



REQUIREMENTS SPECIFICATION MAPPING

(RSM)

Business Domain: Accounting and Audit

Business Process: Accounting Chart of Accounts

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Title: Chart of Accounts

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Document Summary

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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	The version submitted for audit, rejected by ICG for violation of Rule B31 in CCTS 2.01.
1.3	04-2010	TBG12	Update additional qualifier and data model after TBG17 approval of re-submitted BIES

2 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/Core Components Technical Specifications V2.01 (Nov 2003) + Corrigendum (Feb 2007)
http://www.unece.org/cefact/codesfortrade/CCTS/CCTS_V2-01_Final.pdf
http://www.unece.org/cefact/codesfortrade/CCTS/CCTS_V201_Corr_1_12FEB07Approved.pdf
- CEFACT/XML Naming and Design Rules V2.0 (Feb 2006) + Corrigendum (Feb 2006)
- <http://www.unece.org/cefact/xml/XML-Naming-and-Design-Rules-V2.0.pdf>
http://www.unece.org/cefact/cf_plenary/plenary06/trd_cf_06_13e_corr1.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 Chart of Accounts
http://www.unece.org/cefact/brs/TBG12_BRS_Chart_of_accounts_v1.01.pdf
- TRADE/CEFACT/2008/MISC.1 *Decision 08-9ECE/TRADE/C/CEFACT/2008/29/Add.5*
- UN/EDIFACT – CHACCO 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 Modelling Language Specification, Version 1.3 June 1999, and later

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 provide output towards aggregated figures from accounts.

As part of the **accounting cycle**, the chart of accounts is used in the journaling process (i.e., performing journal entries) and also serves as the title for each ledger account.

All the accounts will be filed into defined sub-categories. Some jurisdictions (e.g. France, Spain, etc) require usage of a mandatory standard categorization of the chart of accounts in liaison with the financial reporting statements.

The chart of accounts is a (numerical) listing of all identified accounts contained in an organization's general ledger to record transactions.

Typically, the first digit(s) of an account number indicates the category of accounts of which it is part. A good practice is to leave gaps of numbers between the sub-categories to allow addition of new accounts or group heading.

Each individual accounting account (listed in the appropriated chart) with standardized tagged elements is the basis for a 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 chart of accounts in 2004, inter alia based upon the CHACCO Edifact message.

Taken over by TBG12, the Chart of Accounts message has been developed with contributions and submissions from several parts of Europe and United States.

After a period of public exposure TBG12 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 document.

The purpose of this document is to define globally consistent accounting 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 Requirements Specification Mapping (RSM) document reference template, version 1 September 2005

4 Objective

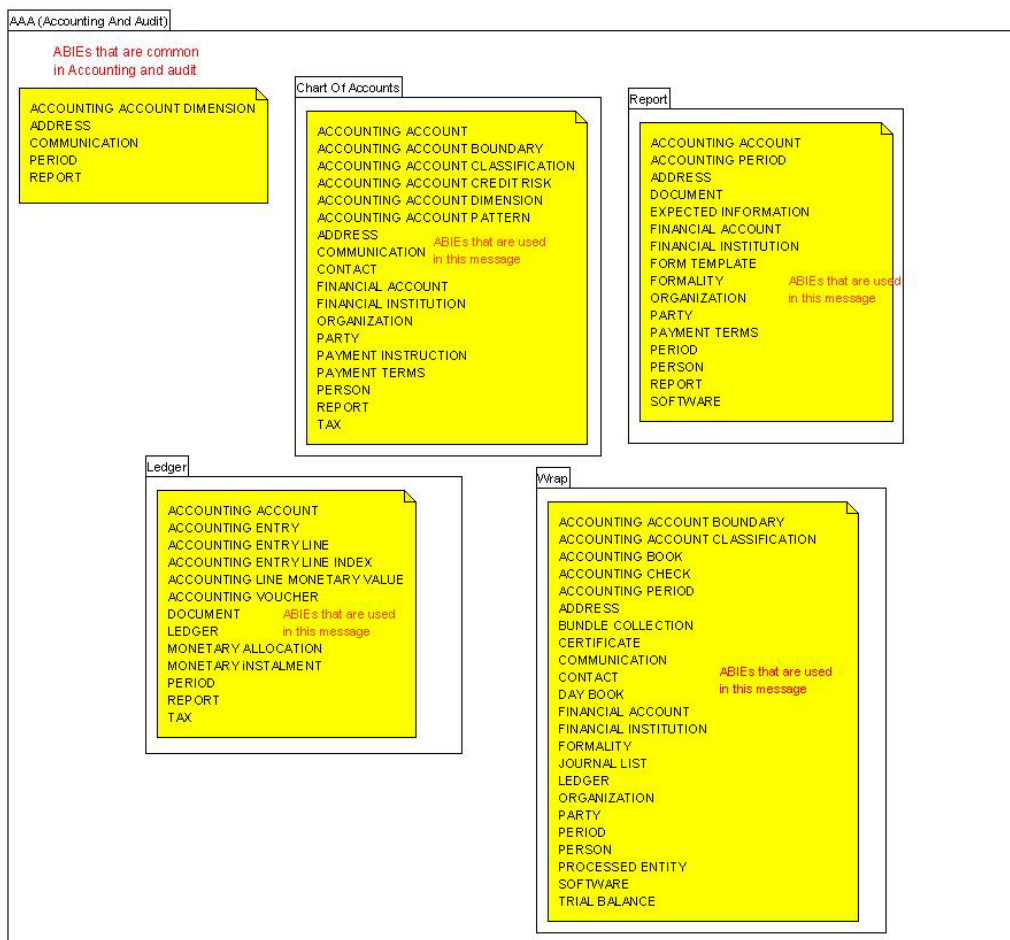
The objective of this document is to standardize the information entities and the business processes, of the Chart(s) of accounts used by the enterprises in the Accounting and Audit Business Processes.

A Chart of Accounts is the guideline for booking adequately accounting entries and the translation in monetary measurement unit of any transaction or transaction step that currently affects the financial situation of the enterprise.

The Chart(s) 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 place of the Chart of accounts data model in the whole accounting and audit business domain is illustrated with the image below, where the Accounting Entry is missing.

The business document consists of a set of Business Information Entities (BIE), which are preferably taken or replicated from libraries of reusable business information entities. The contents of the business document and the Business Information Entities are presented using class diagrams.



4.1 Definition of terms

Some definitions are reproduced from:

<http://www.samarak.com/bookkeeping-center/bookkeeping-dictionary.html>

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.
Balance	Sum of Debit entries minus the sum of Credit entries in an Account. If positive, the difference is called a Debit Balance; if negative, a Credit Balance.
Bookkeeping	Activity that consists in sorting and recording into accounts the financial flow related to any transaction and economic fact occurring in an entity.
Brought Forward	Total of a column on the previous page shown at the top of the corresponding column on a new page.
Carried Down (Balance)	Term of the bookkeeping vocabulary for the previous period balance amount that will be the starting (opening) balance amount for the next period.
Credit Balance	Balance remaining after one of a series of bookkeeping entries.
Cost Accounting	Procedures used for rationally classifying, recording, and allocating current or predicted costs that relate to a certain product or production process.
Debit Balance	Balance remaining after one or a series of bookkeeping entries.
Double Entry	Method of recording financial transactions in which each transaction is entered in two or more accounts and involves two-way, self-balancing posting. Total Debits must equal total Credits.
Filing Documents	see Returns

Fiscal Year	Period of twelve consecutive months chosen by an entity as its “accounting period” which may be a calendar year or not.
General Ledger	Collection of all Asset, Liability, owners Equity, Revenue, and Expense accounts.
Generally Accepted Accounting Principles (GAAP)	Conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. IASC (International Accounting Standards Committee) is an internationally recognized high level standards setter of such principles.
Installment	Partial payment.
Irreversibility (inalterability, unchangeability)	The fact that an accounting entry posted into accounts and books may not be undone or altered.
Journal	Book or file in which each accounting entry is first 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.
Ledger	Collection of accounts in a double-entry accounting book. A ledger records into classified debit and credit information from journals and shows the current balance of each account.
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.
Opening Balance	Balance brought forward at the beginning of a new accounting period on the debit or the credit side of the account in the ledger. (see also carried down)
Parent Company	Company that has a controlling interest in the common stock of another.
Proxy	Document authorizing someone other than the shareholder to exercise the right to vote the stock owned by the shareholder.
Recording Accounting Entry	see Accounting entry
Report, Returns	Taxpayers meeting statutory requirements must file various reports and/or returns on the prescribed forms. Returns must be filed timely or they may not be considered as filed.
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

	<p>element</p> <p>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.</p>
Voucher (Accounting)	<p>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.</p>
Wrap	<p>Term that describes a companion message used to contextualize one or more other domain electronic documents such as accounting entries, ledger, reporting, etc. In the accounting domain, “<i>wrap</i>” is somewhat a general message providing application check capabilities at receipt of more specialized ones it accompanies in a single sending, and accounting specifications.</p>

4.2 Target technology solution(s)

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

5 Information payload to be implemented

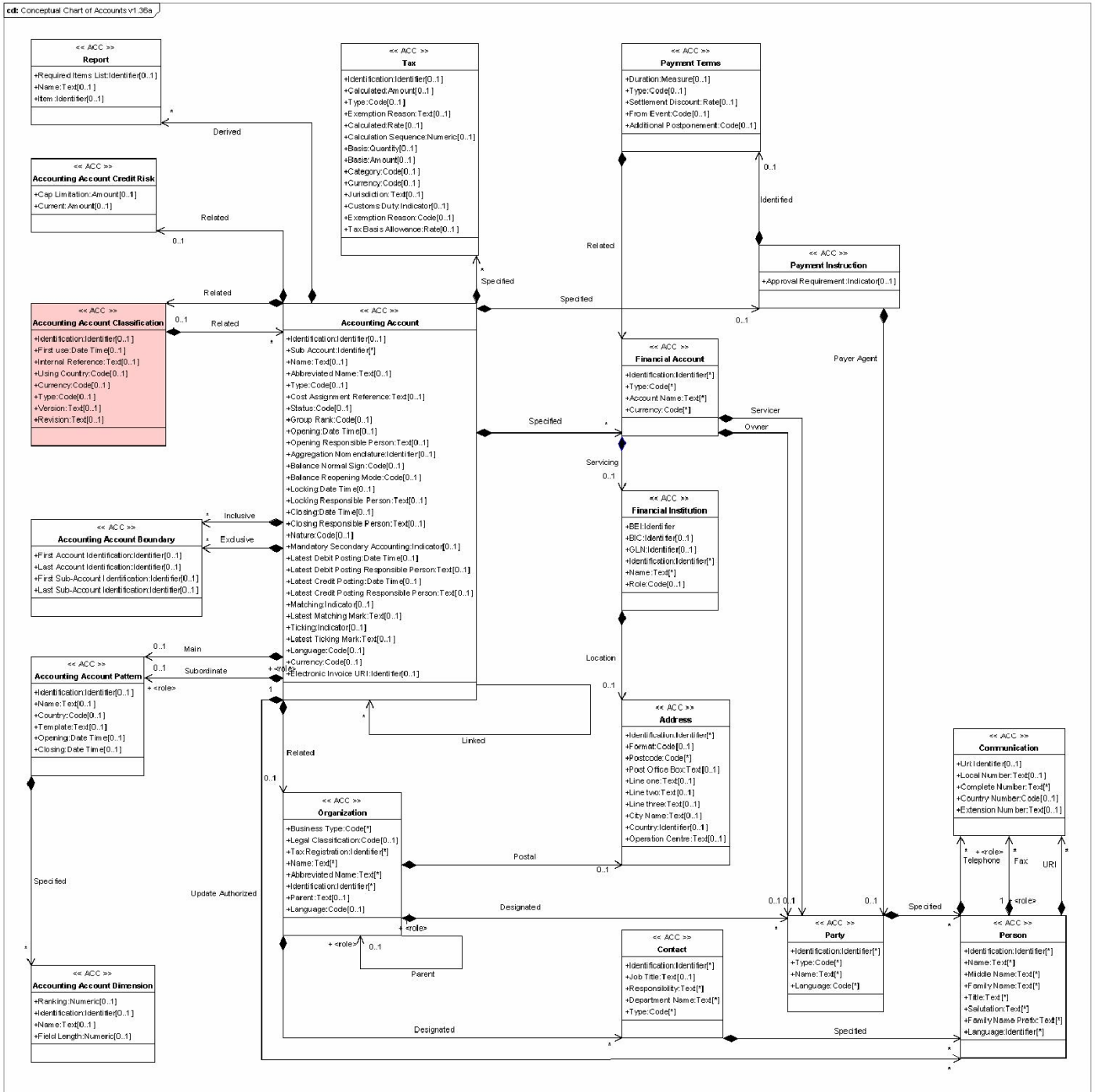
5.1 *Chart Of Accounts data model*

Description: Chart of Accounts is a message that enables to define account number and/or name, totals level, references, references, terms of payment, quantities, currencies, taxes specifications and other possible characteristics of an accounting account of any type.

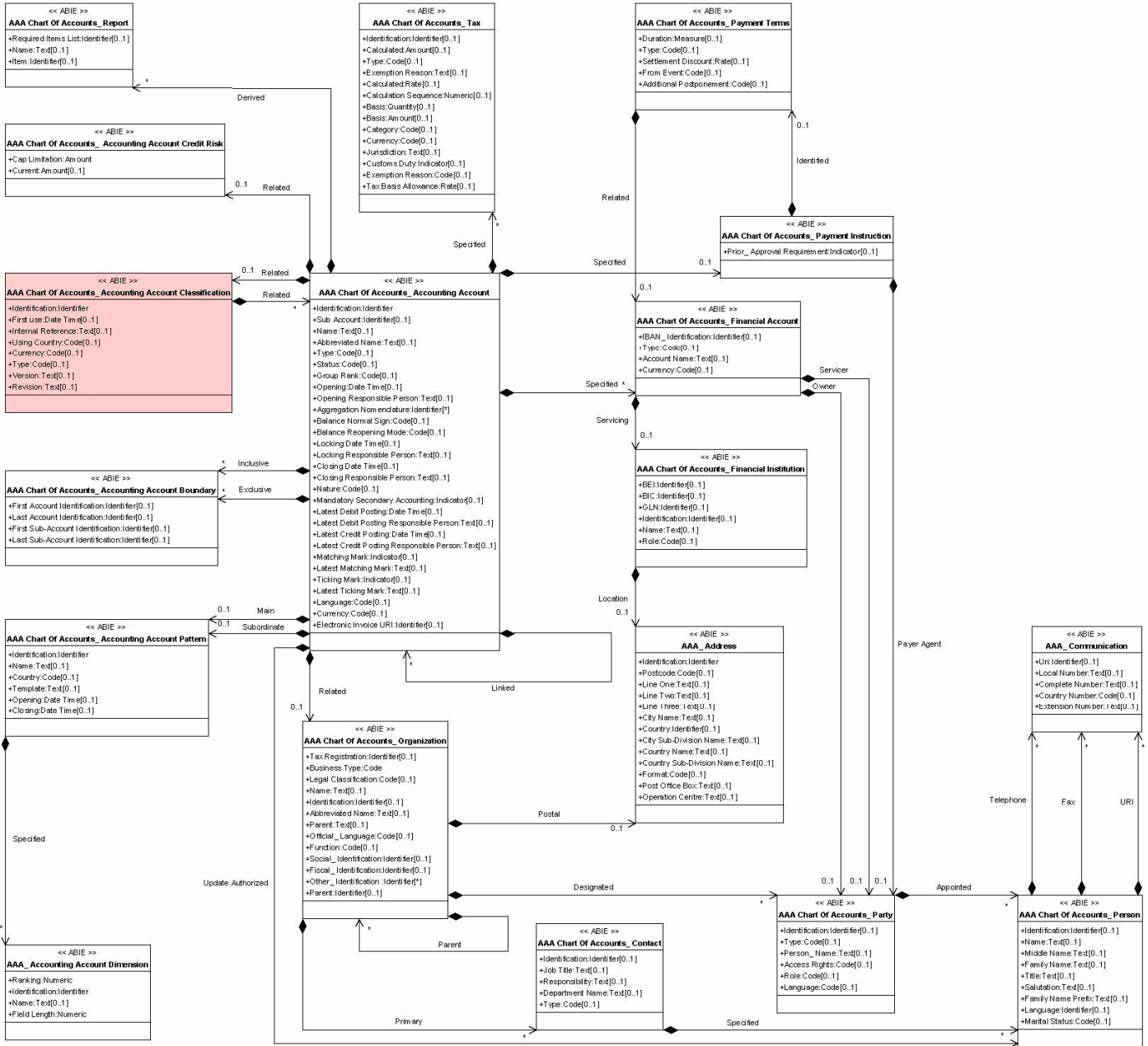
Chart of Accounts is used as well for describing general accounts such as assets, liabilities, sales, expenses, etc; to identify payable or receivable individual accounts. When applicable and if requested, it can also be used for cost accounting accounts, budgetary accounting accounts, jobs accounting accounts, etc.

It is also intended to facilitate return obligations or reporting linked with accounting figures that may be required from businesses.

5.1.1 Conceptual data model



5.1.2 Canonical data model



6 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.

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 Chart Of Accounts_ Accounting Account Classification. Using Country. Code	Code. Type		Accounting Account Classification. Using Country. Code	ISO 3166-1 CountryNames.txt					ISO 3166-1 Responsible 5 ISO
AAA Chart Of Accounts_ Accounting Account Classification. Currency. Code	Code. Type		Accounting Account Classification. Currency. Code	ISO_ISO3AlphaCurrencyCode_20070618.TXT					ISO 4217 3A Responsible 5 ISO
AAA Chart Of Accounts_ Accounting Account Classification. Type. Code	Code. Type		Accounting Account Classification. Type. Code	Enumeration	See 6.4.1 EDIFICASE U E902 Accounting Accounts Classification Type.TXT				Responsible 210 Edificas Eu
AAA Chart Of Accounts_ Tax. Type. Code	Code Type		Tax. Type. Code	UNECE_DutyTaxFeeTypeCode_D07A.txt					TDED 07A, DE 5153 Responsible 6 UNECE
AAA Chart Of Accounts_ Tax. Category. Code	Code Type		Tax. Category. Code	UNECE_DutyorTaxorFeeCategoryCode_D07A.TXT					TDED 07A, DE 5305 Responsible 6 UNECE
AAA Chart Of Accounts_ Tax. Currency. Code	Code Type		Tax. Currency. Code	ISO_ISO3AlphaCurrencyCode_20070618.TXT					ISO 4217 3A Responsible 5 ISO
AAA Chart Of Accounts_ Tax. Exemption Reason. Code	Code Type		Tax. Exemption Reason. Code	http://www.unece.org/unecefact/codelist/standard/EDIFICASEU_TaxExemptionReason_D09A.xsd					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 Chart Of Accounts_ Payment Terms. Type. Code	Code. Type		Payment Terms. Type. Code	UNCL 4279 Payment terms type code qualifier					TDED 09A, DE 4279 Responsible 6 UNECE
AAA Chart Of Accounts_ Payment Terms. From Event. Code	Code. Type		Payment Terms. From Event. Code	UNCL 2475 Event Time Reference Code					TDED 09A, DE 2475 Responsible 6 UNECE
AAA Chart Of Accounts_ Payment Terms. Additional Postponement. Code	Code. Type		Payment Terms. Additional Postponement. Code	Enumeration	See 6.4.2 EDIFICASE U E904 Additional Postponement. TXT				Responsible 210 Edificas Eu
AAA Chart Of Accounts_ Payment Instruction. Prior Approval Requirement. Indicator	Indicator Type	Default value = False	Payment Instruction. Prior Approval Requirement. Indicator	Boolean True, False					
AAA Chart Of Accounts_ Accounting Account. Type. Code	Code Type		Accounting Account. Type. Code	http://www.unece.org/unct/edificas/standard/EDIFICASEU_AccountingAccountType_D09A.xsd					Responsible 210 Edificas Eu
AAA Chart Of Accounts_ Accounting Account. Status. Code	Code Type		Accounting Account. Status. Code	Enumeration	See 6.4.3 EDIFICASE U_E305_AccountingAccountStatus. TXT				Responsible 210 Edificas Eu
AAA Chart Of Accounts_ Accounting Account. Group Rank. Code	Code Type		Accounting Account. Group Rank. Code	Enumeration	See 6.4.10 EDIFICASE U_E020_GroupRankType TXT				Responsible 210 Edificas Eu
AAA Chart Of Accounts_ Accounting Account. Balance Normal Sign. Code	Code Type		Accounting Account. Balance Normal Sign. Code	Enumeration	29 = Debit 30 = Credit E31= Debit or Credit				Responsible 210 Edificas Eu
AAA Chart Of Accounts_ Accounting Account. Balance Reopening Mode. Code	Code Type		Accounting Account. Balance Reopening Mode. Code	Enumeration	See 6.4.9 EDIFICASE U E602 Accounting account Balance Reopening				Responsible 210 Edificas Eu
AAA Chart Of Accounts_ Accounting Account. Nature. Code	Code Type		Accounting Account. Nature. Code	Enumeration	See 6.4.6 EDIFICASE U E502 Accounting Account Nature Type				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 Chart Of Accounts_ Accounting Account. Mandatory Secondary Accounting. Indicator	Indicator Type	Default value = False	Accounting Account. Mandatory Secondary Accounting. Indicator	Boolean True, False					
AAA Chart Of Accounts_ Accounting Account. Matching Mark. Indicator	Indicator Type	Default value = False	Accounting Account. Matching Mark. Indicator	Boolean True, False					
AAA Chart Of Accounts_ Accounting Account. Ticking Mark. Indicator	Indicator Type	Default value = False	Accounting Account. Ticking Mark. Indicator	Boolean True, False					
AAA Chart Of Accounts_ Accounting Account. Language. Code	Code Type		Accounting Account. Language. Code	Enumeration	Locally defined where applicable				
AAA Chart Of Accounts_ Accounting Account. Currency. Code	Code Type		Accounting Account. Currency. Code	ISO_ISO3AlphaCurrencyCode_20070618.TXT					ISO 4217 3A Responsible 5 ISO
AAA Chart Of Accounts_ Organization. Business Type. Code	Code Type		Organization. Business Type. Code	Enumeration	Locally defined where applicable				
AAA Chart Of Accounts_ Organization. Legal Classification. Code	Code Type		Organization. Legal Classification. Code	Enumeration	Locally defined where applicable				
AAA Chart Of Accounts_ Organization. Official_ Language. Code	Code Type		Organization. Official_ Language. Code	Enumeration	Locally defined where applicable				
AAA Chart Of Accounts_ Organization. Function. Code	Code Type		Organization. Function. Code	Enumeration	Locally defined where applicable				
AAA Chart Of Accounts_ Financial Account. Type. Code	Code Type		Financial Account. Type. Code	Enumeration	See 6.4.8 EDIFICASE U E016 FinancialAccountType.TXT				
AAA Chart Of Accounts_ Financial Account. Currency. Code	Code Type		Financial Account. Currency. Code	ISO_ISO3AlphaCurrencyCode_20070618.TXT					ISO 4217 3A Responsible 5 ISO
AAA Chart Of Accounts_ Financial Institution. Role. Code	Code Type		Financial Institution. Role. Code	Enumeration	See 6.4.5 EDIFICASE U E015 FinancialInstitutionRole.TXT				
AAA_ Address. Format. Code	Code Type		Address. Format. Code	Enumeration	See 6.4.4 DIFICASEU				

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	
					E011 AddressFormat.TXT				
AAA Chart Of Accounts_Contact_Type.Code	Code Type		Contact_Type.Code	Enumeration	Locally defined where applicable				
AAA Chart Of Accounts_Party_Type.Code	Code Type		Party_Type.Code	Enumeration	See 6.4.7 EDIFICASE U E705 Party Type.TXT				
AAA Chart Of Accounts_Party_Access Rights.Code	Code Type		Party_Access Rights.Code	Enumeration	Locally defined where applicable				
AAA Chart Of Accounts_Party_Role.Code	Code Type		Party_Role.Code	Enumeration	Locally defined where applicable				
AAA Chart Of Accounts_Party_Language.Code	Code Type		Party_Language.Code	Enumeration	Locally defined where applicable				
AAA Chart Of Accounts_Person_Marital Status.Code	Code Type		Person_Marital Status.Code	Enumeration	Locally defined where applicable				
AAA Chart Of Accounts_Accounting Pattern.Country.Code	Code Type		Pattern_Country.Code	Enumeration	Locally defined where applicable				

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 Chart Of Accounts_ Accounting Account Classification. Details 	Accounting Account Classification. Details	Accounting Account Classification. Identification. Identifier Accounting Account Classification. First Use. Date Time Accounting Account Classification. Internal Reference. Text Accounting Account Classification. Using Country. Code Accounting Account Classification. Currency. Code Accounting Account Classification. Type. Code Accounting Account Classification. Version. Text Accounting Account Classification. Revision. Text		ASBIE TO BE ADDED Accounting Account Classification. Related. Accounting Account
AAA Chart Of Accounts_ Accounting Account. Details	Accounting Account. Details	Accounting Account. Identification. Identifier Accounting Account. Sub Account. Identifier Accounting Account. Name. Text Accounting Account. Abbreviated Name. Text Accounting Account. Type. Code <u>BBIEs TO BE ADDED</u> Accounting Account. Status. Code Accounting Account. Group Rank. Code Accounting Account. Opening. Date Time Accounting Account. Opening Responsible Person.	Set Trigger. Code Amount Type. Code Main Accounts Chart. Identifier Main Accounts Chart Reference. Identifier	<u>ASBIEs TO BE ADDED</u> Accounting Account. Derived. Report Accounting Account. Main. Accounting Account Pattern Accounting Account. Subordinate. Accounting Account Pattern Accounting Account. Update Authorized. Person Accounting Account. Related. Accounting Account Classification Accounting Account. Inclusive. Accounting Account

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
		Text Accounting Account. Aggregation Nomenclature. Identifier Accounting Account. Balance Normal Sign. Code Accounting Account. Balance Reopening Mode. Code Accounting Account. Locking. Date Time Accounting Account. Locking Responsible Person. Text Accounting Account. Closing. Date Time Accounting Account. Closing Responsible Person. Text Accounting Account. Nature. Code Accounting Account. Mandatory Secondary Accounting. Indicator Accounting Account. Latest Debit Posting. Date Time Accounting Account. Latest Debit Posting Responsible Person. Text Accounting Account. Latest Credit Posting. Date Time Accounting Account. Latest Credit Posting Responsible Person. Text Accounting Account. Matching Mark. Indicator Accounting Account. Latest Matching Mark. Text Accounting Account. Ticking Mark. Indicator Accounting Account. Latest Ticking Mark. Text Accounting Account. Language. Code Accounting Account. Currency. Code Accounting Account. Electronic Invoice		Boundary Accounting Account. Specified. Tax Accounting Account. Specified. Financial Account Accounting Account. Specified. Payment Instruction Accounting Account. Related. Accounting Account Credit Risk Accounting Account. Linked. Accounting Account Accounting Account. Related. Organization Accounting Account. Exclusive. Accounting Account Boundary

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
		URI. Identifier		
AAA Chart Of Accounts_ Accounting Account Boundary. Details	Accounting Account Boundary. Details	Accounting Account Boundary. First Account Identification. Identifier Accounting Account Boundary. Last Account Identification. Identifier Accounting Account Boundary. First Sub-Account Identification. Identifier Accounting Account Boundary. Last Sub-Account Identification. Identifier		
AAA Chart Of Accounts_ Accounting Account Credit Risk. Details	Accounting Account Credit Risk. Details	Accounting Account Credit Risk. Cap Limitation. Amount Accounting Account Credit Risk. Current. Amount		
AAA Chart Of Accounts_ Accounting Account Pattern. Details	Accounting Account Pattern. Details	Accounting Account Pattern. Identification. Identifier Accounting Account Pattern. Name. Text Accounting Account Pattern. Country. Code Accounting Account Pattern. Template. Text Accounting Account Pattern. Opening. Date Time Accounting Account Pattern. Closing. Date Time		<u>ASBIE TO BE ADDED</u> Accounting Account Pattern. Specified. AAA_ Accounting Account Dimension
AAA Chart Of Accounts_ Linked_ Report. Details	Report. Details	Required Items List. Identifier Name. Text Item. Identifier		
AAA_ Accounting Account Dimension. Details	Accounting Account Dimension. Details	Ranking. Numeric Identification. Identifier Name. Text Field Length. Numeric		
AAA Chart Of Accounts_ Tax. Details	Tax. Details	Tax. Identification. Identifier Tax. Calculated.	Tax. Tax Point. Date	

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
		Amount Tax. Type. Code Tax. Exemption Reason. Text Tax. Calculated. Rate Tax. Calculation Sequence. Numeric Tax. Basis. Quantity Tax. Basis. Amount Tax. Category. Code Tax. Currency. Code Tax. Jurisdiction. Text Tax. Customs Duty. Indicator Tax. Exemption Reason. Code Tax. Tax Basis Allowance. Rate		
AAA Chart Of Accounts_ Organization. Details	Organization. Details	Organization. Business Type. Code Organization. Legal Classification. Code Organization. Name. Text Organization. Identification. Identifier Organization. Tax Registration. Identifier Organization. Abbreviated Name. Text Organization. Parent. Text Organization. Official_ Language. Code Organization. Function. Code Organization. Social_ Identification. Identifier Organization. Fiscal_ Identification. Identifier Organization. Other_ Identification. Identifier Organization. Parent. Identifier		<u>ASBIE TO BE ADDED</u> Organization. Postal. AAA_ Address Organization. Designated. Party Organization. Primary. Contact Organization. Parent. Organization
AAA Chart Of Accounts_ Payment Instruction. Details	Payment Instruction. Details	Payment Instruction. Prior_ Approval Requirement.		<u>ASBIE TO BE ADDED</u> AAA Chart Of

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
		Indicator		Accounts_ Payment Instruction. Identified. AAA Chart Of Accounts_ Payment Terms AAA Chart Of Accounts_ Payment Instruction. Payer Agent. AAA Chart Of Accounts_ Party
AAA Chart Of Accounts_ Payment Terms. Details	Payment Terms. Details	Payment Terms. Duration. Measure Payment Terms. Type. Code Payment Terms. Settlement Discount. Rate Payment Terms. From Event. Code Payment Terms. Additional Postponement. Code		<u>ASBIE TO BE ADDED</u> AAA Chart Of Accounts_ Payment Terms. Related. AAA Chart Of Accounts_ Financial Account
AAA Chart Of Accounts_ Financial Account. Details	Financial Account. Details	Financial Account. IBAN_ Identification. Identifier Financial Account. Type. Code Financial Account. Account Name. Text Financial Account. Currency. Code		<u>ASBIE TO BE ADDED</u> AAA Chart Of Accounts_ Financial Account. Servicer. AAA Chart Of Accounts_ Party AAA Chart Of Accounts_ Financial Account. Owner. AAA Chart Of Accounts_ Party AAA Chart Of Accounts_ Financial Account. Servicing. AAA Chart Of Accounts_ Financial Institution
AAA Chart Of Accounts_ Financial Institution. Details	Financial Institution. Details	Financial Institution. BEI. Identifier Financial Institution. BIC. Identifier Financial Institution. GLN. Identifier Financial Institution. Identification. Identifier Financial Institution. Name. Text Financial Institution. Role. Code		<u>ASBIE TO BE ADDED</u> AAA Chart Of Accounts_ Financial Institution. Location. AAA_ Address

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
AAA_Address. Details	Address. Details	Address. Identification. Identifier Address. Postcode. Code Address. Line One. Text Address. Line Two. Text Address. Line Three. Text Address. City Name. Text Address. Country. Identifier Address. City Sub-Division Address. Name. Text Address. Country Name. Text Address. Country Sub-Division Address. Name. Text <u>BBIEs TO BE ADDED</u> Address. Format. Code Address. Post Office Box. Text Address. Operation Centre. Text	Line Four. Text Line Five. Text Type. Code Country Sub-Division. Identifier City. Identifier	
AAA Chart Of Accounts_Contact. Details	Contact. Details	Contact. Identification. Identifier Contact. Job Title. Text Contact. Responsibility. Text Contact. Department Name. Text Contact. Type. Code		<u>ASBIE TO BE ADDED</u> AAA Chart Of Accounts_Contact. Specified. AAA Chart Of Accounts_Person
AAA Chart Of Accounts_ Party. Details	Party. Details	Party. Person_ Name. Text <u>BBIEs TO BE ADDED</u> Party. Identification. Identifier Party. Type. Code Party. Language. Code	Organization_ Name. Text Party. Subordinate Organization_ Name. Text	<u>ASBIE TO BE ADDED</u> AAA Chart Of Accounts_ Party. Appointed. AAA Chart Of Accounts_Person

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
AAA Chart Of Accounts_ Person. Details	Person. Details	Person. Identification. Identifier Person. Name. Text Person. Middle Name. Text Person. Family Name. Text Person. Title. Text Person. Salutation. Text Person. Family Name Prefix. Text Person. Language. Identifier	Person. Marital Status. Code	<u>ASBIE TO BE ADDED</u> AAA Chart Of Accounts_ Person. URI. AAA_ Communication AAA Chart Of Accounts_ Person. Telephone. AAA_ Communication AAA Chart Of Accounts_ Person. Fax. AAA_ Communication
AAA_ Communication. Details	Communication. Details	Communication. URI. Identifier Communication. Local Number. Text Communication. Complete Number. Text Communication. Country Number. Code Communication. Extension Number. Text	Communication. Channel. Code Communication. Area Number. Code Communication. Access. Text Communication. Use. Code Communication. HTML Preferred. 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 Chart Of Accounts_ Accounting Account Classification. Related. AAA Chart Of Accounts_ Accounting Account	0..*	
AAA Chart Of Accounts_ Accounting Account. Derived. AAA Chart Of Accounts_ Report	0..*	
AAA Chart Of Accounts_ Accounting Account. Update Authorized. AAA Chart Of Accounts_ Person	0..*	
AAA Chart Of Accounts_ Accounting Account. Related. AAA Chart Of Accounts_ Accounting Account Classification	0..1	
AAA Chart Of Accounts_ Accounting Account. Inclusive. AAA Chart Of Accounts_ Accounting Account Boundary	0..*	
AAA Chart Of Accounts_ Accounting Account. Main. AAA Chart Of Accounts_ Accounting Account Pattern	0..1	

ASBIE name	Multiplicity restriction	Additional comments
AAA Chart Of Accounts_ Accounting Account. Subordinate. AAA Chart Of Accounts_ Accounting Account Pattern	0..1	
AAA Chart Of Accounts_ Accounting Account Pattern. Specified. AAA_ Accounting Account Dimension	0..*	
AAA Chart Of Accounts_ Accounting Account. Specified. AAA Chart Of Accounts_ Tax	0..*	
AAA Chart Of Accounts_ Accounting Account. Specified. AAA Chart Of Accounts_ Financial Account	0..*	
AAA Chart Of Accounts_ Accounting Account. Specified. AAA Chart Of Accounts_ Payment Instruction	0..1	
AAA Chart Of Accounts_ Accounting Account. Related. AAA Chart Of Accounts_ Accounting Account Credit Risk	0..1	
AAA Chart Of Accounts_ Accounting Account. Linked. AAA Chart Of Accounts_ Accounting Account	0..*	Not an infinite loop. In practice limited to the number of accounting schemes in use in the entity (e.g. financial accounting, cost accounting, budget, jobs, building sites, etc).
AAA Chart Of Accounts_ Accounting Account. Related. AAA Chart Of Accounts_ Organization	0..1	
AAA Chart Of Accounts_ Accounting Account. Exclusive. AAA Chart Of Accounts_ Accounting Account Boundary	0..*	
AAA Chart Of Accounts_ Organization. Postal. AAA_ Address	0..1	
AAA Chart Of Accounts_ Organization. Designated. AAA Chart Of Accounts_ Party	0..*	Not an infinite loop. In practice limited to the number of parties the organization needs to mention.
AAA Chart Of Accounts_ Organization. Primary. AAA Chart Of Accounts_ Contact	0..*	Not an infinite loop. In practice limited to the number of primary contacts the organization needs to mention.
AAA Chart Of Accounts_ Organization. Parent. AAA Chart Of Accounts_ Organization	0..*	Not an infinite loop. In practice limited to the number of liaised organizations such as parent, affiliate, subsidiary.
AAA Chart Of Accounts_ Contact. Specified. AAA Chart Of Accounts_ Person	0..*	Not an infinite loop. In practice limited to the number of contact persons the organization needs to identify by name.
AAA Chart Of Accounts_ Party. Appointed. AAA Chart Of Accounts_ Person	0..*	
AAA Chart Of Accounts_ Person. URI. AAA_ Communication	0..*	
AAA Chart Of Accounts_ Person. Telephone. AAA_ Communication	0..*	
AAA Chart Of Accounts_ Person. Fax. AAA_ Communication	0..*	
AAA Chart Of Accounts_ Payment Instruction. Identified. AAA Chart Of Accounts_ Payment Terms	0..1	

ASBIE name	Multiplicity restriction	Additional comments
AAA Chart Of Accounts_ Payment Terms. Related. AAA Chart Of Accounts_ Financial Account	0..1	
AAA Chart Of Accounts_ Payment Instruction. Payer Agent. AAA Chart Of Accounts_ Party	0..1	
AAA Chart Of Accounts_ Financial Account. Servicer. AAA Chart Of Accounts_ Party	0..1	
AAA Chart Of Accounts_ Financial Account. Owner. AAA Chart Of Accounts_ Party	0..1	
AAA Chart Of Accounts_ Financial Account. Servicing. AAA Chart Of Accounts_ Financial Institution	0..1	
AAA Chart Of Accounts_ Financial Institution. Location. AAA_ Address	0..1	

6.4 Code Lists and Qualified data type

The qualified data type codes lists used in the message “Chart Of Accounts” may be either enumeration restricted or not from UN-EDIFACT/UNCL maintained by UN-CEFACT, from UNECE schemas 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. EDIFICAS EU code lists can be downloaded from <http://www.edificas.eu/index.php/eng/Download/Code-lists>

6.4.1 EDIFICASEU_E902_AccountingAccountsClassificationType

1	General account chart of accounts.	The code indicates a general chart of accounts,
2	Cost accounting chart of accounts.	The code indicates a cost chart of accounts.
3	Budgetary account chart of accounts.	The code indicates a budget chart of accounts.
4	Payable account chart of accounts.	The code indicates a payable chart of accounts.
5	Receivable account chart of accounts.	The code indicates a receivable chart of accounts.
6	Job account chart of accounts.	The code indicates a job chart of accounts.
7	Building site account chart of accounts.	The code indicates a building site chart of accounts.

6.4.2 EDIFICASEU_E904_AdditionalPostponement. TXT

0	Cash
1	1 day
2	2 days
3	3 days
4	4 days
5	5 days
6	6 days
7	7 days
8	8 days
9	9 days
10	10 days
11	11 days
12	12 days
13	13 days
14	14 days

15	15 days
16	16 days
17	17 days
18	18 days
19	19 days
20	20 days
21	21 days
22	22 days
23	23 days
24	24 days
25	25 days
26	26 days
27	27 days
28	28 days
29	29 days
30	30 days
30M	30 days end of month
30M5	30 days end of month postponed on the 5
30M10	30 days end of month postponed on the 10
30M15	30 days end of month postponed on the 15
30M20	30 days end of month postponed on the 20
30M25	30 days end of month postponed on the 25
60M	60 days end of month
60M5	60 days end of month postponed on the 5
60M10	60 days end of month postponed on the 10
60M15	60 days end of month postponed on the 15
60M20	60 days end of month postponed on the 20
60M25	60 days end of month postponed on the 25
90M	90 days end of month
90M5	90 days end of month postponed on the 5
90M10	90 days end of month postponed on the 10
90M15	90 days end of month postponed on the 15
90M20	90 days end of month postponed on the 20
90M25	90 days end of month postponed on the 25
120M	120 days end of month
120M5	120 days end of month postponed on the 5

120M10	120 days end of month postponed on the 10
120M15	120 days end of month postponed on the 15
120M20	120 days end of month postponed on the 20
120M25	120 days end of month postponed on the 25
150M	150 days end of month
150M5	150 days end of month postponed on the 5
150M10	150 days end of month postponed on the 10
150M15	150 days end of month postponed on the 15
150M20	150 days end of month postponed on the 20
150M25	150 days end of month postponed on the 25
180M	180 days end of month
180M5	180 days end of month postponed on the 5
180M10	180 days end of month postponed on the 10
180M15	180 days end of month postponed on the 15
180M20	180 days end of month postponed on the 20
180M25	180 days end of month postponed on the 25
210M	210 days end of month
210M5	210 days end of month postponed on the 5
210M10	210 days end of month postponed on the 10
210M15	210 days end of month postponed on the 15
210M20	210 days end of month postponed on the 20
210M25	210 days end of month postponed on the 25
240M	240 days end of month
240M5	240 days end of month postponed on the 5
240M10	240 days end of month postponed on the 10
240M15	240 days end of month postponed on the 15
240M20	240 days end of month postponed on the 20
240M25	240 days end of month postponed on the 25
270M	270 days end of month
270M5	270 days end of month postponed on the 5
270M10	270 days end of month postponed on the 10
270M15	270 days end of month postponed on the 15
270M20	270 days end of month postponed on the 20
270M25	270 days end of month postponed on the 25
300M	300 days end of month
300M5	300 days end of month postponed on the 5

300M10	300 days end of month postponed on the 10
300M15	300 days end of month postponed on the 15
300M20	300 days end of month postponed on the 20
300M25	300 days end of month postponed on the 25
330M	330 days end of month
330M5	330 days end of month postponed on the 5
330M10	330 days end of month postponed on the 10
330M15	330 days end of month postponed on the 15
330M20	330 days end of month postponed on the 20
330M25	330 days end of month postponed on the 25
360M	360 days end of month
360M5	360 days end of month postponed on the 5
360M10	360 days end of month postponed on the 10
360M15	360 days end of month postponed on the 15
360M20	360 days end of month postponed on the 20
360M25	360 days end of month postponed on the 25
1D	End of the next first day decade
2D	End of the next second day decade
3D	End of the next third day decade

6.4.3 EDIFICASEU_E305_AccountingAccountStatus.TXT

1	Open	The code indicates the account is open.
2	Closed	The code indicates the account is closed.
3	Temporarily unusable	The code indicates the account is temporarily unusable.
4	Pending	The code indicates the account is pending.

6.4.4 EDIFICASEU_E011_AddressFormat.TXT

1	Fiscal Format
2	Legal Format
3	Postal Format

6.4.5 EDIFICASEU_E015_FinancialInstitutionRole.TXT

S	Settlement agent
I	Intermediary

6.4.6 EDIFICASEU_E502_AccountingAccountNatureType.TXT

- 1 Receivable
- 2 Payable
- 3 Expenses
- 4 Income
- 5 Assets

6.4.7 EDIFICASEU_E705_PartyType.TXT

- BRA Branch
- DEP Department
- MAN Management
- SEC Section
- SER Service

6.4.8 EDIFICASEU_E016_FinancialAccountType.TXT

- 1 Saving
- 2 Checking

6.4.9 EDIFICASEU_E602_BalanceReopening.TXT

10	Balance carried over	Debit or credit balance amount is carried over at reopening accounting period.
11	Reopening debit and credit total amounts of not matched entries only	Debit and credit total amounts of NOT matched entries carried over at reopening accounting period.
12	Reopening detail of not matched entries only	The code indicates detailed reopening of NOT matched entries.
20	Reopening debit and credit total amounts	The code indicates reopening totals of debits and total credits.
30	No balance reopening	No balance reopening for this account.

6.4.10 EDIFICASEU_E020_GroupRankType.TXT

- | | | |
|---|--------|--|
| 1 | Rank 1 | The code defines the first grouping rank, that is the left leading digit level. |
| 2 | Rank 2 | The code defines the second grouping rank, that is the left two leading digits level. |
| 3 | Rank 3 | The code defines the third grouping rank, that is the left three leading digits level. |
| 4 | Rank 4 | The code defines the fourth grouping rank, that is the left four leading digits level. |
| 5 | Rank 5 | The code defines the fifth grouping rank, that is the left five leading digits level. |
| 6 | Rank 6 | The code defines the sixth grouping rank, that is the left six leading digits level. |
| 7 | Rank 7 | The code defines the seventh grouping rank, that is the left seven leading digits level. |
| 8 | Rank 8 | The code defines the eighth grouping rank, that is the left eight leading digits level. |
| 9 | Rank 9 | The code defines the ninth grouping rank, that is the left nine leading digits level. |

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 08A, together with the TBG17 Core component library submission for the ABIEs, BBIEs and ASBIEs of the Accounting Entry approved by TBG17.

6.5.2 Root Level Message Assembly

The root element of the Accounting Entry Message is the only one ABIE UN01006918 (Chart Of Accounts_ Accounting Account Classification. Details)

The Accounting Message Assembly template is attached here.



CCMA Accounting
Chart of Accounts v1

6.5.3 XMI File

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



Canonical
Chart_of_Accounts_1