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## Accounting

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July 17, 2020

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# Chapter 1

## Module Documentation

### 1.1 Entities

#### 1.1.0.1 ogit/Organization

An identity that represents an organization, company, or some other grouping of Person objects. Entities of this type should be created with a predefined ID. Those IDs should be named like a domain name, i.e. a concatenation of some strings separated with a dot. If organization data is created from a LDAP then a mapping like "cn=John Doe,dc=example,dc=com" => "john\_doe.example.com" should be employed. The ogit/function attribute should be used to tell what kind of grouping an entity of type Organization is: company, department, group, ...

- id: <http://www.purl.org/ogit/Organization>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem
- scope: SGO
- parent: ogit/Node

#### attributes

- mandatory:
  - [ogit/name](#)
- optional:
  - [ogit/businessCategory](#)
  - [ogit/city](#)
  - [ogit/country](#)
  - [ogit/description](#)
  - [ogit/email](#)
  - [ogit/function](#)
  - [ogit/phone](#)
  - [ogit/postalCode](#)
  - [ogit/sourceId](#)
  - [ogit/status](#)
  - [ogit/streetAddress](#)
  - [ogit/webPage](#)

## incoming edges

- [ogit/belongs](#) <= [ogit/Accounting/CompanyEntity](#)
- [ogit/belongs](#) <= [ogit/Accounting/DDTarget](#)

1.1.0.2 [ogit/Accounting/LineItem](#)

Line Item is a Financial Statement Item

- id: <http://www.purl.org/ogit/Accounting/LineItem>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Viktor Voss
- scope: NTO
- parent: [ogit/Node](#)

## attributes

- optional:
  - [ogit/Accounting/AccountNumber](#)
  - [ogit/Accounting/association](#)
  - [ogit/Accounting/balance](#)
  - [ogit/Accounting/subtype](#)
  - [ogit/id](#)
  - [ogit/name](#)

## incoming edges

- [ogit/contains](#) <= [ogit/Accounting/FinancialStatement](#)
- [ogit/contains](#) <= [ogit/Accounting/LineItem](#)
- [ogit/generates](#) <= [ogit/Accounting/LineItem](#)

## outgoing edges

- [ogit/Accounting/contributesTo](#) => [ogit/Accounting/FinancialStatement](#)
- [ogit/Accounting/maps](#) => [ogit/Accounting/CategoryItem](#)
- [ogit/contains](#) => [ogit/Accounting/LineItem](#)
- [ogit/generates](#) => [ogit/Accounting/LineItem](#)

## 1.1.0.3 ogit/Accounting/DDTarget

Due Diligences target company

- id: <http://www.purl.org/ogit/Accounting/DDTarget>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Viktor Voss
- scope: NTO
- parent: ogit/Node

## outgoing edges

- [ogit/belongs](#) => [ogit/Organization](#)
- [ogit/generates](#) => [ogit/Accounting/FinancialStatement](#)

## 1.1.0.4 ogit/Relevance

define importance of connection between two entities

- id: <http://www.purl.org/ogit/Relevance>
- valid-from: Tue Jul 23 00:00:00 UTC 2019
- creator: Kaushik Gondaliya
- scope: SGO
- parent: ogit/Node

## attributes

- optional:
  - [ogit/occurenceCount](#)

## incoming edges

- [ogit/has](#) <= [ogit/Accounting/CompanyEntity](#)

## 1.1.0.5 ogit/Accounting/FinancialStatement

For example: Trial Balance...

- id: <http://www.purl.org/ogit/Accounting/FinancialStatement>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Viktor Voss
- scope: NTO
- parent: ogit/Node

**attributes**

- mandatory:
  - [ogit/Accounting/subtype](#)
- optional:
  - [ogit/Accounting/periods](#)
  - [ogit/Accounting/primaryReportingPeriod](#)
  - [ogit/Accounting/template](#)
  - [ogit/currency](#)
  - [ogit/language](#)

**incoming edges**

- [ogit/Accounting/contributesTo](#) <= [ogit/Accounting/CategoryItem](#)
- [ogit/Accounting/contributesTo](#) <= [ogit/Accounting/LineItem](#)
- [ogit/generates](#) <= [ogit/Accounting/CompanyEntity](#)
- [ogit/generates](#) <= [ogit/Accounting/DDTarget](#)

**outgoing edges**

- [ogit/contains](#) => [ogit/Accounting/LineItem](#)
- [ogit/contains](#) => [ogit/Accounting/CategoryItem](#)

**1.1.0.6 ogit/Accounting/ConfigItem**

ConfigItem is a company specific template or mapping

- id: <http://www.purl.org/ogit/Accounting/ConfigItem>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Viktor Voss
- scope: NTO
- parent: [ogit/Node](#)

**attributes**

- mandatory:
  - [ogit/Accounting/subtype](#)
- optional:
  - [ogit/Accounting/NAOCategorizations](#)
  - [ogit/Accounting/TrialBalanceTargetAccountByNumber](#)
  - [ogit/Accounting/detailedCategories](#)
  - [ogit/Accounting/mainCategories](#)

## incoming edges

- [ogit/Accounting/has](#) <= [ogit/Accounting/CompanyEntity](#)

1.1.0.7 [ogit/Accounting/CompanySpecificCategorization](#)

## Categorization Map for Categorizing Line Items

- id: <http://www.purl.org/ogit/Accounting/CompanySpecificCategorization>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Gibson Xavier
- scope: NTO
- parent: [ogit/Node](#)

## incoming edges

- [ogit/contains](#) <= [ogit/Accounting/CompanyEntity](#)

## outgoing edges

- [ogit/contains](#) => [ogit/Accounting/CompanyEntity](#)

1.1.0.8 [ogit/Accounting/CompanyEntity](#)

For example: Group, Legal Entity...

- id: <http://www.purl.org/ogit/Accounting/CompanyEntity>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Viktor Voss
- scope: NTO
- parent: [ogit/Node](#)

## attributes

- optional:
  - [ogit/Accounting/accountingStandard](#)

## incoming edges

- [ogit/contains](#) <= [ogit/Accounting/CompanySpecificCategorization](#)
- [ogit/corresponds](#) <= [ogit/Accounting/CompanyEntity](#)



## outgoing edges

- [ogit/Accounting/has](#) => [ogit/Accounting/ConfigItem](#)
- [ogit/belongs](#) => [ogit/Organization](#)
- [ogit/contains](#) => [ogit/Accounting/CompanySpecificCategorization](#)
- [ogit/corresponds](#) => [ogit/Accounting/CompanyEntity](#)
- [ogit/generates](#) => [ogit/Accounting/FinancialStatement](#)
- [ogit/generates](#) => [ogit/Timeseries](#)
- [ogit/has](#) => [ogit/Relevance](#)

1.1.0.9 [ogit/Accounting/CategoryItem](#)

Category Item is a Financial Statement Item

- id: <http://www.purl.org/ogit/Accounting/CategoryItem>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Viktor Voss
- scope: NTO
- parent: [ogit/Node](#)

## attributes

- mandatory:
  - [ogit/Accounting/subtype](#)
- optional:
  - [ogit/Accounting/balance](#)
  - [ogit/Accounting/rank](#)
  - [ogit/id](#)
  - [ogit/name](#)

## incoming edges

- [ogit/Accounting/includes](#) <= [ogit/Accounting/CategoryItem](#)
- [ogit/Accounting/maps](#) <= [ogit/Accounting/LinItem](#)
- [ogit/contains](#) <= [ogit/Accounting/FinancialStatement](#)

## outgoing edges

- [ogit/Accounting/contributesTo](#) => [ogit/Accounting/FinancialStatement](#)
- [ogit/Accounting/includes](#) => [ogit/Accounting/CategoryItem](#)

## 1.1.0.10 ogit/Timeseries

A time series is a sequence of data points, measured typically at successive points in time spaced at uniform time intervals.

- id: <http://www.purl.org/ogit/Timeseries>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem
- scope: SGO
- parent: ogit/Node

## attributes

- optional:
  - [ogit/description](#)
  - [ogit/instance](#)
  - [ogit/isMutable](#)
  - [ogit/name](#)
  - [ogit/unit](#)

## incoming edges

- [ogit/generates](#) <= [ogit/Accounting/CompanyEntity](#)

## 1.2 Verbs

### 1.2.0.1 ogit/contains

This relationship indicates that something is part of something else. see also "includes"

- id: <http://www.purl.org/ogit/contains>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem

#### Allowed Connection

- [ogit/Accounting/CompanyEntity](#) => [ogit/Accounting/CompanySpecificCategorization](#)
- [ogit/Accounting/CompanySpecificCategorization](#) => [ogit/Accounting/CompanyEntity](#)
- [ogit/Accounting/FinancialStatement](#) => [ogit/Accounting/LinItem](#)
- [ogit/Accounting/FinancialStatement](#) => [ogit/Accounting/CategoryItem](#)
- [ogit/Accounting/LinItem](#) => [ogit/Accounting/LinItem](#)

### 1.2.0.2 ogit/generates

Verb indicating if an entity generates another entity.

- id: <http://www.purl.org/ogit/generates>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem

#### Allowed Connection

- [ogit/Accounting/CompanyEntity](#) => [ogit/Accounting/FinancialStatement](#)
- [ogit/Accounting/CompanyEntity](#) => [ogit/Timeseries](#)
- [ogit/Accounting/DDTarget](#) => [ogit/Accounting/FinancialStatement](#)
- [ogit/Accounting/LinItem](#) => [ogit/Accounting/LinItem](#)

### 1.2.0.3 ogit/Accounting/includes

Indicates if an category includes another category.

- id: <http://www.purl.org/ogit/Accounting/includes>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Viktor Voss

**Allowed Connection**

- [ogit/Accounting/CategoryItem](#) => [ogit/Accounting/CategoryItem](#)

**1.2.0.4 ogit/Accounting/contributesTo**

Verb associates which entity contributes to another.

- id: <http://www.purl.org/ogit/Accounting/contributesTo>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Viktor Voss

**Allowed Connection**

- [ogit/Accounting/CategoryItem](#) => [ogit/Accounting/FinancialStatement](#)
- [ogit/Accounting/LineItem](#) => [ogit/Accounting/FinancialStatement](#)

**1.2.0.5 ogit/corresponds**

Indicates whether one entity could correspond to a more general one, e.g. an Incident could correspond to a Ticket

- id: <http://www.purl.org/ogit/corresponds>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem

**Allowed Connection**

- [ogit/Accounting/CompanyEntity](#) => [ogit/Accounting/CompanyEntity](#)

**1.2.0.6 ogit/Accounting/maps**

Indicates if an category maps another category.

- id: <http://www.purl.org/ogit/Accounting/maps>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Viktor Voss

**Allowed Connection**

- [ogit/Accounting/LineItem](#) => [ogit/Accounting/CategoryItem](#)

## 1.2.0.7 ogit/belongs

Verb showing if one entity belongs to another.

- id: <http://www.purl.org/ogit/belongs>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem

## Allowed Connection

- [ogit/Accounting/CompanyEntity](#) => [ogit/Organization](#)
- [ogit/Accounting/DDTarget](#) => [ogit/Organization](#)

## 1.2.0.8 ogit/Accounting/has

Indicates if an entity has another entity.

- id: <http://www.purl.org/ogit/Accounting/has>
- valid-from: Wed Dec 12 00:00:00 UTC 2018
- creator: Viktor Voss

## Allowed Connection

- [ogit/Accounting/CompanyEntity](#) => [ogit/Accounting/ConfigItem](#)

## 1.2.0.9 ogit/has

Indicates if an entity has another entity.

- id: <http://www.purl.org/ogit/has>
- valid-from: Thu Mar 28 00:00:00 UTC 2019
- creator: Kaushik Gondaliya

## Allowed Connection

- [ogit/Accounting/CompanyEntity](#) => [ogit/Relevance](#)

## 1.3 Attributes

### 1.3.0.1 ogit/Accounting/template

A template of a financial statement.

- id: <http://www.purl.org/ogit/Accounting/template>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Viktor Voss

used

- optional:
  - [ogit/Accounting/FinancialStatement](#)

### 1.3.0.2 ogit/currency

A currency code, possibly according to ISO 4217.

- id: <http://www.purl.org/ogit/currency>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem

used

- optional:
  - [ogit/Accounting/FinancialStatement](#)

### 1.3.0.3 ogit/postalCode

The postal code. For example, 60433.

- id: <http://www.purl.org/ogit/postalCode>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem

used

- optional:
  - [ogit/Organization](#)

#### 1.3.0.4 ogit/email

An email address.

- id: <http://www.purl.org/ogit/email>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem

used

- optional:
  - [ogit/Organization](#)

#### 1.3.0.5 ogit/function

Attribute used to specify a function that some entity does/provides. This is more specific than 'description'. Should contain a short string. At this level of specification it is still a free from string. However, unlike 'description', it is expected to contain some list of fixed values.

- id: <http://www.purl.org/ogit/function>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem

used

- optional:
  - [ogit/Organization](#)

#### 1.3.0.6 ogit/country

Name of a country.

- id: <http://www.purl.org/ogit/country>
- valid-from: Mon Jul 27 00:00:00 UTC 2015
- creator: Philipp Pelchmann

used

- optional:
  - [ogit/Organization](#)

#### 1.3.0.7 ogit/businessCategory

The category of a business.

- id: <http://www.purl.org/ogit/businessCategory>
- valid-from: Mon Jul 27 00:00:00 UTC 2015
- creator: Philipp Pelchmann

used

- optional:
  - [ogit/Organization](#)

#### 1.3.0.8 ogit/Accounting/subtype

A subtype of a financial statement. Possible values are: Trial Balance, Balance Sheet, Net Accet Overview

- id: <http://www.purl.org/ogit/Accounting/subtype>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Viktor Voss

used

- mandatory:
  - [ogit/Accounting/CategoryItem](#)
  - [ogit/Accounting/ConfigItem](#)
  - [ogit/Accounting/FinancialStatement](#)
- optional:
  - [ogit/Accounting/LineItem](#)

#### 1.3.0.9 ogit/sourceId

The Id of the source system.

- id: <http://www.purl.org/ogit/sourceId>
- valid-from: Thu Jun 11 00:00:00 UTC 2015
- creator: Peter Larem

used

- optional:
  - [ogit/Organization](#)



## 1.3.0.10 ogit/Accounting/rank

A rank of the item in a financial statement.

- id: <http://www.purl.org/ogit/Accounting/rank>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Viktor Voss

used

- optional:
  - [ogit/Accounting/CategoryItem](#)

## 1.3.0.11 ogit/Accounting/primaryReportingPeriod

Unknown

- id: <http://www.purl.org/ogit/Accounting/primaryReportingPeriod>
- valid-from: Wed Dec 12 00:00:00 UTC 2018
- creator: Viktor Voss

used

- optional:
  - [ogit/Accounting/FinancialStatement](#)

## 1.3.0.12 ogit/unit

Unit of measurement of some value.

- id: <http://www.purl.org/ogit/unit>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem

used

- optional:
  - [ogit/Timeseries](#)

## 1.3.0.13 ogit/city

Name of a city.

- id: <http://www.purl.org/ogit/city>
- valid-from: Mon Jul 27 00:00:00 UTC 2015
- creator: Philipp Pelchmann

used

- optional:
  - [ogit/Organization](#)

## 1.3.0.14 ogit/status

A status for an entity. At this level of specification no list of values is specified. However, applications using this attribute are expected to allow only a fixed list of values that seems usefual in the application's semantic context.

- id: <http://www.purl.org/ogit/status>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem

used

- optional:
  - [ogit/Organization](#)

## 1.3.0.15 ogit/Accounting/TrialBalanceTargetAccountByNumber

Unknown

- id: <http://www.purl.org/ogit/Accounting/TrialBalanceTargetAccountByNumber>
- valid-from: Wed Dec 12 00:00:00 UTC 2018
- creator: Viktor Voss

used

- optional:
  - [ogit/Accounting/ConfigItem](#)

**1.3.0.16** ogit/streetAddress

The street address. For example, Eschersheimer Landstr. 526-532

- id: <http://www.purl.org/ogit/streetAddress>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem

used

- optional:
  - [ogit/Organization](#)

**1.3.0.17** ogit/Accounting/detailedCategories

Unknown

- id: <http://www.purl.org/ogit/Accounting/detailedCategories>
- valid-from: Wed Dec 12 00:00:00 UTC 2018
- creator: Viktor Voss

used

- optional:
  - [ogit/Accounting/ConfigItem](#)

**1.3.0.18** ogit/Accounting/AccountNumber

Unknown

- id: <http://www.purl.org/ogit/Accounting/AccountNumber>
- valid-from: Wed Dec 12 00:00:00 UTC 2018
- creator: Viktor Voss

used

- optional:
  - [ogit/Accounting/LinItem](#)

## 1.3.0.19 ogit/name

Contains a name.

- id: <http://www.purl.org/ogit/name>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem

used

- mandatory:
  - [ogit/Organization](#)
- optional:
  - [ogit/Accounting/CategoryItem](#)
  - [ogit/Accounting/LineItem](#)
  - [ogit/Timeseries](#)

## 1.3.0.20 ogit/description

Contains a description.

- id: <http://www.purl.org/ogit/description>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem

used

- optional:
  - [ogit/Organization](#)
  - [ogit/Timeseries](#)

## 1.3.0.21 ogit/Accounting/NAOCategorizations

Unknown

- id: <http://www.purl.org/ogit/Accounting/NAOCategorizations>
- valid-from: Wed Dec 12 00:00:00 UTC 2018
- creator: Viktor Voss

used

- optional:
  - [ogit/Accounting/ConfigItem](#)

#### 1.3.0.22 ogit/language

A language code, possibly according to ISO 639.

- id: <http://www.purl.org/ogit/language>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Viktor Voss

used

- optional:
  - [ogit/Accounting/FinancialStatement](#)

#### 1.3.0.23 ogit/Accounting/accountingStandard

Unknown

- id: <http://www.purl.org/ogit/Accounting/accountingStandard>
- valid-from: Wed Dec 12 00:00:00 UTC 2018
- creator: Viktor Voss

used

- optional:
  - [ogit/Accounting/CompanyEntity](#)

#### 1.3.0.24 ogit/Accounting/balance

For a period, or for a category aggregated balance in the related currency

- id: <http://www.purl.org/ogit/Accounting/balance>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Viktor Voss

used

- optional:
  - [ogit/Accounting/CategoryItem](#)
  - [ogit/Accounting/LineItem](#)

## 1.3.0.25 ogit/phone

a phone number

- id: <http://www.purl.org/ogit/phone>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem

used

- optional:
  - [ogit/Organization](#)

## 1.3.0.26 ogit/Accounting/periods

Aone ore more periods of a financial statement.

- id: <http://www.purl.org/ogit/Accounting/periods>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Viktor Voss

used

- optional:
  - [ogit/Accounting/FinancialStatement](#)

## 1.3.0.27 ogit/isMutable

True if the value can be changed. E.g. after a service is provisioned.

- id: <http://www.purl.org/ogit/isMutable>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem

used

- optional:
  - [ogit/Timeseries](#)

## 1.3.0.28 ogit/webPage

A web page.

- id: <http://www.purl.org/ogit/webPage>
- valid-from: Mon Jul 27 00:00:00 UTC 2015
- creator: Philipp Pelchmann

used

- optional:
  - [ogit/Organization](#)

## 1.3.0.29 ogit/id

General id.

- id: <http://www.purl.org/ogit/id>
- valid-from: Thu May 21 00:00:00 UTC 2015
- creator: Peter Larem

used

- optional:
  - [ogit/Accounting/CategoryItem](#)
  - [ogit/Accounting/LineItem](#)

## 1.3.0.30 ogit/occurenceCount

Defines the number an event occurred.

- id: <http://www.purl.org/ogit/occurenceCount>
- valid-from: Wed Aug 03 00:00:00 UTC 2016
- creator: Philipp Pelchmann

used

- optional:
  - [ogit/Relevance](#)

**1.3.0.31 ogit/Accounting/association**

A association to one ore more standard categories

- id: <http://www.purl.org/ogit/Accounting/association>
- valid-from: Wed Dec 05 00:00:00 UTC 2018
- creator: Viktor Voss

used

- optional:
  - [ogit/Accounting/LinelItem](#)

**1.3.0.32 ogit/instance**

Defines the name of an instance.

- id: <http://www.purl.org/ogit/instance>
- valid-from: Wed Aug 03 00:00:00 UTC 2016
- creator: Philipp Pelchmann

used

- optional:
  - [ogit/Timeseries](#)

**1.3.0.33 ogit/Accounting/mainCategories**

Unknown

- id: <http://www.purl.org/ogit/Accounting/mainCategories>
- valid-from: Wed Dec 12 00:00:00 UTC 2018
- creator: Viktor Voss

used

- optional:
  - [ogit/Accounting/ConfigItem](#)