



UN/CEFACT
Simple, Transparent and Effective Processes
For Global Commerce

REQUIREMENTS SPECIFICATION MAPPING

(RSM)

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Business Process: Accounting Journal List

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1 Reference documents

- CEFACT/TMWG/N090R10 UN/CEFACTs Modeling methodology, November 2001
http://www.unece.org/cefact/umm/UMM_Revision_10_2001.zip
- CEFACT/TMG/N093 UN/CEFACT Modeling Methodology (UMM) User Guide
http://www.unece.org/cefact/umm/UMM_userguide_220606.pdf
- CEFACT/ICG/004 UN/CEFACT Forum - Operating Procedures between the TBG, ATG & ICG, ECE/TRADE/C/CEFACT/2009/19 31 August 2009
http://www.unece.org/cefact/cf_plenary/plenary09/cf_09_19E.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 Journal v1.0 approved 9 June 2010
- TRADE/CEFACT/2008/MISC.1 *Decision 08-9* ECE/TRADE/C/CEFACT/2008/29/Add.5
- UN/EDIFACT – ENTREC message
- UN/CEFACT TBG17 Submission Template, v3pt14 June 2009
- UN/CEFACT – Core Components Library version CCL 10A
http://www.unece.org/cefact/codesfortrade/codes_index.htm#ccl
- OMG Unified Modeling Language Specification, Version 1.3 June 1999, and later

2 Introduction

The current practice of exchange of business documents by means of telecommunications – usually defined as e-Business presents a major opportunity to improve the competitiveness of companies, especially for Small and Medium Enterprise (SME) whatever its size can be.

About all the functions within any entity provide input to accounting entries and accounting entries in turn will provide output towards aggregated figures from accounts.

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, inter alia based upon the ENTREC Edifact message.

The Accounting Journal List has been developed with contributions and submissions from several parts of Europe and collaboration of United States.

The Business Requirements Specification (BRS) got approval of UN-Cefact authorities TBG Steering Committee and UN Cefact Forum Management Group by June 2010.

After a period of public exposure TBG12 has drafted the final version of the BRS addressing comments possibly received and forwarded 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 journal list 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 CEFACT/ICG/006 UN/CEFACT Requirements Specification Mapping template version 1 September 2005

3 Objective

The objective of this document is to standardize the information entities and the business processes, of the Accounting Journal List used by the enterprises in the Journal, Accounting Entry, Ledger, and Audit Business Processes.

An Accounting Entry is the translation in monetary measurement unit of any transaction or transaction step that currently affects the financial situation of the enterprise.

An Accounting Entry is a business document supported by a justificatory document which may be either internal or external, such as a payroll, a voucher, a spreadsheet, a provision for amortization, a provision for revenue, an invoice, a bank statement, etc.

The Accounting Journal is a book where accounting entries are chronologically recorded and a sequential number is assigned to each individual entry.

For business convenience, the Accounting Journal is generally split into several specialized sub-journals dedicated toward one type of accounting entries. For instance specialized sub-journals may be created for "Petty Cash", "Bank A", "Sales Inland" "Sales Export", "Purchases with electronic invoice" "Purchases" "Payroll", etc.

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

3.1 Definition of terms

Terms	Definition
Account	<p>A ranking and recording unit of entries corresponding to expenditure and receipts relating to a particular period and/or purpose.</p> <p>Contains either the detail of all entry lines booked into this account and/or the totals summarising debits and credits.</p>
Accounting entry, book entry, entry	<p>Technique that consists in recording the equal debit and credit monetary values of a transaction into suitable accounts, accounting books.</p>
Accounting (entry) line, entry item	<p>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.</p>
Bookkeeping	<p>Activity that consists in sorting and recording into accounts the financial flow related to any transaction and economic fact occurring in an entity.</p>
Irreversibility	<p>The fact that an accounting entry posted into accounts and books can not be undone or altered.</p>
Journal	<p>Book or file in which each accounting entry is recorded chronologically prior to be carried over into the ledger book.</p> <p>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.</p>
Recording Accounting Entry	<p>See Accounting entry</p>
Matching	<p>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.</p>

Terms	Definition
	Matching describes as well the action of putting a mark in front of amounts as well as the matching process itself.
Ticking	<p>Tick mark or check mark</p> <p>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.</p> <p>Ticking describes as well the action of putting a sign on the paper as well as the control process itself of the 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>
(Accounting) Voucher	Basis of the posting into account and support of evidence, the voucher is a document that attests to the reality of an operation, authenticates its conclusion, is the originator of accounting entry, and is used for audit control matters.

3.2 Target technology solution(s)

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

4 Information payload to be implemented

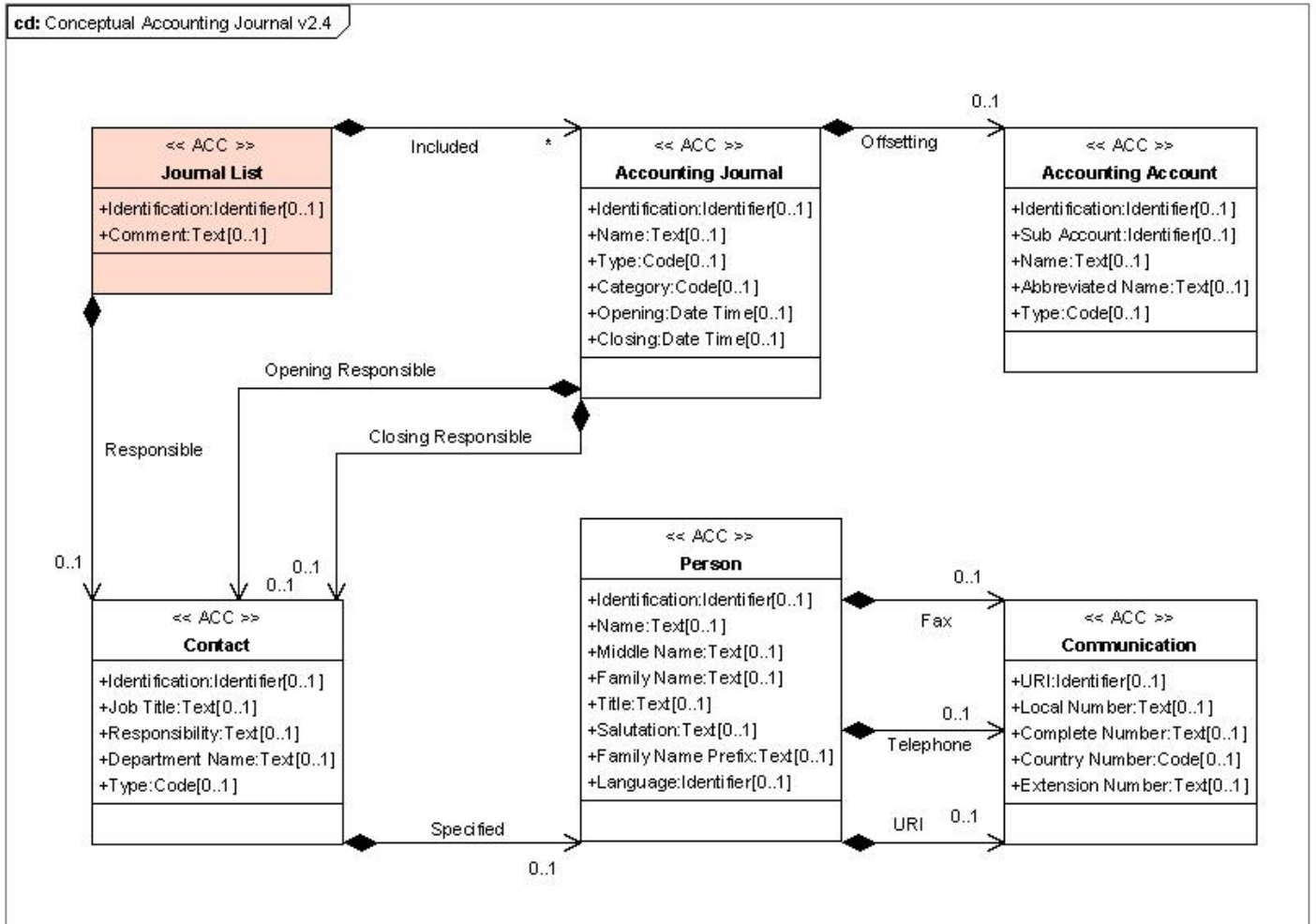
4.1 *Conceptual data model*

Description: Accounting Journal is a message that enables transmission of characteristics of journals / sub-journals used by an entity in its accounting business process.

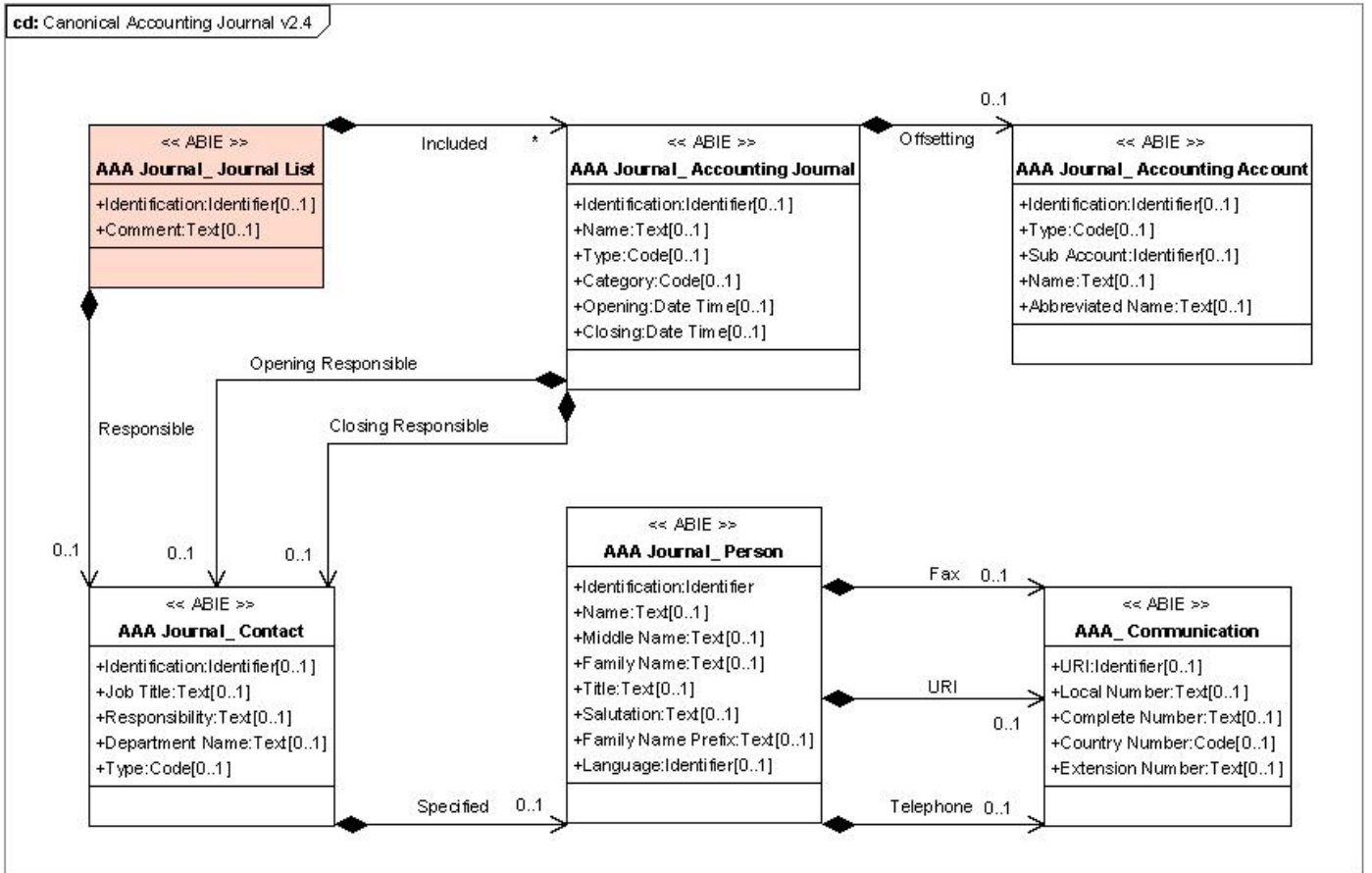
The Accounting Journal defines the type of accounting journal (that stands for accrual, financial accounting, cost accounting, budget, etc) the category of journal, such as cash, bank, payroll, sales, purchases, etc. opening and closing date of the journal.

The Accounting Journal also defines which offset account is used and the contact person in charge of the journal.

4.1.1 Accounting Journal Conceptual data model



4.1.2 Accounting Journal Canonical data model



5 Business information entity reference

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

5.1 Basic Business Information Entities

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

BBIE dictionary 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 Journal_Accounting Journal. Type	Code Type		Accounting Journal. Type Code	EDIFICASEU_AccountingJournalType_D10A.TXT	UN02000139				Responsible 210 Edificas Eu
AAA Journal_Accounting Journal. Category	Code Type		Accounting Journal. Category. Code	EDIFICASEU_AccountingJournalCategoryType_D10A.TXT	UN02000140				Responsible 210 Edificas Eu
AAA Journal_Contact. Type	Code Type		Contact. Type. Code	EDIFICASEU_AccountingContactType_D10A.TXT	UN02000122				Responsible 210 Edificas Eu

5.2 Aggregate Business Information Entities

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

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	ASBIEs
AAA Journal_ Journal List. Details	Journal List. Details	all		<ul style="list-style-type: none"> - AAA Journal_ Journal List. Responsible. AAA Journal_ Contact - AAA Journal_ Journal List. Included. AAA Journal_ Accounting Journal
AAA Journal_ Accounting Journal. Details	Accounting Journal. Details	all		<ul style="list-style-type: none"> - AAA Journal_ Accounting Journal. Opening Responsible. AAA Journal_ Contact - AAA Journal_ Accounting Journal. Closing Responsible. AAA Journal_ Contact - AAA Journal_ Accounting Journal. Offsetting. AAA Journal_ Accounting Account
AAA Journal_ Accounting Account. Details	Accounting Account. Details	Identification. Identifier Sub Account. Identifier Name. Text Abbreviated Name. Text Type. Code		
AAA Journal_ Contact. Details	Contact. Details	Identification. Identifier Job Title. Text Responsibility. Text Department Name. Text Type. Code		AAA Journal_ Contact. Specified. AAA Journal_ Person
AAA Journal_ Person. Details	Person. Details	Identification. Identifier Name. Text Middle Name. Text Family Name. Text Title. Text Salutation. Text Family Name Prefix. Text Language. Identifier		<ul style="list-style-type: none"> - AAA Journal_ Person. URI. AAA_ Communication - AAA Journal_ Person. Fax. AAA_ Communication - AAA Journal_ Person. Telephone. AAA_ Communication

5.3 Association Business Information Entities

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

ASBIE name	Multiplicity restriction	Additional comments
AAA Journal_ Journal List. Included. AAA Journal_ Accounting Journal	1..*	A number of journals in a list of journals.
AAA Journal_ Accounting Journal. Offsetting. AAA Journal_ Accounting Account	0..1	Defines possible offsetting accounting account for this accounting journal, mainly bank or cash journals.
AAA Journal_ Journal List. Responsible. AAA Journal_ Contact	0..1	Possible responsible contact for maintenance of the list of journals.
AAA Journal_ Accounting Journal. Opening Responsible. AAA Journal_ Contact	0..1	Possible responsible contact for opening this journal.
AAA Journal_ Accounting Journal. Closing Responsible. AAA Journal_ Contact	0..1	Possible responsible contact for closing this journal.
AAA Journal_ Contact. Specified. AAA Journal_ Person	0..1	Possible designated contact person.
AAA Journal_ Person. Fax. AAA Journal_ Communication	0..1	Possible fax communication.
AAA Journal_ Person. URI. AAA Journal_ Communication	0..1	Possible URI communication.
AAA Journal_ Person. Telephone. AAA Journal_ Communication	0..1	Possible telephone communication.

5.4 Qualified data type

The qualified data type codes lists used in the message “Accounting Journal” may be either specified listed enumeration, 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.

5.4.1 EDIFICASEU_AccountingJournalType_D10A.TXT

1	Subsidiary journal	The code indicates the type of the journal is subsidiary journal.
2	Budget journal	The code indicates the type of the journal is budget journal.
3	Cost journal	The code indicates the type of the journal is cost journal.
4	Journal	The code indicates the type of the non specialized journal is journal.

5.4.2 EDIFICASEU_AccountingJournalCategoryType_D10A.TXT

1	Bank	The code indicates the category of the journal is bank journal.
2	Cash	The code indicates the category of the journal is cash journal.
3	Others	The code indicates the category of the journal is other journal.
4	Purchase	The code indicates the category of the journal is purchase journal.
5	Sales	The code indicates the category of the journal is sales journal.
6	Bank cheques remit	The code indicates the category of the journal is bank cheques remit journal.
7	Miscellaneous	The code indicates the category of the journal is miscellaneous journal.
8	Payroll	The code indicates the category of the journal is payroll journal.
9	Investments	The code indicates the category of the journal is investments journal.
10	Amortization	The code indicates the category of the journal is amortization journal.
11	Depreciation	The code indicates the category of the journal is depreciation journal.

5.4.3 EDIFICASEU_AccountingContactType_D10A.TXT

1	Accountant	The contact type is an accountant.
2	Chartered accountant	The contact type is a chartered accountant.
3	Certified Public Accountant (CPA)	The contact type is a certified public accountant (CPA).
4	Auditor	The contact type is an auditor.
5	Accounting Firm	The contact type is an accounting firm.
6	Legal Auditor	The contact type is a legal auditor.
7	Agreed organisation	The contact type is an agreed organisation.

5.5 Associated documentation

5.5.1 Core components UN/CEFACT Registry version used

The Core components UN/CEFACT Registry version used for this document 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 Journal approved by TBG17.

5.5.2 Root Level Message Assembly



CCMA_Accounting_J
ournal_List_V1.9.xls