, any consumption of resource, any action of an agent must be reflected in a justificatory document (the voucher), which in turn will be translated into classical accounting entry. The classification of the accounting entries in the accounts of an enterprise is carried out from a **chart of accounts** that each enterprise uses for its own needs.



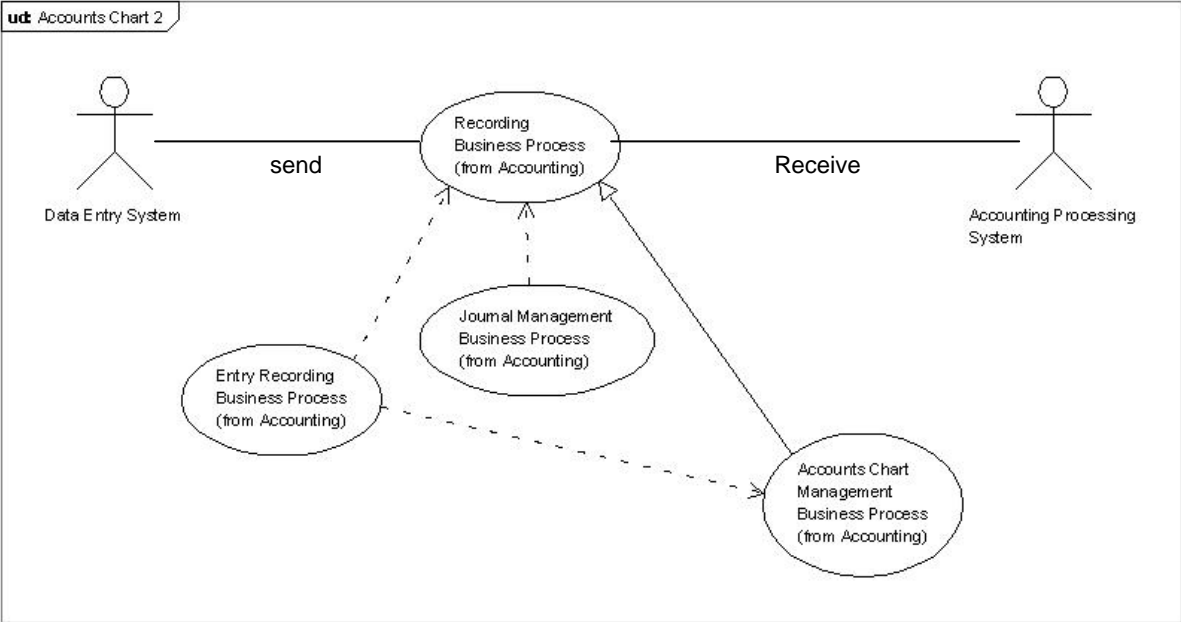
All accounting entries refer to (at least) one chart of accounts of the enterprise.



5.4.1 Use Case Recording Business Process

The chart of accounts of the enterprises is used to organise recording of the monetary value related to economic events into accounting entries and arrange them into accounting books.

Use Case Diagram



Use case description – Recording Process

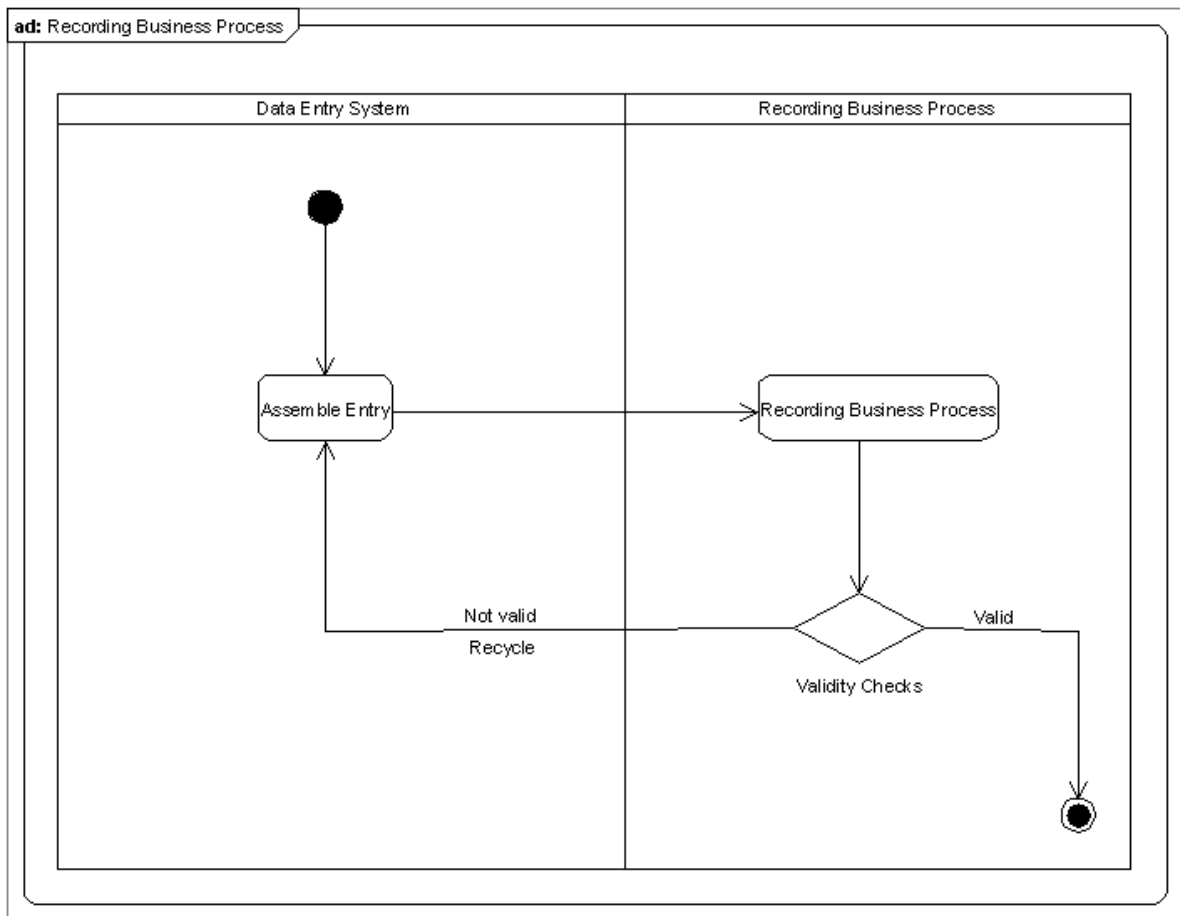
Business process name	Recording Business Process
Identifier	Accounting
Actors	Data Entry system, Accounting Processing System, Entity,
Description	<p>Entries are created from a range of input system (e.g. keyboard data capture, entries generated from other application system such as from invoicing subsystem-, automated tool for creation of entries such as from outsourced payroll, etc).</p> <p>The chart of accounts of the entity is used to organise the booked accounting entries.</p>
Pre-condition	Account must exist prior the entry is validated.
Post-conditions	Chart of accounts updated with all new required accounts.
Scenario	Data entry system checks whether an account used for each entry line does actually exist.
Remarks	The accountant or the accounting firm in charge of the accounting system is responsible for keeping the chart of accounts up to date.

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. With chart of accounts, 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, Chart of Accounts
Description	<p>Entries are created from a range of input system, accounting books from a previous accounting system, accounting books from a merging entity.</p> <p>Some validity checks may occur simultaneous to data entry (on line).</p> <p>The Recording Business Process applies logical and physical checks for each entry and each entry line accordingly with the chart of accounts, the accounting organisation and the accounting principles in use in the entity.</p> <p>At least, the existence in the chart of accounts of the account in which an entry line will be booked is verified at the step validation of entry.</p> <p>Check failure means recycling process of the accounting entry.</p>
Authorized Roles	Data Entry system, Recording Business Process, Accountant
Legal Steps/ Requirements	Existence of chart of accounts used by the entity.
Initial/Terminal Events	<p>Terminal: The Business Recording Process to return possible rejected entries.</p> <p>The Data Entry System to update the chart of accounts with identified missing accounts and to flag or initiate recycling process for concerned rejected entries.</p>
Scope	To validate accepted entries and to recycle rejected ones; to update chart of accounts.
Boundary	Not defined if any
Constraints	

5.6 Information Model Definition – Chart of accounts

5.6.1 Chart of accounts Message

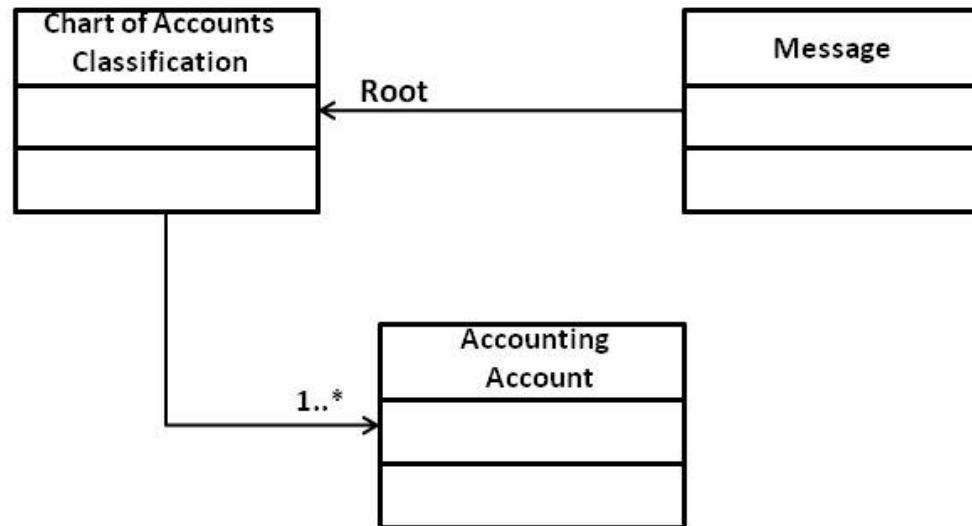


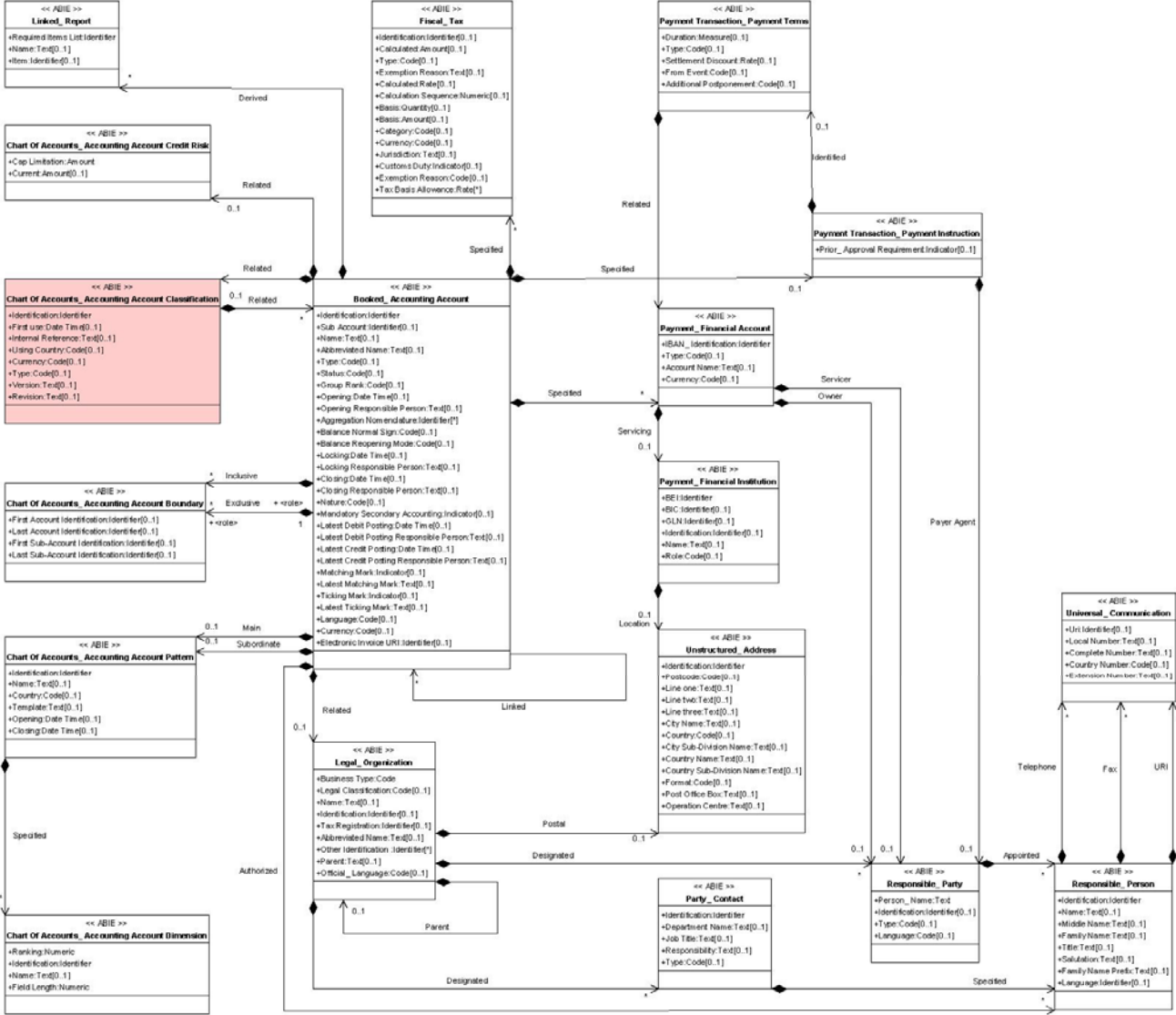
Chart of accounts Message

Description: A message that is build to design several kinds of accounting accounts that are gathered into chart of accounts with respect to their classification type; types of chart of accounts may concern individual receivable accounts, individual payable accounts, general ledger accounts, cost accounting accounts, any kind of cost analysis, expenses commitments (budget account), measurable dimension of receipts, mapping accounts, etc.

This message defines the specifications of any account with respect of its classification such as general ledger account, cost accounting account, individual payable or receivable account, etc.

Obviously one message will most often contain more than one single accounting account; it might possibly concern other accounting documents such as accounting entries, ledger, report, etc; that means that an “companion message” is intended to announce sending of other accounting messages or to be joined with one or more other accounting messages. This is certainly the case for an accounting firm. An “envelope message” BRS is developed separately (see project “Accounting Message”).

5.6.2 Chart of accounts Class Diagram



5.6.2.1 Classification Details

Description: The entity is the primary root of the message.

The ABIE is named “**Chart Of Accounts_ Accounting Account Classification. Details**”

Cardinal	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Classification (<i>Primary Root</i>)	Chart Of Accounts_ Accounting Account Classification. Details	A systematic arrangement in classes or categories in this chart of accounts, according to the sector of activities the business is actually running, such as insurance, commercial and industrial, or not for profit.	Accounting Account Classification new	ABIE
0..1	Identification	Chart Of Accounts_ Accounting Account Classification. Identification. Identifier	The unique identifier for this classification of a chart of accounting accounts.	new	BBIE
0..1	First Use Date	Chart Of Accounts_ Accounting Account Classification. First Use. Date Time	The date, time, date time, or other date time value of the first use for the accounting account classification in this chart of accounts.	new	ASBIE
0..1	Reference	Chart Of Accounts_ Accounting Account Classification. Internal Reference. Text	The internal reference, expressed as text, of the accounting account classification in this chart of accounts.	new	BBIE

0..1	Country	Chart Of Accounts_ Accounting Account Classification. Using Country. Code	The code specifying the country where the accounting account classification is in use or defined for this chart of accounts.	new	BBIE
0..1	Currency	Chart Of Accounts_ Accounting Account Classification. Currency. Code	The code specifying the currency for the accounting account classification of this chart of accounts.	new	BBIE
0..1	Type	Chart Of Accounts_ Accounting Account Classification. Type. Code	The code specifying the type of the accounting account classification for this chart of accounts, such as general account, payable, receivable, budget account, cost accounting account, job, building site.	new	BBIE
0..1	Version	Chart Of Accounts_ Accounting Account Classification. Version. Text	The version, expressed as text, of the account classification for this chart of accounts.	new	BBIE
0..1	Revision	Chart Of Accounts_ Accounting Account Classification. Revision. Text	The revision expressed as text of the accounts classification for this chart of accounts.	new	BBIE
1..*	Accounts	Chart Of Accounts_ Accounting Account Classification. Related. Booked_ Accounting Account	Classification of booked accounting account in a related chart of accounting accounts.	new	ASBIE

5.6.2.2 Accounting Account Details

Description: The entity contains the general information related to the accounting account. It is an alternate root of the message.

The ABIE is named “**Booked_ Accounting Account. Details**”

Cardinal	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Accounting Account (Alternate Root)	Booked_ Accounting Account. Details	A specific account for recording debits and credits to general accounting, cost accounting or budget accounting.	UN01003421	ABIE
1..1	Account Identification	Booked_ Accounting Account. Identification. Identifier	The unique identifier for this booked accounting account.	UN01003422	BBIE
0..1	Sub-Account Identification	Booked_ Accounting Account. Sub Account. Identifier	The unique sub account identifier for this booked accounting account.	UN01003423	BBIE
0..1	Name	Booked_ Accounting Account. Name. Text	The name, expressed as text, of this booked accounting account.	UN01003424	BBIE
0..1	Abbreviated Name	Booked_ Accounting Account. Abbreviated Name. Text	The abbreviated name, expressed as text, of this booked accounting account.	UN01003425	BBIE
0..1	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 a set of events.	UN01003426	BBIE

0..1	Status	Booked_ Accounting Account. Status. Code	The code specifying the status of this booked accounting account, such as open, locked, close, temporarily unusable, pending.	new	BBIE
0..1	Summation Level	Booked_ Accounting Account. Group Rank. Code	The code specifying the rank or level for grouping and totalizing series of booked accounting accounts, such as accounting group of accounts, accounting sub-class of accounts, accounting class of accounts.	new	BBIE
0..1	Opening Date	Booked_ Accounting Account. Opening. Date Time	The date, time, date time, or other date time value specifying the opening of this booked accounting account .	new	BBIE
0..1	Opening Person	Booked_ Accounting Account. Opening Responsible Person. Text	The person, expressed as text, responsible for the opening of this booked accounting account.	new	BBIE
0..*	Nomenclature Associated Identifier	Booked_ Accounting Account. Aggregation Nomenclature. Identifier	The unique identifier of an aggregation nomenclature for this booked accounting account.	new	BBIE
0..1	Balance Sign	Booked_ Accounting Account. Balance Normal Sign. Code	The code specifying the balance normal sign of this booked accounting account, such as debit or credit.	new	BBIE

0..1	Balance Reopening Mode	Booked_ Accounting Account. Balance Reopening Mode. Code	The code specifying the mode for reopening the balance of this booked accounting account, such as balance brought forward, open items, debit-credit totals, not reopened.	new	BBIE
0..1	Locking Date	Booked_ Accounting Account. Locking. Date Time	The date, time, date time, or other date time value of locking of this booked accounting account.	new	BBIE
0..1	Locking Responsible Person	Booked_ Accounting Account. Locking Responsible Person. Text	The person, expressed as text, responsible for the locking of this booked accounting account.	new	BBIE
0..1	Closing Date	Booked_ Accounting Account. Closing. Date Time	The date, time, date time, or other date time value of closing of this booked accounting account.	new	BBIE
0..1	Closing Responsible Person	Booked_ Accounting Account. Closing Responsible Person. Text	The person, expressed as text, responsible for the closing of this booked accounting account.	new	BBIE
0..1	Account Nature	Booked_ Accounting Account. Nature. Code	The code specifying the nature of this booked accounting account, such as assets, inventory, revenues, expenses, receivables, payables.	new	BBIE
0..1	Secondary Accounting Account Mandatory	Booked_ Accounting Account. Mandatory Secondary Accounting. Indicator	The indication of whether or not a secondary accounting account is mandatory for this booked accounting account.	new	BBIE

0..1	Latest Debit Posting	Booked_ Accounting Account. Latest Debit Posting. Date Time	The date, time, date time, or other date time value of the latest posting of a debit into this booked accounting account.	new	BBIE
0..1	Latest Debit Posting Responsible Person	Booked_ Accounting Account. Latest Debit Posting Responsible Person. Text	The person, expressed as text, responsible for posting the latest debit in this booked accounting account.	new	BBIE
0..1	Latest Credit Posting	Booked_ Accounting Account. Latest Credit Posting. Date Time	The date, time, date time, or other date time value of the latest posting of a credit into this booked accounting account.	new	BBIE
0..1	Latest Credit Posting Responsible Person	Booked_ Accounting Account. Latest Credit Posting Responsible Person. Text	The person, expressed as text, responsible for posting the latest credit in this booked accounting account.	new	BBIE
0..1	Matching Mark Indicator	Booked_ Accounting Account. Matching Mark. Indicator	The indicator of whether or not a matching mark is required for this booked accounting account.	new	BBIE
0..1	Latest Matching Mark	Booked_ Accounting Account. Latest Matching Mark. Text	The latest matching mark, expressed as text, used for this booked accounting account.	new	BBIE
0..1	Ticking Mark Indicator	Booked_ Accounting Account. Ticking Mark. Indicator	The indication of whether or not a ticking mark is required for this booked accounting account.	new	BBIE
0..1	Latest Ticking Mark	Booked_ Accounting Account. Latest Ticking Mark. Text	The latest ticking mark, expressed as text, used for this booked accounting account.	new	BBIE
0..1	Language	Booked_ Accounting Account. Language. Code	The code specifying the language for this booked accounting account.	new	BBIE

0..1	Currency	Booked_ Accounting Account. Currency. Code	The code specifying the currency for this booked accounting account.	new	BBIE
0..1	e-Invoice URI	Booked_ Accounting Account. Electronic Invoice URI. Identifier	The Uniform Resource Identifier (URI) , such as a web or email address, specifying where electronic invoices can be addressed or located for this booked accounting account.	new	BBIE
0..1	Accounting Account Update Authorized Person	Booked_ Accounting Account. Update Authorized. Responsible_ Person	A responsible person authorized to update this booked accounting account.	new	ASBIE
0..1	Accounting Account Linked 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.	new	ASBIE
0..1	Accounting Account Classification	Booked_ Accounting Account. Related. Chart Of Accounts_ Accounting Account Classification	The booked accounting account related to the classification of this accounting account classification in this chart of accounts.	new	ASBIE
0..1	Accounting Account Linked Report	Booked_ Accounting Account. Inclusive. Chart Of Accounts_ Accounting Account Boundary	Booked accounting accounts and/or sub accounts included within the limits of boundaries of a series of consecutive accounts for an chart of accounts.	new	ASBIE
0..1	Accounting Account Linked Report	Booked_ Accounting Account. Main. Chart Of Accounts_ Accounting Account Pattern	The main accounting account pattern in a chart of accounts for this booked accounting account.	new	ASBIE
0..1	Accounting Account Linked Report	Booked_ Accounting Account. Subordinate. Chart Of Accounts_ Accounting Account Pattern	A sub accounting account pattern in a chart of accounts for this booked accounting	new	ASBIE

			account.		
0..*	Tax	Booked_ Accounting Account. Specified. Fiscal_ Tax	The fiscal tax specified in this booked accounting account.	new	ASBIE
0..1	Financial Account	Booked_ Accounting Account. Specified. Payment_ Financial Account	The payment financial account specified for this booked accounting account.	new	ASBIE
0..1	Payment Instruction	Booked_ Accounting Account. Specified. Payment Transaction_ Payment Instruction	Payment transaction payment instructions specified for this booked accounting account.	new	ASBIE
0..1	Credit Risk	Booked_ Accounting Account. Related. Chart Of Accounts_ Accounting Account Credit Risk	The credit risk information related to this booked accounting account in this chart of accounts.	new	ASBIE
0..*	Linked Account	Booked_ Accounting Account. Linked. Booked_ Accounting Account	A relationship existing between two booked accounting accounts such as between expenses accounting account and cost accounting account.	new	ASBIE
0..1	Organization	Booked_ Accounting Account. Related. Legal_ Organization	The legal organization related to this booked accounting account.	new	ASBIE
0..*	Series Exclusion Boundary	Booked_ Accounting Account. Exclusive. Chart Of Accounts_ Accounting Account Boundary	Booked accounting accounts and/or sub accounts excluded of the limits of boundaries of a series on consecutive accounts for an chart of accounts.	new	ASBIE
0..*	Series Inclusion Boundary	Booked_ Accounting Account. Inclusive. Chart Of Accounts_ Accounting Account Boundary	Booked accounting accounts and/or sub accounts included within the limits of boundaries of a series of consecutive accounts for a chart of accounts.	new	ASBIE

5.6.2.3 Accounting Account Boundary Details

Description: The entity delimits the boundary of series of consecutive accounts.

The ABIE is named “**Chart Of Accounts_ Accounting Account Boundary. Details**”

Cardinal	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Series of Accounts	Chart Of Accounts_ Accounting Account Boundary. Details	The lower and upper limits delimiting one or more series of consecutive accounting accounts in this chart of accounts.	new	ABIE
0..1	First Main Account	Chart Of Accounts_ Accounting Account Boundary. First Account Identification. Identifier	The unique identifier for the first account in a series for these accounting account boundaries in this chart of accounts.	new	BBIE
0..1	Last Main Account	Chart Of Accounts_ Accounting Account Boundary. Last Account Identification. Identifier	The unique identifier for the last account in a series for these accounting account boundaries in this chart of accounts.	new	BBIE
0..1	First Sub-Account	Chart Of Accounts_ Accounting Account Boundary. First Sub-Account Identification. Identifier	The unique identifier for the first sub-account in a series for these accounting sub account boundaries in this chart of accounts.	new	BBIE
0..1	Last Sub-Account	Chart Of Accounts_ Accounting Account Boundary. Last Sub-Account Identification. Identifier	The unique identifier for the last accounting sub-account in a series for these accounting sub account boundaries in this chart of accounts.	new	BBIE

5.6.2.4 Credit Risk Details

Description: Light indication on the risk incurred on this accounting account (reasonably a “Receivable individual account”).

The ABIE is named “**Chart of Accounts_ Accounting Account Credit Risk. Details**”

Cardinal	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Credit Risk	Chart Of Accounts_ Accounting Account Credit Risk. Details	Set of information related to credit risk for this accounting account in this chart of accounts.	new	ABIE
0..1	Cap Limit	Chart Of Accounts_ Accounting Account Credit Risk. Cap Limitation. Amount	The monetary value of the cap limitation of for this chart of accounts accounting account credit risk.	new	BBIE
0..1	Risk Currently Incurred	Chart Of Accounts_ Accounting Account Credit Risk. Current. Amount	The monetary value of the current amount for this chart of accounts accounting account credit risk.	new	BBIE

5.6.2.5 Report Details

Description: The entity contains pieces of information to enable linkage of an account with an element of one or more report(s).

The ABIE is named “**Linked_ Report. Details**”

Cardinal	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Report	Linked_ Report. Details	A compilation of information which is linked to a report, such as an accounting report or financial report.	UN01003657	ABIE
1..1	Items List	Linked_ Report. Required Items List. Identifier	The unique identifier of the list of required items for this linked report.	UN01003658	BBIE
0..1	Name	Linked_ Report. Name. Text	The name, expressed as text, of this linked report.	UN01003659	BBIE
0..1	Item in the Report Identifier	Linked_ Report. Item. Identifier	The unique identifier for an item in this linked report.	UN01003660	BBIE

5.6.2.6 Tax Details

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.

The ABIE is named “Fiscal_ Tax. Details”

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Tax	Fiscal_ Tax. Details	A fiscal tax required of businesses.	UN01003600	ABIE
0..1	Identification	Fiscal_ Tax. Identification. Identifier	The unique identifier for this fiscal tax.	UN01003601	BBIE
0..1	Calculated Amount	Fiscal_ Tax. Calculated. Amount	The monetary value resulting from the calculation of this fiscal tax.	UN01003602	BBIE
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].	UN01003603	BBIE
0..1	Exemption Reason	Fiscal_ Tax. Exemption Reason. Text	The reason, expressed as text, for exemption from this fiscal tax.	UN01003604	BBIE
0..1	Rate	Fiscal_ Tax. Calculated. Rate	The rate used to calculate the amount for this fiscal tax.	UN01003605	BBIE
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),	UN01003606	BBIE

			second Transfer.		
0..1	Basis	Fiscal_ Tax. Basis. Quantity	The quantity used as the basis in calculating the amount for this fiscal tax.	UN01003607	BBIE
1	Basis Amount	Fiscal_ Tax. Basis. Amount	The monetary value used as the basis in calculating the amount of this fiscal tax.	UN01003608	BBIE
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].	UN01003609	BBIE
1	Currency	Fiscal_ Tax. Currency. Code	The code specifying the currency of this fiscal tax.	UN01003610	BBIE
0..1	Jurisdiction	Fiscal_ Tax. Jurisdiction. Text	The jurisdiction, expressed as text, to which this fiscal tax applies.	UN01003611	BBIE
0..1	Customs Duty	Fiscal_ Tax. Customs Duty. Indicator	The indication of whether or not this fiscal tax is a customs duty.	UN01003612	BBIE
*	Exemption Reason Code	Fiscal_ Tax. Exemption Reason. Code	A code specifying a reason for exemption from this fiscal tax.	UN01003613	BBIE
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.	UN01003614	BBIE

5.6.2.7 Accounting Account Pattern Details

Description: The entity describes the template (e.g. AAA99BCCCC9999) for measurable dimension specified for an accounting account.

The ABIE is named “**Chart Of Accounts_ Accounting Account Pattern. Details**”

Cardinal	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Pattern Template	Chart Of Accounts_ Accounting Account Pattern. Details	A template depicting the alphanumerical mask structure of an accounting account that is part of a chart of accounts.	new	ABIE
0..1	Identification	Chart Of Accounts_ Accounting Account Pattern. Identification. Identifier	The unique identifier for this accounting account pattern in this chart of accounts.	new	BBIE
0..1	Name	Chart Of Accounts_ Accounting Account Pattern. Name. Text	The name, expressed as text, of this accounting account pattern in this chart of accounts.	new	BBIE
0..1	Country	Chart Of Accounts_ Accounting Account Pattern. Country. Code	The code specifying the country for this accounting account pattern in this chart of accounts (reference ISO 3166).	new	BBIE
0..1	Template	Chart Of Accounts_ Accounting Account Pattern. Template. Text	The template, expressed as text, of this accounting account pattern in this chart of accounts.	new	BBIE
0..1	Opening Date	Chart Of Accounts_ Accounting Account Pattern. Opening. Date Time	The date, time, date time, or other date time value of the opening of this accounting account pattern in this chart of accounts.	new	BBIE

0..1	Closing Date	Chart Of Accounts_ Accounting Account Pattern. Closing. Date Time	The date, time, date time, or other date time value of the closing of this accounting account pattern in this chart of accounts.	new	BBIE
0..*	Dimension Depiction	Chart Of Accounts_ Accounting Account Pattern. Specified. Chart Of Accounts_ Accounting Account Dimension	An accounting account dimension in a chart of accounts specified as part of this accounting account pattern.	new	ASBIE

5.6.2.8 Accounting Account Dimension Details

Description: The entity describes the picture of a dimension in a pattern.

The ABIE is named “**Chart Of Accounts_ Accounting Account Dimension. Details**”

Cardinal	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Dimension	Chart Of Accounts_ Accounting Account Dimension. Details	The characteristics template for an aspect of this chart of accounts accounting account which bounds a set of values.	new	ABIE
0..1	First Main Account	Chart Of Accounts_ Accounting Account Dimension. Ranking. Numeric	The ranking number for this dimension, such as third dimension, in this chart of accounts accounting account.	new	BBIE
0..1	Last Main Account	Chart Of Accounts_ Accounting Account Dimension. Identification. Identifier	The unique identifier for this chart of accounts accounting account dimension.	new	BBIE
0..1	First Sub-Account	Chart Of Accounts_ Accounting Account Dimension. Name. Text	The name, expressed as text, for this chart of accounts accounting account dimension.	new	BBIE
0..1	Last Sub-Account	Chart Of Accounts_ Accounting Account Dimension. Field Length. Numeric	The length, expressed in a number of characters, of the field for this chart of accounts accounting account dimension.	new	BBIE

5.6.2.9. Organization Details

Description: The entity contains the pieces of information related to the organization that is using the chart(s) of accounts of this message.

The ABIE is named “Legal_ Organization. Details”

Cardinal.	ACC	ABIE / BBIE Name	Definition	Supporting CC	Type
	Organization	Legal_ Organization. Details	An organization set up on a legal basis as a business, government body, department, charity, or financial institution.	UN01003637	ABIE
1..1	Business Type	Legal_ Organization. Business Type. Code	A code specifying the type of business of this legally set up organization.	UN01003638	BBIE
0..1	Classification	Legal_ Organization. Legal Classification. Code	The code specifying the legal classification of this legal organization e.g. Inc. LLP, SA, Not for profit, etc.	UN01003639	BBIE
0..1	Name	Legal_ Organization. Name. Text	A name, expressed as text, of this legally set up organization.	UN01003640	BBIE
0..1	Identification	Legal_ Organization. Identification. Identifier	The unique identifier of this legal organization.	UN01003641	BBIE
0..1	Tax Registration	Legal_ Organization. Tax Registration. Identifier	The unique tax registration identifier assigned to this organization for tax collection purposes.	new	BBIE
0..1	Short Name	Legal_ Organization. Abbreviated Name. Text	The name in abbreviated form, expressed as text, of this legal organization.	new	BBIE
0..*	Other Identification	Legal_ Organization. Other Identification. Identifier	An other identifier of this legal organization such as fiscal or social identification.	new	BBIE

0..1		Legal_ Organization. Parent. Text	The parent of this legal organization, expressed as text.	new	BBIE
0..1		Legal_ Organization. Official_ Language. Code	The code specifying the official language for this legal organization.	new	BBIE
0..1	Organization Address	Legal_ Organization. Postal. Unstructured_ Address	The postal unstructured address for this legal organization.	new	ASBIE
0..1	Parent Organization	Legal_ Organization. Parent. Legal_ Organization	The parent legal organization of this legal organization.	new	ASBIE
0..1	Party	Legal_ Organization. Designated. Responsible_ Party	The responsible party designated for this legal organization.	new	ASBIE
0..*	Contact	Legal_ Organization. Designated. Party_ Contact	A party contact designated for this legal organization.	new	ASBIE

5.6.2.10 Party Details

Description: The entity contains the information related to a party designated by the organisation for specific relationship or purpose.

The ABIE is named “Responsible_Party_Details”

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Party	Responsible_Party_Details	An individual, a group, or a body having a role in a business function. Party has a legal connotation in a business transaction.	UN01002339	ABIE
1..1	Name	Responsible_Party.Person_Name.Text	The name of a person, expressed as text, of this responsible party.	UN01002334	BBIE
0..1	Identification	Responsible_Party.Identification.Identifier	The unique identifier of this responsible party.	new	BBIE
0..1	Type	Responsible_Party.Type.Code	The code specifying the type of responsible party.	new	BBIE
0..1	Language	Responsible_Party.Language.Code	The code specifying the language for this responsible party.	new	BBIE
0..*	Appointed Responsible Person	Responsible_Party.Appointed.Responsible_Person	An appointed responsible person for this responsible party.	new	ASBIE

5.6.2.11 Contact Details

Description: The entity contains the information related to a contact designated by the organisation for specific responsible relationship.

The ABIE is named “Party_ Contact. Details”

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Contact	Party_ Contact. Details	A person or department that acts as a point of contact with another person or department.	UN01002339	ABIE
1..1	Identification	Party_ Contact. Identification. Identifier	The unique identifier of this party contact.	UN01002334	BBIE
0..1	Name	Party_ Contact. Department Name. Text	The name, expressed as text, of the department to which this party contact belongs.	UN01002830	BBIE
0..1	Job	Party_ Contact. Job Title. Text	The job title, expressed as text, for this party contact.	new	BBIE
0..1	Responsibility	Party_ Contact. Responsibility. Text	The responsibility, expressed as text, for this party contact.	new	BBIE
0..1	Type	Party_ Contact. Type. Code	The code specifying the type of party contact such as accountant, auditor, accounting firm.	new	BBIE
0..*	Specified Responsible Person	Party_ Contact. Specified. Responsible_ Person	A responsible person specified for this party contact.	new	ASBIE

5.6.2.12 Person Details

Description: The entity contains the information related to a person designated by the organisation in charge of specific function or responsibility.

The ABIE is named “Responsible_Person_Details”

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Person	Responsible_Person_Details	An individual human being empowered with an assigned responsibility.	UN00000074	ABIE
1..1	Identification	Responsible_Person_Identifier	The unique identifier for this responsible person.	UN00000075	BBIE
0..1	Name	Responsible_Person_Name_Text	The name, expressed as text, of this responsible person.	UN00000076	BBIE
0..1	Middle Name	Responsible_Person_Middle_Name_Text	The middle name, expressed as text, of this responsible person.	UN00000079	BBIE
0..1	Family Name	Responsible_Person_Family_Name_Text	The family name, expressed as text, of this responsible person.	UN00000080	BBIE
0..1	Title	Responsible_Person_Title_Text	The title, expressed as text, of this responsible person.	UN00000082	BBIE
0..1	Salutation	Responsible_Person_Salutation_Text	The salutation, expressed as text, for this responsible person.	UN00000083	BBIE
0..1	Name Prefix	Responsible_Person_Family_Name_Prefix_Text	A textual expression of a prefix that precedes this responsible person's family name, such as Van, Von.	UN00000084	BBIE

0..1	Language	Responsible_ Person. Language. Identifier	The unique identifier for the language used by this responsible person.	new	BBIE
0..*	URI	Responsible_ Person. URI. Universal_ Communication	Universal Uniform Resource Identifier (URI) communication information for this responsible person, such as a web or email address.	UN00000849	ASBIE
0..*	Telephone	Responsible_ Person. Telephone. Universal_ Communication	Telephone communication information for this responsible person.	UN00000243	ASBIE
0..*	Fax	Responsible_ Person. Fax. Universal_ Communication	Facsimile communication information for this responsible person.	UN00000848	ASBIE

5.6.2.13 Communication Details

Description: The entity contains the information related to communication mean(s) between the organisation and designated partner(s) or individual(s) for defined subjects.

The ABIE is named “**Universal_ Communication. Details**”

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Contact	Universal_ Communication. Details	The exchange of thoughts, messages, or information, as universally exchanged by speech, signals, writing, or behaviour between persons and/or organizations.	UN01001252	ABIE
1..1	URI	Universal_ Communication. URI. Identifier	The Uniform Resource Identifier (URI), such as a web or an email address, for this specified communication.	UN01001253	BBIE
0..1	Local Number	Universal_ Communication. Local Number. Text	The universal communication number, expressed as text and not including country access code or the area number code, for this communication.	UN01001255	BBIE
0..1	Complete Number	Universal_ Communication. Complete Number. Text	The text string of characters that make up the complete number for this universal communication.	UN01001256	BBIE
0..1	Country Number	Universal_ Communication. Country Number. Code	The country access code for this universal communication number such as 44, 1, 353 etc.	UN01001257	BBIE

0..*	Extension Number	Universal_ Communication. Extension Number. Text	The extension number, expressed as text, assigned to this universal communication number to enable a caller to reach a specific party.	UN01001258	BBIE
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5.6.2.14 Address Details

Description: The entity contains the information related to ground floor address of the organization and its parent(s) or partners like a financial institution.

The ABIE is named “Unstructured_ Address. Details”

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Address	Unstructured_ Address. Details	The location, using an unstructured address format, at which a particular organization or person may be found or reached.	UN01002092	ABIE
1..1	Identification	Unstructured_ Address. Identification. Identifier	The unique identifier in the unstructured address.	UN01002093	BBIE
0..1	Postcode	Unstructured_ Address. Postcode. Code	The code specifying the postcode in the unstructured address.	UN01002094	BBIE
0..1	Line One	Unstructured_ Address. Line One. Text	The first free form line, expressed as text, of the unstructured address.	UN01002095	BBIE
0..1	Line Two	Unstructured_ Address. Line Two. Text	The second free form line, expressed as text, of the unstructured address.	UN01002096	BBIE
0..1	Line Three	Unstructured_ Address. Line Three. Text	The third free form line, expressed as text, of the unstructured address.	UN01002097	BBIE
0..1	City	Unstructured_ Address. City Name. Text	The name, expressed as text, of the city, town or village in the unstructured address.	UN01002100	BBIE

0..1	Country	Unstructured_ Address. Country. Identifier	The unique identifier of a country in the unstructured address (Reference ISO 3166 and UN/ECE Rec 3).	UN01002101	BBIE
0..1	Country Sub-Division	Unstructured_ Address. Country Sub-Division Name. Text	A name, expressed as text, of the sub-division of a country for this unstructured address.	UN01002104	BBIE
0..1	Format	Unstructured_ Address. Format. Code	The code specifying the format of this unstructured address.	new	BBIE
0..1	PO Box	Unstructured_ Address. Post Office Box. Identifier	A textual representation of the post office box of this unstructured address.	new	BBIE
0..1	Operation Centre (Cedex)	Unstructured_ Address. Operation Centre. Text	The textual representation of the pperation centre of this unstructured address such as Cedex in France.	new	BBIE

5.6.2.15 Payment Instruction Details

Description: The entity contains the information making the settlement of invoices conditional for this payable account.

The ABIE is named “**Payment Transaction_ Payment Instruction. Details**”

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Approval Payment Request	Payment Transaction_ Payment Instruction. Details	The specific payment instruction that applies to a payment transaction.	new	ABIE
0..1	Approval Required Indicator	Payment Transaction_ Payment Instruction. Prior_ Approval Requirement. Indicator	The indication of whether or not prior approval is required for this payment transaction payment instruction.	new	BBIE
0..1	Approval Prior Payment	Payment Transaction_ Payment Instruction. Identified. Payment Transaction_ Payment Terms	Payment terms identified for this payment transaction payment instruction.	new	ASBIE
0..1	Instruction To Payer	Payment Transaction_ Payment Instruction. Payer Agent. Responsible_ Party	The responsible party that acts as payer on behalf of another party in this payment transaction payment instruction.	new	ASBIE

5.6.2.16 Payment Terms Details

Description: The entity contains the information related to the terms of payments for this accounting account.

The ABIE is named “**Payment Transaction_ Payment Terms. Details**”

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Payment Terms	Payment Transaction_ Payment Terms. Details	Terms and conditions by which a specific payment transaction has been or will be made.	UN00000394	ABIE
0..1	Duration	Payment Transaction_ Payment Terms. Duration. Measure	The measure of the length of time for these payment transaction payment terms, such as 12 hours, 15 days, 2 weeks, 3 months, 5 years.	UN00000399	BBIE
0..1	Payment Type	Payment Transaction_ Payment Terms. Type. Code	The code specifying the type of payment transaction payment terms.	UN00000400	BBIE
0..1	Discount	Payment Transaction_ Payment Terms. Settlement Discount. Rate	The rate for the settlement discount in these payment transaction payment terms.	UN00000406	BBIE
0..1	From Event	Payment Transaction_ Payment Terms. From Event. Code	The code specifying the event from which these payment transaction payment terms are offered, such as at invoice receipt, 30 days from invoice date.	UN00000808	BBIE

0..1	Postponement	Payment Transaction_ Payment Terms. Additional Postponement. Code	The code specifying the additional postponement for this payment transaction payment terms, such as the end of the month, 10 days after the end of the month, 15 days after the end of the month.	new	BBIE
0..1	Number	Payment Transaction_ Payment Terms. Related. Payment_ Financial Account	The financial account related to these payment transaction payment terms.	new	ASBIE

5.6.2.17 Financial Institution Details

Description: The entity contains the information related to the location of the financial institution of a financial account in use by the entity.

The ABIE is named “Payment_ Financial Institution. Details”

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Financial Institution	Payment_ Financial Institution. Details	An institution that provides financial services and financial transactions for payment.	UN00001004	ABIE
1..1	BEI	Payment_ Financial Institution. BEI. Identifier	The unique Business Entity Identifier (BEI) as defined in ISO 9362 for this payment financial institution.	UN00001006	BBIE
0..1	BIC	Payment_ Financial Institution. BIC. Identifier	The unique Bank Identification Code (BIC) as defined in ISO 9362 for this payment financial institution.	UN00001007	BBIE
0..1	GLN	Payment_ Financial Institution. GLN. Identifier	The unique Global Location Number (GLN) as defined by GS1 for this payment financial institution.	UN00001008	BBIE
0..1	Identification	Payment_ Financial Institution. Identification. Identifier	The unique identifier for this payment financial institution.	UN00001005	BBIE
0..1	Name	Payment_ Financial Institution. Name. Text	The name, expressed as text, for this payment financial institution.	UN00001009	BBIE
0..1	Role	Payment_ Financial Institution. Role. Code	The code that specifies the role for this payment financial institution, such as intermediary or settlement agent.	UN00001010	BBIE

0..1	Address	Payment_Financial Institution. Location. Unstructured_Address	The unstructured address for this payment financial institution.	new	ASBIE
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5.6.2.18 Financial Account. Details

Description: The entity contains the information related to a financial account in use by the entity for receivable or due payment for this accounting account.

The ABIE is named “**Payment_ Financial Account. Details**”

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Financial Account	Payment_ Financial Account. Details	A specific business arrangement whereby monetary values pertaining to payment, collected or paid, are recorded.	UN00000001	ABIE
1..1	IBAN	Payment_ Financial Account. IBAN_ Identification. Identifier	The unique International Bank Account Number (IBAN) identifier for this payment financial account.	UN00000002	BBIE
0..1	Type	Payment_ Financial Account. Type. Code	The code specifying the type of payment financial account, such as saving, cheque.	UN00000006	BBIE
0..1	Name	Payment_ Financial Account. Account Name. Text	The account name, expressed as text, of this payment financial account.	UN00000004	BBIE
0..1	Currency	Payment_ Financial Account. Currency. Code	The code specifying the currency of this payment financial account (Reference ISO 4217 codes).	UN00000783	BBIE

0..1	Owner Party	Payment_ Financial Account. Owner. Responsible_ Party	The responsible party that owns this payment financial account.	UN00000794	ASBIE
0..1	Servicer Party	Payment_ Financial Account. Servicer. Responsible_ Party	The responsible party that services this payment financial account.	UN00000795	ASBIE
0..1	Servicing Financial Institution	Payment_ Financial Account. Servicing. Payment _ Financial Institution	The financial institution that services this payment financial account.	UN00001003	ASBIE