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UNITED NATIONS ECONOMIC COMMISSION FOR EUROPE  
UNITED NATIONS CENTRE FOR TRADE FACILITATION  
AND ELECTRONIC BUSINESS (UN/CEFACT)

## **REQUIREMENTS SPECIFICATION MAPPING (RSM)**

### **Journal Book Daybook**

Regulatory Programme Development Area  
Accounting and Audit Domain

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|           |                   |                   |                   |
|           |                   |                   |                   |

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## 1. Reference documents

- UN/CEFACT Modeling Methodology (UMM), Technical specification, April 2011  
[http://www.unece.org/cefact/umm/umm\\_index.html](http://www.unece.org/cefact/umm/umm_index.html)  
Document is a Pdf. Its name is “[UMM Foundation Module Version 2.0 \(2011\)](#)”
- UN/CEFACT Modeling Methodology (UMM) User Guide  
[http://www.unece.org/cefact/umm/umm\\_index.html](http://www.unece.org/cefact/umm/umm_index.html)  
Document is a Pdf. Its name is “[UMM User Guide](#)”
- UN/CEFACT Core Component Technical Specification  
[http://www.unece.org/cefact/codesfortrade/ccts\\_index.html](http://www.unece.org/cefact/codesfortrade/ccts_index.html)  
Document is a Pdf. Its 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/REQUIREMENTS - Requirements Specification Mapping  
Document is a Word. Its name is “[Requirements Specification Mapping \(RSM\) - Documentation Template](#)”, version 2.0, approval May 2012
- UN/CEFACT – Core Components Library version CCL16A  
[http://www.unece.org/cefact/codesfortrade/unccl/ccl\\_index.html](http://www.unece.org/cefact/codesfortrade/unccl/ccl_index.html)
- CEFACT/OUTPUTS/STANDARDS/BUSINESS – Business Requirement Spécification  
Document title is “[Accounting Entry](#)”, version 3.9.1, approval March 2011  
[http://www.unece.org/fileadmin/DAM/cefact/brs/BRS\\_AccountingEntry\\_v3.9.1.pdf](http://www.unece.org/fileadmin/DAM/cefact/brs/BRS_AccountingEntry_v3.9.1.pdf)
- CEFACT/OUTPUTS/STANDARDS/REQUIREMENTS – RSM Accounting Entry version 3.092 March 2011  
[http://www.unece.org/fileadmin/DAM/cefact/rsm/RSM\\_AccountingEntry\\_v3.092.pdf](http://www.unece.org/fileadmin/DAM/cefact/rsm/RSM_AccountingEntry_v3.092.pdf)
- UN/EDIFACT – ENTREC message
- OMG Unified Modeling Language Specification, Version 1.3 June 1999, and later

## 2. Introduction

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

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

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.

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

**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.

### 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, 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.



## Definition of terms

**Account:** A ranking and recording unit of entries corresponding to expenditure and receipts relating to a particular period and/or purpose.

Contains either the detail of all entry lines booked into this account and/or the totals summarising debits and credits.

**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 items:** 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:** Book or file in which each accounting entry is recorded chronologically prior to be carried over into the ledger book.

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.

**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 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.

Matching describes as well the action of putting a mark in front of amounts as well as the matching process itself.

**Ticking:** Tick mark or check mark

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.

Ticking describes as well the action of putting a sign on the paper as well as the control process itself of the element

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.

**(Accounting) Voucher:** Basis of the posting into account and support of evidence, the voucher is a document that attests to the reality of an operation, authenticates its conclusion, is the originator of accounting entry, and is used for audit control matters.

### **3.1. Target technology solution(s)**

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

## 4. Information payload to be implemented

### 4.1. *Conceptual data model*

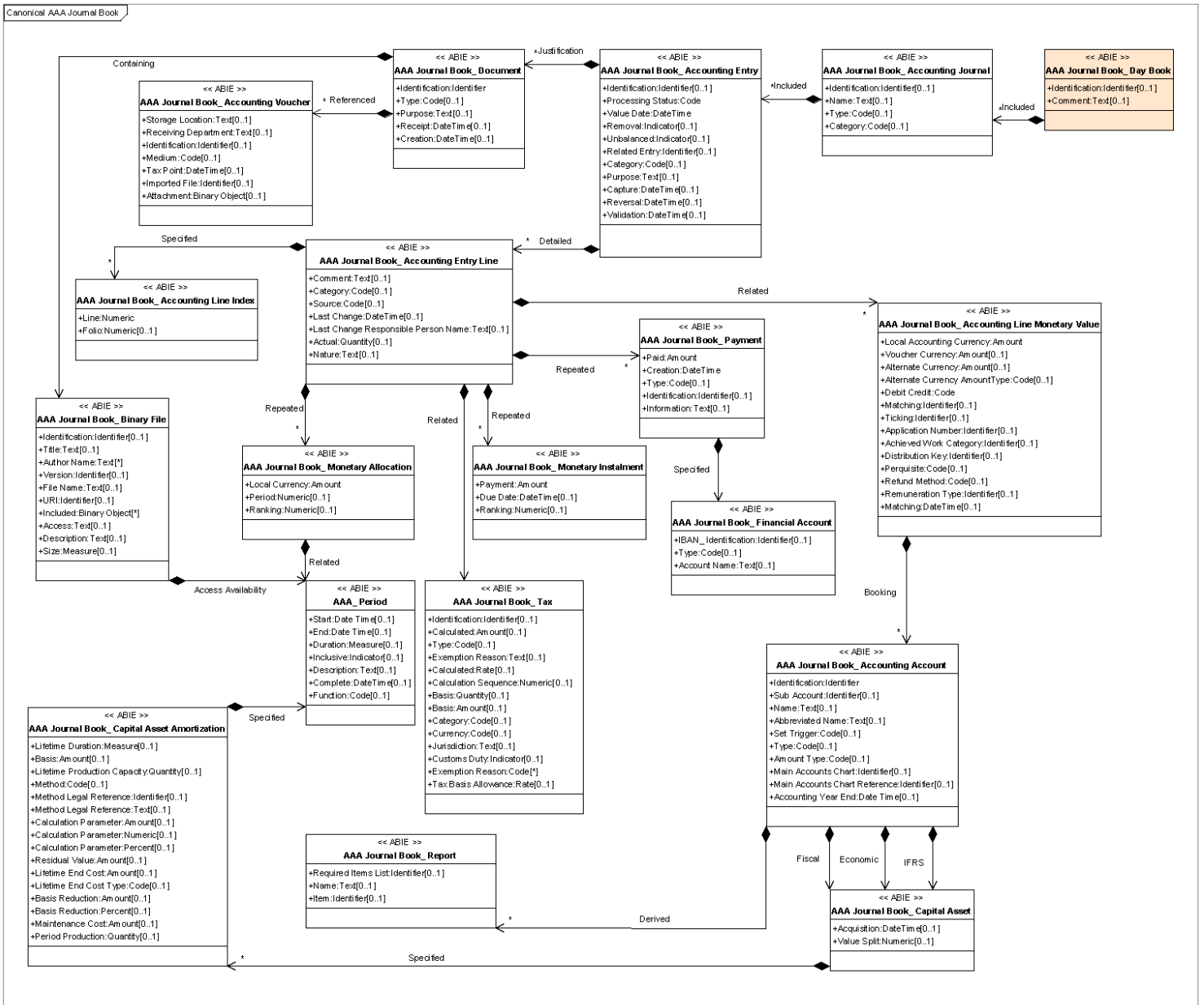
---

#### 4.1.1. 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.

## 4.1.2 Canonical data model



## 5. Business information entity reference

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

## 5.1. Basic Business Information Entities

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

| BBIE dictionary entry name                            | Data Type      | Usage Rules           | Core Component dictionary Entry Name                        | Content Component Restrictions                                 |                   |                 | Supplementary component Restrictions |                     |
|---|----------------|-----------------------|---|--|-------------------|-----------------|--------------------------------------|---------------------|
|   |                |                       |   | Restriction Type   | Restriction Value | Expression Type | Supplementary Component Name         | Supplementary Value |
| AAA Journal Book_ Accounting Journal. Type            | Code Type      |                       | AAA Journal Book_ Accounting Journal. Code                  | <a href="#">EDIFICAS-EU AccountingJournal_D11A.xsd</a>         | UN02000139        |                 |                                      |                     |
| AAA Journal Book_ Accounting Journal. Category        | Code Type      |                       | AAA Journal Book_ Accounting Journal. Category              | <a href="#">EDIFICAS-EU AccountingJournalCategory_D11A.xsd</a> | UN02000140        |                 |                                      |                     |
| AAA Journal Book_ Accounting Entry. Processing Status | Code Type      |                       | AAA Journal Book_ Accounting Entry. Processing Status. Code | <a href="#">EDIFICASEU AccountingEntryProcessing_D11A.xsd</a>  | UN02000107        |                 |                                      |                     |
| AAA Journal Book_ Accounting Entry. Removal           | Indicator Type | Default value = False | AAA Journal Book_ Accounting Entry. Removal. Indicator      | Boolean True, False  |                   |                 |                                      |                     |
| AAA Journal Book_ Accounting Entry. Unbalanced        | Indicator Type | Default value = False | AAA Journal Book_ Accounting Entry. Unbalanced. Indicator   | Boolean True, False  |                   |                 |                                      |                     |
| AAA Journal Book_ Accounting Entry. Category          | Code Type      |                       | AAA Journal Book_ Accounting Entry. Category. Code          | <a href="#">EDIFICASEU AccountingEntryCategory_D11A.xsd</a>    | UN02000104        |                 |                                      |                     |

| BBIE dictionary entry name                            | Data Type | Usage Rules | Core Component dictionary Entry Name                        | Content Component Restrictions                                 |                   |                 | Supplementary component Restrictions |                     |
|---|-----------|-------------|---|--|-------------------|-----------------|--------------------------------------|---------------------|
|   |           |             |   | Restriction Type   | Restriction Value | Expression Type | Supplementary Component Name         | Supplementary Value |
| AAA Journal Book_ Accounting Journal. Type            | Code Type |             | AAA Journa Book_ Accounting Journal. Code                   | <a href="#">EDIFICAS-EU AccountingJournal_D11A.xsd</a>         | UN02000139        |                 |                                      |                     |
| AAA Journal Book_ Accounting Journal. Category        | Code Type |             | AAA Journal Book_ Accounting Journal. Category              | <a href="#">EDIFICAS-EU AccountingJournalCategory_D11A.xsd</a> | UN02000140        |                 |                                      |                     |
| AAA Journal Book_ Accounting Entry. Processing Status | Code Type |             | AAA Journal Book_ Accounting Entry. Processing Status. Code | <a href="#">EDIFICASEU AccountingEntryProcessing_D11A.xsd</a>  | UN02000107        |                 |                                      |                     |
| AAA Journal Book_ Document. Type                      | Code Type |             | AAA Journal Book_ Document. Type. Code                      | <a href="#">EDIFICAS-EU AccountingDocumentType_D11A.xsd</a>    | UN02000110        |                 |                                      |                     |
| AAA Journal Book_ Accounting Voucher. Medium          | Code Type |             | AAA Journal Book_ Accounting Voucher. Medium. Code          | <a href="#">EDIFICASEU AccountingVoucherMedium_D11A.xsd</a>    | UN02000109        |                 |                                      |                     |

| BBIE dictionary entry name   | Data Type | Usage Rules | Core Component dictionary Entry Name   | Content Component Restrictions                                  |                   |                 | Supplementary component Restrictions |                     |
|--|-----------|-------------|--|---|-------------------|-----------------|--------------------------------------|---------------------|
|  |           |             |  | Restriction Type  | Restriction Value | Expression Type | Supplementary Component Name         | Supplementary Value |
| AAA Journal Book_ Accounting Entry Line. Category                                | Code Type |             | AAA Journal Book_ Accounting Entry Line. Category. Code                                | <a href="#">EDIFICASEU AccountingEntryLineCategory_D11A.xsd</a> | UN02000105        |                 |                                      |                     |
| AAA Journal Book_ Accounting Entry Line. Source                                  | Code Type |             | AAA Journal Book_ Accounting Entry Line. Source. Code                                  | <a href="#">EDIFICASEU AccountingEntryLineSource_D11A.xsd</a>   | UN02000106        |                 |                                      |                     |
| AAA Journal Book_ Tax. Type. Code  | Code Type |             | AAA Journal Book_ Tax. Type. Code  | <a href="#">UNECE DutyTaxFeeTypeCode_D15A.xsd</a>               | UN02000015        |                 |                                      |                     |
| AAA Journal Book_ Tax. Category  | Code Type |             | AAA Journal Book_ Tax. Category. Code  | <a href="#">UNECE DutyorTaxorFeeCategoryCode_D15A.xsd</a>       | UN02000014        |                 |                                      |                     |
| AAA Journal Book_ Tax. Currency  | Code Type |             | AAA Journal Book_ Tax. Currency. Code  | <a href="#">ISO_ISO3AlphaCurrencyCode_2012-08-31.xsd</a>        | UN02000004        |                 |                                      |                     |
| AAA Journal Book_ Tax. Exemption Reason  | Code Type |             | AAA Journal Book_ Tax. Exemption Reason. Code  | <a href="#">EDIFICASEU TaxExemptionReason_D11A.xsd</a>          | UN02000108        |                 |                                      |                     |
| AAA Journal Book_ Payment. Type  | Code Type |             | AAA Journal Book_ Payment. Type. Code  | <a href="#">UNECE PaymentMeansCode_D15A.xsd</a>                 | UN02000010        |                 |                                      |                     |
| AAA Journal Book_ Financial Account. Type  | Code Type |             | AAA Journal Book_ Financial Account. Type. Code  | <a href="#">EDIFICAS-EU FinancialAccountType_D11A.xsd</a>       | UN02000168        |                 |                                      |                     |
| AAA Journal Book_ Accounting Line Monetary Value. Alternate Currency Amount Type | Code Type |             | AAA Journal Book_ Accounting Line Monetary Value. Alternate Currency Amount Type. Code | <a href="#">EDIFICASEU AlternateCurrencyAmount_D11A.xsd</a>     | UN02000111        |                 |                                      |                     |



| BBIE dictionary entry name                                      | Data Type | Usage Rules | Core Component dictionary Entry Name                                 | Content Component Restrictions  |                   |                 | Supplementary component Restrictions |                     |
|---|-----------|-------------|--|---|-------------------|-----------------|--------------------------------------|---------------------|
|   |           |             |  | Restriction Type  | Restriction Value | Expression Type | Supplementary Component Name         | Supplementary Value |
| AAA Journal Book_ Accounting Entry Line. Category               | Code Type |             | AAA Journal Book_ Accounting Entry Line. Category. Code              | <a href="#">EDIFICASEU_AccountingEntryLineCategory_D11A.xsd</a>             | UN02000105        |                 |                                      |                     |
| AAA Journal Book_ Accounting Entry Line. Source                 | Code Type |             | AAA Journal Book_ Accounting Entry Line. Source. Code                | <a href="#">EDIFICASEU_AccountingEntryLineSource_D11A.xsd</a>               | UN02000106        |                 |                                      |                     |
| AAA Journal Book_ Tax. Type. Code                               | Code Type |             | AAA Journal Book_ Tax. Type. Code                                    | <a href="#">UNECE_DutyTaxFeeTypeCode_D15A.xsd</a>                           | UN02000015        |                 |                                      |                     |
| AAA Journal Book_ Accounting Line Monetary Value. Debit Credit  | Code Type |             | AAA Journal Book_ Accounting Line Monetary Value. Debit Credit. Code | <a href="#">UNECE_StatusDescriptionCode_Accounting-DebitCredit_D15A.xsd</a> | UN02000103        |                 |                                      |                     |
| AAA Journal Book_ Accounting Line Monetary Value. Perquisite    | Code Type |             | AAA Journal Book_ Accounting Line Monetary Value. Perquisite         | <a href="#">EDIFICAS-EU_AccountingPerquisite_D11A.xsd</a>                   | UN02000135        |                 |                                      |                     |
| AAA Journal Book_ Accounting Line Monetary Value. Refund Method | Code Type |             | AAA Journal Book_ Accounting Line Monetary Value. Refund Method      | <a href="#">EDIFICAS-EU_RefundMethod_D11A.xsd</a>                           | UN02000136        |                 |                                      |                     |
| BBIE dictionary entry name                                      | Data Type | Usage Rules | Core Component dictionary Entry Name                                 | Content Component Restrictions  |                   |                 | Supplementary component Restrictions |                     |

| BBIE dictionary entry name                       | Data Type | Usage Rules | Core Component dictionary Entry Name                   | Content Component Restrictions                                  |                   |                 | Supplementary component Restrictions |                     |
|--|-----------|-------------|--|---|-------------------|-----------------|--------------------------------------|---------------------|
|  |           |             |  | Restriction Type  | Restriction Value | Expression Type | Supplementary Component Name         | Supplementary Value |
| AAA Journal Book_Accounting Entry Line. Category | Code Type |             | AAA Journal Book_Accounting Entry Line. Category. Code | <a href="#">EDIFICASEU_AccountingEntryLineCategory_D11A.xsd</a> | UN02000105        |                 |                                      |                     |
| AAA Journal Book_Accounting Entry Line. Source   | Code Type |             | AAA Journal Book_Accounting Entry Line. Source. Code   | <a href="#">EDIFICASEU_AccountingEntryLineSource_D11A.xsd</a>   | UN02000106        |                 |                                      |                     |
| AAA Journal Book_Tax. Type. Code                 | Code Type |             | AAA Journal Book_Tax. Type. Code                       | <a href="#">UNECE_DutyTaxFeeTypeCode_D15A.xsd</a>               | UN02000015        |                 |                                      |                     |
|  |           |             |  | Restriction Type  | Restriction Value | Expression Type | Supplementary Component Name         | Supplementary Value |

| BBIE dictionary entry name                           | Data Type | Usage Rules | Core Component dictionary Entry Name                       | Content Component Restrictions                                  |                   |                 | Supplementary component Restrictions |                     |
|--|-----------|-------------|--|---|-------------------|-----------------|--------------------------------------|---------------------|
|  |           |             |  | Restriction Type  | Restriction Value | Expression Type | Supplementary Component Name         | Supplementary Value |
| AAA Journal Book_ Accounting Entry Line. Category    | Code Type |             | AAA Journal Book_ Accounting Entry Line. Category. Code    | <a href="#">EDIFICASEU AccountingEntryLineCategory_D11A.xsd</a> | UN02000105        |                 |                                      |                     |
| AAA Journal Book_ Accounting Entry Line. Source      | Code Type |             | AAA Journal Book_ Accounting Entry Line. Source. Code      | <a href="#">EDIFICASEU AccountingEntryLineSource_D11A.xsd</a>   | UN02000106        |                 |                                      |                     |
| AAA Journal Book_ Tax. Type. Code                    | Code Type |             | AAA Journal Book_ Tax. Type. Code                          | <a href="#">UNECE DutyTaxFeeTypeCode_D15A.xsd</a>               | UN02000015        |                 |                                      |                     |
|  |           |             |  |   |                   |                 | me                                   |                     |
| AAA Journal Book_ Accounting Account. Set Trigger    | Code Type |             | AAA Journal Book_ Accounting Account. Set Trigger. Code    | <a href="#">UNECE DocumentNameCode_D15A.xsd</a>                 | UN02000110        |                 |                                      |                     |
| AAA Journal Book_ Accounting Account. Type           | Code Type |             | AAA Journal Book_ Accounting Account. Type. Code           | <a href="#">EDIFICASEU AccountingAccountType_D11A.xsd</a>       | UN02000101        |                 |                                      |                     |
| AAA Journal Book_ Accounting Account. Amount Type    | Code Type |             | AAA Journal Book_ Accounting Account. Amount Type. Code    | <a href="#">EDIFICAS-EU AccountingAmountType_D11A.xsd</a>       | UN02000102        |                 |                                      |                     |
| AAA Journal Book_ Capital Asset Amortization. Method | Code Type |             | AAA Journal Book_ Capital Asset Amortization. Method. Code | <a href="#">EDIFICAS-EU AmortizationMethod_D11A.xsd</a>         | UN02000137        |                 |                                      |                     |

| BBIE dictionary entry name  | Data Type | Usage Rules | Core Component dictionary Entry Name                                      | Content Component Restrictions                                  |                   |                 | Supplementary component Restrictions |                     |
|---|-----------|-------------|---|---|-------------------|-----------------|--------------------------------------|---------------------|
|   |           |             |   | Restriction Type  | Restriction Value | Expression Type | Supplementary Component Name         | Supplementary Value |
| AAA Journal Book_Accounting Entry Line. Category                          | Code Type |             | AAA Journal Book_Accounting Entry Line. Category. Code                    | <a href="#">EDIFICASEU_AccountingEntryLineCategory_D11A.xsd</a> | UN02000105        |                 |                                      |                     |
| AAA Journal Book_Accounting Entry Line. Source                            | Code Type |             | AAA Journal Book_Accounting Entry Line. Source. Code                      | <a href="#">EDIFICASEU_AccountingEntryLineSource_D11A.xsd</a>   | UN02000106        |                 |                                      |                     |
| AAA Journal Book_Tax. Type. Code  | Code Type |             | AAA Journal Book_Tax. Type. Code  | <a href="#">UNECE_DutyTaxFeeTypeCode_D15A.xsd</a>               | UN02000015        |                 |                                      |                     |
| AAA Journal Book_Capital Asset Amortization. Lifetime End Cost Type. Code | Code Type |             | AAA Journal Book_Capital Asset Amortization. Lifetime End Cost Type. Code | <a href="#">EDIFICAS-EU_LifetimeEndCost_D11A.xsd</a>            | UN02000138        |                 |                                      |                     |

## 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) | ASBIE  |
|---|--|---|-----------------------------------|--|
| AAA Journal Book_ Day Book                    | Day Book                                       | Identification. Identifier<br>Comment. Text   |                                   | AAA Journal Book_ Day Book. Included. AAA Journal Book_ Accounting Journal   |
| AAA Journal Book_ Accounting Journal          | Accounting Journal                             | Identification. Identifier<br>Name. Text<br>Type. Code<br>Category. Code  |                                   | AAA Journal Book_ Accounting Journal. Included. AAA Journal Book_ Accounting Entry   |
| AAA Journal Book_ Accounting Entry. Details   | Accounting Entry. Details                      | Identification. Identifier<br>Processing Status. Code<br>Value Date. Date Time<br>Removal. Indicator<br>Unbalanced. Indicator<br>Related Entry. Identifier<br>Category. Code<br>Purpose. Text<br>Capture. Date Time<br>Reversal. Date Time<br>Validation. Date Time |                                   | AAA Journal Book_ Accounting Entry. Justification. AAA Journal Book_ Document<br>AAA Journal Book_ Accounting Entry. Detailed. AAA Journal Book_ Accounting Entry Line |
| AAA Journal Book_ Document. Details           | Document. Details                              | Identification. Identifier<br>Type. Code<br>Purpose. Text<br>Receipt. Date Time<br>Creation. Date Time  |                                   | AAA Journal_ Document. Referenced. AAA Journal_ Accounting Voucher<br>AAA Journal_ Document. Containing. AAA Journal Book_ Binary File                                 |
| AAA Journal Book_ Accounting Voucher. Details | Accounting Voucher. Details                    | Storage Location. Text<br>Receiving Department. Text<br>Identification. Identifier<br>Medium. Code<br>Tax Point. Date Time<br>Imported File. Identifier<br>Attachment. Binary Object  |                                   |  |
| AAA Journal Book_ Binary File                 | Binary File. Details                           | Identification. Identifier<br>Title. Text<br>Author Name. Text<br>Version. Identifier<br>File Name. Text<br>URI. Identifier<br>Included. Binary Object<br>Access. Text<br>Description. Text<br>Size. Measure  |                                   | AAA Journal Book_ Binary File. Access Availability. AAA_ Period  |

| ABIE Business Term                               | Aggregate Core Component dictionary Entry Name | Inclusions (BBIEs to be included)  | Exclusions (BBIEs to be excluded) | ASBIE   |
|--|--|--|-----------------------------------|---|
| AAA Journal Book_ Accounting Entry Line. Details | Accounting Entry Line. Details                 | Comment. Text<br>Category. Code<br>Source. Code<br>Last Change. Date Time<br>Last Change Responsible Person Name. Text<br>Actual. Quantity<br>Nature. Text |                                   | AAA Journal Book_ Accounting Entry Line. Specified. AAA Journal Book_ Accounting Line Index<br>AAA Journal Book_ Accounting Entry Line. Repeated. AAA Journal Book_ Monetary Allocation<br>AAA Journal Book_ Accounting Entry Line. Repeated. AAA Journal Book_ Monetary Instalment<br>Accounting Entry Line. AAA Journal Book_ Related. AAA Journal_ Accounting Line Monetary Value<br>AAA Journal Book_ Accounting Entry Line. Related. AAA Journal Book_ Tax<br>AAA Journal Book_ Accounting Entry Line. Repeated. AAA Journal Book_ Payment |
| AAA Journal Book_ Monetary Allocation. Details   | Monetary Allocation. Details                   | Local Currency. Amount<br>Period. Numeric<br>Ranking. Numeric  |                                   | AAA Journal Book_ Monetary Allocation. Related. AAA_ Period   |
| AAA Journal Book_ Monetary Instalment. Details   | Monetary Instalment. Details                   | Payment. Amount<br>Due Date. Date Time<br>Ranking. Numeric   |                                   |   |
| Period. Details                                  | Period. Details                                | Start. Date Time<br>End. Date Time<br>Duration. Measure<br>Inclusive. Indicator<br>Description. Text<br>Complete. Date Time<br>Function. Code              |                                   |   |
| AAA Journal Book_ Accounting Line Index. Details | Accounting Line Index. Details                 | Line. Numeric<br>Folio. Numeric  |                                   |   |

| ABIE Business Term  | Aggregate Core Component dictionary Entry Name | Inclusions (BBIEs to be included)   | Exclusions (BBIEs to be excluded) | ASBIE  |
|---|--|---|-----------------------------------|--|
| AAA Journal Book_ Tax. Details                            | Tax. Details                                   | Identification. Identifier<br>Calculated. Amount<br>Type. Code<br>Exemption Reason. Text<br>Calculated. Rate<br>Calculation Sequence. Numeric<br>Basis. Quantity<br>Basis. Amount<br>Category. Code<br>Currency. Code<br>Jurisdiction. Text<br>Customs Duty. Indicator<br>Exemption Reason. Code<br>Tax Basis Allowance. Rate   |                                   |  |
| AAA Journal Book_ Payment                                 | Payment. Details                               | Paid. Amount<br>Creation. Date Time<br>Type. Code<br>Identification. Identifier<br>Information. Text  |                                   | AAA Journal Book_ Payment. Specified. AAA Journal Book_ Financial Account  |
| AAA Journal Book_ Financial Account                       | Financial Account. Details                     | IBAN_ Identification. Identifier<br>Type. Code<br>Account Name. Text  |                                   |  |
| AAA Journal Book_ Accounting Line Monetary Value. Details | Accounting Line Monetary Value. Details        | Local Accounting Currency. Amount<br>Voucher Currency. Amount<br>Alternate Currency. Amount<br>Alternate Currency Amount Type. Code<br>Debit Credit. Code<br>Matching. Identifier<br>Ticking. Identifier<br>Application Number. Identifier<br>Achieved Work Category. Identifier<br>Distribution Key. Identifier<br>Perquisite. Code<br>Refund Method. Code<br>Remuneration Type. Identifier<br>Matching. Date Time |                                   | AAA Journal Book_ Accounting Line Monetary Value. Booking. AAA Journal Book_ Accounting Account  |
| AAA Journal Book_ Accounting Account. Details             | Accounting Account. Details                    | Identification. Identifier<br>Sub Account. Identifier<br>Name. Text<br>Abbreviated Name. Text<br>Set Trigger. Code<br>Type. Code<br>Amount Type. Code<br>Main Accounts Chart. Identifier<br>Main Accounts Chart Reference. Identifier   |                                   | AAA Journal Book_ Accounting Account Derived. AAA Journal Book_ Report<br>AAA Journal Book_ Accounting Account Fiscal. AAA Journal Book_ Capital Asset<br>AAA Journal Book_ Accounting Account Economic. AAA Journal Book_ Capital Asset<br>AAA Journal Book_ Accounting Account IFRS. AAA Journal Book_ Capital Asset |

| ABIE Business Term                                    | Aggregate Core Component dictionary Entry Name | Inclusions (BBIEs to be included)   | Exclusions (BBIEs to be excluded) | ASBIE  |
|---|--|---|-----------------------------------|--|
|   |  | Accounting Year End. Date Time  |                                   |  |
| AAA Journal Book_ Report                              | Report. Details                                | Required Item List. Identifier<br>Name. Text<br>Item. Identifier  |                                   |  |
| AAA Journal Book_ Capital Asset. Details              | Capital Asset. Details                         | Acquisition. Date Time<br>Value Split. Numeric  |                                   | AAA Journal Book_ Capital Asset. Specified. AAA Journal Book_ Capital Asset Amortization |
| AAA Journal Book_ Capital Asset Amortization. Details | Capital Asset Amortization. Details            | Lifetime Duration. Measure<br>Basis. Amount<br>Lifetime Production Capacity. Quantity<br>Method. Code<br>Method Legal Reference. Identifier<br>Method Legal Reference. Text<br>Calculation Parameter. Amount<br>Calculation Parameter. Numeric<br>Calculation Parameter. Percent<br>Residual Value. Amount<br>Lifetime End Cost. Amount<br>Lifetime End Cost Type. Code<br>Basis Reduction. Amount<br>Basis Reduction. Percent<br>Maintenance Cost. Amount<br>Period Production. Quantity |                                   | AAA Journal Book_ Capital Asset Amortization. Specified. AAA_ Period                     |



### 5.3. Association Business Information Entities

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

| ASBIE name   | Multiplicity restriction | Additional comments  |
|--|--------------------------|--|
| AAA Journal Book_ Day Book. Included. AAA Journal Book_ Accounting Journal                         | 0..*                     | An accounting journal included in this AAA journal book day book.        |
| AAA Journal Book_ Accounting Journal. Included. AAA Journal Book_ Accounting Entry                 | 0..*                     | The accounting Entry included in this AAA accounting Journal             |
| AAA Journal Book_ Accounting Entry. Justification. AAA Journal Book_ Document                      | 0..*                     | A document that provides the justification for this AAA accounting entry |
| AAA Journal Book_ Accounting Entry. Detailed. AAA Journal Book_ Accounting Entry Line              | 0..*                     | A detailed AAA accounting line entry for this AAA accounting entry.      |
| AAA Journal Book_ Document. Referenced. AAA Journal Book_ Accounting Voucher                       | 0..*                     | An AAA accounting voucher referenced by this AAA journal document.       |
| AAA Journal Book_ Document. Containing. AAA Journal Book_ Binary File                              | 0..1                     | The AAA journal binary file containing this AAA journal document         |
| AAA Journal Book_ Binary File. Access Availability. AAA_ Period                                    | 0..1                     | The access availability period of this AAA journal binary file.          |
| AAA Journal Book_ Accounting Entry Line. Specified. AAA Journal Book_ Accounting Line Index        | 0..*                     | An accounting line index specified for this AAA accounting entry line.   |
| AAA Journal Book_ Accounting Entry Line. Repeated. AAA Journal Book_ Monetary Allocation           | 0..*                     | A monetary allocation repeated for this AAA accounting entry line.       |
| AAA Journal Book_ Accounting Entry Line. Repeated. AAA Journal Book_ Monetary Instalment           | 0..*                     | A monetary instalment repeated for this AAA accounting entry line.       |
| AAA Journal Book_ Accounting Entry Line. Related. AAA Journal Book_ Accounting Line Monetary Value | 1..*                     | A monetary value related to this AAA accounting entry line.              |

| ASBIE name  | Multiplicity restriction | Additional comments  |
|---|--------------------------|--|
| AAA Journal Book_ Accounting Entry Line. Related. AAA Journal Book_ Tax                         | 0..1                     | The tax related to this AAA entry accounting entry line.   |
| AAA Journal Book_ Accounting Entry Line. Repeated. AAA Journal Book_ Payment                    | 0..*                     | A payment repeated for this AAA accounting entry line.   |
| AAA Journal Book_ Monetary Allocation. Related. AAA_ Period                                     | 0..1                     | The periodic time frame related to this AAA (Accounting And Audit) journal allocation.   |
| AAA Journal Book_ Payment. Specified. AAA Journal Book_ Financial Account                       | 1..1                     | The financial account specified for this AAA journal book payment.   |
| AAA Journal Book_ Accounting Line Monetary Value. Booking. AAA Journal Book_ Accounting Account | 1..*                     | A specific accounting account to which this AAA journal book accounting line monetary value is booked.                                     |
| AAA Journal Book_ Accounting Account. Derived. AAA Journal Book_ Report                         | 1..*                     | A linked report which is derived from values within this AAA journal book accounting account, such as a tax return or financial statement. |
| AAA Journal Book_ Accounting Account. Fiscal. AAA Journal Book_ Capital Asset                   | 0..1                     | The fiscal entry capital asset for this AAA journal book accounting account.   |
| AAA Journal Book_ Accounting Account. Economic. AAA Journal Book_ Capital Asset                 | 0..1                     | The economic entry capital asset for this AAA journal book accounting account.   |
| AAA Journal Book_ Accounting Account. IFRS. AAA Journal Book_ Capital Asset                     | 0..1                     | The International Financial Reporting Standards (IFRS) capital asset for this AAA journal book accounting account.                         |
| AAA Journal Book_ Capital Asset. Specified. AAA Journal Book_ Capital Asset Amortization        | 0..*                     | A capital asset amortization specified for this AAA journal book capital asset.  |
| AAA Journal Book_ Capital Asset Amortization. Specified. AAA_ Period                            | 0..1                     | The period specified for this AAA journal book capital asset amortization.   |

## 5.4. Qualified data type

The qualified data type codes lists used in the message “Journal Book” 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 terms “D11A” and “D15B” used as part of EDIFICAS EU codes lists name belongs to the standard UN-CEFACT versioning codification scheme. Qualified data types used in this message can be downloaded from <http://www.edificas.eu/index.php/eng/Download/Code-lists>.

## 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 16B, together with the Core component library submission to Library Maintenance for the ABIEs, BBIEs and ASBIEs of the Journal Book approved by Library Maintenance.

### 5.5.2. Root Level Message Assembly

The root element of the Journal Book Message is the only one  
The Accounting Message Assembly template is attached here.

