



UN/CEFACT

Simple, Transparent and Effective Processes
For Global Commerce

BUSINESS REQUIREMENTS SPECIFICATION (BRS)

Business Domain: Accounting

Business Process: Ledger

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0. Document Change History Log

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

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1. Preamble

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

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

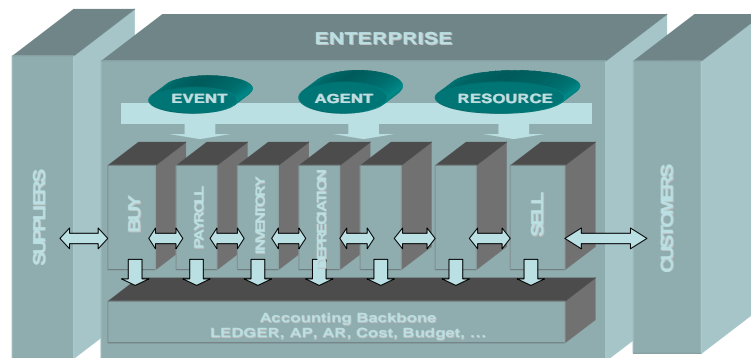
From then onward, a few changes occurred in the very basic practice of debit-credit entries. On the contrary, many happened in the environment of bookkeeping and audit trail in particular from the voucher toward accounts and back from accounts to the document that makes evidence of the entry.

Much more than ever before, the last ten years (the Internet Years) did hit the businesses of both accountant and auditor. EDI first, internet and ebXML now nurture a drastic shift still to achieve in e-business documents efficient liaison with accounting entries collection, accounting books assembly, audit drill down and around and financial reporting.

The deep changes still to achieve with electronic business evolving maturity opens speculations on the revisited relationship of the enterprise's operational activities with accounting process. In particular, standardized content of accounting books offer potentially unexpected software developments for computer assisted audit tools including for medium sized and smaller businesses.

In many respects it is obvious that in the course of its daily duty accounting will have to "deliver more for less effort" as well as other enterprise's departments. Standardized input – output interface of accounting data elements, entries and books will improve productivity of the accounting function, be it either internally incorporated or externalised far away of the business.

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



From point to point toward end-to-end

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

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

Each individual accounting entry, with standardized tagged elements is the basis for a very powerful tool and from this point on, the [no longer missing] link between e-Business and e-Accounting / WebLedger.

Carrying on an initiative of EDIFICAS Europe, the European Expert Group 11 (EEG11) – Accounting and auditing – started the discovery of elements for accounting entries in 2004. This task was inter alia based upon the ENTREC, CHACCO, INFENT and LEDGER Edifact messages.

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

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

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

After a period of public exposure TBG12 will draft the final version of the BRS addressing comments received and forward for further processing through the UN/CEFACT Forum process with the goal of developing a UN/CEFACT standard **LEDGER** document.

The purpose of this document is to define globally consistent **LEDGER** processes for the worldwide accounting and auditing domains, using the UN/CEFACT Modelling Methodology (UMM) approach and Unified Modelling Language to describe and detail the business processes and transactions involved.

The structure of this document is based on the structure of the UN/CEFACT Business Requirements Specification (BRS) document reference CEFACT/ICG/005.

2. References

- United Nations Trade Data Elements Dictionary (UNTDDED) – ISO 7372
<http://www.unece.org/cefact/standar/docs/tded.htm>
- UN/CEFACT TBG12 Accounting Entry BRS:
http://www.unecefactforum.org/TBG/TBG12/TBG12%20Documents/BRS%20accounting%20Entry%20v1_2_final.zip
- UN/CEFACT TBG12 Accounting Entry RSM:
http://www.unecefactforum.org/TBG/TBG12/TBG12%20Documents/RSM%20accounting%20entry%201.0_final.zip
- UN/CEFACT Core Components Library CCL09A
<http://www.unece.org/cefact/codesfortrade/unccl/CCL09A.xls>
- UN/CEFACT Accounting Entry Standard (CCL08B Standards)
- UN/CEFACT Modelling Methodology (CEFACT/TMG/N090R10, November 2001)
- UN/CEFACT –ebXML Core Components Technical Specifications version 2.01 – ISO 15000-5
- UN/CEFACT Business Requirements Specification version 1.5 (CEFACT/ICG/005)
- TRADE/CEFACT/2008/MISC.1 / *Decision 08-09 ECE/TRADE/C/CEFACT/2008/29/Add.5*
- UN/CEFACT TBG Library 2005-01-25
- UN/EDIFACT – ENTREC message
- Unified Modelling Language (UML version 1.4.2)

3. Objective

The objective of this document is to standardize the information entities and the extraction business processes, (occasionally snippets only) of the Ledger or sub-Ledgers used by the enterprises based on the one hand

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

and on the other hand

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

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

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

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

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

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

And vice versa, from an account in a Ledger, it is possible to retrieve all lines of an accounting entry up to its supporting document which may be either internal or external, such as a payroll, a spreadsheet, a provision for amortization, a provision for revenue, an invoice, a bank statement, etc.

The Ledger standard is applicable for financial accounting, cost accounting, provisional or budgetary accounting, and more generally for any kind of various dimensions and numerous analytical accounting processes.

The business document consists of a set of Business Information Entities (BIE), which are preferably taken from libraries of reusable business information entities, in particular those of the Accounting Entry standard. The contents of the business document and the Business Information Entities are presented using class diagrams.

4. Scope

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

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

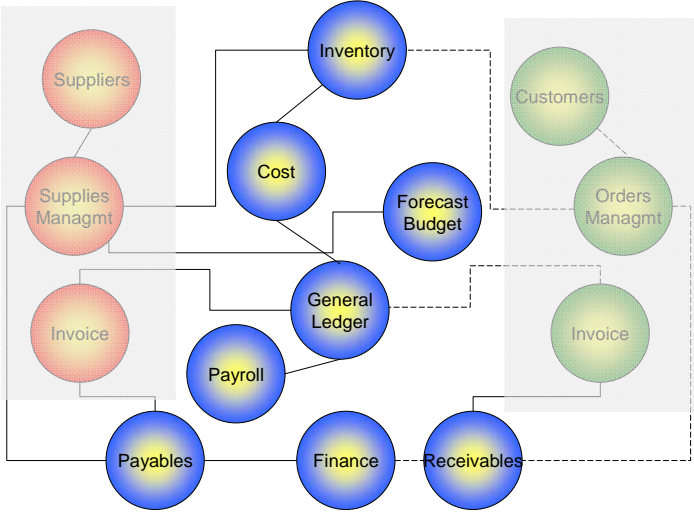
It allows the extension of industry specific business information entities such as account specification details to describe main and / or sub accounts for specific general account, cost accounting account, budget account, and as many accounts dimensions - or axes - as needed. It is up to each industry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

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

5. Business Requirements

5.1 Business Domain Environment

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

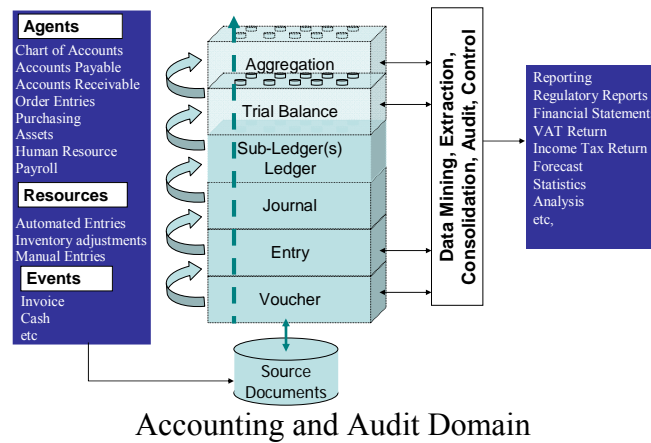


5.2 Business Domain view

Because the Ledger is the source for many queries, it is the place that recreates the link of an entry line with the source document and to retrieve all entry lines composing the accounting entry related to a source document.

Aggregation of information at account level each line makes possible to reconcile the entry line with the source document and the justifying voucher.

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



Business Domain View

Some application cases:

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

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

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

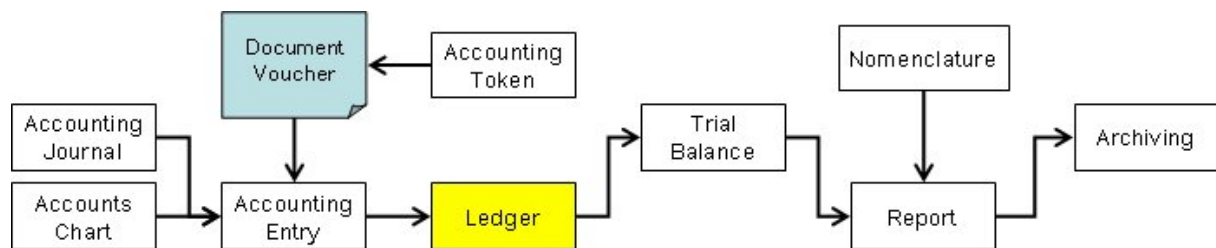
Identifier Information	
Agency Id	http://www.edificas.eu
Agency	Edificas

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

5.3 Business requirements views

The main functions of accounting are:

- to record financial flow into classical accounting entries into the Journal or auxiliary sub-journals in order to populate books in the accounting system;
- to sort these entries into (sub-)Ledger(s) book(s);
- to aggregate accounts from (sub-)Ledger(s) into Trial Balance book;
- to aggregate Trial Balance book into defined reporting forms;
- to archive accounting books, entries, supporting documents in a reusable format;
- **to select and extract sample set(s) of entries or entry lines in order to get and deliver truth and fairness assurance;**
- **to select the whole accounting records for accounting system migration or archive purposes.**



The place of Ledger in the accounting and audit domains

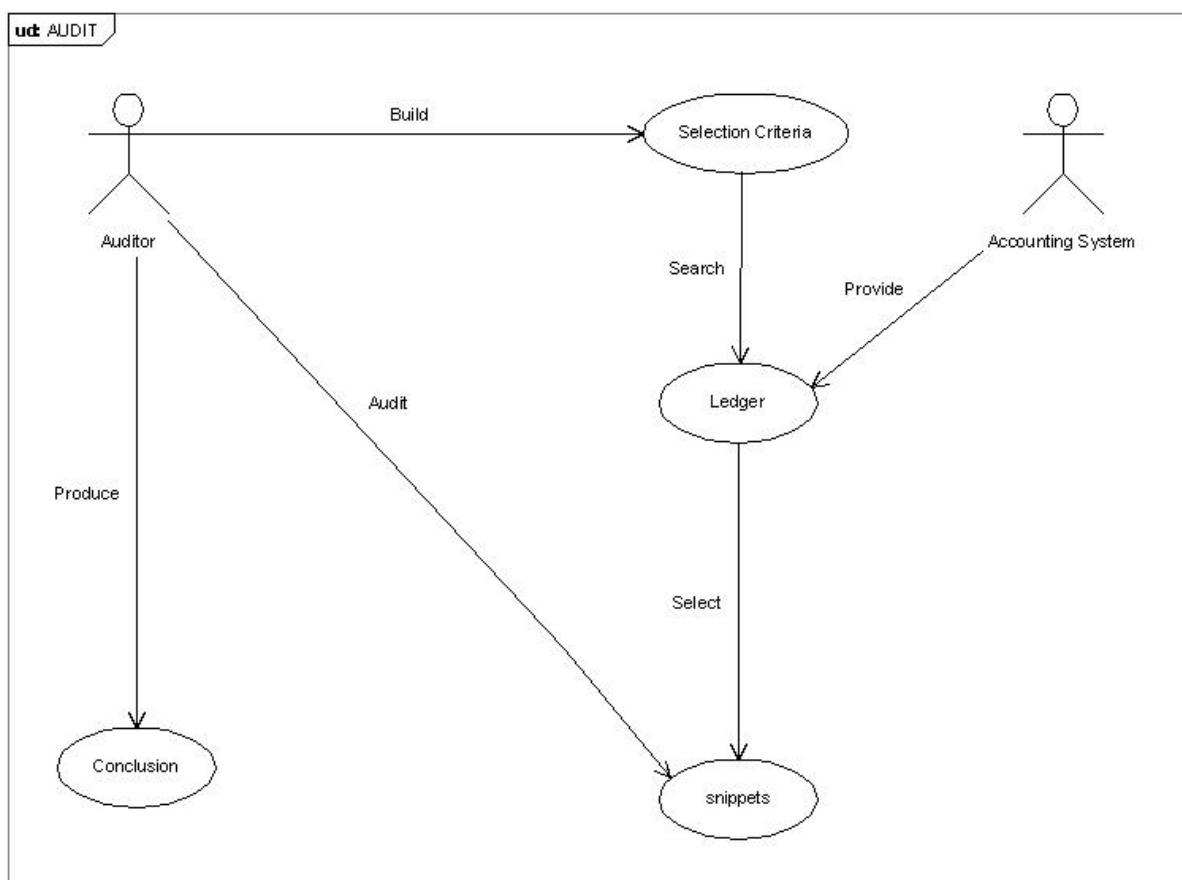
5.4 Business process elaboration – Audit Business Process

5.4.1 Use Case Audit Business Process

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

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

Use Case Diagram

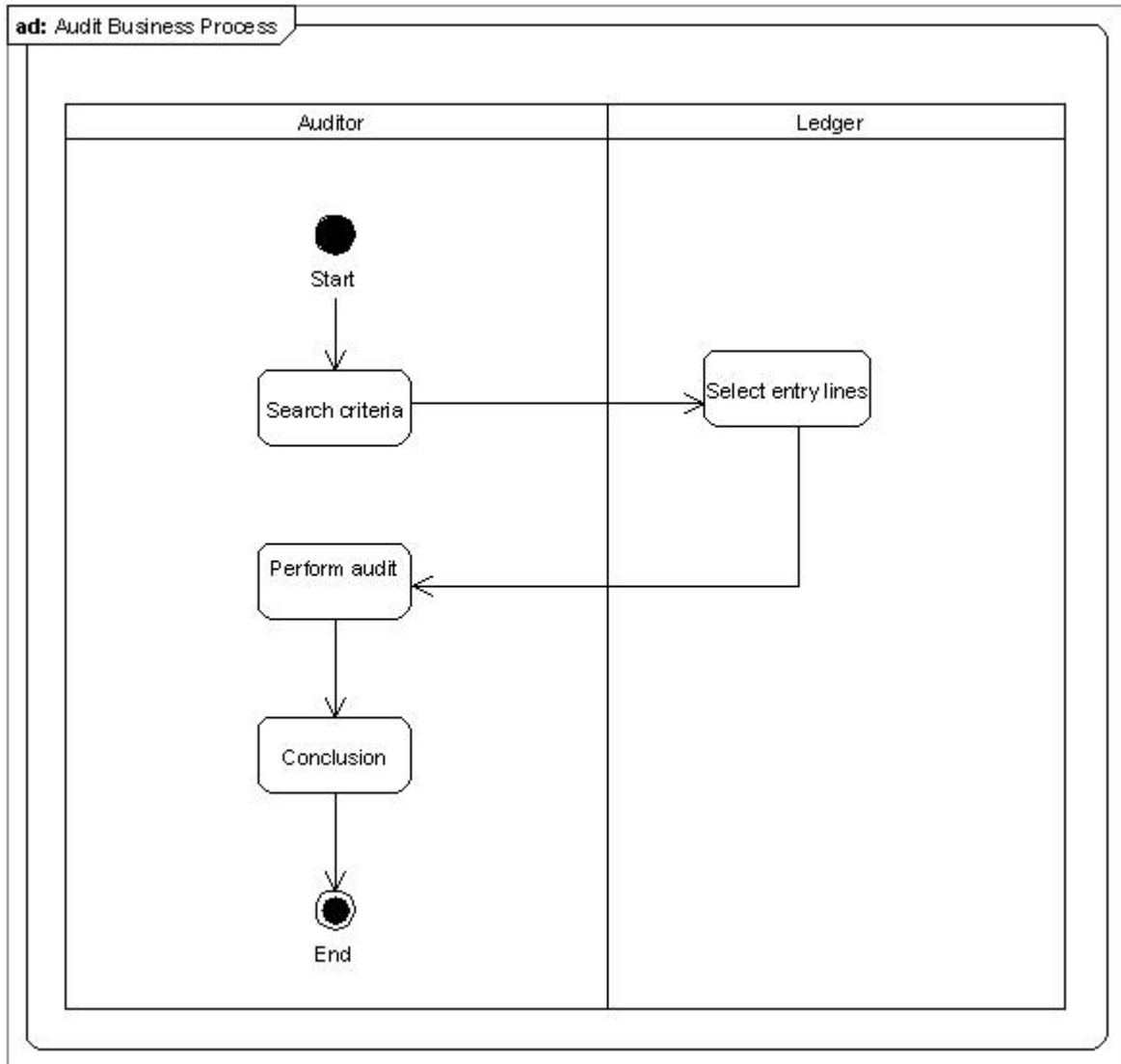


Use case description – Audit process

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

5.5 Information flow definition – Audit Business Process

5.5.1 Activity Diagram Audit Business Process



5.5.2 Business Collaboration Diagram Audit Business Process

Business Collaboration - Audit Business Process

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

5.6 Information Model Definition – Ledger (*class diagram*)

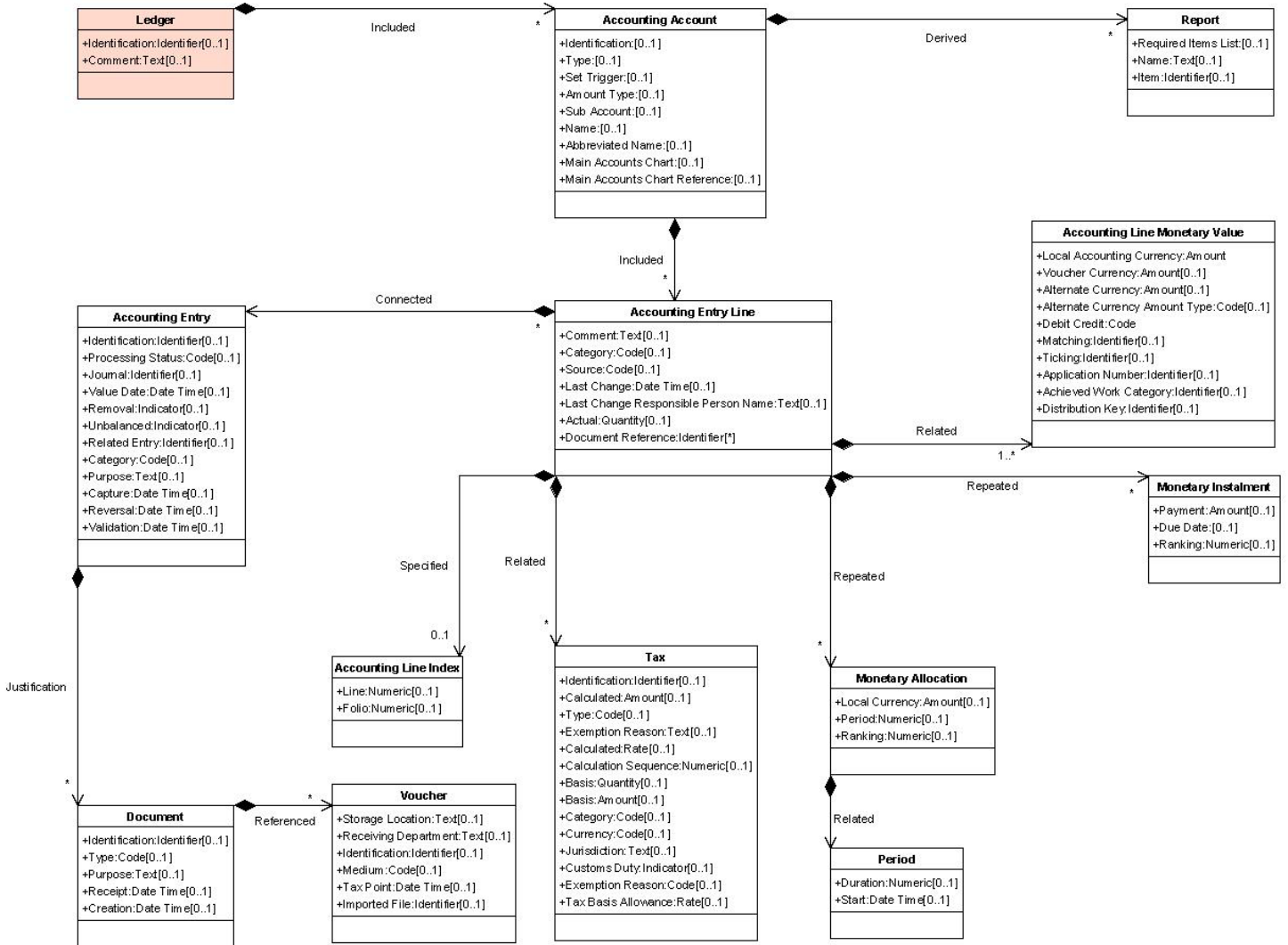
5.6.1 Ledger

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

The Ledger message reproduces the detailed information that are defined in the Accounting Entry message.

The entry point of the message is the appropriate ABIE based upon ACC “Accounting Account. Details”

5.6.2 Conceptual Ledger Data Model and ABIEs



5.6.2.1 AAA Ledger_ Ledger. Details

Description: The entity contains the root information related to a ledger message which may concern a general, payable, receivable, budget or cost accounting ledger.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Ledger	Accounting_ Ledger. Details	The accounting book, file or view containing all booked accounting accounts of an entity relating to assets, liabilities, revenues, expenditure and all posted accounting entry lines.	NEW	ABIE
0..1	Identification	AAA Ledger_ Ledger. Identification. Identifier	The unique identifier for this accounting ledger.	NEW	BBIE
0..1	Comment	AAA Ledger_ Ledger. Comment. Text	The comment, expressed as text, for this accounting ledger.	NEW	BBIE
0..n	Account	AAA Ledger_ Ledger. Included. AAA Ledger_ Accounting Account	An accounting account that is included in this ledger	NEW	ASBIE

5.6.2.2 AAA Ledger_ Accounting Account. Details

Description: The entity contains the information related to a specific account for recording debits and credits to general accounting, cost accounting or budget accounting.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
1..*	Accounting Account	AAA Ledger_ Accounting Account. Details	A specific account for booking debits and credits for general accounting, cost accounting or budget accounting.	UN00001267	ABIE
0..1	Account	AAA Ledger_ Accounting Account. Identification. Identifier	The unique identifier for this booked accounting account.	UN00001268	BBIE
0..1	Event Set Trigger	AAA Ledger_ Accounting Account. Set Trigger. Code	The code specifying the set trigger for this booked accounting account to be used in response to a specific event or set of events.	UN00001269	BBIE
0..1	Accounting Account Type	AAA Ledger_ Accounting Account. Type. Code	The code specifying the type of booked accounting account, such as a general account, payable, receivable, budget account, cost accounting account, job, or building site.	UN00001270	BBIE
0..1	Accounting Account Amount Type	AAA Ledger_ Accounting Account. Amount Type. Code	The code specifying the amount type for this booked accounting account.	UN00001271	BBIE
0..1	Sub Account	AAA Ledger_ Accounting Account. Sub Account. Identifier	The unique sub account identifier for this booked accounting account	UN00002145	BBIE
0..1	Account Full Name	AAA Ledger_ Accounting Account. Name. Text	The name, expressed as text, of this booked accounting account.	UN00002146	BBIE
0..1	Account Short Name	AAA Ledger_ Accounting Account. Abbreviated Name. Text	The abbreviated name, expressed as text, of this booked accounting account.	UN00002147	BBIE

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
0..1	Chart Main Accounts Identifier	AAA Ledger_ Accounting Account. Main Accounts Chart. Identifier	The unique identifier for the main accounts chart for this booked accounting account.	UN00002148	BBIE
0..1	Chart Main Accounts Reference	AAA Ledger_ Accounting Account. Main Accounts Chart Reference. Identifier	The unique identifier of the main accounts chart reference for this booked accounting account.	UN00002149	BBIE
0..1	Report	AAA Ledger_ Accounting Account. Derived. AAA Ledger_ Report	A linked report which is derived from values within this booked accounting account, such as a tax return or financial statement.	UN00002150	ASBIE
0..*	Entry Line	AAA Ledger_ Accounting Account. Included. AAA Ledger_ Accounting Entry Line	An accounting line that is included in this accounting account	NEW	ASBIE

5.6.2.3 AAA Ledger_ Accounting Entry Line. Details

Description: The entity contains the general information related to each and all the lines of a same accounting entry.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Entry Line	AAA Ledger_ Accounting Entry Line. Details	A line posted into an account as part of an accounting entry.	UN00002165	ABIE
0..1	Comment	AAA Ledger_ Accounting Entry Line. Comment. Text	The comment, expressed as text, for this posted accounting entry line.	UN00002166	BBIE
0..1	Category	AAA Ledger_ Accounting Entry Line. Category. Code	The code specifying the category of this posted accounting entry line, such as opening balance, normal, or simulation.	UN00002167	BBIE
0..1	Source	AAA Ledger_ Accounting Entry Line. Source. Code	The code specifying the source of this posted accounting entry line, such as import or manual input.	UN00002168	BBIE
0..1	Last Change Date	AAA Ledger_ Accounting Entry Line. Last Change. Date Time	The date, time, date time, or other date time value of the last change to this posted accounting entry line.	UN00002169	BBIE
0..1	Change Responsible	AAA Ledger_ 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 posted accounting entry line.	UN00002170	BBIE
0..1	Quantity	AAA Ledger_ Accounting Entry Line. Actual. Quantity	The actual quantity for this posted accounting entry line.	UN00003222	BBIE
0..1	Document Reference	AAA Ledger_ Accounting Entry Line. Document Reference. Identifier	The unique document reference identifier for this posted accounting entry line.	NEW	BBIE
1..1	Entry	AAA Ledger_ Accounting Entry Line. Connected. AAA Ledger_ Accounting Entry	A posted accounting entry line that is connected with this	NEW	ASBIE

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
			posted accounting entry.		
0..1	Line Index	AAA Ledger_ Accounting Entry Line. Specified. AAA Ledger_ Accounting Line Index	A reference accounting line index specified for this posted accounting entry line.	UN00002171	ASBIE
0..1	Allocation	AAA Ledger_ Accounting Entry Line. Repeated. AAA Ledger_ Monetary Allocation	A portioned monetary allocation repeated for this posted accounting entry line.	UN00002172	ASBIE
0..1	Instalment	AAA Ledger_ Accounting Entry Line. Repeated. AAA Ledger_ Monetary Instalment	A portioned monetary instalment repeated for this posted accounting entry line.	UN00002173	ASBIE
1..*	Monetary Value	AAA Ledger_ Accounting Entry Line. Related. AAA Ledger_ Accounting Line Monetary Value	A posted accounting line monetary value related to this posted accounting entry line.	UN00002175	ASBIE
0..1	Tax	AAA Ledger_ Accounting Entry Line. Related. AAA Ledger_ Tax	A fiscal tax related to this posted accounting entry line.	UN00002176	ASBIE

5.6.2.4 AAA Ledger_ Accounting Entry. Details

Description: The entity contains the general information related to all the lines of a same accounting entry.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Entry Header	AAA Ledger_ Accounting Entry. Details	An accounting entry posted into accounting books	UN00002151	ABIE
0..1	Entry Identification	AAA Ledger_ Accounting Entry. Identification. Identifier	The unique identifier for this posted accounting entry.	UN00002152	BBIE
1	Status	AAA Ledger_ Accounting Entry. Processing Status. Code	The code specifying the processing status for this posted accounting entry, such as validated, not validated, proposed, simulated, deferred, or removed.	UN00002153	BBIE
1	Journal	AAA Ledger_ Accounting Entry. Journal. Identifier	The unique identifier of the journal for this posted accounting entry.	UN00002154	BBIE
1	Value Date	AAA Ledger_ Accounting Entry. Value Date. Date Time	The date, time, date time, or other date time value of the value date of this posted accounting entry.	UN00002155	BBIE
0..1	To Remove	AAA Ledger_ Accounting Entry. Removal. Indicator	The indication of whether or not this posted accounting entry must be removed.	UN00002156	BBIE
0..1	Unbalanced	AAA Ledger_ Accounting Entry. Unbalanced. Indicator	The indication of whether or not the debit and credit amounts of this posted accounting entry are unbalanced.	UN00002157	BBIE
0..1	Related Entry	AAA Ledger_ Accounting Entry. Related Entry. Identifier	The unique identifier of an entry related to this posted accounting entry.	UN00002158	BBIE
0..1	Category	AAA Ledger_ Accounting Entry. Category. Code	The code specifying the category of this posted	UN00002159	BBIE

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
			accounting entry, such as financial accounting, budget, comparison, standard, recurring, or reordered.		
0..1	Purpose	AAA Ledger_ Accounting Entry. Purpose. Text	The purpose, expressed as text, for this posted accounting entry.	UN00002160	BBIE
0..1	Capture Date	AAA Ledger_ Accounting Entry. Capture. Date Time	The date, time, date time, or other date time value of the capture of this posted accounting entry.	UN00002161	BBIE
0..1	Reversing Date	AAA Ledger_ Accounting Entry. Reversal. Date Time	The date, time, date time, or other date time value for the reversal of this posted accounting entry.	UN00002162	BBIE
0..1	Validation Date	AAA Ledger_ Accounting Entry. Validation. Date Time	The date, time, date time, or other date time value for the validation of this posted accounting entry.	UN00002163	BBIE
1..*	Accounting Entry	AAA Ledger_ Accounting Entry. Justification. AAA Ledger_ Document	An evidence document that is the justification of this posted accounting entry.	NEW	ASBIE

5.6.2.5 AAA Ledger_ Document. Details

Description: A collection of data for a piece of written, printed or electronic matter that provides information or evidence.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
1	Evidence Document	AAA Ledger_ Document. Details	A document that establishes evidence for matter which requires certainty and confidence such as accounting and audit.	UN00000309	ABIE
1	Identification	AAA Ledger_ Document. Identification. Identifier	The unique identification for this evidence document	UN00000310	BBIE
1	Type	AAA Ledger_ Document. Type. Code	The code specifying a type of evidence document, such as pro forma, worksheet, order.	UN00000311	BBIE
0..1	Purpose	AAA Ledger_ Document. Purpose. Text	The purpose, expressed as text, of this evidence document.	UN00000313	BBIE
0..1	Receipt Date	AAA Ledger_ Document. Receipt. Date Time	The date, time, date time or other date time value for the formal receipt of this evidence document.	UN00000318	BBIE
0..1	Creation. Date	AAA Ledger_ Document. Creation. Date Time	The date, time, date time or other date time value of the creation of this evidence document.	UN00000323	BBIE
0..n	Voucher	AAA Ledger_ Document. Referenced. AAA Ledger_ Accounting Voucher	An originator accounting voucher referenced by this evidence document.	NEW	

5.6.2.6 AAA Ledger_ Accounting Voucher. Details

Description: The entity contains the collection of data elements related to the voucher which is supporting the accounting entry and links it with the economic event.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Voucher	AAA Ledger_ Accounting Voucher. Details	An accounting voucher that is the originator of one or more accounting entries.	UN00002206	ABIE
0..1	Storage Location	AAA Ledger_ Accounting Voucher. Storage Location. Text	The storage location, expressed as text, for this originator accounting voucher.	UN00002207	BBIE
0..1	Receiving Department	AAA Ledger_ Accounting Voucher. Receiving Department. Text	The receiving department, expressed as text, for this originator accounting voucher.	UN00002208	BBIE
0..1	Internal Identification	AAA Ledger_ Accounting Voucher. Identification. Identifier	The unique identifier for this originator accounting voucher.	UN00002209	BBIE
0..1	Medium	AAA Ledger_ Accounting Voucher. Medium. Code	The code specifying the medium for this originator accounting voucher, such as VAN, Internet, Optical Disk, DVD, CD-Rom, USB Key, EDI, ebXML, or paper.	UN00002210	BBIE
0..1	Tax Point Date	AAA Ledger_ Accounting Voucher. Tax Point. Date Time	The date, time, date time, or other date time value of the tax point for this originator accounting voucher.	UN00002213	BBIE
0..1	Imported File	AAA Ledger_ Accounting Voucher. Imported File. Identifier	The unique identifier for the imported file containing this originator accounting voucher, such as in the case of an accounting system migration.	UN00002214	BBIE

5.6.2.7 AAA Ledger_ Accounting Line Monetary Value. Details

Description: The entity contains the information related to a specific account for recording debits and credits to general accounting, cost accounting or budget accounting.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
1..*	Monetary Value	AAA Ledger_ Accounting Line Monetary Value. Details	The material or monetary worth of a thing that is associated with a posted accounting line that is a part of an accounting entry.	UN00002190	ABIE
1	Local Currency Amount	AAA Ledger_ Accounting Line Monetary Value. Local Accounting Currency. Amount	The monetary value of the posted accounting line in the currency local to where the accounting records are required.	UN00002191	BBIE
0..1	Voucher Currency Amount	AAA Ledger_ Accounting Line Monetary Value. Voucher Currency. Amount	The monetary value of the posted accounting line in the accounting voucher currency.	UN00002192	BBIE
0..1	Other Currency Amount	AAA Ledger_ Accounting Line Monetary Value. Alternate Currency. Amount	The monetary value of the posted accounting line in another currency, such as a reporting currency, a consolidation currency, or a currency in the euro transition period.	UN00002193	BBIE
0..1	Type Code	AAA Ledger_ 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 posted accounting line monetary value.	UN00002194	BBIE
1	Debit Credit	AAA Ledger_ Accounting Line Monetary Value. Debit Credit. Code	The code specifying the posted debit/credit value of the accounting line monetary value (Reference United Nations Code List (UNCL) 4405 code	UN00002195	BBIE

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
			list).		
0..1	Matching	AAA Ledger_ Accounting Line Monetary Value. Matching. Identifier	The unique matching identifier for this posted accounting line monetary value, used to associate the amount of a posted accounting line with the opposite signed amount of another line in the same account.	UN00002196	BBIE
0..1	Ticking	AAA Ledger_ Accounting Line Monetary Value. Ticking. Identifier	The unique ticking identifier for this posted accounting line monetary value, used to associate the amount of an accounting line with the amount of a line into another account.	UN00002197	BBIE
0..1	Apply To Number	AAA Ledger_ Accounting Line Monetary Value. Application Number. Identifier	The unique application number identifier for this monetary value, used for applying it to the corresponding line the amount of this accounting line.	UN00002198	BBIE
0..1	Achieved Work	AAA Ledger_ Accounting Line Monetary Value. Achieved Work Category. Identifier	The unique identifier of the achieved category of work for this monetary value.	UN00002199	BBIE
0..1	Distribution Key	AAA Ledger_ Accounting Line Monetary Value. Distribution Key. Identifier	The unique identifier for the distribution key of this monetary value.	UN00002200	BBIE

5.6.2.8 AAA Ledger_ Monetary Allocation. Details

Description: The entity contains the information relevant for a repeated allocation amount, e.g. periodic insurance scheduled provision, income revenue provision, etc.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
0..*	Allocation	AAA Ledger_ Monetary Allocation. Details	The terms and conditions by which portioned monetary amounts are assigned or distributed, such as an insurance or income revenue scheduled provision.	UN00002177	ABIE
1	Allocated Amount	AAA Ledger_ Monetary Allocation. Local Currency. Amount	The monetary value in the local currency for this portioned monetary allocation.	UN00002178	BBIE
0..1	Number	AAA Ledger_ Monetary Allocation. Period. Numeric	The number of periods from the initial portioned monetary allocation term time reference to the latest period.	UN00002179	BBIE
0..1	Ranking	AAA Ledger_ Monetary Allocation. Ranking. Numeric	The ranking number for this portioned monetary allocation, such as the third allocation out of twelve allocations.	UN00002180	BBIE
1..*	Period	AAA Ledger_ Monetary Allocation. Related. AAA_ Period	The delimited periodic time frame related to this portioned monetary allocation.	UN00002181	ASBIE

5.6.2.9 AAA_Period. Details

Description: A specific period of time during which a monetary allocation is repeated from a starting date.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Period	AAA_Period. Details	A period of time from a start date time onwards up to an end date time.	UN00000116	ABIE
1	Duration	AAA_Period. Duration. Measure	The measure of the length of time for this delimited period such as hours, days, weeks, months or years.	UN00000117	BBIE
1	Start	AAA_Period. Start. Date Time	The date, time, date time or other date time value for the start of this delimited period.	UN00000120	BBIE

5.6.2.10 AAA Ledger_ Monetary Instalment. Details

Description: The entity contains the information relevant for a repeated instalment amount.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
0..*	Instalment	AAA Ledger_ Monetary Instalment. Details	The payment of a sum of money in portions at pre-defined times.	UN00002183	ABIE
1	Amount	AAA Ledger_ Monetary Instalment. Payment. Amount	The monetary value of a payment for this portioned monetary instalment.	UN00002184	BBIE
0..1	Number	AAA Ledger_ Monetary Instalment. Due Date. Date Time	The date, time, date time, or other date time value when this portioned instalment is due.	UN00002185	BBIE
0..1	Ranking	AAA Ledger_ Monetary Instalment. Ranking. Numeric	The ranking number for this portioned instalment, such as third instalment out twelve instalments.	UN00002186	BBIE

5.6.2.11 AAA Ledger_ Tax. Details

Description: The entity contains the information related to a levy or payment for the support of a government required of persons, groups, or businesses within the domain of that government.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
0..1	Tax	AAA Ledger_ Tax. Details	A fiscal tax required of businesses	UN00000162	ABIE
0..1	Identification	AAA Ledger_ Tax. Identification. Identifier	The unique identifier for this fiscal tax.	UN00000163	BBIE
0..1	Calculated Amount	AAA Ledger_ Tax. Calculated. Amount	The monetary value resulting from the calculation of this fiscal tax.	UN00000165	BBIE
0..1	Tax Type	AAA Ledger_ Tax. Type. Code	The code specifying a type of fiscal tax, such as a code for a Value Added Tax (VAT) [Reference United Nations Code List (UNCL) 5153].	UN00000166	BBIE
0..1	Exemption Reason	AAA Ledger_ Tax. Exemption Reason. Text	The reason, expressed as text, for exemption from this fiscal tax.	UN00000167	BBIE
0..1	Rate	AAA Ledger_ Tax. Calculated. Rate	The rate used to calculate the amount for this fiscal tax.	UN00000168	BBIE
0..1	Calculation Sequence	AAA Ledger_ Tax. Calculation Sequence. Numeric	The numeric expression of the sequence in which this fiscal tax is to be or has been applied when multiple taxes are applicable per calculation, such as first Value Added Tax (VAT), second Transfer.	UN00000247	BBIE
0..1	Basis	AAA Ledger_ Tax. Basis. Quantity	The quantity used as the basis in calculating the amount for this fiscal tax.	UN00000248	BBIE
1	Basis Amount	AAA Ledger_ Tax. Basis. Amount	The monetary value used as the basis in calculating the	UN00001026	BBIE

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
			amount of this fiscal tax.		
1	Tax Category	AAA Ledger_ Tax. Category. Code	The code specifying the category to which this fiscal tax applies, such as codes for Exempt from Tax, Standard Rate, Free Export Item - Tax Not Charged. [Reference United Nations Location Code (UNCL) 5305].	UN00000777	BBIE
1	Currency	AAA Ledger_ Tax. Currency. Code	The code specifying the currency of this fiscal tax.	UN00000778	BBIE
0..1	Jurisdiction	AAA Ledger_ Tax. Jurisdiction. Text	The jurisdiction, expressed as text, to which this fiscal tax applies.	UN00000779	BBIE
0..1	Customs Duty	AAA Ledger_ Tax. Customs Duty. Indicator	The indication of whether or not this fiscal tax is a customs duty.	UN00001336	BBIE
0..1	Exemption Reason Code	AAA Ledger_ Tax. Exemption Reason. Code	A code specifying a reason for exemption from this fiscal tax.	UN00001337	BBIE
0..1	Basis Allowance Rate	AAA Ledger_ Tax. Tax Basis Allowance. Rate	The rate of the tax basis allowance (deduction or discount) used to calculate this fiscal tax.	UN00001307	BBIE

5.6.2.12 AAA Ledger_ Accounting Line Index. Details

Description: The entity contains the information that makes a line unique in a folio of a book.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
1..1	Line-Folio Number Reference	AAA Ledger_ Accounting Line Index. Details	The identification by reference of a line in an accounting book or a computerized data base.	UN00002187	ABIE
1..1	Line Number	AAA Ledger_ Accounting Line Index. Line. Numeric	The number of the line for this reference accounting line index.	UN00002188	BBIE
0..1	Folio Number	AAA Ledger_ Accounting Line Index. Folio. Numeric	The number of the folio for this reference accounting line index.	UN00002189	BBIE

5.6.2.13 AAA Ledger_ Report. Details

Description: The entity contains the information needed to liaise the value of an accounting entry line from an accounting account with an item in a report that must be completed for internal or external usage.

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
0..*	Report	AAA Ledger_ Report. Details	A compilation of information which is linked to a report, such as an accounting report or financial report.	UN00002202	ABIE
1..1	List of items to File	AAA Ledger_ Report. Required Items List. Identifier	The unique identifier of the list of required items for this linked report.	UN00002203	BBIE
0..1	Report Name	AAA Ledger_ Report. Name. Text	The name, expressed as text, of this linked report.	UN00002204	BBIE
1..1	Item to file Identification	AAA Ledger_ Report. Item. Identifier	The unique identifier for an item in this linked report.	UN00002205	BBIE