



UN/CEFACT

SIMPLE, TRANSPARENT AND EFFECTIVE PROCESSES
FOR GLOBAL BUSINESS

Business Requirement Specifications (BRS)

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Contributors

Name	Organization
Alain BERNARD	NEURONICS Belgium
Alex PAJON	EIC Informatique France
Benoît MARCHAL	PINEAPPLE Soft Belgium
Dominique FAVERIO	EDIFICAS France
Frédérique LEBLOND	Ordre des experts-comptables France
Gérard COLO	LOGIC SYSTEM France
Jan BERGSTRÖM	Alphabet AB – Stockholm Sweden
Michel LESOURD	EDIFICAS France
Olivier DE BONHOME	EDIFICAS Europe, ODB & Associés Firm
Robert LEMENSE	EDIFICAS Belgium

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1 PREAMBLE

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

2 REFERENCES

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

3 OBJECTIVES

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

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

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

4 SCOPE

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

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

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

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

5 BUSINESS REQUIREMENTS

5.1 Business requirement view

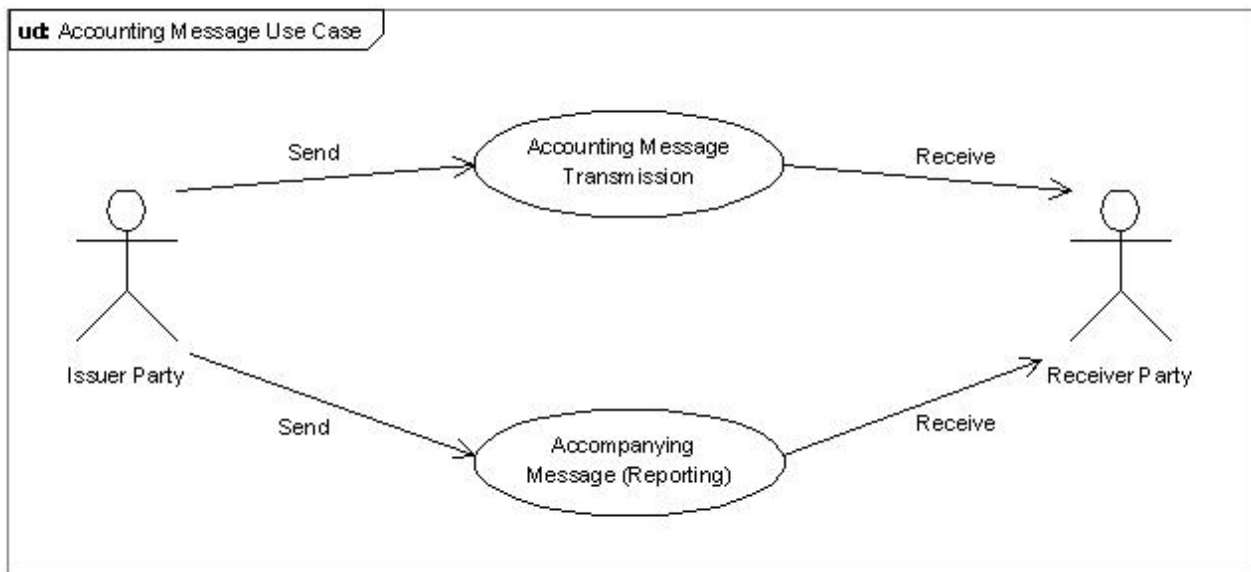
Each process is described and identified through a use case diagram.

5.1.1 PRINCIPLE

This message describes:

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

5.1.1.1 USE CASE

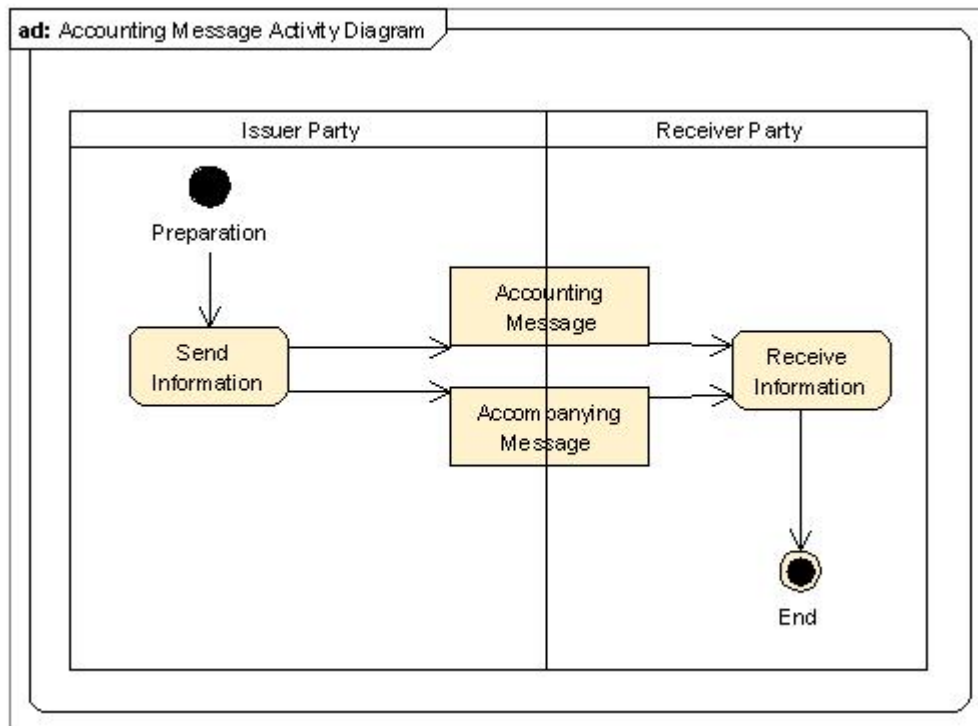


Business process Name	Accounting and financial information transmission
Identifier	Accounting Message
Actors	Party that issues accounting message and accompanying financial messages. Party that receives the accounting message and accompanying financial messages.
Description	Transmission of any accounting,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

5.2 BUSINESS PROCESS

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

5.2.1.1 ACTIVITY DIAGRAM



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

6 BUSINESS REQUIREMENTS

6.1 BUSINESS RULES

The use of Core Components is conditioned with the following rules:

- The ACCs and ASCCs admit in theory an unlimited number of iterations; in practice, we might find most often less than 10 iterations of each.

6.2 DEFINITION OF TERMS

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

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

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

Day book: the daily written record of events.

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

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

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

7 BUSINESS INFORMATIONS – ACCOUNTING MESSAGE

Source: CCL10A

7.1 ACCOUNTING ACCOUNT BOUNDARY:

UN00005786	ACC	Accounting Account Boundary. Details	The lower and upper limits in a series of consecutive accounts.		
UN00004757	BCC	Accounting Account Boundary. First Account Identification. Identifier	The unique identifier for the first account in a series for this accounting account boundaries.	0	1
UN00004758	BCC	Accounting Account Boundary. Last Account Identification. Identifier	The unique identifier for the last account in a series for this accounting account boundaries.	0	1
UN00004759	BCC	Accounting Account Boundary. First Sub-Account Identification. Identifier	The unique identifier for the first sub-account in a series for this accounting account boundaries.	0	1
UN00004760	BCC	Accounting Account Boundary. Last Sub-Account Identification. Identifier	The unique identifier for the last sub-account in a series for this accounting account boundaries.	0	1

7.2 ACCOUNTING ACCOUNT CLASSIFICATION:

UN00004761	ACC	Accounting Account Classification. Details	A systematic arrangement in classes or categories according to the sector of activities the business is actually running, such as insurance, commercial and industrial, or not for profit.		
UN00004762	BCC	Accounting Account Classification. Identification. Identifier	The unique identifier for this classification of accounting accounts.	0	1
UN00004763	BCC	Accounting Account Classification. First Use. Date Time	The date, time, date time, or other date time value of the first use for this accounting account classification.	0	1
UN00004764	BCC	Accounting Account Classification. Internal Reference. Text	The internal reference, expressed as text, of this accounting account classification.	0	1
UN00004765	BCC	Accounting Account Classification. Using Country. Code	The code specifying the country where this accounting account classification is in use or defined.	0	1
UN00004766	BCC	Accounting Account Classification. Currency. Code	The code specifying the currency for this accounting account classification.	0	1
UN00004767	BCC	Accounting Account Classification. Type. Code	The code specifying the type of accounting account classification, such as general account, payable, receivable, budget account, cost accounting account, job, building site, etc.	0	1
UN00004768	BCC	Accounting Account Classification. Version. Text	The version, expressed as text, of this accounting account classification.	0	1
UN00004769	BCC	Accounting Account Classification. Revision. Text	The revision, expressed as text, of this accounting account classification.	0	1
UN00004770	ASCC	Accounting Account Classification. Related. Accounting Account	An accounting account related to this accounting account classification.	0	*
UN00004949	ASCC	Accounting Account Classification. Specified. Accounting Period	An accounting period specified for this accounting account classification.	0	*

7.3 ACCOUNTING BOOK:

UN00004873	ACC	Accounting Book. Details	A collection of accounting related data that pertains to specific documents, such as year end report, tax reports, trial balance, or entries.		
UN00004874	BCC	Accounting Book. Identification. Identifier	The unique identifier of this accounting book.	0	1
UN00004875	BCC	Accounting Book. Test Condition. Indicator	An indicator specifying whether or not this accounting book is a test.	0	*

UN00004876	ASCC	Accounting Book. Specified. Processed Entity	A processed entity specified for this accounting book.	1	*
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7.4 ACCOUNTING CHECK:

UN00004877	ACC	Accounting Check. Details	A set of values providing a validation check of accounting data.		
UN00004878	BCC	Accounting Check. Document Type. Code	The code specifying the type of document for this accounting check such as journal, ledger, reporting.	0	1
UN00004879	BCC	Accounting Check. Total Element. Quantity	The total number of elements in this accounting check.	0	1
UN00004880	BCC	Accounting Check. Total Debit. Amount	The monetary value of the total debit in this accounting check.	0	1
UN00004881	BCC	Accounting Check. Total Credit. Amount	The monetary value of the total credit in this accounting check.	0	1
UN00004882	ASCC	Accounting Check. Excluded. Accounting Account Boundary	An accounting account boundary excluded for this accounting check.	0	*
UN00004883	ASCC	Accounting Check. Included. Accounting Account Boundary	An accounting account boundary included for this accounting check.	0	*

7.5 ACCOUNTING PERIOD:

UN00004938	ACC	Accounting Period. Details	A period of time for which accounts are recorded, audited, and reported.		
UN00004939	ASCC	Accounting Period. Specified. Period	The period specified for this accounting period.	0	1
UN00004940	ASCC	Accounting Period. Specified. Accounting Check	The accounting check specified for this accounting period.	0	1

7.6 ADDRESS:

UN00000010	ACC	Address. Details	The location at which a particular organization or person may be found or reached.		
UN00000011	BCC	Address. Identification. Identifier	A unique identifier for this address.	0	*
UN00000012	BCC	Address. Format. Code	The code specifying the format of this address.	0	1
UN00000014	BCC	Address. Postcode. Code	A code specifying the postcode of the address.	0	*
UN00000032	BCC	Address. Post Office Box. Text	The unique identifier, expressed as text, of a container commonly referred to as a box, in a post office or other postal service location, assigned to a person or organization, where postal items may be kept for this address.	0	1
UN00000026	BCC	Address. Line One. Text	The first free form line, expressed as text, of an address.	0	1
UN00000027	BCC	Address. Line Two. Text	The second free form line, expressed as text, of an address.	0	1
UN00000028	BCC	Address. Line Three. Text	The third free form line, expressed as text, of an address.	0	1
UN00000013	BCC	Address. City Name. Text	The name, expressed as text, of the city, town or village of this address.	0	1
UN00000203	BCC	Address. Country. Identifier	The unique identifier of a country for this address (Reference ISO 3166 and UNECE Rec 3).	0	1
UN00000205	BCC	Address. City Sub-Division Name. Text	A name, expressed as text, of a sub-division of a city for this address, for example a district or borough.	0	*
UN00000937	BCC	Address. Country Name. Text	A name, expressed as text, of the country for this address.	0	*
UN00000935	BCC	Address. Country Sub-Division Name. Text	A name, expressed as text, of the sub-division of a country for this address.	0	*
UN00004823	BCC	Address. Operation Centre. Text	The operation centre, expressed as text, for this address.	0	1

7.7 BUNDLE COLLECTION:

UN00004885	ACC	Bundle Collection. Details	Combination of documents and books intended to be stored together in a usable form to conform with regulatory requirements.		
UN00004886	BCC	Bundle Collection. Identification. Identifier	The unique identifier for this bundle collection.	0	1
UN00004887	BCC	Bundle Collection. Comment. Text	The comment, expressed as text, for this bundle collection.	0	1
UN00004951	ASCC	Bundle Collection. Specified. Accounting Period	An accounting period specified for this bundle collection.	0	*

7.8 COMMUNICATION:

UN00000095	ACC	Communication. Details	The exchange of thoughts, messages, or information, as by speech, signals, writing, or behaviour between persons and/or organizations.		
UN00000097	BCC	Communication. URI. Identifier	The unique identifier of the Uniform Resource Identifier (URI) for this communication, such as a web or an email address.	0	1
UN00000107	BCC	Communication. Local Number. Text	The communication number, expressed as text and not including country access code or the area number code, for this communication.	0	1
UN00000103	BCC	Communication. Complete Number. Text	A text string of characters that make up the complete number for this communication.	0	*
UN00000105	BCC	Communication. Country Number. Code	The country access code for this communication number such as 44, 1, 353 etc.	0	1
UN00000104	BCC	Communication. Extension Number. Text	The extension number, expressed as text, assigned to this communication number to enable a caller to reach a specific party.	0	1

7.9 CERTIFICATE:

UN00003906	ACC	Certificate. Details	A legal proof of ownership or worthiness of an item.		
UN00003907	BCC	Certificate. Identification. Identifier	The unique identifier for a certificate.	0	1
UN00003908	BCC	Certificate. Issue. Date Time	The date, time, date time, or other date time value when this certificate was issued.	0	1
UN00004888	BCC	Certificate. Type. Code	The code specifying the type of certificate.	0	1
UN00004889	BCC	Certificate. Software Operating System. Text	The software operating system, expressed as text, for which this certificate is produced.	0	1

7.10 CONTACT:

UN00000122	ACC	Contact. Details	A person or department that acts as a point of contact with another person or department.		
UN00000123	BCC	Contact. Identification. Identifier	A unique identifier for this contact.	0	*
UN00000124	BCC	Contact. Job Title. Text	The job title, position or designation, expressed as text, of this contact person within an organization such as Director, Software Engineer, Purchasing Manager.	0	1
UN00000125	BCC	Contact. Responsibility. Text	A responsibility, expressed as text, of this contact.	0	*
UN00000126	BCC	Contact. Department Name. Text	A name, expressed as text, of the department to which this contact belongs within an organization, such as a support department.	0	*
UN00000237	BCC	Contact. Type. Code	A code specifying a type of contact.	0	*
UN00003363	ASCC	Contact. Specified. Person	A specified contact person.	0	*

7.11 DAY BOOK:

UN00004890	ACC	Day Book. Details	A book in which the debits and credits which occur day by day are set down. These are ultimately sorted into the ledger.		
UN00004891	BCC	Day Book. Identification. Identifier	The unique identifier for this day book.	0	1
UN00004892	BCC	Day Book. Comment. Text	The comment, expressed as text, for this day book.	0	1
UN00004950	ASCC	Day Book. Specified. Accounting Period	An accounting period specified for this day book.	0	*

7.12 FINANCIAL ACCOUNT:

UN00000001	ACC	Financial Account. Details	A specific business arrangement whereby debits and/or credits arising from transactions are recorded, such as, a financial account with a bank, a financial account with a trading partner etc.		
UN00000002	BCC	Financial Account. Identification. Identifier	A unique identifier for this financial account.	0	*
UN00000006	BCC	Financial Account. Type. Code	A code specifying the type of financial account such as savings, checking.	0	*
UN00000004	BCC	Financial Account. Account Name. Text	An account name, expressed as text, of this financial account.	0	*
UN00000783	BCC	Financial Account. Currency. Code	A code specifying the currency of this financial account (Reference ISO 4217 codes).	0	*
UN00000794	ASCC	Financial Account. Owner. Party	A party that owns this financial account.	0	*
UN00000795	ASCC	Financial Account. Servicer. Party	A party that services this financial account on behalf of the account owner or owners.	0	*
UN00001003	ASCC	Financial Account. Servicing. Financial Institution	The financial institution that services this financial account.	0	1

7.13 FINANCIAL INSTITUTION:

UN00001004	ACC	Financial Institution. Details	An institution, such as a bank, building society, credit union, stock brokerage, or similar business; established primarily to provide financial services and financial transactions.		
UN00001006	BCC	Financial Institution. BEI. Identifier	The unique Business Entity Identifier (BEI) as defined in ISO 9362 for this financial institution.	0	1
UN00001007	BCC	Financial Institution. BIC. Identifier	The unique Bank Identification Code (BIC) as defined in ISO 9362 for this financial institution.	0	1
UN00001008	BCC	Financial Institution. GLN. Identifier	The unique Global Location Number (GLN) as defined by GS1 for this financial institution.	0	1
UN00001005	BCC	Financial Institution. Identification. Identifier	A unique identifier for this financial institution.	0	*
UN00001009	BCC	Financial Institution. Name. Text	A name, expressed as text, for this financial institution.	0	*
UN00001010	BCC	Financial Institution. Role. Code	The code specifying a role for this financial institution, such as intermediary or settlement agent.	0	1
UN00001011	ASCC	Financial Institution. Location. Address	The postal address for this financial institution.	0	1

7.14 FORMALITY:

UN00004893	ACC	Formality. Details	A compilation of gathered information to be remitted to official data collectors or interested parties, such as a tax or social return, statistical statement, financial report.		
UN00004894	BCC	Formality. Identification. Identifier	A unique identifier for this formality.	0	*
UN00004895	BCC	Formality. Name. Text	The name, expressed as text, of this formality.	0	1
UN00004896	BCC	Formality. Manifest. Text	A list of reports, expressed as text, that make up this formality.	0	*
UN00004897	BCC	Formality. Nomenclature. Identifier	The unique nomenclature identifier for this formality.	0	1

UN00004898	BCC	Formality. Nomenclature Name. Text	The name, expressed as text, of the nomenclature for this formality.	0	1
UN00004954	ASCC	Formality. Specified. Accounting Period	An accounting period delimited for this formality.	0	*

7.15 JOURNAL LIST:

UN00004899	ACC	Journal List. Details	A specific list of journals used in an accounting book by an entity.		
UN00004900	BCC	Journal List. Identification. Identifier	The unique identifier for this list of journals.	0	1
UN00004901	BCC	Journal List. Comment. Text	The comment, expressed as text, for this list of journals.	0	1
UN00004948	ASCC	Journal List. Specified. Accounting Period	An accounting period specified for this journal list.	0	*

7.16 LEDGER:

UN00005788	ACC	Ledger. Details	A book or file containing all accounts of an entity relating to assets, liabilities, revenues, and expenditure.		
UN00005782	BCC	Ledger. Identification. Identifier	A unique identifier for this ledger.	0	*
UN00005783	BCC	Ledger. Comment. Text	The comment, expressed as text, for this ledger.	0	1
UN00004952	ASCC	Ledger. Specified. Accounting Period	An accounting period specified for this ledger.	0	*

7.17 ORGANIZATION:

UN00000050	ACC	Organization. Details	An organized structure set up for a particular purpose, such as a business, government body, department, charity, or financial institution.		
UN00000057	BCC	Organization. Business Type. Code	A code specifying the nature of the type of business of the organization.	0	*
UN00000056	BCC	Organization. Legal Classification. Code	The code specifying the legal classification of this organization such as those representing Incorporated (Inc), limited liability corporation (LLC) or non-profit.	0	1
UN00000055	BCC	Organization. Tax Registration. Identifier	A unique tax registration identifier assigned to an organization for the purpose of collecting taxes. In the US, this could be the Federal Employer Identification Number (FEIN), in the EU this could be the Value Added Tax (VAT) Registration Number.	0	*
UN00000054	BCC	Organization. Name. Text	A name, expressed as text, of this organization.	0	*
UN00000053	BCC	Organization. Identification. Identifier	A unique identifier for this organization.	0	*
UN00002639	BCC	Organization. Abbreviated Name. Text	An abbreviated name, expressed as text, for an organization.	0	*
UN00002641	BCC	Organization. Function. Code	A code specifying a function of an organization.	0	*
UN00004902	BCC	Organization. Parent. Text	The parent organization, expressed as text, of this organization.	0	1
UN00004903	BCC	Organization. Language. Code	The code specifying the language of this organization.	0	1
UN00004904	BCC	Organization. Parent. Identifier	A unique identifier for the parent of this organization.	0	*
UN00000063	ASCC	Organization. Primary. Contact	A primary contact information for this organization.	0	*
UN00000052	ASCC	Organization. Postal. Address	A postal address for this organization.	0	*
UN00004906	ASCC	Organization. Designated. Party	A designated party for this organization.	0	*

7.18 PARTY:

UN00000376	ACC	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.		
UN00000377	BCC	Party. Identification. Identifier	A unique identifier of the party.	0	*
UN00000378	BCC	Party. Type. Code	A code specifying the type of party that is independent of its role.	0	*
UN00000379	BCC	Party. Name. Text	A name, expressed as text, for this party.	0	*
UN00000384	BCC	Party. Language. Code	A code specifying a language for this specific party.	0	*
UN00000386	ASCC	Party. Specified. Person	A specified person for this party.	0	*

7.19 PERSON:

UN00000074	ACC	Person. Details	An individual human being.		
UN00000075	BCC	Person. Identification. Identifier	A unique identifier for this person.	0	*
UN00000076	BCC	Person. Name. Text	A name or set of names, expressed as text, by which this person is known.	0	*
UN00000079	BCC	Person. Middle Name. Text	Name or names, expressed as text, usually given to a person by his/her parents at birth, other than the first name.	0	*
UN00000080	BCC	Person. Family Name. Text	A name, expressed as text, that a person shares with members of his/her family.	0	*
UN00000082	BCC	Person. Title. Text	A textual expression of the title associated with a specific person, such as Doctor, Mr., Mrs., Ms.	0	*
UN00000083	BCC	Person. Salutation. Text	A formal sign or expression of greeting, expressed as text, that is appropriate for this person such as Right Honourable, Monsignor or Madam.	0	*
UN00000084	BCC	Person. Family Name Prefix. Text	A textual expression of a prefix that precedes this person's family name such as Van, Von.	0	*
UN00000093	BCC	Person. Language. Identifier	A unique identifier of a language related to this person such as their spoken or correspondence language.	0	*
UN00000243	ASCC	Person. Telephone. Communication	Telephone communication information for this person.	0	*
UN00000848	ASCC	Person. Fax. Communication	Facsimile communication information for this person.	0	*
UN00000849	ASCC	Person. URI. Communication	Uniform Resource Identifier (URI) communication information for this person such as a web or email address.	0	*

7.20 PERIOD:

UN00000116	ACC	Period. Details	A specific period of time such as the length of time between two known date/time points, from a start date onwards, or up to an end date.		
UN00000117	BCC	Period. Duration. Measure	A measure of the length of time for this time period such as hours, days, weeks, months, years.	0	*
UN00000118	BCC	Period. Inclusive. Indicator	The indication of whether or not the start and end dates are included in this period.	0	1
UN00000119	BCC	Period. Description. Text	A textual description of this period of time.	0	*
UN00000120	BCC	Period. Start. Date Time	The date, time, date time or other date time value for the start of this period of time.	0	1
UN00000121	BCC	Period. End. Date Time	The date, time, date time or other date time value which specifies the end of this period of time.	0	1
UN00000214	BCC	Period. Complete. Date Time	The date, time, date time or other date time value for a complete period of time expressed as a specific month, a specific week etc.	0	1
UN00003347	BCC	Period. Purpose. Code	The code specifying the purpose of a period.	0	1

7.21 PROCESSED ENTITY:

UN00004909	ACC	Processed Entity. Details	An individual or organization for which an accounting book is prepared.		
UN00004907	BCC	Processed Entity. Scenario Identification. Identifier	The unique scenario identifier for this processed entity.	0	1
UN00004908	BCC	Processed Entity. Scenario Step Number. Numeric	A scenario step number assigned to this processed entity.	0	*
UN00004910	BCC	Processed Entity. Accounting Identification. Identifier	The unique identifier for the accounting of this processed entity.	0	1
UN00004911	BCC	Processed Entity. Accounting Method. Text	The accounting method, expressed as text, in use by this processed entity, such as [full] accrual accounting, cash basis of accounting, commitment accounting.	0	1
UN00004912	BCC	Processed Entity. Accounting Currency. Code	The code specifying the currency used in accounting by this processed entity.	0	1
UN00004913	BCC	Processed Entity. Chart Of Accounts. Identifier	A unique identifier of the chart of accounts related to the accounting of this processed entity such as Commercial and Industrial, Banks, Insurance, Agriculture.	0	*
UN00004914	BCC	Processed Entity. Accounting Book Preparation. Date Time	The date, time, date time or other date time value of the accounting book preparation of this processed entity.	0	1
UN00004915	BCC	Processed Entity. Accounting Book Creation. Date Time	The date, time, date time or other date time value of the accounting book creation of this processed entity.	0	1
UN00004916	BCC	Processed Entity. Scenario Type. Code	The code specifying the scenario type for this processed entity such as initial, final or intermediate.	0	1
UN00004917	BCC	Processed Entity. Comment. Text	The comment, expressed as text, for this processed entity.	0	1
UN00004918	BCC	Processed Entity. Business Process Linkage. Text	The business process linkage, expressed as text, for this processed entity.	0	1
UN00004919	ASCC	Processed Entity. Audit. Organization	An organization auditing this processed entity.	0	*
UN00004920	ASCC	Processed Entity. Representative. Organization	An organization representing this processed entity.	0	*
UN00004921	ASCC	Processed Entity. Billed. Organization	The organization billed by this processed entity.	0	1
UN00004922	ASCC	Processed Entity. Preparer. Organization	The organization preparing the accounting book for this processed entity.	0	1
UN00004923	ASCC	Processed Entity. Originator. Organization	The organization originating the accounting book for this processed entity.	0	1
UN00004924	ASCC	Processed Entity. Recipient. Organization	An organization receiving the accounting book of this processed entity.	0	*
UN00004925	ASCC	Processed Entity. Sender. Organization	The organization sending the accounting book of this processed entity.	0	1
UN00004926	ASCC	Processed Entity. Owner. Organization	The organization owning this processed entity.	0	1
UN00004927	ASCC	Processed Entity. Sender. Software	The software used by the sender to create an accounting book for this processed entity.	0	1
UN00004928	ASCC	Processed Entity. Recipient. Software	The software used by the recipient to read the accounting book for this processed entity.	0	1
UN00004929	ASCC	Processed Entity. Intermediate. Software	A piece of software used by an intermediate to create or read an accounting book for this processed entity.	0	*
UN00004930	ASCC	Processed Entity. Specified. Financial Account	A financial account specified for this processed entity.	0	*
UN00004941	ASCC	Processed Entity. Specified. Journal List	A journal list specified for this processed entity.	0	*
UN00004942	ASCC	Processed Entity. Specified. Day Book	A day book specified for this processed entity.	0	*
UN00004943	ASCC	Processed Entity. Specified. Bundle Collection	A bundle collection specified for this processed entity.	0	*
UN00004944	ASCC	Processed Entity. Specified. Accounting Account Classification	An accounting account classification specified for this processed entity.	0	*
UN00004945	ASCC	Processed Entity. Specified. Ledger	A ledger specified for this processed entity.	0	*
UN00004946	ASCC	Processed Entity. Specified. Trial Balance	A trial balance specified for this processed entity.	0	*
UN00004947	ASCC	Processed Entity. Specified. Formality	A formality specified for this processed entity.	0	*

7.22 SOFTWARE:

UN00000928	ACC	Software. Details	Programs and other operating information used by a computer.		
UN00000932	BCC	Software. Author Name. Text	An author's name, expressed as text, for this software program.	0	*
UN00000930	BCC	Software. Name. Text	A name, expressed as text, of this software.	0	*
UN00000931	BCC	Software. Version. Identifier	The unique identifier of the version of this software.	0	1
UN00004932	BCC	Software. Revision. Identifier	A unique identifier of the revision of this software.	0	*
UN00004933	BCC	Software. Update. Date Time	A date, time, date time, or other date time value of an update of this software.	0	*
UN00004934	ASCC	Software. Provided. Certificate	A certificate provided for this software.	0	*

7.23 TRIAL BALANCE:

UN00004935	ACC	Trial Balance. Details	A worksheet listing all accounts at a certain date to ensure that debits are equal to credits.		
UN00004936	BCC	Trial Balance. Identification. Identifier	The unique identifier for this trial balance.	0	1
UN00004937	BCC	Trial Balance. Comment. Text	The comment, expressed as text, for this trial balance.	0	1
UN00004953	ASCC	Trial Balance. Specified. Accounting Period	An accounting period specified for this trial balance.	0	*