REQUIREMENTS SPECIFICATION MAPPING

(RSM)

Business Domain: Accounting and Audit

Business Process: Accounting Ledger

Document Identification: CEFACT/Forum/2006/TBG/BSxxx

Title: Accounting Ledger

UN/CEFACT International Trade and Business Processes Group: TBG12

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1 Document Summary

Document Item	Current Value
Document Title	Requirements Specification Mapping Accounting Ledger
Last Date Change	2010-04-30
Current Document Version	1.3
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Document Description (one sentence summary)	Specification that describes the data model and targeted technology solutions for the accounting chart of accounts

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1.2 Log of Changes

Issue No.	Date of Change	Changed By	Summary of Change
1.0	05-2009	TBG12	Draft version
1.1	08-2009	TBG12	Draft version linked with submitted BRS
1.2	10-2009	TBG12	Comments received and TBG17 changes during Sapporo Forum
1.21	11-2009	TBG12	This version submitted to ICG-ATG
1.3	05-2010	TBG12	Update additional qualifier and data model after TBG17 approval of re-submitted BIES

2 Reference documents

- CEFACT/TMWG/N090R10 UN/CEFACTs Modelling methodology, November 2001
  http://www.unece.org/cefact/umm/UMM_Revision_10_2001.zip
- CEFACT/TMG/N093 UN/CEFACT Modelling 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
  http://www.unece.org/cefact/documents/Forum_operating_procedures.pdf
- UN/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
- CEFACT/TBG/BS002/Revision – BRS Accounting Ledger Process version 1.1 August 2009
  http://www1.unece.org/cefact/platform/download/attachments/6455492/BRS+accounting+Ledger+v1_1.doc
- TRADE/CEFACT/2008/MISC.1 *Decision 08-9ECE/TRADE/C/CEFACT/2008/29/Add.5*
- UN/EDIFACT – LEDGER message
- UN/CEFACT TBG17 Submission Template, v3pt14 - June 2009
- UN/CEFACT – Core Components Library version CCL 09A
  http://www.unece.org/cefact/codesfortrade/unccl/CCL09A.xls
- OMG Unified Modeling Language Specification, Version 1.3 June 1999, and later
- BRS Accounting Entry 1.2 – September 2008
  http://www1.unece.org/cefact/platform/download/attachments/6455460/BRS+accounting+Entry+v1_2_final.doc
- RSM Accounting Entry 1.21 – September 2008
  http://www1.unece.org/cefact/platform/download/attachments/6455464/RSM+accounting+entry+1.21_final.doc

3 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.

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

The "Accounting Ledger" message is a recognized UN-Cefact standard included in CLL09B.

Ledger is fundamentally based upon the complete set of ABIEs of the "Accounting Entry".

This first version of the Ledger Business Requirements Specification (BRS) has been presented for comments from the other regions. Comments received were considered and included when relevant.

After a period of public exposure TBG12 has drafted 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 Ledger document.

The purpose of this document is to define globally consistent Ledger 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 purpose of this document is to define globally consistent accounting Ledger 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 Requirements Specification Mapping (RSM) document reference CEFACT/ICG/006.

4 Objective

The objective of this document is to standardize the information entities and the extraction business processes, (occasionally snippets only) of the Ledger or sub-Ledgers used by the enterprises based on the one hand:

- on the Chart of Accounts standard data model (developed in CCL10A) and on the Accounting Entry standard data model (developed in CCL09A),

and on the other hand:

- on audit practice business processes and/or matching entry lines contained into customers / suppliers opposed accounts of different parties.

A Ledger is likely the natural source for migration of accounting system or for archiving accounting information.

A Ledger is an accounting document that organizes accounts' sorting of collected accounting entries with respect to a chart of accounts adopted by the entity, which is sometimes mandatorily applicable to the business sector of activity.

Originally captured into journal or sub journals, accounting entries are sequentially rearranged in chronological order into the allotted accounts in a journal. This re-ordered book is the Ledger.

A Ledger is a different view of all accounting entries booked in all journals during a period of time. It is one among the fundamental instruments for an auditor to forge his opinion on the timeliness, accuracy and completeness of the accounting process applied in an entity.

From a source document, it is possible to retrieve in the Ledger, all the booking information in the right journal on the right accounting account.

And vice versa, from an account in a Ledger, it is possible to retrieve all lines of an accounting entry up to its supporting document which may be either internal or external, such as a payroll, a spreadsheet, a provision for amortization, a provision for revenue, an invoice, a bank statement, etc. It is also possible to select (e.g. for audit purpose) lines booked into one or more selected accounts.

The Ledger standard is used for financial accounting, cost accounting, provisional or budgetary accounting, and more generally for any kind of various dimensions and numerous analytical processes. The Ledger standard is useable by entities from both public and private sectors.

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

4.1 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 summarising debits and credits.
Accounting entry, book entry, entry	Technique that consists in recording the equal debit and credit monetary values of a transaction into suitable accounts, accounting books.
Accounting (entry) line, entry item	Is corresponding to the debit or credit amount (that is part of an accounting entry), posted on a ledger account and recorded in a journal. In addition to the amount and the account identifier, the accounting entry line must include the date of the transaction, the explanation of the entry, a reference toward the journal and the identification of the source document originating the debit or credit amount.
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.
Journal	Book or file in which each accounting entry is recorded chronologically prior to be carried over into the ledger book. The [central or main] journal is generally split into secondary journals dedicated to a type of transactions such as “sales invoices”, “purchase invoices”, “bank account”, “petty cash”, “wages”, “depreciations”, etc.Accounting practice regulations related to the journal process guarantee the immutability and prevent any addition or removal of accounting entry.
Recording Accounting Entry	See Accounting entry
Matching	Match mark. Action of putting a mark, a character or a string of characters vis-à-vis opposite amounts of two or more postings in an account which indicates the relation between them; e.g. the credit amount of a payment and the debit amount of the corresponding invoice. Matching describes as well the action of putting a mark in front of amounts as well as the matching process itself.

Ticking	Tick mark or check mark Action of putting a sign vis-à-vis an amount or a post in a ledger to indicate it has been verified; the sign itself. Ticking describes as well the action of putting a sign on the paper as well as the control process itself of the element Symbol used by the accounting professional to indicate the work he did comparing the figures posted into an account with those on the document justifying the entry or when he verified correctness of a calculation.
(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.

4.2 Target technology solution(s)

The canonical class diagram of the Ledger presented in this document should be used to generate the UN/CEFACT ebXML standard schema of the accounting Ledger 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 accounting Ledger.

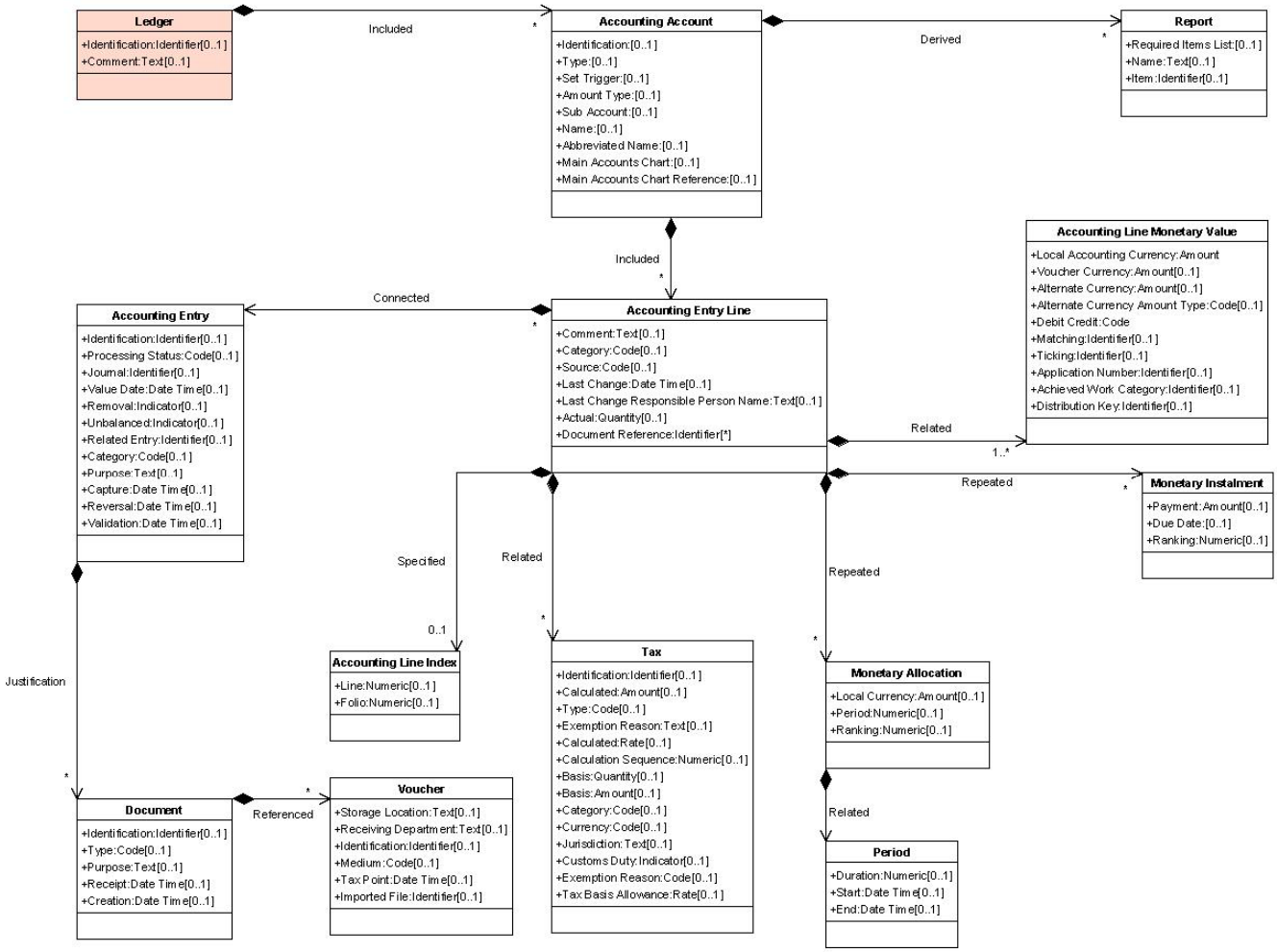
5 Information payload to be implemented

Description: A message that enables the transport of selected accounting lines that are booked into accounts of the (sub-) Ledger and that contain debit and credit flows in an account.

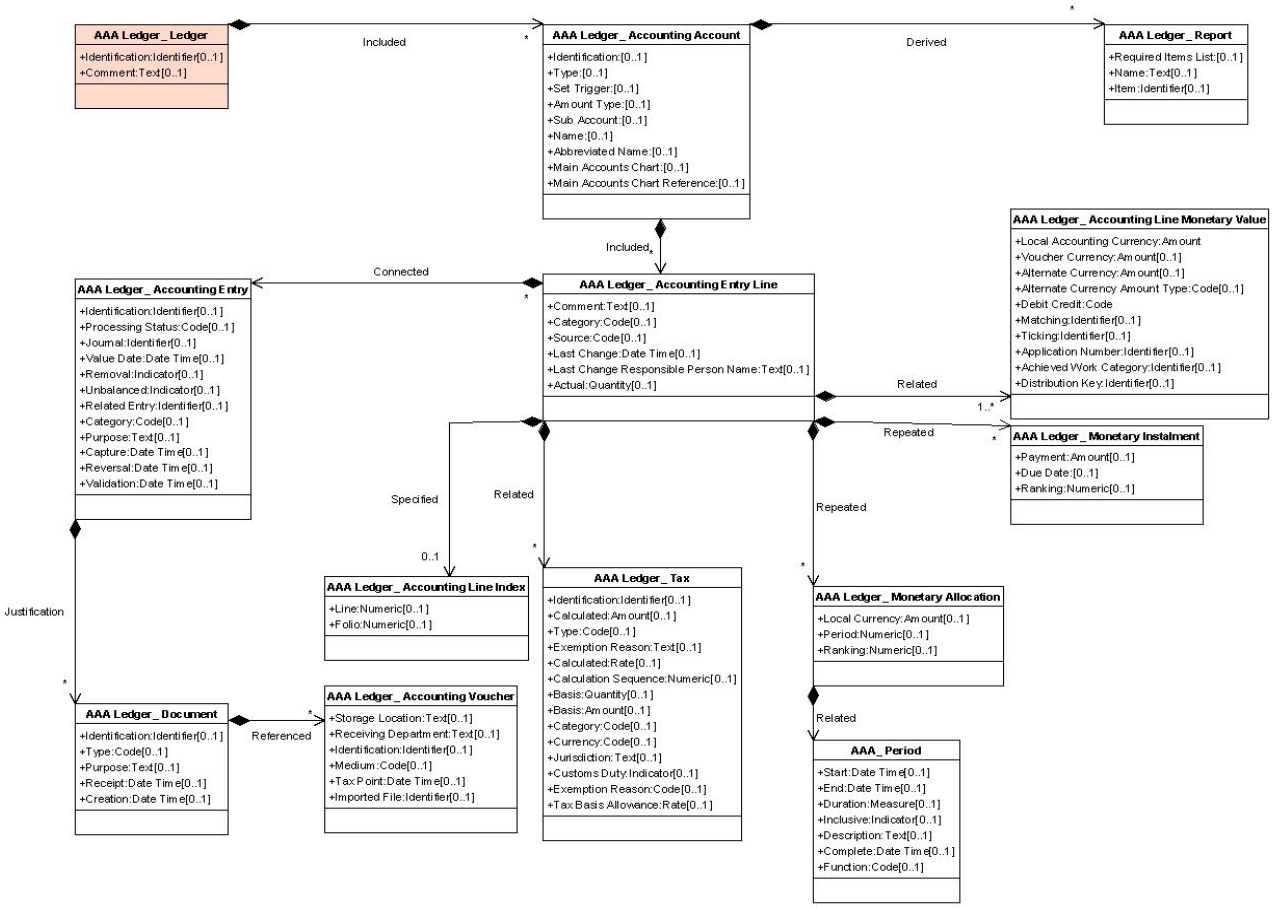
The Ledger message reproduces a package of the detailed information defined in the Accounting Entry.

The entry point of the message is the appropriate ABIE based upon ACC “Ledger. Details”

5.1 Conceptual data model Accounting Ledger



4.2 Canonical data model



6 Business information entity reference

This section contains the list of all the Business Information Entities that are used within the canonical data model and are variations from the standard Core Components, included the UN/CEFACT Registry version **09A** that served as the reference point.

6.1 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 entry name	**Data Type**	**Usage Rules**	**Core Component dictionary Entry Name**	**Content Component Restrictions**			**Supplementary component Restrictions**		
				Restriction Type	Restriction Value	Expression Type	Supplementary Component Name	Supplementary Value	
AAA Ledger_ Accounting Voucher. Medium. Code	Code Type		Accounting Voucher. Medium. Code	Enumeration EDIFICASEU_AccountingVoucherMedium_D08B.TXT See 6.4.1.16.4.1.1					Responsible 210 Edificas Eu
AAA Ledger_ Document. Type. Code	Code Type		Document. Type. Code	Enumeration UNECE_DocumentNameCode_D08B.TXT See 6.4.1.4					Responsible 210 Edificas Eu
AAA Ledger_ Accounting Entry. Processing Status. Code	Code Type		Accounting Entry. Processing Status. Code	Enumeration EDIFICASEU_AccountingEntryProcessing_D08B.TXT See 6.4.1.2					Responsible 210 Edificas Eu

BBIE dictionary entry name	**Data Type**	**Usage Rules**	**Core Component dictionary Entry Name**	**Content Component Restrictions**			**Supplementary component Restrictions**		
				Restriction Type	Restriction Value	Expression Type	Supplementary Component Name	Supplementary Value	
AAA Ledger_ Accounting Entry. Removal. Indicator	Indicator Type	Default value = False	Accounting Entry. Removal. Indicator	Boolean True, False					
AAA Ledger_ Accounting Entry. Unbalanced. Indicator	Indicator Type	Default value = False	Accounting Entry. Unbalanced. Indicator	Boolean True, False					
AAA Ledger_ Accounting Entry. Category. Code	Code Type		Accounting Entry. Category. Code	Enumeration EDIFICASEU_AccountingEntryCategory_D08B.TXT See 6.4.1.3					Responsible 210 Edificas Eu
AAA Ledger_ Accounting Entry Line. Category. Code	Code Type		Accounting Entry Line. Category. Code	Enumeration EDIFICASEU_AccountingEntryLineCategory_D08B.TXT See 6.4.2.1					Responsible 210 Edificas Eu

BBIE dictionary entry name	Data Type	Usage Rules	Core Component dictionary Entry Name	Content Component Restrictions			Supplementary component Restrictions		
				Restriction Type	Restriction Value	Expression Type	Supplementary Component Name	Supplementary Value	
AAA Ledger_ Accounting Entry Line. Source. Code	Code Type		Accounting Entry Line. Source. Code	Enumeration EDIFICASEU_AccountingEntryLineSource_D08B.TXT See 6.4.2.2					Responsible 210 Edificas Eu
AAA Ledger_ Accounting Line Monetary Value. Alternate Currency Amount Type. Code	Code Type		Accounting Line Monetary Value. Alternate Currency Amount Type. Code	Enumeration EDIFICASEU_AlternateCurrencyAmountType_D08B.TXT See 6.4.2.3					Responsible 210 Edificas Eu
AAA Ledger_ Accounting Line Monetary Value. Debit Credit. Code	Code Type		Accounting Line Monetary Value. Debit Credit. Code	UNECE_StatusDescriptionCode_AccountingDebitCredit_D08B.TXT See 6.4.2.7					TDED 07A, DE 4405 Responsible 6 UNECE

BBIE dictionary entry name	Data Type	Usage Rules	Core Component dictionary Entry Name	Content Component Restrictions			Supplementary component Restrictions		
				Restriction Type	Restriction Value	Expression Type	Supplementary Component Name	Supplementary Value	
AAA Ledger_ Accounting Account. Set Trigger. Code	Code Type		Accounting Account. Set Trigger. Code	Enumeration UNECE_DocumentNameCode_D08B.TXT See 6.4.1.4					Responsible 210 Edificas Eu
AAA Ledger_ Accounting Account. Type. Code	Code Type		Accounting Account. Type. Code	Enumeration EDIFICASEU_AccountingAccountType_D08B.TXT See 6.4.2.5					Responsible 210 Edificas Eu
AAA Ledger_ Accounting Account. Amount Type. Code	Code Type		Accounting Account. Amount Type. Code	Enumeration EDIFICASEU_AccountingAmountType_D08B.TXT See 6.4.2.6					Responsible 210 Edificas Eu
AAA Ledger_ Tax. Type. Code	Code Type		Tax. Type. Code	UNECE_DutyTaxFeeTypeCode_D07A.txt					TDED 07A, DE 5153 Responsible 6 UNECE
AAA Ledger_ Tax. Category. Code	Code Type		Tax. Category. Code	UNECE_DutyorTaxorFeeCategoryCode_D07A.TXT					TDED 07A, DE 5305 Responsible 6 UNECE

BBIE dictionary entry name	Data Type	Usage Rules	Core Component dictionary Entry Name	Content Component Restrictions			Supplementary component Restrictions		
				Restriction Type	Restriction Value	Expression Type	Supplementary Component Name	Supplementary Value	
AAA Ledger_ Tax. Currency. Code	Code Type		Tax. Currency. Code	ISO_ISO3AlphaCurrencyCode_20070618.TXT					ISO 4217 3A Responsible 5 ISO
AAA Ledger_ Tax. Exemption Reason. Code	Code Type		Tax. Exemption Reason. Code	Enumeration EDIFICASEU_TaxExemptionReason_D08B.TXT See 6.4.2.4					Responsible 210 Edificas Eu

6.2 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 Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
AAA Ledger_ Ledger **Root of Message**	Ledger. Details	Identification. Identifier Comment. Text		**ASBIEs** AAA Ledger_ Ledger. Included. AAA Ledger_ Accounting Account
AAA Ledger_ Accounting Account. Details	Accounting Account. Details	Identification. Identifier Set Trigger. Code Type. Code Amount Type. Code Sub Account. Identifier Name. Text Abbreviated Name. Text Main Accounts Chart. Identifier Main Accounts Chart Reference. Identifier	Accounting Account. Cost Reference Dimension Pattern. Text	**ASBIEs** AAA Ledger_ Accounting Account. Included. AAA Ledger_ Accounting Entry Line AAA Ledger_ Accounting Account. Derived. AAA Ledger_ Report

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
AAA Ledger_ Accounting Entry Line. Details	Accounting Entry Line. Details	Comment. Text Category. Code Source. Code Last Change. Date Time Last Change Responsible Person Name. Text Actual. Quantity **BBIE TO BE ADDED** Document Reference. Identifier		**ASBIEs** AAA Ledger_ Accounting Entry Line. Specified. AAA Ledger_ Accounting Line Index AAA Ledger_ Accounting Entry Line. Repeated. AAA Ledger_ Monetary Instalment AAA Ledger_ Accounting Entry Line. Repeated. AAA Ledger_ Monetary Allocation AAA Ledger_ Accounting Entry Line. Related. AAA Ledger_ Accounting Line Monetary Value AAA Ledger_ Accounting Entry Line. Related. AAA Ledger_ Tax AAA Ledger_ Accounting Entry Line. Connected. AAA Ledger_ Accounting Entry

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
AAA Ledger_ Accounting Entry. Details	Accounting Entry. Details	Identification. Identifier Processing Status. Code Journal. Identifier Value Date. Date Time Removal. Indicator Unbalanced. Indicator Related Entry. Identifier Category. Code Purpose. Text Capture. Date Time Reversal. Date Time Validation. Date Time		**ASBIE** AAA Ledger_ Accounting Entry. Justification. AAA Ledger_ Document

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
AAA Ledger_ Document. Details	Document. Details	Identification. Identifier Type. Code Purpose. Text Receipt. Date Time Creation. Date Time	Multiple Type. Indicator Name. Text Description. Text Issue. Date Time Submission. Date Time Control Requirement. Indicator Attachment. Binary Object Status. Code Copy. Indicator Response. Date Time Item Identification. Identifier Remarks. Text Language. Identifier Currency. Code Line Count. Numeric Line. Identifier Line Status. Code Multiple References. Indicator Proprietary Information Type. Code Revision. Text Authorization. Text Checksum. Numeric Processing Type. Code	**ASBIE** AAA Ledger_ Document. Referenced. AAA Ledger_ Accounting Voucher

			Item. Quantity Acceptance. Date Time Original Required. Quantity Copy Required. Quantity Original Issued. Quantity Copy Issued. Quantity Purpose. Code Information. Text Relationship Type. Code Authenticated Original. Indicator Disposition. Text Electronic Presentation. Indicator Page. Identifier Total Page. Quantity Category. Code Line Status Reason. Code Revision. Date Time Rejection Reason. Text Cancellation Reason. Code Cancellation Reason. Text Cancellation. Date Time Sequence. Identifier	

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
AAA Ledger_ Accounting Line Index. Details	Accounting Line Index. Details	Line. Numeric Folio. Numeric		
AAA Ledger_ Monetary Instalment. Details	Monetary Instalment. Details	Payment. Amount Due Date. Date Ranking. Numeric		
AAA Ledger_ Monetary Allocation. Details	Monetary Allocation. Details	Local Currency. Amount Period. Numeric Ranking. Numeric		**ASBIE** AAA Ledger_ Monetary Allocation. Related. AAA_ Period

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
AAA_ Period. Details	Period. Details	Start. Date Time End. Date Time Duration. Measure	Inclusive. Indicator Description. Text Complete. Date Time Open. Indicator Identification. Identifier Season. Code Name. Text Sequence. Numeric Start Date Flexibility. Code Continuous. Indicator Purpose. Code Day Of Week. Code	

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
AAA Ledger_ Accounting Line Monetary Value. Details	Accounting Line Monetary Value. Details	Local Accounting Currency. Amount Voucher Currency. Amount Alternate Currency. Amount Alternate Currency Amount Type. Code Debit Credit. Code Matching. Identifier Ticking. Identifier Application Number. Identifier Achieved Work Category. Identifier Distribution Key. Identifier		

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
AAA Ledger_ Tax. Details	Tax. Details	Identification. Identifier Calculated. Amount Type. Code Exemption Reason. Text Calculated. Rate Calculation Sequence. Numeric Basis. Quantity Basis. Amount Category. Code Currency. Code Jurisdiction. Text Customs Duty. Indicator Exemption Reason. Code Tax Basis Allowance. Rate	Tax Point. Date Identification. Text Due. Date Time Description. Text Type. Text Payment. Identifier Payment Method. Code Deduction. Amount Self-Assessed Calculated. Amount Self-Assessed Basis. Quantity Self-Assessed Basis. Amount Regime Type. Text Regime Type. Code Exemption. Indicator Refund. Amount Rate. Code Rate. Text Guarantee. Code Guarantee. Text Tariff Deduction. Quantity Information. Amount Due Date Type. Code Category Name. Text	

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
AAA Ledger_ Tax. Details *(continued)*			Function. Code Basis. Code Tax Free. Amount Credit. Indicator Jurisdiction. Identifier Status. Code Applicable. Percent Refundable. Indicator Refunded At Purchase. Indicator	

6.3 Association Business Information Entities

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

ASBIE name	Multiplicity restriction	Additional comments
AAA Ledger_ Ledger. Incuded. AAA Ledger_ Accounting Account	0..*	This accounting ledger ontains from zero to many accounting accounts.
AAA Ledger_ Accounting Account. Derived. AAA Ledger_ Report	0..*	One or several reports, returns, declarations, mandatory or not may derive from accounting account.
AAA Ledger_ Accounting Entry Line. Specified. AAA Ledger_ Accounting Line Index	0..1	Each accounting entry line refers to an index after being processed by an accounting information system.
AAA Ledger_ Accounting Entry Line. Related. AAA Ledger_ Accounting Line Monetary Value	1..*	Each accounting entry line contains at least one amount and may contain several ones expressed into different currencies.
AAA Ledger_ Accounting Entry Line. Repeated. AAA Ledger_ Monetary Instalment	0..*	Monetary instalment repetition
AAA Ledger_ Accounting Entry Line. Repeated. AAA Ledger_ Monetary Allocation	0..*	Monetary allocation repetition
AAA Ledger_ Monetary Allocation. Related. AAA_ Period	1	Period limitation for monetary allocation
AAA Ledger_ Accounting Entry Line. Related. AAA Ledger_ Tax	0..*	Tax linked with this accounting entry line.
AAA Ledger_ Accounting Entry Line. Connected. AAA Ledger_ Accounting Entry	1..1	This posted accounting entry line is part of, or is connected to, one accounting entry.
AAA Ledger_ Accounting Entry. Justification. AAA Ledger_ Document	0..*	A posted accounting entry is justified by zero to several documents.
AAA Ledger_ Document. Referenced. AAA Ledger_ Accounting Voucher	0..*	An evidence document refers to zero to many accounting vouchers.

6.4 Qualified data type

The qualified data type codes lists used in the message "Accounting Entry" 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 term "D0xx" used as part of EDIFICAS EU codes lists name belongs to the standard UN-CEFACT versioning codification scheme. Qualified data types can be downloaded from http://www.edificas.eu/index.php/eng/Download/Code-lists

6.4.1 Qualified data type of the Ledger "Accounting Entry Header"

qDT Name	Associated code list
Accounting Voucher Medium_ Code. Type	EDIFICASEU_AccountingVoucherMedium_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_AccountingVoucherMedium_D08B.TXT see table 6.4.1.1
Accounting Entry Processing_ Code. Type	EDIFICASEU_AccountingEntryProcessing_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_AccountingEntryProcessing_D08B.TXT See table 6.4.1.2
Accounting Entry Category_ Code. Type	EDIFICASEU_AccountingEntryCategory_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_AccountingEntryCategory_D08B.TXT see table 6.4.1.3
Accounting_ Document_ Code. Type	UNECE_DocumentNameCode_D08B.TXT see table 6.4.1.4

6.4.1.1 EDIFICASEU_AccountingVoucherMedium_D08B.TXT

1	Photocopy	The voucher is a photocopy.
2	Microfiche	The voucher is a microfiche.
3	Microfilm	The voucher is a microfilm.
4	DVD	The voucher is a Digital VideoDisc.
5	HDD	The voucher is a Hard Disk.
6	"FDD 3.5"""	"The voucher is a 3.5"" Floppy Disk."
7	"FDD 5.25"""	"The voucher is a 5.25"" Floppy Disk."
8	DSP	The voucher is a document hosted by a third party.
9	"FDD 8"""	"The voucher is a 8"" Floppy Disk."
10	USB key	The voucher is a Universal Serial Bus key.

6.4.1.2 EDIFICASEU_AccountingEntryProcessing_D08B.TXT

1	Validated	The accounting entry is validated.
2	Non validated	The accounting entry is non validated.
3	Proposed	The accounting entry is proposed.
4	Simulated	The accounting entry is simulated.
5	Postponed	The accounting entry is postponed.
6	Removed	The accounting entry is removed.

6.4.1.3 EDIFICASEU_AccountingEntryCategory_D08B.TXT

1	Financial	The accounting entry concerns the financial accounting.
2	Budget	The accounting entry concerns a budget accounting.
3	Comparison	The accounting entry is used for a comparison.
4	Standard	The accounting entry is a standard debit-credit entry.
5	Recurrent	The accounting entry is a recurrent entry.
6	Reordered	The accounting entry is a reordered entry.
7	Defined by user	The accounting entry is defined by user.

6.4.1.4 UNECE_DocumentNameCode_D08B.TXT

Code	Name	Definition
105	Purchase order	Document/message issued within an enterprise to initiate the purchase of articles, materials or services required for the production or manufacture of goods to be offered for sale or otherwise supplied to customers.
220	Order	Document/message by means of which a buyer initiates a transaction with a seller involving the supply of goods or services as specified, according to conditions set out in an offer, or otherwise known to the buyer.
223	Lease order	Document/message for goods in leasing contracts.
224	Rush order	Document/message for urgent ordering.
245	Delivery release	Document/message issued by a buyer releasing the despatch of goods after receipt of the Ready for despatch advice from the seller.
315	Contract	Document/message evidencing an agreement between the seller and the buyer for the supply of goods or services; its effects are equivalent to those of an order followed by an acknowledgement of order.
320	Acknowledgement of order	Document/message acknowledging an undertaking to fulfil an order and confirming conditions or acceptance of conditions.
325	Proforma invoice	Document/message serving as a preliminary invoice, containing - on the whole - the same information as the final invoice, but not actually claiming payment.

Code	Name	Definition
326	Partial invoice	Document/message specifying details of an incomplete invoice.
380	Commercial invoice	Document/message claiming payment for goods or services supplied under conditions agreed between seller and buyer.
389	Self-billed invoice	An invoice the invoicee is producing instead of the seller.
393	Factored invoice	Invoice assigned to a third party for collection.
394	Lease invoice	Usage of INVOIC-message for goods in leasing contracts.
395	Consignment invoice	Commercial invoice that covers a transaction other than one involving a sale.
398	Cross docking despatch advice	Document by means of which the supplier or consignor informs the buyer, consignee or the distribution centre about the despatch of goods for cross docking.
399	Transshipment despatch advice	Document by means of which the supplier or consignor informs the buyer, consignee or the distribution centre about the despatch of goods for transshipment.
455	Extended credit advice	Document/message sent by an account servicing institution to one of its account owners, to inform the account owner of an entry that has been or will be credited to its account for a specified amount on the date indicated. It provides extended commercial information concerning the relevant remittance advice.
481	Remittance advice	Document/message advising of the remittance of payment.
533	Original voucher	To indicate that the document/message is an original.
534	Copy voucher	To indicate that the document/message is a copy.
640	Delivery order	Document/message issued by a party entitled to authorize the release of goods specified therein to a named consignee, to be retained by the custodian of the goods.

6.4.2 Qualified data type of the Ledger "Accounting Entry Line"

qDT Name	Associated code list
Accounting Entry Line Category_ Code. Type	EDIFICASEU_AccountingEntryLineCategory_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_AccountingEntryLineCategory_D08B.TXT see table **Erreur ! Source du renvoi introuvable.**
Accounting Entry Line Source_ Code. Type	EDIFICASEU_AccountingEntryLineSource_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_AccountingEntryLineSource_D08B.TXT see table **Erreur ! Source du renvoi introuvable.**
Accounting Debit Credit_ Status Description_ Code. Type	UNECE_StatusDescriptionCode_Accounting Debit Credit_D08B.TXT See table 6.4.2.7
Accounting Account Set Trigger_ Code. Type	UNECE_DocumentNameCode_D08B.TXT see table 6.4.1.4
Accounting Account Type_ Code. Type	EDIFICASEU_AccountingAccountType_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_AccountingAccountType_D08B.TXT see table **Erreur ! Source du renvoi introuvable.**
Accounting Amount Type_ Code. Type	EDIFICASEU_AccountingAmountType_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_AccountingAmountType_D08B.TXT see table 6.4.2.6
Alternate Currency Amount_ Code. Type	EDIFICASEU_AlternateCurrencyAmountType_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_AlternateCurrencyAmountType_D08B.TXT see table **Erreur ! Source du renvoi introuvable.**
Tax Type_ Code. Type	UNECE_DutyTaxFeeTypeCode_D07A.TXT [1] see table 6.4.2.8
Tax Category_ Code. Type	UNECE_DutyorTaxorFeeCategoryCode_D08B.TXT [2] see table 6.4.2.8
Currency_ Code. Type	ISO_ISO3AlphaCurrencyCode_20070618.TXT [3]
Accounting Tax Exemption Reason_ Code. Type	EDIFICASEU_TaxExemptionReason_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_TaxExemptionReason_D08B.TXT See table 6.4.2.4

[1] Code List UNECE http://www.unece.org/cefact/
[2] Code List UNECE http://www.unece.org/cefact/
[3] Code List ISO 4217 3A of 18-06-2007 ; http://www.iso.org

6.4.2.1 EDIFICASEU_AccountingEntryLineCategory_D08B.TXT

1	Normal	The accounting line is normal.
2	Opening balance	The accounting line concerns an opening balance.
3	Simulation	The accounting line is a simulation.
4	Paid commercial paper not yet due from a prior period	The accounting line concerns a paid commercial paper not yet due from a prior period.
5	Not matched line in a prior year	The accounting line concerns a not matched line in a prior period,
6	Not reconcilied line in a prior period	The accounting line concerns a not reconcilied line in a prior period.
7	Closing balance	The accounting line concerns a closing balance.

6.4.2.2 EDIFICASEU_AccountingEntryLineSource_D08B.TXT

1	Manual input	The accounting line is captured from the keyboard.
2	Import	The accounting line is imported from another application.
3	Exchange profit or loss	The accounting line is an exchange profit or loss.
4	Settlement difference	The accounting line is an settlement difference.

6.4.2.3 EDIFICASEU_AlternateCurrencyAmountType_D08B.TXT

1	Payment Amount	The code indicates a payment amount.
2	Reporting Amount	The code indicates a reporting amount.
3	Consolidation Amount	The code indicates a consolidation amount.
4	Euro Transition Amount	The code indicates an euro transition amount.

6.4.2.4 EDIFICASEU_TaxExemptionReason_D08B.TXT

1	Exports and related operations	The code indicates Exports and related operations,
2	Manufacturing intraCommunity	The code indicates Manufacturing intraCommunity,
3	Import exemption	The code indicates Import exemption.
4	Acquisition intraCommunity exempt	The code indicates Acquisition intraCommunity exempt.

5 International Transport
6 The code indicates International Transport .
7 FR DOM (special exemptions)
The code indicates special exemptions in Departments and Territories Overseas of France.
8 Medical professions and allied
The code indicates Medical professions and allied.
9 Health institutions
The code indicates Health institutions.
10 Education and professional training provided by recognized institutions
The code indicates Education and professional training provided by recognized institutions.
11 Exemption on particular bank and financial transactions
The code indicates Exemption on particular bank and financial transactions.
12 Gold investment transactions
The code indicates Gold investment transactions.
13 Insurance and reinsurance transactions
The code indicates Insurance and reinsurance Transactions.
14 "Particular real estate rental (farm land and buildings; unmanaged soil; unequipped business premises)"
"The code indicates Particular real estate rental (farm land and buildings; unmanaged soil; unequipped business premises),
15 Particular rentals of furnished dwelling
The code indicates Particular rentals of furnished dwelling.
16 Real estate transactions
The code indicates Real estate transactions.
17 Cost reimbursement of equipment by members of grouping
The code indicates Cost reimbursement of equipment by members of grouping.
18 Pluri property Entities
The code indicates Pluri property Entities.
19 Not for profit organizations (including groupings of blind or disabled workers, philosophical, religious, political, civic organizations or unions)
The code indicates Not for profit organizations (including groupings of blind or disabled workers, philosophical, religious, political, civic organizations or unions),
20 War memorial The code indicates War memorial.
21 Second hand objects sold by their users
The code indicates Second hand objects sold by their Users.
22 Agricultural mutual aid
The code indicates Agricultural mutual aid,
23 Fishing The code indicates Fishing.
24 Clubs and gambling houses
The code indicates Clubs and gambling houses.
25 Gamings and bets (casinos; races; lotto)
The code indicates Gamings and bets (casinos; races; lotto).
26 Health Transport

```
                The code indicates Health Transport,
27    Medicinal biology analysis
                The code indicates Medicinal biology analysis.
28    Prosthesis supply by prosthodontist
                The code indicates Prosthesis supply by prosthodontist.
29    Organs, blood and human milk
                The code indicates Organs, blood and human milk.
30    Sport meetings
                The code indicates Sport meetings.
31    Goods future markets
                The code indicates Goods future markets.
32    Industry brand-new wastes and recycling/recovering materials
                The code indicates Industry brand-new wastes and
                recycling/recovering materials.
33    Fiscal and postage stamps
                The code indicates Fiscal and postage stamps.
```

6.4.2.5 EDIFICASEU_AccountingAccountType_D08B.TXT

```
1     Financial             The code indicates a financial account.
2     Subsidiary            The code indicates a subsidiary account.
3     Budget                The code indicates a budget account.
4     Cost accounting       The code indicates a cost accounting account.
5     Receivable            The code indicates a receivable account.
6     Payable               The code indicates a payable account.
7     Job cost accounting   The code indicates a job cost accounting.
```

6.4.2.6 EDIFICASEU_AccountingAmountType_D08B.TXT

```
1     Allowance charge amount
                The code indicates an allowance charge amount.
2     Insurance charge amount
                 The code indicates an insurance charge amount.
3     Taxable transport charge amount
                The code indicates a taxable transport charge amount.
4     Adjustment amount
                The code indicates an adjustment amount.
5     Taxable amount
                The code indicates a taxable amount.
6     Tax amount  The code indicates a tax amount.
```

6.4.2.7 UNECE_StatusDescriptionCode_Accounting Debit Credit_D08B.TXT

```
29    Debit           The object has a status of debit.
30    Credit          The object has a status of credit.
31    Positive debit  The object has a status of positive debit.
32    Negative debit  The object has a status of negative debit.
33    Positive credit The object has a status of positive credit.
34    Negative credit The object has a status of negative credit.
66    Unsigned amount The status of the amount is unsigned.
```

6.4.2.8 UNECE_DutyTaxFeeTypeCode_D08B.TXT

TOT	Total	The summary amount of all taxes.
VAT	Value added tax	A tax on domestic or imported goods applied to the value added at each stage in the production/distribution cycle.

6.4.2.9 UNECE_DutyorTaxorFeeCategoryCode_D08B.TXT

Code	Name	Definition
AC	Value Added Tax (VAT) not now due for payment	A code to indicate that the Value Added Tax (VAT) amount which is due on the current invoice is to be paid on receipt of a separate VAT payment request.
AD	Value Added Tax (VAT) due from a previous invoice	A code to indicate that the Value Added Tax (VAT) amount of a previous invoice is to be paid.
B	Transferred (VAT)	VAT not to be paid to the issuer of the invoice but directly to relevant tax authority.
C	Duty paid by supplier	Duty associated with shipment of goods is paid by the supplier; customer receives goods with duty paid.
E	Exempt from tax	Code specifying that taxes are not applicable.
G	Free export item, tax not charged	Code specifying that the item is free export and taxes are not charged.
O	Services outside scope of tax	Code specifying that taxes are not applicable to the services.
Z	Zero rated goods	Code specifying that the goods are at a zero rate.

6.5 Associated documentation

6.5.1 Core components UN/CEFACT Registry version used

The Core components UN/CEFACT Registry version used for this document is version 1.0 and Core Components Library version 09B, together with the TBG17 Core component library submission for the ABIEs, BBIEs and ASBIEs of the Accounting Ledger approved by TBG17.

6.5.2 Root Level Message Assembly

The root ABIE element of the Accounting Ledger Message is AAA Ledger_ Ledger. Details)

The Accounting Ledger Message Assembly template is attached here.

MA speadsheet accounting Ledger TB

6.5.3 XMI File

The XMI file corresponding to the canonical data model is attached and transmitted to ICG-ATG.

XMI_canonical%20accounting%20ledger%20V%201.09.xmi