



# **REQUIREMENTS SPECIFICATION MAPPING**

**(RSM)**

**Business Domain: Accounting and Audit**

**Business Process: Accounting Ledger**

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**Title: Accounting Ledger**

**UN/CEFACT International Trade and Business Processes Group: TBG12**

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## Document Summary

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## Log of Changes

Issue No.	Date of Change	Changed By	Summary of Change
1.0	05-2009	TBG12	Draft version
1.1	08-2009	TBG12	Draft version linked with submitted BRS
1.2	10-2009	TBG12	Comments received and TBG17 changes during Sapporo Forum
1.21	11-2009	TBG12	This version submitted to ICG-ATG
1.3	05-2010	TBG12	Update additional qualifier and data model after TBG17 approval of re-submitted BIES

Issue No.	Date of Change	Changed By	Summary of Change
1.31	11-2010	TBG12	Update diagrams and minor editorial changes after TBG17 Quality Assessment. Change Message name in Message Assembly sheet → "AAA_Ledger Message V1"
1.5	16-12-2010	TBG12	Change after ICG revision

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## 1 Reference documents

- CEFACT/TMWG/N090R10 UN/CEFACT's Modelling methodology, November 2001  
[http://www.unece.org/cefact/umm/UMM\\_Revision\\_10\\_2001.zip](http://www.unece.org/cefact/umm/UMM_Revision_10_2001.zip)
- CEFACT/TMG/N093 UN/CEFACT Modelling Methodology (UMM) User Guide  
[http://www.unece.org/cefact/umm/UMM\\_userguide\\_220606.pdf](http://www.unece.org/cefact/umm/UMM_userguide_220606.pdf)
- CEFACT/ICG/004 UN/CEFACT Forum - Operating Procedures between the TBG, ATG & ICG  
[http://www.unece.org/cefact/documents/Forum\\_operating\\_procedures.pdf](http://www.unece.org/cefact/documents/Forum_operating_procedures.pdf)
- UN/CEFACT ISO/TS 15000-5 ebXML Core Components Technical Specification – Part 8 of the ebXML Framework, Version 2.01 (TRADE/CEFACT/2004/28)  
[http://www.unece.org/cefact/ebxml/CCTS\\_V2-01\\_Final.pdf](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 Ledger Process version 1.1 August 2009  
[http://www1.unece.org/cefact/platform/download/attachments/6455492/BRS+accounting+Ledger+v1\\_1.doc](http://www1.unece.org/cefact/platform/download/attachments/6455492/BRS+accounting+Ledger+v1_1.doc)
- TRADE/CEFACT/2008/MISC.1 *Decision 08-9ECE/TRADE/C/CEFACT/2008/29/Add.5*
- UN/EDIFACT – LEDGER message
- UN/CEFACT TBG17 Submission Template, v3pt14 - June 2009
- UN/CEFACT – Core Components Library version CCL 09A  
<http://www.unece.org/cefact/codesfortrade/unccl/CCL09A.xls>
- OMG Unified Modeling Language Specification, Version 1.3 June 1999, and later
- BRS Accounting Entry 1.2 – September 2008  
[http://www1.unece.org/cefact/platform/download/attachments/6455460/BRS+accounting+Entry+v1\\_2\\_final.doc](http://www1.unece.org/cefact/platform/download/attachments/6455460/BRS+accounting+Entry+v1_2_final.doc)

- RSM Accounting Entry 1.21 – September 2008  
[http://www1.unece.org/cefact/platform/download/attachments/6455464/RSM+accounting+entry+1.21\\_final.doc](http://www1.unece.org/cefact/platform/download/attachments/6455464/RSM+accounting+entry+1.21_final.doc)

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

The “Accounting Ledger” message is a recognized UN-Cefact standard included in CLL09B.

Ledger is fundamentally based upon the complete set of ABIEs of the “Accounting Entry”.

This first version of the Ledger Business Requirements Specification (BRS) has been presented for comments from the other regions. Comments received were considered and included when relevant.

After a period of public exposure TBG12 has drafted the final version of the BRS addressing comments received and forward for further processing through the UN/CEFACT Forum process with the goal of developing a UN/CEFACT standard 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 purpose of this document is to define globally consistent accounting 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 Requirements Specification Mapping (RSM) document reference CEFACT/ICG/006.

### 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 (developed in CCL10A) and on the Accounting Entry standard data model (developed in CCL09A),

and on the other hand:

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

A Ledger is likely the natural 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, which is sometimes mandatorily applicable to the business sector of activity.

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 source 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. It is also possible to select (e.g. for audit purpose) lines booked into one or more selected accounts.

The Ledger standard is used for financial accounting, cost accounting, provisional or budgetary accounting, and more generally for any kind of various dimensions and numerous analytical processes. The Ledger standard is useable by entities from both public and private sectors.

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.

### 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	Technique that consists in recording the equal debit and credit monetary values of a transaction into suitable accounts, accounting books.
Accounting (entry) line, entry item	Is corresponding to the debit or credit amount (that is part of an accounting entry), posted on a ledger account and recorded in a journal. In addition to the amount and the account identifier, the accounting entry line must include the date of the transaction, the explanation of the entry, a reference toward the journal and the identification of the source document originating the debit or credit amount.
Bookkeeping	Activity that consists in sorting and recording into accounts the financial flow related to any transaction and economic fact occurring in an entity.
Irreversibility	The fact that an accounting entry posted into accounts and books can not be undone or altered.
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	See Accounting entry
Matching	Match mark. Action of putting a mark, a character or a string of characters vis-à-vis opposite amounts of two

	<p>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> <p>Matching describes as well the action of putting a mark in front of amounts as well as the matching process itself.</p>
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	<p>Basis of the posting into account and support of evidence, the voucher is a document that attests to the reality of an operation, authenticates its conclusion, is the originator of accounting entry, and is used for audit control matters.</p>

### **3.2 Target technology solution(s)**

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

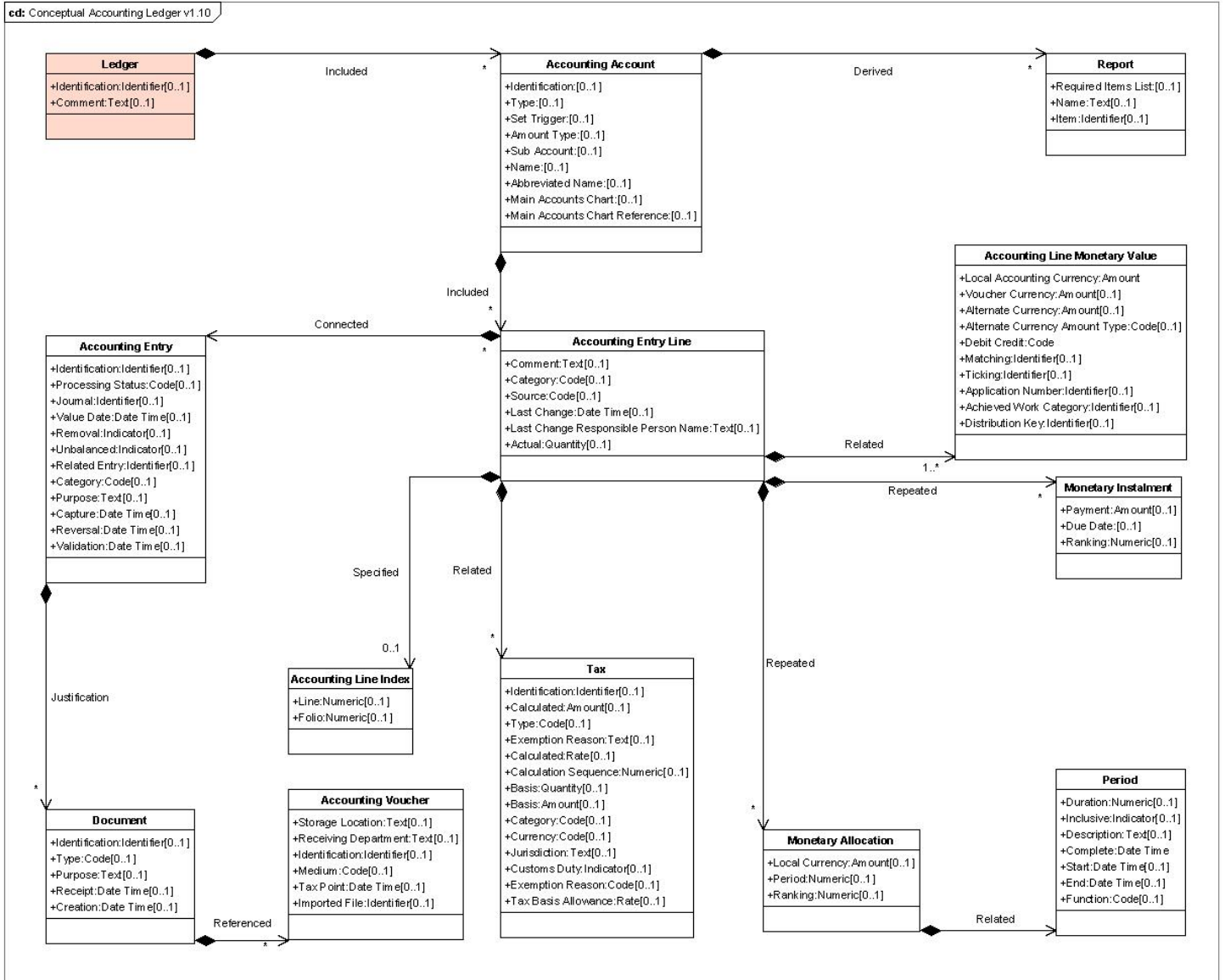
## 4 Information payload to be implemented

**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 a package of the detailed information defined in the Accounting Entry.

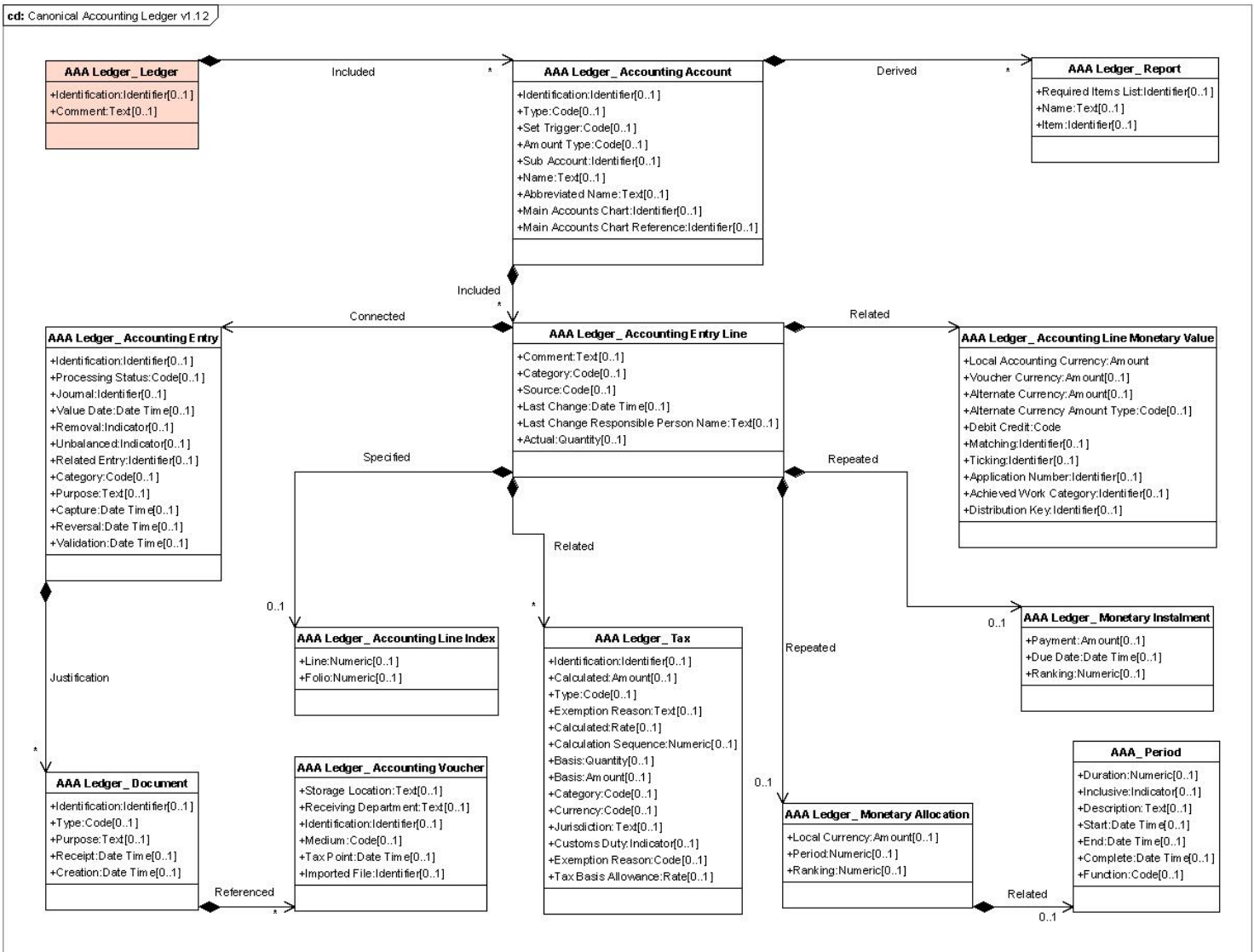
The entry point of the message is the appropriate ABIE based upon ACC "Ledger. Details"

## 4.1 Conceptual data model Accounting Ledger



## 4.2 Canonical data model

cd: Canonical Accounting Ledger v1.12



## 5 Business information entity reference

This section contains the list of all the Business Information Entities that are used within the canonical data model and are variations from the standard Core Components, included the UN/CEFACT Registry version **09B** 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 Ledger_ Accounting Voucher. Medium. Code	Code Type		Accounting Voucher. Medium. Code	<a href="#">EDIFICASEU_AccountingVoucherMedium_D09B.xsd</a>	UN01003905				Responsible 210 Edificas Eu
AAA Ledger_ Document. Type. Code	Code Type		Document. Type. Code	<a href="#">UNECE_DocumentNameCode_D09B.xsd</a> See 5.4.1.1	UN00000311				Responsible 6 UNECE
AAA Ledger_ Accounting Entry. Processing Status. Code	Code Type		Accounting Entry. Processing Status. Code	<a href="#">EDIFICASEU_AccountingEntryProcessing_D09B.xsd</a>	UN01003946				Responsible 210 Edificas Eu
AAA Ledger_ Accounting Entry. Removal. Indicator	Indicator Type	Default value = False	Accounting Entry. Removal. Indicator	Boolean True, False					
AAA Ledger_ Accounting Entry. Unbalanced. Indicator	Indicator Type	Default value = False	Accounting Entry. Unbalanced. Indicator	Boolean True, False					
AAA Ledger_ Accounting Entry. Category. Code	Code Type		Accounting Entry. Category. Code	<a href="#">EDIFICASEU_AccountingEntryCategory_D09B.xsd</a>	UN01003952				Responsible 210 Edificas Eu
AAA Ledger_ Accounting Entry Line. Category. Code	Code Type		Accounting Entry Line. Category. Code	<a href="#">EDIFICASEU_AccountingEntryLineCategory_D09B.xsd</a>	UN01003934				Responsible 210 Edificas Eu
AAA Ledger_ Accounting Entry Line. Source. Code	Code Type		Accounting Entry Line. Source. Code	<a href="#">EDIFICASEU_AccountingEntryLineSource_D09B.xsd</a>	UN01003935				Responsible 210 Edificas Eu

BBIE dictionary entry name	Data Type	Usage Rules	Core Component dictionary Entry Name	Content Component Restrictions			Supplementary component Restrictions		
				Restriction Type	Restriction Value	Expression Type	Supplementary Component Name	Supplementary Value	
AAA Ledger_ Accounting Line Monetary Value. Alternate Currency Amount Type. Code	Code Type		Accounting Line Monetary Value. Alternate Currency Amount Type. Code	<a href="#">EDIFICASEU_AlternateCurrencyAmount_D09B.xsd</a>	UN01003962				Responsible 210 Edificas Eu
AAA Ledger_ Accounting Line Monetary Value. Debit Credit. Code	Code Type		Accounting Line Monetary Value. Debit Credit. Code	<a href="#">UNECE_StatusDescriptionCodeAccountingDebitCredit_D09B.xsd</a>	UN01003963				Responsible 6 UNECE
AAA Ledger_ Accounting Account. Set Trigger. Code	Code Type		Accounting Account. Set Trigger. Code	<a href="#">UNECE_DocumentNameCode_D09B.xsd</a>	UN01003426				Responsible 6 UNECE
AAA Ledger_ Accounting Account. Type. Code	Code Type		Accounting Account. Type. Code	<a href="#">EDIFICASEU_AccountingAccountType_D09B.xsd</a>	UN02000101				Responsible 210 Edificas Eu
AAA Ledger_ Accounting Account. Amount Type. Code	Code Type		Accounting Account. Amount Type. Code	<a href="#">EDIFICASEU_AccountingAmountType_D09B.xsd</a>	UN02000102				Responsible 210 Edificas Eu
AAA Ledger_ Tax. Type. Code	Code Type		Tax. Type. Code	<a href="#">UNECE_DutyTaxFeeTypeCode_D09B.xsd</a>	UN01003603				Responsible 6 UNECE
AAA Ledger_ Tax. Category. Code	Code Type		Tax. Category. Code	<a href="#">UNECE_DutyorTaxorFeeCategoryCode_D09B.xsd</a>	UN01003609				Responsible 6 UNECE
AAA Ledger_ Tax. Currency. Code	Code Type		Tax. Currency. Code	<a href="#">ISO_ISO3AlphaCurrencyCode_20100407.xsd</a>	UN01003610				Responsible 5 ISO
AAA Ledger_ Tax. Exemption Reason. Code	Code Type		Tax. Exemption Reason. Code	<a href="#">EDIFICASEU_TaxExemptionReason_D09B.xsd</a>	UN01003613				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 Ledger_ Ledger	Ledger. Details	Identification. Identifier Comment. Text		AAA Ledger_ Ledger. Included. AAA Ledger_ Accounting Account
AAA Ledger_ Accounting Account. Details	Accounting Account. Details	Identification. Identifier Type. Code Set Trigger. Code Amount Type. Code Sub Account. Identifier Name. Text Abbreviated Name. Text Main Accounts Chart. Identifier Main Accounts Chart Reference. Identifier	Accounting Account. Cost Reference Dimension Pattern. Text	AAA Ledger_ Accounting Account. Derived. AAA Ledger_ Report AAA Ledger_ Accounting Account. Included. AAA Ledger_ Accounting Entry Line
AAA Ledger_ Accounting Entry Line. Details	Accounting Entry Line. Details	Comment. Text Category. Code Source. Code Last Change. Date Time Last Change Responsible Person Name. Text Actual. Quantity		AAA Ledger_ Accounting Entry Line. Connected. AAA Ledger_ Accounting Entry AAA Ledger_ Accounting Entry Line. Specified. AAA Ledger_ Accounting Line Index AAA Ledger_ Accounting Entry Line. Related. AAA Ledger_ Tax AAA Ledger_ Accounting Entry Line. Repeated. AAA Ledger_ Monetary Allocation AAA Ledger_ Accounting Entry Line. Repeated. AAA Ledger_ Monetary Instalment AAA Ledger_ Accounting Entry Line. Related. AAA Ledger_ Accounting Line Monetary Value
AAA Ledger_ Accounting Entry. Details	Accounting Entry. Details	Identification. Identifier Processing Status. Code Journal. Identifier Value Date. Date Time Removal. Indicator Unbalanced. Indicator Related Entry. Identifier Category. Code Purpose. Text Validation. Date Time Capture. Date Time Reversal. Date Time		AAA Ledger_ Accounting Entry. Justification. AAA Ledger_ Document
AAA Ledger_ Document. Details	Document. Details	Identification. Identifier Type. Code Purpose. Text Receipt. Date Time Creation. Date Time		AAA Ledger_ Document. Referenced. AAA Ledger_ Accounting Voucher



ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	ASBIEs
AAA Ledger_ Accounting Line Index. Details	Accounting Line Index. Details	Line. Numeric Folio. Numeric		
AAA Ledger_ Monetary Instalment. Details	Monetary Instalment. Details	Payment. Amount Due Date. Date Time Ranking. Numeric		
AAA Ledger_ Monetary Allocation. Details	Monetary Allocation. Details	Local Currency. Amount Period. Numeric Ranking. Numeric		AAA Ledger_ Monetary Allocation. Related. AAA_Period
AAA_Period. Details	Period. Details	Start. Date Time End. Date Time Duration. Measure Inclusive. Indicator Description. Text Complete. Date Time Function. Code		
AAA Ledger_ Accounting Line Monetary Value. Details	Accounting Line Monetary Value. Details	Local Accounting Currency. Amount Voucher Currency. Amount Alternate Currency. Amount Alternate Currency Amount Type. Code Debit Credit. Code Matching. Identifier Ticking. Identifier Application Number. Identifier Achieved Work Category. Identifier Distribution Key. Identifier		
AAA Ledger_ Tax. Details	Tax. Details	Identification. Identifier Calculated. Amount Type. Code Exemption Reason. Text Calculated. Rate Calculation Sequence. Numeric Basis. Quantity Basis. Amount Category. Code Currency. Code Jurisdiction. Text Customs Duty. Indicator Exemption Reason. Code Tax Basis Allowance. Rate		
AAA Ledger_ Report. Details	Report. Details	Required Items List. Identifier Name. Text Item. Identifier		
AAA Ledger_ Accounting Voucher. Details	Accounting Voucher. Details	Storage Location. Text Receiving Department. Text Identification. Identifier Medium. Code Tax Point. Date Time Imported File. Identifier		

### 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 Ledger_ Ledger. Included. AAA Ledger_ Accounting Account	0..*	This accounting ledger contains from zero to many accounting accounts.
AAA Ledger_ Accounting Account. Derived. AAA Ledger_ Report	0..*	One or several reports, returns, declarations, mandatory or not may derive from accounting account.
AAA Ledger_ Accounting Entry Line. Specified. AAA Ledger_ Accounting Line Index	0..1	Each accounting entry line refers to an index after being processed by an accounting information system.
AAA Ledger_ Accounting Entry Line. Related. AAA Ledger_ Accounting Line Monetary Value	1	Each accounting entry line contains one amount expressed into different currencies.
AAA Ledger_ Accounting Entry Line. Repeated. AAA Ledger_ Monetary Instalment	0..1	Repeated monetary instalment
AAA Ledger_ Accounting Entry Line. Repeated. AAA Ledger_ Monetary Allocation	0..1	Repeated monetary allocation
AAA Ledger_ Monetary Allocation. Related. AAA_ Period	0..1	Period limitation for monetary allocation
AAA Ledger_ Accounting Entry Line. Related. AAA Ledger_ Tax	0..*	Tax linked with this accounting entry line.
AAA Ledger_ Accounting Entry Line. Connected. AAA Ledger_ Accounting Entry	1..1	This posted accounting entry line is part of, or is connected to, one accounting entry.
AAA Ledger_ Accounting Entry. Justification. AAA Ledger_ Document	0..*	A posted accounting entry is justified by zero to several documents.
AAA Ledger_ Document. Referenced. AAA Ledger_ Accounting Voucher	0..*	An evidence document refers to zero to many accounting vouchers.
AAA Ledger_ Accounting Account. Included. AAA Ledger_ Accounting Entry Line	0..*	Accounting Entry Line repetition

## 5.4 Qualified data type

The qualified data type codes lists used in the message “Accounting Entry” may be either 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.

In the current RSM document the term “D0xx” used as part of EDIFICAS EU codes lists name belongs to the standard UN-CEFACT versioning codification scheme. Qualified data types can be downloaded from

<http://www.edificas.eu/index.php/eng/Download/Code-lists>

### 5.4.1 Qualified data type of the Ledger

#### 5.4.1.1 UNECE\_DocumentNameCode\_D08B.TXT

Code	Name	Definition
105	Purchase order	Document/message issued within an enterprise to initiate the purchase of articles, materials or services required for the production or manufacture of goods to be offered for sale or otherwise supplied to customers.
220	Order	Document/message by means of which a buyer initiates a transaction with a seller involving the supply of goods or services as specified, according to conditions set out in an offer, or otherwise known to the buyer.
223	Lease order	Document/message for goods in leasing contracts.
224	Rush order	Document/message for urgent ordering.
245	Delivery release	Document/message issued by a buyer releasing the despatch of goods after receipt of the Ready for despatch advice from the seller.
315	Contract	Document/message evidencing an agreement between the seller and the buyer for the supply of goods or services; its effects are equivalent to those of an order followed by an acknowledgement of order.
320	Acknowledgement of order	Document/message acknowledging an undertaking to fulfil an order and confirming conditions or acceptance of conditions.
325	Proforma invoice	Document/message serving as a preliminary invoice, containing - on the whole - the same information as the final invoice, but not actually claiming payment.
326	Partial invoice	Document/message specifying details of an incomplete invoice.
380	Commercial invoice	Document/message claiming payment for goods or services supplied under conditions agreed between seller and buyer.
389	Self-billed invoice	An invoice the invoicee is producing instead of the seller.
393	Factored invoice	Invoice assigned to a third party for collection.
394	Lease invoice	Usage of INVOIC-message for goods in leasing contracts.
395	Consignment invoice	Commercial invoice that covers a transaction other than one involving a sale.
398	Cross docking despatch advice	Document by means of which the supplier or consignor informs the buyer, consignee or the distribution centre about the despatch of goods for cross docking.
399	Transshipment despatch advice	Document by means of which the supplier or consignor informs the buyer, consignee or the distribution centre about the despatch of goods for transshipment.
455	Extended credit advice	Document/message sent by an account servicing institution to one of its account owners, to inform the account owner of an entry that has been or will be credited to its account for a specified amount on the date indicated. It provides extended commercial information concerning the relevant remittance advice.
481	Remittance advice	Document/message advising of the remittance of payment.
533	Original voucher	To indicate that the document/message is an original.
534	Copy voucher	To indicate that the document/message is a copy.
640	Delivery order	Document/message issued by a party entitled to authorize the release of goods specified therein to a named consignee, to be retained by the custodian of the goods.

## **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 Ledger approved by TBG17.

### **5.5.2 Root Level Message Assembly**

The Accounting Ledger Message Assembly template is attached here.



CCMA\_Accounting\_L  
edger\_V1.6.xls