1. Objectives

1.1 Purpose
The purpose of the project is to develop an Accounting Message standard model to fulfill accounting requirements in the production of accounting books with respect to generally admitted accounting principles.

1.2 Scope
A wide range of business events, resource consumption and agent actions require to track the economic value flow with entries into accounting books.

The scope for this project consists in building a standard accounting message needed for transmission of accounting elements, such as journal, ledger, trial balance, reporting, accounts chart, etc., required for bookkeeping, accounting and auditing practices. This message is used as well by supply, sales, procurement and financial chains within electronic business processes. This accounting message will be available to, and usable for all businesses activities enabling completion of business scenario. The project includes all business sizes, internal as well as de-located accounting processes, domestic and international environments, single company and corporate, and concerns all activity domains.

2. Deliverables
The deliverables from the project are:

- A standard accounting message required to exchange accounting books between parties.
- Whether necessary: ABIEs, BBIEs, and CCs based on the UN/CEFACT Core Components Technical Specification.

3. Functional Expertise of Membership
The project team is a group of experts with a balanced profile of skills and expertise in information analysis, knowledge of accounting and auditing business data and in the presentation and documentation of technical material, either individually or collectively as a group.

4. Geographical Focus
The focus is global and cross-sectorial within the functional area of accounting and auditing business data. Each UN/CEFACT head of delegation may designate one or more experts to the project team. In doing so, they may delegate
this task to one or more organizations, which may be national, regional or international. Experts are expected to contrib-
ute to the work based solely on their expertise. Experts who wish to participate should contact the project lead - Michel
Lesourd (mlesourd@wanadoo.fr). The project editor is Robert Lemense (r.lemense@belgacom.net).

Note: It is understood that current TBG12 Accounting and Auditing members, who indicate so, will be included within
the project.

5. Initial Contributions
The following contributions are submitted as part of this proposal. It is understood that these are only for considera-
tion by the project team and that other participants may submit their own contributions in order to ensure the gathering of as
much information as possible from those with expertise and a material interest in the project but at the same time allow
diverse voices to comment on the details of the projects and ensures that no single organization can dominate the proc-
ess:

- A number of international and national standard dictionaries of accounting and auditing business data definitions
  will be used.

Statement of resource requirements
Participants in the project shall provide resources for their own participation. The existence and functioning of the pro-
ject shall not require any additional resources from the UN/ECE secretariat.