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Simple, Transparent and Effective Processes
For Global Commerce

REQUIREMENTS SPECIFICATION MAPPING

(RSM)

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Business Process: Accounting Trial Balance

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1 Reference documents

- CEFACT/TMWG/N090R10 UN/CEFACTs Modeling methodology, November 2001
  http://www.unece.org/cefact/umm/UMM_Revision_10_2001.zip
- CEFACT/TMG/N093 UN/CEFACT Modeling Methodology (UMM) User Guide
  http://www.unece.org/cefact/umm/UMM_userguide_220606.pdf
- CEFACT/ICG/004 UN/CEFACT Forum - Operating Procedures between the TBG, ATG & ICG, ECE/TRADE/C/CEFACT/2009/19 31 August 2009
  http://www.unece.org/cefact/cf_plenary/plenary09/cf_09_19E.pdfUN/CEFACT ISO/TS 15000-5 ebXML Core Components Technical Specification – Part 8 of the ebXML Framework, Version 2.01 (TRADE/CEFACT/2004/28)
  http://www.unece.org/cefact/ebxml/CCTS_V2-01_Final.pdf
- CEFACT/ICG/005 UN/CEFACT Business Requirements Specification template
  http://www.uncefactforum.org/ICG/Documents/ICG%20Home/Business%20Requirements%20Specification%20V1r5%20approved.zip
- CEFACT/ICG/006 UN/CEFACT Requirements Specification Mapping template version 1 September 2005
  http://www.uncefactforum.org/ICG/Documents/ICG%20Home/ICG%20requirements%20specification%20mapping%20V1R0%2020050928.zip
- TRADE/CEFACT/2008/MISC.1 *Decision 08-9ECE/TRADE/C/CEFACT/2008/29/Add.5*
- UN/EDIFACT – ENTREC message
- UN/CEFACT TBG17 Submission Template, v3pt14 June 2009
- UN/CEFACT – Core Components Library version CCL 10A
  http://www.unece.org/cefact/codesfortrade/codes_index.htm#ccl
- OMG Unified Modeling Language Specification, Version 1.3 June 1999, and later

2 Introduction

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 trial balance in 2009, inter alias based upon the BALANC Edifact message.

The trial balance 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 trial balance processes for the worldwide accounting and auditing domains, using the UN/CEFACT Modeling Methodology (UMM) approach and Unified Modeling 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.

3 Objective

The objective of this document is to standardize the information entities and the business processes, of the Trial Balance used by the enterprises and auditors.

After entering transactions, preparing a trial balance is the next step in the accounting cycle.

A trial balance is a list of all or selected accounts contained in the ledger of an enterprise for a given period – usually a month. This list will contain the name of the ledger account and detailed values of this ledger account.

The appropriate columns are generally as follows:

- Assets = Debit balance
- Liabilities = Credit balance
- Expenses = Debit Balance
- Equity = Credit balance
- Revenue = Credit balance

The Trial Balance 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 trial balance is a vital step in the accounting cycle, being the first step in the "end of accounting period" process.

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.

3.1 Definition of terms

Terms	Definition
Account	A ranking and recording unit of entries corresponding to expenditure and receipts relating to a particular period and/or purpose. Contains either the detail of all entry lines booked into this account and/or the totals summarizing debits and credits.
Bookkeeping	Activity that consists in sorting and recording into accounts the financial flow related to any transaction and economic fact occurring in an entity.
Irreversibility	The fact that an accounting entry posted into accounts and books can not be undone or altered.
(Accounting) Voucher	Basis of the posting into account and support of evidence, the voucher is a document that attests to the reality of an operation, authenticates its conclusion, is the originator of accounting entry, and is used for audit control matters.

3.2 Target technology solution(s)

The canonical class diagram of the trial balance presented in this document should be used to generate the UN/CEFACT ebXML standard schema of the trial balance in the accounting and audit domains. This RSM document together with the corresponding BRS document and the ebXML schema are intended to be the basis for the standard trial balance.

4 Information payload to be implemented

4.1 Conceptual data model

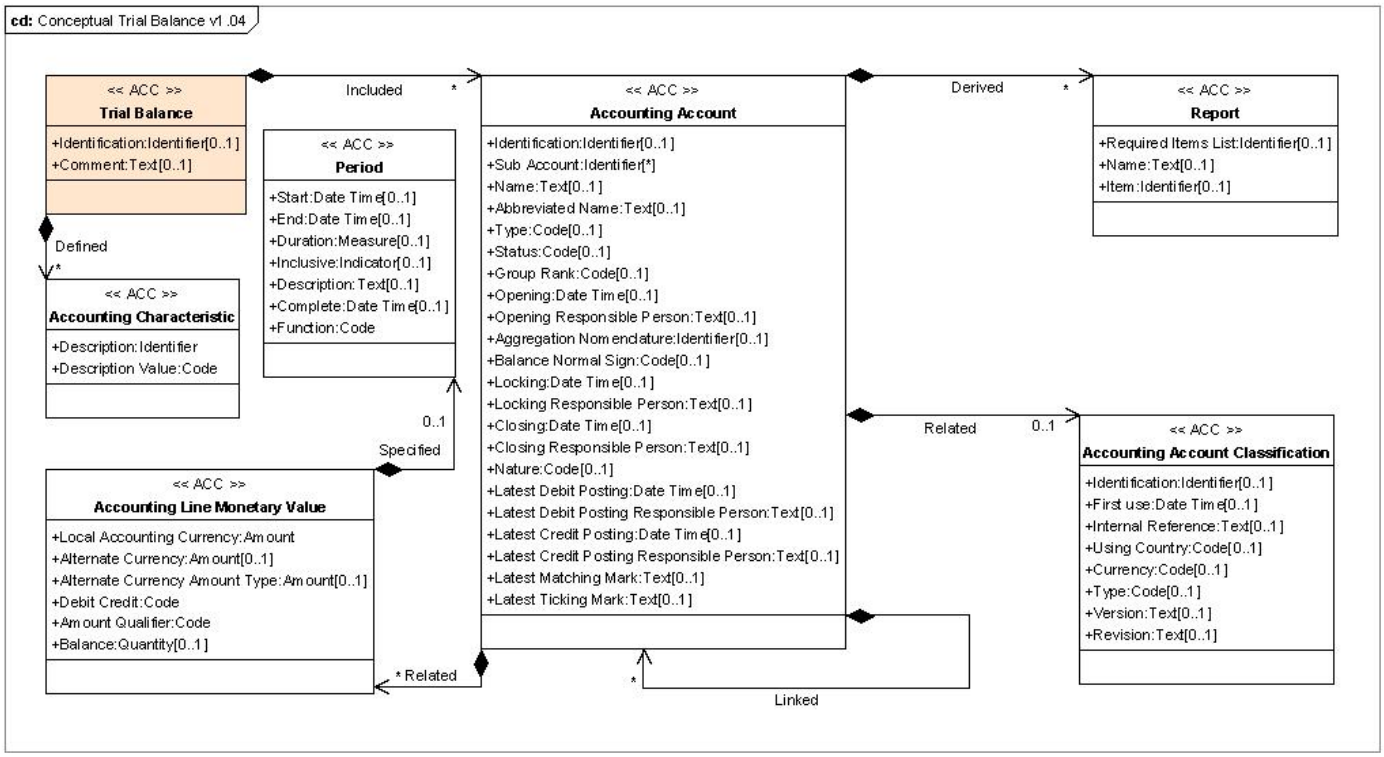
4.1.1 Trial balance definition

The accounting and auditing partners of an enterprise require accounting information, most of which is of a common nature. In order, therefore, to cope with the practice, an enterprise (parent company, subsidiary, division, etc.), a service bureau, a chartered accountant or an auditor - referred to as a sender - may transmit balances to the various parties involved – known as recipients - such as another enterprise (parent company, subsidiary, division, etc.), another service bureau, another chartered accountant or another auditor.

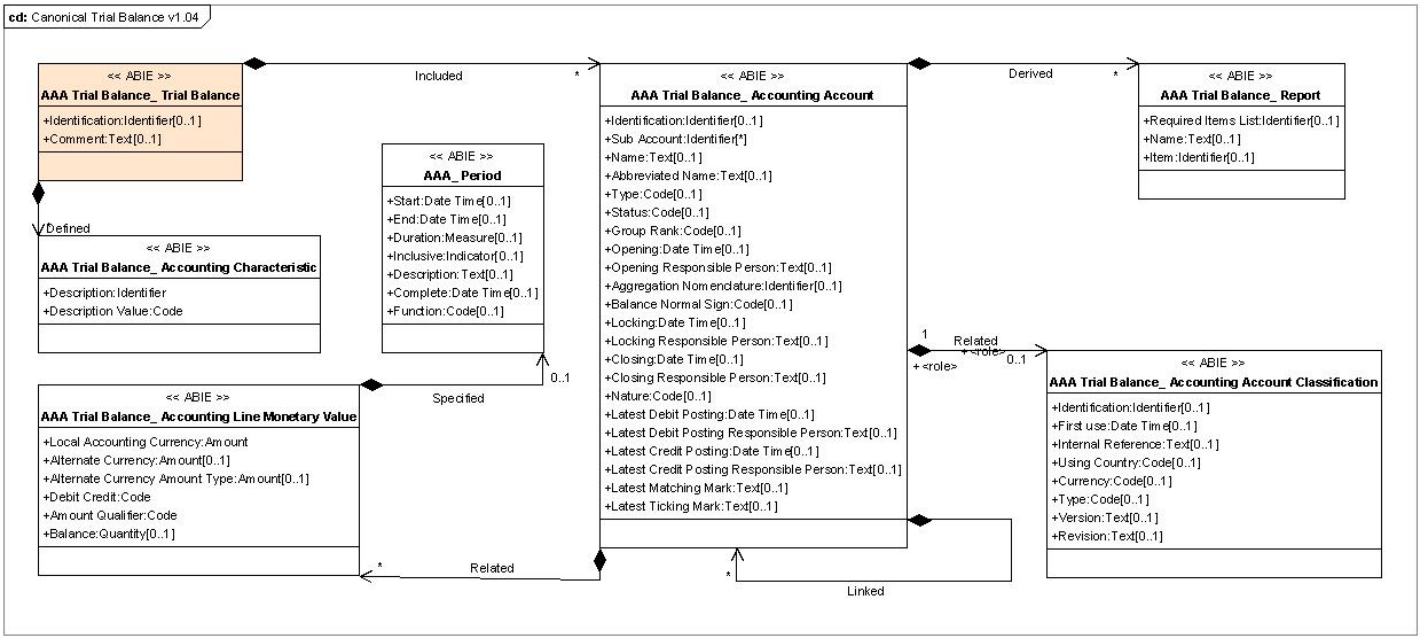
The trial balance is based on the accounting entries reflecting the activity of the enterprise and the chart of accounts. It enables the preparation of the financial statements. The term balance is taken to mean an accounting document that for a given period consists of a list of all accounts from the same accounting system. Each account indicates debit or credit total amounts in local and foreign currencies. The balance can be transmitted at a given moment for control purposes. The message BALANC contains information concerning a balance for a given period.

The frequency of this message ranges from daily to annually.

4.1.2 Trial Balance Conceptual data model



4.1.3 Canonical data model



5 Business information entity reference

This section contains the list of all the Business Information Entities that are both used within the canonical data model and are variations from the standard Core Components, including the UN/CEFACT Registry version that served as the reference point.

5.1 Basic Business Information Entities

This section identifies any restrictions that have to be applied to the BBIE in the context in which it is being used.

BBIE dictionary Trial Balance name	Data Type	Usage Rules	Core Component dictionary Trial Balance Name	Content Component Restrictions			Supplementary component Restrictions		
				Restriction Type	Restriction Value	Expression Type	Supplementary Component Name	Supplementary Value	
AAA Trial Balance _ Accounting Line Monetary Value. Alternate Currency Amount Type	Code Type		AAA Trial Balance_ Accounting Line Monetary Value. Alternate Currency Amount Type. Code	EDIFICASEU_AlternateCurrencyAmount_D09B.xsd					UN02000004
Posted_ Accounting Line Monetary Value. Debit Credit	Code Type		AAA Trial Balance_ Accounting Line Monetary Value. Debit Credit. Code	UNECE_StatusDescriptionCodeAccountingDebitCredit_D09B.xsd					UN02000103
AAA Trial Balance_ Accounting Account. Type	Code Type		AAA Trial Balance_ Accounting Account. Type. Code	EDIFICASEU_AccountingAccountType_D09B.xsd					UN02000101
AAA Trial Balance_ Accounting Account. Status	Code Type		AAA Trial Balance_ Accounting Account. Status. Code	http://www.edificas.eu/codes/workinprogress/E305_Account_status.txt					UN01007774
AAA Trial Balance _ Accounting Account. Balance Normal Sign	Code Type		AAA Trial Balance _ Accounting Account. Balance Normal Sign. Code	UNECE_StatusDescriptionCodeAccountingDebitCredit_D09B.xsd					UN01007779
AAA Trial Balance _ Accounting Account. Nature	Code Type		AAA Trial Balance _ Accounting Account. Nature. Code	EDIFICASEU_AccountingAccountNatureType_D10A.TXT see 5.4.1					UN01007785
AAA Trial Balance_ Accounting Characteristic. Description Value	Code Type		AAA Trial Balance_ Accounting Characteristic. Description Value. Code	See UNCL 7111					Responsible 6 UNECE
AAA_ Period. Function	Code Type		AAA_ Period. Function. Code	see UNCL 2005					UN01007761

AAA_ Period. Inclusive	Indicator Type	Default value = False	AAA_ Period. Inclusive. Indicator	Boolean True, False					UN01007758
AAA Trial Balance_ Accounting Account Classification. Using Country	Code Type		AAA Trial Balance_ Accounting Account Classification. Using Country. Code	ISO_ISOTwoletterCountryCode_SecondEdition2006VI-7.xsd					UN01007820
AAA Trial Balance_ Accounting Account Classification. Currency	Code Type		AAA Trial Balance_ Accounting Account Classification. Currency. Code	ISO_ISO3AlphaCurrencyCode_20100407.xsd					UN01007821

5.2 Aggregate Business Information Entities

This section identifies any restrictions that have to be applied to the standard ABIEs being used.

ABIE Business Term	Aggregate Core Component dictionary Trial Balance Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
AAA Trial Balance_ Trial Balance 	Trial Balance. Details	Identification. Identifier Comment. Text		**ASBIE** – AAA Trial Balance_ AAA Trial Balance. Included. AAA Trial Balance_ Accounting Account – AAA Trial Balance_ Trial Balance. Defined. AAA Trial Balance_ Accounting Characteristic
AAA Trial Balance_ Accounting Characteristic	Accounting Characteristic. Details	Description. Identifier Description Value. Code		
AAA Trial Balance_ Accounting Line Monetary Value	Accounting Line Monetary Value. Details	Local Accounting Currency. Amount Alternate Currency. Amount Alternate Currency Amount Type. Code Debit Credit. Code Amount Qualifier. Code Balance. Quantity		**ASBIE** AAA Trial Balance_ Accounting Line Monetary Value. Specified. AAA_ Period
AAA_ Period	Period. Details	Start. Date Time End. Date Time Duration. Measure Inclusive. Indicator Description. Text Complete. Date Time Function. Code		
AAA Trial Balance_ Accounting Account	Accounting Account. Details	Identification. Identifier Sub Account. Identifier Name. Text Abbreviated Name. Text Type. Code Status. Code Group Rank. Code Opening. Date Time Opening Responsible Person. Text Aggregation Nomenclature. Identifier Balance Normal Sign. Code Locking. Date Time Locking Responsible		**ASBIE** – AAA Trial Balance_ Accounting Account. Derived. AAA Trial Balance_ Report – AAA Trial Balance_ Accounting Account. Related. AAA Trial Balance_ Accounting Account Classification – AAA Trial Balance_ Accounting Account. Linked. AAA Trial Balance_ Accounting Account – AAA Trial Balance_ Accounting Account. Related. AAA Trial

ABIE Business Term	Aggregate Core Component dictionary Trial Balance Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
		Person. Text Closing. Date Time Closing Responsible Person. Text Nature. Code Latest Debit Posting. Date Time Latest Debit Posting Responsible Person. Text Latest Credit Posting. Date Time Latest Credit Posting Responsible Person. Text Latest Matching Mark. Text Latest Ticking Mark. Text		Balance_ Accounting Line Monetary Value
AAA Trial Balance_ Report	Report. Details	Required Items List. Identifier. Name. Text Item. Identifier		
AAA Trial Balance_ Accounting Account Classification	Accounting Account Classification. Details	Identification. Identifier First Use. Date Time Internal Reference. Text Using Country. Code Currency. Code Type. Code Version. Text Revision. Text		

5.3 Association Business Information Entities

This section identifies any all the ASBIEs where multiplicity restrictions will be applied.

ASBIE name	Multiplicity restriction	Additional comments
AAA Trial Balance_ AAA Trial Balance. Included. AAA Trial Balance_ Accounting Account	1..*	A number of accounting accounts in a trial balance.
AAA Trial Balance_ Trial Balance. Defined. AAA Trial Balance_ Accounting Characteristic	0..*	Contains from zero to many accounting characteristics.
AAA Trial Balance_ Accounting Line Monetary Value. Specified. AAA_ Period	0..1	Contains from zero to many periods.
AAA Trial Balance_ Accounting Account. Derived. AAA Trial Balance_ Report	0..*	A number or reports in an accounting account.
AAA Trial Balance_ Accounting Account. Related. AAA Trial Balance_ Accounting Account Classification	0..1	An accounting account in relation with an accounting account classification.
AAA Trial Balance_ Accounting Account. Linked. AAA Trial Balance_ Accounting Account	0..*	Each accounting account may be linked with a number of accounting accounts.
AAA Trial Balance_ Accounting Account. Related. AAA Trial Balance_ Accounting Line Monetary Value	1..*	Each accounting account may be related with a number of accounting line monetary value.

5.4 Qualified data type

The qualified data type codes lists used in the message “Trial Balance” may be either restricted enumeration from UN-EDIFACT/UNCL maintained by UN-CEFACT, or from ISO official lists of codes, or are lists maintained by EDIFICAS EU when the code list was created for typical accounting purpose.

In the current RSM document the terms “D10B” used as part of EDIFICAS EU codes lists name belongs to the standard UN-CEFACT versioning codification scheme. Qualified data types used in this message can be downloaded from http://www.edificas.eu/index.php/eng/Download/Code-lists

5.4.1 EDIFICASEU_AccountingAccountNatureType_D10A.TXT

1	Receivable Third
2	Payable Third
3	Expensives
4	Income
5	Assets

5.5 Associated documentation

5.5.1 Core components UN/CEFACT Registry version used

The Core components UN/CEFACT Registry version used for this document and Core Components Library version 10A, together with the TBG17 Core component library submission for the ABIEs, BBIEs and ASBIEs of the Trial Balance Message approved by TBG17.

5.5.2 Root Level Message Assembly

The root element of the Trial Balance Message is the only one.

The Trial Balance Assembly template is attached here.

CCMA Accounting
Trial Balance v1.0.xls