Exchange formats for the Audit Data Collection Standard: XBRL

Prerequisite knowledge

Contents

[Foreword iii](#_Toc68168056)

[Introduction iii](#_Toc68168057)

[1 Normative references 1](#_Toc68168058)

[2 Terms and definitions 2](#_Toc68168059)

[3 Abbreviated terms 7](#_Toc68168060)

[4 Semantic modeling 8](#_Toc68168061)

[4.1 General 8](#_Toc68168062)

[4.2 Business parties involved and their roles and relationships 8](#_Toc68168063)

[4.3 Business processes 14](#_Toc68168064)

[4.3.1 General 14](#_Toc68168065)

[4.3.2 Invoicing of deliveries against purchase orders, based on a contract 14](#_Toc68168066)

[4.3.3 Spot payment 14](#_Toc68168067)

[4.4 Business controls and audit trails 15](#_Toc68168068)

[4.4.1 3-way matching 15](#_Toc68168069)

[4.5 Semantic data modeling 16](#_Toc68168070)

[4.5.1 Core Components Specification 16](#_Toc68168071)

[4.5.2 Core Components 24](#_Toc68168072)

[4.5.3 Business Information Entities 65](#_Toc68168073)

[4.6 Business rules 67](#_Toc68168074)

[4.6.1 General 67](#_Toc68168075)

[4.6.2 Order to Cash 67](#_Toc68168076)

[4.6.3 Purchasing to Pay 74](#_Toc68168077)

[4.6.4 Inventory 80](#_Toc68168078)

[4.6.5 Property, Plant and Equipment 80](#_Toc68168079)

[4.6.6 Business requirements 80](#_Toc68168080)

[Bibliography 83](#_Toc68168081)

Foreword

Introduction

Nobu: Semantic modeling is defined based on following standards:

a) CCS defined in ISO 15000-5 Electronic Business Extensible Markup Language (ebXML) -- Part 5: Core Components Specification (CCS);

b) Business rule definition for Core Invoice Usage Specification (CIUS) in EN 16931-1 Electronic Invoicing - Semantic data model of the core elements of an electronic invoice; and

c) Extensible Business Reporting Language (XBRL) 2.1.

Business rules can be validated using formula linkbase defined in taxonomy. We are standing on the shoulders of giants and defining new standards for new business domains for auditing.

NOTE Wikipedia says that it is a metaphor of dwarfs **standing on the shoulders of giants** (Latin: nanos gigantium humeris insidentes) and expresses the meaning of "discovering truth by building on previous discoveries". This concept has been traced to the 12th century, attributed to Bernard of Chartres. Its most familiar expression in English is by Isaac Newton in 1675: **"If I have seen further, it is by standing on the shoulders of Giants.**"

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

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

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 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/>

3.1

object

anything perceivable or conceivable

[SOURCE ISO/IEC 11179-5, 4.15]

3.2

data

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

3.3

record

<organization of data> set of *Business Information Entities* (3.19) treated as a unit

3.4

context

circumstance, purpose, and perspective under which an *object* (3.1) is defined or used

3.5

financial transaction

transaction between two or more parties involving the exchange of commonly defined financial products

[SOURCE: ISO 23897:2020, 3.3]

3.6

identifier

object by which something is identified(3.5.1.9)

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

3.7

identify

to reference something without ambiguity

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

3.8

unique identifier

*identifier* (3.6) that uniquely *identifies* (3.7) *record* (3.3) or *financial transaction(3.5)* 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).

**3.9**

**reference Identifier**

*identifier* (3.6) that uniquely *identifies* (3.7) referencing *record* (3.3) or *financial transaction(3.5)* by its value

Note 1 to entry: The reference identifier has the same value with the *unique identifier (3.8)* value of referencing *record (3.3)* or *financial transaction(3.5).*

**3.10**

**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.

**3.11**

**audit data**

*accounting data (3.10)* from accounting and ERP systems to conduct audit procedure

3.12

**functional currency**

currency of the primary economic environment in which the entity operates

3.13

**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.

3.14

**reporting currency**

currency in which financial statements are presented

3.15

transaction currency

currency in which business transactions are processed and booked

3.16

business control

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]

3.17

audit trail

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]

3.18

syntax binding

process of expressing a *Business Information Entity* (3.19) in a specific syntax

[SOURCE: ISO15000-5:2014, 3.40]

3.19

Business Information Entity

BIE

piece of business data or a group of pieces of business data with a unique *Business Sementic* (3.20) definition

[SOURCE: ISO15000-5:2014, 3.12]

3.20

Business Semantic

precise meaning of words from a business perspective

[SOURCE: ISO15000-5:2014, 3.14]

3.21

Business Term

synonym under which the *Core Component* (3.23) or *Business Information Entity* (3.19) is commonly known and used in the business

[SOURCE: ISO15000-5:2014, 3.15]

3.22

cardinality

indication of whether a characteristic is optional, mandatory and/or repetitive

[SOURCE: ISO15000-5:2014, 3.16]

3.23

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

[SOURCE: ISO15000-5:2014, 3.23]

3.24

Dictionary Entry Name

DEN

unique official name of a *Core Component* (3.23), *Business Information Entity* (3.19), Business Context or *Data Type* (3.25) in the dictionary

[SOURCE: ISO15000-5:2014, 3.29]

3.25

Data Type

DT

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

[SOURCE: ISO15000-5:2014, 3.27]

3.26

Naming Convention

set of rules that together comprise how the Dictionary Entry Name for *Core Components* (3.23) and *Business Information Entities* () are constructed

[SOURCE: ISO15000-5:2014, 3.31]

3.27

Object Class

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

[SOURCE: ISO15000-5:2014, 3.32]

3.28

Object Class Term

component of the name of a *Core Component* (3.23) or *Business Information Entity* (3.19) which represents the *Object Class* (3.27) to which it belongs

[SOURCE: ISO15000-5:2014, 3.33]

3.29

Primitive Type

used for the representation of a value

[SOURCE: ISO15000-5:2014, 3.34]

3.30

Property

characteristic common to all members of an *Object Class* (3.27)

[SOURCE: ISO15000-5:2014, 3.35]

3.31

Property Term

semantically meaningful name for the characteristic of an *Object Class* (3.27)

[SOURCE: ISO15000-5:2014, 3.36]

3.32

Qualifier Term

word or group of words that help define and differentiate a *Business Information Entity* (3.19) or a *Data Type* (3.25)

[SOURCE: ISO15000-5:2014, 3.37]

3.33

Representation Term

type of valid values for a *Core Component* (3.23) or *Business Information Entity* (3.19)

[SOURCE: ISO15000-5:2014, 3.38]

3.34

Business Context

characteristic of a business circumstance

3.35

Aggregate Business Information Entity

ABIE

collection of related pieces of business information that together convey a distinct business meaning in a specific *Business Context* (3.34)

[SOURCE: ISO15000-5:2014, 3.1]

3.36

Aggregate Core Component

ACC

collection of related pieces of business information that together convey a distinct business meaning, independent of any specific *Business Context* (3.34)

[SOURCE: ISO15000-5:2014, 3.2]

3.37

Association Business Information Entity

ASBIE

*Business Information Entity* (3.19) that represents a complex business characteristic of a specific *Object Class* (3.27) in a specific *Business Context* (3.34)

[SOURCE: ISO15000-5:2014, 3.3]

3.38

Association Core Component

ASCC

*Core Component* (3.23) which constitutes a complex business characteristic of a specific *Aggregate Core Component* (3.36) that represents an *Object Class* (3.27)

[SOURCE: ISO15000-5:2014, 3.5]

3.39

Basic Business Information Entity

BBIE

*Business Information Entity* (3.19) that represents a singular business characteristic of a specific *Object Class* (3.27) in a specific *Business Context* (3.34)

[SOURCE: ISO15000-5:2014, 3.8]

3.40

Basic Core Component

BCC

*Core Component* (3.23) has a unique *Business Semantic* (3.20) definition and it constitutes a singular business characteristic of a specific *Aggregate Core Component* (3.36) that represents an *Object Class* (3.27)

[SOURCE: ISO15000-5:2014, 3.10]

3.41

Identifier Business Information Entity

IDBIE

*Business Information Entity* (3.19) that represents a unique identifier for a specific *Aggregate Business Information Entity* (3.35) that represents an *Object Class* (3.27) in a specific *Business Context* (3.34)

3.42

Identifier Core Component

IDCC

*Core Component* (3.23) has a unique *Business Semantic* (3.20) definition and it constitutes a unique identifier for a specific *Aggregate Core Component* (3.36) that represents an *Object Class* (3.27)

3.43

Reference Business Information Entity

RLBIE

*Business Information Entity* (3.19) that represents a reference identifier for a specific *Aggregate Business Information Entity* (3.35) that represents an *Object Class* (3.27) in a specific *Business Context* (3.34)

3.44

Reference Core Component

RLCC

core component has a unique *Business Semantic* (3.20) definition and it constitutes a reference identifier for a specific *Aggregate Core Component* (3.36) that represents an *Object Class* (3.27)

3.45

Core Component Library

CCL

collection of *Core Components* (3.23) created by a particular organization

[SOURCE: ISO15000-5:2014, 3.24]

# Abbreviated terms

|  |  |
| --- | --- |
| ABIE | Aggregate Business Information Entity |
| ACC | Aggregate Core Component |
| ASBIE | Association Business Information Entity |
| ASCC | Association Core Component |
| BBIE | Basic Business Information Entity |
| BCC | Basic Core Component |
| CCL | Core Component Library |
| ERP | Enterprise Resource Planning |
| GL | General Ledger |
| ID | Unique Identifier |
| IDBIE | Identifier Business Information Entity |
| IDCC | Identifier Core Component |
| RLBIE | Relation Business Information Entity |
| RLCC | Relation Core Component |
| REF | Reference Identifier |
| UOM | Unit of Measurement |

# Semantic modeling

## General

Write introduction

## Business parties involved and their roles and relationships

Following definitions are example from EN 16931-1 Core Invoice Usage Specification.

**Figure 1** shows party and their roles involved in the business transactions.

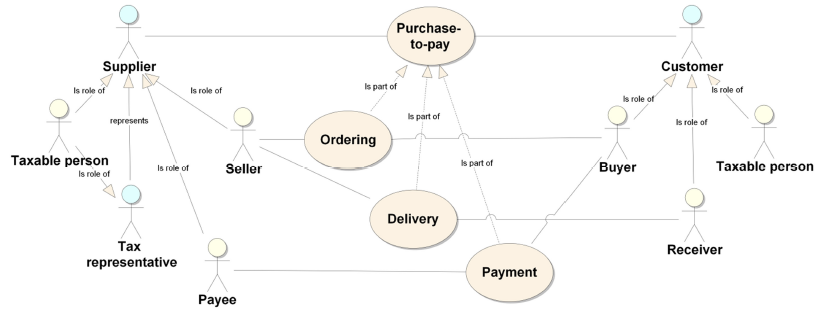


Figure 1 — Party and their roles (informative)

Nobu: For example, EN 16931 defines following party and roles. The customer and invoice receiver is the same entity, as is the supplier and the invoice sender.

1. Parties
   1. Customer

The customer is the legal person or organisation who is in demand of a product or service. Examples of customer roles: buyer, consignee, debtor, contracting authority.

* 1. Supplier

The supplier is the legal person or organisation who provides a product or service.

1. Roles
   1. Creditor

One to whom a debt is owe. The party that claims the payment and is responsible for resolving billing issues and arranging settlement. The party that sends the invoice or credit note. Also known as invoice issuer, accounts receivable or seller.

* 1. Debtor

One who owes debt. The party responsible for making settlement relating to a purchase. The party that receives the invoice or credit note. Also known as invoicee, accounts payable, or buyer.

**Table 1** lists party roles taken from ISO/IEC 19845:2015, 2.19.

In the UBL supply chain processes, two main actors, Customer and Supplier, represent the key organizations or people involved in the processes. Each of these actors may play various roles. Some processes may also involve supplementary roles that may be provided by different parties.

The actual role undertaken is dependent on the context of use. For example, the Despatch Party and Delivery Party as applied to the Procurement process may differ in the Transportation process. In the Transportation Process, two of the main roles are the Transport User and the Transport Service Provider. The Transport User is the role responsible for purchasing a transport service, while the Transport Service Provider is the role responsible for selling and executing a transport service. Both the Customer and the Supplier may be responsible for purchasing and following up the transport of goods, hence both these actors may undertake the Transport User role. In other words, the role of a specific actor depends on the specific circumstances.

The following table contains a description of the typical roles for the actor known as Party. Note that some roles require an extension of the information entities required. In UBL, the following are roles that extend the Party structure: Customer Party, Supplier Party, Contracting Party, Endorser Party, and Qualifying Party.

[SOURCE: ISO/IEC 19845:2015, 2.19]

Table 1— Party roles

| Party | Role | Description | Example | Synonyms |
| --- | --- | --- | --- | --- |
| Customer Party | Originator | The party that had the original demand for the goods and/or services and therefore initiated the procurement transaction. The Originator participates in pre-ordering activity either through Request for Quotation and Quotation or by receiving a Quotation as a response to a punch-out transaction on a marketplace or Seller’s website. If the Originator subsequently places an Order, the Originator adopts the role of Buyer. The Originator is typically the contact point for queries regarding the original requirement and may be referred to in an Order Change, Order Cancellation, or Order Response. | If an employee requests a computer, the employing company may become the Buyer, but the employee is the Originator. They need to receive information about the order. |  |
| Customer Party | Buyer | The party that purchases the goods or services on behalf of the Originator. The Buyer may be referred to in Order Response, Despatch Advice, Fulfilment Cancellation, Invoice, Self Billed Invoice, Credit Note, and Statement. | A company may delegate the task of purchasing to a specialized group to consolidate orders and gain greater discounts. | Order Point |
| Customer Party | Delivery | The party to whom goods should be delivered. The Delivery Party may be the same as the Originator. The Delivery Party must be referred to at line item level in Request for Quotation, Quotation, Order, Order Change, Order Cancellation, and Order Response. The Delivery Party may be referred to at line level in Invoice, Self Billed Invoice, Credit Note, and Debit Note. The Delivery Party may be stipulated in a transport contract. | If a municipality buys a wheelchair for a citizen, the wheelchair must be delivered to the citizen (the Delivery Party). In such cases the citizen may be notified before delivery of the wheelchair. | Delivery Point, Destination Party, Receiver, Recipient |
| Customer Party | Accounting Customer | The party responsible for making settlement relating to a purchase and resolving billing issues using a Debit Note. The Accounting Customer must be referred to in an Order and may be referred to in an Order Response. In a Self Billing scenario, the Accounting Customer is responsible for calculating and issuing tax invoices. | If a kindergarten buys some toys they may be the Originator, Buyer, and Delivery Party, but the municipality may play the role of Accounting Customer—they are going to pay for it. | Invoice, Accounts Payable, Debtor |
| Supplier Party | Seller | The party responsible for handling Originator and Buyer services. The Seller party is legally responsible for providing the goods to the Buyer. The Seller party receives and quotes against Request for Quotation documents and may provide information to the Buyer’s requisitioning process through Catalogues and Quotations. | The organization that sells wheelchairs to municipalities. | Sales Point, Provider, Customer Manager |
| Supplier Party | Despatch | The party where goods are to be collected from. The Despatch Party may be stipulated in a transport contract. | The wheelchair Supplier may store chairs at a local warehouse. The warehouse will actually despatch the chair to the Delivery Party. The local warehouse is then the Despatch Party. | Despatch Point, Shipper, Sender |
| Supplier Party | Accounting Supplier | The party who claims the payment and is responsible for resolving billing issues and arranging settlement. | There are cases where the Accounting Supplier is not the Seller party. For example, factoring, where the invoicing is outsourced to another company. | Accounts Receivable, Invoice Issuer, Creditor |
| Supplier Party | Payee | The party to whom the Invoice is paid. | The Accounting Supplier may not be the party to be paid due to changes in the organization, e.g., a company merger. | Accounts Receivable, Creditor |
| Customer Party | Contractor | The party responsible for the contract to which the Catalogue relates. | An organization has a central office for maintaining catalogues of approved items for purchase. | Central Catalogue Party, Purchasing Manager |
| Party | Provider | The party responsible for the integrity of the information provided about an item. | The manufacturer may publish and maintain the data sheets about a product. |  |
| Party | Receiver | A general role, describing the receiver of a document. For a catalogue, this can be the customer, a potential customer, or a third party exposing the document, for instance, an interim broker. | A marketplace may receive an Application Response. |  |
| Party | Sender | The party sending a document. | A marketplace may send an Application Response. |  |
| Customer Party | Contracting Authority | The party responsible for making the contract relating to a tender ending up with a purchase. | If a kindergarten buys a lot of toys they may be a Contracting Authority in a Public Tender. | Customer, Debtor |
| Supplier Party | Tenderer | The party responsible for handling Originator and Buyer services. The Tenderer party is legally responsible for providing the goods to the Contracting Authority. The Tenderer party receives the Expression Of Interest Response. | The organization that sells wheelchairs to municipalities. | Seller, Provider, Economic Operator |
| Party | Consignor | The party consigning the goods as stipulated in the transport contract. A Buyer, Delivery, Seller, or Despatcher Party may also play the role of Consignor. Also known as the Transport User. The Consignor may be stipulated in a transport contract. | The wheelchair Supplier may source from a local warehouse. The Freight Forwarder will collect the chair from the local warehouse, which is thus the Consignor. In this case, the warehouse also plays the role of Despatch Party to the Freight Forwarder. | Despatch Point, Shipper, Sender, Transport User |
| Party | Consignee | The party receiving a consignment of goods as stipulated in the transport contract. | The party taking responsibility for the receipt of the consignment covering the wheelchair. | Delivery Point, Transport Service Buyer |
| Party | Freight Forwarder | The party arranging the carriage of goods, including connected services and/or associated formalities, on behalf of a Consignor or Consignee. Also known as the Transport Service Provider. The Freight Forwarder may also be the Carrier. The Freight Forwarder may create an Invoice and bill to the Transport Service Buyer for the transportation service provided. | The Consignor may have a contract with this Freight Forwarder, which is a Transport Services Provider, to arrange all their transport needs. | Shipping Agent, Broker, Courier, Transport Service Provider |
| Party | Carrier | The party providing physical transport services. | The Freight Forwarder may engage an airline company to deliver the wheelchair. The airline is then the Carrier and delivers the chair to the Delivery Party. | Freight Haulier, Shipper, Ships Agent, Shipping Company, Airline, Rail Operator, Road Haulier |
| Party | Exporter | The party who makes regulatory export declarations, or on whose behalf regulatory export declarations are made, and who is the owner of the goods or has similar right of disposal over them at the time when the declaration is accepted. | The wheelchair Supplier has to apply for a Certificate of Origin in order to sell the chairs overseas. | Seller, Consignor |
| Party | Endorser | The party appointed by the Government of a country who has the right to certify a Certificate of Origin. This endorsement restricts goods imported from certain countries for political or other reasons. | The Government agency validates all the information provided by Exporter for Certificate of Origin approval. | Authorized Organization, Embassy |
| Party | Importer | The party who makes, or on whose behalf an agent or other authorized person makes, an import declaration. This may include a person who has possession of the goods or to whom the goods are consigned. | A specialized group in a company consolidates the purchase request and handles the receiving of goods. | Order Point, Delivery Party, Buyer, Customer, Consignee |
| Party | Transport User | The Transport User is the role representing anyone who has a demand for transport services, books transport services, and follows up the execution of such services. | The manufacturer has to order transport of products from a carrier or freight forwarder (Transport Service Provider). | Transport Buyer, Logistics Service Client |
| Party | Transport Service Provider | The Transport Service Provider is the role that plans, markets and performs transport services. | The carrier or freight forwarder who arranges for transport services on behalf of a manufacturer (Transport User) | Transport Provider, Transport Seller, Logistics Service Provider |
| Party | Transportation Network Manager | The Transportation Network Manager is the role that extracts all information available regarding the infrastructure (static/dynamic) related to planning and executing transport and makes this information available to the Transport Service Provider. During a transport service, or even during a single leg, the Transport Service Provider may rely on information from several Transportation Network Managers. | The Traffic Information Centre (TIC) issuing information related to road work and/or traffic conditions as a service to a Transport Service Provider | Road Administration, Traffic Information Centre, Coastal Administration, Harbor Master, Railway Administration, Infrastructure Manager |
| Party | Governor | The Governor is the role that governs an agreement or contract. | A legal entity who creates and maintain an agreement. |  |
| Party | Participant | The Participant is the role agreeing on a set of digital processes, terms and conditions to ensure interoperability within a business network. A Buyer, Seller, Accounting Customer, Accounting Supplier, Service Provider Party may also play the role of Participant. A Participant in the role of a Business Party communicates its digital capabilities using a Digital Capability document. | A Service Provider agreeing on multi-lateral trading partner agreement governed by an e-Procurement network. |  |
| Party | Business | The Business Party is a general role that may be played by any other Party doing business according to a set of business and digital capabilities. A Business Party communicates its business information and capabilities to other parties using a Business Card. A Business Party communicates its digital capabilities to other parties using a Digital Capability document. | A Business Party supports the procurement business process according to a specific profile governed by an UBL user group. | Trading Partner, Service Provider, Economic Operator, Contracting Authority, Participant |
| Party | Weighing | The Weighing Party is a role played by weighing stations, shippers, terminal operators and possibly other parties executing a weight measurement including verified gross mass measurements. | A Business Party supports the procurement business process according to a specific profile governed by an UBL user group. | Weighing Station, Weighing Provider |
| Party | Responsible | The party responsible for signing the VGM on behalf of the Shipper. | A Weighing Party playing the role of a Responsible who signs a VGM. |  |

## Business processes

### General

Followings are examples from the EN16931-1 core invoice usage specification.

### 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

### 3-way matching

Followings are examples from CEN Workshop Agreement CWA 16460 Good Practice: e-Invoicing Compliance Guidelines - The Commentary.

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 data modeling

### Core Components Specification

#### General

Semantic data modeling of ADS 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.

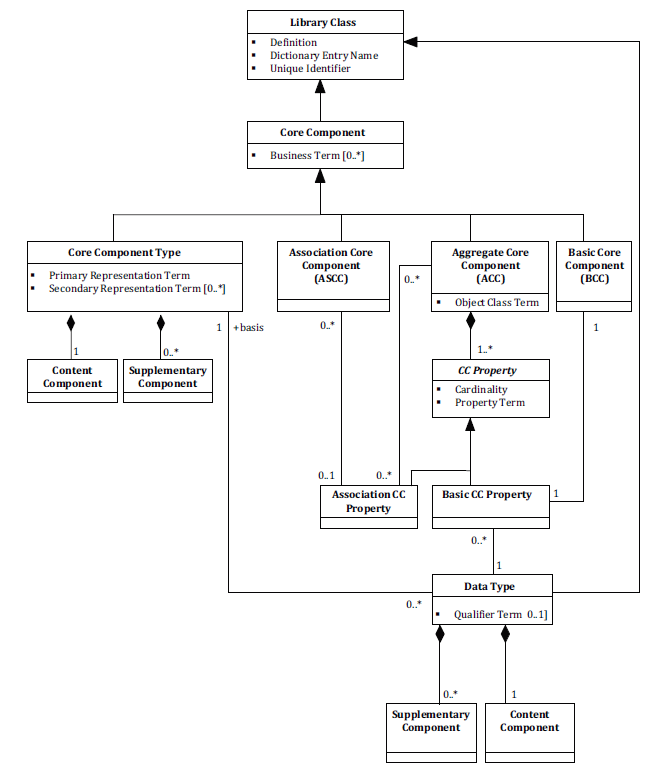


Figure 6 — Core Components

There are four different categories of Core Components:

a) Basic Core Component (BCC);

b) Association Core Component (ASCC);

c) Core Component Type (CCT);

d) Aggregate Core Component (ACC);

UML defines three types of relationships: association, aggregate, and composite. In CCL, ACC names another ACC that is included as a whole as an aggregate element as ASCC. Note that ASCC as used here means composite rather than association.

The key differentiator between Core Components and Business Information Entities is the concept of Business Context. Business context is a mechanism for refining the semantic meaning of components according to the specific requirements of their context of use. Once Business Contexts are identified, Core Components can be designed to take into account any necessary qualification and refinement needed to support the use of their Core Component in the given Business Context. The Business Process definition provides a high level description of the use of a message and its contents.When a Core Component is used in a real business circumstance it serves as the basis of a Business Information Entity. The Business Information Entity is the result of using a Core Component within a specific Business Context. [SOURCE: ISO 15000-5:2016 0.4]

The features of the relationship between Core Components and Business Information Entities are described in the **Figure 7**.

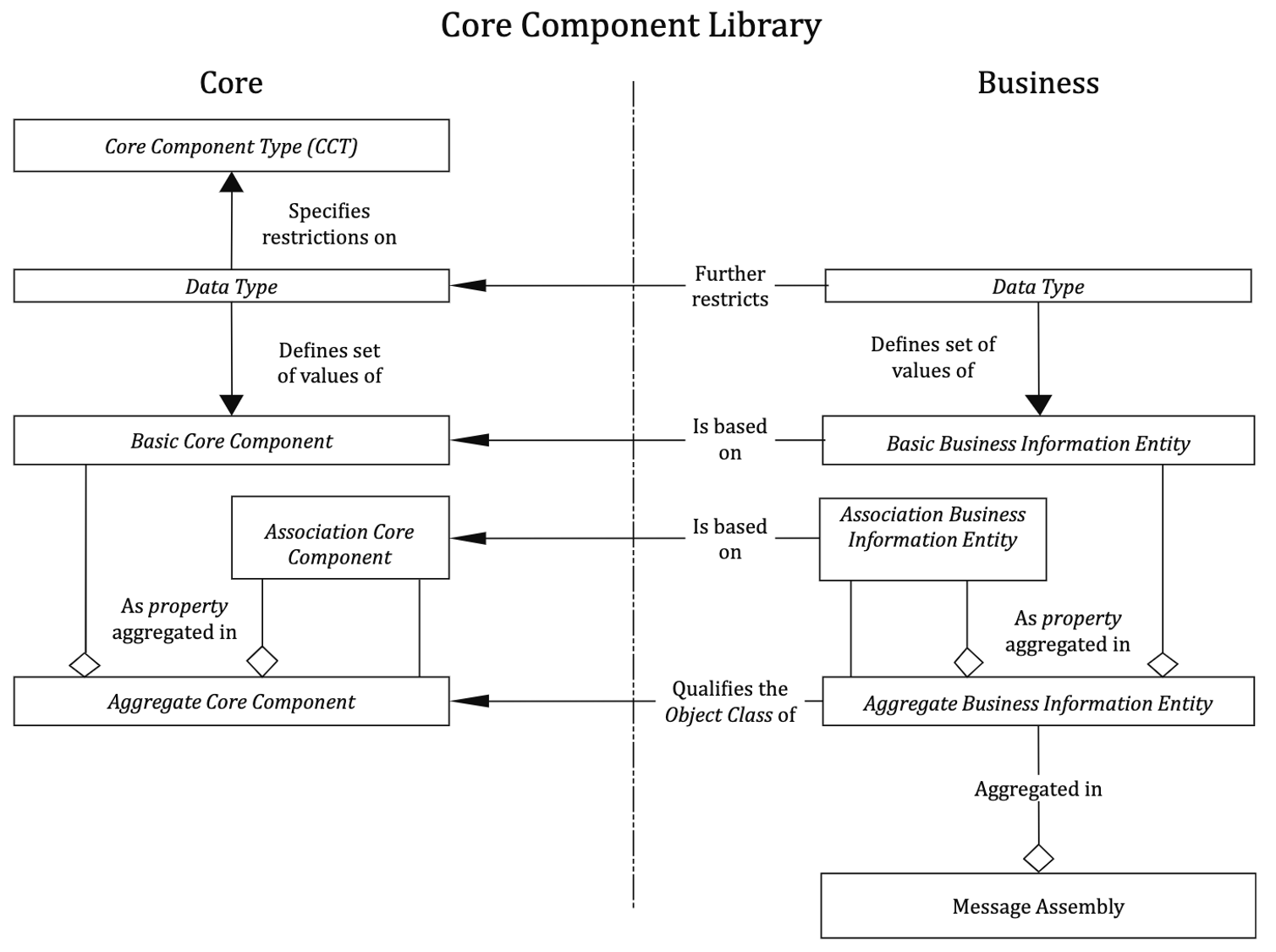


Figure 7 — Relationships between Core Components and Business Information Entities

**Figure 8** shows Business Information Entities basic definition model. Business information is based on Core Components and is defined in the context defined in the business context. An Aggregate Business Information Entity is defined by selecting the appropriate properties defined in the base Aggregate CoreCcomponent and adding the required properties in this standard. UN/CCL version 20A has been selected for this standard as the base Core Component Library for defining Aggregated Business Information Entities in the audit data standard business context.

ダイアグラム, 概略図

自動的に生成された説明Figure 8 — Business Information Entities Basic Definition Model

The Core Components in the following clause are defined in the same way as the object classes in the Core Component library (UN / CCL) registered by UNECE.

#### Primitive types

**Table 1** lists primitive data type definitions taken from ISO 15000-5:2014 Annex A.

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. |

#### Core Component types

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

Table 2— List of approved Core Component Types (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 |
| 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. Version. 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 |
| 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 Agency. Identifier  - Identification Scheme. Version. Identifier |
| Indicator.  Type | A list of two mutually exclusive values that express the only possible states of a Property |  | Indicator | Type | - Indicator. Content |
| 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 |
| 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 |

#### Core Component Type Ccontent and Supplementary Components

**Table** 3 provides a list of approved Core Component Type Content and Supplementary Components on ISO 15000-5:2014 Annex C.

Table 3 — List of approved Core Component Type Content and Supplementary Components

| Name | Primitive Data Type | Definition | Remarks |
| --- | --- | --- | --- |
| Amount. Content | Decimal | A number of monetary units specified in a currency where the unit of currency is explicit or implied |  |
| Amount Currency. Identifier | String | The currency of the amount Reference 3-letter lphabetic codes published in ISO 4217. |  |
| Code. Content | String | 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. |  |
| Code List. Identifier | String | The identification of a list of codes | Can be used to identify the URL of a source that defines the set of urrently approved permitted values |
| Code List. Agency. Identifier | String | An agency that maintains one or more code lists. |  |
| Code List. Version. Identifier | String | The Version of the code list. |  |
| Date Time. Content | String | The particular point in the progression of time Reference ISO 8601 |  |
| Identification Scheme Agency. Identifier | String | The identification of the agency that maintains the identification scheme. |  |
| Identification Scheme. Identifier | String | The identification of the identification scheme. |  |
| Identification Scheme. Version. Identifier | String | The Version of the identification scheme. |  |
| Identifier. Content | String | A character string to identify and distinguish uniquely, one instance of an object in an identification scheme from all other objects within the same scheme |  |
| Indicator. Content | String | The value of the indicator  For example, on, off or yes no |  |
| Numeric. Content | As defined by Numeric. Format. Text | Numeric information that is assigned or is determined by calculation, counting or sequencing. |  |
| Numeric. Format. Text | String | Whether the number is an integer, decimal, real  number or percentage |  |
| Quantity. Content | Decimal | A counted number of non-monetary units possibly including fractions. |  |
| Quantity. Unit. Code | String | The unit of the quantity |  |
| Quantity Unit. Code List Agency. Identifier | String | The identification of the agency which maintains the quantity unit code list |  |
| Quantity Unit. Code List. Identifier | String | The quantity unit code list. |  |
| Text. Content | String | A character string (i. e. a finite set of characters) generally in the form of words of a language. |  |

#### Semantic data type

**Table 4** lists semantic data types from Core Component type.

Table 4 — Semantic data types

| Semantic data type | Component | | Use | Primitive Type | Example | Description |
| --- | --- | --- | --- | --- | --- | --- |
| Amount | a | Amount. Content | M | Decimal | 10000.25 | A number of monetary units specified in a currency where the unit of currency is explicit or implied. |
| b | Amount. Currency. Identifier | C | String | JPY |
| Numeric | f | 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 | g | 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. |
| h | Quantity Unit. Code | C | String |  |
| i | Quantity Unit. Code List. Identifier | O | String |  |
| j | Quantity Unit. Code List Agency. Identifier | O | String |  |
| Code | k | 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. |
| l | Code List. Identifier | O | String |  |
| m | Code List. Agency. Identifier | O | String |  |
| n | Quantity Unit. Code List Agency. Identifier | O | String |  |
| o | Code List. Version. Identifier | O | String |  |
| Identifier | p | 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. |
| q | Identification Scheme. Identifier | C | String | GLN |
| r | Identification Scheme Agency. Identifier | O | String |  |
| s | Identification Scheme. Version. Identifier | C | String | 1.0 |
| Indicator | t | Indicator. Content | M | String | on, off  or yes, no | A list of exactly two mutually exclusive values that express  the only possible states of a Property. |
| Date | u | 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 | v | 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 |
| Text | x | 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 |
| y | Language. Identifier | O | String | ja\_JP |
| **Key** M: Mandatory, O: Optional, C: Conditional | | | | | | |

#### Rules for Dictionary Entry Name

Core Component naming rules are based on the rules as defined in ISO 15000-5. [R3] is added for RLCC.

**[R1]** The Dictionary Entry Name of a Basic Core Component shall consist of the following parts in the

order specified:

— the Object Class Term of the Aggregate Core Component owning the corresponding Basic Core

Component Property;

— the Property Term of the corresponding Basic Core Component Property;

— the Representation Term of the Data Type on which the corresponding Basic Core Component

Property is based.

**[R2]** The Dictionary Entry Name of an Association Core Component shall consist of the following

parts in the order specified:

— the Object Class Term of the Aggregate Core Component owning the corresponding Association

Core Component Property;

— the Property Term of the corresponding Association Core Component Property;

— the Object Class Term of the Aggregate Core Component on which the corresponding Association

Core Component Property is based.

The Business Information Entity naming rules are also based on the following concepts as defined in

ISO15000-5.

— Object Class: this represents the logical data grouping or aggregation (in a logical data model) to

which a data element belongs. The Object Class is expressed as an Object Class Term. The Object

Class is thus the part of a Business Information Entity's Dictionary Entry Name that represents an

activity or object in a specific Context. Object Classes have explicit boundaries and meaning and

their Properties and behaviour follow the same rules.

— Property Term: this represents the distinguishing characteristic or Property of the Object Class and

shall occur naturally in the definition.

— Representation Term: an element of the Business Information Entity name which describes the form

in which the Business Information Entity is represented.

— Qualifier Term: a word or words which help define and differentiate a Business Information

**Table 5** provides a list of permissible Representation Terms.

The Dictionary Entry Name shall consist of the following components in the specified order:

— the Object Class Term of the corresponding Basic Core Component;

— the Property Term of the corresponding Basic Core Component;

— the Representation Term of the Data Type.

Table 5 — List of permissible Representation Terms

|  |  |  |  |
| --- | --- | --- | --- |
| Primary Representation Term | Definition | Related CCT | Secondary Representation Terms |
| Amount | A number of monetary units specified in a currency where the unit of currency is explicit or implied. | Amount. Type |  |
| Code | 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 a Property. | Code. Type |  |
| Date Time | A particular point in the progression of time (ISO 8601). | Date Time. Type | Date, Time |
| Identifier | A character string used to establish the identity of, and distinguish uniquely, one instance within an identification scheme from all others within the same scheme. | Identifier. Type |  |
| Indicator | A list of exactly two mutually exclusive values that express the only possible states of a Property. | Indicator. Type |  |
| Numeric | Numeric information that is assigned or is determined by calculation, counting or sequencing. | Numeric. Type | Value, Rate, Percent |
| Quantity | A counted number of non-monetary units. Quantities may be specified with a unit of quantity. | Quantity. Type |  |
| Text | A character string (i.e. a finite set of characters) generally in the form of words of a language. | Text. Type | Name |

Business Terms are those terms that are commonly used for information exchanges within a given domain. As such, no specific naming rules apply to Business Terms. Core Components

### Core Components

#### Legend

Each information element that constitutes the semantic data model of the Core Components is described as a row in the table documented in the following sub-clause where the following information is provided.

| No | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |

No: A sequence number for the information element.

CC: Specifies which category of Core Component the information element belongs to.

1. ACC: Aggregate Core Component
2. ASCC: Association Core Component
3. BCC: Basic Core Component
4. IDCC: Identifier Core Component
5. RLCC: Relation Core Component

Business Term: A synonym used in business where a Core is commonly known.

Definition: A definition of the information element.

ID: A unique identifier uniquely assigned by the United Nations are numberd UNnnnnnnnn. The Core Components defined in this standard are numberd ADCS-nnnnn.

Dictionary Entry Name: A unique official name of a Core Component registered by the United Nations. . If there is no corresponding registered information element, named according to the naming convention defined in ISO 15000-1.

NOTE DEN of Aggregate Bisiness Information Entity is defined by the following structure.

{ Object Class Term Qualifier(s) }\_ { Object Class Term }. { Property Term Qualifier(s) }\_ { Property Term }. Detail

NOTE DEN of Basic Bisiness Information Entity is defined by the following structure.

{ Object Class Term Qualifier(s) }\_ { Object Class Term }. { Property Term Qualifier(s) }\_ { Property Term }. { Datatype Qualifier(s) }\_ { Representation Term }

NOTE DEN of Association Bisiness Information Entity is defined by the following structure.

{ Object Class Term Qualifier(s) }\_ { Object Class Term }. { Property Term Qualifier(s) }\_ { Property Term }. { Associated Object Class Term Qualifier(s) }\_ { Associated Object Class }

NOTE DEN of Relation Bisiness Information Entity is defined by the following structure.

{ Object Class Term Qualifier(s) }\_ { Object Class Term }. { Property Term Qualifier(s) }\_ { Property Term }. { Referenced Object Class Term Qualifier(s) }\_ { Referenced Object Class }

#### Common component group

#### Organization

##### Address

**Table 10** provides a list of Core Components for Address.

Table 10 — Core Components for Address

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Address | A location at which a particular organization or person may be found or reached. | UN00000010 | Address. Details |
|  | BCC | Line1 | The first free form line, expressed as text, of an address. | UN00000026 | Address. Line One. Text |
|  | BCC | Line2 | The second free form line, expressed as text, of an address. | UN00000027 | Address. Line Two. Text |
|  | BCC | City | The name, expressed as text, of the city, town, or village of this address. | UN00000013 | Address. City Name. Text |
|  | BCC | State Province Code | A unique identifier of the country sub-division for this address."State Province" may not be reported when "Postal Code" is reported. Recommend ISO 3166-2. | UN00000936 | Address. Country Sub-Division. Identifier |
|  | BCC | Postal Code | A code specifying the postcode of the address. | UN00000014 | Address. Postcode. Code |
|  | BCC | Country Code | A unique identifier of a country for this address (Reference ISO 3166 and UN/ECE Rec 3). | UN00000203 | Address. Country. Identifier |
|  |  |  |  |  |  |

##### Party

**Table 11** provides a list of Core Components for Party.

Table 11 — Core Components for Party

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Party | An individual, a group, or a body having a role in a business function. Party has a legal connotation in a business transaction. | UN00000376 | Party. Details |
|  | IDCC | Party ID | A unique identifier of the party. | UN00000377 | Party. Identification. Identifier |
|  | BCC | Type Code | A code specifying the type of party that is independent of its role. | UN00000378 | Party. Type. Code |
|  | BCC | Name | A name, expressed as text, for this party. | UN00000379 | Party. Name. Text |
|  | BCC | Description | A textual description of this party. | UN00000380 | Party. Description. Text |
|  | BCC | Assigned to Role Date | The date, time, date time or other date time value when this role was assigned to the party. | UN00004320 | Party. Assigned To Role. Date Time |
|  | BCC | Role | A role, expressed as text, for this party. | UN00008662 | Party. Role. Text |
|  |  |  |  |  |  |
|  | ASCC | Associated Party | A party associated with this party, such as a local agent of a shipping line. | UN00003000 | Party. Associated. Party |
|  |  |  |  |  |  |

##### Organization

**Table 12** provides a list of Core Components for Organization.

Table 12 — Core Components for Organization

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Organization | An organized structure set up for a particular purpose, such as a business, government body, department, charity, or financial institution. | UN00000050 | Organization. Details |
|  | IDCC | Organization ID | A unique identifier for this organization. | UN00000053 | Organization. Identification. Identifier |
|  | BCC | Business Type | A code specifying a type of business of this organization. | UN00000057 | Organization. Business Type. Code |
|  | BCC | Legal Classification Code | The code specifying the legal classification of this organization such as those representing Incorporated (Inc), limited liability corporation (LLC) or non-profit. | UN00000056 | Organization. Legal Classification. Code |
|  | BCC | Tax Registration ID | A unique tax registration identifier assigned to an organization for the purpose of collecting taxes. In the US, this could be the Federal Employer Identification Number (FEIN), in the EU this could be the Value Added Tax (VAT) Registration Number. | UN00000055 | Organization. Tax Registration. Identifier |
|  | BCC | Name | A name, expressed as text, of this organization. | UN00000054 | Organization. Name. Text |
|  | BCC | Description | A textual description of this organization. | UN00000225 | Organization. Description. Text |
|  | BCC | Contact Required Flag | The indication of whether or not a contact is required for this organization. | UN00000906 | Organization. Contact Required. Indicator |
|  | BCC | Trade Mark | A trade mark, expressed as text, for an organization. | UN00002638 | Organization. Trade Mark. Text |
|  | BCC | Abbribiation | An abbreviated name, expressed as text, for an organization. | UN00002639 | Organization. Abbreviated Name. Text |
|  | BCC | Type Code | A code specifying a type of organization. | UN00002640 | Organization. Type. Code |
|  | BCC | Function Code | A code specifying a function of an organization. | UN00002641 | Organization. Function. Code |
|  | BCC | Established Date | The date, time, date time, or other date time value when the organization was established. | UN00002498 | Organization. Established. Date Time |
|  | BCC | Trust Type Code | The code specifying the type of trust for the organization. | UN00002499 | Organization. Trust Type. Code |
|  | BCC | Owner Quantity | The number of owners of the organization. | UN00002501 | Organization. Owner. Quantity |
|  | BCC | DBA Name | The DBA (Doing Business As) name of the organization, expressed as text. | UN00002502 | Organization. DBA Name. Text |
|  | BCC | Trading Business Name | The trading business name of the organization, expressed as text. | UN00002503 | Organization. Trading Business Name. Text |
|  | BCC | Division Name | The name of a division of the organization, expressed as text. | UN00002504 | Organization. Division Name. Text |
|  | BCC | Active Flag | The indication of whether or not the organization is currently active. | UN00002512 | Organization. Active. Indicator |
|  | BCC | Description | The textual description of the operations performed by this organization. | UN00002514 | Organization. Operations Description. Text |
|  | BCC | Parent Organization | The parent organization, expressed as text, of this organization. | UN00004902 | Organization. Parent. Text |
|  | BCC | Parent Organization ID | A unique identifier for the parent of this organization. | UN00004904 | Organization. Parent. Identifier |
|  | BCC | Capital Value | A monetary value of the capital of this organization. | UN00007601 | Organization. Capital Value. Amount |
|  |  |  |  |  |  |
|  | ASCC | Primary Contact | A primary contact information for this organization. | UN00000063 | Organization. Primary. Contact |
|  | ASCC | Postal Address | A postal address for this organization. | UN00000052 | Organization. Postal. Address |
|  | ASCC | Physical Address | A physical address for this organization. | UN00008204 | Organization. Physical. Address |
|  | ASCC | Physical Location | A physical location for this organization. | UN00000206 | Organization. Physical. Location |
|  | ASCC | VAT Registration | The VAT (Value Added Tax) registration information specified for this organization. | UN00002523 | Organization. Specified. VAT Registration |
|  | ASCC | Operating Period | The period during which the organization has actually been operating. | UN00002529 | Organization. Operating. Period |
|  | ASCC | Primary Person | The primary person for this organization. | UN00004855 | Organization. Primary. Person |
|  | ASCC | Parent Organization | A parent organization of this organization. | UN00004905 | Organization. Parent. Organization |
|  | ASCC | Responsible Party | A party responsible for this organization. | UN00008205 | Organization. Responsible. Party |
|  |  |  |  |  |  |

#### Person

##### Contact

**Table 13** provides a list of Core Components for Contact.

Table 13 — Core Components for Contact

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Contact | A person or department that acts as a point of contact with another person or department. | UN00000122 | Contact. Details |
|  | IDCC | Contact ID | A unique identifier for this contact. | UN00000123 | Contact. Identification. Identifier |
|  | BCC | Name | A name, expressed as text, of this contact person. | UN00000231 | Contact. Person Name. Text |
|  |  |  |  |  |  |

##### Person

**Table 14** provides a list of Core Components for Person.

Table 14 — Core Components for Person

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Person | An individual human being. | ADCS-00053 | Person. Details |
|  | IDCC | Person ID | A unique identifier for this person. | UN00000075 | Person. Identification. Identifier |
|  | BCC | Name | A name or set of names, expressed as text, by which this person is known. | UN00000076 | Person. Name. Text |
|  | BCC | Title | A code specifying a title for this person. | UN00008726 | Person. Title. Code |
|  | BCC | Abbrebiation | A text specifying a abbrebiation for this person. | ADCS-00055 | Person. Abbrebiation. Text |
|  | BCC | Retirement Date | The date, time, date time, or other date time value of retirement of the person. | UN00002554 | Person. Retirement. Date Time |
|  | BCC | Status Code | The code specifying the status of the person, such as self-employed, retired, unemployed. | UN00002557 | Person. Employment Status. Code |
|  | BCC | Role Code | A code specifying a role for this person. | UN00008669 | Person. Role. Code |
|  | BCC | Role Text | A role, expressed as text, for this person. | UN00003002 | Person. Role. Text |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

##### Employee

**Table 15** provides a list of Core Components for Employee.

Table 15 — Core Components for Employee

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

##### User Activity

This sub-clause provides a list of Core Components for User Activity.

**Table 17** provides a list of Core Components for Activity.

Table 17 — Core Components for Activity

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Activity | A thing that a person does or has done. | UN00008106 | Activity. Details |
|  | BCC | Activity Type | A code specifying a type of activity. | UN00008108 | Activity. Type. Code |
|  | BCC | Occured Date Time | A date, time, date time or other date time value when this activity occurs or has occurred. | UN00008109 | Activity. Occurred. Date Time |
|  | BCC | Reason Code | A code specifying a reason for this activity. | UN00008110 | Activity. Reason. Code |
|  |  |  |  |  |  |

#### Financial

##### Financial Account

**Table 23** provides a list of Core Components for Financial Account.

Table 23 — Core Components for Financial Account

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Financial Account | A specific business arrangement whereby debits and/or credits arising from transactions are recorded, such as, a financial account with a bank, a financial account with a trading partner etc. | UN00000001 | Financial Account. Details |
|  | IDCC | Financial Account ID | A unique identifier for this financial account. | UN00000002 | Financial Account. Identification. Identifier |
|  | BCC | Type Code | A code specifying the type of financial account such as savings, checking. | UN00000006 | Financial Account. Type. Code |
|  | BCC | Name | An account name, expressed as text, of this financial account. | UN00000004 | Financial Account. Account Name. Text |
|  | BCC | Currency Code | A code specifying the currency of this financial account (Reference ISO 4217 codes). | UN00000783 | Financial Account. Currency. Code |
|  | BCC | Type | A type, expressed as text, of a financial account. | UN00002655 | Financial Account. Type. Text |
|  | ASCC | Owner Party | A party that owns this financial account. | UN00000794 | Financial Account. Owner. Party |
|  | ASCC | Servicer Party | A party that services this financial account on behalf of the account owner or owners. | UN00000795 | Financial Account. Servicer. Party |
|  | ASCC | Information Recipient Party | A party that is entitled to receive information about this financial account. | UN00000796 | Financial Account. Information Recipient. Party |
|  | ASCC | Agent Party | A party that acts on behalf of another party related to this financial account. | UN00000797 | Financial Account. Agent. Party |
|  | ASCC | Servicing Financial Institution | The financial institution that services this financial account. | UN00001003 | Financial Account. Servicing. Financial Institution |

##### Financial Card

**Table 24** provides a list of Core Components for Financial Card.

Table 24 — Core Components for Financial Card

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Financial Card | A card used to represent a financial account. | UN00000503 | Financial Card. Details |
|  | IDCC | Financial Card ID | A unique identifier of the financial card which is commonly known as the card number. | UN00000504 | Financial Card. Identification. Identifier |
|  | BCC | Financial Card Microchip Flag | The indication of whether or not this financial card has a microchip. | UN00000798 | Financial Card. Microchip. Indicator |
|  | BCC | Type Code | A code specifying a type of financial card, such as debit or credit. | UN00000505 | Financial Card. Type. Code |
|  | BCC | Cardholder Name | A name of the holder(s) of the card as it appears as text on this financial card. This may include both an individual authorized to use the card as well as the organization that owns the card. | UN00000506 | Financial Card. Cardholder Name. Text |
|  | BCC | Expiry Date | A date of expiry up to which the financial card is valid. | UN00000508 | Financial Card. Expiry. Date |
|  | BCC | Verification Number | The unique card verification number for security purposes to help verify the card user is in actual possession of the financial card. | UN00000799 | Financial Card. Verification. Numeric |
|  | BCC | Valid From Date | A date from which the financial card is valid. | UN00000800 | Financial Card. Valid From. Date Time |
|  | BCC | Credit Limit Amount | A monetary value of the credit limit for this financial card. | UN00004512 | Financial Card. Credit Limit. Amount |
|  | BCC | Credit Available Amount | A monetary value of the credit available for this financial card. | UN00004513 | Financial Card. Credit Available. Amount |
|  | BCC | Interest Rate Percent | An interest rate expressed as a percentage for this financial card. | UN00004514 | Financial Card. Interest Rate. Percent |
|  | BCC | Issuing Company Name | An issuing company name, expressed as text, for this financial card. | UN00006815 | Financial Card. Issuing Company Name. Text |
|  | BCC | Description | A textual description of this financial card. | UN00006816 | Financial Card. Description. Text |

##### Financial Institution

**Table 25** provides a list of Core Components for Financial Institution.

Table 25 — Core Components for Financial Institution

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Financial Institution | An institution, such as a bank, building society, credit union, stock brokerage, or similar business; established primarily to provide financial services and financial transactions. | UN00001004 | Financial Institution. Details |
|  | IDCC | Financial Institution ID | A unique identifier for this financial institution. | UN00001005 | Financial Institution. Identification. Identifier |
|  | BCC | Business Entity Identifier | The unique Business Entity Identifier (BEI) as defined in ISO 9362 for this financial institution. | UN00001006 | Financial Institution. BEI. Identifier |
|  | BCC | Bank Identification Code | The unique Bank Identification Code (BIC) as defined in ISO 9362 for this financial institution. | UN00001007 | Financial Institution. BIC. Identifier |
|  | BCC | Global Location Number | The unique Global Location Number (GLN) as defined by GS1 for this financial institution. | UN00001008 | Financial Institution. GLN. Identifier |
|  | BCC | Name | A name, expressed as text, for this financial institution. | UN00001009 | Financial Institution. Name. Text |
|  | BCC | Role Code | The code specifying a role for this financial institution, such as intermediary or settlement agent. | UN00001010 | Financial Institution. Role. Code |
|  | BCC | Clearing System Name | A clearing system name, expressed as text, for this financial institution. | UN00002656 | Financial Institution. Clearing System Name. Text |
|  | BCC | Clearing System ID | A clearing system identifier for this financial institution. | UN00008716 | Financial Institution. Clearing System. Identifier |
|  | ASCC | Location Address | The postal address for this financial institution. | UN00001011 | Financial Institution. Location. Address |
|  | ASCC | Residence Country | The country where this financial institution is located. | UN00001012 | Financial Institution. Residence. Country |
|  | ASCC | Sub-Division | A financial institution that is a sub-division (branch) of this financial institution. | UN00002657 | Financial Institution. Sub-Division. Financial Institution |
|  | ASCC | Organizational Unit | A financial institution that is an organizational unit of this financial institution. | UN00007423 | Financial Institution. Organizational Unit. Financial Institution |
|  | ASCC | Specified Identity | An identity specified for this financial institution. | UN00008717 | Financial Institution. Specified. Identity |

##### Person Financial Situation

**Table 26** provides a list of Core Components for Person Financial Situation.

Table 26 — Core Components for Person Financial Situation

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Person Financial Situation | The financial situation of a person, such as income and savings. | UN00002473 | Person Financial Situation. Details |
|  | BCC | Estimated Gross Annual Non Salary Income | The monetary value of the annual estimated gross income for this person which is not included in salary. | UN00002474 | Person Financial Situation. Estimated Gross Annual Non Salary Income. Amount |
|  | BCC | Estimated Annual Salary | The monetary value of the estimated annual salary of this person. | UN00002475 | Person Financial Situation. Estimated Annual Salary. Amount |
|  | BCC | Income Information From Person | The indication of whether or not income and net worth amounts are from the person or estimated by the agent. | UN00002476 | Person Financial Situation. Income Information From Person. Indicator |
|  | BCC | Net Income | The monetary value of a person's net income. | UN00002477 | Person Financial Situation. Net Income. Amount |
|  | BCC | Net Savings | The monetary value of a person's net savings. | UN00002478 | Person Financial Situation. Net Savings. Amount |
|  | BCC | Estimated Net Worth | The monetary value of a person's estimated net worth. | UN00002479 | Person Financial Situation. Estimated Net Worth. Amount |
|  | BCC | Total Annual Income | The monetary value of a person's total annual income. | UN00002480 | Person Financial Situation. Total Annual Income. Amount |
|  | BCC | Disposable Income | The amount of money that a person can spend after having paid all fixed expenses, such as rent or mortgage repayment. | UN00002481 | Person Financial Situation. Disposable Income. Amount |
|  | BCC | Fixed Asset | The monetary value of a person's fixed assets. | UN00002482 | Person Financial Situation. Fixed Asset. Amount |
|  | BCC | Gross Annual Income Range | The range of a person's gross annual income, expressed as text. | UN00002483 | Person Financial Situation. Gross Annual Income Range. Text |
|  | BCC | Liquid Asset | The monetary value of a person's liquid assets. | UN00002484 | Person Financial Situation. Liquid Asset. Amount |
|  | BCC | Estimated Total Liabilities | The monetary value of a person's estimated total liabilities. | UN00002485 | Person Financial Situation. Estimated Total Liabilities. Amount |
|  | BCC | Liquid Net Worth | The monetary value of a person's liquid net worth. | UN00002486 | Person Financial Situation. Liquid Net Worth. Amount |

#### Monetary

##### Accounting Account

**Table 28** provides a list of Core Components for Accounting Account.

Table 28 — Core Components for Accounting Account

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Accounting Account | A specific account for recording debits and credits to general accounting, cost accounting or budget accounting. | UN00001267 | Accounting Account. Details |
|  | IDCC | Accounting Account ID | The unique identifier for this accounting account. | UN00001268 | Accounting Account. Identification. Identifier |
|  | BCC | Type Code | The code specifying the type of accounting account such as general(main), secondary, cost accounting, budget account. | UN00001270 | Accounting Account. Type. Code |
|  | BCC | Name | The name, expressed as text, of this accounting account. | UN00002146 | Accounting Account. Name. Text |
|  | BCC | Reference Dimension Pattern | The cost reference dimension pattern, expressed as text, for this accounting account. | UN00004511 | Accounting Account. Cost Reference Dimension Pattern. Text |
|  | BCC | Status Code | The code specifying the status of this accounting account, such as open, locked, closed, temporarily unusable, pending. | UN00004787 | Accounting Account. Status. Code |
|  | BCC | Balance Normal Sign Code | The code specifying the balance normal sign of this accounting account, such as debit or credit (reference UNCL 4405). | UN00004792 | Accounting Account. Balance Normal Sign. Code |
|  |  |  |  |  |  |
|  | ASCC | Accounting Account Classification | The classification related to this accounting account. | UN00004812 | Accounting Account. Related. Accounting Account Classification |
|  | ASCC | Financial Account | A financial account specified for this accounting account. | UN00004816 | Accounting Account. Specified. Financial Account |
|  | ASCC | Linked Accounting Account | An accounting account linked to this accounting account. | UN00004817 | Accounting Account. Linked. Accounting Account |
|  |  |  |  |  |  |

##### Tax

**Table 29** provides a list of Core Components for Tax.

Table 29 — Core Components for Tax

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Tax | A levy or payment for the support of a government required of persons, groups, or businesses within the domain of that government. | UN00000162 | Tax. Details |
|  | IDCC | Tax ID | A unique identifier for this tax. | UN00000163 | Tax. Identification. Identifier |
|  | BCC | Tax Payment ID | A unique identifier of a payment of this tax. | UN00001695 | Tax. Payment. Identifier |
|  | BCC | Jurisdiction ID | The unique jurisdiction identifier for this tax. | UN00004412 | Tax. Jurisdiction. Identifier |
|  | BCC | Calculated Amount | A monetary value resulting from the calculation of a tax. | UN00000165 | Tax. Calculated. Amount |
|  | BCC | Type Code | A code specifying a type of tax, such as a code for a Value Added Tax (VAT) [Reference United Nations Code List (UNCL) 5153]. | UN00000166 | Tax. Type. Code |
|  | BCC | Excemption Reason | A reason, expressed as text, for exemption from the tax. | UN00000167 | Tax. Exemption Reason. Text |
|  | BCC | Caluculated Rate | A rate used to calculate the tax amount. | UN00000168 | Tax. Calculated. Rate |
|  | BCC | Calculation Sequence | A numeric expression of the sequence in which the tax is to be or has been applied when multiple taxes are applicable per calculation such as first "Value Added Tax (VAT)", second "Transfer". | UN00000247 | Tax. Calculation Sequence. Numeric |
|  | BCC | Basis Quantity | A quantity used as the principal component in calculating a tax amount. | UN00000248 | Tax. Basis. Quantity |
|  | BCC | Basis Amount | A monetary value used as the basis in calculating the tax amount. | UN00000249 | Tax. Basis. Amount |
|  | BCC | 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". | UN00000777 | Tax. Category. Code |
|  | BCC | Currency Code | The code specifying a currency of the tax. | UN00000778 | Tax. Currency. Code |
|  | BCC | Jurisdiction | A jurisdiction, expressed as text, to which the tax applies. | UN00000779 | Tax. Jurisdiction. Text |
|  | BCC | Customs Duty | The indication of whether or not this tax is a customs duty. | UN00001336 | Tax. Customs Duty. Indicator |
|  | BCC | Excemption Reason Code | A code specifying a reason for exemption from this tax. | UN00001337 | Tax. Exemption Reason. Code |
|  | BCC | Basis Allowance Rate | The rate of the tax basis allowance (deduction or discount) used to calculate the tax. | UN00001307 | Tax. Tax Basis Allowance. Rate |
|  | BCC | Point Date | The date of the tax point when taxes are or will be applicable. | UN00001504 | Tax. Tax Point. Date |
|  | BCC | Identification | An identification, expressed as text, for a tax. | UN00002665 | Tax. Identification. Text |
|  | BCC | Due Date | The date, time, date time, or other date time value of when tax is due. | UN00002666 | Tax. Due. Date Time |
|  | BCC | Description | A textual description of this tax. | UN00002667 | Tax. Description. Text |
|  | BCC | Type | A type of tax, expressed as text. | UN00001694 | Tax. Type. Text |
|  | BCC | Payment Method Code | A code specifying a payment method for this tax. | UN00001696 | Tax. Payment Method. Code |
|  | BCC | Deduction Amount | A monetary value of a deduction from this tax. | UN00001697 | Tax. Deduction. Amount |
|  | BCC | Self-Assessed Calculated Amount | A monetary value of a self-assessed calculated amount of this tax. | UN00001698 | Tax. Self-Assessed Calculated. Amount |
|  | BCC | Self-Assessed Basis Quantity | A quantity used as a basis in calculating a self-assessed tax amount. | UN00001699 | Tax. Self-Assessed Basis. Quantity |
|  | BCC | Self-Assessed Basi. Amount | A monetary value used as a basis in calculating a self-assessed tax amount. | UN00001700 | Tax. Self-Assessed Basis. Amount |
|  | BCC | Regime Type | A type of regime, expressed as text, applicable to an assessment or calculation of this tax, such as a preferential duty rate. | UN00001701 | Tax. Regime Type. Text |
|  | BCC | Regime Type Code | A code specifying a type of regime applicable to an assessment or calculation of this tax, such as a preferential duty rate. | UN00001702 | Tax. Regime Type. Code |
|  | BCC | Exemption | The indication of whether or not there is an exemption from this tax. | UN00002892 | Tax. Exemption. Indicator |
|  | BCC | Refund Amount | A monetary value of a refund of this tax. | UN00002929 | Tax. Refund. Amount |
|  | BCC | Rate Code | The code specifying the rate for this tax. | UN00003013 | Tax. Rate. Code |
|  | BCC | Rate | The rate, expressed as text, for this tax. | UN00003014 | Tax. Rate. Text |
|  | BCC | Guarantee Code | The code specifying an undertaking given in cash, bond or as a written guarantee to ensure that an obligation will be fulfilled for this tax, levy or duty. | UN00003015 | Tax. Guarantee. Code |
|  | BCC | Guarantee | The undertaking, expressed as text, given in cash, bond or as a written guarantee to ensure that an obligation will be fulfilled for this tax, levy or duty. | UN00003016 | Tax. Guarantee. Text |
|  | BCC | Tariff Deduction Quantity | A quantity to be deducted from the tariff quantity for the calculation of this tax, levy or duty. | UN00003017 | Tax. Tariff Deduction. Quantity |
|  | BCC | Information Amount | A monetary value of an amount being reported for information for this tax. | UN00003210 | Tax. Information. Amount |
|  | BCC | Due Date Type Code | The code specifying the type of due date for this tax. | UN00003211 | Tax. Due Date Type. Code |
|  | BCC | Category Name | A category name, expressed as text, of this tax. | UN00003212 | Tax. Category Name. Text |
|  | BCC | Function Code | A code specifying the function of this tax, such as tax, duty or fee. | UN00003253 | Tax. Function. Code |
|  | BCC | Basis Code | The code specifying the basis of a tax. | UN00003342 | Tax. Basis. Code |
|  | BCC | Tax Free Amount | The monetary value that is tax free for the tax. | UN00003343 | Tax. Tax Free. Amount |
|  | BCC | Credit | The indication of whether or not the tax amount is a credit. | UN00004411 | Tax. Credit. Indicator |
|  | BCC | Status Code | The code specifying the status of a tax. | UN00004413 | Tax. Status. Code |
|  | BCC | Applicable Percent | A percent of tax applicable, such as to an object or an activity. | UN00004414 | Tax. Applicable. Percent |
|  | BCC | Refundable | The indication of whether or not this tax is refundable. | UN00004415 | Tax. Refundable. Indicator |
|  | BCC | Refunded At Purchase | The indication of whether or not this tax was refunded at purchase. | UN00004416 | Tax. Refunded At Purchase. Indicator |
|  | BCC | Authority Assessed Amount | A monetary value assessed by an authority for this tax. | UN00005950 | Tax. Authority Assessed. Amount |
|  | BCC | Basis Allowance Rate | A rate of the basis allowance (deduction or discount) used to calculate this tax. | UN00007502 | Tax. Basis Allowance. Rate |
|  | BCC | Point Date | The date, time, date time or other date time value specified as the tax point for this tax. | UN00007919 | Tax. Specified Tax Point. Date Time |
|  | BCC | Grand Total. Amount | A monetary value of the grand total of the basis plus tax. | UN00008655 | Tax. Grand Total. Amount |
|  | BCC | Calculation Method Code | A code specifying the method on which a related tax, levy or duty is calculated. | UN00008658 | Tax. Calculation Method. Code |
|  | ASCC | Accounting Account | A specified accounting account for this tax. | UN00001338 | Tax. Specified. Accounting Account |
|  | ASCC | Financial Account | The financial account of a party for this tax. | UN00002930 | Tax. Party. Financial Account |
|  | ASCC | Validity Period | A period for which a tax is valid. | UN00003344 | Tax. Validity. Period |
|  | ASCC | Additional Information | Additional information for a tax. | UN00003345 | Tax. Additional Information. Note |
|  | ASCC | Service Supply Country | A country or country sub-division where a service was supplied for this tax. | UN00004516 | Tax. Service Supply. Country |
|  | ASCC | Applicable Location | A location where this tax is applicable. | UN00005045 | Tax. Applicable. Location |
|  | ASCC | Incidence Payment | A payment associated with an incidence of this tax. | UN00005951 | Tax. Incidence. Payment |
|  | ASCC | Collection Office Location | A location of a collection office for this tax. | UN00005952 | Tax. Collection Office. Location |
|  | ASCC | Payment Guarantee | A guarantee for the payment of this tax. | UN00005953 | Tax. Payment. Guarantee |

#### Measureable

##### Product Group

**Table 30** provides a list of Core Components for Product Group.

Table 30 — Core Components for Product Group

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Product Group | The grouping of products, such as for catalogue or regulatory purposes. | UN00005070 | Product Group. Details |
|  | IDCC | Product Group ID | An identifier for this product group. | UN00005071 | Product Group. Identification. Identifier |
|  | BCC | Name | A name, expressed as text, for this product group. | UN00005072 | Product Group. Name. Text |
|  | ASCC | Trade Line Item | A trade line item included in this product group. | UN00005073 | Product Group. Included. Trade Line Item |

##### Product Instance

**Table 31** provides a list of Core Components for Product Instance.

Table 31 — Core Components for Product Instance

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Product Instance | An instance of an individual product or batch of similar products produced by human or mechanical effort or by a natural process. | UN00003072 | Product Instance. Details |
|  | IDCC | Product Instance ID | A unique identifier for this product instance. | UN00003073 | Product Instance. Identification. Identifier |
|  | BCC | Actual Quantity | The actual quantity of this product instance. | UN00003074 | Product Instance. Actual. Quantity |
|  | BCC | Best Before Date | A date, time, date time, or other date time value before which it is best to consume the products contained in this product instance. | UN00003075 | Product Instance. Best Before. Date Time |
|  | BCC | Expiry Date | A date, time, date time, or other date time value of expiry of the products contained in the product instance. | UN00003076 | Product Instance. Expiry. Date Time |
|  | BCC | Sell By Date | A date, time, date time, or other date time value by which the products contained in the product instance should be sold. | UN00003077 | Product Instance. Sell By. Date Time |
|  | BCC | Name | A name, expressed as text, for this product instance. | UN00003234 | Product Instance. Name. Text |
|  | BCC | Use Code | A code specifying the use of a product instance. | UN00005931 | Product Instance. Use. Code |
|  | BCC | Use | A use, expressed as text, for this product instance. | UN00003235 | Product Instance. Use. Text |
|  | BCC | Disposal Reason | A code specifying a disposal reason for this product instance. | UN00004466 | Product Instance. Disposal Reason. Code |
|  | BCC | Manufactured. Date | The date, time, date time, or other date time value when this product instance was manufactured. | UN00005463 | Product Instance. Manufactured. Date Time |
|  | BCC | Model Year | The date, time, date time, or other date time value of the model year of this product instance. | UN00005464 | Product Instance. Model Year. Date Time |
|  | BCC | Physical State Code | A code specifying the physical state of the product instance. | UN00005932 | Product Instance. Physical State. Code |
|  | BCC | Conformance Code | A code specifying conformance for this product instance, such as conformance with statutory and regulatory requirements. | UN00005933 | Product Instance. Conformance. Code |
|  | BCC | Conformance | A conformance, expressed as text, for this product instance, such as conformance with statutory and regulatory requirements. | UN00005934 | Product Instance. Conformance. Text |
|  | BCC | Owner Purchase Date | A date, time, date time, or other date time value of purchase by the owner of this product instance. | UN00008537 | Product Instance. Owner Purchase. Date Time |
|  | BCC | Purchased New Flag | An indication of whether or not the product was purchased new for this product instance. | UN00008538 | Product Instance. Purchased New. Indicator |
|  | ASCC | Certification Evidence Document | A document providing evidence of certification for this product instance. | UN00003078 | Product Instance. Certification Evidence. Document |
|  | ASCC | Inspection Document | A document related to the inspection of this product instance. | UN00003079 | Product Instance. Inspection. Document |
|  | ASCC | Inspection Event | An inspection event for this product instance. | UN00003083 | Product Instance. Inspection. Event |
|  | ASCC | Origin Location | A location of origin for this product instance. | UN00003236 | Product Instance. Origin. Location |
|  | ASCC | Composition Material | A composition material of this product instance. | UN00005935 | Product Instance. Composition. Material |
|  | ASCC | Certifying Party | A certifying party for this product instance. | UN00005936 | Product Instance. Certifying. Party |
|  | ASCC | Producer Party | A producer party for this product instance. | UN00005938 | Product Instance. Producer. Party |
|  | ASCC | Owner Party | An owner party for this product instance. | UN00005939 | Product Instance. Owner. Party |
|  | ASCC | Varifying party | A verifying party for this product instance, such as a party recognised under relevant legislation to undertake official assurance verification. | UN00005940 | Product Instance. Verifying. Party |
|  | ASCC | Applicable Temperature | A temperature applicable for this product instance. | UN00005941 | Product Instance. Applicable. Temperature |
|  | ASCC | Associated Document | A document associated with this product instance. | UN00005943 | Product Instance. Associated. Document |

##### Price

**Table 32** provides a list of Core Components for Price.

Table 32 — Core Components for Price

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Price | A sum of money for which something is or may be bought or sold. | UN00000423 | Price. Details |
|  | BCC | Type Code | A code specifying the type of price. | UN00000424 | Price. Type. Code |
|  | BCC | Charge Amount | A monetary value of a price charged. | UN00000425 | Price. Charge. Amount |
|  | BCC | Basis Quantity | A quantity on which the price is based. | UN00000426 | Price. Basis. Quantity |
|  | BCC | Net Price Flag | An indication of whether or not the price is a net price. | UN00000752 | Price. Net Price. Indicator |
|  | BCC | Minimum Charge | A monetary value that is the minimum charge in a range of prices. | UN00000814 | Price. Minimum Charge. Amount |
|  | BCC | Maximum Charge | A monetary value that is the maximum charge in a range of prices. | UN00000815 | Price. Maximum Charge. Amount |
|  | BCC | Minimum Quantity | A minimum quantity in a range for which this price applies. | UN00000816 | Price. Minimum. Quantity |
|  | BCC | Maximum Quantity | A maximum quantity in a range for which the price applies. | UN00000817 | Price. Maximum. Quantity |
|  | BCC | Unit Amount | A monetary value of a unit price. | UN00001674 | Price. Unit. Amount |
|  | BCC | Type | A type of price, expressed as text. | UN00003330 | Price. Type. Text |
|  | BCC | Rank Code | The code specifying the rank of a price. | UN00003331 | Price. Rank. Code |
|  | BCC | Calculation Percent | The percent used in the price calculation. | UN00003332 | Price. Calculation. Percent |
|  | BCC | Charge Applicable Flag | An indication of whether or not a charge is applicable to a price. | UN00003333 | Price. Charge Applicable. Indicator |
|  | BCC | Information | Information, expressed as text, about this price. | UN00006831 | Price. Information. Text |
|  | ASCC | Validity Period | A period for which this price is valid. | UN00000428 | Price. Validity. Period |
|  | ASCC | Applied Allowance Charge | Allowances and charges applied to the price. | UN00000429 | Price. Applied. Allowance Charge |
|  | ASCC | Included Tax | A tax included in this price. | UN00003208 | Price. Included. Tax |
|  | ASCC | Charged Tax | A tax charged for this price. | UN00006833 | Price. Charged. Tax |
|  | ASCC | Referenced Document | A referenced document for this price. | UN00003209 | Price. Referenced. Document |

##### Product

**Table 33** provides a list of Core Components for Product.

Table 33 — Core Components for Product

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Product | Any tangible output or service produced by human or mechanical effort or by a natural process. | UN00003145 | Product. Details |
|  | IDCC | Product ID | A unique identifier for this product. | UN00003146 | Product. Identification. Identifier |
|  | BCC | Generic Modification Extent Code | The code specifying the extent of the genetic modification to this product. | UN00003018 | Product. Genetic Modification Extent. Code |
|  | BCC | Name | A name, expressed as text, for this product. | UN00003147 | Product. Name. Text |
|  | BCC | Description | A textual description for this product. | UN00003148 | Product. Description. Text |
|  | BCC | Type Code | A code specifying a type of product. | UN00003149 | Product. Type. Code |
|  | BCC | Net Weight | A measure of the net weight (mass) of this product. | UN00003150 | Product. Net Weight. Measure |
|  | BCC | Gross Weight | A measure of the gross weight (mass) of this product. | UN00003151 | Product. Gross Weight. Measure |
|  | BCC | Revision | A revision for this product, expressed as text. | UN00003457 | Product. Revision. Text |
|  | BCC | Net Volume | A measure of a net volume for this product. | UN00004470 | Product. Net Volume. Measure |
|  | BCC | Gross Volume | A measure of the gross volume of this product. | UN00004468 | Product. Gross Volume. Measure |
|  | BCC | Unit of Measurement Code | A code specifying a measurement of a product. | UN00004506 | Product. Measurement. Code |
|  | BCC | Group ID | A unique identifier for a product group for this product. | UN00004471 | Product. Product Group. Identifier |
|  | BCC | Rejection Reason Code | A code specifying a reason for a rejection for this product. | UN00004472 | Product. Rejection Reason. Code |
|  | BCC | Priority Code | A code specifying a priority for this product. | UN00004473 | Product. Priority. Code |
|  | BCC | Status Code | A code specifying a status for this product. | UN00004474 | Product. Status. Code |
|  | BCC | Tracking System ID | An identifier for a tracking system of this product. | UN00005021 | Product. Tracking System. Identifier |
|  | BCC | Product Data Change Date | A date, time, date time or other date time value of a change in the product data for this product. | UN00005026 | Product. Product Data Change. Date Time |
|  | BCC | Serial Number Flag | An indication of whether or not this product has a serial number. | UN00005029 | Product. Serial Number. Indicator |
|  | BCC | Unit Quantity | A number of units of this product. | UN00005032 | Product. Unit. Quantity |
|  | BCC | Use | A use, expressed as text, for this product. | UN00005124 | Product. Use. Text |
|  | BCC | Regulation Conformity ID | A unique identifier assigned to indicate conformity of the product with a regulation or standard. | UN00005462 | Product. Regulation Conformity. Identifier |
|  | BCC | Designation | A designation, expressed as text, for this product. | UN00006053 | Product. Designation. Text |
|  | BCC | Instance Identification Method Code | A code specifying the method used to identify an instance of a product, such as a serial number or a vehicle identification number (VIN). | UN00005921 | Product. Instance Identification Method. Code |
|  | BCC | Commodity Identification Method Code | A code specifying the method used to identify the commodity to which a product belongs. | UN00005922 | Product. Commodity Identification Method. Code |
|  | BCC | Name Type Code | The code specifying the type of name of this product, such as common, registered, brand, fanciful. | UN00005923 | Product. Name Type. Code |
|  | BCC | Usage Code | A code specifying a usage for this product. | UN00007969 | Product. Usage. Code |
|  | BCC | Description. Code | A code specifying a description of this product. | UN00008209 | Product. Description. Code |
|  | BCC | Export Flag | The indication of whether or not this product is for export. | UN00008752 | Product. Export. Indicator |
|  | ASCC | Indivisual Product Instance | An individual product instance of this product. | UN00003155 | Product. Individual. Product Instance |
|  | ASCC | Reference Document | A reference document for this product, such as a manual or a certificate. | UN00003160 | Product. Reference. Document |
|  | ASCC | Origin Country | A country of origin for this product. | UN00003161 | Product. Origin. Country |
|  | ASCC | Supplied From Country | A country of supply for this product. | UN00003162 | Product. Supplied From. Country |
|  | ASCC | Manufacturer Party | A party which is a manufacturer of this product. | UN00003164 | Product. Manufacturer. Party |
|  | ASCC | Applicable Total | An applicable total for this product. | UN00003647 | Product. Applicable. Total |
|  | ASCC | End User Party | An end user party for this product. | UN00004507 | Product. End User. Party |
|  | ASCC | Legal Rights Owner Party | The party that owns the legal rights for this product. | UN00005038 | Product. Legal Rights Owner. Party |
|  | ASCC | Included Questionnaire | The questionnaire included in this product. | UN00004751 | Product. Included. Questionnaire |
|  | ASCC | Information Note | An information note for this product. | UN00005040 | Product. Information. Note |
|  | ASCC | Applicable Contract | A contract applicable to this product. | UN00004670 | Product. Applicable. Contract |
|  | ASCC | Origin Location | An origin location for this product. | UN00005082 | Product. Origin. Location |
|  | ASCC | Applicable Certification | A certification applicable to this product. | UN00006055 | Product. Applicable. Certification |
|  | ASCC | Product Group | A product group specified for this product. | UN00005924 | Product. Specified. Product Group |
|  | ASCC | Regulatory Procedure | A regulatory procedure applicable to this product. | UN00005929 | Product. Applicable. Regulatory Procedure |
|  | ASCC | Barcode Label | A barcode label for this product. | UN00007135 | Product. Barcode. Label |
|  | ASCC | Label | A label specified for this product. | UN00007136 | Product. Specified. Label |
|  | ASCC | Regulatory Control | A regulatory control applied to this product. | UN00007139 | Product. Applied. Regulatory Control |
|  | ASCC | Total Price | A total price for this product. | UN00007972 | Product. Total. Price |
|  | ASCC | Responsible Party | A responsible party for this product. | UN00008284 | Product. Responsible. Party |
|  | ASCC | Trade Delivery | A trade delivery applicable for this product. | UN00008285 | Product. Applicable. Trade Delivery |
|  | ASCC | Batch | A batch specified for this product. | UN00008286 | Product. Specified. Batch |
|  | ASCC | Identity | An identity specified for this product. | UN00008287 | Product. Specified. Identity |
|  | ASCC | Period | A period specified for this product. | UN00008288 | Product. Specified. Period |
|  | ASCC | Event | An event specified for this product. | UN00008289 | Product. Specified. Event |
|  | ASCC | Certificate | A certificate specified for this product. | UN00008452 | Product. Specified. Certificate |

#### Accounting

##### Period

**Table 34** provides a list of Core Components for Period.

Table 34 — Core Components for Period

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Period | 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. | UN00000116 | Period. Details |
|  | IDCC | ID | A unique identifier of this period. | UN00001245 | Period. Identification. Identifier |
|  | BCC | Version ID | An identifier of a version of this period. | UN00007456 | Period. Version. Identifier |
|  | BCC | Sequence Number | A sequence number for this period. | UN00001413 | Period. Sequence. Numeric |
|  | BCC | Name | A name, expressed as text, of this period. | UN00001412 | Period. Name. Text |
|  | BCC | Description | A textual description of this period of time. | UN00000119 | Period. Description. Text |
|  | BCC | Start Date Time | The date, time, date time or other date time value for the start of this period of time. | UN00000120 | Period. Start. Date Time |
|  | BCC | End Date Time | The date, time, date time or other date time value which specifies the end of this period of time. | UN00000121 | Period. End. Date Time |
|  | BCC | Complete Date Time | The date, time, date time or other date time value for a complete period of time expressed as a specific month, a specific week etc. | UN00000214 | Period. Complete. Date Time |
|  | BCC | Duration Measure | A measure of the length of time for this time period such as hours, days, weeks, months, years. | UN00000117 | Period. Duration. Measure |
|  | BCC | Inclusive Flag | The indication of whether or not the start and end dates are included in this period. | UN00000118 | Period. Inclusive. Indicator |
|  | BCC | Open Flag | The indication of whether or not an entity is open during this period. | UN00000753 | Period. Open. Indicator |
|  | BCC | Continuous Flag | The indication of whether or not the period is continuous. | UN00002548 | Period. Continuous. Indicator |
|  | BCC | Season Code | A code specifying the season for this period. | UN00001244 | Period. Season. Code |
|  | BCC | Start Date Flexibility Code | The code specifying the flexibility of the start date of this period. | UN00002549 | Period. Start Date Flexibility. Code |
|  | BCC | Purpose Code | The code specifying the purpose of a period. | UN00003347 | Period. Purpose. Code |
|  | BCC | Day Of Week Code | A code specifying a day of the week for a period. | UN00003348 | Period. Day Of Week. Code |
|  | BCC | Function Code | A code specifying the function of this period, such as fiscal period, accounting period. | UN00005785 | Period. Function. Code |
|  | BCC | Duration Code | The code specifying the duration for this period, such as under one year, over one year. | UN00008021 | Period. Duration. Code |
|  |  |  |  |  |  |

**Table 35** provides a list of Core Components for Accounting Check.

Table 35 — Core Components for Accounting Check

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
|  | ACC | Accounting Check | A set of values providing a validation check of accounting data. | UN00004877 | Accounting Check. Details |
|  | BCC | Document Type Code | The code specifying the type of document for this accounting check such as journal, ledger, reporting. | UN00004878 | Accounting Check. Document Type. Code |
|  | BCC | Total Element Quantity | The total number of elements in this accounting check. | UN00004879 | Accounting Check. Total Element. Quantity |
|  | BCC | Total Debit Amount | The monetary value of the total debit in this accounting check. | UN00004880 | Accounting Check. Total Debit. Amount |
|  | BCC | Total Credit Amount | The monetary value of the total credit in this accounting check. | UN00004881 | Accounting Check. Total Credit. Amount |
|  | ASCC | Excluded Accounting Account Boundary | An accounting account boundary excluded for this accounting check. | UN00004882 | Accounting Check. Excluded. Accounting Account Boundary |
|  | ASCC | Included Accounting Account Boundary | An accounting account boundary included for this accounting check. | UN00004883 | Accounting Check. Included. Accounting Account Boundary |
|  |  |  |  |  |  |

**Table 36** provides a list of Core Components for Accounting Period.

Table 36 — Core Components for Accounting Period

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
|  | ACC | Accounting Period | A period of time for which accounts are recorded, audited, and reported. | UN00004938 | Accounting Period. Details |
|  | ASCC | Period | The period specified for this accounting period. | UN00004939 | Accounting Period. Specified. Period |
|  | ASCC | Accounting Check | The accounting check specified for this accounting period. | UN00004940 | Accounting Period. Specified. Accounting Check |
|  |  |  |  |  |  |

##### Breakdown Item

**Table 38** provides a list of Core Components for Breakdown Item.

Table 38 — Core Components for Breakdown Item

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Breakdown Item | A part or element of a whole. | UN00007263 | Breakdown Item. Details |
|  | IDCC | Breakdown Item ID | An identifier for this breakdown item. | UN00007264 | Breakdown Item. Identification. Identifier |
|  | BCC | Classification Code | A code specifying a classification of this breakdown item. | UN00007266 | Breakdown Item. Classification. Code |
|  | BCC | Type Code | A code specifying a type of breakdown item. | UN00007267 | Breakdown Item. Type. Code |
|  | BCC | Comment | A comment, expressed as text, of this breakdown item. | UN00007268 | Breakdown Item. Comment. Text |
|  | BCC | Name | A name, expressed as text, of this breakdown item. | UN00007273 | Breakdown Item. Name. Text |
|  | RLCC | Referenced Item ID | An identifier of an item referenced for this breakdown item. | UN00007275 | Breakdown Item. Referenced Item. Identifier |
|  |  |  |  |  |  |
|  | ASCC | Actual Complex Description | An actual complex description of this breakdown item. | UN00007277 | Breakdown Item. Actual. Complex Description |
|  | ASCC | Actual Complex Quantity | An actual complex quantity for this breakdown item. | UN00007278 | Breakdown Item. Actual. Complex Quantity |
|  | ASCC | Unit Price | A unit price for this breakdown item. | UN00007279 | Breakdown Item. Unit. Price |
|  | ASCC | Total Price | A total price for this breakdown item. | UN00007280 | Breakdown Item. Total. Price |
|  | ASCC | Included Breakdown Item | A breakdown item included in this breakdown item. | UN00007281 | Breakdown Item. Included. Breakdown Item |
|  | ASCC | Specified Product | A product specified by this breakdown item. | UN00007284 | Breakdown Item. Specified. Product |
|  |  |  |  |  |  |

##### Breakdown Statement

**Table 39** provides a list of Core Components for Breakdown Statement.

Table 39 — Core Components for Breakdown Statement

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Breakdown Statement | A detailed statement of work, materials, products, prices, or dimensions. | UN00005153 | Breakdown Statement. Details |
|  | IDCC | Breakdown Statement ID | An identifier for this breakdown statement. | UN00005158 | Breakdown Statement. Identification. Identifier |
|  | BCC | Comment | A comment, expressed as text, for this breakdown statement. | UN00005154 | Breakdown Statement. Comment. Text |
|  | BCC | Creation Date Time | The date, time, date time, or other date time value of the creation of this breakdown statement. | UN00005155 | Breakdown Statement. Creation. Date Time |
|  | BCC | Currency Code | A code specifying a currency for this breakdown statement. | UN00005156 | Breakdown Statement. Currency. Code |
|  | BCC | Description | A textual description of this breakdown statement. | UN00005157 | Breakdown Statement. Description. Text |
|  | BCC | Name | A name, expressed as text, for this breakdown statement. | UN00005160 | Breakdown Statement. Name. Text |
|  | BCC | Type Code | A code specifying a type of breakdown statement. | UN00005161 | Breakdown Statement. Type. Code |
|  | BCC | Measurement Method Code | A code specifying a measurement method for this breakdown statement. | UN00007288 | Breakdown Statement. Measurement Method. Code |
|  | BCC | Base Date | A base date for this breakdown statement. | UN00007289 | Breakdown Statement. Base. Date |
|  |  |  |  |  |  |
|  | ASCC |  | A work item in this breakdown statement. | UN00005164 | Breakdown Statement. Item. Work Item |
|  | ASCC | Total Price | A total price for this breakdown statement. | UN00005165 | Breakdown Statement. Total. Price |
|  | ASCC | Included Breakdown Item | A breakdown item included in this breakdown statement. | UN00007292 | Breakdown Statement. Included. Breakdown Item |
|  |  |  |  |  |  |

##### Accounting Journal

**Table 40** provides a list of Core Components for Accounting Journal.

Table 40 — Core Components for Accounting Journal

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

##### Accounting Entry

**Table 41** provides a list of Core Components for Accounting Entry.

Table 41 — Core Components for Accounting Entry

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Accounting Entry | 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. | UN00002151 | Accounting Entry. Details |
|  | IDCC | Accounting Entry ID | The unique identifier for this accounting entry. | UN00002152 | Accounting Entry. Identification. Identifier |
|  | RLCC | Related Entry ID | The reference identifier of an entry related to this accounting entry. | UN00002158 | Accounting Entry. Related. Accounting Entry |
|  | BCC | Processing Status Code | The code specifying the processing status for this accounting entry, such as validated, not validated, proposed, simulated, deferred, or removed. | UN00002153 | Accounting Entry. Processing Status. Code |
|  | BCC | Category Code | The code specifying the category of this accounting entry, such as financial accounting, budget, comparison, standard, recurring, or reordered. | UN00002159 | Accounting Entry. Category. Code |
|  | BCC | Purpose | The purpose, expressed as text, for this accounting entry. | UN00002160 | Accounting Entry. Purpose. Text |
|  | BCC | Value Date | The date, time, date time, or other date time value of the value date of this accounting entry. | UN00002155 | Accounting Entry. Value Date. Date Time |
|  | BCC | Capture Date | The date, time, date time, or other date time value of the capture of this accounting entry. | UN00002161 | Accounting Entry. Capture. Date Time |
|  | BCC | Reversal Date | The date, time, date time, or other date time value for the reversal of this accounting entry. | UN00002162 | Accounting Entry. Reversal. Date Time |
|  | BCC | Validation Date | The date, time, date time, or other date time value for the validation of this accounting entry. | UN00002163 | Accounting Entry. Validation. Date Time |
|  | BCC | Removal Flag | The indication of whether or not this accounting entry must be removed. | UN00002156 | Accounting Entry. Removal. Indicator |
|  | BCC | Unbalanced Flag | The indication of whether or not the debit and credit amounts of this accounting entry are unbalanced. | UN00002157 | Accounting Entry. Unbalanced. Indicator |
|  |  |  |  |  |  |
|  | ASCC | Accounting Entry Line | A detailed accounting line entry for this accounting entry. | UN00002164 | Accounting Entry. Detailed. Accounting Entry Line |
|  | ASCC | Justification Document | A document that provides the justification for this accounting entry. | UN00005780 | Accounting Entry. Justification. Document |
|  | BCC | Journal ID | The unique identifier of the journal for this accounting entry. | UN00002154 | Accounting Entry. Journal. Identifier |
|  | ASCC | Accounting Journal | A journal specified for this accounting entry. | UN00007073 | Accounting Entry. Specified. Accounting Journal |
|  |  |  |  |  |  |

##### Accounting Entry Line

**Table 42** provides a list of Core Components for Accounting Entry Line.

Table 42— Core Components for Accounting Entry Line

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Accounting Entry Line | A line included in an accounting entry. | UN00002165 | Accounting Entry Line. Details |
|  | BCC | Comment | The comment, expressed as text, for this accounting entry line. | UN00002166 | Accounting Entry Line. Comment. Text |
|  | BCC | 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. | UN00002167 | Accounting Entry Line. Category. Code |
|  | BCC | Source Code | The code specifying the source of this accounting entry line, such as year to date, import, or manual input. | UN00002168 | Accounting Entry Line. Source. Code |
|  | BCC | Last Change Date | The date, time, date time, or other date time value of the last change to this accounting entry line. | UN00002169 | Accounting Entry Line. Last Change. Date Time |
|  | BCC | Last Change Responsible Person Name | The name or initials of the person, expressed as text, responsible for the last change to this accounting entry line. | UN00002170 | Accounting Entry Line. Last Change Responsible Person Name. Text |
|  | BCC | Actual Quantity | The actual quantity for this accounting entry line. | UN00003222 | Accounting Entry Line. Actual. Quantity |
|  | BCC | Nature | A nature, expressed as text, of an accounting entry line, such as a product or service description. | UN00007068 | Accounting Entry Line. Nature. Text |
|  |  |  |  |  |  |
|  | ASCC | Repeated Monetary Allocation | A repeated monetary allocation for this accounting entry line. | UN00002172 | Accounting Entry Line. Repeated. Monetary Allocation |
|  | ASCC | Repeated Monetary Instalment | A repeated monetary instalment for this accounting entry line. | UN00002173 | Accounting Entry Line. Repeated. Monetary Instalment |
|  | ASCC | Quantity Analysis | The quantity analysis related to this accounting entry line. | UN00002174 | Accounting Entry Line. Related. Quantity Analysis |
|  | ASCC | Accounting Line Monetary Value | An accounting line monetary value related to this accounting entry line. | UN00002175 | Accounting Entry Line. Related. Accounting Line Monetary Value |
|  | ASCC | Tax | A tax related to this accounting entry line. | UN00002176 | Accounting Entry Line. Related. Tax |
|  | ASCC | Accounting Entry | An accounting entry to which this accounting entry line is connected. | UN00005779 | Accounting Entry Line. Connected. Accounting Entry |
|  | ASCC | Repeated Payment | A payment repeated for this accounting entry line. | UN00007072 | Accounting Entry Line. Repeated. Payment |
|  |  |  |  |  |  |

##### Accounting Voucher

**Table 43** provides a list of Core Components for Accounting Voucher.

Table 43— Core Components for Accounting Voucher

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Accounting Voucher | A document that proves the reality of an operation, authenticates its conclusion and is used in accounting entry recording and for audit control purposes. | UN00002206 | Accounting Voucher. Details |
|  | IDCC | Accounting Voucher ID | The unique identifier for this accounting voucher. | UN00002209 | Accounting Voucher. Identification. Identifier |
|  | BCC | Storage Location | The storage location, expressed as text, for his accounting voucher. | UN00002207 | Accounting Voucher. Storage Location. Text |
|  | BCC | Receiving Department | The receiving department, expressed as text, for this accounting voucher. | UN00002208 | Accounting Voucher. Receiving Department. Text |
|  | BCC | 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. | UN00002210 | Accounting Voucher. Medium. Code |
|  | BCC | Tax Point Date | The date, time, date time, or other date time value of the tax point for this accounting voucher. | UN00002213 | Accounting Voucher. Tax Point. Date Time |
|  | BCC | Imported File ID | The unique identifier for the imported file containing this accounting voucher, such as in the case of an accounting system migration. | UN00002214 | Accounting Voucher. Imported File. Identifier |
|  | BCC | Attachment Binary Object | A binary object that is attached or otherwise appended to this accounting voucher. | UN00003223 | Accounting Voucher. Attachment. Binary Object |
|  |  |  |  |  |  |
|  | ASCC |  | A document related to this accounting voucher. | UN00002215 | Accounting Voucher. Related. Document |
|  |  |  |  |  |  |

##### Voucher

**Table 44** provides a list of Core Components for Voucher.

Table 44 — Core Components for Voucher

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

##### Document

**Table 45** provides a list of Core Components for Document.

Table 45 — Core Components for Document

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

##### Day Book

**Table 46** provides a list of Core Components for Day Book.

Table 46 — Core Components for Day Book

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Day Book | A book in which the debits and credits which occur day by day are set down. These are ultimately sorted into the ledger. | UN00004890 | Day Book. Details |
|  | IDCC | Day Book ID | The unique identifier for this day book. | UN00004891 | Day Book. Identification. Identifier |
|  | BCC | Comment | The comment, expressed as text, for this day book. | UN00004892 | Day Book. Comment. Text |
|  |  |  |  |  |  |
|  | ASCC | Accounting Period | An accounting period specified for this day book. | UN00004950 | Day Book. Specified. Accounting Period |
|  | ASCC | Accounting Voucher | An accounting voucher included in this day book. | UN00006531 | Day Book. Included. Accounting Voucher |
|  | ASCC | Accounting Journal | An accounting journal included in this day book. | UN00008273 | Day Book. Included. Accounting Journal |

##### Trial Balance

**Table 47** provides a list of Core Components for Accounting Characteristic.

Table 47 — Core Components for Accounting Characteristic

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
|  | ACC | Accounting Characteristic | Specification of accounting characteristics for a accounting characteristic. | UN00006626 | Accounting Characteristic. Details |
|  | BCC | Description Code | The code specifying the description of this accounting characteristic. | UN00006627 | Accounting Characteristic. Description. Code |
|  | BCC | Description Value | The code specifying the description value of this accounting characteristic. | UN00006628 | Accounting Characteristic. Description Value. Code |
|  |  |  |  |  |  |

**Table 48** provides a list of Core Components for Trial Balance.

Table 48 — Core Components for Trial Balance

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Trial Balance | A worksheet listing all accounts at a certain date to ensure that debits are equal to credits. | UN00004935 | Trial Balance. Details |
|  | IDCC | Trial Balance ID | The unique identifier for this trial balance. | UN00004936 | Trial Balance. Identification. Identifier |
|  | BCC | Comment | The comment, expressed as text, for this trial balance. | UN00004937 | Trial Balance. Comment. Text |
|  |  |  |  |  |  |
|  | ASCC | Period | An accounting period specified for this trial balance. | ADCS-00148 | Trial Balance. Specified. Period |
|  | ASCC | Accounting Period | An accounting period specified for this trial balance. | UN00004953 | Trial Balance. Specified. Accounting Period |
|  | ASCC | Accounting Account | Accounting accounts included in this trial balance. | UN00006631 | Trial Balance. Included. Accounting Account |
|  | ASCC | Accounting Characteristic | An accounting characteristic defining the trial balance. | UN00006632 | Trial Balance. Defined. Accounting Characteristic |
|  |  |  |  |  |  |

#### Commerce

##### Payment Terms

**Table 49** provides a list of Core Components for Payment terms.

Table 49 — Core Components for Payment Terms

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Payment Terms | Terms and conditions by which payment has been or will be made. | UN00000394 | Payment Terms. Details |
|  | IDCC | Payment Terms ID | A unique identifier of these payment terms. | UN00000395 | Payment Terms. Identification. Identifier |
|  | BCC | description | A textual description of these payment terms. | UN00000396 | Payment Terms. Description. Text |
|  | BCC | Duration | The measure of the length of time duration for these payment terms such as 12 hours, 15 days, 2 weeks, 3 months, 5 years. | UN00000399 | Payment Terms. Duration. Measure |
|  | BCC | Type Code | A code specifying the type of payment terms. | UN00000400 | Payment Terms. Type. Code |
|  | BCC | Settlement Discount Rate | The rate for the settlement discount that is offered for payment under these payment terms. | UN00000401 | Payment Terms. Settlement Discount. Rate |
|  | BCC | Settlement Surcharge Rate | The rate for the settlement surcharge that may be charged under these payment terms. | UN00000402 | Payment Terms. Settlement Surcharge. Rate |
|  | BCC | Settlement Period | A measure of the number of settlement periods from the payment term time reference to the latest payment date such as 30 days, 3 months. | UN00000403 | Payment Terms. Settlement Period. Measure |
|  | BCC | Settlement Discount Amount | A monetary value of a settlement discount offered for payment under these payment terms. | UN00000406 | Payment Terms. Settlement Discount. Amount |
|  | BCC | Instructed Amount | A monetary value that has been instructed to be transferred between debtor and creditor for these payment terms before deduction of charges. | UN00000810 | Payment Terms. Instructed. Amount |
|  | BCC | Payment Transaction Type Flag | The indication of whether or not the payment transaction type is credit or debit for these payment terms. | UN00000811 | Payment Terms. Payment Transaction Type. Indicator |
|  | BCC | Information | Information, expressed as text, for these payment terms. | UN00001671 | Payment Terms. Information. Text |
|  | BCC | Currenc. Code | A code specifying a currency for these payment terms. | UN00001672 | Payment Terms. Currency. Code |
|  | BCC | Instruction Code | A code specifying an instruction for these payment terms. | UN00004465 | Payment Terms. Instruction. Code |
|  | BCC | Due Date Time | A date, time, date time, or other date time value of a due date for these payment terms. | UN00007450 | Payment Terms. Due. Date Time |
|  |  |  |  |  |  |
|  | ASCC | Settlement Period | A period over which the settlement terms are offered as part of the payment terms. | UN00000407 | Payment Terms. Settlement. Period |
|  | ASCC | Payment Penalty Terms | Payment penalty terms applicable to these payment terms. | UN00003204 | Payment Terms. Applicable. Payment Penalty Terms |
|  | ASCC | Payment Discount Terms | Payment discount terms applicable to these payment terms. | UN00003205 | Payment Terms. Applicable. Payment Discount Terms |
|  | ASCC | Related Financial Account | The financial account related to these payment terms. | UN00004833 | Payment Terms. Related. Financial Account |
|  | ASCC | Payee Party | A payee party in these payment terms. | UN00006600 | Payment Terms. Payee. Party |
|  |  |  |  |  |  |

##### Contract

**Table 50** provides a list of Core Components for Contract.

Table 50 — Core Components for Contract

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Contract | An agreement between two or more parties, especially one that is written or spoken and enforceable by law. | UN00000278 | Contract. Details |
|  | IDCC | Contract ID | A unique identification for this contract. | UN00000279 | Contract. Identification. Identifier |
|  | BCC | Type Code | A code specifying a type of contract such as a fixed price contract or a time and materials based contract. | UN00000281 | Contract. Type. Code |
|  | BCC | Name | A name, expressed as text, for this contract. | UN00000282 | Contract. Name. Text |
|  | BCC | Description | A textual description for this contract. | UN00000283 | Contract. Description. Text |
|  | BCC | Issue Date | A date or date time or other date time value of the issuance of this contract. | UN00000284 | Contract. Issue. Date Time |
|  | BCC | Price | A monetary value of a price of this contract. | UN00000285 | Contract. Price. Amount |
|  | BCC | Item ID | To identify a specific item in this contract. | UN00000289 | Contract. Item. Identifier |
|  | BCC | Start Date | A date on which this contract starts. | UN00000755 | Contract. Start. Date |
|  | BCC | Item Quantity | A quantity for a specific item in this contract. | UN00000290 | Contract. Item. Quantity |
|  | BCC | End Date | An end date for this contract. | UN00001363 | Contract. End. Date |
|  | BCC | Cost Amount | A monetary value for a cost of an effort or loss necessary to achieve a goal specified in this contract. | UN00001364 | Contract. Cost. Amount |
|  | BCC | Signed Date | A date, time, date time, or other date time value on which this contract was or will be signed. | UN00003938 | Contract. Signed. Date Time |
|  | BCC | Clauses | A clause, expressed as text, of this contract. | UN00004439 | Contract. Clause. Text |
|  | BCC | Final Payment Date | A date, time, date time, or other date time value of a final payment of the contract. | UN00004444 | Contract. Final Payment. Date Time |
|  | BCC | Status Code | A code specifying a status of this contract. | UN00004448 | Contract. Status. Code |
|  | BCC | Project ID | An identifier of a project for this contract. | UN00006976 | Contract. Project. Identifier |
|  | BCC | Information | Information, expressed as text, for this contract. | UN00006977 | Contract. Information. Text |
|  |  |  |  |  |  |
|  | ASCC | Contract Line Item | A contract line item specified in this contract. | UN00001374 | Contract. Specified. Contract Line Item |
|  | ASCC | Status | A status specified for this contract. | UN00003959 | Contract. Specified. Status |
|  | ASCC | Note | A note specified for this contract. | UN00006979 | Contract. Specified. Note |
|  | ASCC | Buyer | A buyer party for this contract. | UN00007359 | Contract. Buyer. Party |
|  | ASCC | Seller | A seller party for this contract. | UN00007360 | Contract. Seller. Party |
|  | ASCC | Total Price | A total price for this contract. | UN00007361 | Contract. Total. Price |
|  | ASCC | Payment Terms | Payment terms specified for this contract. | UN00007366 | Contract. Specified. Payment Terms |
|  |  |  |  |  |  |

**Table 51** provides a list of Core Components for Contract Line Item.

Table 51 — Core Components for Contract Line Item

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Contract Line Item | A distinct, separately defined line item specified in a contract. | UN00001357 | Contract Line Item. Details |
|  | IDCC | Contract Line Item ID | A unique identifier for this contract line item. | UN00001358 | Contract Line Item. Identification. Identifier |
|  | BCC | Name | A name, expressed as text, for this contract line item. | UN00001359 | Contract Line Item. Name. Text |
|  | BCC | Description | A textual description of this contract line item. | UN00001360 | Contract Line Item. Description. Text |
|  | BCC | Total Quantity | A total quantity for this contract line item. | UN00001361 | Contract Line Item. Total. Quantity |
|  | BCC | Actual Amount | A monetary value of an actual on which the contract line item is determined. | UN00004434 | Contract Line Item. Actual. Amount |
|  | BCC | Identified Amount | A monetary value identified for this contract line item. | UN00004435 | Contract Line Item. Identified. Amount |
|  | BCC | Payment Status | A code specifying a payment status of this contract line item. | UN00004436 | Contract Line Item. Payment Status. Code |
|  | BCC | Unit Price | A monetary value of a unit for the contract line item. | UN00004505 | Contract Line Item. Unit. Amount |
|  | BCC | Unit of Measurement Code | A code specifying a measurement for this contract line item, such as for packaging. | UN00004669 | Contract Line Item. Measurement. Code |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  | ASCC | Associated Contract Line Item | A contract line item associated to this contract line item. | UN00004671 | Contract Line Item. Associated. Contract Line Item |
|  |  |  |  |  |  |

##### Trade Transaction

**Table 52** provides a list of Core Components for Trade Transaction.

Table 52 — Core Components for Trade Transaction

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Trade Transaction | Agreement, contract, exchange, understanding, or transfer of cash or property that occurs between two or more parties. | UN00002077 | Trade Transaction. Details |
|  | IDCC | Trade Transaction ID | A unique identifier for this trade transaction. | UN00002078 | Trade Transaction. Identification. Identifier |
|  | BCC | Type Code | A code specifying the type of trade transaction. | UN00002079 | Trade Transaction. Type. Code |
|  | BCC | Information | Information, expressed as text, for this trade transaction. | UN00002080 | Trade Transaction. Information. Text |
|  | BCC | Line Item Quantity | A number of line items for this trade transaction. | UN00003254 | Trade Transaction. Line Item. Quantity |
|  | BCC | Issue Date | A date, time, date time or other date time value for the issuance of this trade transaction. | UN00008735 | Trade Transaction. Issue. Date Time |
|  | BCC | URL | A Uniform Resource Locator (URL) of the web location of this trade transaction. | UN00008736 | Trade Transaction. URL. Identifier |
|  |  |  |  |  |  |
|  | ASCC | Trade Line Item | A trade line item included in this trade transaction. | UN00002081 | Trade Transaction. Included. Trade Line Item |
|  | ASCC | Associated Document | A document associated with this trade transaction, such as the purchase order, invoice or packing list. | UN00002082 | Trade Transaction. Associated. Document |
|  | ASCC | Trade Settlement | Trade settlement details applicable to this trade transaction. | UN00002085 | Trade Transaction. Applicable. Trade Settlement |
|  | ASCC | Product Group | A product group included in this trade transaction. | UN00005067 | Trade Transaction. Included. Product Group |
|  | ASCC | Product | A product included in this trade transaction. | UN00008090 | Trade Transaction. Included. Product |
|  |  |  |  |  |  |

**Table 53** provides a list of Core Components for Trade Line Item.

Table 53— Core Components for Trade Line Item

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Trade Line Item | A collection of information specific to an item being used or reported on for trade purposes. | UN00001308 | Trade Line Item. Details |
|  | IDCC | Trade Line Item ID | A unique identifier for this trade line item. | UN00001309 | Trade Line Item. Identification. Identifier |
|  | BCC | Sequence Number | A sequence number for this trade line item. | UN00001928 | Trade Line Item. Sequence. Numeric |
|  | BCC | Seller Assigned ID | The unique identifier for this trade line item as assigned by the seller. | UN00001929 | Trade Line Item. Seller Assigned. Identifier |
|  | BCC | Buyer Assigned ID | The unique identifier for this trade line item as assigned by the buyer. | UN00001930 | Trade Line Item. Buyer Assigned. Identifier |
|  | BCC | Description | A textual description of this trade line item. | UN00001932 | Trade Line Item. Description. Text |
|  | BCC | Batch ID | A unique production batch identifier for this trade line item. | UN00001933 | Trade Line Item. Production Batch. Identifier |
|  | BCC | Product Model ID | A unique product model identifier for this trade line item. | UN00001934 | Trade Line Item. Product Model. Identifier |
|  | BCC | Type Code | A code specifying a type of trade line item. | UN00001935 | Trade Line Item. Type. Code |
|  | BCC | Gross Weight | A measure of the gross weight (mass) of this trade line item which includes packaging but which excludes any associated transport equipment. | UN00001937 | Trade Line Item. Gross Weight. Measure |
|  | BCC | Net Weight | A measure of the net weight (mass) of this trade line item which excludes all packaging. | UN00001938 | Trade Line Item. Net Weight. Measure |
|  | BCC | Gross Volume | A measure of the gross volume of this trade line item. | UN00001939 | Trade Line Item. Gross Volume. Measure |
|  | BCC | Charge Amount | A monetary value of a charge for this trade line item. | UN00001941 | Trade Line Item. Charge. Amount |
|  | BCC | Invoice Amount | A monetary value of an invoice for this trade line item. | UN00001942 | Trade Line Item. Invoice. Amount |
|  | BCC | Chargeable Unit Quantity | A number of chargeable units for this trade line item. | UN00001943 | Trade Line Item. Chargeable Unit. Quantity |
|  | BCC | Chargeable Weight | A measure of a chargeable weight for this trade line item. | UN00001944 | Trade Line Item. Chargeable Weight. Measure |
|  | BCC | Information | Information, expressed as text, for this trade line item. | UN00001945 | Trade Line Item. Information. Text |
|  | BCC | Net Volume | A measure of the net volume for this trade line item. | UN00001946 | Trade Line Item. Net Volume. Measure |
|  | BCC | Name | A name, expressed as text, for this trade line item. | UN00002740 | Trade Line Item. Name. Text |
|  | BCC | Use | A use, expressed as text, for this trade line item. | UN00002741 | Trade Line Item. Use. Text |
|  | BCC | Status Code | A code specifying a status of this trade line item. | UN00007536 | Trade Line Item. Status. Code |
|  | BCC | Status Reason Code | A code specifying a reason for a status of this trade line item. | UN00007537 | Trade Line Item. Status Reason. Code |
|  | BCC | Description Code | A code specifying a description of this trade line item. | UN00008270 | Trade Line Item. Description. Code |
|  |  |  |  |  |  |
|  | ASCC | Shipment Party | A party for a shipment in this trade line item. | UN00001310 | Trade Line Item. Shipment. Party |
|  | ASCC | Delivery | A delivery specified for this trade line item. | UN00001313 | Trade Line Item. Specified. Delivery |
|  | ASCC | Actual Monetary Summation | An actual monetary summation for this trade line item. | UN00001316 | Trade Line Item. Actual. Monetary Summation |
|  | ASCC | Total Tax | A total tax for this trade line item. | UN00001317 | Trade Line Item. Total. Tax |
|  | ASCC | Accounting Account | An accounting account for this trade line item. | UN00001318 | Trade Line Item. Account. Accounting Account |
|  | ASCC | Unit. Price | The unit price details for this trade line item. | UN00001947 | Trade Line Item. Unit. Price |
|  | ASCC | Trade Line Item | A trade line item subordinate to this trade line item, such as a reference link to a contained order item within a packing item. | UN00001956 | Trade Line Item. Subordinate. Trade Line Item |
|  | ASCC | Trade Agreement | A trade agreement specified for this trade line item. | UN00003213 | Trade Line Item. Specified. Trade Agreement |
|  | ASCC | Trade Delivery | A trade delivery specified for this trade line item. | UN00003214 | Trade Line Item. Specified. Trade Delivery |
|  | ASCC | Trade Settlement | A trade settlement specified for this trade line item. | UN00003215 | Trade Line Item. Specified. Trade Settlement |
|  |  |  |  |  |  |

##### Trade Settlement

**Table 54** provides a list of Core Components for Trade Settlemant.

Table 54 — Core Components for Trade Settlement

|  | CC | Business Term | Definition | ID | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- |
|  | ACC | Trade Agreement | The contractual terms of a trade agreement. | UN00002086 | Trade Agreement. Details |
|  | BCC | Trade Agreement ID | An identifier for this trade agreement. | UN00008753 | Trade Agreement. Identification. Identifier |
|  | BCC | Reference | A reference, expressed as text, for this trade agreement. | UN00003103 | Trade Agreement. Reference. Text |
|  | BCC | produce Unit of Measurement Code | A code specifying a product unit measure, such as kilogram or litre, for this trade agreement. | UN00005052 | Trade Agreement. Product Unit Measure. Code |
|  | BCC | Order Quantity | An order quantity for this trade agreement. | UN00008632 | Trade Agreement. Order. Quantity |
|  | BCC | Date | A date, time, date time, or other date time value when this trade agreement is approved. | UN00008758 | Trade Agreement. Approved. Date Time |
|  | ASCC | Seller Party | A seller party for this trade agreement. | UN00002087 | Trade Agreement. Seller. Party |
|  | ASCC | Buyer Party | A buyer party for this trade agreement. | UN00002088 | Trade Agreement. Buyer. Party |
|  | ASCC | Sales Agent | The agent party representing the seller for this trade agreement. | UN00002089 | Trade Agreement. Sales Agent. Party |
|  | ASCC | Deliverly Terms | Terms of delivery applicable to this trade agreement. | UN00002091 | Trade Agreement. Applicable. Delivery Terms |
|  | ASCC | Payment Terms | The payment terms applicable to this trade agreement. | UN00002092 | Trade Agreement. Applicable. Payment Terms |
|  | ASCC | Requisitioner Party | A party acting as the requisitioner for this trade agreement. | UN00003105 | Trade Agreement. Requisitioner. Party |
|  | ASCC | Accountant Party | A party assigned as an accountant by another party for this trade agreement. | UN00003106 | Trade Agreement. Assigned Accountant. Party |
|  | ASCC | Tax Representative Party | A party acting as a tax representative for another party for this trade agreement. | UN00003107 | Trade Agreement. Tax Representative. Party |
|  | ASCC | Product End User Party | A party acting as an end user for the traded products in this trade agreement. | UN00003108 | Trade Agreement. Product End User. Party |
|  | ASCC | Referenced Document | A document referenced by this trade agreement. | UN00003109 | Trade Agreement. Referenced. Document |
|  | ASCC | Product Price | A price applicable to the traded product in this trade agreement. | UN00003111 | Trade Agreement. Product. Price |
|  | ASCC | Buyer Agent Party | An agent party representing the buyer for this trade agreement. | UN00004482 | Trade Agreement. Buyer Agent. Party |
|  | ASCC | Administrative Agent Party | An administrative agent party for this trade agreement. | UN00004484 | Trade Agreement. Administrative Agent. Party |
|  | ASCC | Property Clearance Party | A property clearance party for this trade agreement. | UN00004485 | Trade Agreement. Property Clearance. Party |
|  | ASCC | Specified Project | A project specified for this trade agreement. | UN00004487 | Trade Agreement. Specified. Project |
|  | ASCC | Procurement Party | The procurement party for this trade agreement. | UN00005054 | Trade Agreement. Procurement. Party |
|  | ASCC | Carrier Party | A carrier party for this trade agreement. | UN00005056 | Trade Agreement. Carrier. Party |
|  | ASCC | Relevant.Party | A party relevant to this trade agreement. | UN00008223 | Trade Agreement. Relevant. Party |
|  | ASCC | Order Document | An order document for this trade agreement. | UN00008228 | Trade Agreement. Order. Document |
|  | ASCC | Contract Document | A contract document for this trade agreement. | UN00008232 | Trade Agreement. Contract. Document |
|  | ASCC | Letter Of Credit Document | A letter of credit document for this trade agreement. | UN00008248 | Trade Agreement. Letter Of Credit. Document |

### Business Information Entities

#### Legend

Each information element that constitutes the semantic data model of the Core Components is described as a row in the table documented in the following sub-clause where the following information is provided.

| No | BIE | D | Business Term | S | O | Description | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- | --- | --- |

No: A sequence number for the information element.

BIE: Specifies which category of Business Information Entity the information element belongs to.

1. ABIE: Aggregate Business Information Entity
2. ASBIE: Association Business Information Entity
3. BBIE: Basic Business Information Entity
4. IDBIE: Identifier Business Information Entity
5. RLBIE: Relation Business Information Entity

D: Depth. Indicates on which depth in the model the information element occurs:

1. 0: The first depth of the model;
2. 1: the second depth of the model. The information element (or the group of information elements) is part of a group of information elements which is defined at the first depth of the model.
3. 2: the third depth of the model. The information element (or the group of information elements) is part of a group of information elements which is defined at the second depth of the model.
4. 3: the fourth depth of the model. The information element (or the group of information elements) is part of a group of information elements which is defined at the third depth of the model.

Business Term: A synonym used in business where a Business Information Entity is commonly known.

O: Occurence

Description: A description of the information element.

Semantic data type: The data format that applies to the information element (see 4.6.1.5).

Dictionary Entry Name: A unique official name of a Business Information Entity registered by the United Nations. . If there is no corresponding registered information element, named according to the naming convention defined in ISO 15000-1.

#### Common Business information entities

##### Address

**Table 55** provides a list of Business Information Entities for Physical Address.

Table 55 — Business Information Entities for Pysical Address

| No | BIE | D | Business Term | Semantic data type | O | Description | Dictionary Entry Name |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | ABIE | 0 | Pysical Address | — | — | The address where an individual or entity is physically located. | Physical\_ Address. Details |
| 1 | BBIE | 1 | Line1 | Text | 1..1 | Line 1 of the street address. | Physical\_ Address. Line One. Text |
| 2 | BBIE | 1 | Line2 | Text | 0..1 | Line 2 of the street address. | Physical\_ Address. Line Two. Text |
| 3 | BBIE | 1 | City | Text | 1..1 | The city where an individual or entity is located. | Physical\_ Address. City Name. Text |
| 4 | BBIE | 1 | State Province Code | Code | 0..1 | The state or province where an individual or entity is located. "State Province" may not be reported when "Postal Code" is reported. Recommend ISO 3166-2. | Physical\_ Address. Country Sub-Division. Identifier |
| 5 | BBIE | 1 | Postal Code | Code | 1..1 | The postal code where an individual or entity is located. | Physical\_ Address. Postcode. Code |
| 6 | BBIE | 1 | Country Code | Code | 1..1 | The country code where an individual or entity is located. | Physical\_ Address. Country. Identifier |

## Business rules

### General

Invoice is a key audit trail component. Following clause lists invoice component and related audit trail component contributes to integrity taken from CWA 16460 defined by CEN.

Nobu: The following sub-clauses are described here by quoting from EN 16931 as an explanatory example. ID number is not assigned in the original document.

### Order to Cash

Table 102 provides a matrix of Audit Trail Contribution to Integrity in Sales Processes.

Table 102 — Audit Trail Contribution to Integrity in Sales Processes

| **No** | **Audit Trail & Master Data** | **Invoice Component** | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Integrity** | | | | | | | | | | | | |
| **Authenticity** | **VAT ID Supplier** | **Supplier (Name & Address)** | **VAT ID Customer** | **Customer (Name & Address)** | **Invoice Date** | **Date of Supply** | **Invoice Number** | **Nature of Supply** | **Quantity** | **Taxable Amount** | **VAT Rate** | **VAT Amount** | **Currency** |
|  |  |  | a | b | c | d | e | f | g | h | i | j | k | l | m |
| Order-to-Cash (goods) | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Sales Contract |  | G002 | G002 |  | G005 |  |  |  | G014 |  | G019 |  |  | G028 |
| 2 | Sales Order |  | G003 | G003 |  | G006 |  |  |  | G015 | G017 | G020 |  |  | G029 |
| 3 | Goods Dispatch Note |  | G004 | G004 |  | G007 |  |  |  | G016 | G018 |  |  |  |  |
| 4 | Invoice | G001 |  |  |  |  | G010 |  |  |  |  |  |  |  |  |
| 5 | Cash Recipt |  |  |  |  | G008 |  |  | G012 |  |  | G021 |  | G026 | G030 |
| 6 | Customer Master Data |  |  |  | G009 |  |  |  |  |  |  |  | G023 |  |  |
| 7 | Material (Supply) Master Data |  |  |  |  |  |  |  |  |  |  |  | G024 |  |  |
| 8 | Pricing Master Data |  |  |  |  |  |  |  |  |  |  | G022 |  |  |  |
| 9 | VAT Determination Data |  |  |  |  |  |  |  |  |  |  |  | G025 |  |  |
| 10 | Other Business Controls |  |  |  |  |  |  |  | G013 |  |  |  |  | G027 |  |
| Order-to-Cash (services) | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 11 | Service Contract |  | S002 | S002 |  | S004 | S008 |  |  | S013 |  | S015 |  |  | S020 |
| 12 | Billing Schedule / Timesheets / etc |  | S003 | S003 |  | S005 |  | S010 |  | S014 |  | S016 |  |  | S021 |
| 13 | Invoice | S001 |  |  |  |  | S009 |  |  |  |  |  |  |  |  |
| 14 | Cash Recipt |  |  |  |  | S006 |  |  | S011 |  |  | S017 |  | S019 | S022 |
| 15 | Customer Master Data |  |  |  |  | S007 |  |  |  |  |  |  |  |  |  |
| 16 | Material (Supply) Master Data |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 17 | Pricing Master Data |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 18 | VAT Determination Data |  |  |  |  |  |  |  |  |  |  |  | S018 |  |  |
| 19 | Other Business Controls |  |  |  |  |  |  |  | S012 |  |  |  |  |  |  |
| Invoice-to-Cash | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 20 | Sales Invoice Requisition |  | I002 | I002 |  | I003 |  |  |  | I008 | I009 | I010 |  |  | I014 |
| 21 | Invoice | I001 |  |  |  |  | I005 |  |  |  |  |  |  |  |  |
| 22 | Cash Recipt |  |  |  |  | I004 |  |  | I006 |  |  | I011 |  | I013 | I015 |
| 23 | Customer Master Data |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 24 | Material (Supply) Master Data |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 25 | Pricing Master Data |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 26 | VAT Determination Data |  |  |  |  |  |  |  |  |  |  |  | I012 |  |  |
| 27 | Other Business Controls |  |  |  |  |  |  |  | I007 |  |  |  |  |  |  |

Table 103 provides a list of Authenticity and Integrity in an Order-to-Cash (goods) Cycle.

Table 103 — Authenticity and Integrity in an Order-to-Cash (goods) Cycle

| Invoice Component | No | Audit Trail & Master Data | Rule ID | **Audit trail component contribution to Authenticity & Integrity** |
| --- | --- | --- | --- | --- |
| Authenticity | 4 | Invoice | O2C-G001 | Inclusion of attribute to facilitate referencing of supply in customer's ERP, e.g. customer's purchase order number. |
| a) VAT ID Supplier  b) Supplier (Name & Address) | 1 | Sales Contract | O2C-G002 | Company data in contract linked to ERP company master data. |
| 2 | Sales Order | O2C-G003 | Company data in order linked to ERP company master data. |
| 3 | Goods Dispatch Note | O2C-G004 | Dispatch location linked to ERP company master data. |
| c) VAT ID Customer  d) Customer (Name & Address) | 1 | Sales Contract | O2C-G005 | Business records will contain a customer account reference providing a link back to ERP customer master data. |
| 2 | Sales Order | O2C-G006 | Business records will contain a customer account reference providing a link back to ERP customer master data. |
| 3 | Goods Dispatch Note | O2C-G007 | Business records will contain a customer account reference providing a link back to ERP customer master data. |
| 5 | Cash Receipt | O2C-G008 | Receipts allocated to invoices will identify the payer. |
| 6 | Customer Master Data | O2C-G009 | Maintains correlation between customer account/name/VAT ID (where required). |
| e) Invoice Date | 4 | Invoice | O2C-G010 | The posting date of the invoice record in the ERP will correlate with the invoice date. |
| f) Date of Supply | 3 | Goods Dispatch Note | O2C-G011 | GDN date will correlate with date of supply on invoice. |
| g) Invoice Number | 5 | Cash Receipt | O2C-G012 | Remittance advice may reference invoice number for receipt allocation. |
| 10 | Other Business Controls | O2C-G013 | Required control objective 'All invoices issued are recorded'. ERP system allocates invoice numbers within a controlled sequence. |
| h) Nature of Supply | 1 | Sales Contract | O2C-G014 | Will contain a record of what is to be supplied either as text or a material code referencing the material master data. |
| 2 | Sales Order | O2C-G015 | Will contain a record of what is to be supplied either as text or a material code referencing the material master data. |
| 3 | Goods Dispatch Note | O2C-G016 | Will contain a record of what has been supplied either as text or a material code referencing the material master data. |
| i) Quantity | 2 | Sales Order | O2C-G017 | Will contain a record of how much material has been requested. |
| 3 | Goods Dispatch Note | O2C-G018 | Will contain a record of how much material has been supplied. |
| j) Taxable Amount | 1 | Sales Contract | O2C-G019 | Will quote the value of the supply. |
| 2 | Sales Order | O2C-G020 | Will quote the value of the supply. (This assumes that sales order pricing and billing provide functionality for the order and billing pricing to be pricing are the same. Some ERPs different as this is a requirement of certain industries) |
| 5 | Cash Receipt | O2C-G021 | Cash receipt value correlates with the sum of taxable & VAT amounts. |
| 8 | Pricing Master Data | O2C-G022 | Can be used to derive a value of the supply if not held against order. Also, may provide prices outside contract/order such as delivery charges. |
| k) VAT Rate | 6 | Customer Master Data | O2C-G023 | ERP will typically use data in each of these three areas to derived VAT rate. |
| 7 | Material (Supply) Master Data | O2C-G024 |
| 9 | VAT Determination Data | O2C-G025 |
| l) VAT Amount | 5 | Cash Receipt | O2C-G026 | Cash receipt value correlates with the sum of taxable & VAT amounts. |
| 10 | Other Business Controls | O2C-G027 | The order-to-cash cycle provides sufficient integrity over taxable amount & VAT rate for integrity of VAT amount to be inferred. |
| m) Currency | 1 | Sales Contract | O2C-G028 | Billing currency will be agreed within contract/order. |
| 2 | Sales Order | O2C-G029 |
| 5 | Cash Receipt | O2C-G030 | Cash currency may provide an indication of invoice currency. |

**Table 104** provides a list of Authenticity and Integrity in an Order-to-Cash (services) Cycle.

Table 104 — Authenticity and Integrity in an Order-to-Cash (services) Cycle

| Invoice Component | No | Audit Trail & Master Data | Rule ID | Audit trail component contribution to Authenticity & Integrity |
| --- | --- | --- | --- | --- |
| Authenticity | 13 | Invoice | O2C-S001 | Inclusion of attribute to facilitate referencing of supply in customer's ERP, e.g. customer's purchase order number. |
| a) VAT ID Supplier  b) Supplier (Name & Address) | 11 | Service Contract | O2C-S002 | Company data in contract linked to ERP company master data. |
| 12 | Billing Schedule | O2C-S003 | Company data in schedule linked to ERP company master data. |
| c) VAT ID Customer  d) Customer (Name & Address) | 11 | Service Contract | O2C-S004 | Business records will contain a customer account reference providing a link back to ERP customer master data. |
| 12 | Billing Schedule | O2C-S005 | Business records will contain a customer account reference providing a link back to ERP customer master data. |
| 14 | Cash Receipt | O2C-S006 | Receipts allocated to invoices will identify the payer. |
| 15 | Customer Master Data | O2C-S007 | Maintains correlation between customer account/name/VAT ID (where required). |
| e) Invoice Date | 11 | Service Contract | O2C-S008 | Service contract may define a billing frequency |
| 13 | Invoice | O2C-S009 | The posting date of the invoice record in the ERP will correlate with the invoice date. |
| f) Date of Supply | 12 | Timesheets | O2C-S010 | May provide record of what was done when. |
| g) Invoice Number | 14 | Cash Receipt | O2C-S011 | Remittance advice may reference invoice number for receipt allocation. |
| 19 | Other Business Controls | O2C-S012 | Required control objective 'All invoices issued are recorded'. ERP system allocates invoice numbers within a controlled sequence. |
| h) Nature of Supply | 11 | Service Contract | O2C-S013 | Will contain a record of what is to be supplied. |
| 12 | Billing Schedule | O2C-S014 | Will contain a record of what is to be supplied. |
| i) Quantity | — | — | — | — |
| j) Taxable Amount | 11 | Service Contract | O2C-S015 | Will quote the value of the supply. |
| 12 | Billing Schedule | O2C-S016 | Will quote the value of the supply. |
| 14 | Cash Receipt | O2C-S017 | Cash receipt value correlates with the sum of taxable & VAT amounts. |
| k) VAT Rate | 18 | VAT Determination Data | O2C-S018 |  |
| l) VAT Amount | 14 | Cash Receipt | O2C-S019 | Cash receipt value correlates with the sum of taxable & VAT amounts. |
| m) Currency | 11 | Service Contract | O2C-S020 | Billing currency will be agreed within contract. |
| 12 | Billing Schedule | O2C-S021 | Billing currency will be agreed within contract. |
| 14 | Cash Receipt | O2C-S022 | Cash currency may provide an indication of invoice currency. |

**Table 105** provides a list of Authenticity and Integrity in an Invoice-to-Cash Cycle.

Table 105 — Authenticity and Integrity in an Invoice-to-Cash Cycle

| Invoice Component | No | Audit Trail & Master Data | Rule ID | Audit trail component contribution to Authenticity & Integrity |
| --- | --- | --- | --- | --- |
| Authenticity | 21 | Invoice | O2C-I001 | Inclusion of attribute to facilitate referencing of supply in customer's ERP, e.g. customer's purchase order number. |
| a) VAT ID Supplier  b) Supplier (Name & Address) | 20 | Sales Invoice Requisition | O2C-I002 |  |
| c) VAT ID Customer  d) Customer (Name & Address) | 20 | Sales Invoice Requisition | O2C-I003 | Will record the recipient of the supply (may not exist as a customer master record). |
| 22 | Cash Receipt | O2C-I004 | Receipts allocated to invoices will identify the payer. |
| e) Invoice Date | 21 | Invoice | O2C-I005 | The posting date of the invoice record in the ERP will correlate with the invoice date. |
| f) Date of Supply | — | — | — | — |
| g) Invoice Number | 22 | Cash Receipt | O2C-I006 | Remittance advice may reference invoice number for receipt allocation. |
| 27 | Other Business Controls | O2C-I007 | Required control objective 'All invoices issued are recorded'. ERP system allocates invoice numbers within a controlled sequence. |
| h) Nature of Supply | 20 | Sales Invoice Requisition | O2C-I008 | Will contain a record of what has been supplied |
| i) Quantity | 20 | Sales Invoice Requisition | O2C-I009 | Will contain a record of what has been supplied |
| j) Taxable Amount | 20 | Sales Invoice Requisition | O2C-I010 | Will quote the value of the supply. |
| 22 | Cash Receipt | O2C-I011 | Cash receipt value correlates with the sum of taxable & VAT amounts. |
| k) VAT Rate | 26 | VAT Determination Data | O2C-I012 | — |
| l) VAT Amount | 22 | Cash Receipt | O2C-I013 | Cash receipt value correlates with the sum of taxable & VAT amounts. |
| m) Currency | 20 | Sales Invoice Requisition | O2C-I014 | Will contain billing currency. |
| 22 | Cash Receipt | O2C-I015 | Cash currency may provide an indication of invoice currency. |

**Table 106** provides a list of Illustrative Business Control Objectives for Sales Process Audit Trail.

Table 106 — Illustrative Business Control Objectives for Sales Process Audit Trail

| No | Audit Trail & Master Data | Rule ID | Business Control Objectives |
| --- | --- | --- | --- |
| 1 | Sales Contract | — | — |
| 11 | Service Contract | — | — |
| 2 | Sales Order | O2C-O001 | Orders and cancellations of orders are input accurately. |
| O2C-O002 | Order records cannot be changed post goods dispatch/invoice. |
| 3 | Goods Dispatch Note | O2C-O003 | Shipments are recorded accurately. |
| O2C-O004 | Shipments are recorded promptly and in the appropriate period. |
| O2C-O005 | Inventory is reduced only when goods are shipped with approved customer orders. |
| O2C-O006 | Goods Dispatch Note records cannot be changed post invoice. |
| 12 | Billing Schedule | O2C-O007 |  |
| 20 | Sales Invoice Requisition | O2C-O008 | Segregation of Duties between invoice requisition and invoice creation. |
| 4, 13, 21 | Invoice | O2C-O009 | Order entry data are transferred accurately to the invoicing activity. |
| O2C-O010 | Invoices are generated using authorized terms and prices. |
| O2C-O011 | Invoices are accurately calculated and recorded |
| O2C-O012 | Invoices relate to valid shipments or services. |
| O2C-O013 | All invoices are issued. |
| O2C-O014 | All invoices issued are recorded. |
| O2C-O015 | Invoices are recorded in the appropriate period. |
| 5, 14, 22 | Cash Receipt | O2C-O016 | Cash receipts are recorded in the period in which they are received. |
| O2C-O017 | Cash receipts data are entered for processing accurately. |
| O2C-O018 | Early settlement discounts are accurately calculated and recorded. |
| 6, 15, 23 | Customer Master Data | O2C-O019 | The customer information, such as name, address & VAT registration number, in master file is maintained. |
| O2C-O020 | Only duly authorised changes are made to the customer name, address & VAT registration number in master file. |
| O2C-O021 | All valid changes to customer name, address & VAT registration number in master file are input and processed. |
| O2C-O022 | Changes to customer name, address & VAT registration number in master file are accurate. |
| O2C-O023 | Changes to customer name, address & VAT registration number in master file are processed in a timely manner. |
| O2C-O024 | Customer name, address & VAT registration number in master file data remain up to date. |
| O2C-O025 | A record of changes made to customer name, address & VAT registration number in the master file data is maintained. |
| O2C-O026 | The VAT coding in customer master file is maintained. |
| O2C-O027 | Only valid changes are made to VAT coding in the customer master file. |
| O2C-O028 | All valid changes to VAT coding in the customer master file are input and processed. |
| O2C-O029 | Changes to VAT coding in the customer master file are accurate. |
| O2C-O030 | Changes to VAT coding in the customer master file are processed in a timely manner. |
| O2C-O031 | VAT coding in Customer master file data remain up to date. |
| O2C-O032 | A record of changes made to VAT coding in customer master file is maintained. |
| O2C-O033 | The customer billing currency in master file is maintained. |
| O2C-O034 | Only valid changes are made to the customer billing currency number in master file. |
| O2C-O035 | All valid changes to the customer billing currency in master file are input and processed. |
| O2C-O036 | Changes to the customer billing currency in master file are accurate. |
| O2C-O037 | Changes to the customer billing currency in master file are processed in a timely manner. |
| O2C-O038 | Customer billing currency in master file data remains up to date. |
| O2C-O039 | A record of changes made to customer billing currency in master file data is maintained |
| 7, 16, 24 | Material (Supply) Master Data | O2C-O040 | The VAT coding in material master file is maintained. |
| O2C-O041 | Only valid changes are made to VAT coding in the material master file. |
| O2C-O042 | All valid changes to VAT coding in the material master file are input and processed. |
| O2C-O043 | Changes to VAT coding in the material master file are accurate. |
| O2C-O044 | Changes to VAT coding in the material master file are promptly processed. |
| O2C-O045 | VAT coding in the material master file data remains up to date. |
| O2C-O046 | A record of changes made to VAT coding in material master file is maintained. |
| 8, 17, 25 | Pricing Master Data | O2C-O047 | Price lists are maintained |
| O2C-O048 | Only valid changes are made to price lists. |
| O2C-O049 | All valid changes to price lists are input and processed. |
| O2C-O050 | Changes to price lists are accurate. |
| O2C-O051 | Changes to price lists are promptly processed. |
| O2C-O052 | Price lists remain up to date. |
| O2C-O053 | A record of changes to price lists is maintained. |
| 9, 18, 26 | VAT Determination Data | O2C-O054 | VAT Determination data is maintained |
| O2C-O055 | Only valid changes are made to VAT determination data. |
| O2C-O056 | All valid changes to VAT determination data are input and processed. |
| O2C-O057 | Changes to VAT determination data are accurate. |
| O2C-O058 | Changes to VAT determination data are promptly processed. |
| O2C-O059 | A record of changes in VAT determination data is maintained. |

### Purchasing to Pay

**Table 107** provides a matrix of Audit Trail Contribution to Authenticity and Integrity in Purchasing Processes.

Table 107 — Audit Trail Contribution to Authenticity and Integrity in Purchasing Processes

| **No** | **Audit Trail & Master Data** | **Invoice Component** | | | | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Integrity** | | | | | | | | | | | | |
| **Authenticity** | **VAT ID Supplier** | **Supplier (Name & Address)** | **VAT ID Customer** | **Customer (Name & Address)** | **Invoice Date** | **Date of Supply** | **Invoice Number** | **Nature of Supply** | **Quantity** | **Taxable Amount** | **VAT Rate** | **VAT Amount** | **Currency** |
|  |  |  | a | b | c | d | e | f | g | h | i | j | k | l | m |
| Procure-to-Pay (3-way matching) | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Purchase Contract | 3001 |  | 3001 | 3007 | 3007 |  |  |  | 3012 |  | 3017 |  |  | 3021 |
| 2 | Purchase Order | 3002 |  | 3005 | 3008 | 3008 |  |  |  | 3013 | 3015 | 3018 |  |  | 3022 |
| 3 | Goods / Service Received Note |  |  |  |  |  |  | 3010 |  | 3014 | 3016 |  |  |  |  |
| 4 | Invoice |  |  |  |  |  | 3009 |  |  |  |  |  |  |  |  |
| 5 | Payment | 3005 |  | 3006 |  |  |  |  | 3011 |  |  | 3019 |  | 3020 | 3023 |
| 6 | Vendor Master Data |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7 | Material (Supply) Master Data |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8 | Pricing Master Data |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9 | Other Business Controls |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Procure-to-Pay (2-way matching) | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 10 | Purchase Contract | 2001 |  | 2004 |  | 2007 |  |  |  | 2011 |  | 2014 |  |  | 2018 |
| 11 | Purchase Order | 2002 |  | 2005 |  | 2008 |  |  |  | 2012 | 2013 | 2015 |  |  | 2019 |
| 12 | Invoice |  |  |  |  |  | 2009 |  |  |  |  |  |  |  |  |
| 13 | Payment | 2003 |  | 2006 |  |  |  |  | 2010 |  |  | 2016 |  | 2017 | 2020 |
| 14 | Vendor Master Data |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 15 | Material (Supply) Master Data |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 16 | Pricing Master Data |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 17 | Other Business Controls |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Invoice-to-Pay | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 18 | Purchase Contract | I001 |  | I003 |  | I005 |  |  |  | I008 |  | I009 |  |  | I013 |
| 19 | Invoice |  |  |  |  |  | I006 |  |  |  |  |  |  |  |  |
| 20 | Payment | I002 |  | I004 |  |  |  |  | I007 |  |  | I010 |  | I012 | I014 |
| 21 | Vendor Master Data |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 22 | Material (Supply) Master Data |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 23 | Pricing Master Data |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 24 | Other Business Controls |  |  |  |  |  |  |  |  |  |  |  | I011 |  |  |

**Table 112** provides a list of Authenticity and Integrity in a Procure-to-Pay (goods 3-way matching) Cycle.

Table 112 — Authenticity and Integrity in a Procure-to-Pay (goods 3-way matching) Cycle

| **Invoice Component** | **No** | **Audit Trail & Master Data** | **Rule ID** | **Audit trail component contribution to Integrity** |
| --- | --- | --- | --- | --- |
| Authenticity | 1 | Purchase Contract | P2P-3001 | Will identify the supplier for a particular supply. |
| 2 | Purchase Order | P2P-3002 | Will identify the supplier for a particular supply. |
| 5 | Payment | P2P-3003 | Will identify the supplier for a particular supply. |
| a) VAT ID Supplier  b) Supplier (Name & Address) | 1 | Purchase Contract | P2P-3001 | Will identify the supplier for a particular supply. |
| 2 | Purchase Order | P2P-3005 | Business records will contain a supplier account reference providing a link back to ERP supplier master data. |
| 5 | Payment | P2P-3006 | Payments allocated to invoices will identify the payee. |
| c) VAT ID Customer  d) Customer (Name & Address) | 1 | Purchase Contract | P2P-3007 | Purchase contract will identify the purchasing company. |
| 2 | Purchase Order | P2P-3008 | Purchase order will identify the purchasing company. |
| e) Invoice Date | 4 | Invoice | P2P-3009 | There will be a correlation between invoice date and posting date of the invoice record in the ERP. |
| f) Date of Supply | 3 | Goods / Service Received Note | P2P-3010 | Date of goods / service receipt will correlate with the date of supply. |
| g) Invoice Number | 5 | Payment | P2P-3011 | Payment remittance advice may reference invoice number. |
| h) Nature of Supply | 1 | Purchase Contract | P2P-3012 | Will contain a record of what is to be supplied. |
| 2 | Purchase Order | P2P-3013 | Will contain a record of what is to be supplied. |
| 3 | Goods / Service Received Note | P2P-3014 | Will contain a record of what has been supplied. |
| i) Quantity | 2 | Purchase Order | P2P-3015 | Will contain a record of quantity requested. |
| 3 | Goods / Service Received Note | P2P-3016 | Will contain a record of quantity delivered. |
| j) Taxable Amount | 1 | Purchase Contract | P2P-3017 | Will quote the cost of a supply. |
| 2 | Purchase Order | P2P-3018 | Will quote the cost of a supply |
| 5 | Payment | P2P-3019 | Payment correlates with the sum of taxable & VAT amounts. |
| k) VAT Rate | — | — | — | — |
| l) VAT Amount | 5 | Payment | P2P-3020 | Payment correlates with the sum of taxable & VAT amounts. |
| m) Currency | 1 | Purchase Contract | P2P-3021 | Billing currency will be agreed within contract. |
| 2 | Purchase Order | P2P-3022 | Billing currency will be specified within the order. |
| 5 | Payment | P2P-3023 | Payment currency should provide an indication of invoice currency. |

**Table 109** provides a list of Authenticity and Integrity in a Procure-to-Pay (goods 2-way matching) Cycle.

Table 109 — Authenticity and Integrity in a Procure-to-Pay (goods 2-way matching) Cycle

| **Invoice Component** | **No** | **Audit Trail & Master Data** | **Rule ID** | **Audit trail component contribution to A&I** |
| --- | --- | --- | --- | --- |
| Authenticity | 10 | Purchase Contract | P2P-2001 | Will identify the supplier for a particular supply. |
| 11 | Purchase Order | P2P-2002 | Will identify the supplier for a particular supply. |
| 13 | Payment | P2P-2003 | Will identify the supplier for a particular supply. |
| a) VAT ID Supplier  b) Supplier (Name & Address) | 10 | Purchase Contract | P2P-2004 | Will identify the supplier for a particular supply. |
| 11 | Purchase Order | P2P-2005 | Business records will contain a supplier account reference providing a link back to ERP supplier master data. |
| 13 | Payment | P2P-2006 | Payments allocated to invoices will identify the payee. |
| c) VAT ID Customer  d) Customer (Name & Address) | 10 | Purchase Contract | P2P-2007 | Purchase contract will identify the purchasing company. |
| 11 | Purchase Order | P2P-2008 | Purchase order will identify the purchasing company. |
| e) Invoice Date | 12 | Invoice | P2P-2009 | There will be a correlation between invoice date and posting date of the invoice record in the ERP. |
| f) Date of Supply | — | — | — | — |
| g) Invoice Number | 13 | Payment | P2P-2010 | Payment remittance advice may reference invoice number. |
| h) Nature of Supply | 10 | Purchase Contract | P2P-2011 | Will contain a record of what is to be supplied. |
| 11 | Purchase Order | P2P-2012 | Will contain a record of what is to be supplied. |
| i) Quantity | 11 | Purchase Order | P2P-2013 | Will contain a record of quantity requested. |
| j) Taxable Amount | 10 | Purchase Contract | P2P-2014 | Will quote the cost of a supply. |
| 11 | Purchase Order | P2P-2015 | Will quote the cost of a supply. |
| 13 | Payment | P2P-2016 | Payment correlates with the sum of taxable & VAT amounts. |
| k) VAT Rate | — | — | — | — |
| l) VAT Amount | 13 | Payment | P2P-2017 | Payment correlates with the sum of taxable & VAT amounts. |
| m) Currency | 10 | Purchase Contract | P2P-2018 | Billing currency will be agreed within contract. |
| 11 | Purchase Order | P2P-2019 | Billing currency will be specified within the order. |
| 13 | Payment | P2P-2020 | Payment currency should provide an indication of invoice currency. |

**Table 110** provides a list of Authenticity and Integrity in an Invoice-to-Pay Cycle.

Table 110 — Authenticity and Integrity in an Invoice-to-Pay Cycle

| **Invoice Component** | **No** | **Audit Trail & Master Data** | **Rule ID** | **Audit trail component contribution to A&I** |
| --- | --- | --- | --- | --- |
| Authenticity | 18 | Purchase Contract | P2P-I001 | Will identify the supplier for a particular supply. |
| 20 | Payment | P2P-I002 | Will identify the supplier for a particular supply. |
| a) VAT ID Supplier  b) Supplier (Name & Address) | 18 | Purchase Contract | P2P-I003 | Will identify the supplier for a particular supply. |
| 20 | Payment | P2P-I004 | Payments allocated to invoices will identify the payee. |
| c) VAT ID Customer  d) Customer (Name & Address) | 18 | Purchase Contract | P2P-I005 | Purchase contract will identify the purchasing company. |
| e) Invoice Date | 19 | Invoice | P2P-I006 | There will be a correlation between invoice date and posting date of the invoice record in the ERP. |
| f) Date of Supply | — | — | — | — |
| g) Invoice Number | 20 | Payment | P2P-I007 | Payment remittance advice may reference invoice number. |
| h) Nature of Supply | 18 | Purchase Contract | P2P-I008 | Will contain a record of what is to be supplied. |
| i) Quantity | — | — | — | — |
| j) Taxable Amount | 18 | Purchase Contract | P2P-I009 | Will quote the cost of a supply. |
| 20 | Payment | P2P-I010 | Payment correlates with the sum of taxable & VAT amounts. |
| k) VAT Rate | 24 | Other Business Controls | P2P-I011 | The relationship between the customer & supplier may dictate that the VAT rate of the supplies between them is fixed, i.e. either high rate or lower rate. |
| l) VAT Amount | 20 | Payment | P2P-I012 | Payment correlates with the sum of taxable & VAT amounts. |
| m) Currency | 18 | Purchase Contract | P2P-I013 | Billing currency will be agreed within contract. |
| 20 | Payment | P2P-I014 | Payment currency should provide an indication of invoice currency. |

**Table 111** provides a list of Illustrative Business Control Objectives for Purchase Process Audit Trail.

Table 111 — Illustrative Business Control Objectives for Purchase Process Audit Trail

| **No** | **Audit Trail & Master Data** | **Rule ID** | **Business Control Objectives** |
| --- | --- | --- | --- |
| 2, 11 | Purchase Order | P2P-O001 | Purchase orders are accurately entered. |
| P2P-O002 | Purchase orders are created prior to goods received note or invoice processing. |
| P2P-O003 | Changes to orders post goods receipt/invoice are either blocked or recorded. |
| 3 | Goods Received Note | P2P-O004 | Raw materials/good for resale are received and accepted only if they have valid purchase orders. |
| P2P-O005 | Raw materials/good for resale received are recorded accurately. |
| P2P-O006 | Receipts of raw materials/good for resale are recorded promptly and in the appropriate period. |
| P2P-O007 | Changes to Goods Receipt Note records post invoice are either blocked or recorded. |
| 4, 12, 19 | Invoice | P2P-O008 | Amounts posted to accounts payable represent goods or services received. |
| P2P-O009 | Accounts payable amounts are accurately calculated and recorded. |
| P2P-O010 | Amounts for goods or services received are recorded in the appropriate period. |
| P2P-O011 | All invoices are received; they are accounted for only once |
| 5, 13, 20 | Payment | P2P-O012 | Disbursements are made only for goods and services received. |
| P2P-O013 | Disbursements are distributed to the appropriate suppliers. |
| P2P-O014 | Disbursements are accurately calculated and recorded. |
| 6, 14, 21 | Vendor Master Data | P2P-O015 | The vendor's name, address & VAT registration number in master file is maintained. |
| P2P-O016 | Only valid changes are made to the vendor name, address & VAT registration number in master file. |
| P2P-O017 | All valid changes to vendor name, address & VAT registration number in master file are input and processed. |
| P2P-O018 | Changes to vendor name, address & VAT registration number in master file are accurate. |
| P2P-O019 | Changes to vendor name, address & VAT registration number in master file are processed in a timely manner. |
| P2P-O020 | Vendor name, address & VAT registration number in master file data remain up to date. |
| P2P-O021 | A record of changes made to vendor name, address & VAT registration number in the master file data is maintained. |
| P2P-O022 | The VAT coding in vendor master file is maintained. |
| P2P-O023 | Only valid changes are made to VAT coding in the vendor master file. |
| P2P-O024 | All valid changes to VAT coding in the vendor master file are input and processed. |
| P2P-O025 | Changes to VAT coding in the vendor master file are accurate. |
| P2P-O026 | Changes to VAT coding in the vendor master file are processed in a timely manner. |
| P2P-O027 | VAT coding in Vendor master file data remain up to date. |
| P2P-O028 | A record of changes made to VAT coding in customer master file is maintained. |
| 7, 15, 22 | Material (Supply) Master Data | P2P-O029 | The VAT coding in material master file is maintained. |
| P2P-O030 | Only valid changes are made to VAT coding in the material master file. |
| P2P-O031 | All valid changes to VAT coding in the material master file are input and processed. |
| P2P-O032 | Changes to VAT coding in the material master file are accurate. |
| P2P-O033 | Changes to VAT coding in the material master file are promptly processed. |
| P2P-O034 | VAT coding in the material master file data remains up to date. |
| P2P-O035 | A record of changes made to VAT coding in the material master file is maintained |
| P2P-O036 | Only valid changes are made to preferred supplier in the material master file. |
| P2P-O037 | All valid changes to preferred supplier in the material master file are input and processed. |
| P2P-O038 | Changes to preferred supplier in the material master file are accurate. |
| P2P-O039 | Changes to preferred supplier in the material master file are promptly processed. |
| P2P-O040 | Preferred supplier in the material master file data remain up to date. |
| P2P-O041 | A record of changes made to preferred supplier in the material master file is maintained. |
| 8, 16, 23 | Pricing Master Data | P2P-O042 | Purchasing price lists are maintained |
| P2P-O043 | Only valid changes are made to purchasing price lists. |
| P2P-O044 | All valid changes to purchasing price lists are input and processed. |
| P2P-O045 | Changes to purchasing price lists are accurate. |
| P2P-O046 | Changes to purchasing price lists are promptly processed. |
| P2P-O047 | Purchasing price lists remain up to date. |
| P2P-O048 | A record of changes made to purchasing price lists is maintained. |

### Inventory

TBD

### Property, Plant and Equipment

TBD

### Business requirements

The table below gives an overview of the business requirements from EN 16931.

**Table 112** provides a list of accounting requirements.

Table 112 — Accounting requirements

|  |  |
| --- | --- |
| Id | Requirement (depending, as applicable, on the respective business case) |
| R1 | information at document level that enables the identification of the Payee, if different from the Seller |
| R2 | information at document level that enables booking on both the debit and the credit side |
| R3 | information at invoice line level that enables booking on the debit side |
| R4 | Buyer-specific booking information (account numbers) |

Table 113 provides a list of VAT reporting requirements.

Table 113 — VAT reporting requirements

| Id | Requirement (depending, as applicable, on the respective business case) |
| --- | --- |
| R45 | information to determine the requirements of the applicable VAT legislation in force and the calculation and reporting thereof; |
| R46 | information on the date the VAT is liable at document level; |
| R47 | the necessary elements for national legal VAT requirements that apply for invoices issued to national and foreign Buyers, such as the legal registration status of the Seller; |
| R48 | information to support the following VAT use cases:   * Invoices for supplies for which VAT is charged; * Invoices for supplies for which VAT is not charged based on an exemption reason; * Invoices for supplies for which the Seller’s goods and services are exempt from VAT at line level; * Invoices for supplies that are issued under reverse charge; * Invoices for exempt intra-community supplies for which an intra-community acquisition shall be done; * Invoices for supplies outside the scope of the Directive 2006/112/EC (non-VAT invoices); |
| R49 | the total VAT amount at document level; |
| R50 | total taxable amount per VAT rate at document level; |
| R51 | any additional information required to support the exemption evidence in case VAT is not charged based on an exemption reason at document and at invoice line level; |
| R52 | the legal registration number and the VAT registration number of the Seller and Buyer and the VAT registration number of the Tax representative of the Supplier; |
| R53 | the official postal address of the Buyer, Seller and Tax representative of the Supplier and their place of business and registered office; |
| R54 | the invoice currency and the VAT accounting currency at document level if different from the invoice currency; |
| R55 | codes for exemption reasons at document and invoice line level. |

Table 114 provides a list of auditing requirements.

Table 114 — Auditing requirements

| Id | Requirement (depending, as applicable, on the respective business case) |
| --- | --- |
| R56 | sufficient information to support the auditing process with regard to:   * Identification of the invoice; * Identification of the date of issue of the invoice; * Identification of the products and services traded, including their description, value and quantity; * Information for relating the invoice to its settlement; * Information for relating the invoice to relevant documents such as a contract, a purchase order and a despatch advice; |
| R57 | identification of the parties that fulfil the following roles at the invoice level, including their legal name and address:   * The Seller (including the Seller’s trade name); * The Buyer; * The Deliver to party (if different from the Buyer); * The Payee (if different from the Seller); * The Tax representative of the Supplier; |

Table 115 provides a list of calculation of totals.

Table 115 — Calculation of totals

|  |  |  |
| --- | --- | --- |
| id | Term name | Calculation |
| BT-106 | Sum of invoice line net amounts | ∑(BT-131: Invoice line net amount) |
| BT-107 | Sum of allowances on document level | ∑(BT-92: Document level allowance amount) |
| BT-108 | Sum of charges on document level | ∑(BT-99: Document level charge amount) |
| BT-109 | Invoice total amount without VAT | BT-106: Sum of invoice line net amounts − BT-107: Sum of allowances on document + BT-108: Sum of charges on document level |
| BT-110 | Invoice total VAT amount | ∑(BT-117: VAT category tax amount) |
| BT-112 | Invoice total amount with VAT | BT-109: Invoice total amount without VAT + BT-110: Invoice total VAT amount |
| BT-115 | Amount due for payment | BT-112: Invoice total amount with VAT − BT-113: Paid amount + BT-114: Rounding amount |

Bibliography

[1] Core Component Library, UN/CCL version 20A https://unece.org/trade/uncefact/unccl