UN/CEFACT

Simple, Transparent and Effective Processes
For Global Commerce

BUSINESS REQUIREMENTS SPECIFICATION
(BRS)

Business Domain: Accounting

Business Process: Ledger

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Log of Changes

Date of change	Version	Paragraph changed	Summary of changes
02.2009	0.1	First draft Submitted to EEG11 / EDIFICAS	
05.2009	1.0	Submission to TBG Steering	Model Include ABIEs
07.08.2009	1.01	TBG StC Approval	Approval date on cover page
31.08.2009	1.1	Conceptual model	Update with TBG17 harmonization changes
05.2010	1.2	Conceptual model	Changes due to rejection by ICG (Dec 2009 – Jan 2010) and re-submission to TBG17
05.2010	1.21	Presentation	

CONTENT

1.   Preamble

Accounting technique accompanies the business background for more than five centuries when Luca Pacioli, a Venetian monk, first published in 1494 the guidance of double entry bookeeping in his *Summa* (*Summa de arithmetica, geometria, proportioni et proportionalita*), in which he gives credit to Benedetto Contrugli (Benedikt "Beno" Kotruljević , who actually wrote the materials in his "LIBRO DE L'ARTE DE LA MERCATURA".

The genuine fundamentals of the accounting business were then postulated. They still are presently entries journalizing and registration into accounts defined beforehand in the list of accounts (also called "chart") used in the enterprise. Different charts of accounts possibly provide accounts identifiers for different accounting sub domains such as budget, financial, cost accounting, etc.

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 e-business documents efficient liaison with accounting entries collection, accounting books assembly, audit drill down and around 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 particular, standardized content of accounting books offer potentially unexpected software developments for computer assisted audit tools including for medium sized and smaller businesses.

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. Standardized input – output interface of accounting data elements, entries and books will improve productivity of the accounting function, be it either internally incorporated or externalised far away of the business.

Connecting [e-]documents to accounts, both ways.
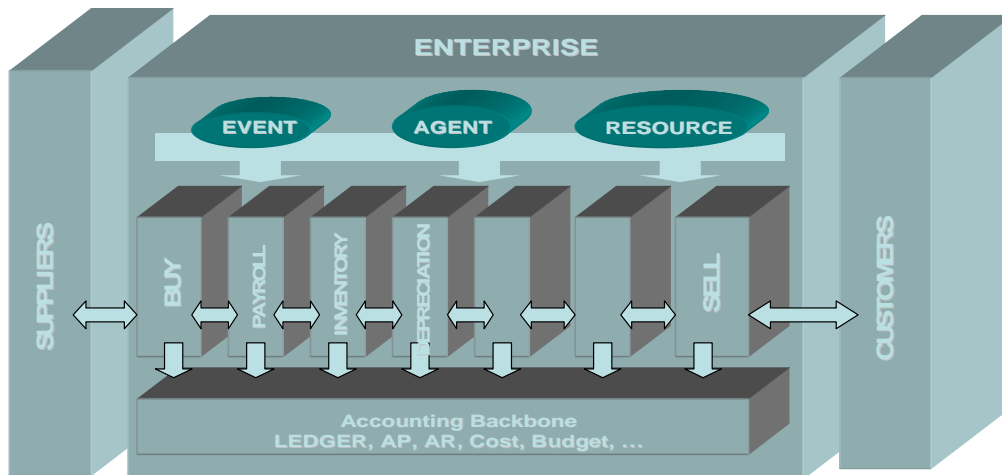
From point to point toward end-to-end

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. This task was inter alia based upon the ENTREC, CHACCO, INFENT and LEDGER Edifact messages.

The "Accounting Entry" message is a recognized UN-Cefact standard included in CLL08B.

LEDGER is based upon the complete set of ABIEs of the "Accounting Entry".

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 **LEDGER** document.

The purpose of this document is to define globally consistent **LEDGER** 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 TBG12 Accounting Entry BRS:
  http://www.uncefactforum.org/TBG/TBG12/TBG12%20Documents/BRS%20acco
  unting%20Entry%20v1_2_final.zip
- UN/CEFACT TBG12 Accounting Entry RSM:
  http://www.uncefactforum.org/TBG/TBG12/TBG12%20Documents/RSM%20acco
  unting%20entry%201.0_final.zip
- UN/CEFACT Core Components Library CCL09A
  http://www.unece.org/cefact/codesfortrade/unccl/CCL09A.xls
- UN/CEFACT Accounting Entry Standard (CCL08B Standards)
- 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 extraction business processes, (occasionally snippets only) of the Ledger or sub-Ledgers used by the enterprises based on the one hand

- on the Chart of accounts standard data model (to be developed in CCL09B) and on the Accounting Entry standard data model

and on the other hand

- on audit business processes and/or matching entry lines contained into customers / suppliers opposed accounts of different parties.

A Ledger is also likely the preferred source for migration of accounting system or for archiving accounting information.

A Ledger is an accounting document that organizes accounts' sorting of collected accounting entries with respect to a chart of accounts adopted by the entity, sometimes mandatorily applicable to the business

Originally captured into journal or sub journals, accounting entries are sequentially rearranged in chronological order into the allotted accounts in a journal. This re-ordered book is the Ledger.

A Ledger is a different view of all accounting entries booked in all journals during a period of time. It is one among the fundamental instruments for an auditor to forge his opinion on the timeliness, accuracy and completeness of the accounting process applied in an entity.

From a document, it is possible to retrieve in the Ledger, all the booking information in the right journal on the right accounting account.

And vice versa, from an account in a Ledger, it is possible to retrieve all lines of an accounting entry up to its supporting 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.

The Ledger standard is applicable for financial accounting, cost accounting, provisional or budgetary accounting, and more generally for any kind of various dimensions 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, in particular those of the Accounting Entry standard. 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 Ledger business process within the chain being described in this document. The class diagram of the Ledger is developed in such a way that it specifies the cross industry reusable business information entities.

The business process may concern either data migration from a former accounting system or take over data from different accounting systems to integrate accounting books of merging entities or to extract any kind of abstract of accounts under scrutiny from the complete Ledger book.

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 - or axes - as needed. It is up to each industry to specify, based on the BRS of the classical double accounting entry, its industry specific accounting Ledger content.

Categories	Description and Values
Business process	Accounting 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

Accounting Entry Capture, Journals, Chart(s) of Accounts, Supply Chain Management, Sales Management, Finance and Payroll Management, Cost and Budget accounting are all part of Ledger processing in accounting business environment. It may happen that the Ledger is divided into several specialized sub-ledgers.
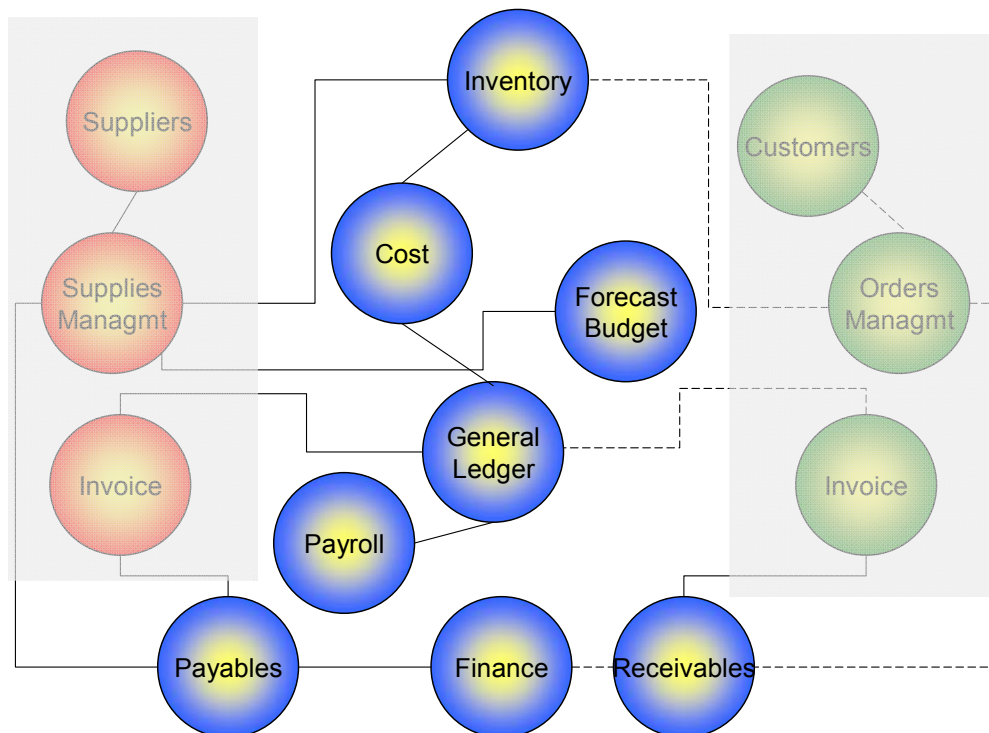
5.2   Business Domain view

Because the Ledger is the source for many queries, it is the place that recreates the link of an entry line with the source document and to retrieve all entry lines composing the accounting entry related to a source document.
Aggregation of information at account level each line makes possible to reconcile the entry line with the source document and the justifying voucher.
On audit business processes, the Ledger also enables matching of entry lines contained into customers / suppliers opposed accounts of different parties.

Accounting and Audit Domain
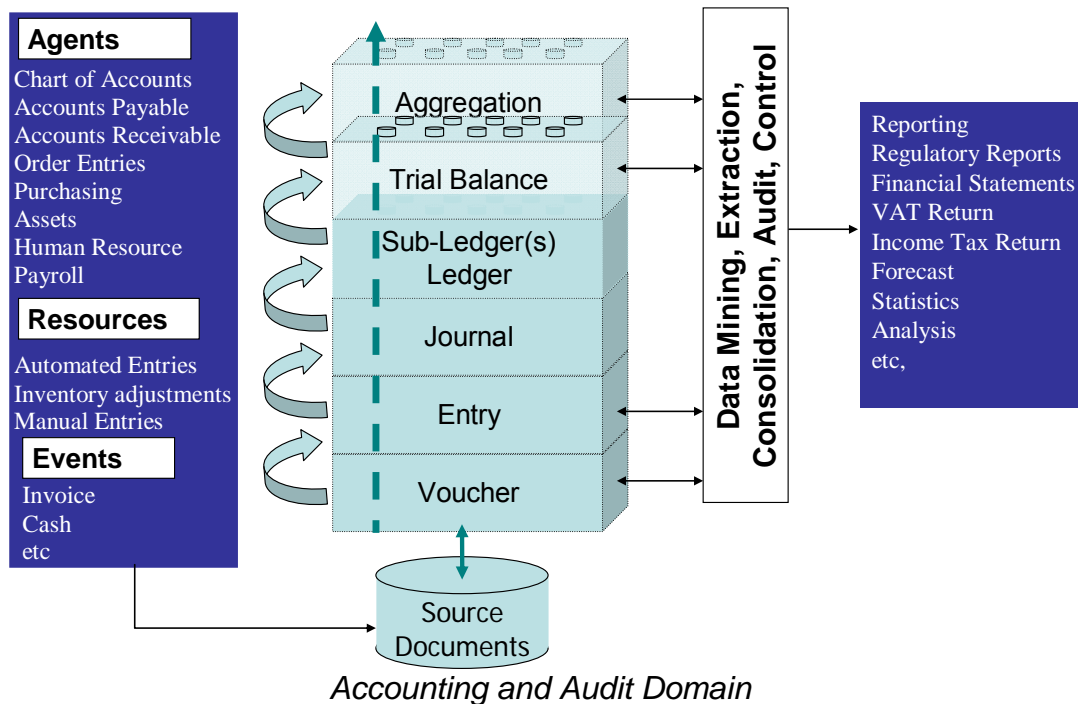
Business Domain View

Some application cases:

Selection Criteria / Query Audit Process	Document	Entries Journal, Amount, Date, etc	Account Balance Amount	Last Change Responsible Person Name, Validation Date, etc.	Others
What ?					
One account	One – Many	Entries Lines	Logical sign	One	
Accounts series	Many / All	Entries Lines / Entries	Value	Many	
Accounting System Migration	all	all	all	all	Chart of Accounts
Archiving Accounting file(s)	all	all	all	all	Chart of Accounts
Report / return / declaration	Reporting nomenclature	In a delimited period	all	all	Mapping Chart of Accounts

Business Domain Model

Business Domain Model Name	AUDIT and ACCOUNTING
Description	Each entry has been booked with different entry lines on different accounts from supporting documents. From a line in an account, audit permits to drill up to the source document and drill around to retrieve all the lines of a same accounting entry.
Industry	All

Business Model Administration Information

Business process name	Audit
Analysts / Modelers / Reviewers	Bergström Jan Bernard Alain Cohen Eric E. *(from BRS Accounting Entry)* Colo Gérard de Bonhome Olivier Faverio Dominique Gasch Stéphane Lemense Robert Lesourd Michel Marchal Benoît Pajon Alex
Model Owner	EDIFICAS Eu, UN-CEFACT

Identifier Information

Agency Id	http://www.edificas.eu
Agency	Edificas

Business Area Description

Business Area Name	AUDIT
Description	Accounting Ledger
Scope	Standard Ledger model
Process Areas	Accounting, Audit, Archive
Objective	Extract, Drill up, drill down and around accounting Ledger (sub-ledgers) and accounting books.
Business Opportunity	Standard accounting ledger interface; Computer assisted audit software; Electronic archiving.
Category	Accountant, Bookkeeper, Accounting / Audit Firm, Financial analyst

Business Areas	Audit, Accounting, Finance

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 (sub-)Ledger(s) book(s);

- to aggregate accounts from (sub-)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.**
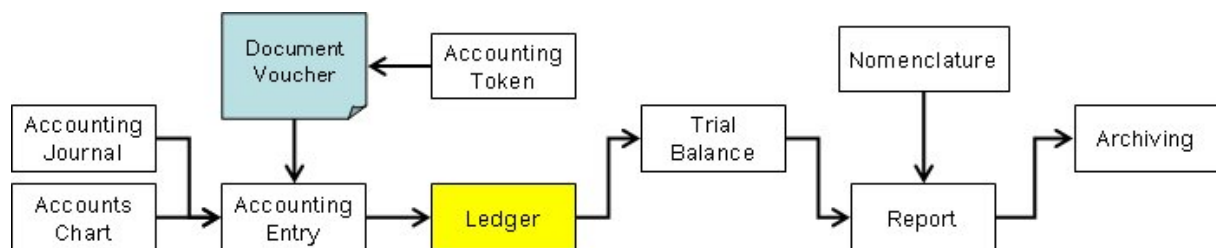
The place of Ledger in the accounting and audit domains

5.4   Business process elaboration – Audit Business Process

5.4.1 Use Case   Audit Business Process

The main goal of the auditor is to get assurance that a "true and fair view" of the business is perfectly reflected by accounting books.

To get such certainty, he will carry successive investigation using selective extractions from accounting ledger(s).

Use Case Diagram

ud: AUDIT

Auditor — Build → Selection Criteria

Selection Criteria — Search → Ledger

Accounting System — Provide → Ledger

Ledger — Select → snippets

Auditor — Audit → snippets

Auditor — Produce → Conclusion
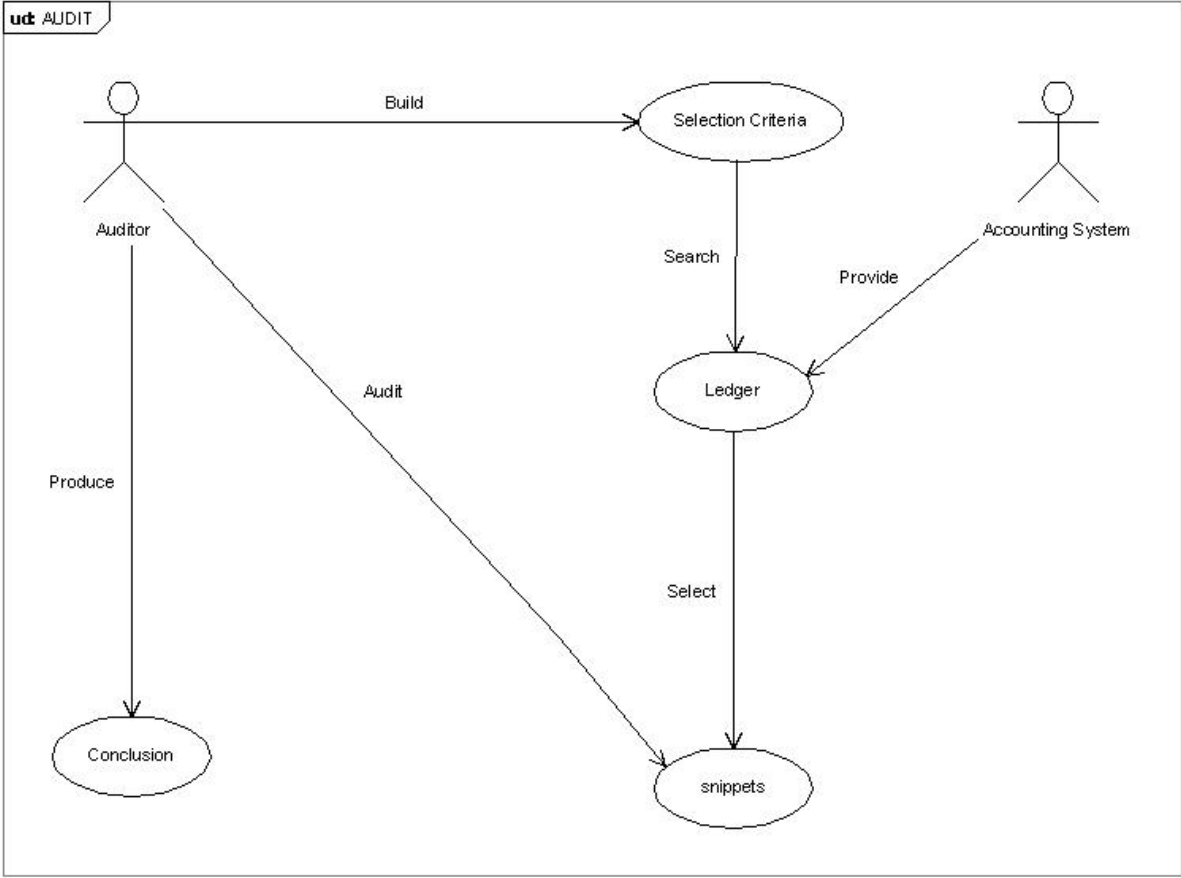
Use case description – Audit process

Business process name	Audit Process
Identifier	Accounting audit
Actors	Accounting Processing System, Auditor
Description	Accounting audit is the way for an auditor to perform search and query processes in order to gain an opinion on the true and fair value expressed by the accounting system and the internal organization with respect to the general accounting admitted principles.
Pre-condition	Extraction analysis criteria must be defined.
Post-conditions	Obtain significant snippets to analyse so that the auditor is able to conclude audit process and express a reasonable opinion about the value of the accounting system and procedures.
Scenario	Perform search and query on Ledger according to analysis criteria; Analyses obtained responses; Expresses an opinion on the true and fair value depending on obtained responses.
Remarks	The process described here can be performed by an external auditor, or an internal auditor with respect to internal control procedure.

5.5 Information flow definition – Audit Business Process

5.5.1 Activity Diagram   Audit Business Process
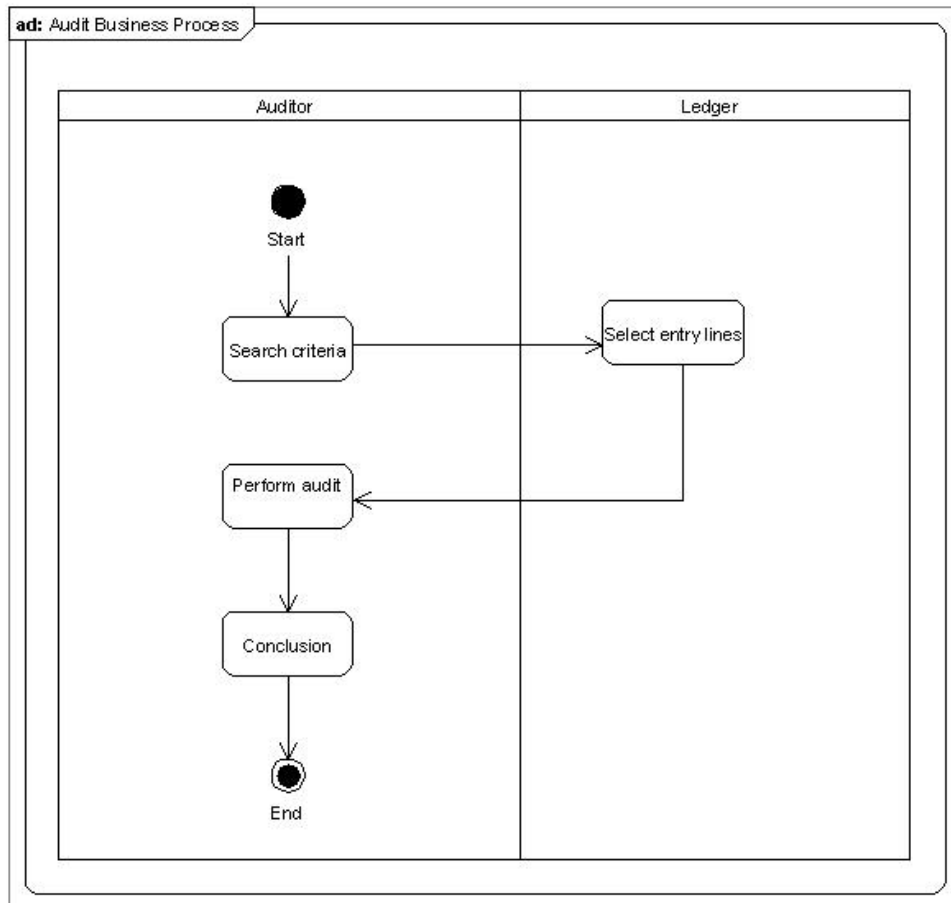
Business Collaboration - Audit Business Process

Business process name	Audit Business Process
Identifier	Accounting
Actors	Accounting Processing System, Audit Firm, Entity.
Description	An audit business process consists in interrogation of the accounting organization (with respect to professional standards) to assess a high level of accuracy of the accounting, financial or non-financial information.
Authorized Roles	Accounting System, Audit Firm, Entity.
Legal Steps/ Requirements	Independent and skillful professional Signed conclusion.
Initial/Terminal Events	Initial: Perform search and query on Ledger according to analysis criteria; Terminal: Expresses and signs an opinion on the true and fair value depending on obtained responses.
Scope	
Boundary	Not defined
Constraints	Existence of a Ledger

5.6   Information Model Definition – Ledger (class diagram)

5.6.1 Ledger

Description: A message that enables the transport of selected accounting lines that are booked into accounts of the (sub-) Ledger and that contain debit and credit flows in an account.

The Ledger message reproduces the detailed information that are defined in the Accounting Entry message.
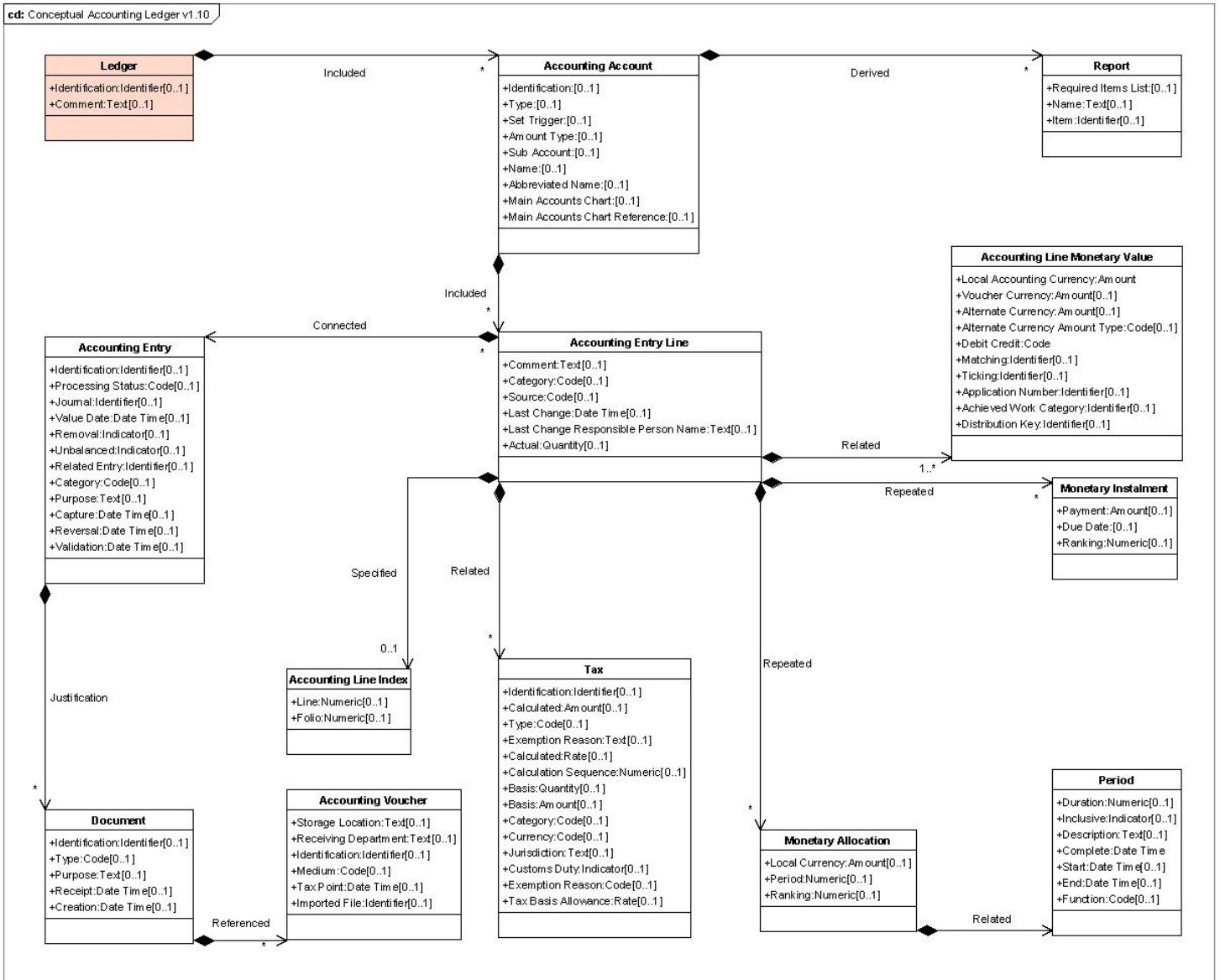The entry point of the message is the appropriate ABIE based upon ACC "Accounting Account. Details"

5.6.2 Conceptual Ledger Data Model and ABIEs

cd: Conceptual Accounting Ledger v1.10

Ledger
+Identification:Identifier[0..1]
+Comment:Text[0..1]

Included

Accounting Account
+Identification:[0..1]
+Type:[0..1]
+Set Trigger:[0..1]
+Amount Type:[0..1]
+Sub Account:[0..1]
+Name:[0..1]
+Abbreviated Name:[0..1]
+Main Accounts Chart:[0..1]
+Main Accounts Chart Reference:[0..1]

Derived

Report
+Required Items List:[0..1]
+Name:Text[0..1]
+Item:Identifier[0..1]

Accounting Line Monetary Value
+Local Accounting Currency:Amount
+Voucher Currency:Amount[0..1]
+Alternate Currency:Amount[0..1]
+Alternate Currency Amount Type:Code[0..1]
+Debit Credit:Code
+Matching:Identifier[0..1]
+Ticking:Identifier[0..1]
+Application Number:Identifier[0..1]
+Achieved Work Category:Identifier[0..1]
+Distribution Key:Identifier[0..1]

Included

Connected

Accounting Entry
+Identification:Identifier[0..1]
+Processing Status:Code[0..1]
+Journal:Identifier[0..1]
+Value Date:Date Time[0..1]
+Removal:Indicator[0..1]
+Unbalanced:Indicator[0..1]
+Related Entry:Identifier[0..1]
+Category:Code[0..1]
+Purpose:Text[0..1]
+Capture:Date Time[0..1]
+Reversal:Date Time[0..1]
+Validation:Date Time[0..1]

Accounting Entry Line
+Comment:Text[0..1]
+Category:Code[0..1]
+Source:Code[0..1]
+Last Change:Date Time[0..1]
+Last Change Responsible Person Name:Text[0..1]
+Actual:Quantity[0..1]

Related

1..*

Repeated

Monetary Instalment
+Payment:Amount[0..1]
+Due Date:[0..1]
+Ranking:Numeric[0..1]

Specified

Related

0..1

Justification

Accounting Line Index
+Line:Numeric[0..1]
+Folio:Numeric[0..1]

Tax
+Identification:Identifier[0..1]
+Calculated:Amount[0..1]
+Type:Code[0..1]
+Exemption Reason:Text[0..1]
+Calculated:Rate[0..1]
+Calculation Sequence:Numeric[0..1]
+Basis:Quantity[0..1]
+Basis:Amount[0..1]
+Category:Code[0..1]
+Currency:Code[0..1]
+Jurisdiction:Text[0..1]
+Customs Duty:Indicator[0..1]
+Exemption Reason:Code[0..1]
+Tax Basis Allowance:Rate[0..1]

Repeated

Period
+Duration:Numeric[0..1]
+Inclusive:Indicator[0..1]
+Description:Text[0..1]
+Complete:Date Time
+Start:Date Time[0..1]
+End:Date Time[0..1]
+Function:Code[0..1]

Document
+Identification:Identifier[0..1]
+Type:Code[0..1]
+Purpose:Text[0..1]
+Receipt:Date Time[0..1]
+Creation:Date Time[0..1]

Accounting Voucher
+Storage Location:Text[0..1]
+Receiving Department:Text[0..1]
+Identification:Identifier[0..1]
+Medium:Code[0..1]
+Tax Point:Date Time[0..1]
+Imported File:Identifier[0..1]

Monetary Allocation
+Local Currency:Amount[0..1]
+Period:Numeric[0..1]
+Ranking:Numeric[0..1]

Related

Referenced

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	*
UN00005789	ASCC	Accounting Account. Included. Accounting Entry Line	An accounting entry line included in this accounting account.	0	*

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	0	1

			reversal of this accounting entry.		
UN00002163	BCC	Accounting Entry. Validation. Date Time	The date, time, date time, or other date time value for the validation of this accounting entry.	0	1
UN00005780	ASCC	Accounting Entry. Justification. Document	A document that provides the justification 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	*
UN00005779	ASCC	Accounting Entry Line. Connected. Accounting Entry	An accounting entry to which this accounting entry line is connected.	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

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

7.7 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	*
UN00005781	ASCC	Document. Referenced. Accounting Voucher	An accounting voucher referenced by this document.	0	*

7.8 Ledger

UN00005788	ACC	Ledger. Details	A book or file containing all accounts of an entity relating to assets, liabilities, revenues, and expenditure.		
UN00005782	BCC	Ledger. Identification. Identifier	A unique identifier for this ledger.	0	*
UN00005783	BCC	Ledger. Comment. Text	The comment, expressed as text, for this ledger.	0	1
UN00005784	ASCC	Ledger. Included. Accounting Account	An accounting account that is included in this ledger.	0	*

7.9 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

7.10 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

7.11 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	*

7.12 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

7.13 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