



UN/CEFACT
Simple, Transparent and Effective Processes
For Global Commerce

REQUIREMENTS SPECIFICATION MAPPING

(RSM)

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1 Reference documents

- CEFACT/TMWG/N090R10 UN/CEFACTs Modeling methodology, November 2001
http://www.unece.org/cefact/umm/UMM_Revision_10_2001.zip
- CEFACT/TMG/N093 UN/CEFACT Modeling Methodology (UMM) User Guide
http://www.unece.org/cefact/umm/UMM_userguide_220606.pdf
- CEFACT/ICG/004 UN/CEFACT Forum - Operating Procedures between the TBG, ATG & ICG, ECE/TRADE/C/CEFACT/2009/19 31 August 2009
http://www.unece.org/cefact/cf_plenary/plenary09/cf_09_19E.pdf UN/CEFACT ISO/TS 15000-5 ebXML Core Components Technical Specification – Part 8 of the ebXML Framework, Version 2.01 (TRADE/CEFACT/2004/28)
http://www.unece.org/cefact/ebxml/CCTS_V2-01_Final.pdf
- CEFACT/ICG/005 UN/CEFACT Business Requirements Specification template
<http://www.uncefactforum.org/ICG/Documents/ICG%20Home/Business%20Requirements%20Specification%20V1r5%20approved.zip>
- CEFACT/ICG/006 UN/CEFACT Requirements Specification Mapping template version 1 September 2005
<http://www.uncefactforum.org/ICG/Documents/ICG%20Home/ICG%20requirements%20specification%20mapping%20V1R0%2020050928.zip>
- CEFACT/TBG/BS002/Revision – BRS Accounting Journal v1.0 approved 9 June 2010
- TRADE/CEFACT/2008/MISC.1 *Decision 08-9* ECE/TRADE/C/CEFACT/2008/29/Add.5
- UN/EDIFACT – ENTREC message
- UN/CEFACT TBG17 Submission Template, v3pt14 June 2009
- UN/CEFACT – Core Components Library version CCL 10A
http://www.unece.org/cefact/codesfortrade/codes_index.htm#ccl
- 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 entries and accounting entries in turn will provide output towards aggregated figures from accounts.

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

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

The Business Requirements Specification (BRS) got approval of UN-Cefact authorities TBG Steering Committee and UN Cefact Forum Management Group by June 2010.

After a period of public exposure TBG12 has drafted the final version of the BRS addressing comments possibly received and forwarded for further processing through the UN/CEFACT Forum process with the goal of developing a UN/CEFACT standard document.

The purpose of this document is to define globally consistent accounting bundle collection 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 CEFACT/ICG/006 UN/CEFACT Requirements Specification Mapping template version 1 September 2005

3 Objective

The objective of this document is to standardize the information entities and the business processes, of the Accounting Bundle Collection used by the enterprises in the Accounting Processes.

A Bundle Collection fulfills accounting requirements in the archiving of accounting books and documents with respect to generally admitted accounting principles.

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.

3.1 Definition of terms

Terms	Definition
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.
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.
(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.

3.2 Target technology solution(s)

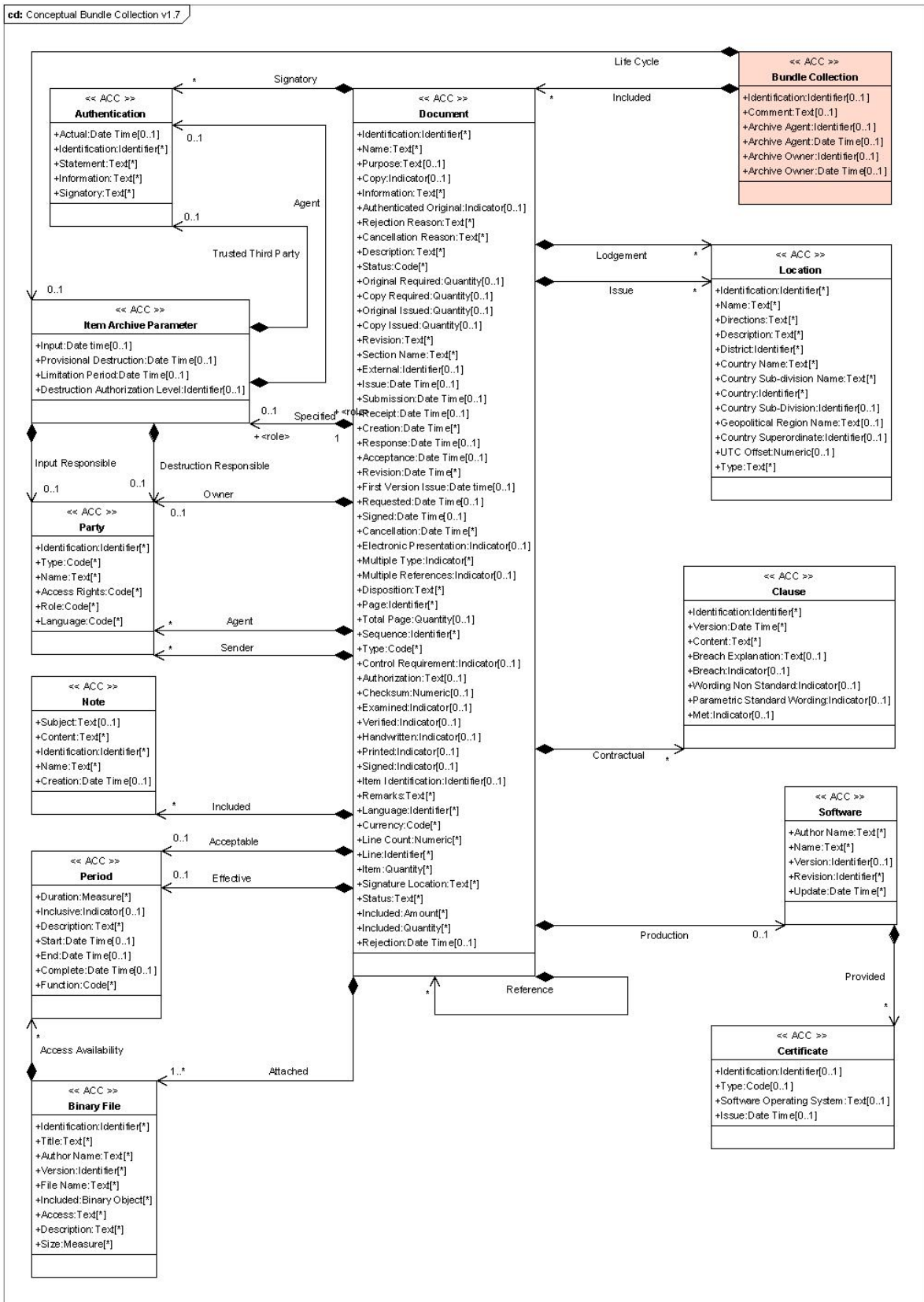
The canonical class diagram of the accounting bundle collection presented in this document should be used to generate the UN/CEFACT ebXML standard schema of the bundle collection in the accounting and audit domains. This RSM document together with the corresponding BRS document and the ebXML schema are intended to be the basis for the standard bundle collection.

4 Information payload to be implemented

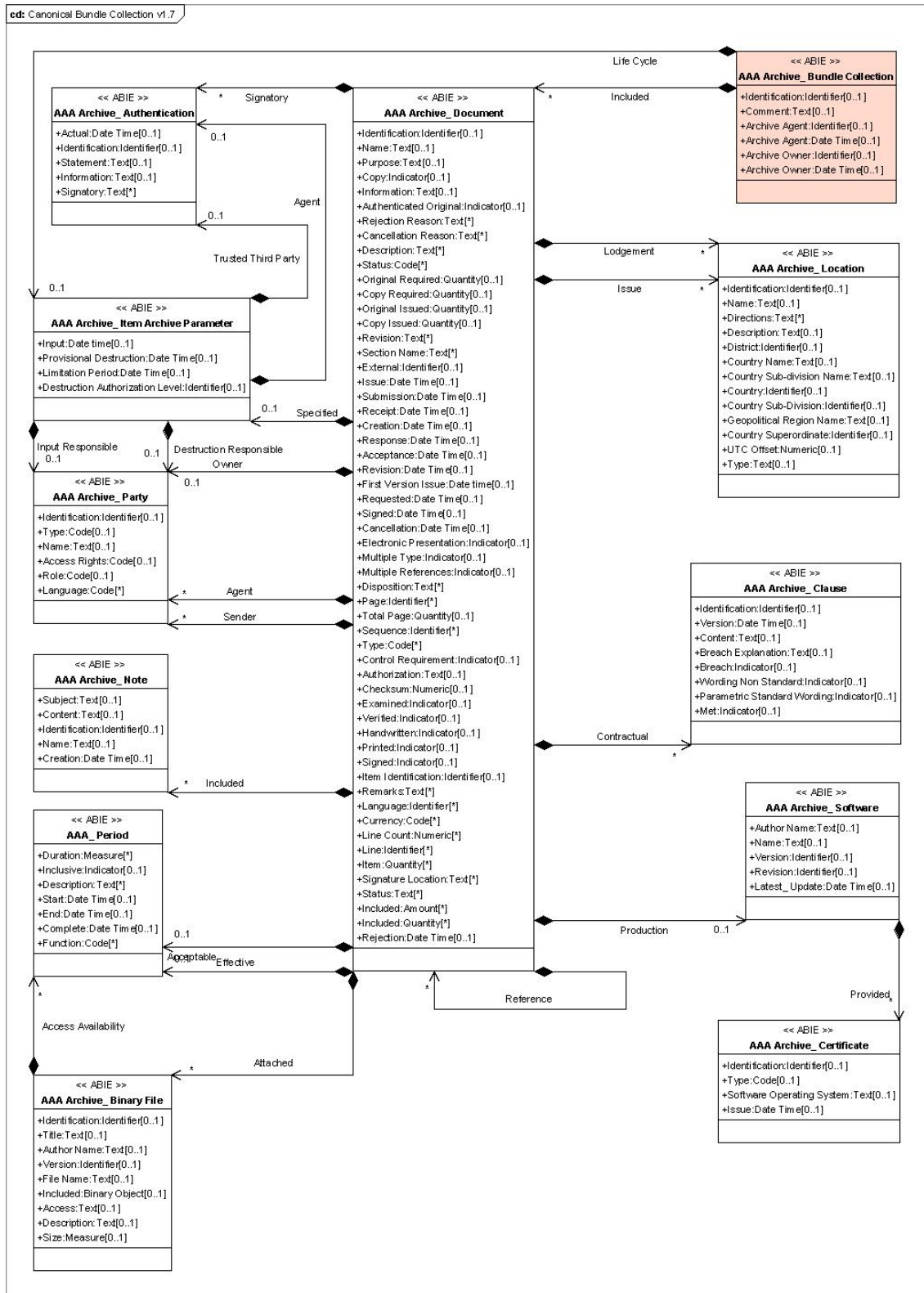
4.1 *Conceptual data model*

Description: Bundle Collection is a message that enables transmission of archives used by an entity in its accounting business process.

4.1.1 Accounting Bundle Collection Conceptual data model



4.1.2 Accounting Bundle Collection 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 Archive. Party. Type	Code Type		AAA Archive_ Party. Type. Code	EDIFICASEU_PartyType_D10A.TXT See 5.4.1					UN02000157
AAA Archive. Party. Access Rights	Code Type		AAA Archive_ Party. Access Rights. Code	EDIFICASEU_AccessRightsType_D10A.TXT See 5.4.2					UN02000171
AAA Archive. Party. Role	Code Type		AAA Archive_ Party. Role. Code	UNECE_PartyRoleCode_D09A.xsd					UN02000044
AAA Archive. Party. Language	Code Type		AAA Archive_ Party. Language. Code	ISO_ISOAlpha3LanguageCode_20080305.xsd					UN02000050
AAA Archive. Period. Inclusive	Indicator. Type	Default value = False	AAA Archive. Period. Inclusive. Indicator	Boolean True. False					
AAA_Period. Function	Code Type		AAA_Period. Function. Code	Use UNCL 2005					UN02000162
AAA Archive. Certificate. Type	Code Type		AAA Archive_ Certificate. Type. Code	EDIFICASEU_CertificateType_D10A. See 5.4.3					UN02000155
AAA Archive. Clause. Breach	Indicator. Type	Default value = False	AAA Archive. Clause. Breach. Indicator	Boolean True. False					
AAA Archive. Clause. Wording Non Standard	Indicator. Type	Default value = False	AAA Archive. Clause. Wording Non Standard. Indicator	Boolean True. False					
AAA Archive. Clause. Parametric Standard Wording	Indicator. Type	Default value = False	AAA Archive. Clause. Parametric Standard Wording. Indicator	Boolean True. False					
AAA Archive. Clause. Met	Indicator. Type	Default value = False	AAA Archive. Clause. Met. Indicator	Boolean True. False					
AAA Archive. Document. Status	Code Type		AAA Archive_ Document. Status. Code	UNECE_DocumentStatusCode_D09A.xsd					UN02000025
AAA Archive. Document. Electronic Presentation	Indicator. Type	Default value = False	AAA Archive. Document. Electronic Presentation. Indicator	Boolean True. False					

AAA Archive. Document. Multiple Type	Indicator. Type	Default value = False	AAA Archive. Document. Multiple Type. Indicator	Boolean True. False					
AAA Archive. Document. Multiple References	Indicator. Type	Default value = False	AAA Archive. Document. Multiple References. Indicator	Boolean True. False					
AAA Archive. Document. Type	Code Type		AAA Archive. Document. Type. Code	EDIFICASEU_Accounting DocumentType_D10A.TXT. See 5.4.4					UN02000160
AAA Archive. Document. Control Requirement	Indicator. Type	Default value = False	AAA Archive. Document. Control Requirement. Indicator	Boolean True. False					
AAA Archive. Document. Examined	Indicator. Type	Default value = False	AAA Archive. Document. Examined. Indicator	Boolean True. False					
AAA Archive. Document. Verified	Indicator. Type	Default value = False	AAA Archive. Document. Verified. Indicator	Boolean True. False					
AAA Archive. Document. Handwritten	Indicator. Type	Default value = False	AAA Archive. Document. Handwritten. Indicator	Boolean True. False					
AAA Archive. Document. Printed	Indicator. Type	Default value = False	AAA Archive. Document. Printed. Indicator	Boolean True. False					
AAA Archive. Document. Signed	Indicator. Type	Default value = False	AAA Archive. Document. Signed. Indicator	Boolean True. False					
AAA Archive. Document. Currency	Code Type		AAA Archive. Document. Currency. Code	ISO_ISO3AlphaCurrencyCode_20090909.xsd					UN02000004

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 Archive_ Bundle Collection. Details Root of Message	Bundle Collection. Details	<ul style="list-style-type: none"> - Identification. Identifier - Comment. Text - Archive Agent. Identifier - Archive Agent. Date Time - Archive Owner. Identifier - Archive Agent. Date Time 		<ul style="list-style-type: none"> - AAA Archive_ Bundle Collection. Life Cycle. AAA Archive_ Item Archive Parameter - AAA Archive_ Bundle Collection. Included. AAA Archive_ Document
AAA Archive_ Authentication. Details	Authentication. Details	All		
AAA Archive_ Item Archive Parameter. Details	Item Archive Parameter. Details	<ul style="list-style-type: none"> - Input. Date Time - Provisional Destruction. Date Time - Limitation Period. Date Time - Destruction Authorization Level. Identifier 		<ul style="list-style-type: none"> - AAA Archive_ Item Archive Parameter. Trusted Third Party. AAA Archive_ Authentication - AAA Archive_ Item Archive Parameter. Agent. AAA Archive_ Authentication - AAA Archive_ Item Archive Parameter. Input Responsible. AAA Archive_ Party - AAA Archive_ Item Archive Parameter. Destruction Responsible. AAA Archive_ Party
AAA Archive_ Party. Details	Party. Details	<ul style="list-style-type: none"> - Identification. Identifier - Type. Code - Name. Text - Access Rights. Code - Role. Code - Language. Code 		
AAA Archive_ Note. Details	Note. Details	<ul style="list-style-type: none"> - Subject. Text - Content. Text - Identification. Identifier - Name. Text - Creation. Date Time 		
AAA_ Period. Details	Period. Details	<ul style="list-style-type: none"> - Duration. Measure - Inclusive. Indicator - Description. Text - Start. Date Time - End. Date Time - Complete. Date Time - Function. Code 		
AAA Archive_ Binary File. Details	Binary File. Details	<ul style="list-style-type: none"> - Identification. Identifier - Title. Text - Author Name. Text - Version. Identifier - File Name. Text - Included. Binary Object - Access. Text - Description. Text - Size. Measure 		<ul style="list-style-type: none"> - AAA Archive_ Binary File. Access Availability. AAA_ Period
AAA Archive_ Certificate. Details	Certificate. Details	<ul style="list-style-type: none"> - Identification. Identifier - Type. Code 		

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	ASBIE
		<ul style="list-style-type: none"> - Software Operating System. Text - Issue. Date Time 		
AAA Archive_ Software. Details	Software. Details	<ul style="list-style-type: none"> - Author Name. Text - Name. Text - Version. Identifier - Revision. Identifier - Latest_ Update. Date Time 		<ul style="list-style-type: none"> - AAA Archive_ Software. Provided. AAA Archive. Certificate
AAA Archive_ Clause. Details	Clause. Details	<ul style="list-style-type: none"> - Identification. Identifier - Version. Date Time - Content. Text - Breach Explanation. Text - Breach. Indicator - Wording Non Standard. Indicator - Parametric Standard Wording. Indicator - Met. Indicator 		
AAA Archive_ Location. Details	Location. Details	All		
AAA Archive_ Document. Details	Document. Details	<ul style="list-style-type: none"> - Identification. Identifier - Name. Text - Purpose. Text - Copy. Indicator - Information. Text - Authenticated Original. Indicator - Rejection Reason. Text - Cancellation Reason. Text - Description. Text - Status. Code - Original Required. Quantity - Copy Required. Quantity - Original Issued. Quantity - Copy Issued. Quantity - Revision. Text - Section Name. Text - External. Identifier - Issue. Date Time - Submission. Date Time - Receipt. Date Time - Creation. Date Time - Response. Date Time - Acceptance. Date Time - Revision. Date Time - First Version Issue. Date Time - Requested. Date Time - Signed. Date Time - Cancellation. Date Time - Electronic Presentation. Indicator - Multiple Type. Indicator - Multiple References. Indicator - Disposition. Text - Page. Identifier - Total Page. Quantity - Sequence. Identifier - Type. Code 		<ul style="list-style-type: none"> - AAA Archive_ Document. Effective. Period - AAA Archive_ Document. Acceptable. Period - AAA Archive_ Document. Reference. Document - AAA Archive_ Document. Owner. Party - AAA Archive_ Document. Issue. Location - AAA Archive_ Document. Lodgement. Location - AAA Archive_ Document. Contractual. Clause - AAA Archive_ Document. Signatory. Authentication - AAA Archive_ Document. Sender. Party - AAA Archive_ Document. Included. Note - AAA Archive_ Document. Agent. Party - AAA Archive_ Document. Attached. Binary File - AAA Archive_ Document. Production. Software - AAA Archive_ Document. Specified. Item Archive Parameter

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	ASBIE
		<ul style="list-style-type: none"> - Control Requirement. Indicator - Authorization. Text - Checksum. Numeric - Examined. Indicator - Verified. Indicator - Handwritten. Indicator - Printed. Indicator - Signed. Indicator - Item Identification. Identifier - Remarks. Text - Language. Identifier - Currency. Code - Line Count. Numeric - Line. Identifier - Item. Quantity - Signature Location. Text - Status. Text - Included. Amount - Included. Quantity - Rejection. Date Time 		

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 Archive_ Bundle Collection. Life Cycle. AAA Archive_ Item Archive Parameter	0..1	One item archive parameter for the life cycle of this AAA Archive_ Bundle Collection;
AAA Archive_ Bundle Collection. Included. AAA Archive_ Document	0..*	Multiple documents included into this AAA Archive_ Bundle Collection;
AAA Archive_ Item Archive Parameter. Trusted Third Party. AAA Archive_ Authentication	0..1	One AAA archive authentication of the trusted third party for this item archive parameter.
AAA Archive_ Item Archive Parameter. Agent. AAA Archive_ Authentication	0..*	Multiple parties representing another party for this AAA archive document..
AAA Archive_ Item Archive Parameter. Input Responsible. AAA Archive_ Party	0..1	One party responsible of the input for this AAA item archive parameter.
AAA Archive_ Item Archive Parameter. Destruction Responsible. AAA Archive_ Party	0..1	One party responsible for the destruction of this AAA item archive parameter.
AAA Archive_ Binary File. Access Availability. AAA_ Period	0..*	Multiple access availability periods to this AAA archive binary file.
AAA Archive_ Software. Provided. AAA Archive. Certificate	0..*	Multiple certificates provided for this AAA archive software.
AAA Archive_ Document. Effective. Period	0..1	One period within which this AAA archive document is effective.
AAA Archive_ Document. Acceptable. Period	0..1	One period within which this AAA archive document may be accepted.
AAA Archive_ Document. Reference. Document	0..*	Multiple documents referenced by this AAA archive document, no more 100 documents.
AAA Archive_ Document. Owner. Party	0..1	One party that owns this AAA archive document.
AAA Archive_ Document. Issue. Location	0..*	Multiple locations where this AAA archive document has been or may be issued.
AAA Archive_ Document. Lodgement. Location	0..*	Multiple lodgement locations of this AAA archive document.
AAA Archive_ Document. Contractual. Clause	0..*	Multiple contractual clauses of this AAA archive document.
AAA Archive_ Document. Signatory. Authentication	0..*	Multiple signatory authentications for this AAA archive document.
AAA Archive_ Document. Sender. Party	0..1	One party that sends this AAA archive document.
AAA Archive_ Document. Included. Note	0..*	Multiple notes included in this AAA archive document.
AAA Archive_ Document. Agent. Party	0..*	Multiple parties representing another party for this AAA archive document.
AAA Archive_ Document. Attached. Binary File	0..*	Multiple binary files attached to this AAA archive document.
AAA Archive_ Document. Production. Software	0..1	One software used for the production of this AAA archive document.
AAA Archive_ Document. Specified. Item Archive Parameter	0..1	One item archive parameter specified for this AAA archive document.

5.4 Qualified data type

The qualified data type codes lists used in the message “Bundle Collection” may be either specified listed enumeration, restricted enumeration from UN-EDIFACT/UNCL maintained by UN-CEFACT, or from ISO official lists of codes, or are lists maintained by EDIFICAS EU when the code list was created for typical accounting purpose.

In the current RSM document the term “D09B” used as part of EDIFICAS EU code list name belongs to the standard UN-CEFACT versioning codification scheme. Qualified data types can be downloaded from

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

5.4.1 EDIFICASEU_PartyType_D10A.TXT

DIR	The code indicates a Direction.
SER	The code indicates a Service.
SEC	The code indicates a Section.
DEP	The code indicates a Department.
BRA	The code indicates a Branch.

5.4.2 EDIFICASEU_AccessRightsType_D10A.TXT

D	The code indicates denied access rights.
P	The code indicates prohibited access rights.
R	The code indicates restricted access rights.
U	The code indicates unlimited access rights.

5.4.3 EDIFICASEU_CertificateType_D10A

1	The certificate is a mark.
2	The certificate is a certificate.
3	The certificate is a label.

5.4.4 EDIFICASEU_AccountingDocumentType_D10A.TXT

DB	The code is day book.
JN	The code is journal.
LG	The code is ledger.
TR	The code is trial balance.

JL	The code is journal list.
CoA	The code is accounting account classification.
BC	The code is bundle collection.
RP	The code is reporting.

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 10A, together with the TBG17 Core component library submission for the ABIEs, BBIEs and ASBIEs of the Accounting Bundle Collection approved by TBG17.

5.5.2 Root Level Message Assembly



CCMA Bundle
Collection v1.7.xls