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Exchange formats for the Audit Data Collection Standard: XBRL

Outline

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ISO copyright office

CP 401 • Ch. de Blandonnet 8

CH-1214 Vernier, Geneva

Phone: +41 22 749 01 11

Email: copyright@iso.org

Website: www.iso.org

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Foreword

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The procedures used to develop this document and those intended for its further maintenance are described in the ISO/IEC Directives, Part 1. In particular, the different approval criteria needed for the different types of ISO documents should be noted. This document was drafted in accordance with the editorial rules of the ISO/IEC Directives, Part 2 (see [www.iso.org/directives](https://www.iso.org/directives-and-policies.html)).

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For an explanation of the voluntary nature of standards, the meaning of ISO specific terms and expressions related to conformity assessment, as well as information about ISO's adherence to the World Trade Organization (WTO) principles in the Technical Barriers to Trade (TBT), see [www.iso.org/iso/foreword.html](https://www.iso.org/foreword-supplementary-information.html).

This document was prepared by Technical Committee ISO/TC 295, Audit data services.

A list of all parts in the ISO ##### series can be found on the ISO website.

Any feedback or questions on this document should be directed to the user’s national standards body. A complete listing of these bodies can be found at [www.iso.org/members.html](https://www.iso.org/members.html).

Introduction

Type text.

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Exchange formats for the Audit Data Collection Standard: XBRL

# Scope

In ISO 21378:2019, flat file in CSV is defined as the only output file format. Without separating the semantic data modeling of physical file formats and syntactic bindings, it is difficult to consistently define mapping between flat file and structured file formats (XML, JSON, XBRL, and new emerging file formats, etc.). Semantic data modeling of audit data based on business process analysis enables clear and complete definition of XBRL syntax bindings and leverages XBRL capabilities.

TC 295 scope covers the content specification as well as the collection, pre-processing, management and analysis techniques for identification, communication, receipt, preparation and use of audit data. Semantic data modeling independent from syntax detail will make it simple and clear to define these requirements.

In ISO 21378:2019, data profiling report and data questionnaire are provided as textual explanations for auditors. XBRL helps automate these audit processes by checking the integrity of historical audit trail data and validating business rules against the collected data.

The proposed deliverable contains:

Semantic data modeling

* Business parties involved and their roles and relationships
* Employee roles and activities
* Semantic datatypes
* Business processes
* Business controls and audit trails
* Core audit data model
* Business rules to-be validated

Syntax binding for XBRL

* Core audit data binding for XBRL
* Business rules validation
* Example instance documents

# Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

ISO/IEC 11179-4:2004, Information technology — Metadata registries (MDR) — Part 4: Formulation of data definitions

ISO/IEC 11179-5:2015, Information technology — Metadata registries (MDR) — Part 5: Naming principles

ISO/IEC 11404:2007, Information technology — General-Purpose Datatypes (GPD)

ISO 15000-5:2014, Electronic Business Extensible Markup Language (ebXML) — Part 5: Core Components Specification (CCS)

ISO/IEC 19505-1:2012, Information technology — Object Management Group Unified Modeling Language (OMG UML) — Part 1: Infrastructure

ISO/IEC 19505-2:2012, Information technology — Object Management Group Unified Modeling Language (OMG UML) — Part 2: Superstructure

ISO/IEC 19845:2015, Information technology — Universal business language version 2.1 (UBL v2.1)

ISO/IEC 20944-1:2013, Information technology — Metadata Registries Interoperability and Bindings (MDR-IB) — Part 1: Framework, common vocabulary, and common provisions for conformance

CEN EN 16931-1:2017+A1:2019, Electronic invoicing - Part 1: Semantic data model of the core elements of an electronic invoice

CEN/TS 16931-3-2:2020, Electronic invoicing - Part 3-2: Syntax binding for ISO/IEC 19845 (UBL 2.1) invoice and credit note

# Terms and definitions

For the purposes of this document, the terms and definitions given in ISO/IEC 11404, ISO/IEC 20944-1, ISO/IEC 11179-5, ISO 15000-5 and the following apply.

ISO and IEC maintain terminological databases for use in standardization at the following addresses:

— ISO Online browsing platform: available at <https://www.iso.org/obp>

— IEC Electropedia: available at <http://www.electropedia.org/>

[Nobu] Sub clause 3.1 to 3.4 will be removed. The definition is taken verbatim from the reference to the ISO, to remember.

## Terms and definitions from ISO/IEC 11404

Definitions are taken verbatim from ISO/IEC 11404:2007 unless otherwise stated in a following note.

3.1.1

datatype

set of distinct values, characterized by properties of those values, and by operations on those values

3.1.2

value space

set of values for a given datatype

3.1.3

representation

sign(s) of that value in the representation of the datatype

Note to entry: In this context, the term “sign” is used in its terminological sense (i.e. a symbol) and not in its mathematical sense (i.e. positive or negative).

## Terms and definitions from ISO/IEC 20944-1

Definitions are taken verbatim from ISO/IEC ISO/IEC 20944-1 unless otherwise stated in a following note.

3.2.1

character

member of a set of elements that is used for the representation, organization, or control of data

3.2.2

character set

finite set of characters that is complete for a given purpose

3.2.3

graphic character

character, other than a control character, that has a visual representation and is normally produced by writing, printing, or displaying on a screen

3.2.4

ideogram

ideographic character

graphic character, in a natural language, that represents an object or a concept and associated sound elements

3.2.5

digit

numeric character

character that represents a natural number

EXAMPLE One of the characters 0 through 9 in the decimal system; these digits plus the characters A through F used in the hexadecimal system

3.2.6

alphanumeric character

character of an alphanumeric character set

3.2.7

alphanumeric character set

character set that contains both letters and digits and may contain special characters

3.2.8

decimal digit

digit used in the decimal system

EXAMPLE Arabic digits 0 through 9

3.2.9

blank

blank character

character that represents an empty position in a graphic character string

3.2.10

special character

graphic character that is neither a letter, digit, nor blank, and usually not an ideogram

EXAMPLE A punctuation mark, a percent sign, a mathematical symbol A punctuation mark

3.2.11

control character

character whose purpose is to effect format, to control data transmission, or to perform other control functions

Note 1 to entry: A control character, although it is not a graphic character, may have a graphic representation.

3.2.12

space character

character that causes the print or display position to advance one position along the line without producing any graphic character

3.2.13

special character

graphic character that is neither a letter, digit, nor blank, and usually not an ideogram

EXAMPLE: A punctuation mark, a percent sign, a mathematical symbol

3.2.14

format character

control character used to position printed, displayed, or recorded data

EXAMPLE: Space character, horizontal-tab character, carriage-return character, line-feed character, and form-feed character

3.2.15

string

sequence of elements of the same nature, such as characters or bits, considered as a whole

3.2.16

character string

string consisting solely of characters

3.2.17

graphic character

character, other than a control character, that has a visual representation and is normally produced by writing, printing, or displaying on a screen

Note 1 to entry: A graphic character may be used to represent a control character in text.

3.2.18

letter

alphabetic character

graphic character that, when appearing alone or combined with others, represents one or more concepts of a written language, or one or more sound elements of a spoken language

Note 1 to entry: Diacritical marks used alone and punctuation marks are not considered to be letters.

3.2.18

alphabet

character set in which the order of its elements has been agreed upon

EXAMPLE:

The 128 ASCII characters

## Terms and definitions from ISO/IEC 11179-5

Definitions are taken verbatim from ISO/IEC ISO/IEC 11179-5 unless otherwise stated in a following note.

3.3.1

characteristic

abstraction of a *property* (3.3.12) of an *object* (3.3.9) or of a set of objects

3.3.2

concept

unit of knowledge created by a Unique combination of characteristics (3.3.1)

3.3.3

designatable item

identified item which can have designations (3.3.6) and/or definitions

3.3.4

designation

representation of a *concept* (3.3.2) by a *sign* (3.3.16) which denotes it

3.3.5

name

*designation* (3.3.4) of an *object* (3.3.9) by a linguistic expression

3.3.6

name part

part of name

discrete term that is used as part of a *name* (3.3.5) of a designatable *item* (3.3.3)

3.3.7

namespace

set of *designations* (3.3.4) and/or scoped *identifiers* (3.3.15) for a particular business need

3.3.8

naming convention

specification of how *signs* (3.3.16) of *designations* (3.3.4) and/or scoped *identifiers* (3.3.15) are formulated

3.3.9

object

anything perceivable or conceivable

3.3.10

object class

set of ideas, abstractions or things in the real world that are identified with explicit boundaries and meaning and whose *properties* (3.3.12) and behavior follow the same rules

3.3.11

object class term

part of the name of a *designatable* *item* (3.3.3) that expresses a *property* (3.3.12) of an *object class* (3.3.10), for those designatable items containing property classes

3.3.12

property

quality common to all members of an *object class* (3.3.10)

3.3.13

property term

part of the name of a *designatable* *item* (3.3.3) that expresses a *property* (3.3.12) of an object class (3.3.10), for those designatable items containing property classes

3.3.14

qualifier term

word or words that help define and differentiate a *concept* (3.3.2)

3.3.15

scoped identifier

identifier of an identified item within a specified *namespace* (3.3.7)

3.3.16

**sign (noun)**

textual string or symbol that can be used to denote a *concept* (3.3.2)

3.3.17

**data**

reinterpretable representation of information in a formalized manner suitable for communication, interpretation or processing

3.3.18

record

<organization of data> set of data elements treated as a unit

3.3.19

table

arrangement of data in which each item may be referenced by means of arguments or keys

3.3.20

**context**

circumstance, purpose, and perspective under which an *object* (3.3.9) is defined or used

3.3.21

**data element**

unit of *data (*3.3.17) that is considered in *context* (3.3.20) to be indivisible

Note 1 to entry: The definition states that a data element is “indivisible” in some context. This means it is possible that a data element considered indivisible in one context (e.g., telephone number) may be divisible in another context (e.g., country code, area code, local number).

## Terms and definitions from ISO/IEC 11179-5

Definitions are taken verbatim from ISO/IEC ISO/IEC 11179-5 unless otherwise stated in a following note.

3.4.1

Core Component

CC

building block for the creation of a semantically correct and meaningful information exchange package which contains only the information pieces necessary to describe a specific concept

3.4.2

Core Component Library

CCL

collection of Core Components created by a particular organization

Note 1 to entry: A Core Component Library contains all the Core Component Types, Basic Core Components, Aggregate Core Components, Basic Business Information Entities and Aggregate Business Information Entities specified by that organization.

3.4.3

Data Type

DT

set of valid values that can be used for a particular Basic Core Component Property or Basic Business Information Entity Property

3.4.4

definition

unique semantic meaning of a Core Component, Business Information Entity, Business Context or Data Type

3.4.5

Dictionary Entry Name

DEN

unique official name of a Core Component, Business Information Entity, Business Context or Data Type in the dictionary

3.4.6

Naming Convention

set of rules that together comprise how the Dictionary Entry Name for Core Components and Business Information Entities are constructed

3.4.7

Object Class

logical data grouping (in a logical data model) to which a data element belongs

3.4.8

Object Class Term

component of the name of a Core Component or Business Information Entity which represents the Object Class to which it belongs

3.4.9

Primitive Type

used for the representation of a value

3.4.10

Property

characteristic common to all members of an Object Class

3.4.11

Property Term

semantically meaningful name for the characteristic of an Object Class

3.4.12

Qualifier Term

word or group of words that help define and differentiate a Business Information Entity or a Data Type

3.4.13

Representation Term

type of valid values for a Basic Core Component or Business Information Entity

3.4.14

Syntax Binding

process of expressing a Business Information Entity in a specific syntax

## Terms and definitions particular to this document

The following terms are particular to this document.

3.5.1

mandatory element

*data element* (3.3.17) that has to be present in a *record* (3.3.18)

3.5.2

conditional element

*data element* (3.3.17) that is present depending on the particular condition of *record* (3.3.18)

3.5.3

optional element

*data element* (3.3.17) that the auditee may choose to include in a *record* (3.3.18) or not

Note 1 to entry: An optional element may not be present in a *record* (3.3.18)

3.5.4

notation

set of graphic characters to represent datatype of data element and length restriction on representation

3.5.5

format representation

expression describing the format of data element representations

3.5.6

**decimal mark**

graphic symbol used to separate the fractional part of a decimal number from the integer part of that number

[SOURCE: ISO 6429:1992, 4.2.28]

3.5.7

**boolean character**

*character* (3.3.1) that represents logical value of TRUE or FALSE

3.5.8

identifier

object by which something is identified(3.5.1.9)

[SOURCE: ISO 9075-1:2016, 3.1.1.8]

3.5.9

identify

to reference something without ambiguity

[SOURCE: ISO 9075-1:2016, 3.1.1.8]

3.5.10

unique identifier

ID

*identifier* (3.5.8) that uniquely *identifies* (3.5.9) containing *record* (3.3.18) by its value

Note 1 to entry: The unique identifier shall not be null value and its value is unique.

Note 2 to entry: The unique identifier value may be auto generated by the computer and used for data linking within the system.

Note 3 to entry: The unique identifier value may need to be created by concatenating fields (for example, document number, document type, and year) to uniquely *identify* (3.5.9) *record* (3.3.18).

3.5.11

reference Identifier

REF

*identifier* (3.5.8) that uniquely *identifies* (3.5.9) referencing *record* (3.3.18) by its value

Note 1 to entry: The reference identifier has the same value with the unique *identifier* (3.5.8) value of referencing table record.

Note 2 to entry: The reference identifier can be null value.

3.5.12

globally unique identifier

GUID

*identifier* (3.5.8) that uniquely *identifies* (3.5.9) containing *document* (3.3.16) by its value

Note 1 to entry: The globally unique identifier shall not be null value and its value is unique among all *document* (3.3.16).

3.5.13

null value

NULL

special value that is used to indicate the absence of any data value

[SOURCE: ISO 9075-1:2016, 3.1.1.13]

3.5.14

word

character string treated as a unit for a given purpose

Note 1 to entry: word shall not include a space character (3.3.11) nor any other control character (3.3.10).

3.5.15

accounting data

recorded transactions, events and business activities (for example, purchases and sales), providing the sources from which financial and business data is derived or generated, to be shared by management of an organization for internal or external auditors to facilitate their gathering of evidence to support an opinion, provide assurance, provide oversight or help improve an organization’s operations and controls

Note 1 to entry: Accounting data may include source documents, transaction data, accounting documents and vouchers, journals, ledgers and spreadsheet's text of the definition.

3.5.16

**audit data**

*accounting data* (3.3.17) from accounting and ERP systems to conduct audit procedure

3.5.17

**functional currency**

measurement currency

currency of the primary economic environment in which the entity operates

3.5.18

**local currency**

currency of the local economic environment in which a distinct and separable operation is physically located, but not necessarily the economic environment where it operates

Note 1 to entry: A distinct and separable operation may choose (or be required by law) to maintain its books and records in a local currency which is not its functional currency.

3.5.19

**reporting currency**

presentation currency

currency in which financial statements are presented

3.5.20

transaction currency

definition goes here

3.5.21

Business Control

a process, effected by an entity’s board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations

[SOURCE: CEN CWA 16460]

3.5.22

Audit Trail

a paper and/or electronic record that gives a step-by-step documented history of a transaction, which can validate or invalidate accounting entries

Note 1 to entry: Components of an audit trail include: source records, list of transactions processed and transaction identifiers so that reference can be made to the source of a transaction.

[SOURCE: CEN CWA 16460]

## Abbreviated terms

|  |  |
| --- | --- |
| GL | General Ledger |
| O2C | Order to Cash |
| P2P | Purchase to Pay |
| AP | Accounts Payable |
| AR | Accounts Receivable |
| INV | Inventory |
| PPE | Property, Plant and Equipment |
| ID | Unique Identifier |
| REF | Reference identifier |
| ERP | Enterprise Resource Planning |
| TIN | Tax Identification Number |
| UOM | Unit of Measurement |
| ACC | Aggregate Core Component |
| BCC | Basic Core Component |
| ASCC | Association Core Component |

# Semantic data modeling

## General

## Business parties involved and their roles and relationships

多角形 が含まれている画像

自動的に生成された説明

Figure 1 Party and their roles

## Employee roles and user activities

暗い部屋のcg

中程度の精度で自動的に生成された説明

Figure 2 - Employee roles and user activities

## Business processes

### General

### Invoicing of deliveries against purchase orders, based on a contract

The Buyer purchases goods and services without any prior purchase order or contract (e. g. by ordering over the telephone, internet or over the counter). Payment is made in advance of the invoice, e. g. by means of a credit, debit, or payment card or through a payment service provider. Note that sufficient business controls should be present in the administration of both parties given the absence of written purchase orders. Invoicing may take place before, after or at the same time as the delivery. The invoice refers to the account or card number used for payment and states the amount paid in advance.

ダイアグラム

自動的に生成された説明

Figure 3 - Invoicing of deliveries against purchase orders, based on a contract

### Spot payment

The Buyer purchases goods and services without any prior purchase order or contract (e. g. by ordering over the telephone, internet or over the counter). Payment is made in advance of the invoice, e. g. by means of a credit, debit, or payment card or through a payment service provider. Note that sufficient business controls should be present in the administration of both parties given the absence of written purchase orders. Invoicing may take place before, after or at the same time as the delivery. The invoice refers to the account or card number used for payment and states the amount paid in advance.

ダイアグラム, タイムライン

自動的に生成された説明

Figure 4 - Spot payment

## Business controls and audit trails

### General

### 3-way matching

An electronic record of each of these events will usually be created in the ERP system. This record may directly contain values relating to the event, e. g. quantities, or reference master data to provide or derive content, e. g. pricing. It is this record of the sequence of events in the process that contributes to an audit trail. An audit trail will consist of documents outside the ERP and a transaction record within the ERP. For example, the audit trail for the ‘procure-to-pay’ cycle will often take the following form.

ダイアグラム

自動的に生成された説明

Figure 5 - 3-way matching

This represents the process that supports purchase of goods or services where the 3-way match control is implemented, typically: purchase order → goods received note → purchase invoice → payment.

Bottom half of the Figure 6 is the equivalent audit trail for an ‘order-to-cash’ cycle.

## Semantic datatypes

### Primitive types

Table 1 lists primitive data types taken from [ISO 15000-5:2014](https://www.iso.org/standard/61433.html).

Table 1 — Primitive types

| **Primitive type** | **Definition** |
| --- | --- |
| Date | Time point representing a calendar day on a time scale consisting of an origin and a succession of calendar ISO 8601-1:2019. |
| Time | Time point representing a time of day on a time scale consisting of an origin and a succession of calendar ISO 8601-1:2019. |
| Decimal | A subset of the real numbers, which can be represented by decimal numerals. |
| String | A finite sequence of characters. |

### Semantic data types

**Table 2** lists approved core component types on ISO 15000-5:2014 Annex B.

Table 2 — List of approved Core Component Types (CCT)

| **CCT Dictionary Entry Name** | **Definition** | **Remarks** | **Object Class** | **Property**  **Term** | **CCT Components** |
| --- | --- | --- | --- | --- | --- |
| Amount. Type | A number of monetary units specified in a currency where the unit of currency is explicit or implied. |  | Amount | Type | - Amount. Content  - Amount Currency. Identifier  - Amount Currency. Code List Version. Identifier |
| Numeric. Type | Numeric information that is assigned or is determined by calculation, counting, or sequencing. It does not require a unit of quantity or unit of measure. | May or may not be decimal | Numeric | Type | - Numeric. Content  - Numeric. Format. Text |
| Quantity. Type | A counted number of nonmonetary units possibly including fractions. |  | Quantity | Type | - Quantity. Content  - Quantity. Unit. Code  - Quantity Unit. Code List. Identifier  - Quantity Unit. Code List Agency. Identifier  - Quantity Unit. Code List Agency Name. Text |
| Code. Type | A character string ( letters, figures, or symbols ) that for brevity and/or language independence may be used to represent or replace a definitive value or text of an Attribute together with relevant supplementary information. | Should not be used if the character string identifies an instance of an Object Class or an object in the real world, in which case the Identifier. Type should be used. | Code | Type | - Code. Content  - Code List. Identifier  - Code List. Agency. Identifier  - Code List. Agency Name. Text  - Code List. Name. Text  - Code List. Version. Identifier  - Code. Name. Text  - Language. Identifier  - Code List. Uniform Resource. Identifier  - Code List Scheme. Uniform Resource. Identifier |
| Date Time. Type | A particular point in the progression of time together with relevant supplementary information. | Can be used for a date and/ or time. | Date Time | Type | - Date Time. Content  - Date Time. Format. Text |
| Identifier. Type | A character string to identify and distinguish uniquely, one instance of an object in an identification scheme from all other objects in the same scheme together with relevant supplementary information. |  | Identifier | Type | - Identifier. Content  - Identification Scheme. Identifier  - Identification Scheme. Name. Text  - Identification Scheme Agency. Identifier  - Identification Scheme. Agency Name. Text  - Identification Scheme. Version. Identifier  - Identification Scheme Data. Uniform Resource. Identifier  - Identification Scheme. Uniform Resource. Identifier |
| Indicator. Type | A list of two mutually exclusive values that express the only possible states of a Property. |  | Indicator | Type | - Indicator. Content  - Indicator. Format. Text |
| Text. Type | A character string (i. e. a finite set of characters) generally in the form of words of a language. | Shall also be used for names (i. e. word or phrase that constitutes the distinctive designation of a person, place, thing, or concept). | Text | Type | - Text. Content  - Language. Identifier  - Language. Locale. Identifier |

**Table 3** lists semantic data types from core component type.

Table 3 — Semantic data types

| **Semantic data type** | **Component** | **Use** | **Primitive Type** | **Example** | **Description** |
| --- | --- | --- | --- | --- | --- |
| Amount | Amount. Content | M | Decimal | 10000.25 | A number of monetary units specified in a currency where the unit of currency is explicit or implied. |
| Amount. Currency. Code | C | String | JPY |
| Unit Price Amount | Amount. Content | M | Decimal | 10000.1234 | A unit price amount states a numerical monetary amount value for data elements that contain item prices that may be multiplied by item quantities. The currency of the amount is explicit or implied. |
| Amount. Currency. Code | C | String | JPY |
| Percentage | Numeric. Content | M | Decimal | 34.7812 | Percentages are given as fractions of a hundred (per cent) e. g. the value 34,78 % in percentage terms is given as 34,78. |
| Numeric | Numeric. Content | M | Decimal | 471 | Numeric information that is assigned or is determined by calculation, counting, or sequencing. It does not require a unit of measure. |
| Quantity | Quantity. Content | M | Decimal | 10000.1234 | Quantities are used to state a number of units such as for items. The code for the Unit of Measure (Quantity Unit. Code) is explicit or impllicit. |
| Quantity Unit. Code | C | String |  |
| Quantity Unit. Code List. Identifier | O | String |  |
| Quantity Unit. Code List Agency Name. Text | O | String |  |
| Code | Code. Content | M | String | Abc123 | Codes are used to specify allowed values in elements as well as for lists of options. Code is different from Identifier in that allowed values have standardized meanings that can be known by the recipient. |
| Code List. Identifier | O | String |  |
| Code List. Agency. Identifier | O | String |  |
| Code List. Agency Name. Text | O | String |  |
| Identifier | Identifier. Content | M | String | abc:123-DEF | Identifiers (IDs) are keys that are issued by the sender or recipient of a document or by a third party. |
| Identification Scheme. Identifier | C | String | GLN |
| Identification Scheme. Version. Identifier | C | String | 1.0 |
| Date | Date. Content | M | Date | 2017-12-01 | Dates shall be in accordance with the " Complete representation of a calendar date" as specified by ISO 8601-1:2019, format YYYY-MM-DD. |
| Time | Time. Content | M | Time | 23:20:50 | Time shall be in accordance with the "Complete representation of a time of day" as specified by ISO 8601-1:2019, format hh:mm:ss |
| Reference identifier | Identifier. Content | M | String | abc:123-DEF | Reference identifier Types are identifiers that were assigned to a document or document line. |
| Text | Text. Content | M | String | 5% allowance when paid within 30 days | Text is the actual wording of anything written or printed. Line breaks in the text may be present, and any line breaks should be preserved and respected by the receiver's system |
| Language. Identifier | O | String | ja\_JP |
| **Key** M: Mandatory, O: Optional, C: Conditional | | | | | |

## Core audit data model

### Overview

Semantic data modeling of ADC is based on the Core Components Specification (CCS) defined in ISO 15000-5Electronic Business Extensible Markup Language (ebXML) — Part 5: Core Components Specification (CCS).

**Figure 6** shows the central concept of this International Standard is the Core Component. The Core Component is a semantic building block, which is used as a basis to construct all electronic business messages.

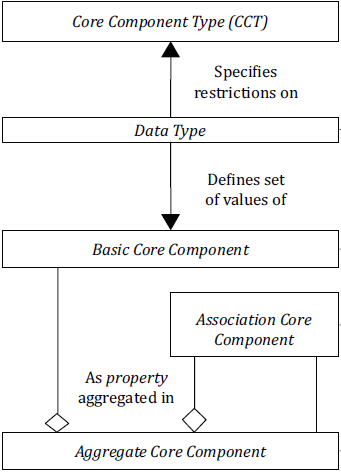
There are four different categories of Core Components:

a) Basic Core Component (BCC);

b) Association Core Component (ASCC);

c) Core Component Type;

d) Aggregate Core Component (ACC).



**Figure 6 - Core Components**

### Common data element group

#### Overview

Ccommon data element group is taken from Object Class in Core Component Library (UN/CCL) registered by UNECE.

#### Address

##### Core Components

Core Components of "Address" are listed in **Table 3**.

Table 3 — Address

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **#** | **Unique UN Assigned ID** | **CC** | **Dictionary Entry Name** | **Definition** |
| 3-0 | UN00000010 | **ACC** | Address. Details | The location at which a particular organization or person may be found or reached. |
| 3-1 | UN00000026 | **BCC** | Address. Line One. Text | The first free form line, expressed as text, of an address. |
| 3-2 | UN00000027 | **BCC** | Address. Line Two. Text | The second free form line, expressed as text, of an address. |
| 3-3 | UN00000013 | **BCC** | Address. City Name. Text | The name, expressed as text, of the city, town, or village of this address. |
| 3-4 | UN00000936 | **BCC** | Address. Country Sub-Division. Identifier | A unique identifier of the country sub-division for this address. |
| 3-5 | UN00000014 | **BCC** | Address. Postcode. Code | A code specifying the postcode of the address. |
| 3-6 | UN00000203 | **BCC** | Address. Country. Identifier | The unique identifier of a country for this address (Reference ISO 3166 and UN/ECE Rec 3). |
| **Key** CC: Core Component | | | | |

##### Data elements

Data elements of "Address" are listed in **Table 4**.

Table 4 — Data elements of Address

| **No** | **#** | **Data element name** | **Semantic data type** | **Description** | **Use** |
| --- | --- | --- | --- | --- | --- |
| 1 | 3-1 | Street Address1 | Text | Line 1 of the party's street address. | M |
| 2 | 3-2 | Street Address2 | Text | Line 2 of the party’s street address. | M |
| 3 | 3-3 | City | Text | The city where the party is located. | M |
| 4 | 3-4 | State Province | Code | The state or province where the customer is located. "State Province" may not be reported when "Postal Code" is reported. Recommend ISO 3166-2. | C |
| 5 | 3-5 | Postal Code | Code | The postal code where the customer is located. | M |
| 6 | 3-6 | Country | Code | The country code where the customer is located. | M |
| **Key** M: Mandatory, O: Optional, C: Conditional | | | | | |

#### Period

##### Core Components

Core Components of "Period" are listed in **Table 5**. "Accounting Line Monetary" should be reported with "Period" as shown in **Table 7**.

Table 5 — Period

| **#** | **Unique UN Assigned ID** | **CC** | **Dictionary Entry Name** | **Definition** |
| --- | --- | --- | --- | --- |
| 5-0 | UN00000116 | **ACC** | Period. Details | A specific period of time such as the length of time between two known date/time points, from a start date onwards, or up to an end date. |
| 5-1 | UN00000120 | **BCC** | Period. Start. Date Time | The date, time, date time or other date time value for the start of this period of time. |
| 5-2 | UN00000121 | **BCC** | Period. End. Date Time | The date, time, date time or other date time value which specifies the end of this period of time. |
| **Key** CC: Core Component | | | | |

##### Data elements

Data elements of "Period" are listed in **Table 6**.

Table 6 — Data elements of Period

| **No** | **#** | **Data element name** | **Semantic data type** | **Description** | **Use** |
| --- | --- | --- | --- | --- | --- |
| 1 | 5-1 | Fiscal Year | Code | The fiscal year in which the calendar date occurs. The fiscal year in which the calendar date occurs. The fiscal year shall be expressed with basic format as specified in ISO 8601. | M |
| 2 | 5-2 | Accounting Period | Code | The accounting period in which the calendar date occurs. | M |
| **Key** M: Mandatory, O: Optional, C: Conditional | | | | | |

#### Monetary Amount

##### Core Components

Core Components of "Accounting Line Monetary Value" is listed in **Table 7**.

Table 7 — Accounting Line Monetary Value

| **#** | **Unique UN Assigned ID** | **CC** | **Dictionary Entry Name** | **Definition** |
| --- | --- | --- | --- | --- |
| 7-0 | UN00002190 | **ACC** | Accounting Line Monetary Value. Details | The material or monetary worth of a thing that is associated with a line that is a part of an accounting entry. |
| 7-1 | UN00002191 | **BCC** | Accounting Line Monetary Value. Local Accounting Currency. Amount | The monetary value of the accounting line in the accounting currency local to where the accounting records are required. |
| 7-2 | UN00002192 | **BCC** | Accounting Line Monetary Value. Voucher Currency. Amount | The monetary value of the accounting line in the voucher currency. |
| 7-3 | UN00002193 | **BCC** | Accounting Line Monetary Value. Alternate Currency. Amount | The monetary value of the accounting line in another currency, such as a reporting currency, a consolidation currency, or the euro transition period. |
| 7-4 | UN00002194 | **BCC** | Accounting Line Monetary Value. Alternate Currency Amount Type. Code | The code specifying the type of the alternate currency amount, such as payment amount or Euro transition conversion amount, for this accounting line monetary value. |
| 7-5 | UN00002195 | **BCC** | Accounting Line Monetary Value. Debit Credit. Code | The code specifying the accounting sign of the accounting line monetary value (Reference United Nations Code List (UNCL) 4405 code list). |
| 7-6 | UN00006624 | **BCC** | Accounting Line Monetary Value. Amount Qualifier. Code | The code qualifying the amount of the accounting line monetary value such as balance, total of entries amount. |
| 7-7 | UN00006625 | **BCC** | Accounting Line Monetary Value. Balance. Quantity | The balance quantity for this accounting line monetary value. |
| 7-8 | UN00002201 | **ASCC** | Accounting Line Monetary Value. Booking. Accounting Account | An accounting account to which this accounting line monetary value is booked. |
| 7-9 | UN00006630 | **ASCC** | Accounting Line Monetary Value. Specified. Period | The period specified for this accounting line monetary value. |
| **Key** CC: Core Component | | | | |

##### Data elements

Data elements of Monetary Amount are listed in **Table 8**.

Table 8 — Data element of Monetary Amount

| **No** | **#** | **Data element name** | **Semantic data type** | **Description** | **Use** |
| --- | --- | --- | --- | --- | --- |
|  | 7-1 | ***Amount*** | | | |
| 1 |  | Amount | Amount | The monetary amount recorded in the functional currency. No multicurrency translation shall be performed on this amount because all transactions are recorded in a single currency. | M |
| 2 |  | Currency Code | Code | The reference identifier for the "Currency". The code of functional currency related to the monetary amount. | M |
|  | 7-3 | ***Reporting Amount*** | | | |
| 3 |  | Reporting Amount | Amount | The transaction monetary amount recorded in the reporting currency. This monetary amount shall be reported if and only if reporting currency is used. | O |
| 4 |  | Reporting Currency Code | Code | The Reference identifier for the "Currency". The code of currency used for non-consolidated reporting as opposed to functional, consolidated reporting, local or actual amounts. This data element shall be reported when “Reporting Amount” is reported. Otherwise, this data element shall not be reported. | C |
|  | 7-1 | ***Local Amount*** | | | |
| 5 |  | Local Amount | Amount | The monetary amount in the local country currency where the transaction originated. This monetary amount shall be reported if and only if local currency is used. | O |
| 6 |  | Local Currency Code | Code | The Reference identifier for the "Currency". The code of currency used for local country reporting requirements. This data element shall be reported when “Local Amount” is reported. Otherwise, this data element shall not be reported. | C |
|  | 7-2 | ***Transaction Amount*** | | | |
| 7 |  | Transaction Amount | Amount | The monetary amount in the transaction currency where the transaction originated. This monetary amount shall be reported if and only if transaction currency is used. | O |
| 8 |  | Transaction Currency Code | Code | The Reference identifier for the "Currency". The code of currency used in the transaction. This data element shall be reported when “Transaction Amount” is reported. Otherwise, this data element shall not be reported. | C |
| **Key** M: Mandatory, O: Optional, C: Conditional | | | | | |

#### User Activity

##### Core Components

Activity is listed in **Table 9**.

| **#** | **Unique UN Assigned ID** | **ACC/**  **BCC/**  **ASCC** | **Dictionary Entry Name** | **Definition** |
| --- | --- | --- | --- | --- |

Table 9 — Activity

| **#** | **Unique UN Assigned ID** | **CC** | **Dictionary Entry Name** | **Definition** |
| --- | --- | --- | --- | --- |
| 0 | UN00008106 | **ACC** | Activity. Details | A thing that a person or group does or has done. |
| 1 | UN00008108 | **BCC** | Activity. Type. Code | A code specifying a type of activity. |
| 2 | UN00008109 | **BCC** | Activity. Occurrence. Date Time | A date, time, date time or other date time value when this activity occurs or has occurred. |
| 3 | UN00008110 | **BCC** | Activity. Reason. Code | A code specifying a reason for this activity. |

##### Data elements

Data elements of User Activity are listed in **Table 10**. "Enter" is the activity of entering the record into the system. "Last Modify" is the activity of final update of the record. "Approve" is the activity of approving the record addition or change. "Post" is the activity of posting the record into the system.

Table 10 — Data elements of User Activity

| **No** | **Data element name** | **Semantic data type** | **Description** | **Use** |
| --- | --- | --- | --- | --- |
| ***Enter*** | | | | |
|  | Entered By | Reference identifier | The Reference identifier for the "User". The user who created the record. "Entered By" is mandatory. | M |
| 2-1 | Entered Date | Date | The date this record was entered into the system. "Entered Date" should be a system generated date (rather than user-entered date). This data element may be reported when "Entered By" is reported. Otherwise, "Entered Date" shall not be reported. | C |
| 2-2 | Entered Time | Time | The time this record was entered into the system. "Entered Time" can be reported when "Entered Date" is reported. Otherwise, " Entered Time" shall not be reported. | C |
| ***Last Modify*** | | | | |
|  | Last Modified By | Reference identifier | The Reference identifier for the "User". The user who last updated this entry. | O |
| 2-1 | Last Modified Date | Date | The date the record was last modified. "Last Modified Date" may be reported when "Last Modified By" is reported. Otherwise, "Last Modified Date" shall not be reported | C |
| 2-2 | Last Modified Time | Time | The time the record was last modified. "Last Modified Time" may be reported when "Last Modified Date" is reported. | C |
| ***Approve*** | | | | |
|  | Approved By | Reference identifier | The Reference identifier for the "User". The user who approved the data element addition or change. | O |
| 2-1 | Approved Date | Date | The date when the record addition or change were approved. "Approved Date" may be reported when "Approved By" is reported. Otherwise, "Approved Date" shall not be reported. | C |
| 2-2 | Approved Time | Time | The time the record addition or change was approved. This data element may be reported when "Approved Date" is reported. Otherwise, this data element shall not be reported. | C |
| ***Post*** | | | | |
|  | Posted By | Reference identifier | The Reference identifier for the "User". The user who posted the record. | O |
| 2-1 | Posted Date | Date | The date when the record was posted. "Posted Date" may be reported when "Posted By" is reported. Otherwise, " Posted Date " shall not be reported. | C |
| 2-2 | Posted Time | Time | The time the record was posted. "Posted Time" may be reported when "Posted Date" is reported. Otherwise, "Posted Time" shall not be reported. | C |
| **Key** M: Mandatory, O: Optional, C: Conditional | | | | |

#### Chart of Account

##### Core Components

Accounting Account is listed in **Table 11**.

Table 11 — Accounting Account

| **#** | **Unique UN Assigned ID** | **ACC/**  **BCC/**  **ASCC** | **Dictionary Entry Name** | **Definition** |
| --- | --- | --- | --- | --- |
| 0 | UN00001267 | **ACC** | Accounting Account. Details | A specific account for recording debits and credits to general accounting, cost accounting or budget accounting. |
| 1 | UN00001268 | **BCC** | **Accounting Account. Identification. Identifier** | **The unique identifier for this accounting account.** |
| 2 | UN00001270 | **BCC** | Accounting Account. Type. Code | The code specifying the type of accounting account such as general(main), secondary, cost accounting, budget account. |
| 3 | UN00002145 | **BCC** | Accounting Account. Sub Account. Identifier | A unique identifier for this accounting sub account. |
| 4 | UN00002146 | **BCC** | Accounting Account. Name. Text | The name, expressed as text, of this accounting account. |
| 5 | UN00002148 | **BCC** | Accounting Account. Main Accounts Chart. Identifier | The unique identifier for the main accounts chart for this accounting account. |
| 6 | UN00002149 | **BCC** | Accounting Account. Main Accounts Chart Reference. Identifier | The unique identifier of the main accounts chart reference for this accounting account. |
| 7 | UN00004511 | **BCC** | Accounting Account. Cost Reference Dimension Pattern. Text | The cost reference dimension pattern, expressed as text, for this accounting account. |
| 8 | UN00004787 | **BCC** | Accounting Account. Status. Code | The code specifying the status of this accounting account, such as open, locked, closed, temporarily unusable, pending. |
| 9 | UN00004792 | **BCC** | Accounting Account. Balance Normal Sign. Code | The code specifying the balance normal sign of this accounting account, such as debit or credit (reference UNCL 4405). |
| 10 | UN00004812 | **ASCC** | Accounting Account. Related. Accounting Account Classification | The classification related to this accounting account. |
| 11 | UN00004816 | **ASCC** | Accounting Account. Specified. Financial Account | A financial account specified for this accounting account. |
| 12 | UN00004817 | **ASCC** | Accounting Account. Linked. Accounting Account | An accounting account linked to this accounting account. |

##### Data elements

Data element of Chart of Account are listed in **Table 12**. "Chart of Accounts" contains data elements relevant to the GL chart of accounts, including name, description, type, hierarchy and so forth.

Table 12 — Data elements of Chart of Account

| **No** | **Data element name** | **Semantic data type** | **Description** | **Use** |
| --- | --- | --- | --- | --- |
| ***Unique identifier*** | | | | |
| 1 | Account Number | Identifier | The unique identifier for the "Chart of Accounts". The GL account number. | M |
| ***Reference identifier*** | | | | |
| 2 | Parent Account Number | Reference identifier | The Reference identifier for the “Chart of Accounts”. The number of the parent account in an account hierarchy. This data element is provided to allow more than the predefined levels of the hierarchy in the chart of accounts table. When "Parent Account Number" is the highest level, its value can be set to the default value, for example set NULL. | M |
| **Other data elements** | | | | |
| 3 | Account Name | Text | The name of the GL account. | M |
| 4 | Account Type | Code | The type of account. | M |
| 5 | Account Subtype | Code | The subtype of the account. | M |
| 6 | Financial Statement Caption | Text | The financial statement caption. Grouping for the caption the GL account rolls up to on the financial statements. The caption may be at the trial balance level. | M |
| 7 | Balance Debit or Credit | Code | This field is used to indicate whether the natural balance of the account is a debit or credit balance by indicating “D” or “C”. | O |
| 8 | Account Hierarchy | Code | The corresponding level for account number in the account hierarchy.  EXAMPLE using 1 to represent assets, 2 to represent its account subtype current assets | O |
| 9 | Account Description | Text | The label or description associated with the Account Number. | O |
| 10 | Active Flag | Code | This indicates whether the record is active or inactive. | O |
| **Key** M: Mandatory, O: Optional, C: Conditional | | | | |

#### Tax

##### Core Components

"Tax" is listed in **Table 13**.

Table 13 — Tax

| **#** | **Unique UN Assigned ID** | **ACC/**  **BCC/**  **ASCC** | **Dictionary Entry Name** | **Definition** |
| --- | --- | --- | --- | --- |
| 0 | UN00000162 | **ACC** | Tax. Details | A levy or payment for the support of a government required of persons, groups, or businesses within the domain of that government. |
| 1 | UN00000163 | **BCC** | **Tax. Identification. Identifier** | **A unique identifier for this tax.** |
| 2 | UN00000165 | **BCC** | Tax. Calculated. Amount | A monetary value resulting from the calculation of a tax. |
| 3 | UN00000166 | **BCC** | 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]. |
| 4 | UN00000167 | **BCC** | Tax. Exemption Reason. Text | A reason, expressed as text, for exemption from the tax. |
| 5 | UN00000168 | **BCC** | Tax. Calculated. Rate | A rate used to calculate the tax amount. |
| 6 | UN00000249 | **BCC** | Tax. Basis. Amount | A monetary value used as the basis in calculating the tax amount. |
| 7 | UN00000777 | **BCC** | 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". |
| 8 | UN00000778 | **BCC** | Tax. Currency. Code | The code specifying a currency of the tax. |
| 9 | UN00001337 | **BCC** | Tax. Exemption Reason. Code | A code specifying a reason for exemption from this tax. |
| 10 | UN00001504 | **BCC** | Tax. Tax Point. Date | The date of the tax point when taxes are or will be applicable. |
| 11 | UN00002667 | **BCC** | Tax. Description. Text | A textual description of this tax. |
| 12 | UN00001694 | **BCC** | Tax. Type. Text | A type of tax, expressed as text. |
| 13 | UN00003013 | **BCC** | Tax. Rate. Code | The code specifying the rate for this tax. |
| 14 | UN00003014 | **BCC** | Tax. Rate. Text | The rate, expressed as text, for this tax. |
| 15 | UN00003342 | **BCC** | Tax. Basis. Code | The code specifying the basis of a tax. |
| 16 | UN00004414 | **BCC** | Tax. Applicable. Percent | A percent of tax applicable, such as to an object or an activity. |
| 17 | UN00008655 | **BCC** | Tax. Grand Total. Amount | A monetary value of the grand total of the basis plus tax. |
| 18 | UN00008658 | **BCC** | Tax. Calculation Method. Code | A code specifying the method on which a related tax, levy or duty is calculated. |
| 19 | UN00001338 | **ASCC** | Tax. Specified. Accounting Account | A specified accounting account for this tax. |
| 20 | UN00002930 | **ASCC** | Tax. Party. Financial Account | The financial account of a party for this tax. |
| 21 | UN00003344 | **ASCC** | Tax. Validity. Period | A period for which a tax is valid. |

##### Data elements

Table 14 — Tax

| **No** | **Data element name** | **Semantic data type** | **Description** | **Use** |
| --- | --- | --- | --- | --- |
| 7 | Tax Type | Code | Code for the Tax type. | M |
| 2 | Tax Transaction Amount | Amount | Amount of Tax included in the transaction. | M |
| **Key** M: Mandatory, O: Optional, C: Conditional | | | | |

#### Voucher

##### Core Components

Table 15 — Accounting Voucher

| **#** | **Unique UN Assigned ID** | **ACC/**  **BCC/**  **ASCC** | **Dictionary Entry Name** | **Definition** |
| --- | --- | --- | --- | --- |
| 0 | UN00002206 | **ACC** | Accounting Voucher. Details | A document that proves the reality of an operation, authenticates its conclusion and is used in accounting entry recording and for audit control purposes. |
| 1 | UN00002207 | **BCC** | Accounting Voucher. Storage Location. Text | The storage location, expressed as text, for his accounting voucher. |
| 2 | UN00002208 | **BCC** | Accounting Voucher. Receiving Department. Text | The receiving department, expressed as text, for this accounting voucher. |
| 3 | UN00002209 | **BCC** | **Accounting Voucher. Identification. Identifier** | The unique identifier for this accounting voucher. |
| 4 | UN00002210 | **BCC** | Accounting Voucher. Medium. Code | The code specifying the medium for this accounting voucher, such as VAN, Internet, Optical Disk, DVD, CD-Rom, USB Key, EDI, ebXML, or paper. |
| 5 | UN00002213 | **BCC** | Accounting Voucher. Tax Point. Date Time | The date, time, date time, or other date time value of the tax point for this accounting voucher. |
| 6 | UN00002214 | **BCC** | Accounting Voucher. Imported File. Identifier | The unique identifier for the imported file containing this accounting voucher, such as in the case of an accounting system migration. |
| 7 | UN00003223 | **BCC** | Accounting Voucher. Attachment. Binary Object | A binary object that is attached or otherwise appended to this accounting voucher. |
| 8 | UN00002215 | **ASCC** | Accounting Voucher. Related. Document | A document related to this accounting voucher. |

Table 16 — Voucher

| **#** | **Unique UN Assigned ID** | **ACC/**  **BCC/**  **ASCC** | **Dictionary Entry Name** | **Definition** |
| --- | --- | --- | --- | --- |
| 9 | UN00006817 | **ACC** | Voucher. Details | A document exchangeable for products or services by which the payment will be or has been made. |
| 10 | UN00006818 | **BCC** | Voucher. Face. Amount | The monetary value shown on the face of this voucher. |
| 11 | UN00006819 | **BCC** | Voucher. Type. Code | The code specifying the type of voucher. |
| 12 | UN00006820 | **BCC** | **Voucher. Identification. Identifier** | The identifier for this voucher. |
| 13 | UN00006821 | **BCC** | Voucher. Issue. Date Time | The date, time, date time, or other date time value of the issue of this voucher. |
| 14 | UN00006822 | **BCC** | Voucher. Issuing Company Name. Text | The name, expressed as text, of the company issuing this voucher. |
| 15 | UN00006823 | **BCC** | Voucher. Description. Text | The textual description of this voucher. |

### Base

#### General

The Base module contains basic information that is used across multiple modules.

#### Employee and User

##### Core Components

Table 17 — Employee

| **#** | **Unique UN Assigned ID** | **ACC/**  **BCC/**  **ASCC** | **Dictionary Entry Name** | **Definition** |
| --- | --- | --- | --- | --- |
| 0 | UN00004022 | **ACC** | Employee. Details | A person that works for and is paid a salary by another person or organization. |
| 1 | UN00004023 | **BCC** | **Employee. Employer Assigned Identification. Identifier** | The unique employer assigned identification number for the employee. |
| 2 | UN00004027 | **BCC** | Employee. Reporting Department. Text | The name of the department or division of the company to which the employee reports, expressed as text. |

Table 18 — Person

| **#** | **Unique UN Assigned ID** | **ACC/**  **BCC/**  **ASCC** | **Dictionary Entry Name** | **Definition** |
| --- | --- | --- | --- | --- |
| 3 | UN00000074 | **ACC** | Person. Details | An individual human being. |
| **4** | **UN00000075** | **BCC** | **Person. Identification. Identifier** | **A unique identifier for this person.** |
| 5 | UN00000076 | **BCC** | Person. Name. Text | A name or set of names, expressed as text, by which this person is known. |
| 6 | UN00008726 | **BCC** | Person. Title. Code | A code specifying a title for this person. |
| 7 | UN00002554 | **BCC** | Person. Retirement. Date Time | The date, time, date time, or other date time value of retirement of the person. |
| 8 | UN00002557 | **BCC** | Person. Employment Status. Code | The code specifying the status of employment of the person, such as self-employed, retired, unemployed. |
| 9 | UN00008669 | **BCC** | Person. Role. Code | A code specifying a role for this person. |
| 10 | UN00003002 | **BCC** | Person. Role. Text | A role, expressed as text, for this person. |
| 11 | UN00000243 | **ASCC** | Person. Telephone. Communication | Telephone communication information for this person. |
| 12 | UN00000848 | **ASCC** | Person. Fax. Communication | Facsimile communication information for this person. |
| 13 | UN00000849 | **ASCC** | Person. URI. Communication | Uniform Resource Identifier (URI) communication information for this person such as a web or email address. |

##### Data elements

Table 18 — Employee

| **No** | **Data element name** | **Semantic data type** | **Description** | **Use** |
| --- | --- | --- | --- | --- |
| 1 | Employee ID | Identifier | Unique identifier for an employee. | M |
| 2 | Employee Code | Code | Code for the employee.  Each employee has only one code. If someone does part-time jobs in multiple departments, there will be more than one record with different Employee ID in this table. The part-time status will be reflected in Employee Type Code. | M |
| 3 | Employee Name | Text | Name of the employee. | M |
| 4 | Inactive flag | Code | Indicates whether one employee is active or inactive.  An employee can become inactive due to various reasons (e. g. taking a sabbatical). | O |
| 5 | Employee Type Code | Code | Code for the employee type.  EXAMPLE 004 is an on-the-job employee, 005 is a retired employee, 006 is a deceased employee, 007 is a part-time employee. | M |
| 6 | Employee Type Name | Text | Name of the employee type.  EXAMPLE Employed, retired, probation, part-time. | M |
| 7 | Department Code | Reference identifier | Code for department rosters.  EXAMPLE The department name is IT department, the code is 0018. | M |
| 8 | Employee Job Title | Text | Title of a person in an accounting unit.  EXAMPLE Accounting manager. | O |
| 9 | Employee Academic Degree | Text | Highest academic degree acquired.  EXAMPLE Doctor, Master. | O |
| 10 | Employment Date | Date | Employment date of the employee. | O |
| 11 | Termination Date | Date | Termination date of the employee from when the labour contract was no longer valid, or from when the employee no longer works in this department. | O |
| 12 | User ID | Reference identifier | System user ID associated with the employee. | O |
| **Key** M: Mandatory, O: Optional, C: Conditional | | | | |

Table 19 — User

| **No** | **Data element name** | **Semantic data type** | **Description** | **Use** |
| --- | --- | --- | --- | --- |
| 1 | User ID | Identifier | Unique identifier for individuals entering transactions into the accounting and/or ERP system | M |
| 2 | User Active Status | Code | Indicates whether the status of the user is active or inactive.  A user can become inactive due to re­tirement, dismissal or termination, etc.  EXAMPLE 1 is active, 0 is inactive. | O |
| 3 | User Status Modified Date | Date | Modified date of the user’s activation or termination status. | O |
| 4 | User Name | Text | Name of the user. | M |
| 5 | User Job Title | Text | Title of the person in the system.  EXAMPLE System manager. | O |
| 6 | Department Code | Code | Code for department rosters.  EXAMPLE The department name is IT department, the code is 0018. | O |
| 7 | User Role Responsibility | Text | Free-form description of the individual’s functional role or primary responsibility. EXAMPLE Responsibility related to managing the information of AP in the system. | O |
| **Key** M: Mandatory, O: Optional, C: Conditional | | | | |

#### Customer

##### Core Components

Table 21 — Comunication

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **#** | **Unique UN Assigned ID** | **ACC/**  **BCC/**  **ASCC** | **Dictionary Entry Name** | **Definition** |
| 0 | UN00000095 | **ACC** | Communication. Details | The exchange of thoughts, messages, or information, as by speech, signals, writing, or behaviour between persons and/or organizations. |
| 1 | UN00000233 | **BCC** | Communication. Channel. Code | The code specifying the channel or manner in which a communication can be made, such as telephone or email. |
| 2 | UN00000097 | **BCC** | Communication. URI. Identifier | The unique identifier of the Uniform Resource Identifier (URI) for this communication, such as a web or an email address. |
| 3 | UN00000103 | **BCC** | Communication. Complete Number. Text | A text string of characters that make up the complete number for this communication. |

Table 22 — Contact

| **#** | **Unique UN Assigned ID** | **ACC/**  **BCC/**  **ASCC** | **Dictionary Entry Name** | **Definition** |
| --- | --- | --- | --- | --- |
| 4 | UN00000122 | **ACC** | Contact. Details | A person or department that acts as a point of contact with another person or department. |
| 5 | UN00000123 | **BCC** | Contact. Identification. Identifier | A unique identifier for this contact. |
| 6 | UN00000231 | **BCC** | Contact. Person Name. Text | A name, expressed as text, of this contact person. |
| 7 | UN00000129 | **ASCC** | Contact. Telephone. Communication | Telephone communication information for this contact. |
| 8 | UN00000759 | **ASCC** | Contact. Fax. Communication | Fax communication information for this contact. |
| 9 | UN00000761 | **ASCC** | Contact. URI. Communication | Uniform Resource Identifier (URI) communication information for this contact such as a web or an email address. |

Table 23 — Customer Class

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **#** | **Unique UN Assigned ID** | **ACC/**  **BCC/**  **ASCC** | **Dictionary Entry Name** | **Definition** |
| 10 | UN00003279 | **ACC** | Customer Class. Details | The conditions and requirements of the type of person who may use or purchase a product. |
| 11 | UN00003280 | **BCC** | Customer Class. Category. Code | The code specifying the category of a customer class, such as adult or child. |
| 12 | UN00003281 | **BCC** | Customer Class. Category Name. Text | The category name, expressed as text, of a customer class. |
| 13 | UN00003287 | **BCC** | Customer Class. Description. Text | The textual description of a customer class. |

Table 24 — Partty

| **#** | **Unique UN Assigned ID** | **ACC/**  **BCC/**  **ASCC** | **Dictionary Entry Name** | **Definition** |
| --- | --- | --- | --- | --- |
| 14 | UN00000376 | **ACC** | Party. Details | An individual, a group, or a body having a role in a business function. Party has a legal connotation in a business transaction. |
| 15 | UN00000377 | **BCC** | Party. Identification. Identifier | A unique identifier of the party. |
| 16 | UN00002659 | **BCC** | Party. Identification. Text | An identification, expressed as text, for this party. |
| 17 | UN00000378 | **BCC** | Party. Type. Code | A code specifying the type of party that is independent of its role. |
| 18 | UN00000379 | **BCC** | Party. Name. Text | A name, expressed as text, for this party. |
| 19 | UN00000380 | **BCC** | Party. Description. Text | A textual description of this party. |
| 20 | UN00004320 | **BCC** | Party. Assigned To Role. Date Time | The date, time, date time or other date time value when this role was assigned to the party. |
| 21 | UN00008662 | **BCC** | Party. Role. Text | A role, expressed as text, for this party. |
| 22 | UN00000767 | **ASCC** | Party. Specified. Address | An address specified for this party. |
| 23 | UN00000769 | **ASCC** | Party. Residence. Address | The residence address for this party. |
| 24 | UN00001335 | **ASCC** | Party. Postal. Address | A postal address for this party. |
| 25 | UN00002996 | **ASCC** | Party. Telephone. Communication | A telephone communication for this party. |
| 26 | UN00002997 | **ASCC** | Party. Fax. Communication | A fax communication for this party. |
| 27 | UN00002998 | **ASCC** | Party. URI. Communication | A Uniform Resource Identifier (URI) communication for this party, such as a web or email address. |
| 28 | UN00003000 | **ASCC** | Party. Associated. Party | A party associated with this party, such as a local agent of a shipping line. |
| 29 | UN00008451 | **ASCC** | Party. Parent. Party | A party that is a parent of this party. |

##### Data elements

Table 25 — Customer Type

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **No** | **Data element name** | **Semantic data type** | **Description** | **Use** |
|  | 1 | Customer Type ID | Identifier | Unique identifier for the customer type. | M |
|  | 2 | Customer Type Code | Code | Code for the customer type.  EXAMPLE 004 is a platinum customer, 005 is a gold customer, 006 is a silver customer. Customer\_Type\_Code and Customer\_Type\_Name are not necessarily related. | M |
|  | 3 | Customer Type Name | Text | Name of the type categorized by the customer attributes.  EXAMPLE Platinum customer, gold customer, silver customer. | M |
|  | 4 | Parent Customer Type ID | Reference identifier | Unique identifier for the parent customer type. | O |
| **Key** M: Mandatory, O: Optional, C: Conditional | | | | | |

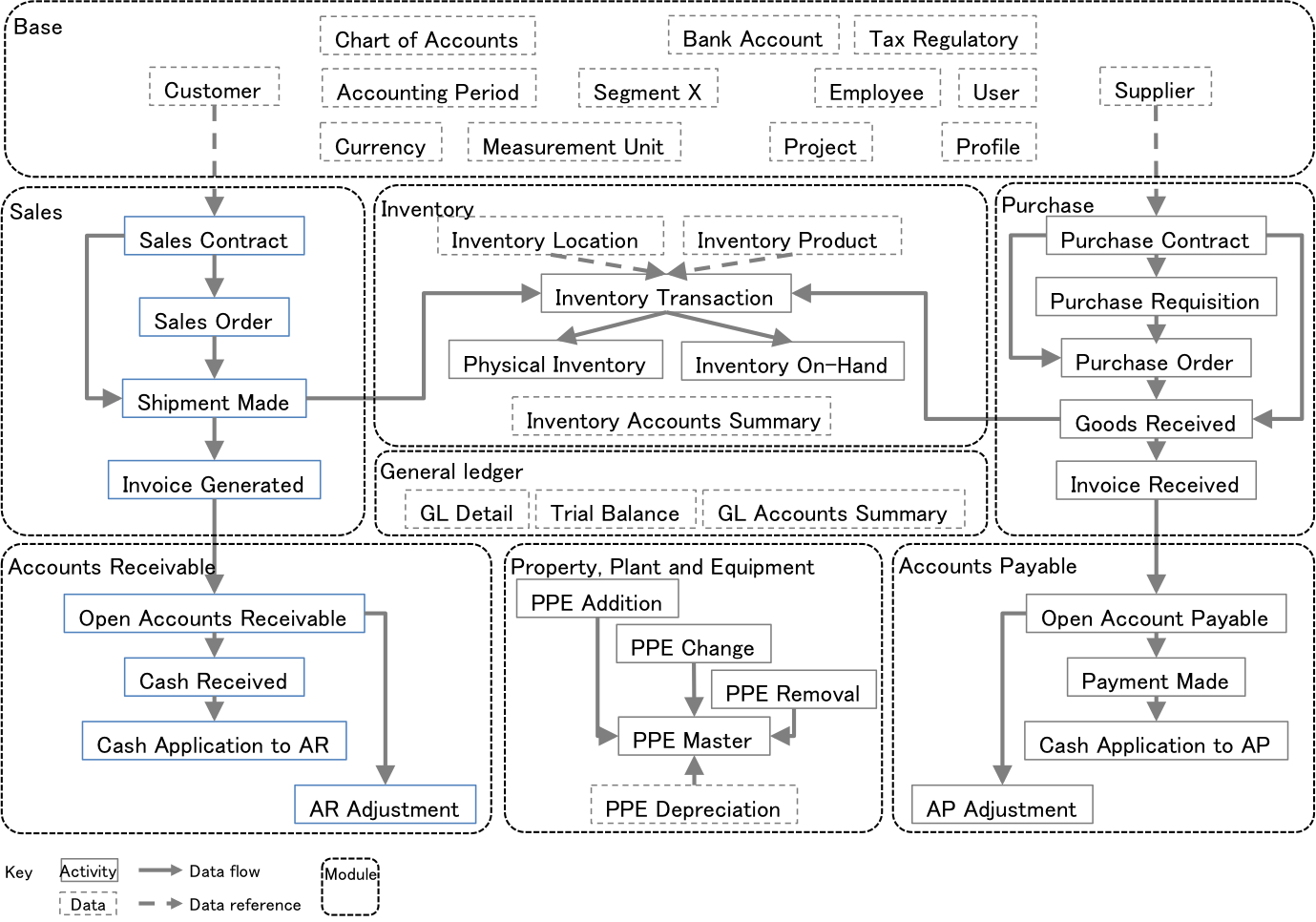
Table 26 — Customer

| **No** | **Data element name** | **Semantic data type** | **Description** | **Use** |
| --- | --- | --- | --- | --- |
| ***Unique Identifier*** | | | | |
| 1 | Customer Account ID | Identifier | Unique identifier for the customer. | M |
| ***Reference identifier*** | | | | |
| 5 | Parent Customer ID | Reference identifier | Unique identifier for the parent customer. | O |
| 6 | Corresponding Supplier ID | Reference identifier | Unique identifier for the corresponding supplier in cases where the customer is also a supplier. | O |
| 7 | Customer Type ID | Reference identifier | Unique identifier for the customer type. | O |
| ***Other data elements*** | | | | |
| 2 | Customer Account Number | Code | Number of the customer. This number is generated either by manual input or by the system. | M |
| 3 | Customer Account Name | Text | Name of the customer. | M |
| 4 | Customer Abbreviation | Text | Abbreviation of the customer’s name. | O |
| 8 | Customer TIN | Code | Customer’s tax identification number.  This number is usually generated by a tax regulator. | M |
| 24 | Inactive Date | Date | Date when the customer was declared inactive.  A customer can become inactive due to exceeding their credit limit, legal restrictions, contract termination or bankruptcy, etc. | O |
| 25 | Transaction Credit Limit | Amount | Per invoice credit limit established for the customer. | O |
| 26 | Total Credit Limit | Amount | Credit limit for the customer’s total outstanding balance. | O |
| 27 | Terms Discount Percentage | Percentage | Discount percentage the customer can take if an invoice is paid before a certain number of days.  In the flat file, terms are represented as integers to a decimal place.  EXAMPLE 10 % is 0.10. | O |
| 28 | Terms Discount Days | Quantity | Number of days from the invoice date that the customer has to take advantage of discounted terms.  Terms are represented as integers with no decimal places.  EXAMPLE 10 days are 10. | O |
| 29 | Terms Due Days | Quantity | Default number of days allowed to meet the obligation before an invoice becomes overdue. | O |
| ***Address*** | | | | |
| 9 | Street Address1 | String | Line 1 of the customer’s physical street address. | M |
| 10 | Street Address2 | String | Line 2 of the customer’s physical street address. | M |
| 11 | City | String | Physical city where the customer is located. | M |
| 12 | State Province | String | Physical state or province where the customer is located (in accordance with ISO 3166-2). | O |
| 13 | Physical Postal Code | String | Postal code of the city where the customer is physically located. | M |
| 14 | Country | String | Country code where the customer is physically located (in accordance with ISO 3166-1). | M |
| ***Billing Address*** | | | | |
| 15 | Billing Address1 | String | Line 1 of the customer’s billing address. | M |
| 16 | Billing Address2 | String | Line 2 of the customer’s billing address. | M |
| 17 | Billing City | String | Billing city of the customer. | M |
| 18 | Billing State Province | String | Billing state or province of the customer (in accordance with ISO 3166-2). | O |
| 19 | Billing Postal Code | String | Billing postal code of the customer’s city. | M |
| 20 | Billing Country | String | Billing country code of the customer (in accordance with ISO 3166-1). | M |
| ***Contact*** | | | | |
| 21 | Primary Contact Name | String | Name of the primary contact for the customer. | O |
| 22 | Primary Contact Phone | String | Phone number of the primary contact for the customer. | O |
| 23 | Primary Contact Email | String | Email address of the primary contact for the customer. | O |
| ***User Activity*** | | | | |
| 30 | Created User ID | Reference identifier | Unique identifier for the person who created the record. | O |
| 31 | Created Date | Date | Date when the transaction was created in the system. This should be a system-generated date (rather than a user-created date), when possible. This sometimes refers to the creation date. | O |
| 32 | Created Time | Time | Time when the transaction record was created in the system. | O |
| 33 | Approved User ID | Reference identifier | Unique identifier for the person who approved the customer additions or changes. | O |
| 34 | Approved Date | Date | Date when the customer additions or changes were approved. | O |
| 35 | Approved Time | Time | Time when the entry was approved. | O |
| 36 | Last Modified User ID | Reference identifier | Unique identifier for the last person who modified this entry. | O |
| 37 | Last Modified Date | Date | Date when the customer record was last modified. | O |
| 38 | Last Modified Time | Time | Time when the entry was last modified. | O |
| **Key** M: Mandatory, O: Optional, C: Conditional | | | | |

### General Ledger

#### Overview

Figure 7 shows the data flow and reference among documents. General ledger is the central document.



**Figure 7 - Data flow and reference among documents**

Figure 8 illustrates document identifier relationships between modules. Solid square represents document and dotted rounded square represents module. Arrows between documents are presented in the form of directional association in UML class diagram.

時計 が含まれている画像

自動的に生成された説明

Key

|  |  |  |  |
| --- | --- | --- | --- |
| A Customer ID  B Sales Contract ID  D Sales Order ID  F Shipment ID  H Invoice ID  J AR Adjustment ID  L Receipt ID  X GL Detail ID | C Sales Contract Line ID  E Sales Order Line ID  G Shipping Document Line ID  I Invoice Line ID  K AR Adjustment Line ID  Y Source Code | AA Supplier  BB Purchase Contract ID  DD Purchase Order ID  FF Materials Receipt ID  HH Invoice ID  JJ AR Adjustment ID  LL Payment ID  NN Requisition Line ID | CC Purchase Contract Line ID  EE Purchase Order Line ID  GG Materials Receipt Line ID  II Invoice Line ID  KK AR Adjustment Line ID  MM Requisition ID |

Figure 8 - Relation among documents from GL

#### Core Components

Table 27 — Document

|  | **Unique UN Assigned ID** | **ACC/**  **BCC/**  **ASCC** | **Dictionary Entry Name** | **Definition** |
| --- | --- | --- | --- | --- |
|  | UN00000309 | **ACC** | Document. Details | A collection of data for a piece of written, printed or electronic matter that provides information or evidence. |
|  | UN00000310 | **BCC** | Document. Identification. Identifier | A unique identifier for this document. |
|  | UN00000311 | **BCC** | Document. Type. Code | A code specifying a type of document [Reference United Nations Code List (UNCL) 1001]. |
|  | UN00000312 | **BCC** | Document. Name. Text | A name, expressed as text, for this specific document. |
|  | UN00000314 | **BCC** | Document. Description. Text | A textual description of this document. |
|  | UN00000315 | **BCC** | Document. Issue. Date Time | A date, time, date time or other date time value for an issuance of this document. |
|  | UN00000318 | **BCC** | Document. Receipt. Date Time | The date, time, date time or other date time value for the formal receipt of this document. |
|  | UN00000323 | **BCC** | Document. Creation. Date Time | A date, time, date time or other date time value of a creation of the document. |
|  | UN00000324 | **BCC** | Document. Status. Code | A code specifying a status of a document. |
|  | UN00000768 | **BCC** | Document. Item Identification. Identifier | The unique identifier of a specific item in this document. |
|  | UN00001263 | **BCC** | Document. Remarks. Text | A remark, expressed as text, regarding this document. |
|  | UN00001281 | **BCC** | Document. Language. Identifier | A unique identifier for a language used in this document. |
|  | UN00001282 | **BCC** | Document. Currency. Code | A code specifying a currency in which monetary amounts are expressed in this document. |
|  | UN00001283 | **BCC** | Document. Line Count. Numeric | A count of the number of lines in this document. |
|  | UN00001284 | **BCC** | Document. Line. Identifier | A unique identifier of a line in this document. |
|  | UN00001521 | **BCC** | Document. Proprietary Information Type. Code | A code specifying the type of proprietary information contained within this document. |
|  | UN00002724 | **BCC** | Document. Item. Quantity | A quantity of items in a document. |
|  | UN00006010 | **BCC** | Document. Status. Text | A status, expressed as text, for this document. |
|  | UN00005857 | **BCC** | Document. Included. Amount | A monetary value included in this document. |
|  | UN00005859 | **BCC** | Document. Included. Quantity | A quantity included in this document. |
|  | UN00008621 | **BCC** | Document. Publication. Date Time | A date, time, date time or other date time value for a publication of this document. |
|  | UN00008622 | **BCC** | Document. Line Status Reason. Text | A reason, expressed as text, for the line status in this document. |
|  | UN00008657 | **BCC** | Document. Transmission. Date Time | A date, time, date time or other date time value when a document is transmitted. |
|  | UN00008707 | **BCC** | Document. Total. Amount | A total monetary value in this document. |
|  | UN00008708 | **BCC** | Document. Reference. Date Time | A reference date, time, date time or other date time value in this document. |
|  | UN00008710 | **BCC** | Document. Type. Text | A type, expressed as text, for this document. |
|  | UN00008711 | **BCC** | Document. Specified. Quantity | A quantity specified in this document. |
|  | UN00007945 | **ASCC** | Document. Applicable. Period | A period applicable to this document. |
|  | UN00000327 | **ASCC** | Document. Reference. Document | Other documents referenced by this document. |
|  | UN00007950 | **ASCC** | Document. Related. Document | A document or documents related to this document. |
|  | UN00005781 | **ASCC** | Document. Referenced. Accounting Voucher | An accounting voucher referenced by this document. |
|  | UN00000770 | **ASCC** | Document. Issuer. Party | A party that issues this document. |
|  | UN00000771 | **ASCC** | Document. Owner. Party | The party that owns this document. |
|  | UN00001651 | **ASCC** | Document. Sender. Party | A party that sends this document. |
|  | UN00001652 | **ASCC** | Document. Recipient. Party | A party that receives this document. |
|  | UN00002990 | **ASCC** | Document. Agent. Party | A party representing another party for this document. |
|  | UN00005870 | **ASCC** | Document. Submitter. Party | The party submitting this document. |
|  | UN00005871 | **ASCC** | Document. Authorized. Party | A party authorized to receive the rights or benefits under the terms of this document, such as the licence, permit or certificate. |
|  | UN00007947 | **ASCC** | Document. Specified. Party | A party specified in this document. |
|  | UN00007951 | **ASCC** | Document. Respondent. Party | A respondent party for this document. |
|  | UN00001648 | **ASCC** | Document. Lodgement. Location | A lodgement location of this document. |
|  | UN00007949 | **ASCC** | Document. Specified. Location | A location specified in this document. |
|  | UN00007948 | **ASCC** | Document. Specified. Quota | A quota specified in this document. |
|  | UN00007965 | **ASCC** | Document. Specified. Batch | A batch specified for this document. |
|  | UN00007988 | **ASCC** | Document. Specified. Status | A status specified for this document. |
|  | UN00008091 | **ASCC** | Document. Specified. Activity | An activity specified in this document. |
|  | UN00008092 | **ASCC** | Document. Total. Price | A total price in this document. |
|  | UN00008712 | **ASCC** | Document. Specified. Financial Account | A financial account specified in this document. |
|  | UN00008714 | **ASCC** | Document. Related. Booking | A booking related to this document. |

Table 28 — Accounting Journal

|  | **Unique UN Assigned ID** | **ACC/**  **BCC/**  **ASCC** | **Dictionary Entry Name** | **Definition** |
| --- | --- | --- | --- | --- |
|  | UN00006534 | **ACC** | Accounting Journal. Details | A book or file where particularities of transactions of one specific category are recorded. |
|  | UN00006535 | **BCC** | Accounting Journal. Identification. Identifier | The identifier for this accounting journal. |
|  | UN00006536 | **BCC** | Accounting Journal. Name. Text | The name, expressed as text, of this accounting journal. |
|  | UN00006537 | **BCC** | Accounting Journal. Type. Code | The code specifying the type of this accounting journal such as financial, cost, budget. |
|  | UN00006538 | **BCC** | Accounting Journal. Category. Code | The code specifying the category of this accounting journal such as purchase, sales, cash, miscellaneous. |
|  | UN00006539 | **BCC** | Accounting Journal. Opening. Date Time | The date, time, date time, or other date time value of the opening of this accounting journal. |
|  | UN00006540 | **BCC** | Accounting Journal. Closing. Date Time | The date, time, date time, or other date time value of the closing of this accounting journal. |
|  | UN00006541 | **ASCC** | Accounting Journal. Opening Responsible. Contact | The contact responsible for opening this accounting journal. |
|  | UN00006542 | **ASCC** | Accounting Journal. Closing Responsible. Contact | The contact responsible for closing this accounting journal. |
|  | UN00006543 | **ASCC** | Accounting Journal. Offsetting. Accounting Account | An offsetting accounting account for this accounting journal. |
|  | UN00008274 | **ASCC** | Accounting Journal. Included. Accounting Entry | An accounting entry included in this journal. |

Table 29 — Accounting Entry

|  | **Unique UN Assigned ID** | **ACC/**  **BCC/**  **ASCC** | **Dictionary Entry Name** | **Definition** |
| --- | --- | --- | --- | --- |
|  | UN00002151 | **ACC** | Accounting Entry. Details | A posting of monetary values into accounting books that indicates the financial flow for an economic event, the acquisition or consumption of a resource, or the working contribution of an agent. |
|  | UN00002152 | **BCC** | Accounting Entry. Identification. Identifier | The unique identifier for this accounting entry. |
|  | UN00002153 | **BCC** | Accounting Entry. Processing Status. Code | The code specifying the processing status for this accounting entry, such as validated, not validated, proposed, simulated, deferred, or removed. |
|  | UN00002154 | **BCC** | Accounting Entry. Journal. Identifier | The unique identifier of the journal for this accounting entry. |
|  | UN00002155 | **BCC** | Accounting Entry. Value Date. Date Time | The date, time, date time, or other date time value of the value date of this accounting entry. |
|  | UN00002158 | **BCC** | Accounting Entry. Related Entry. Identifier | The unique identifier of an entry related to this accounting entry. |
|  | UN00002159 | **BCC** | Accounting Entry. Category. Code | The code specifying the category of this accounting entry, such as financial accounting, budget, comparison, standard, recurring, or reordered. |
|  | UN00002162 | **BCC** | Accounting Entry. Reversal. Date Time | The date, time, date time, or other date time value for the reversal of this accounting entry. |
|  | UN00002164 | **ASCC** | Accounting Entry. Detailed. Accounting Entry Line | A detailed accounting line entry for this accounting entry. |
|  | UN00007073 | **ASCC** | Accounting Entry. Specified. Accounting Journal | A journal specified for this accounting entry. |

Table 30 — Accounting Entry Line

|  | **Unique UN Assigned ID** | **ACC/**  **BCC/**  **ASCC** | **Dictionary Entry Name** | **Definition** |
| --- | --- | --- | --- | --- |
|  | UN00002165 | **ACC** | Accounting Entry Line. Details | A line included in an accounting entry. |
|  | UN00002166 | **BCC** | Accounting Entry Line. Comment. Text | The comment, expressed as text, for this accounting entry line. |
|  | UN00002167 | **BCC** | Accounting Entry Line. Category. Code | The code specifying the category of this accounting entry line, such as opening balance, normal, simulation, paid commercial paper not yet due from a prior period, not matched line in a prior period, or not reconciled line in a prior period. |
|  | UN00002168 | **BCC** | Accounting Entry Line. Source. Code | The code specifying the source of this accounting entry line, such as year to date, import, or manual input. |
|  | UN00003222 | **BCC** | Accounting Entry Line. Actual. Quantity | The actual quantity for this accounting entry line. |
|  | UN00005778 | **BCC** | Accounting Entry Line. Document Reference. Identifier | A unique document reference identifier for this accounting entry line. |
|  | UN00002171 | **ASCC** | Accounting Entry Line. Specified. Accounting Line Index | A specified accounting line index for this accounting entry line. |
|  | UN00002175 | **ASCC** | Accounting Entry Line. Related. Accounting Line Monetary Value | An accounting line monetary value related to this accounting entry line. |
|  | UN00002176 | **ASCC** | Accounting Entry Line. Related. Tax | A tax related to this accounting entry line. |

#### Data Elements

Data elements of GL Detail are listed in **Table 31**.

Table 31 — Data elements of GL Detail

| **No** | **Data element name** | **Semantic data type** | **Description** | **Use** |
| --- | --- | --- | --- | --- |
| ***Unique identifier*** | | | | |
| 1 | GL Detail ID | Identifier | The unique identifier for the “GL Detail”. The ID for each journal entry line item. | M |
| ***Period*** | | | | |
| 3 | Period | Reference identifier | This data element is the Reference identifier for the “Accounting Period”. Accounting period in which the “Effective Date” occurs.  Accounting Period consists with Fiscal Year and Accounting Period. Fiscal year shall be shown in four digits as YYYY, which is part of the extend­ed format and the YYYY-MM-DD from ISO 8601-1.  EXAMPLE Accounting Period W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, from any beginning date to any ending date. | M |
| ***Header elements*** | | | | |
| 4 | Effective Date | Date | Date of the journal entry, no matter when the entry is received or created. This sometimes refers to the accounting date or accounting effective date.  EXAMPLE If the user wants to see the financial results for the period ending March 5, 20X1, the journal entry may be created on any day during the open period and be assigned to the period ending March 5, 20X1. | M |
| 5 | Journal Number | Code | Number of the line within a journal entry. This number is generated either by manual input or by the system. | M |
| 6 | Source Code | Reference identifier | The Reference identifier for the “Source”. Code for source from which the journal entry originated. For example, sales journal, cash receipts journal, general journal, payroll journal, accountant manual entry, or spreadsheet. | M |
| 7 | Journal Entry Type Code | Reference identifier | The Reference identifier for the “Journal Entry Type”. | O |
| 8 | Header Description | Text | Description of the entire journal entry as described by the journal entry header. | M |
| ***GL account number*** | | | | |
| 9 | Account Number | Reference identifier | The Reference identifier for the “Chart of Accounts” table. The GL account number. | M |
| 10 | Debit Credit Indicator | Code | Indicates whether the amount is a credit or a debit. “C” = credit; “D” = debit. | M |
| ***Line-item elements*** | | | | |
| 11 | Line Number | Identifier | The number of each line within a journal entry. | M |
| 12 | Settlement Method Code | Reference identifier | The Reference identifier for the "Settlement Method" used for cash receipt from customers (i.e. sales) and cash payment to suppliers (i.e. purchase). | O |
| 13 | Cancellation Sign | Code | The sign of cancellation of a journal entry already formed but not yet posted. TRUE ("1") = entry is cancelled, FALSE ("0") = entry is not cancelled. | O |
| 14 | Line Description | Text | Description of the individual line within the journal entry. | M |
| ***Reversal*** | | | | |
| 15 | Reversal Indicator | Code | Indicates whether this entry is a reversal or to be reversed. “1” = entry is a reversal, “2” = entry is being reversed, and empty (“”) = none of the above or system generated indicators. | M |
| 16 | Reversal GL Detail ID | Reference identifier | The Reference identifier for the “Source”. This data element identifies the GL Detail ID of the entry being reversed. This data element shall be reported when the Reversal Indicator = 1. | O |
| ***Bill*** | | | | |
| 17 | Bill Number | Code | The number of the bill. | O |
| 18 | Bill Type | Code | The type of the bill.  EXAMPLE bank drafts, promissory notes, checks | O |
| 19 | Bill Date | Date | The date of the bill. | O |
| ***Measurable*** | | | | |
| 20 | Unit Price | Unit Price | The per unit price of the inventory or PPE. This data element may be reported when the “Account Number” is for the inventory or PPE. Otherwise, leave this data element NULL This field is associated Quantity and Amount.  NOTE If the account is inventory or PPE, we may multiply Quantity by Unit Price to get total line Amount. | O |
| 21 | Quantity | Quantity | The quantity of items referenced in the journal entry line. This data element may be reported when the “Account Number” is for the inventory or PPE. Otherwise, leave this data element NULL. | O |
| 22 | Unit of Measurement | Reference identifier | The Reference identifier for the “Measurement Unit”. The code of the physical measurement scale. This data element shall be reported when the “Quantity” is reported | C |
| ***Monetary Amount*** | | | | |
| 23 | Amount | Amount | The monetary amount recorded in the functional currency. No multicurrency translation shall be performed on this amount because all transactions are recorded in a single currency. | M |
| 24 | Currency Code | Reference identifier | The Reference identifier for the "Currency". The code of functional currency related to the monetary amount. | M |
| 25 | Reporting Amount | Amount | The transaction monetary amount recorded in the reporting currency. This monetary amount shall be reported if and only if reporting currency is used. | O |
| 26 | Reporting Currency Code | Reference identifier | The Reference identifier for the "Currency". The code of currency used for non-consolidated reporting as opposed to functional, consolidated reporting, local or actual amounts. This data element shall be reported when “Reporting Amount” is reported. Otherwise, this data element shall not be reported. | C |
| 27 | Local Amount | Amount | The monetary amount in the local country currency where the transaction originated. This monetary amount shall be reported if and only if local currency is used. | O |
| 28 | Local Currency Code | Reference identifier | The Reference identifier for the "Currency". The code of currency used for local country reporting requirements. This data element shall be reported when “Local Amount” is reported. Otherwise, this data element shall not be reported. | C |
| 29 | Transaction Amount | Amount | The monetary amount in the transaction currency where the transaction originated. This monetary amount shall be reported if and only if transaction currency is used. | O |
| 30 | Transaction Currency Code | Reference identifier | The Reference identifier for the "Currency". The code of currency used in the transaction. This data element shall be reported when “Transaction Amount” is reported. Otherwise, this data element shall not be reported. | C |
| ***User Activity*** | | | | |
| 31 | Entered By | Reference identifier | The Reference identifier for the "User". The user who created the record. "Entered By" is mandatory. | M |
| 32 | Entered Date | Date | The date this record was entered into the system. "Entered Date" should be a system generated date (rather than user-entered date). This data element may be reported when "Entered By" is reported. Otherwise, "Entered Date" shall not be reported. | M |
| 33 | Entered Time | Time | The time this record was entered into the system. "Entered Time" can be reported when "Entered Date" is reported. Otherwise, " Entered Time" shall not be reported. | C |
| 34 | Approved By | Reference identifier | The Reference identifier for the "User". The user who approved the data element addition or change. | O |
| 35 | Approved Date | Date | The date when the record addition or change were approved. "Approved Date" may be reported when "Approved By" is reported. Otherwise, "Approved Date" shall not be reported. | C |
| 36 | Posted By | ID | The time the record addition or change was approved. This data element may be reported when "Approved Date" is reported. Otherwise, this data element shall not be reported. | O |
| ***Segment*** | | | | |
| 37 | Account Segment Employee | Reference identifier | The Reference identifier for the “Employee”. This data element is a fixed account segment, recording data related to certain employee, which needs to be accounted for and will be used for auditing purpose, for example, loan to corporate officers. | O |
| 38 | Account Segment Project | Reference identifier | The Reference identifier for the “Project”. This data element is a fixed account segment, recording data related to certain project, which needs to be accounted for and will be used for auditing purpose, for example, construction projects which require a separate accounting. | O |
| 39 | Account Segment Bank Account | Reference identifier | The Reference identifier for the “Bank Account”. This data element is a fixed account segment, recording data related to bank accounts. | O |
| 40 | Account Segment X | Reference identifier | The value X is the Reference identifier for the “Segment”. This data element is a reserved data element that may be used for supplementary data associated with particular account. The word X shall be replaced with Corresponding Table in the Segment. This data element is also the Reference identifier for the "Business Segment" table when Corresponding Table in the Account Segment table id "Business Segment". Otherwise, the value for the Reference identifier for the "Corresponding Table" table in the Segment. | O |
| 41 | Business Segment X | Reference identifier | This data element is a reserved data element that may be used for business segment structures. The word X shall be replaced with one of the "Organization Type Name" in the "Business Segment". | M |
| **Key** M: Mandatory, O: Optional, C: Conditional | | | | |

### Order to Cash

#### Overview

ダイアグラム, 概略図

自動的に生成された説明

Key

|  |  |  |  |
| --- | --- | --- | --- |
| A Customer ID  B Sales Contract ID  D Sales Order ID  F Shipment ID  H Invoice ID  J AR Adjustment ID  L Receipt ID  X GL Detail ID | C Sales Contract Line ID  E Sales Order Line ID  G Shipping Document Line ID  I Invoice Line ID  K AR Adjustment Line ID |  |  |

Figure 9 - Relation among documents from AR and sales

#### Open Account

### Purchase to pay

ダイアグラム

自動的に生成された説明

Key

|  |  |
| --- | --- |
| AA Supplier  BB Purchase Contract ID  DD Purchase Order ID  FF Materials Receipt ID  HH Invoice ID  JJ AR Adjustment ID  LL Payment ID  NN Requisition Line ID | CC Purchase Contract Line ID  EE Purchase Order Line ID  GG Materials Receipt Line ID  II Invoice Line ID  KK AR Adjustment Line ID  MM Requisition ID  X GL Detail ID |

Figure 10 - Relation among documents from AP and purchase

#### Purchase Contract

##### General

Purchase contracts placed during the period under review. In situations where companies only require purchase orders, the purchase contract(s) may not always be available.

##### Header

Summary information of purchase contracts. Data elements of Purchase Contract Header are listed in **Table 32**.

Table 32 — Data elements of Purchase Contract Header

| **No** | **Data element name** | **Semantic data type** | **Description** | **Use** |
| --- | --- | --- | --- | --- |
| ***Unique identifier*** | | | | |
| 1 | Purchase Contract ID | Identifier | Unique identifier for the purchase contract. | M |
| ***Party*** | | | | |
| 2 | Supplier | Reference identifier | The supplier in the purchase contract. | M |
| ***Organization and Employee*** | | | | |
| 3 | Purchase Organization | Reference identifier | The purchase organization that signed the contract. | M |
| 4 | Purchaser | Reference identifier | The person who is responsible for purchase contracts. | M |
| 5 | Created User | Reference identifier | Reference identifier for the person who set up the purchase contract. | M |
| 6 | Approved User | Reference identifier | Reference identifier for the person who approved the purchase contract. | O |
| 7 | Business Segment X | Reference identifier | Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level.  EXAMPLE Division, department, business unit, purchasing organization, project, legal entity | M |
| ***Dates*** | | | | |
| 8 | Created Date | Date | Date when the purchase contract was created in the system.  This should be a system-generated date (rather than a user-created date). | M |
| 9 | Contract Beginning Date | Date | Beginning date of the contract. | M |
| 10 | Contract Ending Date | Date | Ending date of the contract. | M |
| ***Header elements*** | | | | |
| 11 | Purchase Contract Number | Code | Number of the purchase contract. | M |
| 12 | Contract Type Name | Code | Name of the contract type used in purchase activities.  EXAMPLE Business agreement, quantity contract, value contract, price contract. | M |
| 13 | Settlement Method | Code | Code value or indicator for the method by which the transaction debit or credit amount was settled or apportioned by the customer or the supplier.  EXAMPLE Check, wire transfer, cash. | O |
| 14 | Payment Term | Code | Code for the payment term.  EXAMPLE Cash on delivery, payment 30 days after delivery date. | O |
| 15 | Contract Transaction Currency Code | Code | Transactional currency specified in the contract (in accordance with ISO 4217). |  |
| 16 | Status | Code | Status of the purchase contract recorded at the moment. Different ERP vendors have different content for this information output.  EXAMPLE New, save, submit, approved, frozen. | M |
| 17 | Remark | Text | Free-form text description. | O |
| **Key** M: Mandatory, O: Optional, C: Conditional | | | | |

##### Line Item

Line-item details for the purchase contracts. Data elements of Purchase Contract Line Item are listed in **Table 33**.

Table 33 — Data elements of Purchase Contract Line Item

| **No** | **Data element name** | **Semantic data type** | **Description** | **Use** |
| --- | --- | --- | --- | --- |
| ***Unique identifier*** | | | | |
| 18 | Purchase Contract Line ID | Identifier | Unique identifier for the purchase contract line.  One purchase contract may contain more than one material and each material may be described by a line of the contract (e. g. including contract ID, date, serial number). | M |
| ***Line-item elements*** | | | | |
| 19 | Purchase Contract Line Number | Code | Number of a purchase contract line. This number is generated by manual input or is system-generated. | O |
| 20 | Tax Exclude Amount | Amount | Amount (excluding tax) in the transaction currency. | O |
| 21 | Tax Include Amount | Amount | Amount (including tax) in the transaction currency. | O |
| 22 | Status | Code | Status of the contract line.  This describes changes in the execution of the contract line item. Different states will affect the execution and control of the business.  EXAMPLE Termination, frozen, closed. | O |
| ***Organization*** | | | | |
| 23 | Settlement Organization | Reference identifier | Unique code of the settlement organization (organization of the payment can be different from the receiving organization).  May be the purchase organization or the receipt organization. | O |
| 24 | Receipt Organization | Reference identifier | Unique code of the receiving materials organization (the receiving organization can be different from the settlement organization). The organization receiving materials may be a warehouse or an administration organization. | M |
| 25 | Business Segment X | Reference identifier | Reserved field that shall be used for business segments/structures. The "X" signifies an organizational level. Each number used to replace the "X" is associated with a unique reference level.  EXAMPLE Division, department, business unit, purchasing organization, project, legal entity. | M |
| ***Date*** | | | | |
| 26 | Due Date | Date | Last requested delivery of the purchased materials in the purchasing contract.  Completion of the delivery shall not be later than that date. | M |
| ***Measurable*** | | | | |
| 27 | Product ID | Reference identifier | Reference identifier for the product. | M |
| 28 | Contract Quantity | Quantity | Quantity of the purchased materials in the contract. | M |
| 29 | Purchase UOM | Code | Code for the measurement unit for purchasing materials. | M |
| 30 | Tax Exclude Unit Price | Unit Price Amount | Unit price (excluding tax) in the transaction currency. | M |
| 31 | Tax Include Unit Price | Unit Price Amount | Unit price (including tax) in the transaction currency. | M |
| ***Tax (Repetition)*** | | | | |
| 32 | Tax Type | Code | Code for the Tax type. | O |
| 33 | Tax Transaction Amount | Amount | Amount of Tax included in the transaction. | O |
| **Key** M: Mandatory, O: Optional, C: Conditional | | | | |

## Business rules to-be validated

# Syntax binding for XBRL

General

Core audit data binding for XBRL taxonomy

### Common data element group

#### Address

Syntax binding of Address is listed in **Table 34**.

Table 34 — Syntax binding of Address

| **No** | **Data element name** | **XBRL** |
| --- | --- | --- |
| 1 | Street Address1 | gl-bus:identifierStreet |
| 2 | Street Address2 | gl-bus:identifierAddressStreet2 |
| 3 | City | gl-bus:identifierCity |
| 4 | State Province | gl-bus:identifierStateOrProvince |
| 5 | Postal Code | gl-bus:identifierZipOrPostalCode |
| 6 | Country | gl-bus:identifierCountry |

#### Period

Syntax binding of Period is listed in **Table 35**.

Table 35 — Syntax binding of Period

| **No** | **Data element name** | **XBRL** |
| --- | --- | --- |
| 1 | Fiscal Year | gl-bus:fiscalYearEnd |
| 2 | Accounting Period | gl-bus:postingCode |

#### Monetary Amount

Syntax binding of Monetary Amount is listed in **Table 36**.

Table 36 — Syntax binding of Monetary Amount

| **No** | **Data element name** | **XBRL** |
| --- | --- | --- |
| ***Amount*** | | |
| 1 | Amount | gl-cor:amount |
| 2 | Currency Code | gl-muc:amountCurrency |
| ***Reporting Amount*** | | |
| 3 | Reporting Amount | gl-muc:amountTriangulationAmount |
| 4 | Reporting Currency Code | gl-muc:amountTriangulationCurrency |
| ***Local Amount*** | | |
| 5 | Local Amount | gl-muc:amountOriginalAmount |
| 6 | Local Currency Code | gl-muc:amountOriginalCurrency |
| ***Transaction Amount*** | | |
| 7 | Transaction Amount | gl-ads:amountTransactionAmount |
| 8 | Transaction Currency Code | gl-ads:amountTransactionCurrency |

#### User Activity

Syntax binding of User Activity is listed in **Table 37**.

Table 37 — Syntax binding of User Activity

| **No** | **Data element name** | **XBRL** |
| --- | --- | --- |
| ***Amount*** | | |
| 1 | Entered By | gl-cor:identifierCode with glcor:identifierCategory = “systemUser” |
| 2 | Entered Date | gl-cor:enteredDate |
| 3 | Entered Time | This is included in the ISO 8601 representation of gl-cor:enteredDate, mentioned previously |
| ***Last Modify*** | | |
| 4 | Last Modified By | gl-bus:enteredByModified |
| 5 | Last Modified Date | gl-usk:lastDateRepeat |
| 6 | Last Modified Time | This is included in the ISO 8601 representation of gl-cor:enteredDate, mentioned previously |
| ***Approve*** | | |
| 7 | Approved By | gl-cor:entryResponsiblePerson |
| 8 | Approved Date | gl-usk:nextDateRepeat |
| 9 | Approved Time | This is included in the ISO 8601 representation of gl-usk:nextDateRepeat, mentioned previously. |

## Business rules validation

## Example instance documents

Example of codes:

<xs:complexType name="Route">

 <xs:sequence>

 <xs:element name="routeID" type="tdt:IntUnLoMB"/>

 <xs:element name="routeListID" type="tdt:IntUnLoMB"/>

 <xs:element name="listCount" type="tdt:IntUnLoMB"/>

 </xs:sequence>

</xs:complexType>

1. (normative)  
     
   xxxxxx
   1. xxxx

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