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Centre for Trade Facilitation and Electronic Business

Fourteenth session

Geneva, 16 - 17 September 2008

Item 5 of the provisional agenda

DEVELOPMENTS BY EXPERT GROUPS DELIVERABLES AND PRIORITIES

Addendum

**Accounting in Supply Chain Process Business Requirements
Specification Version: 1.1¹**

Note by the Secretariat²

Summary

This document contains the executive summary and the table of contents of the full document, which can be downloaded from http://www.unece.org/cefact/brs/brs_index.htm.

The Business Requirements Specification was prepared by the working group on accounting and auditing and approved by the International Trade and Business Processes Group on 20 June 2007. It was approved by the Forum Management Group on 2 July 2007 in an intersessional approval process. This document is for approval by the Heads of Delegation in an intersessional process and is **for confirmation** by the fourteenth UN/CEFACT Session.

¹UN/CEFACT Business Standard prepared by the International Trade and Business Processes Group (TBG).

²This document was submitted late due to resource constraints.

BUSINESS REQUIREMENTS SPECIFICATION (BRS)

Business Domain: Accounting in Supply Chain

Business Processes: From Accounting Token in Order Process to Accounting Token in Payment Process

Document Identification: CEFACT/Forum/2007/TBG

Title: Accounting in Supply Chain Process

UN/CEFACT International Trade and Business Processes Group: TBG12

Document location : <http://www.unece.org>.

Version: 1.1

Release:

Date of TBG approval: 20/6/2007

Executive Summary

1. The purpose of this document is to define the Accounting Token usage to contribute to the reshuffle of non-stop changing business landscape with the aim to link the supply chain process with the globally bookkeeping processes.
2. The Accounting Token is part of the Accounting Entry model to be submitted by TBG12 to UN/CEFACT Forum process with the goal of developing a UN/CEFACT ebXML standard message using the UN/CEFACT Modelling Methodology (UMM) approach and Unified Modelling Language to describe and detail the accounting business processes.
3. The Accounting Token contains the minimum set of accounting elements optionally appended on each e-document during the course of a supply chain transaction. It is the cornerstone toward automated production of entry in the accounting books of the partners to the transaction.
4. So far only core business tasks, most often in large entities, benefit of productivity increase due to Electronic Data Interchange (EDI).

5. The e-Business practice provides new opportunities to improve the competitiveness of companies, in particular for Small and Medium Enterprises (SME).

6. The recognized role devoted to accounting is to provide “a true and fair view” of the activities of an entity. To achieve this goal accounting needs to record, the sooner the better, the financial value of any event affecting the assets of the entity.

7. From accounting perspective, the supply chain is a succession of events to be recorded into accounts to track financial flows corresponding to events influencing the economic value of the entity.

8. The commercial supply chain is a perfectly modelled choreography upon which accounting can build the bookkeeping mechanisms related to the succession of business e-documents.

9. Depending of business patterns the events described within this BRS must be adapted: e.g. order commitment in the business supply chain can be a commitment for reservation confirmation in the tourism supply chain or a contract proposal in another activity sector. All should be able to enclose the Accounting Token possibility into the business specific step.

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