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AND ELECTRONIC BUSINESS (UN/CEFACT)

**BUSINESS REQUIREMENTS SPECIFICATION
(BRS)**

Journal Book Daybook

Regulatory Programme Development Area

Accounting and Audit Domain

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1. Preamble

You could be forgiven for thinking that 500 years old accounting techniques are ill-fitted for modern, fast, cloud-based business practices. Nothing is further from the truth though because both accountant and auditor has adapted to integrate e-business documents and efficient relationships between accounting entries, information collection, accounting books, assembly, audit drill down and around and financial reporting.

In the XVth Century Venice, Luca Pacioli, a Franciscan friar, was teaching the sons of rich merchants. He was a passionate teacher and to help his pupils, in 1494, he published *Summa de arithmetica, geometria, proportioni and proportionalita*, the first book that describe the double-entry system of bookkeeping.

In truth Luca Pacioli did not invent accounting, merchants knew the value of accurate records to gain and retain the trust of their business partners, but he is the first to have described bookkeeping techniques in writing. Taking advantage of the newly invented printing press, his book and teaching spread quickly to merchants.

Luca Pacioli introduced the fundamentals of the accounting cycle that are still used today: debit/credit entries, journals, chart of accounts or the audit trail – from the voucher to the accounts and vice-versa.

If the fundamentals of debit/credit techniques have endured, the environment has been almost entirely remodelled when computers replaced pen and papers in the 80s. Communication technologies improvements, from modems to WiFi, also had a profound impact on the business of both accountants and auditors.

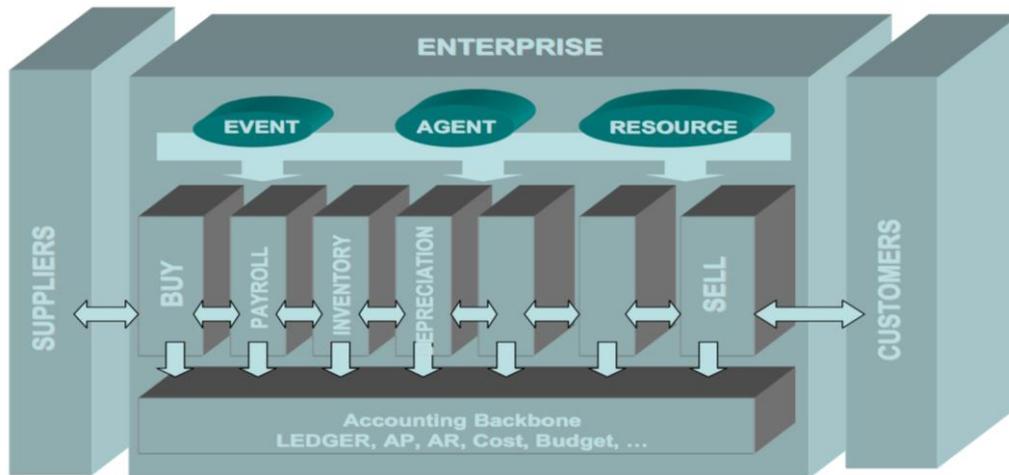
E-business documents (from the pioneering early days EDI to the wider e-business environment of today with XML and the cloud) empower computer-assisted audit tools including for small and medium-sized businesses. They also enable productivity gains for the accountants through standardized input/output interfaces for accounting data elements, entries and books. Already electronic vouchers generate sizeable volume of automatic bookkeeping. Standard exchanges of accounting information allow a business to outsource the mundane data-entry tasks.

Our friend, the Venetian merchant, recorded his sales of spices and precious oils, his purchases but also the stock levels in his warehouse or the money he had loaned to a nobleman. Accurate bookkeeping covered every facets of his business.

Likewise every steps in the supply chain, every departments in an organisation, every business activities can (and in fact should) be recorded through modern bookkeeping. Indeed accurate bookkeeping aims to provide a reliable and comprehensive snapshot of the financial status of the organisation.

In other words, and as the following figure illustrates, most activities can provide input to accounting entries.

Connecting [e-]documents to accounts, both ways.



From point to point toward end-to-end

For greater efficiency, e-business documents enable automated or semi-automated bookkeeping. Standardised tagged elements mark the relevant information through the entire supply chain providing, the [no longer missing] link between e-Business and e-Accounting / electronic journals.

Building 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. They used, amongst other input, the following UN/EDIFACT messages: ENTREC, CHACCO, INFENT and LEDGER.

In 2008, TBG 12 successfully submitted the “Accounting Entry” message for inclusion in UN/CCL08B as an UN/CEFACT standard.

Journal Book is based on the complete set of ABIEs of the “Accounting Entry”.

The purpose of this document is to define globally consistent **Journal Book** processes for the worldwide accounting and auditing domain, 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 (UNTDDED) – ISO 7372
<http://www.unece.org/tradewelcome/un-centre-for-trade-facilitation-and-e-business-uncefact/outputs/standards/untdded-iso7372/introducing-untdded-iso7372.html>
- UN/CEFACT Modeling Methodology (UMM), Technical specification, April 2011
http://www.unece.org/cefact/umm/umm_index.html
Document is a Pdf. His name is “[UMM Foundation Module Version 2.0 \(2011\)](#)”
- UN/CEFACT Core Component Technical Specification
http://www.unece.org/cefact/codesfortrade/ccts_index.html
Document is a Pdf. His name is “[CCTS Version 2.01 Corrigendum 1](#)”
- CEFACT/OUTPUTS/STANDARDS/BUSINESS - Business Requirements
Document is a Word. Its name is “[Business Requirements Specifications \(BRS\) - Documentation Template](#)”, version 2.0.1, approval May 2012
- CEFACT/OUTPUTS/STANDARDS/BUSINESS – BRS Accounting Entry version 3.9.1 March 2011
http://www.unece.org/fileadmin/DAM/cefact/brs/BRS_AccountingEntry_v3.9.1.pdf
- UN/CEFACT – Core Components Library version CCL16A
http://www.unece.org/cefact/codesfortrade/unccl/ccl_index.html
On this library, there is an [Accounting Entry Message Standard \(CCL16A\)](#)
- CEFACT/OUTPUTS/STANDARDS/REQUIREMENTS - Requirements Specification Mapping
Document is a Word. Its name is “[Requirements Specification Mapping \(RSM\) - Documentation Template](#)”, version 2.0, approval May 2012
- 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 Journal used by the enterprises in the Journal, Ledger, and Audit Business Processes.

The Journal is record of accounting entries in chronological order. Journals may be subdivided in sub-journals.

Therefore the Journal is the translation in monetary measurement unit of all transactions or transaction steps that currently affects an aspect of the financial situation of the enterprise such as purchase journal, sales journal, cash receipts.

In the Journal, an accounting entries are 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.

The Journal book 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 Journal business process within the chain being described in this document. The class diagram of the Journal 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 for specific journal book.

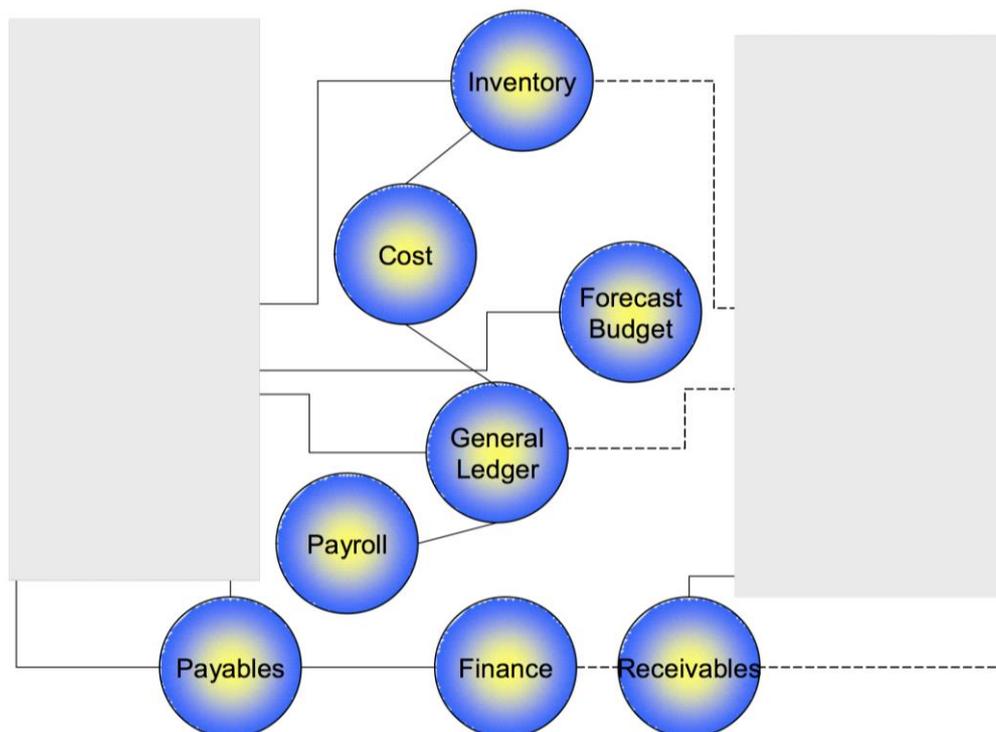
It allows the extension of industry specific business information entities such as account specification details to describe main and / or sub accounts for specific general account, cost accounting account, budget account, and as many accounts dimensions - or axes - as needed. It is up to each industry to specify, based on the BRS of the classical double accounting entry, its industry specific accounting Journal Book 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 Journal processing in accounting business environment. It may happen that the Journal is divided into several specialized sub-journals.

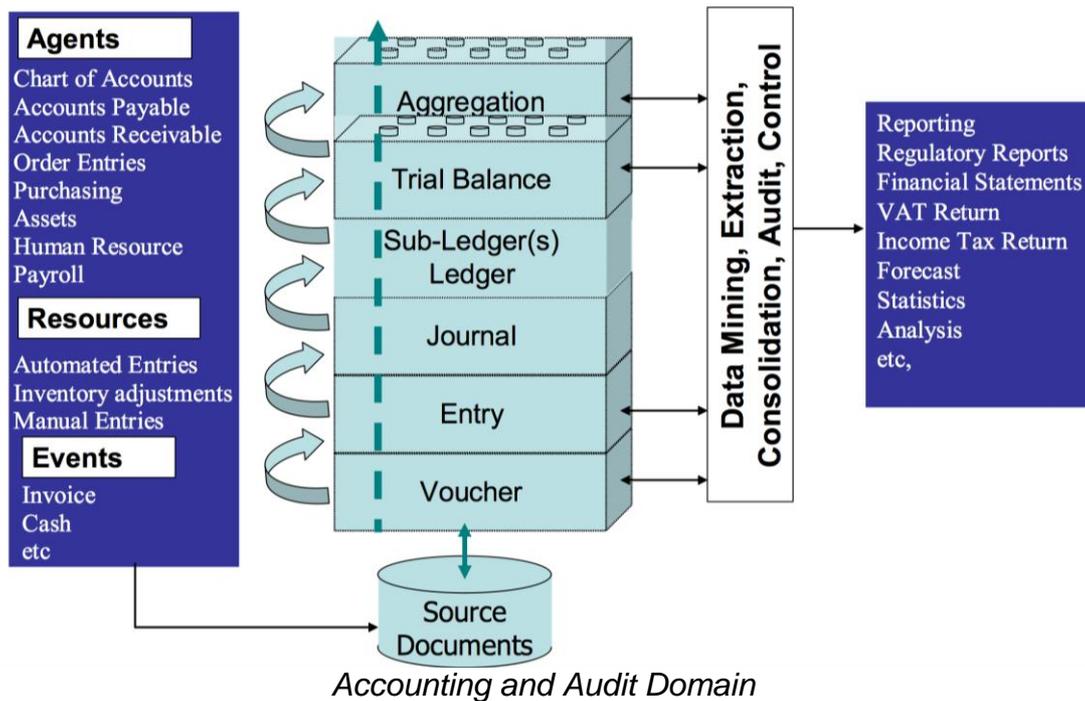


5.2 Business Domain view

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.

On audit business processes, the journal also enables matching of entry lines contained into customers / suppliers opposed accounts of different parties.



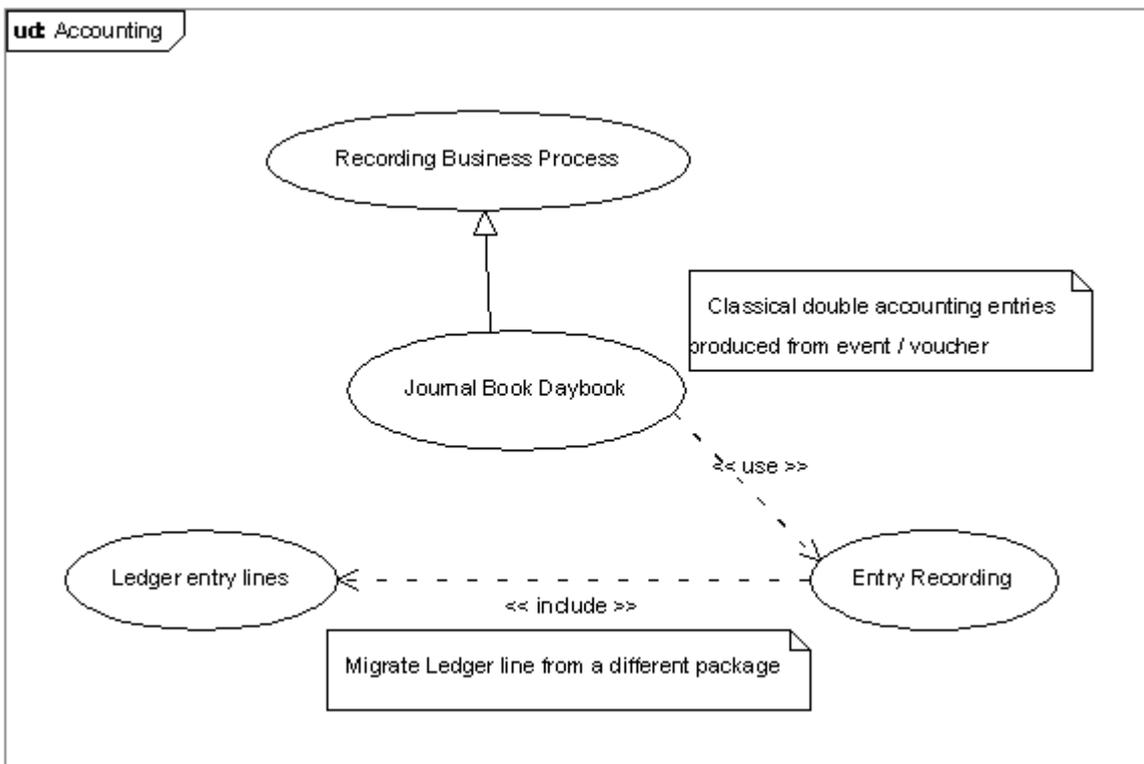
In order to help data capture the Journal is generally divided into categorised auxiliary sub-journals as requested by the organisation of the accounting system.

In compliance with accounting principles, a Journal is composed of a diverse number of accounting entries such as purchase journal, sales journal, cash receipts..

Business Domain View				
Recording Process	Sales	Purchase	Finance, Bank, Cash	Miscellaneous, e.g. payroll, amortization, etc
Business				
Journal Recording				
Journal id.	must exist	must exist	must exist	must exist
Entry Id. (from Accounting Entry 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 journal 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



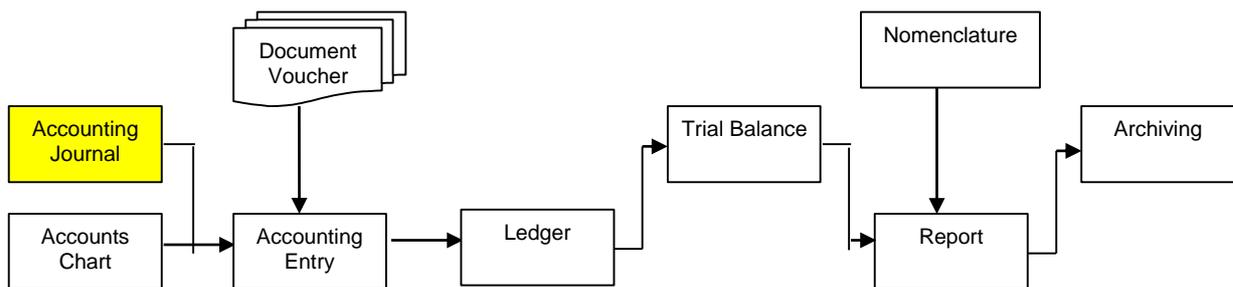
Business Area Description	
Business Area Name	ACCOUNTING
Description	Accounting Journal
Scope	Create a standard Accounting Journal model
Process Areas	Recording Business Process

Objective	Populate accounting Journal (sub-journals) and accounting journal 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, according to the accounts chart, 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 reporting forms defined by a nomenclature;
- 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.



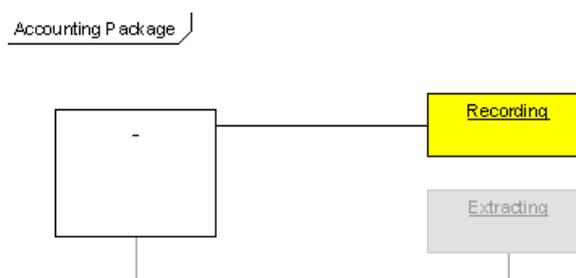
Bookkeeping

From Document to Entry to Reporting

Auditing

From Reporting to Document

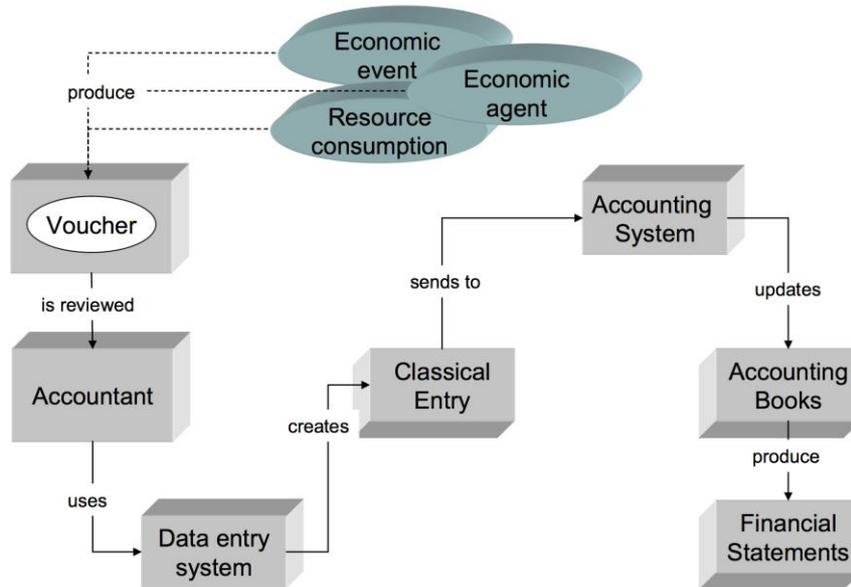
This BRS only considers the Recording function of accounting entries into the Journal or sub-journals.



5.4 Business process elaboration - Recording Business Process

Scope

Any event, any consumption of resource, any action is reflected in a justificatory document (voucher) which in turn will be classified into journal or sub-journal (accounting books) then translated into classical accounting entry.



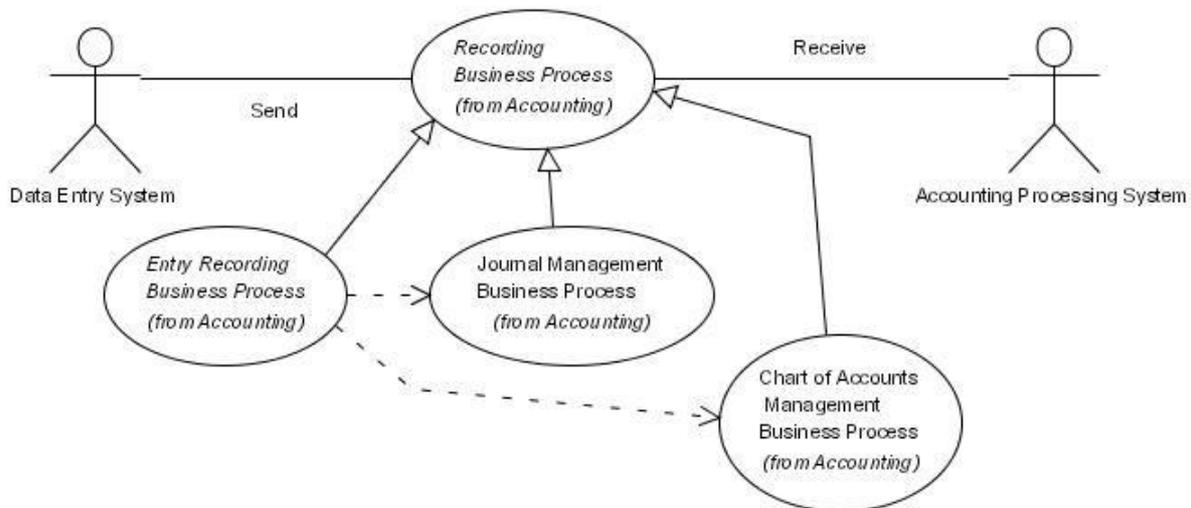
A journal groups double-entries. Double entry is made of an accounting entry header which contains all elements common to all lines of the same entry, and as many accounting lines as needed to post the debit and credit amounts on accurate accounts into the appropriate journal.

5.4.1 Use Case Recording Business Process

The data entry system update journals either automatically from upstream computerised processes or manually keyed in from paper vouchers.

Accounting builds on a set of journals or auxiliary journals and ledgers, and a chart of accounts adopted within the entity with respect to internal accounting technique.

Journals 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	Journal book system, Accounting Processing System, Entity,
Description	<p>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).</p> <p>Entries may also be produced from other systems e.g. migration from / toward another software package, merging entities, etc.</p>
Pre-condition	<p>Existence of the journal code in a code list;</p> <p>Existence of the account id. in the chart of accounts</p>

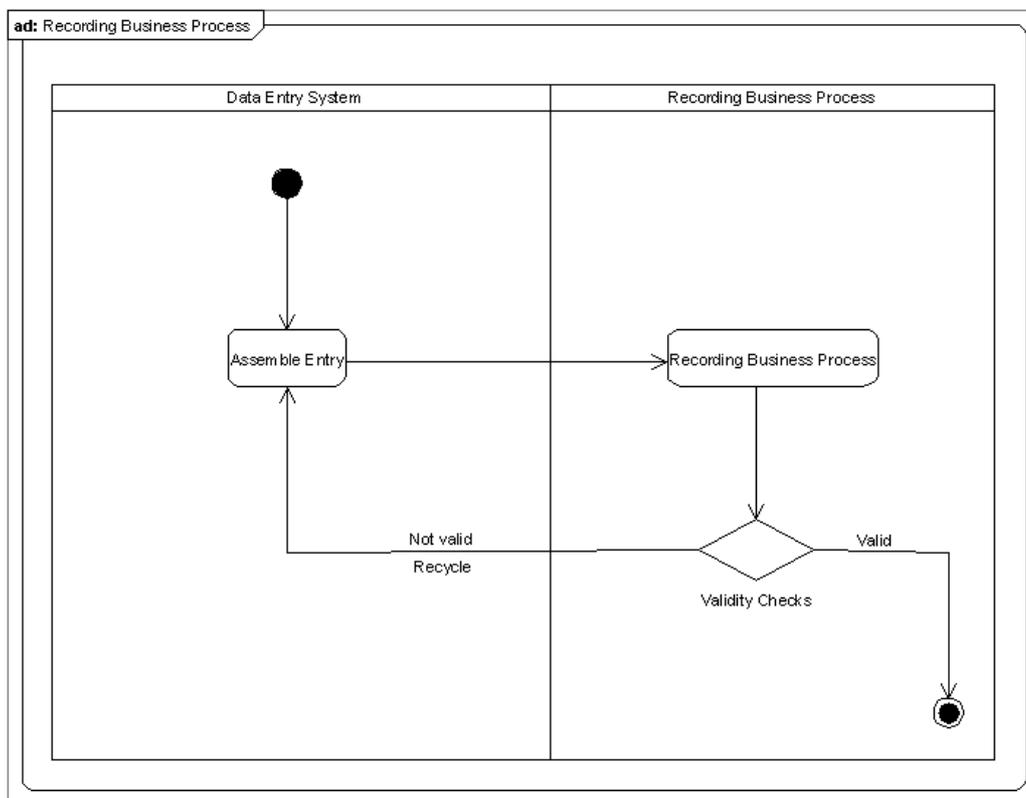
Post-conditions	
Scenario	A journal valid for the entity sustains the data entry system. Moreover, the data entry system checks whether the account id. used for each entry line does actually exist in the list (chart) of accounts.
Remarks	Validation or rejection of entries is under the final responsibility 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 from the journal and must be revised.

At the end of the day, the validation of entries is under the full responsibility of the accountant.



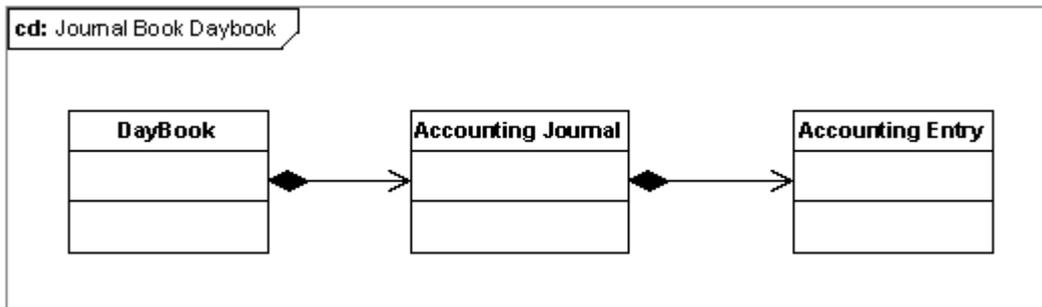
5.5.2 Business Collaboration Diagram - Recording Business Process

Business Collaboration - Recording Business Process

Business process name	Recording Business Process
Identifier	Accounting
Actors	Data Entry system, Recording Business Process
Description	<p>Entries are created from a range of input system (e.g. keyboard data capture, entries generated from other application system such as from invoicing sub-system, 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,</p> <p>A collection of sub-journals valid for the entity sustains the data entry system.</p> <p>Some validity checks may occur simultaneous to data entry (on line).</p> <p>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.</p> <p>Check failure means recycling process of the accoung entry.</p>
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	<p>Initial: Data Entry System to push the set of entries, or the Recording Process to pull the set of entries.</p> <p>Terminal: The Business Recording Process to return prospective rejected entries.</p>
Scope	To command Data Entry System to recycle rejected entries.
Boundary	Not defined if any
Constraints	<p>Existence of the journal code in a code list</p> <p>Existence of the account id. in the chart of accounts;</p>

5.6 Information Model Definition – Journal Book DayBook (diagram)

5.6.1 Journal Book DayBook



Journal Book Daybook

Description: A message that enables recording of financial debit and credit flows into accounts organized by journal. 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.

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 organisation. 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](#), or Journal DayBook, 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: to be completed after harmonisation

7.1 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 identifier for this day book.	0	1
UN00004892	BCC	Day Book. Comment. Text	The comment, expressed as text, for this day book.	0	1
UN00008273	ASCC	Day Book. Included. Accounting Journal	An accounting journal included in this day book.	0	unbounded

7.2 Accounting Journal

UN00006534	ACC	Accounting Journal. Details	A book or file where particularities of transactions of one specific category are recorded.		
UN00006535	BCC	Accounting Journal. Identification. Identifier	The identifier for this accounting journal.	0	1
UN00006536	BCC	Accounting Journal. Name. Text	The name, expressed as text, of this accounting journal.	0	1
UN00006537	BCC	Accounting Journal. Type. Code	The code specifying the type of this accounting journal such as financial, cost, budget.	0	1
UN00006538	BCC	Accounting Journal. Category. Code	The code specifying the category of this accounting journal such as purchase, sales, cash, miscellaneous.	0	1
UN00008274	ASC C	Accounting Journal. Included. Accounting Entry	The accounting Entry included in this journal.	0	unbounded

7.3 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
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 validation of this accounting entry.	0	1
UN00005780	ASCC	Accounting Entry. Justification. Document	A document that provides the justification for this accounting entry.	0	unbounded
UN00002164	ASCC	Accounting Entry. Detailed. Accounting Entry Line	A detailed accounting line entry for this accounting entry.	0	unbounded

7.4 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	unbounded
UN00000311	BCC	Document. Type. Code	A code specifying a type of document [Reference United Nations Code List (UNCL) 1001].	0	unbounded
UN00000313	BCC	Document. Purpose. Text	A purpose, expressed in text, of this document.	0	unbounded
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	unbounded
UN00005781	ASCC	Document. Referenced. Accounting Voucher	An accounting voucher referenced by this document.	0	unbounded
UN00006226	ASCC	Document. Containing. Binary File	The binary file containing this document.	0	1

7.5 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	unbounded

7.6 Binary File

UN00003614	ACC	Binary File. Details	A computer file or program stored in a binary format.		
UN00003615	BCC	Binary File. Identification. Identifier	A unique identifier for this binary file.	0	unbounded
UN00003616	BCC	Binary File. Title. Text	A title, expressed as text, for this binary file.	0	unbounded
UN00003617	BCC	Binary File. Author Name. Text	An author name, expressed as text, of this binary file.	0	unbounded
UN00003618	BCC	Binary File. Version. Identifier	A unique version identifier for this binary file.	0	unbounded
UN00003619	BCC	Binary File. File Name. Text	A file name, expressed as text, of this binary file.	0	unbounded
UN00003620	BCC	Binary File. URI. Identifier	A unique Uniform Resource Identifier (URI) for this binary file.	0	unbounded
UN00003624	BCC	Binary File. Included. Binary Object	An included binary object for this binary file.	0	unbounded
UN00003625	BCC	Binary File. Access. Text	Access information, expressed as text, for this binary file such as security and download parameters.	0	unbounded
UN00003626	BCC	Binary File. Description. Text	A textual description of this binary file.	0	unbounded
UN00003627	BCC	Binary File. Size. Measure	A measure of the size of this binary file.	0	unbounded
UN00003628	ASCC	Binary File. Access Availability. Period	An access availability period of this binary file.	0	unbounded

7.7 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
UN00007068	BCC	Accounting Entry Line. Nature. Text	A nature, expressed as text, of an accounting entry line, such as a product or service description.	0	unbounded
UN00002171	ASCC	Accounting Entry Line. Specified. Accounting Line Index	A specified accounting line index for this accounting entry line.	0	unbounded
UN00002172	ASCC	Accounting Entry Line. Repeated. Monetary Allocation	A repeated monetary allocation for this accounting entry line.	0	unbounded
UN00002173	ASCC	Accounting Entry Line. Repeated. Monetary Instalment	A repeated monetary instalment for this accounting entry line.	0	unbounded
UN00002175	ASCC	Accounting Entry Line. Related. Accounting Line Monetary Value	An accounting line monetary value related to this accounting entry line.	0	unbounded
UN00002176	ASCC	Accounting Entry Line. Related. Tax	A tax related to this accounting entry line.	0	unbounded
UN00007072	ASCC	Accounting Entry Line. Repeated. Payment	A payment repeated for this accounting entry line.	0	unbounded

7.8 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

7.9 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 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	unbounded
UN00000165	BCC	Tax. Calculated. Amount	A monetary value resulting from the calculation of a tax.	0	unbounded
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	unbounded
UN00000167	BCC	Tax. Exemption Reason. Text	A reason, expressed as text, for exemption from the tax.	0	unbounded
UN00000168	BCC	Tax. Calculated. Rate	A rate used to calculate the tax amount.	0	unbounded
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	unbounded
UN00000248	BCC	Tax. Basis. Quantity	A quantity used as the principal component in calculating a tax amount.	0	unbounded
UN00000249	BCC	Tax. Basis. Amount	A monetary value used as the basis in calculating the tax amount.	0	unbounded
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	unbounded
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	unbounded
UN00001307	BCC	Tax. Tax Basis Allowance. Rate	The rate of the tax basis allowance (deduction or discount) used to calculate the tax.	0	1

7.12 Payment

UN00000410	ACC	Payment. Details	Discharge obligations in respect of funds or securities transferred between two or more parties.		
UN00000413	BCC	Payment. Paid. Amount	A monetary value of the funds or securities to be paid for this payment.	0	unbounded
UN00000785	BCC	Payment. Creation. Date Time	A date, time, date time, or other date time value on which the payment has been or will be created by the originator of the payment.	0	unbounded
UN00000790	BCC	Payment. Type. Code	A code specifying the type of payment such as cash or credit.	0	unbounded
UN00006051	BCC	Payment. Identification. Identifier	An identifier for this payment.	0	unbounded
UN00006811	BCC	Payment. Information. Text	Information, expressed as text, about this payment.	0	unbounded
UN00007069	ASCC	Payment. Specified. Financial Account	A financial account specified for this payment.	0	unbounded

7.13 Financial Account

UN00000001	ACC	Financial Account. Details	A specific business arrangement whereby debits and/or credits arising from transactions are recorded, such as, a financial account with a bank, a financial account with a trading partner etc.		
UN00000002	BCC	Financial Account. Identification. Identifier	A unique identifier for this financial account.	0	unbounded
UN00000006	BCC	Financial Account. Type. Code	A code specifying the type of financial account such as savings, checking.	0	unbounded
UN00000004	BCC	Financial Account. Account Name. Text	An account name, expressed as text, of this financial account.	0	unbounded

7.14 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	unbounded
UN00007074	BCC	Accounting Line Monetary Value. Matching. Date Time	The date or date time or other date time value at which this accounting line monetary value was matched.	0	1
UN00002201	ASCC	Accounting Line Monetary Value. Booking. Accounting Account	An accounting account to which this accounting line monetary value is booked.	0	unbounded

7.15 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	unbounded
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	unbounded
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	unbounded
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

7.16 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	unbounded

7.17 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

7.18 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, such as straight-line, decreasing charge or softy.	0	1
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

7.19 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	unbounded
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	unbounded
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	unbounded