UN/CEFACT

Simple, Transparent and Effective Processes
For Global Commerce

BUSINESS REQUIREMENTS SPECIFICATION
(BRS)

DRAFT   -   NOT FOR IMPLENTATION

Business Domain: Accounting Entry

Business Process: Journal Process

Document Identification: CEFACT/Forum/2005/TBG/BS002 – Revision

Title: Universal Accounting Journal Process

UN/CEFACT International Trade and Business Processes Group: TBG12

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Date of change	Version	Paragraph changed	Summary of changes
04.2006	1.0	First draft	Submitted to GT4 EDIFICAS
08.2006	1.01		Submitted to EEG11
09.2006	1.02	Audit use case	Move audit use case to Ledger
12.2006	1.1		

Business Requirements Specification
Table of Contents

1.   Preamble

Accounting technique accompanies the business background for more than five centuries
when Luca Pacioli, a Venetian monk, invented the modern rules in 1494.
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 eb-XML now nurture a drastic shift still to
achieve in accounting entries collection, accounting books assembly 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 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. Connecting e-
documents from point to point toward end to end.
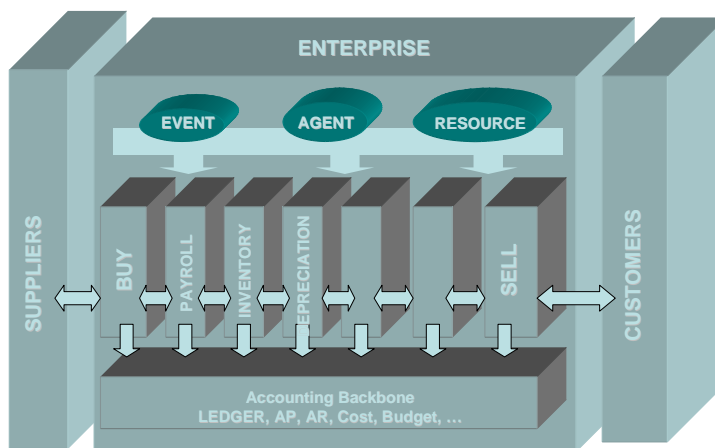
From point to point toward end-to-end

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, inter alia based upon the ENTREC Edifact message.
The Accounting Entry has been developed with contributions and submissions from several parts of Europe and collaboration of United States.
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 document.

The purpose of this document is to define globally consistent accounting entry 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 (UNTDED) – ISO 7372
http://www.unece.org/cefact/standar/docs/tded.htm
- UN/CEFACT Modelling Methodology (CEFACT/TMG/N090R10, November 2001
- UN/CEFACT –ebXML Core Components Technical Specifications version 2.01 – ISO 1500-5
- UN/CEFACT Business Requirements Specification version 1.5 (CEFACT/ICG/005)
- 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 business processes, of the Accounting Entry used by the enterprises in the Journal, Ledger, and Audit Business Processes.

An Accounting Entry is the translation in monetary measurement unit of any transaction or transaction step that currently affects the financial situation of the enterprise.

An Accounting Entry is 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.
Accounting Entries are sequentially recorded in chronological order into one journal or several auxiliary sub-journals. Journalized accounting entries are definitely irreversible.

The Accounting Entry standard is valid for financial accounting, cost accounting, provisional or budgetary accounting, and more generally for any kind of various and numerous analytical accounting processes.

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

4.   Scope

This section describes the extent and limits of the accounting entry business process within the chain being described in this document. The class diagram of the accounting entry transaction is developed in such a way that it specifies the cross industry reusable business information entities.
The business process may concern either entering new entries from external or an upstream application, manual input from the keyboard, data migration from a former accounting system or take over data from different accounting systems to integrate accounting books of merging entities.

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

Categories	Description and Values
Business process	Accounting entry process
Product Classification	All
Industry Classification	All
Geopolitical	Global
Official Constraint	None
Business Process Role	Bookkeeper, Accountant
Supporting Role	None
System Capabilities	No limitations

5. Business Requirements

5.1 Business Domain Environment

Supply Chain Management, Sales Management, Finance and Payroll Management are all part of the Accounting Business environment. The Accounting Token developed in cooperation with TBG1 and TBG6 is the link bridging operational functions and back office tasks including accounting extensions (e.g. cost, forecasts, tax return and settlement, etc.).
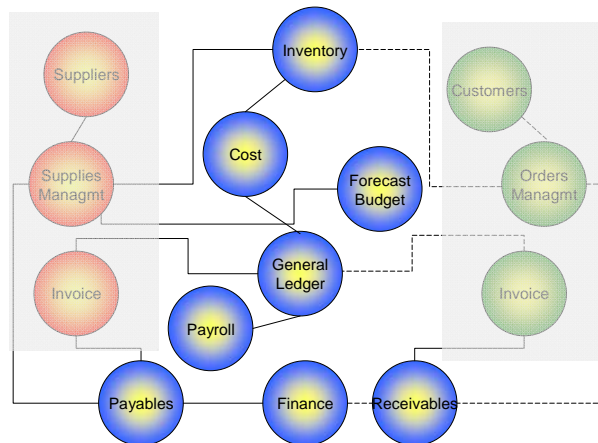
Modifier transparent

5.2   Business Domain view

A source document, which is also called voucher in the accounting vocabulary supports the entry. Accounting entries are day-to-day sequentially recorded into a logbook called Journal. The journal is transported into Ledger and / or Sub Ledgers which in turn are successively aggregated into Trial Balance and several subsequent reports.
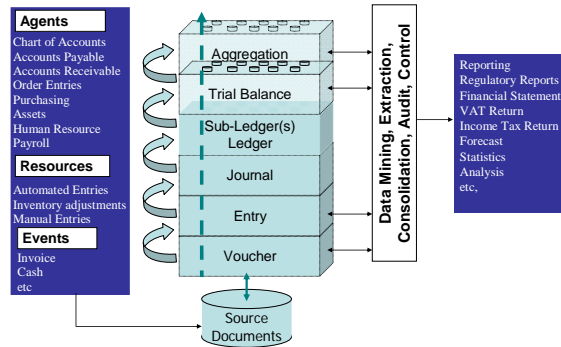
Accounting and Audit Domain

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

In compliance with accounting principles, an Accounting Entry is composed of a diverse number of entry lines so that the total of debit values equals the total of credit values. Each entry line is booked at the debit or the credit of an account beforehand existing in the chart of accounts in use in the entity.

Business Domain View

Recording Process / Business	Sales	Purchase	Finance, Bank, Cash	Miscellaneous, e.g. payroll, amortization, etc
Entry Recording				
Journal id.	must exist	must exist	must exist	must exist
Account Id. (fom chart of accounts)	must exist	must exist	must exist	must exist

Business Domain Model	
Business Domain Model Name	ACCOUNTING
Description	Documents used during the course of a business transaction are used to track in parallel the financial flow into accounts of the accounting books. Some accounting entries are compulsory while others are optional (e.g. out of balance commitment, cost accounting, etc). Such optional entries contribute to provide much more up to date figures in the accounts. In that sense, accounting is updated in quasi real time.
Industry	All
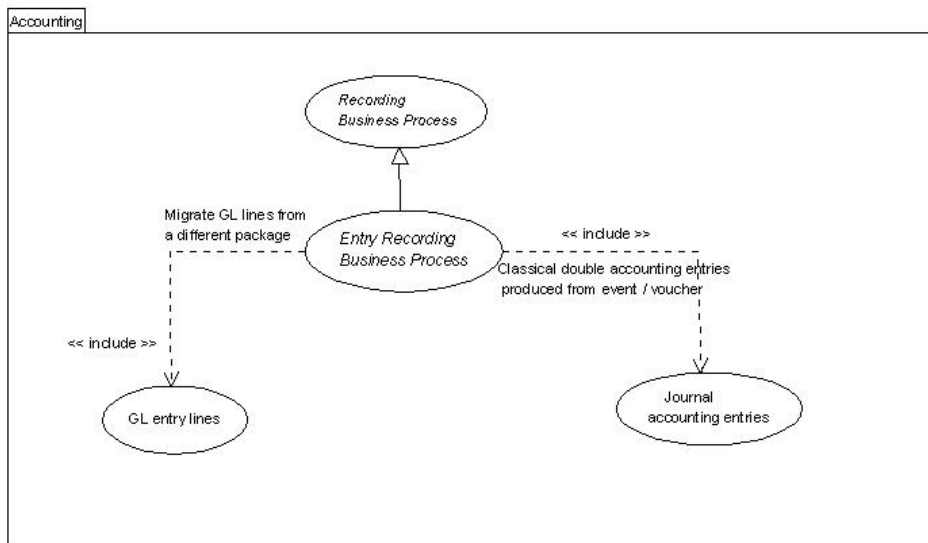
Business Model Administration Information	
Business process name	ACCOUNTING
Analysts / Modelers	Catteno Georges Colo Gérard de Bonhome Olivier Faverio Dominique Gasch Stéphane Lapalus Alain Leblond Frédérique Lemense Robert Lesourd Michel Marchal Benoît Mathieu Jean-Louis Pajon Alex Taltas Christian
Model Owner	EDIFICAS Eu, UN-CEFACT
Identifier Information	
Agency Id	http://www.edifications.org
Agency	Edifications

Business Area Description	
Business Area Name	ACCOUNTING
Description	Accounting Entry
Scope	Create a standard Accounting Entry model
Process Areas	Recording Business Process
Objective	Populate accounting Journal and accounting books
Business Opportunity	Bridge e-Business to e-Accounting, accounting to closely reflect the actual financial situation that sticks to actual business steps.
Category	Accountant, Bookkeeper, Accounting Firm
Business Areas	Any economic event which affects the assets of the entity; Ordering Commitment(s), Manufacturing, Delivering, Receiving, Building, Settlement, Cost Analysis, Budget, Financial Statements, Statistics,

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 order these entries into Ledger(s) book(s);
- to aggregate accounts from 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.


```
┌──────────┐
│ Document │
│ Voucher  │        ┌─────────┐        ┌──────────────┐        ┌───────────┐
└──────────┘        │ Journal │        │ Trial Balance│        │ Archiving │
                    └─────────┘        └──────────────┘        └───────────┘
┌──────────┐        ┌─────────┐        ┌──────────────┐
│  Entry   │        │ Ledger  │        │  Reporting   │
└──────────┘        └─────────┘        └──────────────┘
```

Bookkeeping
From Document to Entry to Reporting
Auditing
From Reporting to Document
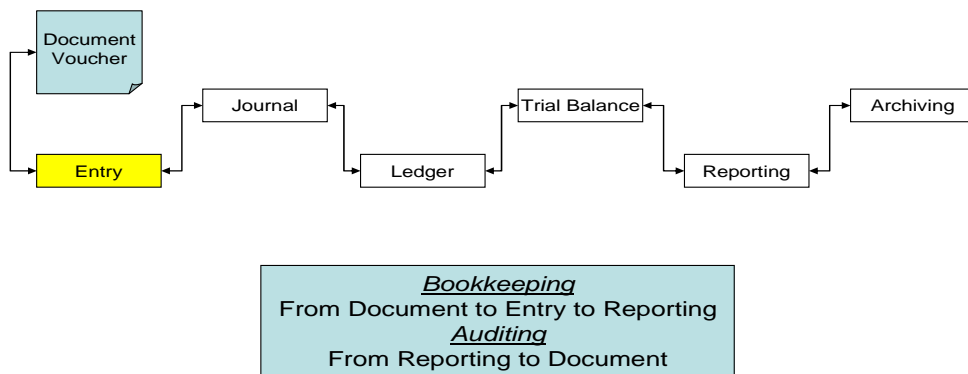
This BRS only considers the <u>Recording function</u> of accounting entries into the Journal or sub-journals.

Accounting Package

- Recording

Extracting
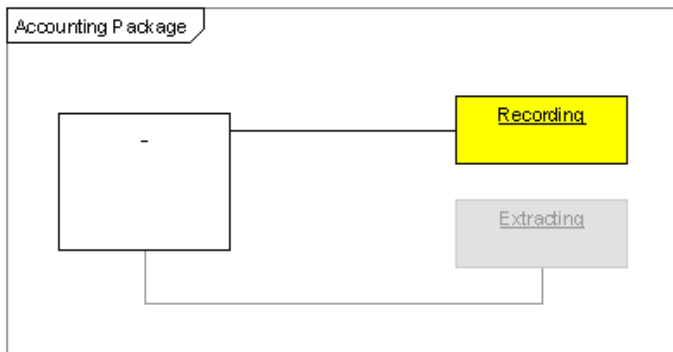
5.4 Business process elaboration - Recording Business Process

Scope
Any event, any consumption of resource, any action of an agent must be reflected in a justificatory document (the voucher), which in turn will be translated into classical accounting entry.
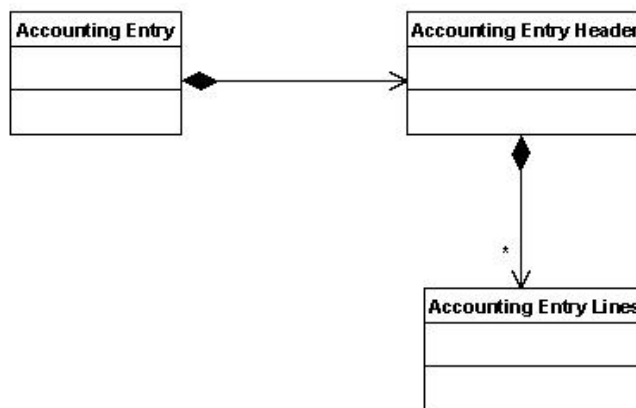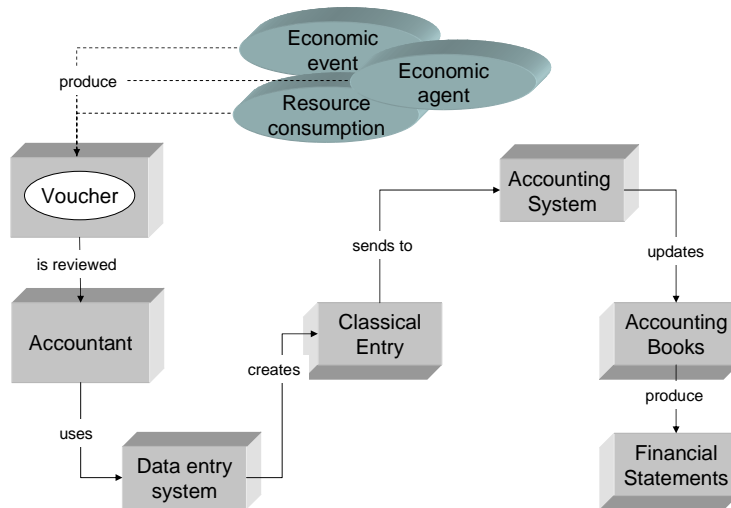
A classical accounting double entry is made of an accounting entry header which contains all elements common to all lines of the same entry, and as many accounting lines as needed to post the debit and credit amounts on accurate accounts into the appropriate book.

5.4.1 Use Case   Recording Business Process

The data entry system captures accounting entries either automatically from upstream computerised processes or manually keyed in from paper vouchers.
Entries capture hinges on a set of auxiliary journals and ledgers, and a chart of accounts adopted within the entity with respect to internal accounting technique.
Captured entries are validated through the Accounting Processing System prior to update accounting books.

Use Case Diagram
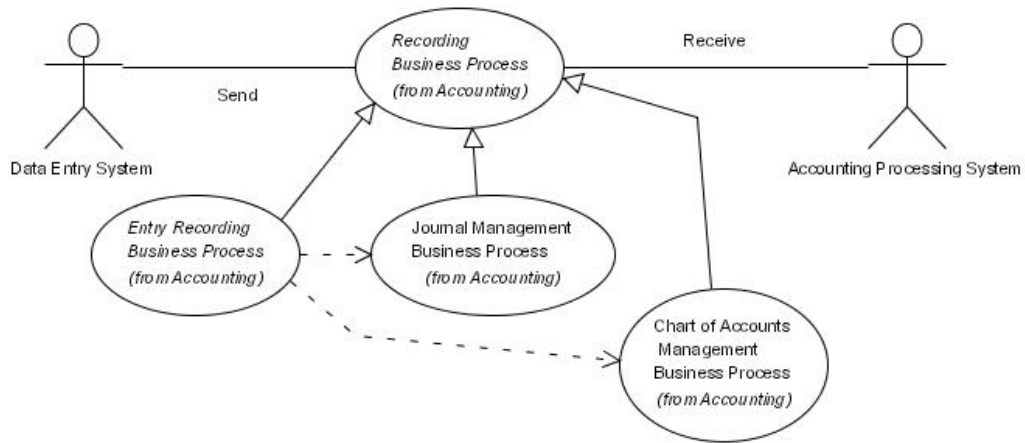
Use case description – Recording Process

Business process name	Recording Business Process
Identifier	Accounting
Actors	Data Entry system, Accounting Processing System, Entity,
Description	Entries are created from a range of input system (e.g. keyboard data capture, entries generated from other application system such as from invoicing subsystem-, automated tool for creation of entries such as from outsourced payroll, etc). Entries may also be produced from other systems e.g. migration from / toward another software package, merging entities, etc.
Pre-condition	Existence of the journal code in a code list; Existence of the account id. in the chart of accounts
Post-conditions	
Scenario	A journal valid for the entity sustains the data entry system. Moreover, the data entry system checks whether the account id. used for each entry line does actually exist in the list (chart) of accounts.
Remarks	Validation or rejection of entries is under the final responsibility of the accountant or the accounting firm in charge of the Accounting Processing System.

5.5   Information flow definition – Recording Business Process

5.5.1 Activity Diagram   Recording Business Process

Although a program cannot perform due-diligence, a set of logical and physical controls
applied prevent a lot of mistakes. Some types of error can either be manually or automatically
corrected during the Recording Business Process. Otherwise, the entry is rejected and must be
recycled.
At the end of the day, the validation of entries is under the full responsibility of the
accountant.
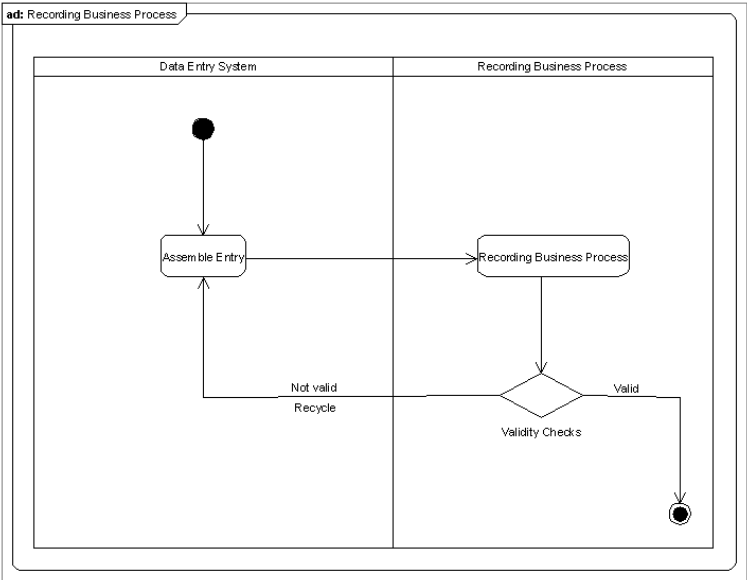
5.5.2 Business Collaboration Diagram   Recording Business Process

Business Collaboration - Recording Business Process

Business process name	Recording Business Process
Identifier	Accounting
Actors	Data Entry system, Recording Business Process
Description	Entries are created from a range of input system (e.g. keyboard data capture, entries generated from other application system such as from invoicing subsystem-, automated tool for creation of entries such as from outsourced payroll, etc), accounting books from a previous accounting system, accounting books from a merging entity, A collection of sub-journals valid for the entity sustains the data entry system. Some validity checks may occur simultaneous to data entry (on line). The Recording Business Process applies logical and physical checks for each entry and each entry line accordingly with the accounting organisation and the accounting principles in use in the entity, e.g. the chart of accounts that must be applied. Check failure means recycling process of the account entry.
Authorized Roles	Data Entry system, Recording Business Process, Accountant
Legal Steps/ Requirements	
Initial/Terminal Events	Initial: Data Entry System to push the set of entries, or the Recording Process to pull the set of entries. Terminal: The Business Recording Process to return prospective rejected entries.
Scope	To command Data Entry System to recycle rejected entries.
Boundary	Not defined if any
Constraints	Existence of the journal code in a code list Existence of the account id. in the chart of accounts;

5.6   Information Model Definition – Accounting Entry (class diagram)

5.6.1 Accounting Entry
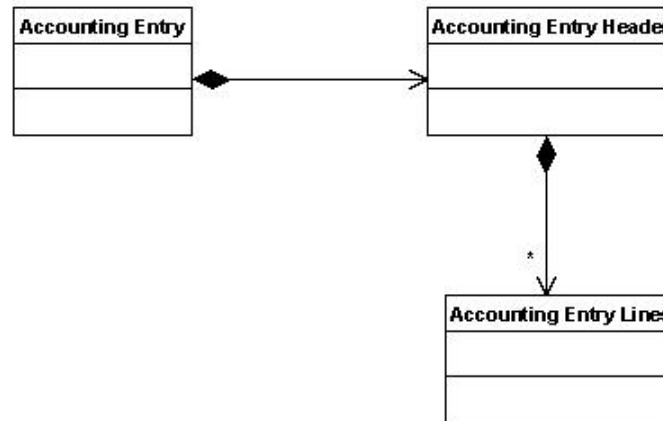
Accounting Entry

Description: A message that enables recording of financial debit and credit flows into accounts. The Accounting Entry defines accounts, amounts, references, terms of payment, quantities, currencies, taxes recorded into accounting books.

Obviously most often one message will contain more than one single accounting entry; this means that a "accounting message" is needed to enclose all accounting entry messages into a "entries section". The "accounting message" BRS is developed separately.

5.6.1.1 Accounting Entry Details

Accounting Entry Details

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

The ABIE is named "**Journal_ Accounting Entry Details**"

Cardinal	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
	Accounting Entry	**Journal_ Accounting Entry . Details**	**The information relevant to an accounting entry.**		**ABIE**
1	Schema Version	Journal_ Accounting Entry. Status. Code	Document version number		BBIE
1	Entry Header	Journal_ Accounting Entry Header	The information relevant to an accounting entry.		ASBIE

5.6.2 Accounting Entry Header
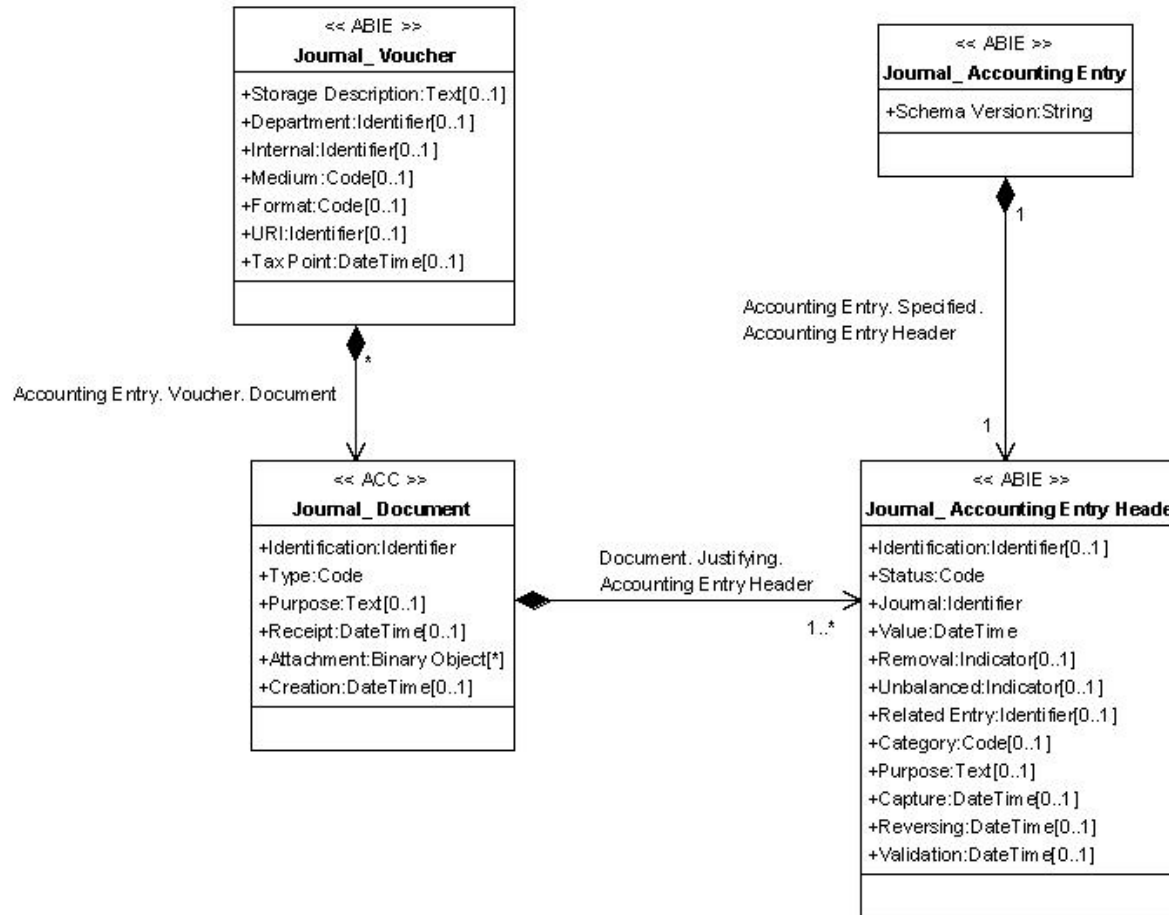
5.6.2.1   Accounting Entry Header Details

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

The ABIE is named "**Journal_ Accounting Entry Header. Details**"

Cardinal	Business Term (ASCC)	ABIE / BBIE Name	Definition	Supporting CC	Type
	Accounting Entry Header	**Journal_ Accounting Entry Header. Details**	**The information relevant to an accounting entry.**		**ABIE**
0..1	Entry Identification	Journal_ Accounting Entry Header. Identification. Identifier	A unique identifier for this accounting entry.		BBIE
1	Entry Status	Journal_ Accounting Entry Header. Status. Code	A code specifying the processing status for this accounting entry: validated, not validated, proposed, simulated, deferred, removed.		BBIE
1	Entry Journal	Journal_ Accounting Entry Header. Journal. Identifier	A unique identifier of the journal for this accounting entry.		BBIE
1	Entry Value Date	Journal_ Accounting Entry Header. Value. DateTime	The date of value of this accounting entry.		BBIE
0..1	Entry to Remove	Journal_ Accounting Entry Header. Removal. Indicator	The indication of whether or not this accounting entry must be removed.		BBIE
0..1	Entry Unbalanced	Journal_ Accounting Entry Header. Unbalanced. Indicator	The indication of whether or not the debit and credit amounts of this accounting entry are balanced.		BBIE
0..1	Entry Related Entry	Journal_ Accounting Entry Header. Related Entry. Identifier	The unique identification to a related entry.		BBIE
0..1	Entry Category	Journal_ Accounting Entry Header. Category. Code	The code identifying the category of the accounting entry: e.g. financial accounting,		BBIE

			budget, comparison, standard, recurring, reordered.		
0..1	Entry Purpose	Journal_ Accounting Entry. Purpose. Text	The purpose expressed in free text related to the entry		BBIE
0..1	Entry Capture Date	Journal_ Accounting Entry. Capture. DateTime	The date at which the entry is captured.		BBIE
0..1	Entry Reversing Date	Journal_ Accounting Entry. Reversing. DateTime	The date at which the entry must be reversed.		BBIE
0..1	Entry Validation Date	Journal_ Accounting Entry. Validation. DateTime	The date at which the entry is validated.		BBIE
*	Entry Line	Journal_ Accounting Entry Header. Detailed. Accounting Line	The detailed accounting lines that are part of the same accounting entry.		ASBIE

5.6.2.2 Accounting Entry Voucher Details

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

The ABIE is named "**Journal_ Accounting Entry Voucher. Details**"

Cardinal	Business Term (ASCC)	ABIE / BBIE Name	Definition	Supporting CC	Type
*	**Voucher**	**Journal_ Accounting Entry Voucher. Details**	The information relevant to a voucher which proves the reliability of an accounting entry.		**ABIE**
0..1	**Voucher Storage**	Journal_ Accounting Entry Voucher. Storage Description. Text	A textual expression of the storage description of this voucher.		BBIE
0..1	**Voucher Receipt Department**	Journal_ Accounting Entry Voucher. Department. Identifier	The text expression of the department that received the voucher; e.g. Identification of a division, service, entity that is the source of the voucher		BBIE
0..1	**Voucher Internal Identification**	Journal_ Accounting Entry Voucher. Internal. Identifier	The unique identification for this voucher assigned by the receiver.		BBIE
0..1	**Voucher Medium Code**	Journal_ Accounting Entry Voucher. Medium. Code	The code specifying the medium supporting this voucher (VAN, Internet, Optical Disk, DVD, CD-Rom, USB Key, EDI, ebXML, paper)		BBIE
0..1	**Voucher Format Code**	Journal_ Accounting Entry Voucher. Format. Code	The code specifying the format of this voucher (e.g. CSV, ASCII, PDF, EBCDIC, JPEG, etc - UNCL 1503)		BBIE

0..1	**Voucher URI**	Journal_ Accounting Entry Voucher. URI. Identifier	The unique Uniform Resource Identifier of this voucher.		BBIE
0..1	**Voucher Tax Point Date**	Journal_ Accounting Entry Voucher. Tax Point. DateTime	The date identifying when the tax is payable / deductible		BBIE
	Document	**Accounting Entry. Voucher. Document**			**ASBIE**

5.6.2.3 Document Details

Document Details (based on ACC ebXML CCL06A)

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

The ABIE is named "**Journal_ Document. Details**"

Cardinal	ACC / ASCC	ABIE / BBIE Name	Definition	Supporting CC	Type
1	Document. Details	Journal_ Document. Details	A collection of data for a piece of written, printed or electronic matter that provides information or evidence.	**UN00000309**	**ABIE**
1	Document. Identification. Identifier	Journal_ Document.. Identifier	A unique identification for this document assigned by the issuer.	UN00000310	BBIE
1	Document. Type. Code	Journal_ Document. Type. Code	A code specifying a type of document (e.g. pro forma, worksheet, order, etc.) [Reference United Nations Code List (UNCL) 1001].	UN00000311	BBIE
0..1	Document. Purpose. Text	Journal_ Document. Purpose. Text	The purpose, expressed in text, of this document.	UN00000313	BBIE
0..1	Document. Receipt. DateTime	Journal_ Document. Receipt. DateTime	The date, time, date time or other date time value for the formal receipt of this document	UN00000318	BBIE
*	Document. Attachment. Binary Object	Journal_ Document. Attachment. Binary Object	A binary object that is attached or otherwise appended to this document.	UN00000321	BBIE
0..1	Document. Creation. DateTime	Journal_ Document. Creation. DateTime	The date, time, date time or other date time value of the creation of the document.	UN00000323	BBIE
1..*	Accounting Entry	Document. Justifying. Accounting Entry			ASBIE

5.6.3 Accounting Line

<< ABIE >>
Journal_ Line Folio Index
+Folio:Numeric
+Line:Numeric

<< ABIE >>
Journal_ Line Automated Index
+Index:Numeric

<< ABIE >>
Journal_ Accounting Line
+CommentText[0..1]
+Category:Code[0..1]
+Source:Code[0..1]
+Last Change:DateTime[0..1]
+Last Change Responsible:Text[0..1]

<< ABIE >>
Journal_ Monetary Value
+Local:Amount
+Voucher:Amount[0..1]
+Other:Amount[0..1]
+Other AmountType:Code[0..1]
+Debit Credit:Code
+Matching:Identifier[0..1]
+Ticking:Identifier[0..1]
+Apply To Number:Identifier[0..1]
+Voucher Quantity:Quantity[0..1]
+Achieved Work Category:Identifier[0..1]
+Activity Base:Identifier[0..1]

<< ACC >>
Journal_ Tax
+Identification:Identifier[0..1]
+Calculated:Amount[0..1]
+Type:Code[0..1]
+Exemption Reason:Text[0..1]
+Calculated:Rate[0..1]
+Calculation Sequence:Numeric[0..1]
+Basis:Quantity[0..1]
+Basis:Amount[0..1]
+Category:Code[0..1]
+Currency:Code[0..1]
+Jurisdiction:Text[0..1]
+Tax. Customs Duty. Indicator:Indicator[0..1]
+Tax. Exemption Reason. Code:Code[*]
+Tax. Tax Basis Allowance. Rate:Rate[*]

<< ABIE >>
Journal_ Instalment
+Paid:Amount
+Number:Numeric[0..1]
+Ranking:Numeric[0..1]

<< ABIE >>
Journal_ Allocation
+Allocated:Amount
+Start:DateTime[0..1]
+Duration:Measure[0..1]
+Number:Numeric[0..1]
+Ranking:Numeric[0..1]

<< ACC >>
Journal_ Accounting Account
+Main Account:Identifier
+Sub Account:Identifier[0..1]
+Full Name:Text[0..1]
+Short Name:Text[0..1]
+Set Trigger:Code[0..1]
+Type:Code[0..1]
+Amount Type:Code[0..1]
+Main Accounts Chart:Identifier[0..1]
+Main Accounts Chart Reference:Identifier[0..1]
+Report Filing:Identifier[0..1]
+Report Filing Item:Identifier[0..1]

Accounting Entry Line. Folio. Index

Accounting Entry Line. Automated. Index

Accounting Entry Line. Related. Monetary Value

Accounting Entry Line. Related. Tax

Accounting Entry Line. Related. Instalment

Accounting Entry Line. Related. Allocation

Accounting Entry Line. Booking. Accounting Account

Tax. Specified. Accounting Account

{xor}

5.6.3.1 Accounting Line Details

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

The ABIE is named "Journal_ Accounting Entry. Details"

Cardinal	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
*	Line. Details	Journal_ Accounting Line. Details	The information relevant to a line that is part of an accounting entry		ABIE
0..1	Comment	Journal_ Accounting Line. Comment. Text	A textual representation of the comment of this accounting line.		BBIE
0..1	Category	Journal_ Accounting Line. Category. Code	A code specifying the category of this accounting line: ;e.g. opening balance, normal, simulation, paid commercial paper not yet due from a prior period, not matched line in a prior period, not reconciled line in a prior period, etc.		BBIE
0..1	Source	Journal_ Accounting Line. Source. Code	A code specifying the source of this accounting line; (e.g. year to date, import, manual input, etc.)		BBIE
0..1	Last Change Date	Journal_ Accounting Line. Last Change. DateTime	The date of the last change of the accounting line.		BBIE
0..1	Change Responsible	Journal_ Accounting Line. Last Change Responsible. Text	The text expression of the responsible for the last change of the accounting line.		BBIE
0..1	Automated Index	Accounting Entry. Line. Automated Index	Associated (Aggregate) Business Information Entity, associated with the ABIE		ASBIE

1	Folio Index	Accounting Entry. Line. Folio Index	Associated (Aggregate) Business Information Entity, associated with the ABIE		ASBIE
0..1	Allocation	Accounting Entry. Line. Allocation	Associated (Aggregate) Business Information Entity, associated with the ABIE		ASBIE
0..1	Instalment Payment	Accounting Entry. Line. Instalment Payment	Associated (Aggregate) Business Information Entity, associated with the ABIE		ASBIE
0..1	Tax	Accounting Entry. Line. Tax	Associated (Aggregate) Business Information Entity, associated with the ABIE		ASBIE
1..*	Monetary Value	Accounting Entry. Line. Monetary Value	Associated (Aggregate) Business Information Entity, associated with the ABIE		ASBIE

5.6.3.2 Accounting Account Details

(ACC Accounting Account Details ebXML CCL06B)- Change requested

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

The ABIE is named "**Journal_ Accounting Account. Details**"

Cardinal.	ACC	ABIE / BBIE Name	Definition	Supporting CC	Type
1..*	Accounting Account. Details	Journal_ Accounting Account. Details	A specific account for recording debits and credits to general accounting, cost accounting or budget accounting.	CHANGE UN00001267	ABIE
	Accounting Account. Account Identification. Identifier			DELETE UN00001268 Replaced by the following next two elements	BBIE
1	Accounting Account. Main Account. Identifier	Journal_ Accounting Account. Main Account. Identifier	The unique identifier for this accounting main account.	ADD	BBIE
0..1	Accounting Account. Sub Account. Identifier	Journal_ Accounting Account. Sub Account. Identifier	The unique identifier for this accounting sub account.	ADD	BBIE
0..1	Accounting Account. Full Name. Text	Journal_ Accounting Account. Full Name. Text	The name of this sub account, complete.	ADD	BBIE
0..1	Accounting Account. Short Name. Text	Journal_ Accounting Account. Short Name. Text	The name of this sub account, shortened.	ADD	BBIE
0..1	Accounting Account. Set Trigger. Code	Journal_ Accounting Account. Set Trigger. Code	The code specifying the set trigger for the accounting account to be used in response to a specific event or set of events.	UNCHANGED UN00001269	BBIE

0..1	Accounting Account. Type. Code	Journal_ Accounting Account. Type. Code	A code specifying the type of account e.g. general account, payable, receivable, budget account, cost accounting account, job, building site, etc.	**UNCHANGED UN00001270**	BBIE
0..1	Accounting Account. Amount Type. Code	Journal_ Accounting Account. Amount Type. Code	The code specifying the amount type for a specific accounting account.	**UNCHANGED UN00001271**	BBIE
0..1	Accounting Account. Main Accounts Chart. Identifier	Journal_ Accounting Account. Main Accounts Chart. Identifier	The unique identifier for this chart of main accounting accounts.	ADD	BBIE
0..1	Accounting Account. Main Accounts Chart Reference. Identifier	Journal_ Accounting Account. Main Accounts Chart Reference. Identifier	The reference of this chart of main accounting accounts.	ADD	BBIE
0..1	Accounting Account. Report. Identifier	Journal_ Accounting Account. Report. Identifier	The unique identifier of a report	ADD	BBIE
0..1	Accounting Account. Report Filing Item. Identifier	Journal_ Accounting Account. Report Filing Item. Identifier	The unique identifier for this filing item.	ADD	BBIE

5.6.3.3 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.

The **ABIE** is named "**Journal_ Monetary Value. Details**"

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
1..*	**Monetary Value**	**Journal_ Monetary Value. Details**	The information relevant to the monetary value of a line that is part of an accounting entry.		**ABIE**
1	Local Amount	Journal_ Monetary Value. Local. Amount	The monetary value that constitutes the amount expression in local accounting currency.		BBIE
0..1	Voucher Amount	Journal_ Monetary Value. Voucher. Amount	The monetary value that constitutes the amount expression in voucher currency.		BBIE
0..1	Other Amount	Journal_ Monetary Value. Other. Amount	The monetary value that constitutes the amount expression in other currency. (e.g. reporting currency, consolidation currency, euro transition period,).		BBIE
1	Debit Credit Code	Journal_ Monetary Value. Debit Credit. Code	A code specifying the accounting sign of the amount. (see business rules).		BBIE
0..1	Matching Identifier	Journal_ Monetary Value. Matching. Identifier	A unique identifier for matching amount of this accounting line.		BBIE
0..1	Ticking Identifier	Journal_ Monetary Value. Ticking. Identifier	A unique identifier for ticking amount of this accounting line.		BBIE

0..1	Apply To Number Identifier	Journal_ Monetary Value. Apply To Number. Identifier	A unique identifier for applying the amount of this accounting line.		BBIE
0..1	Quantity	Journal_ Monetary Value. Voucher Quantity. Quantity	The quantity of this entry line (e.g. matter, things, hours, etc)		BBIE
0..1	Achieved Work Category	Journal_ Monetary Value. Achieved Work Category. Identifier	A unique identifier for the category of work achieved of the entry line		BBIE
0..1	Activity Base	Journal_ Monetary Value. Activity Base. Identifier	A unique identifier for the activity base of the entry line		BBIE
1..*	Accounting Account	Accounting Entry. Line. Accounting Account	Associated (Aggregate) Business Information Entity, associated with the ABIE		ASBIE

5.6.3.4 Allocation Details

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

The ABIE is named "**Journal_ Allocation. Details**"

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
0..1	**Allocation**	**Journal_ Allocation. Details**	The information relevant to an allocation amount e.g. periodic insurance scheduled provision, income revenue provision, etc.		**ABIE**
1	Allocation Amount	Journal_ Allocation. Allocated. Amount	The monetary value that constitutes the allocated amount expression in local accounting currency.		BBIE
0..1	Allocation Start Date	Journal_ Allocation. Start. DateTime	The starting date of the allocation.		BBIE
0..1	Allocation Duration	Journal_ Allocation. Duration. Measure	The measure of the duration of the allocation: e.g. month.		BBIE
0..1	Allocation Number	Journal_ Allocation. Number. Numeric	The number of allocations.		BBIE
0..1	Allocation Ranking	Journal_ Allocation. Ranking. Numeric	The number of this rank of the allocation: e.g. 3rd allocation out of the 12 allocations.		BBIE

5.6.3.5 Instalment Details

Instalment Payment Details

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

The ABIE is named "**Journal_ Allocation. Details**"

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
0..1	Instalment	Journal_ Instalment. Details	The information relevant to a repeated instalment payment amount e.g. insurance scheduled provision, income revenue provision, etc.		ABIE
1	Instalment Amount	Journal_ Instalment. Paid. Amount	The monetary value that constitutes the paid amount of this instalment payment.		BBIE
0..1	Instalment Number	Journal_ Instalment. Number. Numeric	The number of payments due e.g. 12 instalments		BBIE
0..1	Instalment Ranking	Journal_ Instalment. Ranking. Numeric	The position of the instalment in the total number of the instalments: e.g. 3rd payment out of the 12 instalments.		BBIE

Commentaire [.2] : Payment semble inutile puisque instalment contient déjà l'idée de paiement

Commentaire [.3] : Paid ou Due ?

5.6.3.6 Tax Details

(Based on Tax Details ACC ebXML CCL06B)

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.

The ABIE is named "**Journal_ Tax. Details**"

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

0..1	Basis	Journal_ Tax. Basis. Quantity	A quantity used as the principal component in calculating a tax amount.	UN00000248	BCC
1	Basis Amount	Journal_ Tax. Basis. Amount	A monetary value used as the principal component in calculating a tax basis amount.	UN00001026	BCC
1	Tax Category	Journal_ Tax. Category. Code	The code specifying the category to which the tax applies such as codes for Exempt from Tax, Standard Rate, Free Export Item - Tax Not Charged. [Reference United Nations Location Code (UNCL) 5305].	UN00000777	BCC
1	Currency	Journal_ Tax. Currency. Code	The code specifying a currency of the tax.	UN00000778	BCC
0..1	Jurisdiction	Journal_ Tax. Jurisdiction. Text	A jurisdiction, expressed as text, to which the tax applies.	UN00000779	BCC
0..1	Customs Duty	Journal_ Tax. Customs Duty. Indicator	The indication of whether or not this tax is a customs duty.	UN00001336	BCC
*	Exemption Reason Code	Journal_ Tax. Exemption Reason. Code	A code specifying a reason for exemption from this tax.	UN00001337	BCC
0..1	Basis Allowance Rate	Journal_ Tax. Tax Basis Allowance. Rate	The rate of the tax basis allowance (deduction or discount) used to calculate the tax.	UN00001307	BCC
*	Accounting Account	Journal_ Tax. Specified. Accounting Account	A specified accounting account for this tax.	UN00001338	ASCC

5.6.3.7 Line Folio Index. Details

Description: The entity contains the information that makes a line unique in a folio of a book.
The ABIE is named "**Journal_ Line Folio Index. Details**"

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
0..1	**Line-Folio Number**	**Journal_ Line Folio Index. Details**	The information that is part of an accounting entry to identify a line in a folio of a book.		**ABIE**
1	Folio Number	Journal_ Folio. Numeric	The number of the folio of the paper document for this accounting line.		BBIE
0..1	Line Number	Journal_ Line. Numeric	The number of the line in the paper document for this accounting line.		BBIE

5.6.3.8 Line Automated Index. Details

Description: The entity contains the index that makes an accounting line unique in the accounting system.
The ABIE is named "**Journal_ Line Automated Index. Details**"

Cardinal.	Business Term	ABIE / BBIE Name	Definition	Supporting CC	Type
0..1	**Line Number Automated**	**Journal_ Line Automated Index. Details**	The information that is part of an accounting entry relevant to identify a line in a database.		**ABIE**
1	Index. Numeric	Journal_ Index. Numeric	The number of the electronic index of this accounting line.		BBIE