REQUIREMENTS SPECIFICATION MAPPING

(RSM)

Business Domain: Accounting and Audit

Business Process: Accounting Entry (Journal)

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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
  http://www.unece.org/cefact/documents/Forum_operating_procedures.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 Entry Journal Process version 1.14 October 2007
  http://www.uncefactforum.org/TBG/TBG12/TBG12%20Documents/BRS%20accounting%20Entry%20v1%2014.doc
- TRADE/CEFACT/2008/MISC.1 *Decision 08-9ECE/TRADE/C/CEFACT/2008/29/Add.5*
- UN/EDIFACT – ENTREC message
- UN/CEFACT TBG17 Submission Template, v2pt05 June 2007
- UN/CEFACT – Core Components Library version CCL 08A
  http://www.unece.org/cefact/codesfortrade/codes_index.htm#ccl
- OMG Unified Modeling Language Specification, Version 1.3 June 1999, and later
- BRS Accounting Entry 1.2 – September 2008

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.

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.

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 voucher, 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 validated 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.

3.1 Definition of terms

Terms	Definition
Account	A ranking and recording unit of entries corresponding to expenditure and receipts relating to a particular period and/or purpose. Contains either the detail of all entry lines booked into this account and/or the totals summarising debits and credits.
Accounting entry, book entry, entry	Technique that consists in recording the equal debit and credit monetary values of a transaction into suitable accounts, accounting books.
Accounting (entry) line, entry item	Is corresponding to the debit or credit amount (that is part of an accounting entry), posted on a ledger account and recorded in a journal. In addition to the amount and the account identifier, the accounting entry line must include the date of the transaction, the explanation of the entry, a reference toward the journal and the identification of the source document originating the debit or credit amount.
Bookkeeping	Activity that consists in sorting and recording into accounts the financial flow related to any transaction and economic fact occurring in an entity.
Irreversibility	The fact that an accounting entry posted into accounts and books can not be undone or altered.
Journal	Book or file in which each accounting entry is recorded chronologically prior to be carried over into the ledger book. The [central or main] journal is generally split into secondary journals dedicated to a type of transactions such as “sales invoices”, “purchase invoices”, “bank account”, “petty cash”, “wages”, “depreciations”, etc.Accounting practice regulations related to the journal process guarantee the immutability and prevent any addition or removal of accounting entry.
Recording Accounting Entry	See Accounting entry
Matching	Match mark. Action of putting a mark, a character or a string of characters vis-à-vis opposite amounts of two or more postings in an account which indicates the relation between them; e.g. the credit amount of a payment and the debit amount of the corresponding invoice. Matching describes as well the action of putting a mark in front of amounts as well as the matching process itself.

Ticking	Tick mark or check mark Action of putting a sign vis-à-vis an amount or a post in a ledger to indicate it has been verified; the sign itself. Ticking describes as well the action of putting a sign on the paper as well as the control process itself of the element Symbol used by the accounting professional to indicate the work he did comparing the figures posted into an account with those on the document justifying the entry or when he verified correctness of a calculation.
(Accounting) Voucher	Basis of the posting into account and support of evidence, the voucher is a document that attests to the reality of an operation, authenticates its conclusion, is the originator of accounting entry, and is used for audit control matters.

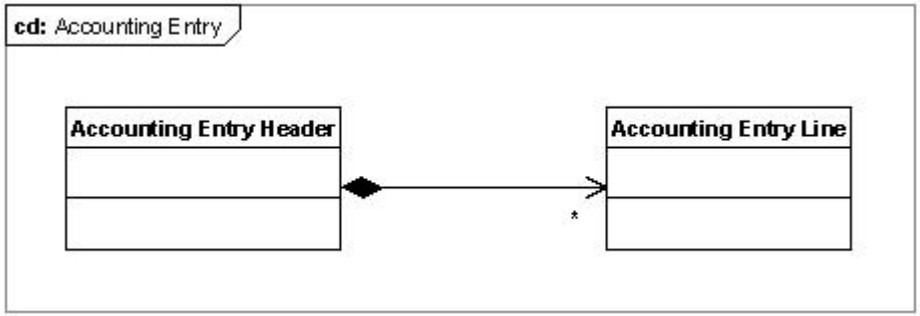
3.2 Target technology solution(s)

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

4 Information payload to be implemented

4.1 Conceptual data model

4.1.1 Accounting Entry

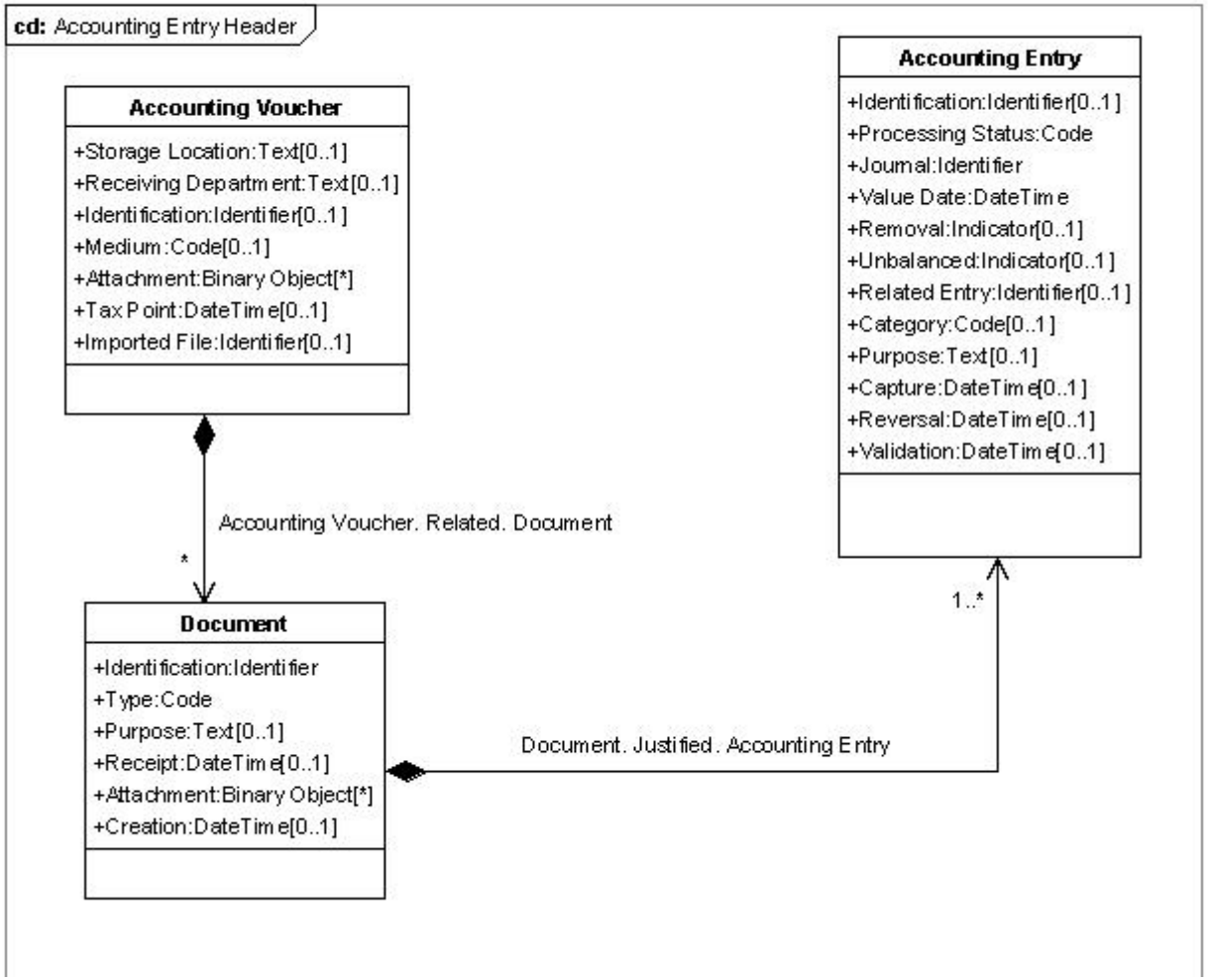


Description: A message that enables recording of financial debit and credit flows into accounts.

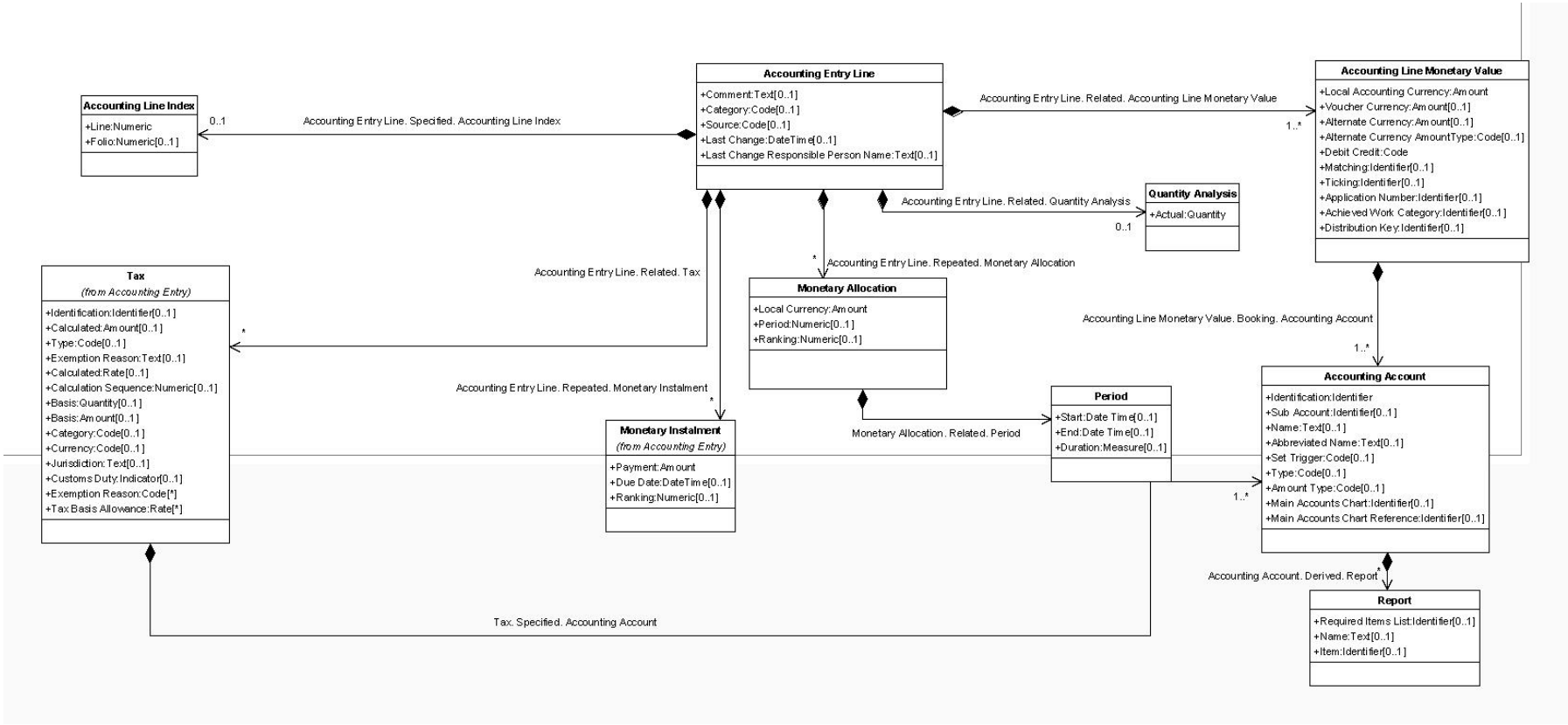
The Accounting Entry defines accounts, amounts, references, terms of payment, quantities, currencies, taxes recorded into accounting books.

Accounting entries are most often originally recorded in an organization based on the "journal" in which entries are captured in a chronological order. In order to alleviate and for best location of entries capture practice, the journal is subdivided into specialized sub-journals such as "sales", "purchases", "cash", etc… in conformance with the list and number of appropriate sub-journals as convenient for the entity. 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". This message "container" will be developed in another TBG12 project.

4.1.2 Accounting Entry Header

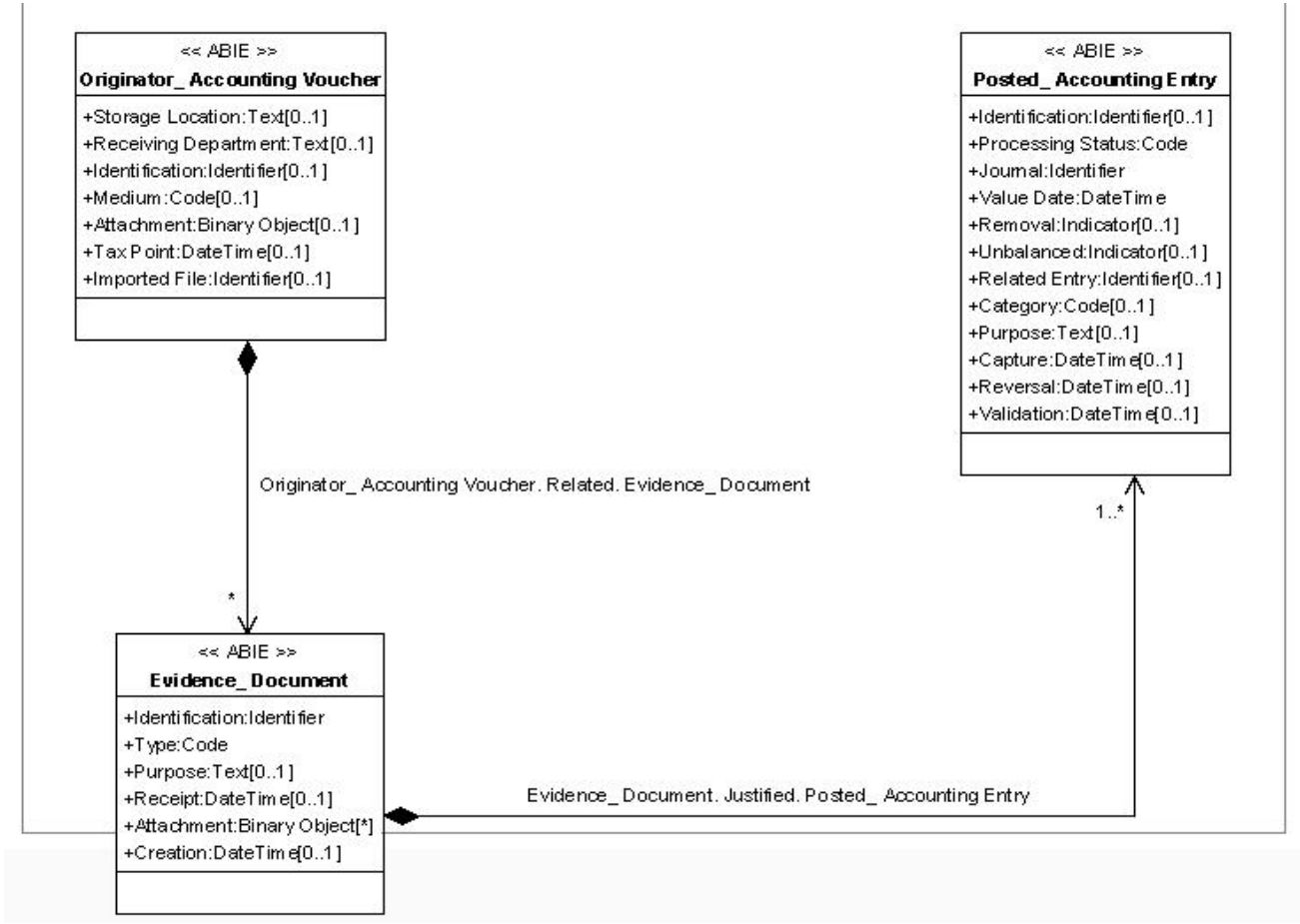


4.1.3 Accounting Entry Line

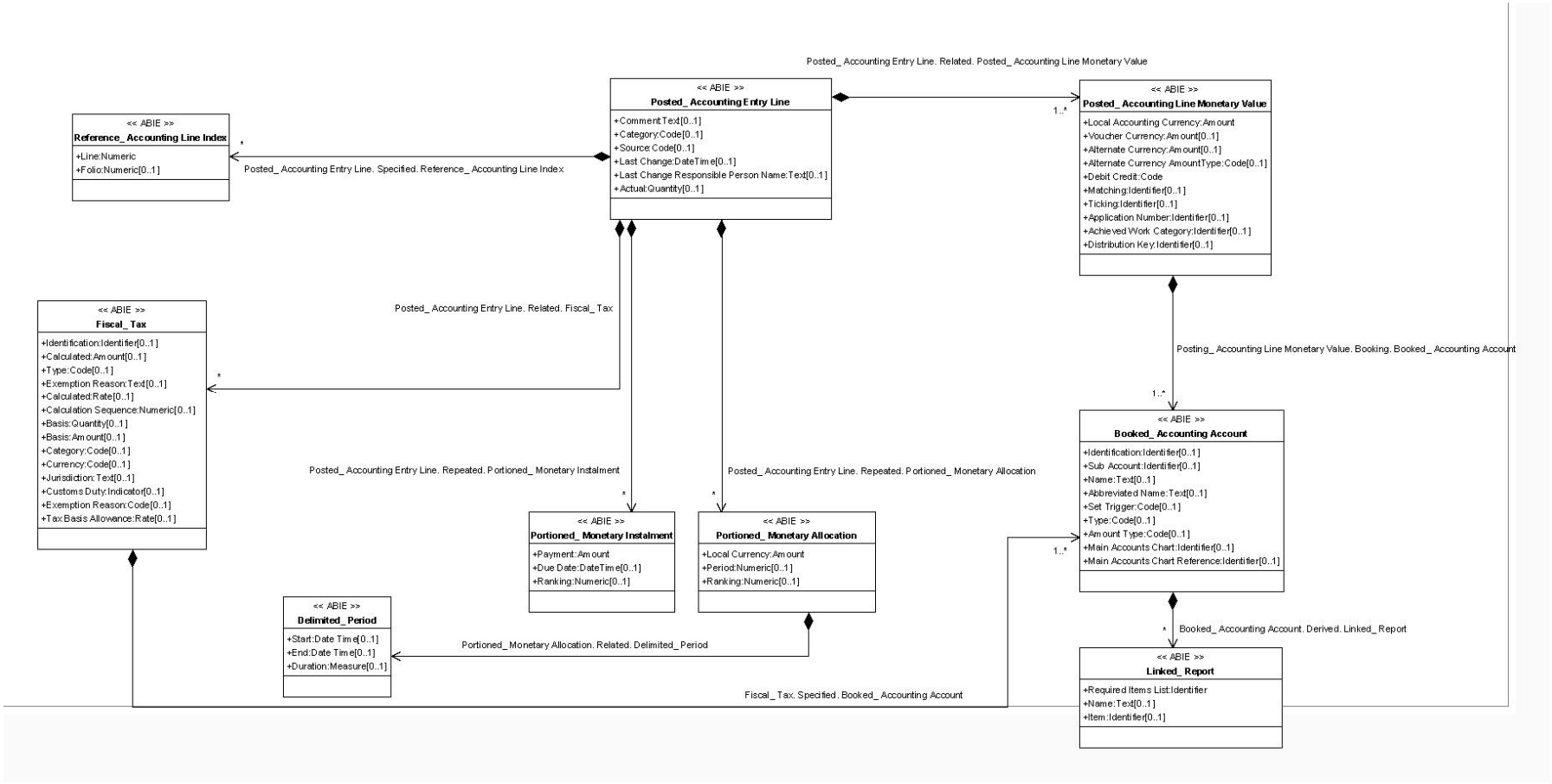


4.2 Canonical data model

4.2.1 Accounting Entry Header



4.2.2 Accounting Entry Line



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	
Originator_ Accounting Voucher. Medium	Code Type		Accounting Voucher. Medium. Code	Enumeration EDIFICASEU_AccountingVoucherMedium_D08B.TXT See 5.4.1.1					Responsible 210 Edificas Eu
Evidence_ Document. Type	Code Type		Document. Type. Code	Enumeration UNECE_DocumentNameCode_D08B.TXT See 5.4.1.4 5.4.1.4					Responsible 210 Edificas Eu
Posted_ Accounting Entry. Processing Status	Code Type		Accounting Entry. Processing Status. Code	Enumeration EDIFICASEU_AccountingEntryProcessing_D08B.TXT See 5.4.1.2					Responsible 210 Edificas Eu

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	
Posted_ Accounting Entry. Removal	Indicator Type	Default value = False	Accounting Entry. Removal. Indicator	Boolean True, False					
Posted_ Accounting Entry. Unbalanced	Indicator Type	Default value = False	Accounting Entry. Unbalanced. Indicator	Boolean True, False					
Posted_ Accounting Entry. Category	Code Type		Accounting Entry. Category. Code	Enumeration EDIFICASEU_AccountingEntryCategory_D08B.TXT See 5.4.1.3					Responsible 210 Edificas Eu
Posted_ Accounting Entry Line. Category	Code Type		Accounting Entry Line. Category. Code	Enumeration EDIFICASEU_AccountingEntryLineCategory_D08B.TXT See 5.4.2.1					Responsible 210 Edificas Eu
Posted_ Accounting Entry Line. Source	Code Type		Accounting Entry Line. Source. Code	Enumeration EDIFICASEU_AccountingEntryLineSource_D08B.TXT See 5.4.2.2					Responsible 210 Edificas Eu

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	
Posted_ Accounting Line Monetary Value. Alternate Currency Amount Type	Code Type		Accounting Line Monetary Value. Alternate Currency Amount Type. Code	Enumeration EDIFICASEU_AlternateCurrencyAmountType_D08B.TXT See 5.4.2.3					Responsible 210 Edificas Eu
Posted_ Accounting Line Monetary Value. Debit Credit	Code Type		Accounting Line Monetary Value. Debit Credit. Code	UNECE_StatusDescriptionCode_AccountingDebitCredit_D08B.TXT See 5.4.2.8					TDED 07A, DE 4405 Responsible 6 UNECE
Booked_ Accounting Account. Set Trigger	Code Type		Accounting Account. Set Trigger. Code	Enumeration UNECE_DocumentNameCode_D08B.TXT See 5.4.1.4					Responsible 210 Edificas Eu
Booked_ Accounting Account. Type	Code Type		Accounting Account. Type. Code	Enumeration EDIFICASEU_AccountingAccountType_D08B.TXT See 5.4.2.5					Responsible 210 Edificas Eu

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	
Booked_ Accounting Account. Amount Type	Code Type		Accounting Account. Amount Type. Code	Enumeration EDIFICASEU_AccountingAmountType_D08B.TXT See 5.4.2.6					Responsible 210 Edificas Eu
Fiscal_ Tax. Type. Code	Code Type		Tax. Type. Code	UNECE_DutyTaxFeeTypeCode_D07A.txt					TDED 07A, DE 5153 Responsible 6 UNECE
Fiscal_ Tax. Category	Code Type		Tax. Category. Code	UNECE_DutyorTaxorFeeCategoryCode_D07A.TXT					TDED 07A, DE 5305 Responsible 6 UNECE
Fiscal_ Tax. Currency	Code Type		Tax. Currency. Code	ISO_ISO3AlphaCurrencyCode_20070618.TXT					ISO 4217 3A Responsible 5 ISO
Fiscal_ Tax. Exemption Reason	Code Type		Tax. Exemption Reason. Code	Enumeration EDIFICASEU_TaxExemptionReason_D08B.TXT See 5.4.2.4					Responsible 210 Edificas Eu

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)	
Originator_ Accounting Voucher. Details 	Accounting Voucher. Details	Storage Location. Text Receiving Department. Text Identification. Identifier Medium. Code Tax Point. Date Time Imported File. Identifier Attachment. Binary Object		**ASBIE TO BE ADDED** Evidence_ Accounting Voucher. Related. Evidence_ Document

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
Evidence_ Document. Details	Document. Details	Identification. Identifier Type. Code Purpose. Text Receipt. Date Time Attachment. Binary Object Creation. Date Time	Multiple Type. Indicator Name. Text Description. Text Issue. Date Time Submission. Date Time Control Requirement. Indicator Status. Code Copy. Indicator Response. Date Time Item Identification. Identifier Remarks. Text Language. Identifier Currency. Code Line Count. Numeric Line. Identifier Line Status. Code Multiple References. Indicator	**ASBIE TO BE ADDED** Evidence_ Document. Justified. Posted_ Accounting Entry **ASCC TO BE EXCLUDED** Document. Effective. Period Document. Acceptable. Period Document. Reference. Document Document. Issuer. Party Document. Owner. Party

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
Posted_ Accounting Entry. Details	Accounting Entry. Details	Identification. Identifier Processing Status. Code Journal. Identifier Value Date. Date Time Removal. Indicator Unbalanced. Indicator Related Entry. Identifier Category. Code Purpose. Text Capture. Date Time Reversal. Date Time Validation. Date Time		**ASBIE TO BE ADDED** Posted_ Accounting Entry. Detailed. Posted_ Accounting Entry Line

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
Posted_ Accounting Entry Line. Details	Accounting Entry Line. Details	Comment. Text Category. Code Source. Code Last Change. Date Time Last Change Responsible Person Name. Text Actual. Quantity		**ASBIE TO BE ADDED** Accounting Entry Line. Specified. Accounting Line Index Accounting Entry Line. Repeated. Monetary Allocation Accounting Entry Line. Monetary Instalment Accounting Entry Line. Related. Accounting Line Monetary Value. Related. Tax **ASCC TO BE EXCLUDED** Accounting Entry Line. Related. Quantity Analysis

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
Posted_ Accounting Line Monetary Value. Details	Accounting Line Monetary Value. Details	Local Accounting Currency. Amount Voucher Currency. Amount Alternate Currency. Amount Alternate Currency Amount Type. Code Debit Credit. Code Matching. Identifier Ticking. Identifier Application Number. Identifier Achieved Work Category. Identifier Distribution Key. Identifier		**ASBIE TO BE ADDED** Accounting Line Monetary Value. Booking. Accounting Account
Portioned_ Monetary Allocation. Details	Monetary Allocation. Details	Local Currency. Amount Period. Numeric Ranking. Numeric		**ASBIE TO BE ADDED** Monetary Allocation. Related. Period
Portioned_ Monetary Instalment. Details	Monetary Instalment. Details	Payment. Amount Due Date. Date Ranking. Numeric		

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
Delimited_ Period. Details	Period. Details	Start. Date Time End. Date Time Duration. Measure	Inclusive. Indicator Description. Text Complete. Date Time Open. Indicator Identification. Identifier Season. Code Name. Text Sequence. Numeric Start Date Flexibility. Code Continuous. Indicator	
Reference_ Accounting Line Index. Details	Accounting Line Index. Details	Line. Numeric Folio. Numeric		
Booked_ Accounting Account. Details	Accounting Account. Details	Identification. Identifier Set Trigger. Code Type. Code Amount Type. Code		**BBIES TO BE ADDED** Sub Account. Identifier Name. Text Abbreviated Name. Text Main Accounts Chart. Identifier Main Accounts Chart Reference. Identifier **ASBIES TO BE ADDED** Accounting Account. Derived. Report

ABIE Business Term	Aggregate Core Component dictionary Entry Name	Inclusions (BBIEs to be included)	Exclusions (BBIEs to be excluded)	
Fiscal_ Tax. Details	Tax. Details	Identification. Identifier Calculated. Amount Type. Code Exemption Reason. Text Calculated. Rate Calculation Sequence. Numeric Basis. Quantity Basis. Amount Category. Code Currency. Code Jurisdiction. Text Customs Duty. Indicator Exemption Reason. Code Tax Basis Allowance. Rate	Tax Point. Date	**ASBIE TO BE INCLUDED** Tax. Specified. Accounting Account

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
Originator_ Accounting Voucher. Related. Evidence_ Document	0..*	Contains from zero to many documents.
Evidence_ Document. Justified. Posted_ Accounting Entry	1..*	Upstream to Accounting Entry. Details; a document induces from one up to many accounting entries.
Posted_ Accounting Entry. Detailed. Posted_ Accounting Entry Line	1..*	One accounting entry contains at least two entry lines to balance a debit amount booked with a credit amount.
Posted_ Accounting Entry Line. Specified. Reference_ Accounting Line Index	0..1	Each accounting entry line refers to an index after being processed by an accounting information system.
Posted_ Accounting Entry Line. Related. Posted_ Accounting Line Monetary Value	1..*	Each accounting entry line contains at least one amount and may contain several ones expressed into different currencies
Posted_ Accounting Line Monetary Value. Booking. Booked_ Accounting Account	1..*	Each accounting entry line must contain at least one account and may be booked into several accounting accounts such as cost accounting, job, budget line, etc.
Booked_ Accounting Account. Derived. Linked_ Report	0..*	One or several reports, returns, declarations, mandatory or not may derive from accounting account.

ASBIE name	Multiplicity restriction	Additional comments
Posted_ Accounting Entry Line. Repeated. Portioned_ Monetary Allocation	0..*	Monetary allocation repetition
Portioned_ Monetary Allocation. Related. Delimited_ Period	1	Period limitation for monetary allocation
Posted_ Accounting Entry Line. Repeated. Portioned_ Monetary Instalment	0..*	Monetary instalment repetition
Posted_ Accounting Entry Line. Related. Fiscal_ Tax	0..*	Tax linked with this accounting entry line
Fiscal_ Tax. Specified. Booked_ Accounting Account	1..*	Accounting account in use for booking tax

5.4 Qualified data type

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

In the current RSM document the term "D08B" used as part of EDIFICAS EU codes lists 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 Qualified data type in Accounting Entry Header

qDT Name	Associated code list
Accounting Voucher Medium_ Code. Type	EDIFICASEU_AccountingVoucherMedium_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_AccountingVoucherMedium_D08B.TXT see table 5.4.1.1
Accounting Entry Processing_ Code. Type	EDIFICASEU_AccountingEntryProcessing_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_AccountingEntryProcessing_D08B.TXT See table 5.4.1.2
Accounting Entry Category_ Code. Type	EDIFICASEU_AccountingEntryCategory_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_AccountingEntryCategory_D08B.TXT see table 5.4.1.3
Accounting_ Document_ Code. Type	UNECE_DocumentNameCode_D08B.TXT see table 5.4.1.4

5.4.1.1 EDIFICASEU_AccountingVoucherMedium_D08B.TXT

1	Photocopy	The voucher is a photocopy.
2	Microfiche	The voucher is a microfiche.
3	Microfilm	The voucher is a microfilm.
4	DVD	The voucher is a Digital VideoDisc.
5	HDD	The voucher is a Hard Disk.
6	"FDD 3.5"""	"The voucher is a 3.5"" Floppy Disk."
7	"FDD 5.25"""	"The voucher is a 5.25"" Floppy Disk."
8	DSP	The voucher is a document hosted by a third party.
9	"FDD 8"""	"The voucher is a 8"" Floppy Disk."
10	USB key	The voucher is a Universal Serial Bus key.

5.4.1.2 EDIFICASEU_AccountingEntryProcessing_D08B.TXT

1	Validated	The accounting entry is validated.
2	Non validated	The accounting entry is non validated.
3	Proposed	The accounting entry is proposed.
4	Simulated	The accounting entry is simulated.
5	Postponed	The accounting entry is postponed.
6	Removed	The accounting entry is removed.

5.4.1.3 EDIFICASEU_AccountingEntryCategory_D08B.TXT

1	Financial	The accounting entry concerns the financial accounting.
2	Budget	The accounting entry concerns a budget accounting.
3	Comparison	The accounting entry is used for a comparison.
4	Standard	The accounting entry is a standard debit-credit entry.
5	Recurrent	The accounting entry is a recurrent entry.
6	Reordered	The accounting entry is a reordered entry.
7	Defined by user	The accounting entry is defined by user.

5.4.1.4 UNECE_DocumentNameCode_D08B.TXT

Code	Name	Definition
105	Purchase order	Document/message issued within an enterprise to initiate the purchase of articles, materials or services required for the production or manufacture of goods to be offered for sale or otherwise supplied to customers.
220	Order	Document/message by means of which a buyer initiates a transaction with a seller involving the supply of goods or services as specified, according to conditions set out in an offer, or otherwise known to the buyer.
223	Lease order	Document/message for goods in leasing contracts.
224	Rush order	Document/message for urgent ordering.
245	Delivery release	Document/message issued by a buyer releasing the despatch of goods after receipt of the Ready for despatch advice from the seller.

315	Contract	Document/message evidencing an agreement between the seller and the buyer for the supply of goods or services; its effects are equivalent to those of an order followed by an acknowledgement of order.
320	Acknowledgement of order	Document/message acknowledging an undertaking to fulfil an order and confirming conditions or acceptance of conditions.
325	Proforma invoice	Document/message serving as a preliminary invoice, containing - on the whole - the same information as the final invoice, but not actually claiming payment.
326	Partial invoice	Document/message specifying details of an incomplete invoice.
380	Commercial invoice	Document/message claiming payment for goods or services supplied under conditions agreed between seller and buyer.
389	Self-billed invoice	An invoice the invoicee is producing instead of the seller.
393	Factored invoice	Invoice assigned to a third party for collection.
394	Lease invoice	Usage of INVOIC-message for goods in leasing contracts.
395	Consignment invoice	Commercial invoice that covers a transaction other than one involving a sale.
398	Cross docking despatch advice	Document by means of which the supplier or consignor informs the buyer, consignee or the distribution centre about the despatch of goods for cross docking.

399	Transshipment despatch advice	Document by means of which the supplier or consignor informs the buyer, consignee or the distribution centre about the despatch of goods for transshipment.
455	Extended credit advice	Document/message sent by an account servicing institution to one of its account owners, to inform the account owner of an entry that has been or will be credited to its account for a specified amount on the date indicated. It provides extended commercial information concerning the relevant remittance advice.
481	Remittance advice	Document/message advising of the remittance of payment.
533	Original voucher	To indicate that the document/message is an original.
534	Copy voucher	To indicate that the document/message is a copy.
640	Delivery order	Document/message issued by a party entitled to authorize the release of goods specified therein to a named consignee, to be retained by the custodian of the goods.

5.4.2 Qualified data type in Accounting Entry Line

qDT Name	Associated code list
Accounting Entry Line Category_ Code. Type	EDIFICASEU_AccountingEntryLineCategory_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_AccountingEntryLineCategory_D08B.TXT see table 5.4.2.1
Accounting Entry Line Source_ Code. Type	EDIFICASEU_AccountingEntryLineSource_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_AccountingEntryLineSource_D08B.TXT see table 5.4.2.2
Accounting Debit Credit_ Status Description_ Code. Type	UNECE_StatusDescriptionCode_Accounting Debit Credit_D08B.TXT See table 5.4.2.7
Accounting Account Set Trigger_ Code. Type	UNECE_DocumentNameCode_D08B.TXT see table 5.4.1.4
Accounting Account Type_ Code. Type	EDIFICASEU_AccountingAccountType_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_AccountingAccountType_D08B.TXT see table 5.4.2.5
Accounting Amount Type_ Code. Type	EDIFICASEU_AccountingAmountType_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_AccountingAmountType_D08B.TXT see table 5.4.2.6
Alternate Currency Amount_ Code. Type	EDIFICASEU_AlternateCurrencyAmountType_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_AlternateCurrencyAmountType_D08B.TXT see table 5.4.2.3

Tax Type_ Code. Type	UNECE_DutyTaxFeeTypeCode_D07A.TXT [1] see table 5.4.2.8
Tax Category_ Code. Type	UNECE_DutyorTaxorFeeCategoryCode_D08B.TXT [2] see table 5.4.2.8
Currency_ Code. Type	ISO_ISO3AlphaCurrencyCode_20070618.TXT [3]
Accounting Tax Exemption Reason_ Code. Type	EDIFICASEU_TaxExemptionReason_D08B.TXT http://www.edificas.eu/codes/EDIFICASEU_TaxExemptionReason_D08B.TXT See table 5.4.2.4

[1] Code List UNECE http://www.unece.org/cefact/
[2] Code List UNECE http://www.unece.org/cefact/
[3] Code List ISO 4217 3A of 18-06-2007 ; http://www.iso.org

5.4.2.1 EDIFICASEU_AccountingEntryLineCategory_D08B.TXT

```
1     Normal           The accounting line is normal.
2     Opening balance  The accounting line concerns an opening balance.
3     Simulation       The accounting line is a simulation.
4     Paid commercial paper not yet due from a prior period
                       The accounting line concerns a paid commercial
                       paper not yet due from a prior period.
5     Not matched line in a prior year
                       The accounting line concerns a not matched line
                       in a prior period,
6     Not reconcilied line in a prior period
                       The accounting line concerns a not reconcilied line
                       in a prior period.
7     Closing balance  The accounting line concerns a closing balance.
```

5.4.2.2 EDIFICASEU_AccountingEntryLineSource_D08B.TXT

1	Manual input	The accounting line is captured from the keyboard.
2	Import	The accounting line is imported from another application.
3	Exchange profit or loss	The accounting line is an exchange profit or loss.
4	Settlement difference	The accounting line is an settlement difference.

5.4.2.3 EDIFICASEU_AlternateCurrencyAmountType_D08B.TXT

1	Payment Amount	The code indicates a payment amount.
2	Reporting Amount	The code indicates a reporting amount.
3	Consolidation Amount	The code indicates a consolidation amount.
4	Euro Transition Amount	The code indicates an euro transition amount.

5.4.2.4 EDIFICASEU_TaxExemptionReason_D08B.TXT

1	Exports and related operations	The code indicates Exports and related operations,
2	Manufacturing intraCommunity	The code indicates Manufacturing intraCommunity,
3	Import exemption	The code indicates Import exemption.
4	Acquisition intraCommunity exempt	The code indicates Acquisition intraCommunity exempt.
5	International Transport	
6	The code indicates International Transport .	

```
7     FR DOM (special exemptions)
                    The code indicates special exemptions in Departments
                    and Territories Overseas of France.
8     Medical professions and allied
                    The code indicates Medical professions and allied.
9     Health institutions
                    The code indicates Health institutions.
10    Education and professional training provided by recognized institutions
                    The code indicates Education and professional
                    training provided by recognized institutions.
11    Exemption on particular bank and financial transactions
                    The code indicates Exemption on particular bank and financial transactions.
12    Gold investment transactions
                    The code indicates Gold investment transactions.
13    Insurance and reinsurance transactions
                    The code indicates Insurance and reinsurance
                    Transactions.
14    "Particular real estate rental (farm land and buildings; unmanaged soil; unequipped business
premises)"
                    "The code indicates Particular real estate rental
                    (farm land and buildings; unmanaged soil; unequipped
                     business premises),
15    Particular rentals of furnished dwelling
                    The code indicates Particular rentals of furnished
                    dwelling.
16    Real estate transactions
                    The code indicates Real estate transactions.
17    Cost reimbursement of equipment by members of grouping
                    The code indicates Cost reimbursement of equipment
                    by members of grouping.
18    Pluri property Entities
                    The code indicates Pluri property Entities.
19    Not for profit organizations (including groupings of blind or disabled workers, philosophical,
religious, political, civic organizations or unions)
```

The code indicates Not for profit organizations
(including groupings of blind or disabled workers,
philosophical, religious, political, civic organizations or unions),

20 War memorial The code indicates War memorial.

21 Second hand objects sold by their users
The code indicates Second hand objects sold by their
Users.

22 Agricultural mutual aid
The code indicates Agricultural mutual aid,

23 Fishing The code indicates Fishing.

24 Clubs and gambling houses
The code indicates Clubs and gambling houses.

25 Gamings and bets (casinos; races; lotto)
The code indicates Gamings and bets (casinos; races;
lotto).

26 Health Transport
The code indicates Health Transport,

27 Medicinal biology analysis
The code indicates Medicinal biology analysis.

28 Prosthesis supply by prosthodontist
The code indicates Prosthesis supply by prosthodontist.

29 Organs, blood and human milk
The code indicates Organs, blood and human milk.

30 Sport meetings
The code indicates Sport meetings.

31 Goods future markets
The code indicates Goods future markets.

32 Industry brand-new wastes and recycling/recovering materials
The code indicates Industry brand-new wastes and
recycling/recovering materials.

33 Fiscal and postage stamps
The code indicates Fiscal and postage stamps.

5.4.2.5 EDIFICASEU_AccountingAccountType_D08B.TXT

```
1     Financial             The code indicates a financial account.
2     Subsidiary            The code indicates a subsidiary account.
3     Budget                The code indicates a budget account.
4     Cost accounting       The code indicates a cost accounting account.
5     Receivable            The code indicates a receivable account.
6     Payable               The code indicates a payable account.
7     Job cost accounting   The code indicates a job cost accounting.
```

5.4.2.6 EDIFICASEU_AccountingAmountType_D08B.TXT

```
1     Allowance charge amount
                The code indicates an allowance charge amount.
2     Insurance charge amount
                 The code indicates an insurance charge amount.
3     Taxable transport charge amount
                The code indicates a taxable transport charge amount.
4     Adjustment amount
                The code indicates an adjustment amount.
5     Taxable amount
                The code indicates a taxable amount.
6     Tax amount  The code indicates a tax amount.
```

5.4.2.7 UNECE_StatusDescriptionCode_Accounting Debit Credit_D08B.TXT

```
29    Debit            The object has a status of debit.
30    Credit           The object has a status of credit.
31    Positive debit   The object has a status of positive debit.
32    Negative debit   The object has a status of negative debit.
33    Positive credit  The object has a status of positive credit.
```

34	Negative credit	The object has a status of negative credit.
66	Unsigned amount	The status of the amount is unsigned.

5.4.2.8 UNECE_DutyTaxFeeTypeCode_D08B.TXT

TOT	Total	The summary amount of all taxes.
VAT	Value added tax	A tax on domestic or imported goods applied to the value added at each stage in the production/distribution cycle.

5.4.2.9 UNECE_DutyorTaxorFeeCategoryCode_D08B.TXT

Code	Name	Definition
AC	Value Added Tax (VAT) not now due for payment	A code to indicate that the Value Added Tax (VAT) amount which is due on the current invoice is to be paid on receipt of a separate VAT payment request.
AD	Value Added Tax (VAT) due from a previous invoice	A code to indicate that the Value Added Tax (VAT) amount of a previous invoice is to be paid.
B	Transferred (VAT)	VAT not to be paid to the issuer of the invoice but directly to relevant tax authority.
C	Duty paid by supplier	Duty associated with shipment of goods is paid by the supplier; customer receives goods with duty paid.
E	Exempt from tax	Code specifying that taxes are not applicable.
G	Free export item, tax not charged	Code specifying that the item is free export and taxes are not charged.
O	Services outside scope of tax	Code specifying that taxes are not applicable to the services.
Z	Zero rated goods	Code specifying that the goods are at a zero rate.

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 08A, together with the TBG17 Core component library submission for the ABIEs, BBIEs and ASBIEs of the Accounting Entry approved by TBG17.

5.5.2 Root Level Message Assembly

The root element of the Accounting Entry Message is the only one ABIE UN1003901 (Originator_ Accounting Voucher. Details)

The Accounting Message Assembly template is attached here.

Business_Message_Assembly_accounting_

5.5.3 XMI File

The XMI file corresponding to the canonical data model is attached and transmitted to ICG-ATG.