UN/CEFACT

Simple, Transparent and Effective Processes
For Global Commerce

BUSINESS REQUIREMENTS SPECIFICATION (BRS)

Business Domain: Accounting Entry

Business Process: Journal Process

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Log of Changes

Date of change	Version	Paragraph changed	Summary of changes
04.2006	1.0	First draft	Submitted to GT4 EDIFICAS
08.2006	1.01		Submitted to EEG11
09.2006	1.02	Audit use case	Move audit use case to Ledger
12.2006	1.1	ABIE accounting account	Change request from TBG6
02.2007	1.12	Quantity	Adapt with respect to CCL06B
id	id	Report	Add link between account and reporting requirement
09.2007	1.13		Pre-Harmonisation
10.2007	1.14		"Due Date" in Instalment
12.2007	1.15		TBG17 harmonization
2008/07/01	1.16		TBG17 QA
11-2008	1.2		This document

|			
04-2010	2.0		Add new CC Day Book & new BCC in Accounting Line Monetary Value, & Accounting Account
05/2010	2.2		Change occurrence of Document.Type.code
09/2010	3.08		Add Binary File
09/2010	3.09		DEL Type. Code in Binary File
2011/03/10	3.091		Harmonization CCL10A

CONTENT

1. PREAMBLE

Accounting technique accompanies the business background for more than five centuries when Luca Pacioli, a Venetian monk, invented the modern rules in 1494.

From then onward, a few changes occurred in the very basic practice of debit-credit entries. On the contrary, many happened in the environment of bookkeeping and audit trail in particular from the voucher toward accounts and back from accounts to the document that makes evidence of the entry.

Much more than ever before, the last ten years (the Internet Years) did hit the businesses of both accountant and auditor. EDI first, internet and ebXML now nurture a drastic shift still to achieve in accounting entries collection, accounting books assembly and financial reporting.

The deep changes still to achieve with electronic business evolving maturity opens speculations on the revisited relationship of the enterprise's operational activities with accounting process.

In many respects it is obvious that in the course of its daily duty accounting will have to "deliver more for less effort" as well as other enterprise's departments.

Connecting e-documents from point to point toward end to end.
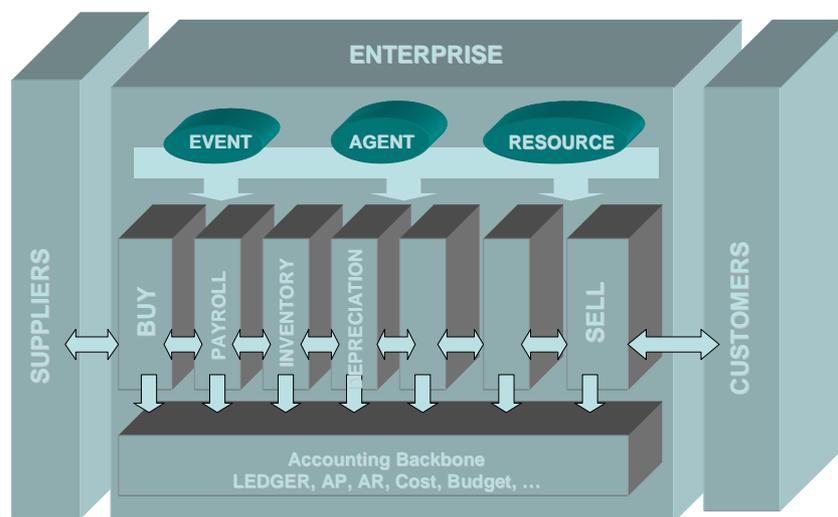
From point to point toward end-to-end

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.

Each individual accounting entry, with standardized tagged elements is the basis for a very 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 accounting entries in 2004, inter alia based upon the ENTREC Edifact message.

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

This first version of the Business Requirements Specification (BRS) is presented for comments from the other regions.

After a period of public exposure TBG12 will draft 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 entry 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 Business Requirements Specification (BRS) document reference CEFACT/ICG/005.

2. REFERENCES

- United Nations Trade Data Elements Dictionary (UNTDED) – ISO 7372
  http://www.unece.org/cefact/standar/docs/tded.htm
- UN/CEFACT Modelling Methodology (CEFACT/TMG/N090R10, November 2001
- UN/CEFACT –ebXML Core Components Technical Specifications version 2.01 – ISO 15000-5
- UN/CEFACT Business Requirements Specification version 1.5 (CEFACT/ICG/005)
- TRADE/CEFACT/2008/MISC.1 / *Decision 08-09 ECE/TRADE/C/CEFACT/2008/29/Add.5*
- UN/CEFACT TBG Library 2005-01-25
- UN/EDIFACT – ENTREC message
- Unified Modelling Language (UML version 1.4.2)

3. OBJECTIVE

The objective of this document is to standardize the information entities and the business processes, of the Accounting Entry used by the enterprises in the Journal, 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 spreadsheet, a provision for amortization, a provision for revenue, an invoice, a bank statement, etc.

Accounting Entries are sequentially recorded in chronological order into one journal or several auxiliary sub-journals. Journalized accounting entries are definitely irreversible.

The Accounting Entry 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.

4. SCOPE

This section describes the extent and limits of the accounting entry business process within the chain being described in this document. The class diagram of the accounting entry transaction is developed in such a way that it specifies the cross industry reusable business information entities.

The business process may concern either entering new entries from external or an upstream application, manual input from the keyboard, data migration from a former accounting system or take over data from different accounting systems to integrate accounting books of merging entities.

It allows the extension of industry specific business information entities such as account specification details to describe main and / or sub accounts for specific general account, cost accounting account, budget account, and as many accounts dimensions as needed. It is up to each industry to specify, based on the BRS of the classical double accounting entry, its industry specific accounting entry content.

Categories	Description and Values
Business process	Accounting entry process, Auditing process
Product Classification	All
Industry Classification	All
Geopolitical	Global
Official Constraint	Generally Admitted Accounting Principles ; Classical Double Accounting entry
Business Process Role	Bookkeeper, Accountant, Auditor
Supporting Role	None
System Capabilities	No limitations

5. BUSINESS REQUIREMENTS

5.1 Business Domain Environment

Supply Chain Management, Sales Management, Finance and Payroll Management are all part of the Accounting Business environment. The Accounting Token developed in cooperation with TBG1 and TBG6 is the link bridging operational functions and back office tasks including accounting extensions (e.g. cost, forecasts, tax return and settlement, etc.).
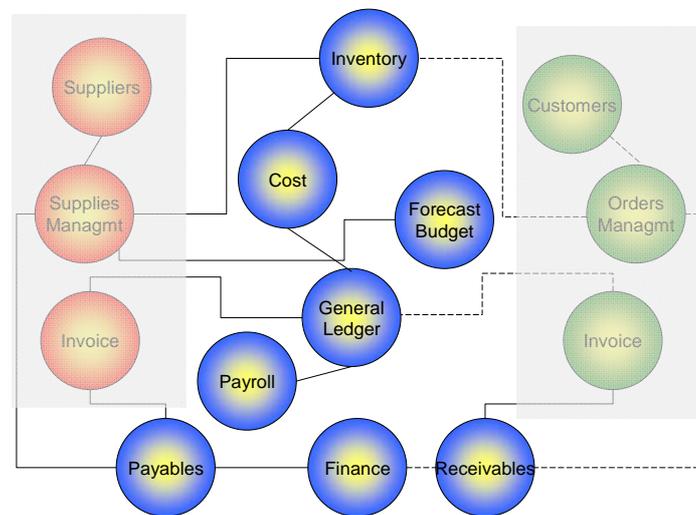
5.2 Business Domain view

A source document, which is also called voucher in the accounting vocabulary supports the entry. Accounting entries are day-to-day sequentially recorded into a logbook called Journal.

The journal is transported into Ledger and / or Sub Ledgers which in turn are successively aggregated into Trial Balance and several subsequent reports.
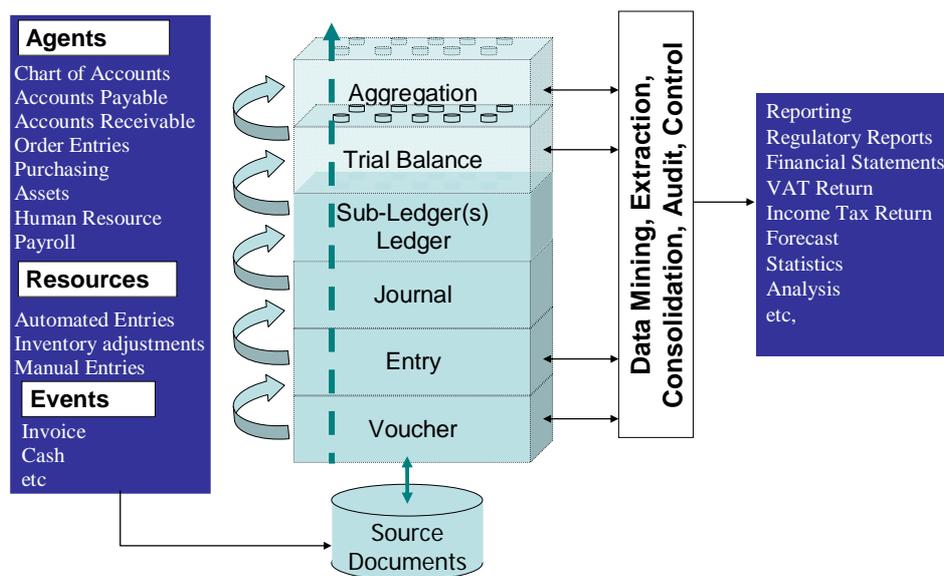
Accounting and Audit Domain

In order to help data capture the Journal is generally divided into categorised auxiliary sub-journals as requested by the organisation of the accounting system.

In compliance with accounting principles, an Accounting Entry is composed of a diverse number of entry lines so that the total of debit values equals the total of credit values.

Each entry line is booked at the debit or the credit of an account beforehand existing in the chart of accounts in use in the entity.

Business Domain View				
Recording Process / Business	Sales	Purchase	Finance, Bank, Cash	Miscellaneous, e.g. payroll, amortization, etc
Entry Recording				
Journal id.	must exist	must exist	must exist	must exist

| Account Id. (from chart of accounts in use) | must exist | must exist | must exist | must exist |

Business Domain Model		
BUSINESS DOMAIN MODEL NAME	ACCOUNTING	
DESCRIPTION	Documents used during the course of a business transaction are used to track in parallel the financial flow into accounts of the accounting books. Some accounting entries are compulsory while others are optional (e.g. out of balance commitment, cost accounting, etc). Such optional entries contribute to provide much more up to date figures in the accounts. In that sense, accounting is updated in quasi real time.	
INDUSTRY	All	
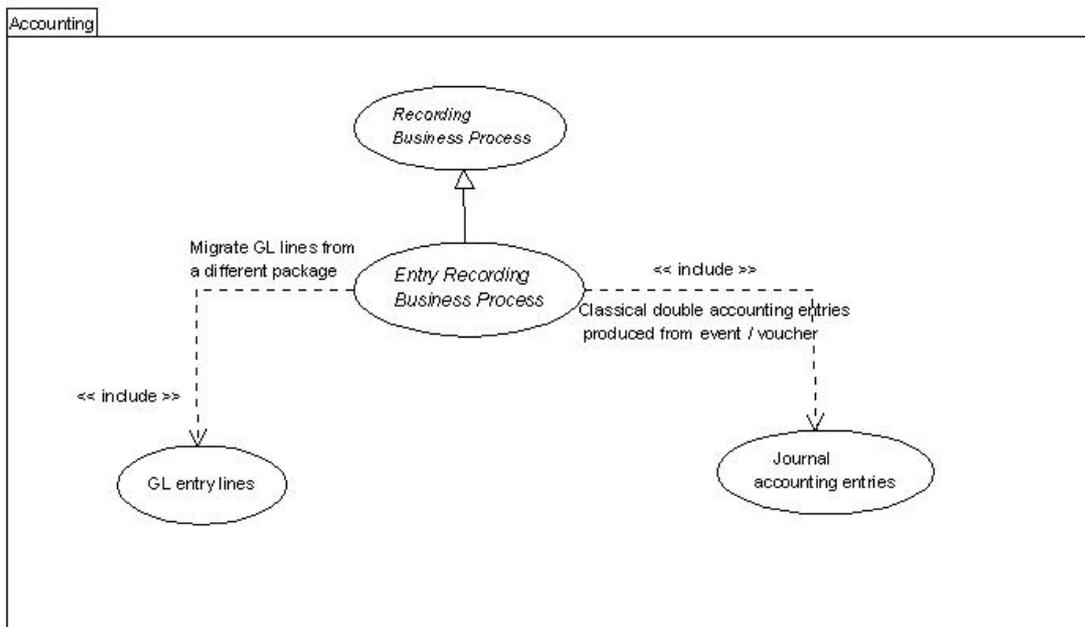
Business Area Description	
BUSINESS AREA NAME	ACCOUNTING
DESCRIPTION	Accounting Entry
SCOPE	Create a standard Accounting Entry model
PROCESS AREAS	Recording Business Process
OBJECTIVE	Populate accounting Journal (sub-journals) and accounting books
BUSINESS OPPORTUNITY	Bridge e-Business to e-Accounting, accounting to closely reflect the actual financial situation that sticks to actual business steps.
CATEGORY	Accountant, Bookkeeper, Accounting Firm
Business Areas	Any economic event which affects the assets of the entity; Ordering Commitment(s), Manufacturing, Delivering, Receiving, Building, Settlement, Cost Analysis, Budget, Financial Statements, Statistics, Payroll, Banks transactions, etc.

5.3 Business requirements views

The main functions of accounting are:

- to record financial flow into classical accounting entries into the Journal or auxiliary sub-journals in order to populate books in the accounting system;

- to sort these entries into Ledger(s) book(s);

- to aggregate accounts from Ledger(s) into Trial Balance book;

- to aggregate Trial Balance book into defined reporting forms;

- to archive accounting books, entries, supporting documents in a reusable format;

- to select and extract sample set(s) of entries or entry lines in order to get and deliver truth and fairness assurance;

- to select the whole accounting records for accounting system migration or archive purposes.
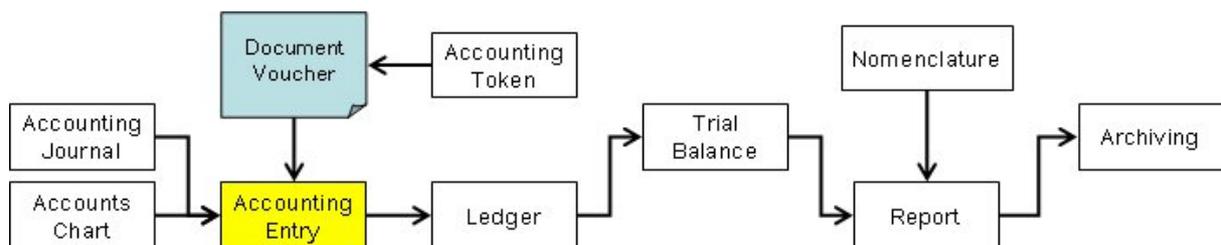
Bookkeepping
From Document to Entry to Reporting
Auditing
From Reporting to Document

This BRS only considers the Recording function of accounting entries into the Journal or sub-journals.
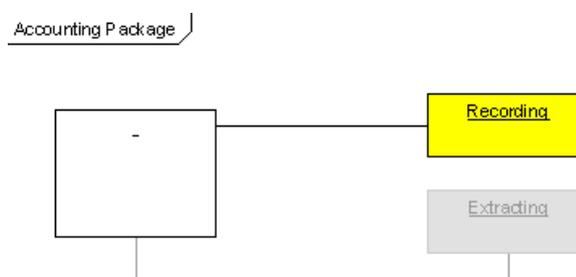
5.4 Business process elaboration - Recording Business Process

Scope

Any event, any consumption of resource, any action is reflected in a justificatory document which in turn will be translated into classical accounting entry.
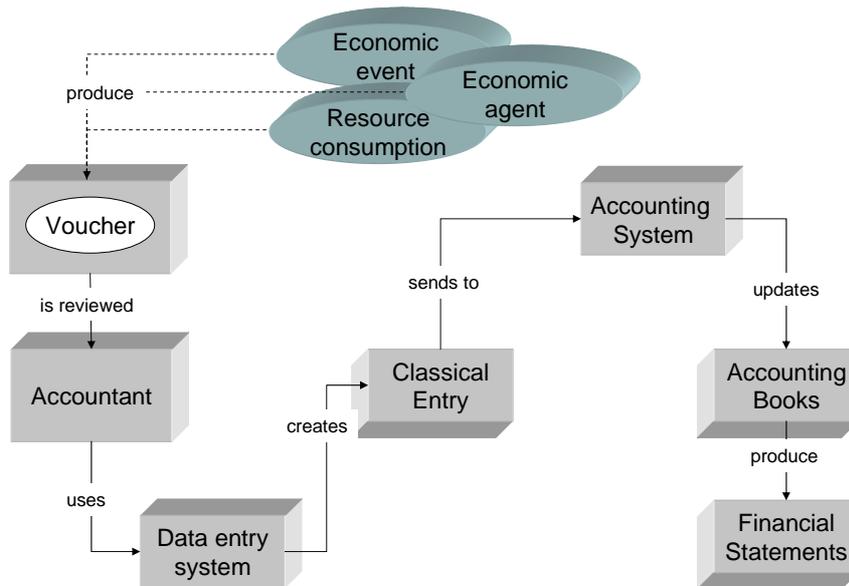
A classical accounting double entry is made of an accounting entry header which contains all elements common to all lines of the same entry, and as many accounting lines as needed to post the debit and credit amounts on accurate accounts into the appropriate book.

5.4.1 Use Case Recording Business Process

The data entry system captures accounting entries either automatically from upstream computerised processes or manually keyed in from paper vouchers.

Entries capture hinges on a set of auxiliary journals and ledgers, and a chart of accounts adopted within the entity with respect to internal accounting technique.

Captured entries are validated through the Accounting Processing System prior to update accounting books.
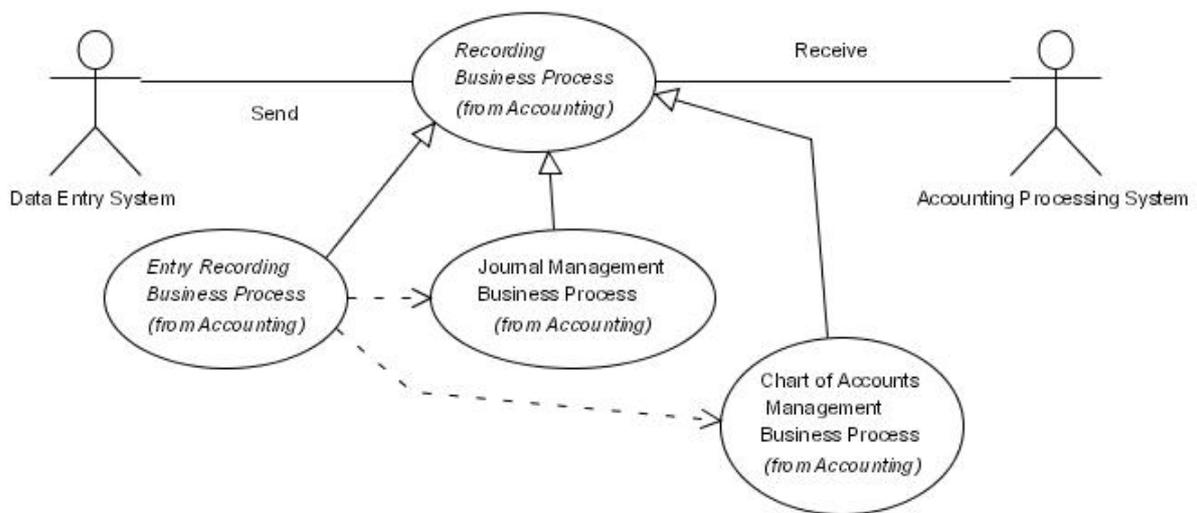
Use Case Diagram

Use case description – Recording Process

BUSINESS PROCESS NAME	Recording Business Process
Identifier	Accounting
Actors	Data Entry system, Accounting Processing System, Entity,
Description	Entries are created from a range of input system (e.g. keyboard data capture, entries generated from other application system such as from invoicing subsystem-, automated tool for creation of entries such as from outsourced payroll, etc). Entries may also be produced from other systems e.g. migration from / toward another software package, merging entities, etc.
Pre-condition	Existence of the journal code in a code list; Existence of the account id. in the chart of accounts
Post-conditions	
Scenario	A journal valid for the entity sustains the data entry system. Moreover, the data entry system checks whether the account id. used for each entry line does actually exist in the list (chart) of accounts.
Remarks	Validation or rejection of entries is under the final responsibility of the accountant or the accounting firm in charge of the Accounting Processing System.

5.5 Information flow definition – Recording Business Process

5.5.1 Activity Diagram   Recording Business Process

Although a program cannot perform due-diligence, a set of logical and physical controls applied prevent a lot of mistakes. Some types of error can either be manually or automatically corrected during the Recording Business Process. Otherwise, the entry is rejected and must be recycled.

At the end of the day, the validation of entries is under the full responsibility of the accountant.
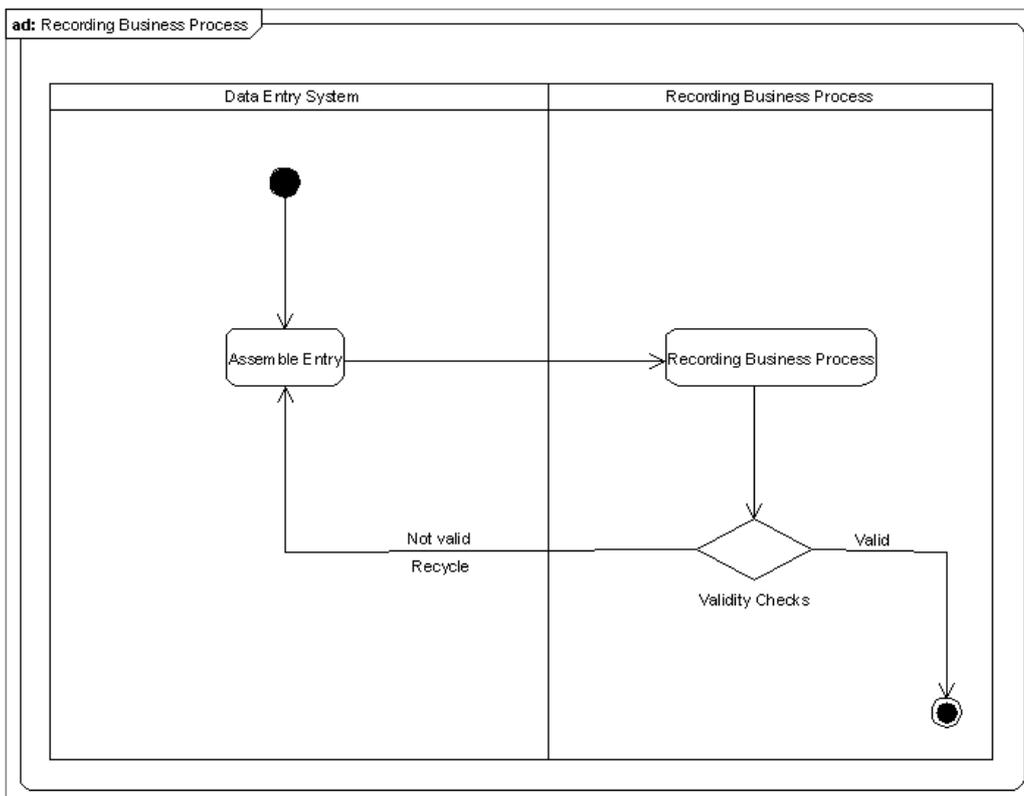
5.5.2 Business Collaboration Diagram - Recording Business Process

Business Collaboration - Recording Business Process

BUSINESS PROCESS NAME	Recording Business Process
Identifier	Accounting
Actors	Data Entry system, Recording Business Process
Description	Entries are created from a range of input system (e.g. keyboard data capture, entries generated from other application system such as from invoicing subsystem-, automated tool for creation of entries such as from outsourced payroll, etc), accounting books from a previous accounting system, accounting books from a merging entity, A collection of sub-journals valid for the entity sustains the data entry system. Some validity checks may occur simultaneous to data entry (on line). The Recording Business Process applies logical and physical checks for each entry and each entry line accordingly with the accounting organisation and the accounting principles in use in the entity, e.g. the chart of accounts that must be applied. Check failure means recycling process of the accoung entry.
Authorized Roles	Data Entry system, Recording Business Process, Accountant
Legal Steps/ Requirements	When recorded into accounting books and validated, an accounting entry may by no mean be neither changed, nor altered
Initial/Terminal Events	Initial: Data Entry System to push the set of entries, or the Recording Process to pull the set of entries. Terminal: The Business Recording Process to return prospective rejected entries.
Scope	To command Data Entry System to recycle rejected entries.
Boundary	Not defined if any
Constraints	Existence of the journal code in a code list Existence of the account id. in the chart of accounts;

5.6 Information Model Definition – Accounting Entry (class diagram)

5.6.1 Accounting Entry
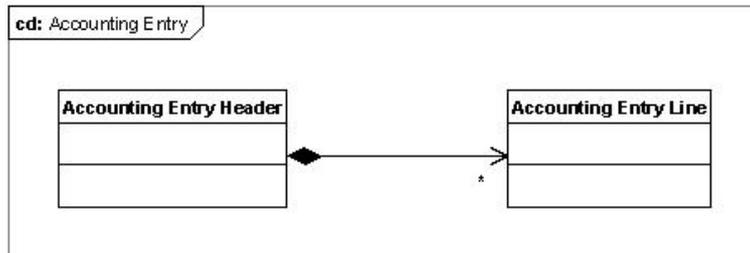
Accounting Entry

Description: A message that enables recording of financial debit and credit flows into accounts. The Accounting Entry defines accounts, amounts, references, terms of payment, quantities, currencies, taxes recorded into accounting books.

Accounting entries are most often originally recorded in an organization based on the "journal" in which entries are captured in a chronological order. For practice facilitation, the journal is subdivided into specialized sub-journals such as "sales", "purchases", "cash", etc., in conformance with the list and number of appropriate sub-journals as convenient for the entity.

Obviously most often one message will contain more than one single accounting entry; this means that a "accounting message" is needed to enclose all accounting entry messages into a "entries section". The "accounting message" BRS is developed separately.

5.6.2 Accounting Entry Class Diagram and ABIEs

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

UN00001267	ACC	Accounting Account. Details	A specific account for recording debits and credits to general accounting, cost accounting or budget accounting.		
UN00001268	BCC	Accounting Account. Identification. Identifier	The unique identifier for this accounting account.	0	1
UN00001269	BCC	Accounting Account. Set Trigger. Code	A code specifying a set trigger for the accounting account to be used in response to a specific event or set of events.	0	*
UN00001270	BCC	Accounting Account. Type. Code	The code specifying the type of accounting account such as general(main), secondary, cost accounting, budget account.	0	1
UN00001271	BCC	Accounting Account. Amount Type. Code	The code specifying the amount type for a specific accounting account.	0	1
UN00002145	BCC	Accounting Account. Sub Account. Identifier	A unique identifier for this accounting sub account.	0	*
UN00002146	BCC	Accounting Account. Name. Text	The name, expressed as text, of this accounting account.	0	1
UN00002147	BCC	Accounting Account. Abbreviated Name. Text	The abbreviated name, expressed as text, of this accounting account.	0	1
UN00002148	BCC	Accounting Account. Main Accounts Chart. Identifier	The unique identifier for the main accounts chart for this accounting account.	0	1
UN00002149	BCC	Accounting Account. Main Accounts Chart Reference. Identifier	The unique identifier of the main accounts chart reference for this accounting account.	0	1
UN00006501	BCC	Accounting Account. Accounting Year End. Date Time	The date, time, date time, or other date time value of the end of an accounting year for this accounting account.	0	1
UN00002150	ASCC	Accounting Account. Derived. Report	A report which is derived from values within this accounting account, such as a tax return or financial statement.	0	*
UN00006502	ASCC	Accounting Account. Fiscal. Capital Asset	The fiscal capital asset for this accounting account.	0	1
UN00006503	ASCC	Accounting Account. Economic. Capital Asset	The economic capital asset for this accounting account.	0	1
UN00006504	ASCC	Accounting Account. IFRS. Capital Asset	The International Financial Reporting Standards (IFRS) capital asset for this accounting account.	0	1

7.2 Accounting Entry

UN00002151	ACC	Accounting Entry. Details	A posting of monetary values into accounting books that indicates the financial flow for an economic event, the acquisition or consumption of a resource, or the working contribution of an agent.		
UN00002152	BCC	Accounting Entry. Identification. Identifier	The unique identifier for this accounting entry.	0	1
UN00002153	BCC	Accounting Entry. Processing Status. Code	The code specifying the processing status for this accounting entry, such as validated, not validated, proposed, simulated, deferred, or removed.	0	1
UN00002154	BCC	Accounting Entry. Journal. Identifier	The unique identifier of the journal for this accounting entry.	0	1
UN00002155	BCC	Accounting Entry. Value Date. Date Time	The date, time, date time, or other date time value of the value date of this accounting entry.	0	1
UN00002156	BCC	Accounting Entry. Removal. Indicator	The indication of whether or not this accounting entry must be removed.	0	1
UN00002157	BCC	Accounting Entry. Unbalanced. Indicator	The indication of whether or not the debit and credit amounts of this accounting entry are unbalanced.	0	1
UN00002158	BCC	Accounting Entry. Related Entry. Identifier	The unique identifier of an entry related to this accounting entry.	0	1
UN00002159	BCC	Accounting Entry. Category. Code	The code specifying the category of this accounting entry, such as financial accounting, budget, comparison, standard, recurring, or reordered.	0	1
UN00002160	BCC	Accounting Entry. Purpose. Text	The purpose, expressed as text, for this accounting entry.	0	1
UN00002161	BCC	Accounting Entry. Capture. Date Time	The date, time, date time, or other date time value of the capture of this accounting entry.	0	1
UN00002162	BCC	Accounting Entry. Reversal. Date Time	The date, time, date time, or other date time value for the reversal of this accounting entry.	0	1
UN00002163	BCC	Accounting Entry. Validation. Date Time	The date, time, date time, or other date time value for the	0	1

			validation of this accounting entry.		
UN00002164	ASCC	Accounting Entry. Detailed. Accounting Entry Line	A detailed accounting line entry for this accounting entry.	0	*

7.3 Accounting Entry Line

UN00002165	ACC	Accounting Entry Line. Details	A line included in an accounting entry.		
UN00002166	BCC	Accounting Entry Line. Comment. Text	The comment, expressed as text, for this accounting entry line.	0	1
UN00002167	BCC	Accounting Entry Line. Category. Code	The code specifying the category of this accounting entry line, such as opening balance, normal, simulation, paid commercial paper not yet due from a prior period, not matched line in a prior period, or not reconciled line in a prior period.	0	1
UN00002168	BCC	Accounting Entry Line. Source. Code	The code specifying the source of this accounting entry line, such as year to date, import, or manual input.	0	1
UN00002169	BCC	Accounting Entry Line. Last Change. Date Time	The date, time, date time, or other date time value of the last change to this accounting entry line.	0	1
UN00002170	BCC	Accounting Entry Line. Last Change Responsible Person Name. Text	The name or initials of the person, expressed as text, responsible for the last change to this accounting entry line.	0	1
UN00003222	BCC	Accounting Entry Line. Actual. Quantity	The actual quantity for this accounting entry line.	0	1
UN00002171	ASCC	Accounting Entry Line. Specified. Accounting Line Index	A specified accounting line index for this accounting entry line.	0	*
UN00002172	ASCC	Accounting Entry Line. Repeated. Monetary Allocation	A repeated monetary allocation for this accounting entry line.	0	*
UN00002173	ASCC	Accounting Entry Line. Repeated. Monetary Instalment	A repeated monetary instalment for this accounting entry line.	0	*
UN00002175	ASCC	Accounting Entry Line. Related. Accounting Line Monetary Value	An accounting line monetary value related to this accounting entry line.	0	*
UN00002176	ASCC	Accounting Entry Line. Related. Tax	A tax related to this accounting entry line.	0	*

7.4 Accounting Line Index

UN00002187	ACC	Accounting Line Index. Details	The identification of a line in a folio of a book or an automated index.		
UN00002188	BCC	Accounting Line Index. Line. Numeric	The number of the line for this accounting line index.	0	1
UN00002189	BCC	Accounting Line Index. Folio. Numeric	The number of the folio for this accounting line index.	0	1

7.5 Accounting Line Monetary Value

UN00002190	ACC	Accounting Line Monetary Value. Details	The material or monetary worth of a thing that is associated with a line that is a part of an accounting entry.		
UN00002191	BCC	Accounting Line Monetary Value. Local Accounting Currency. Amount	The monetary value of the accounting line in the accounting currency local to where the accounting records are required.	0	1
UN00002192	BCC	Accounting Line Monetary Value. Voucher Currency. Amount	The monetary value of the accounting line in the voucher currency.	0	1
UN00002193	BCC	Accounting Line Monetary Value. Alternate Currency. Amount	The monetary value of the accounting line in another currency, such as a reporting currency, a consolidation currency, or the euro transition period.	0	1
UN00002194	BCC	Accounting Line Monetary Value. Alternate Currency Amount Type. Code	The code specifying the type of the alternate currency amount, such as payment amount or Euro transition conversion amount, for this accounting line monetary value.	0	1
UN00002195	BCC	Accounting Line Monetary Value. Debit Credit. Code	The code specifying the accounting sign of the accounting line monetary value (Reference United Nations Code List (UNCL) 4405 code list).	0	1
UN00002196	BCC	Accounting Line Monetary Value. Matching. Identifier	The unique matching identifier for this accounting line monetary value, used to associate the amount of an accounting line with the opposite signed amount of another line in the same account.	0	1
UN00002197	BCC	Accounting Line Monetary Value. Ticking. Identifier	The unique ticking identifier for this accounting line monetary value, used to associate the amount of an accounting line with the amount of a line into another account.	0	1

UN00002198	BCC	Accounting Line Monetary Value. Application Number. Identifier	The unique application number identifier for this accounting line monetary value, used for applying it to the corresponding line of the amount of this accounting line.	0	1
UN00002199	BCC	Accounting Line Monetary Value. Achieved Work Category. Identifier	The unique identifier of the achieved category of work for this accounting line monetary value.	0	1
UN00002200	BCC	Accounting Line Monetary Value. Distribution Key. Identifier	The unique identifier for the distribution key of this accounting line monetary value.	0	1
UN00006528	BCC	Accounting Line Monetary Value. Perquisite. Code	The code specifying the type of perquisite for this accounting line monetary value, such as food, accommodation or car.	0	1
UN00006529	BCC	Accounting Line Monetary Value. Refund Method. Code	The code specifying the method of refunding for this accounting line monetary value, such as contractual allowance, direct refunding or entity reimbursement.	0	1
UN00006530	BCC	Accounting Line Monetary Value. Remuneration Type. Identifier	An identifier for the type of remuneration for this accounting line monetary value.	0	*
UN00002201	ASCC	Accounting Line Monetary Value. Booking. Accounting Account	An accounting account to which this accounting line monetary value is booked.	0	*

7.6 Accounting Voucher

UN00002206	ACC	Accounting Voucher. Details	A document that assesses the reality of an operation, authenticates its conclusion and is used in accounting entry recording and for audit control matters.		
UN00002207	BCC	Accounting Voucher. Storage Location. Text	The storage location, expressed as text, for his accounting voucher.	0	1
UN00002208	BCC	Accounting Voucher. Receiving Department. Text	The receiving department, expressed as text, for this accounting voucher.	0	1
UN00002209	BCC	Accounting Voucher. Identification. Identifier	The unique identifier for this accounting voucher.	0	1
UN00002210	BCC	Accounting Voucher. Medium. Code	The code specifying the medium for this accounting voucher, such as VAN, Internet, Optical Disk, DVD, CD-Rom, USB Key, EDI, ebXML, or paper.	0	1
UN00002213	BCC	Accounting Voucher. Tax Point. Date Time	The date, time, date time, or other date time value of the tax point for this accounting voucher.	0	1
UN00002214	BCC	Accounting Voucher. Imported File. Identifier	The unique identifier for the imported file containing this accounting voucher, such as in the case of an accounting system migration.	0	1
UN00003223	BCC	Accounting Voucher. Attachment. Binary Object	A binary object that is attached or otherwise appended to this accounting voucher.	0	*
UN00002215	ASCC	Accounting Voucher. Related. Document	A document related to this accounting voucher.	0	*

7.7 Capital Asset

UN00006505	ACC	Capital Asset. Details	An item of property which is usually held for a long period, such as real estate, equipment.		
UN00006506	BCC	Capital Asset. Acquisition. Date Time	The date, time, date time or other date time value of the acquisition of this capital asset, such as the date of purchasing or the date of construction completion.	0	1
UN00006507	BCC	Capital Asset. Value Split. Numeric	The number of value splits for this capital asset, such as for amortization purposes.	0	1
UN00006508	ASCC	Capital Asset. Specified. Capital Asset Amortization	A capital asset amortization specified for this capital asset.	0	*

7.8 Capital Asset Amortization

UN00006509	ACC	Capital Asset Amortization. Details	The distribution of the cost of a capital asset with respect to its lifetime duration.		
UN00006510	BCC	Capital Asset Amortization. Lifetime Duration. Measure	The measure of the lifetime duration of this capital asset amortization, such as a number of months or years.	0	1
UN00006511	BCC	Capital Asset Amortization. Basis. Amount	The monetary value of the capital asset that is the basis for its amortization.	0	1
UN00006512	BCC	Capital Asset Amortization. Method. Code	The code specifying the method of capital asset amortization,	0	1

			such as straight-line, decreasing charge or softy.		
UN00006513	BCC	Capital Asset Amortization. Method Legal Reference. Identifier	The identifier of the legal reference of the method of this capital asset amortization.	0	1
UN00006514	BCC	Capital Asset Amortization. Method Legal Reference. Text	The legal reference, expressed as text, of the method of this capital asset amortization.	0	1
UN00006516	BCC	Capital Asset Amortization. Calculation Parameter. Amount	The monetary value used as the calculation parameter for this capital asset amortization.	0	1
UN00006517	BCC	Capital Asset Amortization. Calculation Parameter. Numeric	The number used as the calculation parameter for this capital asset amortization.	0	1
UN00006518	BCC	Capital Asset Amortization. Calculation Parameter. Percent	The percentage used as the calculation parameter for this capital asset amortization.	0	1
UN00006519	BCC	Capital Asset Amortization. Residual Value. Amount	The monetary value specifying the residual value of the asset in this capital asset amortization.	0	1
UN00006520	BCC	Capital Asset Amortization. Lifetime End Cost. Amount	The cost relating to the end of the lifetime of the asset in this capital asset amortization, such as the disassembly or recycling cost.	0	1
UN00006521	BCC	Capital Asset Amortization. Lifetime End Cost Type. Code	The code specifying the type of cost related to the end of lifetime of the asset in this capital asset amortization, such as disassembly, recycling or rehabilitation.	0	1
UN00006522	BCC	Capital Asset Amortization. Basis Reduction. Amount	The decrease of the basis amount of this capital asset amortization, expressed as a monetary value.	0	1
UN00006523	BCC	Capital Asset Amortization. Basis Reduction. Percent	The decrease of the basis amount of this capital asset amortization, expressed as a percentage.	0	1
UN00006524	BCC	Capital Asset Amortization. Maintenance Cost. Amount	The monetary value specifying the maintenance cost of the asset in this capital asset amortization.	0	1
UN00006525	BCC	Capital Asset Amortization. Lifetime Production Capacity. Quantity	The lifetime production capacity quantity for this capital asset amortization.	0	1
UN00006526	BCC	Capital Asset Amortization. Period Production. Quantity	The production quantity for the capital asset amortization period.	0	1
UN00006527	ASCC	Capital Asset Amortization. Specified. Period	The period specified for this capital asset amortization.	0	1

7.9 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
UN00006531	ASCC	Day Book. Included. Accounting Voucher	An accounting voucher included in this day book.	0	*

7.10 Document

UN00000309	ACC	Document. Details	A collection of data for a piece of written, printed or electronic matter that provides information or evidence.		
UN00000310	BCC	Document. Identification. Identifier	A unique identifier for this document.	0	*
UN00000311	BCC	Document. Type. Code	A code specifying a type of document [Reference United Nations Code List (UNCL) 1001].	0	*
UN00000313	BCC	Document. Purpose. Text	The purpose, expressed in text, of this document.	0	1
UN00000318	BCC	Document. Receipt. Date Time	The date, time, date time or other date time value for the formal receipt of this document.	0	1
UN00000323	BCC	Document. Creation. Date Time	A date, time, date time or other date time value of a creation of the document.	0	*
UN00002182	ASCC	Document. Justified. Accounting Entry	An accounting entry that is justified by this document.	0	*
UN00004509	ASCC	Document. Attached. Binary File	A binary file attached to this document.	0	*

7.11 Monetary Allocation

UN00002177	ACC	Monetary Allocation. Details	The terms and conditions by which monetary amounts are assigned or distributed, such as an insurance or income revenue scheduled provision.		

UN00002178	BCC	Monetary Allocation. Local Currency. Amount	The monetary value in the local currency for this monetary allocation.	0	1
UN00002179	BCC	Monetary Allocation. Period. Numeric	The number of periods from the initial monetary allocation term time reference to the latest period.	0	1
UN00002180	BCC	Monetary Allocation. Ranking. Numeric	The ranking number for this monetary allocation, such as third allocation out of the twelve allocations.	0	1
UN00002181	ASCC	Monetary Allocation. Related. Period	The monetary allocation periodic time frame.	0	1

7.12 Monetary Instalment

UN00002183	ACC	Monetary Instalment. Details	The arrangement of the payment of a sum of money in fixed proportions at fixed times.		
UN00002184	BCC	Monetary Instalment. Payment. Amount	The monetary value of a payment for this monetary instalment.	0	1
UN00002185	BCC	Monetary Instalment. Due Date. Date Time	The date, time, date time, or other date time value when this instalment is due.	0	1
UN00002186	BCC	Monetary Instalment. Ranking. Numeric	The ranking number for this instalment, such as third instalment out twelve instalments.	0	1

7.13 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
UN00005785	BCC	Period. Function. Code	A code specifying the function of this period, such as fiscal period, accounting period.	0	*

7.14 Report

UN00002202	ACC	Report. Details	A compilation of information which is pertinent to a specific subject or topic, such as an accounting report or financial report.		
UN00002203	BCC	Report. Required Items List. Identifier	The unique identifier of the list of required items for this report.	0	1
UN00002204	BCC	Report. Name. Text	The name, expressed as text, of this report.	0	1
UN00002205	BCC	Report. Item. Identifier	The unique identifier for an item in this report.	0	1

7.15 Tax

UN00000162	ACC	Tax. Details	A levy or payment for the support of a government required of persons, groups, or businesses within the domain of that government.		
UN00000163	BCC	Tax. Identification. Identifier	A unique identifier for this tax.	0	*
UN00000165	BCC	Tax. Calculated. Amount	A monetary value resulting from the calculation of a tax.	0	*
UN00000166	BCC	Tax. Type. Code	A code specifying a type of tax, such as a code for a Value Added Tax (VAT) [Reference United Nations Code List (UNCL) 5153].	0	*
UN00000167	BCC	Tax. Exemption Reason. Text	A reason, expressed as text, for exemption from the tax.	0	*

UN00000168	BCC	Tax. Calculated. Rate	A rate used to calculate the tax amount.	0	*
UN00000247	BCC	Tax. Calculation Sequence. Numeric	A numeric expression of the sequence in which the tax is to be or has been applied when multiple taxes are applicable per calculation such as first "Value Added Tax (VAT)", second "Transfer".	0	*
UN00000248	BCC	Tax. Basis. Quantity	A quantity used as the principal component in calculating a tax amount.	0	*
UN00000249	BCC	Tax. Basis. Amount	A monetary value used as the basis in calculating the tax amount.	0	*
UN00000777	BCC	Tax. Category. Code	The code specifying the category to which the tax applies such as codes for "Exempt from Tax", "Standard Rate", "Free Export Item - Tax Not Charged".	0	1
UN00000778	BCC	Tax. Currency. Code	The code specifying a currency of the tax.	0	1
UN00000779	BCC	Tax. Jurisdiction. Text	A jurisdiction, expressed as text, to which the tax applies.	0	*
UN00001336	BCC	Tax. Customs Duty. Indicator	The indication of whether or not this tax is a customs duty.	0	1
UN00001337	BCC	Tax. Exemption Reason. Code	A code specifying a reason for exemption from this tax.	0	*
UN00001307	BCC	Tax. Tax Basis Allowance. Rate	The rate of the tax basis allowance (deduction or discount) used to calculate the tax.	0	1