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**Audit Data Collection**

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Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

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

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This document was prepared by Project Committee ISO/PC 295, *Audit data collection*.

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

Introduction

Accounting and Enterprise Resource Planning (ERP) software packages are widely used in businesses and by various government organizations to manage and track business processes, post transactions and produce financial reports. Because of the nature of the information contained within the ERP systems, the data is also leveraged by internal and external auditors to assess the business controls, processes and financial reporting. There are numerous ERP packages that are used by businesses and government organizations, which can vary greatly in design (e.g. interfaces, data content, data formats, operational reports, management reports, and financial reports). These and other design differences present challenges in the collection of data for auditing supervision management purposes.

This document aims to resolve the common problems that auditors face when requesting data to perform their audit procedures. The information contained within this document will help to improve the accessibility and transparency of audit data, standardize the process of collecting audit data, avoid duplicate efforts and save resources. The worldwide standardization of audit data contents and formats will enhance the effectiveness and efficiency of government, internal and external audits, and provide benefits to related stakeholders.

This document focuses on major business modules of accounting and ERP systems that are typically used in various organizations. These modules relate to major business processes including the areas of purchase, sales, inventory, fixed assets and financial reporting; with the aim to identify and specify data elements and file formats needed for auditing.

This document facilitates the use of analytics and enables regulatory bodies to better fulfill their supervision responsibilities, external auditors to better perform their tasks of assurance, and internal auditors to assist management in making more informed decisions.

The remaining sections in this document, including the Base (BAS), General Ledger (GL), Sales (SAL), Accounts Receivable (AR), Purchase (PUR), Accounts Payable (AP), Inventory (INV), Property Plant and Equipment (PPE) modules, will:

* provide guidelines and specifications for obtaining accounting data;
* define the content requirements of accounting data elements (e.g. fields and tables grouped into modules);
* define the format requirements of data elements;
* specify data interface output files;
* provide thoughts for customizing the standard to meet the needs of business structure and process variances that may occur in some organizations.

Audit Data Collection

# Scope

This document establishes common definitions of accounting data elements and provides information necessary to extract relevant audit data.

NOTE For the purpose of this document, audit refers to an examination of an entity’s financial and financial related records in order to check that they are fairly presented.

This document is applicable to the bridging of understanding among the auditors, auditees, software developers and IT professionals, and creating a mechanism for expressing the information, common to accounting, in a manner independent of accounting and ERP systems. This document serves as a foundation for local data extraction efforts in the areas of general ledger; accounts receivable; sales; accounts payable; purchases; inventory; and property, plant and equipment.

# 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 3166-1, *Codes for the representation of names of countries and their subdivisions – Part 1: Country codes*

ISO 3166-2, *Codes for the representation of names of countries and their subdivisions – Part 2: Country subdivision code*

ISO 4217, *Codes for the representation of currencies*

ISO 8601-1, *Date and time — Representations for information interchange — Part 1: Basic rules*

ISO 9362, *Banking – Banking telecommunication messages – Business identifier code (BIC)*

*ISO 10646, Information technology– Universal Coded Character Set (UCS)*

ISO 13616, *Financial services. International bank account number (IBAN). Role and responsibilities of the registration authority*

ISO/IEC 14957:2010, *Information technology – Representation of data element values – Notation of the Format*

ISO 17442, *Financial services – Legal Entity Identifier (LEI)*

# Terms and definitions

For the purposes of this document, the following terms and definitions 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](https://www.iso.org/obp/ui)

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

3.1

data

set of values of qualitative or quantitative variables

3.2

accounting data

transactions from ledgers and journals that support the financial statements

3.3

data element

basic unit of identifiable and definable data

[SOURCE: ISO 2146:2010, 3.4]

3.4

data file

collection of data records having a homogeneous structure

[SOURCE: ISO 14825:2011, 3.1.2, modified — The word "related" has been deleted.]

3.5

data interface

set of rules that related two independent systems in a way that allows cross-system interactions

3.6

data profiling

activities that are performed to understand the data structures and system rules that affect the extraction of audit data

3.7

data questionnaire

supplemental information related to the system or auditee

3.8

data structure

framework comprising a number of data elements in a prescribed form

[SOURCE: ISO 21007-1:2005, 2.16]

3.9

primary key

minimum set of attributes that uniquely specify a record in a table

3.10

foreign key

<in a relation>one or a group of attributes that corresponds to a primary key in another relation

Note 1 to entry: The term is the same as reference identifier in this document.

[SOURCE: ISO/IEC 20944-1:2013, 3.14.4.15]

3.11

functional currency

medium of exchange of value, defined by reference to the geographical location of the monetary authorities responsible for it, of the primary economic environment in which the entity operates

[SOURCE: ISO 4217:2015, 3.2, modified — "functional" has been added in the term and "of the primary economic environment in which the entity operates" has been added at the end of the definition.]

3.12

local currency

medium of exchange of value, defined by reference to the geographical location of the monetary authorities responsible for it, of the local economic environment in which a distinct and separable business unit is physically located, but not necessarily the economic environment where it operates

[SOURCE: ISO 4217:2015, 3.2, modified — "local" has been added in the term and "of the local economic environment in which a distinct and separable business unit is physically located, but not necessarily the economic environment where it operates" has been added at the end of the definition.]

3.13

reporting currency

medium of exchange of value, defined by reference to the geographical location of the monetary authorities responsible for it, in which financial statements are presented

[SOURCE: ISO 4217:2015, 3.2, modified — "reporting" has been added in the term and "in which financial statements are presented" has been added at the end of the definition]

3.14

transaction currency

medium of exchange of value, defined by reference to the geographical location of the monetary authorities responsible for it, for exchange or transfer of goods, services, or funds

[SOURCE: ISO 4217:2015, 3.2 — modified "transaction" has been added in the term and "for exchange or transfer of goods, services, or funds" has been added at the end of the definition]

3.15

process flow

depiction of the steps in an accounting workflow, including the related data and activities

3.16

syntax

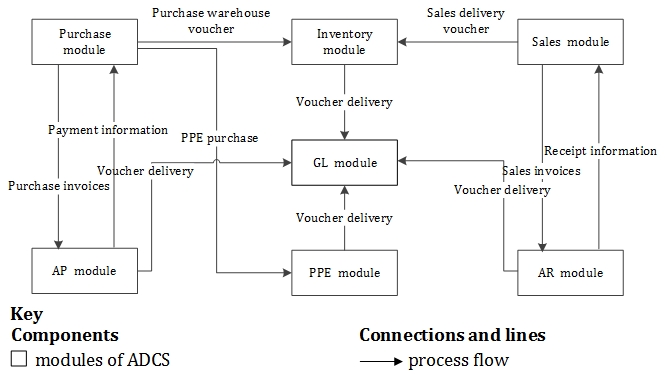
set of rules, principles and processes that govern the structure of data

# Modules, tables and fields

## General

The Audit Data Collection Standard (ADCS) covers main business modules of accounting and ERP systems and main business processes in the enterprise production supply chain. ADCS has eight modules: Base (BAS), General Ledger (GL), Accounts Receivable (AR), Sales (SAL), Accounts Payable (AP), Purchase (PUR), Inventory (INV) and Property, Plant and Equipment (PPE). According to the information system condition, ADCS supports collecting information from either partial modules or all of them.

The modules within this standard and select business events that demonstrate interaction points between the modules are shown in Figure 1. Note that the connectors for the interactions are high level representations and not meant to depict all related attributes. Data transmission is defined as a process in which the data of business modules could be transformed into general ledger.

**Figure 1 —The Business modules in the ADCS**

There are a total of 71 tables specifying data elements with structures in ADCS, 52 tables are level 1 and 19 tables are level 2. The designation difference is based on the use of the information by auditors. Level 1 tables are defined as tables containing information the auditor should leverage when auditing; however, depending on the system, this information may not be available. The level 2 table designation indicates that these tables contain information that the auditor can leverage if the scope of the audit requires this type of data.

Within each table, fields are also labeled as level 1 or level 2. Similarly, to the table designations, level 1 fields are defined as fields containing information the auditor should leverage when auditing and the data is available within the system. The level 2 field designation indicates that these fields contain information that the auditor can leverage if the scope of the audit requires this type of data.

There are situations where level 2 tables contain level 1 fields. This scenario indicates that this type of information may not be needed in some audit situations; however, if the data in the table is deemed to be required by the auditor, the level 1 fields within the level 2 table should be included as they are key fields for the use of the information. Additional information for dealing with fields not available is presented in section 5.5.

The questionnaire, located at the end of each module, includes supplemental questions about the data that are essential for an understanding of its use. The answers to the questionnaire are commonly provided by accounting or finance personnel, with input from IT personnel.

## Naming convention

The naming conventions aim at helping readers to have a clear understanding of each table and data element. They also conform to the requirements of major accounting and ERP systems and databases. The following generic conventions are applied to all names for tables and data elements.

1. The length of the table and data element name shall be no more than 30 characters.
2. The abbreviation will be used if the length of a table name or element name is longer than 30 characters. International commonly used abbreviations are allowed, such as ERP.
3. Underline is used to separate words in a table name and data element name. Each table name and data element name shall contain only alpha-numeric characters and the underline characters.
4. The first letter of each word in the table name and data element name shall be in upper case. Any abbreviated term shall be in upper case.

The abbreviated terms used in ADCS are listed in Table 1.

Table 1 — Abbreviated terms

| **Abbreviation** | **Full Name** |
| --- | --- |
| ACC | Account |
| ADCS | Audit Data Collection Standard |
| ADJ | Adjustment |
| AP | Accounts Payable |
| AR | Accounts Receivable |
| ASCII | American Standard Code for Information Interchange |
| BAS | Base |
| BEG | Beginning |
| BIC | Business Identifier Code |
| CFO | Chief Financial Officer |
| CNY | Chinese Yuan |
| CRLF | Carriage-Return Line-Feed |
| CSV | Comma Separated Values |
| CUR | Currency |
| CUS | Customer |
| ERM | Enterprise Resource Management |
| ERP | Enterprise Resource Planning |
| EUR | Euro |
| FIFO | First In, First Out |
| FOB | Free On Board |
| FS | Financial Statement |
| GB | Gigabyte |
| GL | General Ledger |
| IBAN | International Bank Account Number |
| ICBC | Industrial and Commercial Bank of China |
| ID | Identification |
| INV | Inventory |
| IT | Information Technology |
| JE | Journal Entry |
| LEI | Legal Entity Identifier |
| LIFO | Last In, First Out |
| MS-DOS | Microsoft Disk Operating System |
| NTFS | New Technology File System |
| NUM | Number |
| NY | New York State |
| ORG | Organization |
| OS | Operating System |
| PK | Primary Key |
| PO | Purchase Order |
| PPE | Property, Plant and Equipment |
| PRV | Province |
| PUR | Purchase |
| REF | Reference Identifier |
| RFC | Request For Comments |
| SAL | Sales |
| SAP | Systems Applications and Products in data processing |
| SQL | Structured Query Language |
| TB | Terabytes |
| TIN | Tax Identification Number |
| TRX | Transactional |
| UOM | Unit of Measurement |
| US | United States of America |
| USD | U.S. Dollars |
| UTC | Coordinated Universal Time |
| UTF-8 | 8-bit Unicode Transformation Format |
| WIP | Work In Progress |

Special naming conventions for table names include:

1. Each table name contains no more than three underlines.
2. Each table name is presented as “module (each table belongs) abbreviation + underline + table description”.

Special naming conventions for data elements include:

1. Each element name contains no more than four underlines.
2. Words in element name shall appear in normal word order (e.g. modifiers before nouns).
3. The last word of element name is the keyword.
4. If there is a number in the element name, the number shall be combined with the previous word without underlining. The number shall be expressed as an integer, such as the data element Tax1\_Type\_Code.

## Representation and datatype of data elements

The representation of data element defines its length and precision. The representation shall be designed in accordance with ISO/IEC 14957, ISO 4217and ISO 8601-1. Datatype constrains the value that a data element might take. ADCS supports common datatypes of Date, String, Decimal, etc., to facilitate outputting data from a database and importing data into a database.

Each representation is introduced by the character %. The details are listed in Table 2.

Table 2 — The representation specifications and samples

| **Representation** | **Description** |
| --- | --- |
| %ns | %ns describes a sequence of characters, of which the maximum length is n. Left justified; no leading or trailing blank spaces.  EXAMPLE %6s describes “123”, “123abc”, but not “abcdefg” |
| %nc | %nc describes a sequence of characters, of which the length is exactly n. Left justified; no leading or trailing blank spaces; the string length shall be *n*.  (1) %1c represents an indicator type.  (2) %3c represents currency.  EXAMPLE USD = U.S. dollars, CNY = Chinese yuan  (3) %6c represents time zone as “±hh:mm”.  EXAMPLE Newfoundland’s time zone =-03:30, Beijing’s time zone=+08:00  (4) %8c represents time in 24-hour time (hh:mm:ss).  EXAMPLE 1:00 PM = 13:00:00  (5) %10c represents calendar date as YYYY-MM-DD.  EXAMPLE March 8, 2017 = 2017-03-08 |
| %m.nf | %m.nf describes an optionally signed floating-point number, of which the maximum length of decimal is n, and the maximum length of integer is (*m*-*n*-1). Left justified; no leading or trailing blank spaces. Decimal symbols shall be included and displayed with a dot (“.”). Decimals shall be used for non-integers.  Negative numbers shall be indicated with a minus sign (–) immediately preceding the number. Percentages shall be represented as decimals, where 100% = 1.00 and 10% = 0.10. |
| %nd | %nd describes an optionally signed decimal integer, of which the maximum length is *n*. Left justified; no leading or trailing blank spaces. Negative numbers shall be indicated with a minus sign (–) immediately preceding the number. |

Datatypes included in this document are listed in and shall comply with Table 3. The specific requirements for these elements will not be listed in the subsequent tables.

Table 3 —The datatypes and corresponding representations

| **Datatype** | **Representation** | **ISO standard adoption** |
| --- | --- | --- |
| Date | %10c | Represent date in YYYY-MM-DD format (ISO 8601-1).  EXAMPLE %10c describes "2010-05-01", but not "2010-5-01". |
| Time | %8c | Represent time in 24-hour time like hh:mm:ss (ISO 8601‑1). EXAMPLE 1:00 PM = 13:00:00. |
| String | %ns | Represent a sequence of characters, of which the maximum length is *n* (ISO/IEC 14957:2010).  EXAMPLE %6s describes "123", "123abc", but not "123abcd" |
| Decimal | %m.nf | Represent an optionally signed floating-point number, of which the maximum length of decimal is n, and the maximum length of integer is (*m*-*n*-1) (ISO/IEC 14957:2010).  EXAMPLE %11.6f describes "4.527125", "8692.52", but not "4.5271258" or "86926.52" |
| Integer | %nd | Represent an optionally signed decimal integer, of which the maximum length is *n* (ISO/IEC 14957:2010).  EXAMPLE %4d describes "32", "3482", but not "34875" |
| Boolean | %1c | Represent a two-valued logic data, of which the length is exactly 1(ISO/IEC 14957:2010).  EXAMPLE %1c describes "1" or "0", which means True or False. |

## Base module

### General

The Base module contains basic information that is used across multiple modules. Its content includes data related to business units, payment terms, projects, bank accounts, currency, and etc. Other modules for example, the GL, AR, Sales and AP should be used in conjunction with this module.

### BAS\_Business\_Segment

The BAS\_Business\_Segment (Table 4) and the BAS\_Business\_Segment\_Hierarchy (Table 6) have been designed to tabularize the portions of an organizational chart that is reflected in the business transactions as structural units, e.g. business unit, department, cost center and project.

Instructions on how to implement the business segment structures (4.4.2 and 4.4.3) are detailed in Annex A.

The fields within the BAS\_Business\_Segment (Table 4) are used to capture the individual organizational unit represented by each box on an organizational diagram. This table is level 1.

Table 4 — BAS\_Business\_Segment

| **No.** | **Name** | **Data-**  **type** | **Repre-sentation** | **Description** | **Level** |
| --- | --- | --- | --- | --- | --- |
| 1 | Business\_Segment\_Code | String | %25s | The code of each business segment. | 1 |
| 2 | Business\_Segment\_Name | String | %25s | The name of the business segment. | 1 |
| 3 | Segment\_Reference\_Level | String | %2c | The relative level of the segment with 1 being the consolidated level and numbers increasing through lower levels of the organizational chart. | 1 |
| 4 | Organization\_Type\_Name | String | %60s | Indicates the name of the organization type, for example, “Department” and “Cost Center”. | 1 |

The primary key for BAS\_Business\_Segment is listed in Table 5.

Table 5 — Identifiers in BAS\_Business\_Segment

| **No.** | **Name** | **Identifier** | **Referenced field** | **Referenced table** |
| --- | --- | --- | --- | --- |
| 1 | Business\_Segment\_Code | PK | n/a | n/a |

### BAS\_Business\_Segment\_Hierarchy

The fields in the BAS\_Business\_Segment\_Hierarchy (Table 6) are used to capture the relationships between the individual organization units. The table assumes a one\_to\_one relationship and captures the data necessary to consolidate transactions occurring for child level organizational units into higher level organizational structures (for example, business unit to division). This table is level 1.

Instructions on how to implement the business segment structures (see 4.4.2 and 4.4.3) are detailed in Annex A.

Table 6 — BAS\_Business\_Segment\_Hierarchy

| **No.** | Name | Data-  type | **Repre-sentation** | **Description** | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Parent\_Code | String | %25s | The code of the parent business segment. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 2 | Child\_Code | String | %25s | The code of the child business segment. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |

The primary keys and reference identifiers, with the related referenced fields and tables, for BAS\_Business\_Segment\_Hierarchy are listed in Table 7.

Table 7 — Identifiers in BAS\_Business\_Segment\_Hierarchy

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Parent\_Code | PK/REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 2 | Child\_Code | PK/REF | Business\_Segment\_Code | BAS\_Business\_Segment |

### BAS\_Employee

The personnel information of the employee in an independent accounting unit is contained in Table 8. This table is level 2.

Table 8 — BAS\_Employee

| **No.** | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Employee\_ID | String | %60s | The unique identifier for an employee. Typically auto-generated by the system. | 1 |
| 2 | Employee\_Code | String | %60s | The code of the employee. Each employee has only one code. If someone does part-time jobs in multiple departments, there will be more than one record with different Employee\_ID in this table. And the part-time status will be reflected in Employee\_Type\_Code. | 1 |
| 3 | Employee\_Name | String | %100s | The name of the employee. | 1 |
| 4 | Inactive\_flag | Boolean | %1c | Indicate whether one employee is active or inactive. One employee may become inactive due to some reasons such as sabbatical. | 2 |
| 5 | Employee\_Type\_Code | String | %60s | The code of the employee types.  EXAMPLE Using 004 to represent an on-the-job employee, 005 to represent a retired employee, 006 to represent a deceased employee, and 007 to represent a part-time employee. | 1 |
| 6 | Employee\_Type\_Name | String | %60s | The name of the employee type. EXAMPLE Employed, retired, probation and part-time. | 1 |
| 7 | Department\_Code | String | %25s | The code of department rosters.  EXAMPLE The IT department is designated as code 0018.  Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 8 | Employee\_Job\_Title | String | %60s | The title of the person in an accounting unit.  EXAMPLE Accounting manager. | 2 |
| 9 | Employee\_Academic\_Degree | String | %60s | The highest academic degree acquired.  EXAMPLE Doctor, Master. | 2 |
| 10 | Employment\_Date | Date | %10c | The employment date of the employee. | 2 |
| 11 | Termination\_Date | Date | %10c | The termination date of the employee from which the labor contract was no longer valid, or the employee no longer works in this department. | 2 |
| 12 | User\_ID | String | %25s | The system user ID associated with the employee. hall match the User\_ID in the BAS\_User table. | 2 |

The primary key and reference identifiers, with the related referenced fields and tables, for BAS\_Employee are listed in Table 9.

Table 9 — Identifiers in BAS\_Employee

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Employee\_ID | PK | n/a | n/a |
| 6 | Department\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 11 | User\_ID | REF | User\_ID | BAS\_User |

### BAS\_User

The user information of accounting and/or ERP system is contained in Table 10. This table is level 1.

Table 10 — BAS\_User

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | User\_ID | String | %25s | The unique identifier for the individuals entering transactions into the accounting and/or ERP system. Typically auto-generated by the system. This field is used to join information in this table to other tables based on the fields such as Created\_User\_ID, Last\_Modified\_User\_ID, Approved\_User\_ID and Posted\_User\_ID, respectively. | 1 |
| 2 | User\_Active\_Status | Boolean | %1c | This indicates whether the status of the user is active or inactive. A user may become inactive due to retirement, dismissal or termination etc.  EXAMPLE 1 is active and 0 is inactive. | 2 |
| 3 | User\_Status\_Modified\_Date | Date | %10c | The modified date of the user’s activation or termination status. | 2 |
| 4 | User\_Name | String | %100s | The name of the user. | 1 |
| 5 | User\_Job\_Title | String | %100s | The title of the person in the system.  EXAMPLE System manager. | 2 |
| 6 | Department\_Code | String | %25s | The code of department rosters of the use.  EXAMPLE The department name is IT department and the code is 0018.  Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 2 |
| 7 | User\_Role\_Responsibility | String | %100s | Free form description of the individual’s functional role or primary responsibility.  EXAMPLE Responsibility related to managing the information of accounts payable in the system. | 2 |

The primary key and reference identifier, with the related referenced fields and tables, for BAS\_User are listed in Table 11.

Table 11 — Identifiers in BAS\_User

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | User\_ID | PK | n/a | n/a |
| 6 | Department\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |

### BAS\_Customer\_Type

Detailed descriptions of the customer type are contained in Table 12. This table is level 2.

Table 12 — BAS\_Customer\_Type

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Customer\_Type\_ID | String | %60s | The unique identifier for the customer type. Typically auto-generated by the system. | 1 |
| 2 | Customer\_Type\_Code | String | %100s | The code of the customer type.  EXAMPLE Using 004 to represent a Platinum customer, 005 to represent a Gold customer and 006 to represent a Silver customer.  Customer\_Type\_Code and Customer\_Type\_Name are not necessarily related. | 1 |
| 3 | Customer\_Type\_Name | String | %80s | The name of the type categorized by the customer attributes.  EXAMPLE Platinum customer, Gold customer and Silver customer. | 1 |
| 4 | Parent\_Customer\_Type\_ID | String | %60s | The unique identifier for the parent customer type. Typically auto-generated by the system. Shall match the Customer\_Type\_ID in the BAS\_Customer\_Type table. | 2 |

The primary key and reference identifier, with the related referenced fields and tables, for BAS\_Customer\_Type are listed in Table 13.

Table 13 — Identifiers in BAS\_Customer\_Type

| No | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Customer\_Type\_ID | PK | n/a | n/a |
| 4 | Parent\_Customer\_Type\_ID | REF | Customer\_Type\_ID | BAS\_Customer\_Type |

### BAS\_Customer

The essential and generic information of the customers is contained in Table 14. This table is level 1.

Table 14 — BAS\_Customer

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Customer\_Account\_ID | String | %100s | The unique identifier for the customer. Typically auto-generated by the system. | 1 |
| 2 | Customer\_Account\_Number | String | %100s | The number of the customer. This number is generated either by manual input or by the system. | 1 |
| 3 | Customer\_Account\_Name | String | %200s | The name of the customer. | 1 |
| 4 | Customer\_Abbreviation | String | %100s | The abbreviation of the customer’s name. | 2 |
| 5 | Parent\_Customer\_ID | String | %100s | The unique identifier for the parent customer. Shall match the Customer\_Account\_ID in the BAS\_Customer table. | 2 |
| 6 | Corresponding\_Supplier\_ID | String | %100s | The unique identifier for the corresponding supplier in case that the customer is also a supplier. Shall match the Supplier\_Account\_ID in the BAS\_Supplier table. Otherwise set NULL. | 2 |
| 7 | Customer\_Type\_ID | String | %60s | The unique identifier for the customer type. Typically auto-generated by the system. Shall match the Customer\_Type\_ID in the BAS\_Customer\_Type table. | 2 |
| 8 | Customer\_TIN | String | %100s | The customer’s tax identification number. This number is usually generated by tax regulator. | 1 |
| 9 | Customer\_Street\_Address1 | String | %100s | Line 1 of the customer’s physical street address. | 1 |
| 10 | Customer\_Street\_Address2 | String | %100s | Line 2 of the customer’s physical street address. | 1 |
| 11 | Customer\_City | String | %100s | The physical city where the customer is located. | 1 |
| 12 | Customer\_State\_Province | String | %6s | The physical state or province where the customer is located (ISO 3166-2). | 2 |
| 13 | Customer\_Physical\_Postal\_Code | String | %20s | The postal code of the city where the customer is physically located. | 1 |
| 14 | Customer\_Country | String | %3s | The country code where the customer is physically located (ISO 3166-1). | 1 |
| 15 | Customer\_Billing\_Address1 | String | %100s | Line 1 of the customer’s billing address. | 1 |
| 16 | Customer\_Billing\_Address2 | String | %100s | Line 2 of the customer’s billing address. | 1 |
| 17 | Customer\_Billing\_City | String | %100s | The billing city of the customer. | 1 |
| 18 | CUS\_Billing\_State\_Province | String | %6s | The billing state or province of the customer (ISO 3166-2). | 2 |
| 19 | Customer\_Billing\_Postal\_Code | String | %20s | The billing postal code of the customer’s city. | 1 |
| 20 | Customer\_Billing\_Country | String | %3s | The billing country code of the customer (ISO 3166-1). | 1 |
| 21 | Primary\_Contact\_Name | String | %100s | The name of the primary contact for the customer. | 2 |
| 22 | Primary\_Contact\_Phone | String | %20s | The phone number of the primary contact for the customer. | 2 |
| 23 | Primary\_Contact\_Email | String | %100s | The email address of the primary contact for the customer. | 2 |
| 24 | Inactive\_Date | Date | %10c | The date that the customer was declared inactive. For example a customer may become inactive due to exceeding credit limit, legal restrictions, contract termination or bankruptcy etc. | 2 |
| 25 | Transaction\_Credit\_Limit | Decimal | %22.4f | The per invoice credit limit established for the customer. | 2 |
| 26 | Total\_Credit\_Limit | Decimal | %22.4f | The credit limit for the customer’s total outstanding balance. | 2 |
| 27 | Terms\_Discount\_Percentage | Decimal | %5.4f | The discount percentage the customer can take if an invoice is paid before a certain number of days. In the flat file, terms are represented as integers to decimal place.  EXAMPLE 10% would be represented as 0.10. | 2 |
| 28 | Terms\_Discount\_Days | Integer | %6d | The number of days from the invoice date the customer has to take advantage of discounted terms. Terms are represented as integers with no decimal places.  EXAMPLE 10 days would be represented as 10. | 2 |
| 29 | Terms\_Due\_Days | Integer | %6d | The default number of days allowed to meet the obligation before an invoice becomes overdue. | 2 |
| 30 | Created\_User\_ID | String | %25s | The unique identifier for the person who created the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 31 | Created\_Date | Date | %10c | The date the transaction was created in the system. This should be a system generated date (rather than user-created date), when possible. This is sometimes referred to as the creation date. | 2 |
| 32 | Created\_Time | Time | %8c | The time this transaction record was created into the system. | 2 |
| 33 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the customer additions or changes. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 34 | Approved\_Date | Date | %10c | The date the customer additions or changes were approved. | 2 |
| 35 | Approved\_Time | Time | %8c | The time the entry was approved. | 2 |
| 36 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person modifying this entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 37 | Last\_Modified\_Date | Date | %10c | The date the customer record was last modified. | 2 |
| 38 | Last\_Modified\_Time | Time | %8c | The time the entry was last modified. | 2 |

The primary key and reference identifiers, with the related referenced fields and tables, for BAS\_Customer are listed in Table 15.

Table 15 — Identifiers in BAS\_Customer

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Customer\_Account\_ID | PK | n/a | n/a |
| 5 | Parent\_Customer\_ID | REF | Customer\_Account\_ID | BAS\_Customer |
| 6 | Corresponding\_Supplier\_ID | REF | Supplier\_Account\_ID | BAS\_Supplier |
| 7 | Customer\_Type\_ID | REF | Customer\_Type\_ID | BAS\_Customer\_Type |
| 30 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 33 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 36 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |

### BAS\_Supplier\_Type

Detailed descriptions of the supplier type are contained in Table 16. This table is level 2.

Table 16 — BAS\_Supplier\_Type

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Supplier\_Type\_ID | String | %60s | The unique identifier for the supplier type. Typically auto-generated by the system. | 1 |
| 2 | Supplier\_Type\_Code | String | %100s | The code of the supplier type.  EXAMPLE Using 004 to represent preferred suppliers, 005 to represent key suppliers, and 006 to represent common suppliers. | 1 |
| 3 | Supplier\_Type\_Name | String | %80s | The name of the type categorized by the supplier attributes.  EXAMPLE Preferred supplier, key supplier and common supplier. | 1 |
| 4 | Parent\_Supplier\_Type\_ID | String | %60s | The unique identifier for the parent supplier type.  EXAMPLE Raw material supplier is a parent type of iron supplier.  Typically auto-generated by the system. Shall match the Supplier\_Type\_ID in the BAS\_Supplier\_Type table. | 2 |

The primary key and reference identifier, with the related referenced field and table, for BAS\_Supplier\_Type are listed in Table 17.

Table 17 — Identifiers in BAS\_Supplier\_Type

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Supplier\_Type\_ID | PK | n/a | n/a |
| 4 | Parent\_Supplier\_Type\_ID | REF | Supplier\_Type\_ID | BAS\_Supplier\_Type |

### BAS\_Supplier

The essential and generic information of the suppliers is contained in Table 18. This table is level 1.

Table 18 — BAS\_Supplier

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Supplier\_Account\_ID | String | %100s | The unique identifier for the supplier to whom payment is due or from whom unused credits have been applied. Typically auto-generated by the system. | 1 |
| 2 | Supplier\_Account\_Number | String | %100s | The number of the supplier to whom payment is due or from whom unused credits have been applied. The number is usually generated by manual input or generated by the system. | 1 |
| 3 | Supplier\_Account\_Name | String | %200s | The name of the supplier. | 1 |
| 4 | Supplier\_Abbreviation | String | %100s | The abbreviation of the supplier’s name. | 2 |
| 5 | Parent\_Supplier\_ID | String | %100s | The unique identifier for the parent supplier. Typically auto-generated by the system. Shall match the Supplier\_Account\_ID in the BAS\_Supplier table. | 2 |
| 6 | Corresponding\_Customer\_ID | String | %100s | The unique identifier for the corresponding customer in case that the supplier is also a customer. Typically auto-generated by the system. Shall match the Customer\_Account\_ID in the BAS\_Customer table. Otherwise set NULL. | 2 |
| 7 | Supplier\_Type\_ID | String | %60s | The unique identifier for the supplier type. Typically auto-generated by the system. Shall match the Supplier\_Type\_ID in the BAS\_Supplier\_Type table. | 2 |
| 8 | Supplier\_TIN | String | %100s | The supplier’s tax identification number. The number is usually generated by the tax regulator. | 1 |
| 9 | Supplier\_Street\_Address1 | String | %100s | Line 1 of the supplier’s physical street address. | 1 |
| 10 | Supplier\_Street\_Address2 | String | %100s | Line 2 of the supplier’s physical street address. | 1 |
| 11 | Supplier\_City | String | %100s | The physical city where the supplier is located. | 1 |
| 12 | Supplier\_State\_Province | String | %6s | The physical state or province where the supplier is located (ISO 3166-2). | 2 |
| 13 | Supplier\_Physical\_Postal\_Code | String | %20s | The postal code of the city where the supplier is physically located. | 1 |
| 14 | Supplier\_Country | String | %3s | The country code where the supplier is physically located (ISO 3166-1). | 1 |
| 15 | Supplier\_Billing\_Address1 | String | %100s | Line 1 of the supplier’s billing address. | 1 |
| 16 | Supplier\_Billing\_Address2 | String | %100s | Line 2 of the supplier’s billing address. | 1 |
| 17 | Supplier\_Billing\_City | String | %100s | The billing city of the supplier. | 1 |
| 18 | Supplier\_Billing\_State\_PRV | String | %6s | The billing state or province of the supplier. (ISO 3166-2). | 1 |
| 19 | Supplier\_Billing\_Postal\_Code | String | %20s | The billing postal code of the supplier’s city. | 1 |
| 20 | Supplier\_Billing\_Country | String | %3s | The billing country code of the supplier. (ISO 3166-1). | 1 |
| 21 | Primary\_Contact\_Name | String | %100s | The name of the primary contact for the supplier. | 2 |
| 22 | Primary\_Contact\_Phone | String | %20s | The phone number of the primary contact for the supplier. | 2 |
| 23 | Primary\_Contact\_Email | String | %100s | The email address of the primary contact for the supplier. | 2 |
| 24 | Supplier\_Group | String | %100s | Supplier group assignments when the organization segments the suppliers. | 2 |
| 25 | Inactive\_Date | Date | %10c | The date the supplier was declared inactive. For example a supplier may become inactive due to exceeding credit limit, legal restrictions, contract termination or bankruptcy etc. | 2 |
| 26 | Transaction\_Credit\_Limit | Decimal | %22.4f | The per invoice credit limit established for this supplier. | 2 |
| 27 | Total\_Credit\_Limit | Decimal | %22.4f | The credit limit for the total outstanding balance approved for the supplier. | 2 |
| 28 | Terms\_Discount\_Percentage | Decimal | %5.4f | The discount percentage the supplier can provide if an invoice is paid before a certain number of days. In the flat file, terms are represented as integers to decimal place.  EXAMPLE 10% would be represented as 0.10. | 2 |
| 29 | Terms\_Discount\_Days | Integer | %6d | The number of days from the invoice date the supplier provides for the customer to take advantage of discounted terms. Terms are represented as integers with no decimal places.  EXAMPLE 10 days would be represented as 10. | 2 |
| 30 | Terms\_Due\_Days | Integer | %6d | The number of days allowed to meet the obligation before an invoice becomes overdue. | 2 |
| 31 | Created\_User\_ID | String | %25s | The unique identifier for the person who created the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 32 | Created\_Date | Date | %10c | The date the record was created in the system. | 2 |
| 33 | Created\_Time | Time | %8c | The time the record was created in the system. | 2 |
| 34 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the supplier additions or changes. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 35 | Approved\_Date | Date | %10c | The date the supplier additions or changes was approved. | 2 |
| 36 | Approved\_Time | Time | %8c | The time the supplier additions or changes was approved. | 2 |
| 37 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person modifying this record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 38 | Last\_Modified\_Date | Date | %10c | The date the record was last modified. | 2 |
| 39 | Last\_Modified\_Time | Time | %8c | The time the record was last modified. | 2 |

The primary key and reference identifiers, with the related referenced fields and tables, for BAS\_Supplier are listed in Table 19.

Table 19 — Identifiers in BAS\_Supplier

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Supplier\_Account\_ID | PK | n/a | n/a |
| 5 | Parent\_Supplier\_ID | REF | Supplier\_Account\_ID | BAS\_Supplier |
| 6 | Corresponding\_Customer\_ID | REF | Customer\_Account\_ID | BAS\_Customer |
| 7 | Supplier\_Type\_ID | REF | Supplier\_Type\_ID | BAS\_Supplier\_Type |
| 31 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 34 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 37 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |

### BAS\_Chart\_Of\_Accounts

The information about GL accounts, including name, description, type and hierarchy is contained in Table 20. When it is cross-referred by other table(s), consistency shall apply. For example, in this table, the value of GL\_Account\_Number is 101, the value of GL\_Account\_Name is cash, and the value of Balance\_Debit\_Or\_Credit is D, if the value of GL\_Account\_Number in GL\_Tial\_Balance table is 101, then the Amount corresponding with cash account (101) must be debit. This table is level 1.

Table 20 — BAS\_Chart\_Of\_Accounts

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | GL\_Account\_Number | String | %100s | The GL account number. | 1 |
| 2 | GL\_Account\_Name | String | %100s | The name of the GL account. | 1 |
| 3 | GL\_Account\_Description | String | %1000s | The label or description associated with the GL\_Account\_Number. | 2 |
| 4 | FS\_Caption | String | %100s | The financial statement caption represents a related group of accounts.  EXAMPLE Cash and cash equivalents, accounts payable and cost of sales.  The caption can be at the trial balance level. | 1 |
| 5 | Account\_Type | String | %25s | The type of account.  EXAMPLE Assets, liabilities, equity, revenues and expenses. | 1 |
| 6 | Account\_Subtype | String | %25s | The subtype of the account.  EXAMPLE Current assets are the subtype of assets. | 1 |
| 7 | Account\_Hierarchy | Integer | %2d | The corresponding level for account number in the account hierarchy.  EXAMPLE Using 1 to represent assets, and 2 to represent the account subtype current assets. | 2 |
| 8 | Parent\_GL\_Account\_Number | String | %100s | The number of the parent account in an account hierarchy. This is provided to allow more than the predefined levels of the hierarchy in the BAS\_Chart\_Of\_Accounts table. When Parent\_GL\_Account\_Number is the highest level, its value can be set to the default value; for example, set to NULL.  Shall match the GL\_Account\_Number in BAS\_Chart\_Of\_Accounts table. | 1 |
| 9 | Balance\_Debit\_Or\_Credit | String | %1c | This field is used to indicate whether the natural balance of the account is a debit or credit balance by indicating “D” or “C”, where assets and expenses have a natural balance of debit, and liabilities, equity and revenues have a natural balance of credit. | 2 |
| 10 | Active\_Flag | Boolean | %1c | This indicates whether the GL account is active or inactive.  EXAMPLE 1 is active and 0 is inactive. | 2 |
| 11 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifier, with the related referenced fields and tables, for BAS\_Chart\_Of\_Accounts are listed in Table 21.

Table 21 — Identifiers in BAS\_Chart\_Of\_Accounts

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | GL\_Account\_Number | PK | n/a | n/a |
| 8 | Parent\_GL\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |

### BAS\_Accounting\_Period

The information related to accounting period including the corresponding fiscal year, the beginning and ending date is contained in Table 22. The table captures the time range within a specific reporting period and year, in which business transactions and entries are accumulated into financial statements and other reports. This table is level 1.

Table 22 — BAS\_Accounting\_Period

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Fiscal\_Year | String | %4c | The fiscal year in which the calendar date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. | 1 |
| 2 | Accounting\_Period | String | %15s | The accounting period in which the calendar date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date. | 1 |
| 3 | Accounting\_Period\_BEG\_Date | Date | %10c | The calendar beginning date of the current accounting period. | 1 |
| 4 | Accounting\_Period\_Ending\_Date | Date | %10c | The calendar ending date of the current accounting period. | 1 |

The primary keys for BAS\_Accounting\_Period are listed in Table 23.

Table 23 — Identifiers in BAS\_Accounting\_Period

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Fiscal\_Year | PK | n/a | n/a |
| 2 | Accounting\_Period | PK | n/a | n/a |

### BAS\_Journal\_Entry\_Type

The information relevant to the GL journal entry type is contained in Table 24. For example, cash receipts, cash disbursements are contained. This table is level 2.

Table 24 — BAS\_Journal\_Entry\_Type

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | JE\_Type\_Code | String | %60s | The code of the journal entry type.  EXAMPLE Using 004 to represent a cash receipt entry, 005 to represent a cash disbursement entry, and 006 to represent a non-cash entry. | 1 |
| 2 | JE\_Type\_Name | String | %60s | The name of the journal entry type. This is usually categorized by business to satisfy an internal control need and/or to facilitate sorting and querying; for example, journal entries could be classified based on whether the transaction involves cash. In this case there may be cash receipt entry, cash disbursement entry, and non-cash entry of adjusting that is the recording of interest revenue earned and wages payable, estimation that is the recording depreciation, and bad-debt expenses, and/or correction that makes entries to counteract the effects of errors found in the general ledger. | 1 |
| 3 | JE\_Type\_Abbreviation | String | %30s | The abbreviation of the journal entry type. | 2 |
| 4 | Active\_Flag | Boolean | %1c | This indicates whether the JE type is active or inactive.  EXAMPLE 1 is active and 0 is inactive. | 2 |

The primary key for BAS\_Journal\_Entry\_Type is listed in Table 25.

Table 25 — Identifiers in BAS\_Journal\_Entry\_Type

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | JE\_Type\_Code | PK | n/a | n/a |

### BAS\_Bill\_Type

The information of bill type, for example, bank draft, commercial draft, promissory note and check are contained, is contained in Table 26. Bills are frequently used in the business cycle of sales and purchase, as evidence of debt, payment and/or settlement instrument. This table is level 2.

Table 26 — BAS\_Bill\_Type

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Bill\_Type\_Code | String | %60s | The code of the bill type.  EXAMPLE Using 004 to represent bank draft, 005 to represent promissory note, and 006 to represent check. | 1 |
| 2 | Bill\_Type\_Name | String | %60s | The name of the bill type.  EXAMPLE Bank draft, commercial draft, promissory note and check. | 1 |
| 3 | Active\_Flag | Boolean | %1c | This indicates whether the bill type is active or inactive.  EXAMPLE 1 is active and 0 is inactive. | 2 |

The primary key for BAS\_Bill\_Type is listed in Table 27.

Table 27 — Identifiers in BAS\_Bill\_Type

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Bill\_Type\_Code | PK | n/a | n/a |

### BAS\_Settlement\_Method

The information on methods used to settle transactions is contained in Table 28. Businesses can adopt various methods to settle transactions and transfer money, especially in sales and purchase activities. Typical settlement methods include: cash settlements, issuing bills, using credit cards, bank remittances and bank collections. This table is level 1.

Table 28 — BAS\_Settlement\_Method

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Settlement\_Method\_Code | String | %60s | The code of the settlement method. Various methods can be used to settle transactions and transfer money; for example, 001 for cash, 002 for bills, 003 for credit card, 004 for remittance, and 005 for bank collection. | 1 |
| 2 | Settlement\_Method\_Name | String | %60s | The name of the settlement method.  EXAMPLE Cash settlement, issuing bills, credit card, bank remittance and bank collection. | 1 |
| 3 | Active\_Flag | Boolean | %1c | This indicates whether the settlement method is active or inactive.  EXAMPLE 1 is active and 0 is inactive. | 2 |

The primary key for BAS\_Settlement\_Method is listed in Table 29.

Table 29 — Identifiers in BAS\_Settlement\_Method

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Settlement\_Method\_Code | PK | n/a | n/a |

### BAS\_Currency

The information of the currency is contained in Table 30. This table is level 1.

Table 30 — BAS\_Currency

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Currency\_Code | String | %3c | The code of the currency (ISO 4217). | 1 |
| 2 | Currency\_Name | String | %30s | The name of the currency in the accounting and/or ERP system. | 1 |
| 3 | Minor\_Unit | Integer | %1d | The unit of recorded value which is a division of the respective unit of currency. Minor unit shows the decimal relationship between such unit and the currency itself (ISO 4217). Number 0 means that there is no minor unit for that currency, whereas number 1, 2, 3, etc. signify a ratio of 10:1, 100:1, 1 000:1, etc. respectively.  EXAMPLE The US cent is a one hundredth part of the US dollar; the GB penny is a one hundredth part of the pound sterling. The minor unit number for both is 2. | 2 |
| 4 | Active\_Flag | Boolean | %1c | This indicates whether Currency\_Code is active or inactive.  EXAMPLE 1 is active and 0 is inactive. | 2 |

The primary key for BAS\_Currency is listed in Table 31.

Table 31 — Identifiers in BAS\_Currency

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Currency\_Code | PK | n/a | n/a |

### BAS\_Measurement\_Unit

The information of the measurement unit (UOM) used in the modules of general ledger, sales, purchase, inventory and PPE is contained in Table 32. This table is level 1.

Table 32 — BAS\_Measurement\_Unit

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | UOM\_Code | String | %80s | The code of the measurement unit. | 1 |
| 2 | UOM\_Name | String | %80s | The name of the measurement unit for measuring the quantity of the material, etc. | 1 |
| 3 | UOM\_Abbreviation | String | %40s | The abbreviation of the measurement unit's name.  EXAMPLE Kilogram is recorded as “kg” and square meter is recorded as “sq.m”. | 1 |
| 4 | Active\_Flag | Boolean | %1c | This indicates whether the UOM\_Code is active or inactive.  EXAMPLE 1 is active and 0 is inactive. | 2 |

The primary key for BAS\_Measurement\_Unit is listed in Table 33.

Table 33 — Identifiers in BAS\_Measurement\_Unit

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | UOM\_Code | PK | n/a | n/a |

### BAS\_Payment\_Term

The details of the payment term, which is applied and referenced in the purchase and sales modules, are contained in Table 34. The payment term refers to the condition of a sale/purchase agreement and is related to how the customer will pay (type of credit instrument), and especially how much time is allowed for payment (credit period) and discount (cash discount and discount period). This table is level 1.

Table 34 — BAS\_Payment\_Term

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Payment\_Term\_Code | String | %80s | The code of the payment term.  EXAMPLE Terms of 2/10, net 60 could be quoted. This means that customers have 60 days from the invoice date to pay the full amount. However, if payment is made within 10 days, a 2 percent cash discount can be taken. | 1 |
| 2 | Payment\_Term\_Name | String | %200s | The full name of the payment term. | 1 |
| 3 | Payment\_Term\_Line\_Number | String | %10s | The number of the lines according to the Payment\_Term\_Code value. This number is generated either by manual input or by the system. | 1 |
| 4 | Payment\_Term\_Line\_Description | String | %1000s | The detailed description of the payment term’s line.  EXAMPLE Payment due date, discount days, and discount percentage. | 1 |
| 5 | Active\_Flag | Boolean | %1c | This indicates whether the payment term is active or inactive.  EXAMPLE 1 is active and 0 is inactive. | 2 |

The primary key for BAS\_Payment\_Term is listed in Table 35.

Table 35 — Identifiers in BAS\_Payment\_Term

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Payment\_Term\_Code | PK | n/a | n/a |

### BAS\_Project

The detailed information related to the project, for example, construction project, government or business-funded research project are contained, is contained in Table 36. Projects are commonly administered separately and could be subject to being audit in accordance with regulatory and/or managerial requirements. The audit of a project is a thorough examination of the management, execution, methodology, procedures, records, budgets, expenditures, and the degree of completion. It is referenced in several modules including the GL, AR, AP and Inventory. This table is level 2.

Table 36 — BAS\_Project

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Project\_ID | String | %60s | The unique identifier for the project. Typically auto-generated by the system. | 1 |
| 2 | Project\_Code | String | %80s | The code of the project. | 1 |
| 3 | Project\_Name | String | %80s | The name of the project related to operation and administration. | 1 |
| 4 | Project\_Beginning\_Date | Date | %10c | The beginning date of the project. | 2 |
| 5 | Project\_Ending\_Date | Date | %10c | The ending date of the project. | 2 |
| 6 | Active\_Flag | Boolean | %1c | This indicates whether the project is active or inactive.  EXAMPLE 1 is active and 0 is inactive. | 2 |
| 7 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key for BAS\_Project is listed in Table 37.

Table 37 — Identifiers in BAS\_Project

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Project\_ID | PK | n/a | n/a |

### BAS\_Bank\_Account

The details of a bank account are contained in Table 38. This table is level 2.

Table 38 — BAS\_Bank\_Account

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Bank\_Account\_Number | String | %60s | The number of the account opened in institutions, for example, bank, financial institution and settlement center. ISO 13616 is recommended if applicable. | 1 |
| 2 | Bank\_Account\_Name | String | %128s | The name of the account opened in institutions, for example, bank, financial institution and settlement center. | 1 |
| 3 | Bank\_Code | String | %80s | The code of the financial institution (ISO 9362 or ISO 17442). ISO 17442 is preferred. One reason is that bank branch identifier will not change due to location movement. | 1 |
| 4 | Bank\_Name | String | %200s | The full name of the institution, for example, bank, financial institution and settlement center. | 1 |
| 5 | Branch\_Code | String | %80s | The code of the institution’s branch. | 1 |
| 6 | Branch\_Name | String | %200s | The full name of the institution’s branch. | 1 |
| 7 | Branch\_Country | String | %3s | The country code where the branch is physically located (ISO 3166-1). | 2 |
| 8 | Branch\_Region | String | %25s | Sub-region within country; in the U.S., this would be a state; in Canada it would be a province. | 2 |
| 9 | Active\_Flag | Boolean | %1c | This indicates whether the bank account is active or inactive.  EXAMPLE 1 is active and 0 is inactive. | 2 |
| 10 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key for BAS\_Bank\_Account is listed in Table 39.

Table 39 — Identifiers in BAS\_Bank\_Account

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Bank\_Account\_Number | PK | n/a | n/a |

### BAS\_Tax\_Regulatory

The regulatory information related to taxes is contained in Table 40. For example, regulator country, region, name and role are contained. This table is level 1.

Table 40 — BAS\_Tax\_Regulatory

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Regulator\_Code | String | %25s | The code of the regulator or jurisdiction. | 1 |
| 2 | Regulator\_Country | String | %3s | The country code where the regulator is located (ISO 3166-1). | 1 |
| 3 | Regulator\_Region | String | %25s | The sub-region within a country.  EXAMPLE In the U.S. this would be a state and in Canada this would be a province. | 1 |
| 4 | Regulator\_Name | String | %100s | The name of the regulator for which tax is withheld or accrued. | 1 |
| 5 | Regulator\_Role | String | %20s | The role of the regulator: federal, regional or local. | 1 |
| 6 | Regulator\_Payable\_Account\_NUM | String | %100s | The GL account used to reflect amounts payable to the regulator. Shall match the GL\_Account\_Number in BAS\_Chart\_Of\_Accounts table. | 1 |
| 7 | Regulator\_Accrual\_Account\_NUM | String | %100s | The GL account used to reflect accruals due to the regulator. Shall match the GL\_Account\_Number in BAS\_Chart\_Of\_Accounts table. | 1 |
| 8 | Regulator\_Expense\_Account\_NUM | String | %100s | The GL account used to reflect expense related to the regulator. Shall match the GL\_Account\_Number in BAS\_Chart\_Of\_Accounts table. | 1 |
| 9 | Regulator\_ID | String | %25s | The ID assigned/generated by the regulator for the reporting organization to the regulator. | 1 |
| 10 | Regulator\_Reporting\_ORG | String | %25s | The code of the reporting organization. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 11 | Regulator\_Active\_Flag | Boolean | %1c | This indicates whether the Regulator\_Code is active or inactive.  EXAMPLE 1 is active and 0 is inactive. | 1 |
| 12 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for BAS\_Tax\_Regulatory are listed in Table 41.

Table 41 — Identifiers in BAS\_Tax\_Regulatory

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Regulator\_Code | PK | n/a | n/a |
| 6 | Regulator\_Payable\_Account\_NUM | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 7 | Regulator\_Accrual\_Account\_NUM | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 8 | Regulator\_Expense\_Account\_NUM | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 10 | Regulator\_Reporting\_ORG | REF | Business\_Segment\_Code | BAS\_Business\_Segment |

### BAS\_Tax\_Type

The detailed information on tax types used by the business is contained in Table 42. Tables in AR, Sales, AP and Purchase modules contain 4 tax types respectively, which can meet requirement of most cases of the business. Tax types could be tax in country level, in state level, in county level or in local level, or tax related to a transaction, for example, sale tax, value added tax or tariff. This table is level 1.

Table 42 — BAS\_Tax\_Type

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Tax\_Type\_Code | String | %25s | A code used to refer to this tax type, used as a key or cross-reference in files.  EXAMPLE Using 004 to represent the income tax, 005 to represent the tariff, and 006 to represent the value added tax. | 1 |
| 2 | Tax\_Name | String | %100s | The name of the tax type.  EXAMPLE Income tax, Tariff and Value added tax. | 1 |
| 3 | Regulator\_Code | String | %25s | The code of the regulator for this tax. Shall match the Regulator\_Code in the BAS\_Tax\_Regulatory table. | 1 |
| 4 | Tax\_Type\_Description | String | %100s | The description of the tax type. | 1 |
| 5 | Tax\_Code\_Description | String | %1000s | The description of the tax code, subdivision of the tax type.  EXAMPLE Lower percentage applicable for common goods. | 1 |
| 6 | Tax\_Percentage | Decimal | %11.6f | Default percentage for this combination of tax type and tax code. Can as of the Extracted\_Date from Profile table. | 1 |
| 7 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifier, with the related referenced fields and tables, for BAS\_Tax\_Type are listed in Table 43.

Table 43 — Identifiers in BAS\_Tax\_Type

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Tax\_Type\_Code | PK | n/a | n/a |
| 3 | Regulator\_Code | REF | Regulator\_Code | BAS\_Tax\_Regulatory |

### BAS\_Customized\_ACC\_Segment

An account segment is a customized file item, which includes the information of the customized account segments that are not fixed account segments and no other table contains their description information, for example region type. This table is used together with the BAS\_Customized\_ACC\_Value. This table is level 2.

Table 44 — BAS\_Customized\_ACC\_Segment

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Customized\_ACC\_Segment\_Code | String | %60s | The code of customized account segment which audit data needs to be used; this does not include the fixed account segment having been identified; for example, unlike customer, budget information is not included in the Base module as an individual table, therefore budget can be identified as a customized account segment. | 1 |
| 2 | Customized\_ACC\_Segment\_Name | String | %200s | The customized account segment name which audit data needs to be used; for example, budget records planned revenue and expenditure. | 1 |
| 3 | Customized\_ACC\_Description | String | %1000s | The customized account segment description which audit data needs to be used; for example, budget can be described as the annual plan of aggregated fiscal revenue and expenditure for a state, which is verified and approved through legal procedures. | 2 |
| 4 | Customized\_ACC\_Encoding\_Rule | String | %20s | The encoding rules of the value of a customized account segment. If the encoding rule has a hierarchy feature, each level is separated by “-”; for example, budget (with 1-digit code, like 1) can be subdivided into financial budget (with 2-digit code, like 01) and construction budget (with 2-digit code, like 05), with the financial budget containing budgeted revenue (with 2-digit code, like 03) and budgeted expenditure (with 2-digit code, like 04), which are the third-level segments. In this case, Customized\_ACC\_Encoding\_Rule is 1-2-2. | 2 |
| 5 | Hierarchy\_Flag | Boolean | %1c | Whether the table value has a hierarchy feature or not.  EXAMPLE 1 means yes and 0 means no. | 2 |
| 6 | Active\_Flag | Boolean | %1c | This indicates whether the Customized\_ACC\_Segment\_Code is active or inactive.  EXAMPLE 1 is active and 0 is inactive. | 2 |

The primary key for BAS\_Customized\_ACC\_Segment is listed in Table 45.

Table 45 — Identifiers in BAS\_Customized\_ACC\_Segment

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Customized\_ACC\_Segment\_Code | PK | n/a | n/a |

### BAS\_Customized\_ACC\_Value

The information from the customized account segment value is contained in Table 46. This table is level 2.

Table 46 — BAS\_Customized\_ACC\_Value

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Customized\_ACC\_Value\_Code | String | %60s | The code of the customized account segment value. If the Customized\_ACC\_Encoding\_Rule is 1-2-2, the corresponding budget-financial budget-budgeted expenditure is 10104. | 1 |
| 2 | Customized\_ACC\_Segment\_Code | String | %60s | This field is associated with the BAS\_Customized\_ACC\_Segment table. Shall match the Customized\_ACC\_Segment\_Code in the BAS\_Customized\_ACC\_Segment table. | 1 |
| 3 | Customized\_ACC\_Value\_Name | String | %200s | The name of the account segment value of each file.  EXAMPLE budget-financial budget-budgeted expenditure. | 1 |
| 4 | ACC\_Value\_Description | String | %1000s | The detailed description of the account segment value. | 2 |
| 5 | Parent\_ACC\_Value\_Code | String | %60s | The code of the parent customized account segment value. Shall match the Customized\_ACC\_Value\_Code in BAS\_Customized\_ACC\_Value table. | 1 |
| 6 | Customized\_ACC\_Value\_Hierarchy | String | %2s | The level of the current value in the file structure.  EXAMPLE 1 means the highest. | 2 |

The primary key and reference identifiers, with the related referenced fields and tables, for BAS\_Customized\_ACC\_Value are listed in Table 47.

Table 47 — Identifiers in BAS\_Customized\_ACC\_Value

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Customized\_ACC\_Value\_Code | PK | n/a | n/a |
| 2 | Customized\_ACC\_Segment\_Code | REF | Customized\_ACC\_Segment\_Code | BAS\_Customized\_ACC\_Segment |
| 5 | Parent\_ACC\_Value\_Code | REF | Customized\_ACC\_Value\_Code | BAS\_Customized\_ACC\_Value |

### BAS\_Profile

The industry and software version information is contained in Table 48. This table contains information related to the profile of the data being collected. For instance, when we extract the financial data of 2016 from an auditee using SAP XXX ERP System in 2017.1.16, we should have a record with the Profile\_Name “XXX\_2016”, Fiscal\_Year “2016”, Developer\_Name “SAP”, Software\_Name “SAP\_S/4”, Software\_Version “2.0”, Functional\_Currency “CNY, Standard\_Version “ISO 21378”, Extracted\_Date “2017-01-16”. This table is level 2.

Table 48 — BAS\_Profile

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Profile\_Number | String | %5s | The number of the current data collection. This number is generated either by manual input or by the system. | 1 |
| 2 | Profile\_Name | String | %30s | The name of the current data collection. | 1 |
| 3 | Fiscal\_Year | String | %4c | The fiscal year in which the calendar date occurs. The date shall be shown as “YYYY-MM-DD” in the extended format and the YYYY indicates a four-digit year (ISO 8601-1). | 2 |
| 4 | Accounting\_Entity | String | %60s | The legal name of accounting entity. | 2 |
| 5 | Industry | String | %20s | The corresponding industry name under superior sector code. | 2 |
| 6 | Developer\_Name | String | %200s | The name of accounting and/or ERP system software developer. | 2 |
| 7 | Software\_Name | String | %200s | The name of accounting and/or ERP system software products. | 2 |
| 8 | Software\_Version | String | %20s | The accounting and/or ERP system software version. | 2 |
| 9 | Functional\_Currency\_Code | String | %3c | The functional or group currency used in accounting and/or ERP system software (ISO 4217). | 2 |
| 10 | Standard\_Version | String | %30s | The standard issuing No. of the standards with which the current output files are consistent.  EXAMPLE ISO 21378. | 2 |
| 11 | Extracted\_Date | Date | %10c | The date of data extraction. | 1 |
| 12 | Time\_Zone | String | %6c | The Time\_Zone indicates the difference between local time and UTC of day. The representation of the difference can be expressed in hours and minutes, or hours only. The Time\_Zone shall be shown as “±hh:mm in the extended format (ISO 8601-1).  EXAMPLE Newfoundland’s time zone =-03:30, Beijing’s time zone=+08:00. | 1 |
| 13 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key for BAS\_Profile is listed in Table 49.

Table 49 — Identifiers in BAS\_Profile

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Profile\_Number | PK | n/a | n/a |

### Base standard data questionnaire

The following information is integral to the understanding and use of the relevant data. A company’s financial management, in consultation with its IT personnel, should address each of the items every time the data is provided, if applicable. These questions are not intended to be all-inclusive and are presented as examples only. Prior to implementing this data standard, an evaluation should be made of the reliability of the system data through the use of controls and segregation of duties testing, which are not covered by this questionnaire. This questionnaire is informative.

Consider the following questions:

1. Are there any exceptions, deviations or complexities in applying this data standard, for example:
2. file formats (for example, not pipe-delimited and no header row);
3. field formats (for example, no decimal point in numeric fields and alternative format for dates or times);
4. records that are identified as nonfinancial (for example, statistical or budget items);
5. records that should have been included but were not available for this extract;
6. fields (level 1) of level 1 tables and of required level 2 tables that should have been included but were not available;
7. support systems used to create final data that is then transferred into the ERP system;
8. audit trail for data transferred between systems;
9. What fields have been calculated rather than supplied by the system?
10. What are the names, titles, and user IDs associated with the financial management team (CFO and controller)?
11. Has the company had any significant acquisition, divestiture, or system migration activity that can affect the data?
12. What are the policies and procedures around the use and reuse of user IDs?
13. What are the policies and procedures around the use and reuse of business segment codes when business units are acquired or disposed of?
14. What is the process for identifying business units and related hierarchies, and at what level are they being measured (for example, geography, product line)?
15. What is the process for identifying business segments and related hierarchies? What level are they being measured (for example, account, profit center, division, business unit, fund, program, branch, project)?
16. Is it typical for employees to post entries on the weekends during the close process? If so, which weekends?
17. What is the closing schedule? How many days (calendar) are taken to close each quarter or period? What is the end date of each accounting period?
18. What are the observed company holidays?
19. Does the company participate in international business? If so, how does the company account for this? Does the company record or issue financial reports for domestic and foreign business? Is there a situation where multiple accounting methods are being used for different business units?
20. Is the company a group company? If so, how many companies are included under one subsidiary? Are accounts set up separately according to each subsidiary, or unified controlled? Can the subaccount be set up by the subsidiary itself?
21. Does the company have functional business units? Functional business units are business structures which are segmented by the type of business, for example, sales unit, procurement unit, inventory unit, cost unit (or cost center) and profit center. Functional business units may be accounted horizontally across the organization.
22. Within a department, do sectors exist which are independent of the organization’s internal accounting department (for example, the ministry of finance, or sales department under a company)?
23. Does the ERP system store the individual accounting period table? Is accounting period defined as annual or quarterly?
24. How is the customer classified? Does the classification have a hierarchical relationship?
25. How is the supplier classified? Does the classification have a hierarchical relationship?
26. Does the chart of accounts table specify the fields Account\_Type, Account\_Subtype and FS\_Caption?
27. Which type of currency (for example, amount, local amount and reporting amount) does the ERM system account for?
28. What are the ERP system measurement unit types (for example, the basic measurement unit, inventory measurement unit, purchasing measurement unit, sales measurement unit, and cost measurement unit)?
29. Does the ERP system record the tax authorities’ information relating to the company itself? What information is recorded?

## General Ledger module

### General

The General Ledger module is used to record the financial impacts of business processes. In most ERP systems and accounting packages, the general ledger is the module where transactional-level data are accumulated, summarized, stored, and staged for reporting. Additionally, the closing entries for both periods and year-end are contained within these tables.

The tables within the GL module and select key fields used for interactions with the Base module are illustrated in Figure 2.

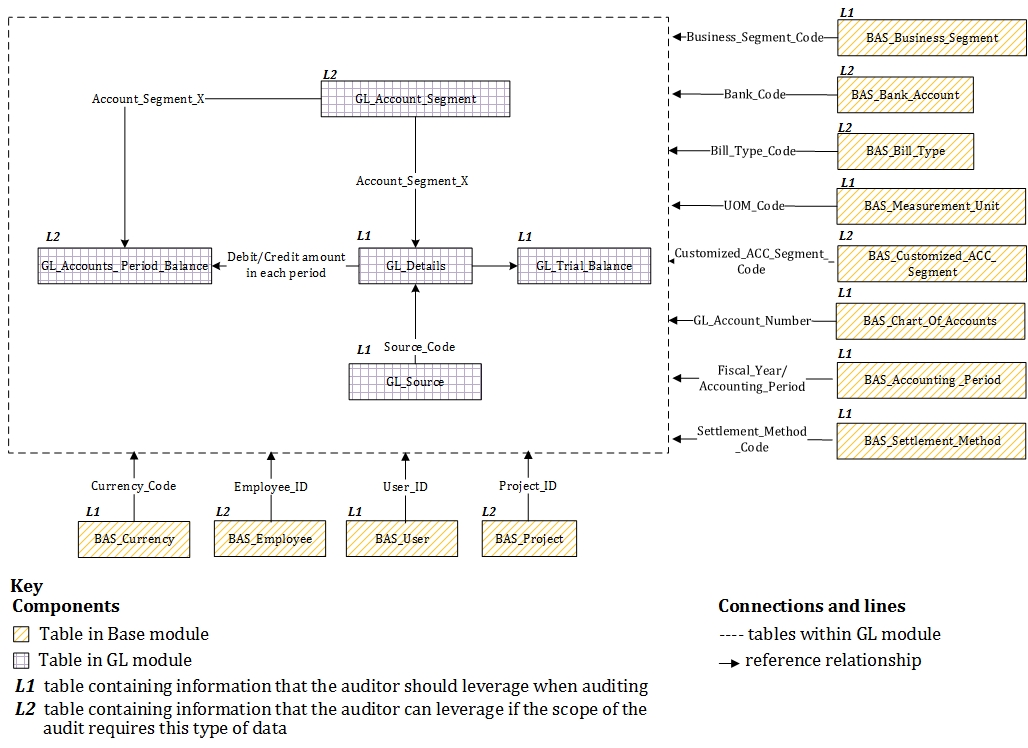


Figure 2 — Table relation diagram of the General Ledger module

### GL\_Trial\_Balance

All the ledger account balance information of ADCS is contained in Table 50. The GL\_Trial\_Balance file shall contain the ending balances at a point in time. The GL\_Trial\_Balance should be extracted at the same time as the GL\_Details to prevent differences in transactions and balances. This table is level 1.

Table 50 — GL\_Trial\_Balance

| No. | Name | Data-  type | Repre-  sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | GL\_Account\_Number | String | %100s | The GL account number. The number is often generated by the system. Shall match the GL\_Account\_Number used in the BAS\_Chart\_Of\_Accounts table. | 1 |
| 2 | Fiscal\_Year | String | %4c | Fiscal year in which the Balance\_As\_Of\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 3 | Accounting\_Period | String | %15s | Accounting period in which the Balance\_As\_Of\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date. Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 4 | Balance\_As\_Of\_Date | Date | %10c | The date through which the provided balance reflects account activity.  EXAMPLE If a report was run for activity through 20141231 on 20150122, the date recorded would be 20141231. | 1 |
| 5 | Functional\_Currency\_Code | String | %3c | The code of functional or group currency related to the balance (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 6 | Reporting\_Currency\_Code | String | %3c | The code of currency used for non-consolidated reporting as opposed to functional, consolidated reporting, local or actual amounts (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 7 | Local\_Currency\_Code | String | %3c | The code of currency used for local country reporting requirements (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 8 | Transaction\_Currency\_Code | String | %3c | The code of currency used in actual transaction (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 9 | Beginning\_Functional\_Amount | Decimal | %22.4f | Beginning balance amount of the period (same amount as the ending balance from the prior period) recorded in the functional or group currency. No multi-currency translation should be performed on this amount because all are recorded in a single currency. | 1 |
| 10 | Beginning\_Reporting\_Amount | Decimal | %22.4f | Beginning balance amount for the period in the currency used for statutory reporting. | 2 |
| 11 | Beginning\_Local\_Amount | Decimal | %22.4f | Beginning balance amount for the period in the local currency used for multi-currency tracking. | 2 |
| 12 | Beginning\_Transaction\_Amount | Decimal | %22.4f | Beginning balance amount for the period in the transaction currency used for multi-currency tracking. | 2 |
| 13 | Ending\_Functional\_Amount | Decimal | %22.4f | Ending balance amount for the period recorded in the functional or group currency. No multi-currency translation should be performed on this amount because all are recorded in a single currency. | 1 |
| 14 | Ending\_Reporting\_Amount | Decimal | %22.4f | Ending balance amount for the period in the currency used for statutory reporting. | 2 |
| 15 | Ending\_Local\_Amount | Decimal | %22.4f | Ending balance amount for the period in local currency used for multi-currency tracking. | 2 |
| 16 | Ending\_Transaction\_Amount | Decimal | %22.4f | Ending balance amount for the period in the transaction currency used for multi-currency tracking. | 2 |
| 17 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary keys and reference identifiers, with the related referenced fields and tables, for GL\_Trial\_Balance are listed in Table 51.

Table 51 — Identifiers in GL\_Trial\_Balance

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | GL\_Account\_Number | PK/REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 2 | Fiscal\_Year | PK/REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 3 | Accounting\_Period | PK/REF | Accounting\_Period | BAS\_Accounting\_Period |
| 5 | Functional\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 6 | Reporting\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 7 | Local\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 8 | Transaction\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |

### GL\_Details

All of the journal entry details for each transaction of ADCS are contained in Table 52. For example, the associated journal entry ID, the associated account number, and the debits or credits associated with the journal entry line are contained. This table should be at the journal entry line level. This table is level 1.

Table 52 — GL\_Details

| No. | Name | Data-  type | Repre-  sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Journal\_ID | String | %100s | The unique identifier for the journal entry. Typically auto-generated by the system. | 1 |
| 2 | Journal\_Number | String | %100s | The number of the journal entry; for example, including serial number, document type, and date. | 1 |
| 3 | GL\_Account\_Number | String | %100s | The GL account number. Shall match the GL\_Account\_Number used in the BAS\_Chart\_Of\_Accounts table. | 1 |
| 4 | Fiscal\_Year | String | %4c | Fiscal year in which the Effective\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 5 | Accounting\_Period | String | %15s | Accounting period in which the Effective\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 6 | Effective\_Date | Date | %10c | The date of the journal entry, no matter when the entry is received or created. This sometimes refers to the accounting date or accounting effective date; for example, if the user wants to see the financial results for the period ending March 5, 20X1, the journal entry may be created on any day during the open period and be assigned to the period ending March 5, 20X1. | 1 |
| 7 | Journal\_Line\_Number | String | %100s | The number of the line within a journal entry. This number is generated either by manual input or by the system. | 1 |
| 8 | JE\_Type\_Code | String | %60s | The code of journal entry type. Shall match the JE\_Type\_Code in the BAS\_Journal\_Entry\_Type table. | 2 |
| 9 | JE\_Header\_Description | String | %1000s | Description of the entire journal entry as described by the journal entry header. | 1 |
| 10 | JE\_Line\_Description | String | %1000s | Description of the individual line within the journal entry. | 1 |
| 11 | Source\_Code | String | %25s | Code for source from which the journal entry originated.  EXAMPLE Sales journal, cash receipts journal, general journal, payroll journal, accountant manual entry, or spreadsheet.  Shall match the Source\_Code in the GL\_Source table. | 1 |
| 12 | Bill\_Number | String | %100s | The number of the bill. A bill usually includes bank drafts, promissory notes and checks. A bill may be issued by the drawer who agreed upon themselves or entrust the drawee at sight; a specified date to the payee or bearer unconditionally pays a certain amount of securities. This number is generated either by manual input or by the system. | 2 |
| 13 | Bill\_Type\_Code | String | %60s | The type of the bill.  EXAMPLE Bank drafts, promissory notes and checks.  Shall match the Bill\_Type\_Code in the BAS\_Bill\_Type table. | 2 |
| 14 | Bill\_Date | Date | %10c | The date of the bill. | 2 |
| 15 | Quantity | Decimal | %22.4f | The quantity of items referenced in the journal entry line. When the GL\_Account\_Number is for inventories or fixed assets, this field is effective, if not, this field is NULL. | 2 |
| 16 | UOM\_Code | String | %80s | The code of the physical measurement scale for inventory and PPE referred to as a unit of measurement (UOM). Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 |
| 17 | Unit\_Price | Decimal | %22.8f | The per unit price of the inventory or PPE. This field is associated with Quantity and Amount; for example, if the account is inventory or PPE, we can multiply Quantity by Unit\_Price to get total line Amount. | 2 |
| 18 | Functional\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the functional or group currency. No multi-currency translation should be performed on this amount because all transactions are recorded in a single currency. | 1 |
| 19 | Functional\_Currency\_Code | String | %3c | The code of functional or group currency related to the amount (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 20 | Reporting\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the reporting currency. | 2 |
| 21 | Reporting\_Currency\_Code | String | %3c | The code of currency used for non-consolidated reporting as opposed to functional, consolidated reporting, local or actual amounts (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 22 | Local\_Amount | Decimal | %22.4f | Amount in the local country currency where the transaction originated. | 2 |
| 23 | Local\_Currency\_Code | String | %3c | The code of currency used for local country reporting requirements.  EXAMPLE USD, EUR (ISO 4217).  Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 24 | Transaction\_Amount | Decimal | %22.4f | Amount in the transaction currency. | 2 |
| 25 | Transaction\_Currency\_Code | String | %3c | The code of currency used in the transaction (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 26 | Settlement\_Method\_Code | String | %60s | The code value or indicator of the settlement method used for cash receipt from customers (i.e. sales) and cash payment to suppliers (i.e. purchase); for example, check, wire transfer and cash. Shall match the  Settlement\_Method\_Code in the  BAS\_Settlement\_Method table. | 2 |
| 27 | Credit\_Debit\_Indicator | String | %1c | This indicates whether the amount is a credit or a debit.  EXAMPLE C=credit; D=debit. | 1 |
| 28 | Reversal\_Indicator | String | %1c | Indicates whether this entry is a reversal or to be reversed.  EXAMPLE 1 = entry is a reversal, 2 = entry is being reversed, and empty (“”) = none of the above or system generated indicators. | 1 |
| 29 | Reversal\_Journal\_ID | String | %100s | When the Reversal\_Indicator = 1, this field identifies the Journal\_ID of the entry being reversed. | 2 |
| 30 | Cancellation\_Sign | Boolean | %1c | The sign of cancellation of a journal entry already formed but not yet posted.  EXAMPLE 0=entry is not cancelled; 1=entry is cancelled. | 2 |
| 31 | Created\_User\_ID | String | %25s | The unique identifier for the person who created the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 32 | Created\_Date | Date | %10c | The date the journal entry was created in the system. This sometimes refers to the creation date. This should be a system-generated date (rather than user-created date), when possible. This date does not necessarily correspond with the date when the journal entry was posted to the GL or the period-end date. | 1 |
| 33 | Created\_Time | Time | %8c | The time the journal entry was created in the system. | 2 |
| 34 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 35 | Approved\_Date | Date | %10c | The date the entry was approved. | 2 |
| 36 | Posted\_User\_ID | String | %25s | The unique identifier for the person who posted the journal entry to ledger. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 37 | Account\_Segment\_Employee | String | %60s | This field is a fixed account segment, recording information related to an employee (e.g. loan to corporate officers). The value stored in this field stored is Employee\_ID. Shall match the Employee\_ID in the BAS\_Employee table through GL\_Account\_Segment. | 2 |
| 38 | Account\_Segment\_Project | String | %60s | This field is a fixed account segment, recording information related to a project.  EXAMPLE Construction projects which require a separate accounting.  The value of this field stored is Project\_ID. Shall match the Project\_ID in the BAS\_Project table through GL\_Account\_Segment. | 2 |
| 39 | Account\_Segment\_Bank\_Account | String | %60s | This field is a fixed account segment, recording information related to bank accounts. The value of this field stored is Bank\_Account\_Number, and we can get more information of a certain bank account in the BAS\_Bank\_Account table. Shall match the Bank\_Account\_Number in the BAS\_Bank\_Account table through GL\_Account\_Segment. | 2 |
| 40 | Account\_Segment\_X | String | %60s | Reserved field that shall be used for supplementary information associated with particular account. The ‘X’ signifies that each unique account segment will be captured in a separate field. | 2 |
| 41 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for GL\_Details are listed in Table 53.

Table 53 — Identifiers in GL\_Details

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Journal\_ID | PK | n/a | n/a |
| 3 | GL\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 4 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 5 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 8 | JE\_Type\_Code | REF | JE\_Type\_Code | BAS\_Journal\_Entry\_Type |
| 11 | Source\_Code | REF | Source\_Code | GL\_Source |
| 13 | Bill\_Type\_Code | REF | Bill\_Type\_Code | BAS\_Bill\_Type |
| 16 | UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 19 | Functional\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 21 | Reporting\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 23 | Local\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 25 | Transaction\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 26 | Settlement\_Method\_Code | REF | Settlement\_Method\_Code | BAS\_Settlement\_Method |
| 31 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 34 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 36 | Posted\_User\_ID | REF | User\_ID | BAS\_User |
| 37 | Account\_Segment\_Employee | REF | Employee\_ID | BAS\_Employee |
| 38 | Account\_Segment\_Project | REF | Project\_ID | BAS\_Project |
| 39 | Account\_Segment\_Bank\_Account | REF | Bank\_Account\_Number | BAS\_Bank\_Account |

### GL\_Source

The additional information about the sources provided in the GL\_Details table is contained in Table 54. Each source shall include a description of the ERP system or accounting package, from which the data is extracted, and information related to the business process the data represents. This table is level 2.

Table 54 — GL\_Source

| No. | Name | Data-  type | Repre-  sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Source\_Code | String | %25s | The code of the posting source (code for source from which the journal entry originated.  EXAMPLE Sales journal, cash receipts journal, general journal, payroll journal, accountant manual entry and spreadsheet).  The code shall be a unique indicator for the underlying source. | 1 |
| 2 | Source\_Description | String | %1000s | A description of the source system. | 1 |
| 3 | ERP\_Subledger\_Module | String | %100s | Description of the subledger or ERP module from which the journal entry originated. Should tie back to a system or significant accounting process. In some instances, can be represented by the source system. | 2 |
| 4 | System\_Manual\_Identifier | String | %1c | This indicates whether the journal entry is system-generated (S) or manually-entered (M).  EXAMPLE S is system-generated and M is manually-entered. | 2 |
| 5 | Business\_Process\_Major | String | %100s | The major class of transaction associated with a business process.  EXAMPLE Sales. | 2 |
| 6 | Business\_Process\_Minor | String | %100s | A sub-process of the major business process.  EXAMPLE Orders, returns, and discounts. | 2 |

The primary key for GL\_Source is listed in Table 55.

Table 55 — Identifiers in GL\_Source

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Source\_Code | PK | n/a | n/a |

### GL\_Account\_Segment

The code and name for account segment, as well as the GL\_Account\_Number to which the account segment is related are contained in Table 56. The account segment provides additional information for particular GL\_Accounts; for example, the accounts receivable contains the information regarding supplier, customer, employee, and project. Such information would be treated as an account segment below A/R, thus resulting in a lengthy account structure. In light of this, the account segment structure is defined as a set to record related information, efficiently avoiding the case that account names and numbers are extended to be too long and too complex. Account segment is more flexible to capture the complicated information.

Some of the most frequently used account segments, for example, project, employee and bank account, have been defined as fixed fields in tables, such as GL\_Details. These segments are called fixed account segments in the document. Fixed account segments and other customized account segments are covered in this table.

More details are presented in Annex B. This table is level 2.

Table 56 — GL\_Account\_Segment

| No. | Name | Data-  type | Repre-  sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | GL\_Account\_Number | String | %100s | The GL account number. This number is generated either by manual input or by the system. Shall match the GL\_Account\_Number used in the BAS\_Chart\_Of\_Accounts table. | 1 |
| 2 | Account\_Segment\_Number | String | %60s | The number of the Account\_Segment.  Case 1 If the value of this field is 0, the record is used to explain a fixed account segment that is distinguished by Account\_Segment\_Name of the record.  Case 2 If the value of this field is 5, the record is used to explain the No.5 field of Account\_Segment\_X, named Account\_Segment\_5 in the tables, such as GL\_Details.  This number is generated either by manual input or by the system. | 1 |
| 3 | Account\_Segment\_Name | String | %200s | The name of the Account\_Segment.  Case 1 If the value of Account\_Segment\_Number of the record is 0, the field contains the name of a fixed account segment, such as Account\_Segment\_Employee.  Case 2 If the value of Account\_Segment\_Number of the record is 5, the field value should be the name of a customized account segment, like welfare expenditure. | 1 |
| 4 | Corresponding\_File | String | %200s | The table corresponding to account segment.  Case 1 If the value of Account\_Segment\_Number of the record is 0, the field contains the table name corresponding to the fixed account segment, such as BAS\_Employee for Account\_Segment\_Employee.  Case 2 If the value of Account\_Segment\_Number is larger than 0, and no other table besides BAS\_Customized\_ACC\_Segment contains the basic information of the customized account segment, the field value should be BAS\_Customized\_ACC\_Segment.  Case 3 If the value of Account\_Segment\_Number is larger than 0, and there is a table contains the basic information of the customized account segment, the field value should be the table’s name, such as BAS\_Customer. | 1 |
| 5 | Account\_Segment\_Description | String | %1000s | The detailed description of the Account\_Segment\_Name. | 1 |
| 6 | Customized\_ACC\_Segment\_Code | String | %60s | The code of the customized account segment. Shall match the Customized\_ACC\_Segment\_Code in the BAS\_Customized\_ACC\_Segment table. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for GL\_Account\_Segment are listed in Table 57.

Table 57 — Identifiers in GL\_Account\_Segment

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | GL\_Account\_Number | PK/REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 2 | Account\_Segment\_Name | PK | n/a | n/a |
| 6 | Customized\_ACC\_Segment\_Code | REF | Customized\_ACC\_Segment\_Code | BAS\_Customized\_ACC\_Segment |

### GL\_Accounts\_Period\_Balance

The cumulative total and balance of accounts in each accounting period, facilitating the calculation of beginning, ending balance, duration amounts and quantity, thus reflecting information and changes in GL more intuitively are contained in Table 58. In this table, the quantity can serve different regulatory and managerial purposes. For example, subledgers of inventory and PPE may not be covered in some auditees’ systems. In this case, we can record the cumulative total and balance of quantity of inventory or PPE in this table. This is a well-established practice in some countries, like France and China. Countries can choose to use GL\_Trial\_Balance or GL\_Accounts\_Period\_Balance or both, depending on their customary practice, regulatory and managerial requirements. This table is level 2.

Table 58 — GL\_Accounts\_Period\_Balance

| No. | Name | Data-  type | Repre-  sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | GL\_Account\_Number | String | %100s | The GL account number. This number is generated either by manual input or by the system. Shall match the GL\_Account\_Number used in the BAS\_Chart\_Of\_Accounts table. | 1 |
| 2 | Fiscal\_Year | String | %4c | Fiscal year in which the Effective\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 3 | Accounting\_Period | String | %15s | Accounting period in which the financial statement occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 4 | Debit\_Quantity | Decimal | %22.4f | The quantity information associated with debiting inventory or PPE. | 1 |
| 5 | Credit\_Quantity | Decimal | %22.4f | The quantity information associated with crediting inventory or PPE. | 1 |
| 6 | Beginning\_Quantity | Decimal | %22.4f | The beginning quantity of inventory or PPE account. | 1 |
| 7 | Ending\_Quantity | Decimal | %22.4f | The ending quantity of inventory or PPE account. | 1 |
| 8 | UOM\_Code | String | %80s | The code of the physical measurement scale for inventory and PPE. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 1 |
| 9 | Functional\_Debit\_Amount | Decimal | %22.4f | The cumulative debit total of functional currency during the Accounting\_Period. | 1 |
| 10 | Reporting\_Debit\_Amount | Decimal | %22.4f | The cumulative debit total of reporting currency during the Accounting\_Period. | 1 |
| 11 | Local\_Debit\_Amount | Decimal | %22.4f | The cumulative debit total of local currency during the Accounting\_Period. | 1 |
| 12 | Transaction\_Debit\_Amount | Decimal | %22.4f | The cumulative debit total of transaction currency during the Accounting\_Period. | 1 |
| 13 | Functional\_Credit\_Amount | Decimal | %22.4f | The cumulative credit total amount of functional currency during the Accounting\_Period. | 1 |
| 14 | Reporting\_Credit\_Amount | Decimal | %22.4f | The cumulative credit total of reporting currency during the Accounting\_Period. | 1 |
| 15 | Local\_Credit\_Amount | Decimal | %22.4f | The cumulative credit total of local currency during the Accounting\_Period. | 1 |
| 16 | Transaction\_Credit\_Amount | Decimal | %22.4f | The cumulative credit total of transaction currency during the Accounting\_Period. | 1 |
| 17 | BEG\_Balance\_Indicator | String | %1c | The beginning balance direction for the account. This indicates whether beginning balance is debit or credit.  EXAMPLE C=credit; D=debit. | 1 |
| 18 | Ending\_Balance\_Indicator | String | %1c | The ending balance direction for the account. This indicates whether ending balance is debit or credit. EXAMPLE C=credit; D=debit. | 1 |
| 19 | Functional\_Beginning\_Balance | Decimal | %22.4f | The beginning balance of functional currency. | 1 |
| 20 | Reporting\_Beginning\_Balance | Decimal | %22.4f | The beginning balance of reporting currency. | 1 |
| 21 | Local\_Beginning\_Balance | Decimal | %22.4f | The beginning balance of local currency. | 1 |
| 22 | Transaction\_Beginning\_Balance | Decimal | %22.4f | The beginning balance of transaction currency. | 1 |
| 23 | Functional\_Ending\_Balance | Decimal | %22.4f | The ending balance of functional currency. | 1 |
| 24 | Reporting\_Ending\_Balance | Decimal | %22.4f | The ending balance of reporting currency. | 1 |
| 25 | Local\_Ending\_Balance | Decimal | %22.4f | The ending balance of local currency. | 1 |
| 26 | Transaction\_Ending\_Balance | Decimal | %22.4f | The ending balance of transaction currency. | 1 |
| 27 | Functional\_Currency\_Code | String | %3c | The code of functional or group currency related to the balance (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 28 | Reporting\_Currency\_Code | String | %3c | The code of currency used for non-consolidated reporting as opposed to functional, consolidated reporting, local, actual amounts (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 29 | Local\_Currency\_Code | String | %3c | The code of currency used for local country reporting requirements (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 30 | Transaction\_Currency\_Code | String | %3c | The code of the currency used in actual transaction (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 31 | Account\_Segment\_Employee | String | %60s | This field is a fixed account segment, recording information related to an employee (e.g. loan to corporate officers). The value stored in this field stored is Employee\_ID. Shall match the Employee\_ID in the BAS\_Employee table through GL\_Account\_Segment. | 2 |
| 32 | Account\_Segment\_Project | String | %60s | This field is a fixed account segment, recording information related to a project; for example, construction projects which require a separate accounting. The value of this field stored is Project\_ID. Shall match the Project\_ID in the BAS\_Project table through GL\_Account\_Segment. | 2 |
| 33 | Account\_Segment\_Bank\_Account | String | %60s | This field is a fixed account segment, recording information related to bank accounts. The value of this field stored is Bank\_Account\_Number, and we can get more information of a certain bank account in the BAS\_Bank\_Account table. Shall match the Bank\_Account\_Number in the BAS\_Bank\_Account table through GL\_Account\_Segment. | 2 |
| 34 | Account\_Segment\_X | String | %60s | Reserved field that shall be used for supplementary information associated with particular account. The ‘X’ signifies that each unique account segment will be captured in a separate field. | 2 |
| 35 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for GL\_Accounts\_Period\_Balance are listed in Table 59.

Table 59 — Identifiers in GL\_Accounts\_Period\_Balance

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | GL\_Account\_Number | PK/REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 2 | Fiscal\_Year | PK/REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 3 | Accounting\_Period | PK/REF | Accounting\_Period | BAS\_Accounting\_Period |
| 8 | UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 27 | Functional\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 28 | Reporting\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 29 | Local\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 30 | Transaction\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 31 | Account\_Segment\_Employee | REF | Employee\_ID | BAS\_Employee |
| 32 | Account\_Segment\_Project | REF | Project\_ID | BAS\_Project |
| 33 | Account\_Segment\_Bank\_Account | REF | Bank\_Account\_Number | BAS\_Bank\_Account |

### GL standard data profiling report

For each set of data that is extracted from the ERP system for the GL, the following tests should be performed by the data provider and independently confirmed by the auditor. This validation should be performed for each period for which the data is requested, and include the following information. This report is informative.

Table 60 — GL standard data profiling report

| **Test** | **Description** |
| --- | --- |
| **Date and Control Totals** | |
| Required files | Confirm all requested files and data fields have been provided. |
| Date ranges | * Minimum and maximum dates for Created\_Date (GL\_Details). * Minimum and maximum dates for Effective\_Date (GL\_Details). * Minimum and maximum dates for Effective\_Date with each period for the data provided (GL\_Details). |
| Control totals | * Line item count, sum of total debits, sum of total credits, and total sum of amount (GL\_Details). * GL account count and total sum of balance amount (GL\_Trial\_Balance). |
| **JE and TB review** | |
| Missing data | Number of missing or blank values listed by field. |
| Invalid data | Count of records by field that do not comply with field format requirements.  EXAMPLE Date or time fields not compliant with date or time format, numeric fields not including two decimal places. |
| Nonbalancing entries | Count and percentage of journal entries that do not balance to 0. |
| Nonbalancing sources | From GL\_Details, the count of records and total of amount by source. |
| Accounts missing from TB | Count and total of amount by GL\_Account\_Number for GL accounts that are found in the GL\_Details but not in the GL\_Trial\_Balance. |
| **Completeness and Financial Statement Roll-Forward** | |
| Account roll-forward | Ro Roll forward all accounts from the beginning of the fiscal year to the end of the period (that is, for each GL\_Account\_Number, the Beginning\_Amount [from GL\_Trial\_Balance], total of Amount [from GL\_Details], Ending\_Amount [from GL\_Trial\_Balance], and the difference between the Ending\_Amount and sum of Beginning\_Amount and total amount). |

### GL standard data questionnaire

The following information is integral to the understanding and use of the relevant data. A company’s financial management, in consultation with its IT personnel, should address each of the items every time the data is provided, if applicable. These questions are not intended to be all-inclusive and are presented as examples only. Prior to implementing this data standard, an evaluation should be made of the reliability of the system data through the use of controls and segregation of duties testing, which are not covered by this questionnaire. This questionnaire is informative.

Consider the following questions:

1. Which level 1 and level 2 tables are provided/available?
2. Which level 1 and level 2 data fields are provided/available?
3. Is there an implicit structure for creating a unique Journal\_ID field (for example, is it a concatenation of two or more other fields)? If so, what is the structure?
4. When are journal entries recognized in the financial statements (for example, when created and when approved)?
5. Does the unique account number sequence capture classifications such as business units and sub-accounts (account flexfield)? If so, describe the account number sequence.
6. How are related-party transactions identified (for example, transactions with wholly or partially owned subsidiaries)?
7. Do separate GL systems (for example, instances within ERP or multiple GL or ERP installations) need to be considered when analyze the data? How are various ledgers in the data differentiated?
8. Which GL system(s) is (are) this data extraction from? Provide documentation for the data extraction (for example, identify the ERP program used or provide the SQL code for the custom query).
9. How many applications or posting sources, including spreadsheets, are supporting the GL across all business units?
10. What are the types and names (application equates to ERP Module, subledger, or other source of entries into the GL)?
11. What type of applications is used in the consolidation process and how do they relate to the “underlying” company ledgers and subledgers?
12. What is the process for handling eliminations, and is it replicated in the ERP system?
13. What is the process for financial statement consolidation? Are the financial statements systematically consolidated? If so, describe the process.
14. If the ERP is used for consolidation purposes, at what point in the financial reporting process (daily, monthly, or quarterly) is the consolidation performed?
15. Are top-side entries made when consolidating and preparing the financial statements? How are these captured, and how are they incorporated into the GL or the ERP?
16. Are reversal entries created manually, or is it an automated process?
17. Are there transactions in the data that are not related to the financial statements (for example, memo entries)? If so, how are they identified?
18. How did you use the GL Account\_Type and Account\_Subtype?
19. Is any non-financial data included and, if so, how is it identified?
20. How does the application define a manual versus an automated journal entry? Describe the transaction criteria that distinguish a standard transaction from a nonstandard transaction.
21. How is currency conversion handled?
22. How is currency identified within the application?
23. Do foreign currency transaction records contain both local (native) currency and amount as well as the reporting (home) currency amount? If so, when is foreign currency translated into the parent or consolidated (functional) GL currency (for example, monthly or daily)?
24. Does the system allow the posting of unbalanced entries? If so, what are the reasons for unbalanced entries in this data submission, and how are journal entries that don’t balance to zero handled?
25. Does the application allow one-sided journal entries? If so, under what circumstances are these types of entries allowed?
26. Does the GL allow individual transactions to exist in the system as header information without the associated detail information? If so, are these entries flagged and identified for further evaluation?
27. Can a user post a journal entry to a prior closed period? Under what circumstances is the back-posting of entries allowed? Does the system identify or track back-posting of entries?
28. Can a journal entry identifier number be reused within the GL? If so, what makes a journal entry number unique?
29. How often are entries posted to the GL (real-time or batch process)? If posted via a batch process, what is the posting schedule?
30. How are journal entries from business units or segments posted to the system? Are they summarized or posted in detail?

## Accounts Receivable module

### General

The Accounts Receivable (AR) module is intended to accommodate data collection and basic analysis of the AR phrase following sales, where the objective is to correctly receive, record and track bank payments from customers, as well as reflect adjustments made against invoices. This document aims to facilitate analysis performed as part of an audit, as well as analysis that could be performed for both internal and external purposes.

The tables within the AR module and select key fields used for interactions with the Base, GL and Sales modules are illustrated in Figure 3.



Figure 3 — Table relation diagram of the AR module

### AR\_Open\_Accounts\_Receivable

Details regarding all open, unpaid, or unresolved customer transactions as of a specified date are contained in Table 61. Each row in this table represents the balance expected from the customer for one uniquely identifiable transaction. This data should be at the summary level (by invoice), not at the detailed level (by invoice line item). The sum total of the transaction amounts as of the specified date shall reconcile to the total AR amount in the General Ledger (GL) as of the same date. This table is level 1.

Table 61 — AR\_Open\_Accounts\_Receivable

| No. | Name | Data-  type | Repres-entation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Transaction\_ID | String | %60s | The unique identifier for the transaction of an open AR includes invoice and cash received. Typically auto-generated by the system. | 1 |
| 2 | Invoice\_ID | String | %60s | The unique identifier for the invoice, from which AR is derived. Typically auto-generated by the system. May be set to NULL if adjustment is at customer (not invoice) level. Otherwise shall match the Invoice\_ID in the SAL\_Invoices\_Generated table. | 1 |
| 3 | Customer\_Account\_ID | String | %100s | The unique identifier for the customer payment is expected or to whom unused credits have been applied. Typically auto-generated by the system. Shall match the Customer\_Account\_ID in the BAS\_Customer table. | 1 |
| 4 | Sales\_Contract\_ID | String | %60s | The unique identifier for the sales contract, from which AR is derived. Typically auto-generated by the system. May be set to NULL if no transaction related to Sales\_Contract\_ID. Otherwise shall match the Sales\_Contract\_ID in the SAL\_Contracts table. | 2 |
| 5 | Project\_ID | String | %60s | The unique identifier for the project, from which AR is derived. Typically auto-generated by the system. If no transaction related to Project\_ID, may be set to NULL. Otherwise shall match the Project\_ID in the BAS\_Project table. | 2 |
| 6 | Fiscal\_Year | String | %4c | Fiscal year in which the Transaction\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 2 |
| 7 | Accounting\_Period | String | %15s | Accounting period in which the Transaction\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 2 |
| 8 | Transaction\_Date | Date | %10c | The date of the transaction, regardless of the date the transaction is created. This is the date from which the due date is calculated based on the invoice terms. | 1 |
| 9 | Journal\_ID | String | %100s | The unique identifier for the journal entry. Typically auto-generated by the system. Shall match the Journal\_ID in the GL\_Details table. | 2 |
| 10 | Transaction\_Due\_Date | Date | %10c | The date payment is due from the customer. Not all transactions will have a due date. May be set to NULL, if there is no due date.  EXAMPLE Credit memos. Aging of a receivable is usually calculated based on this date. | 1 |
| 11 | Reference\_Number | String | %100s | The number of an internally or externally generated transaction; for example, check number, wire transfer number, or original document ID. | 2 |
| 12 | Reference\_Date | Date | %10c | The date on an internally or externally generated transaction; for example, check date or wire transfer date. | 2 |
| 13 | Functional\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the functional or group currency. No multi-currency translation should be performed on this amount because all transactions are recorded in a single currency. | 1 |
| 14 | Functional\_Currency\_Code | String | %3c | The functional or group currency related to the amount (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 15 | Transaction\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the transaction currency. | 1 |
| 16 | Transaction\_Currency\_Code | String | %3c | The currency used in actual transaction (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 17 | Reporting\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the reporting currency. | 2 |
| 18 | Reporting\_Currency\_Code | String | %3c | The reporting currency related to the amount for non-consolidated reporting (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 19 | Local\_Amount | Decimal | %22.4f | Transaction monetary amount in the local currency. | 2 |
| 20 | Local\_Currency\_Code | String | %3c | The currency for local reporting requirements (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 21 | Functional\_Balance | Decimal | %22.4f | Balance monetary amount recorded in the functional or group currency. The balance here refers to the remaining balance unreceived or needing settlement, which can be calculated by analyzing net of the originating invoice and any cash received and adjustments against it. No multi-currency translation should be performed on this amount because all transactions are recorded in a single currency. | 1 |
| 22 | Transaction\_Balance | Decimal | %22.4f | Balance monetary amount recorded in the transaction currency. The balance here refers to the remaining balance unreceived or needing settlement, which can be calculated by analyzing net of the originating invoice and any cash received and adjustments against it. | 1 |
| 23 | Reporting\_Balance | Decimal | %22.4f | Balance monetary amount recorded in the reporting currency. The balance here refers to the remaining balance unreceived or needing settlement, which can be calculated by analyzing net of the originating invoice and any cash received and adjustments against it. | 2 |
| 24 | Local\_Balance | Decimal | %22.4f | Balance monetary amount in local currency. The balance here refers to the remaining balance unreceived or needing settlement, which can be calculated by analyzing net of the originating invoice and any cash received and adjustments against it. | 2 |
| 25 | Remark | String | %500s | Freeform text description. | 2 |
| 26 | Grouping\_Code | String | %100s | The code of grouping related items for different purposes. | 2 |
| 27 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for AR\_Open\_Accounts\_Receivable are listed in Table 62.

Table 62 — Identifiers in AR\_Open\_Accounts\_Receivable

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Transaction\_ID | PK | n/a | n/a |
| 2 | Invoice\_ID | REF | Invoice\_ID | SAL\_Invoices\_Generated |
| 3 | Customer\_Account\_ID | REF | Customer\_Account\_ID | BAS\_Customer |
| 4 | Sales\_Contract\_ID | REF | Sales\_Contract\_ID | SAL\_Contracts |
| 5 | Project\_ID | REF | Project\_ID | BAS\_Project |
| 6 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 7 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 9 | Journal\_ID | REF | Journal\_ID | GL\_Details |
| 14 | Functional\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 16 | Transaction\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 18 | Reporting\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 20 | Local\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |

### AR\_Cash\_Received

The information on all payment transactions received during the period is contained in Table 63. Cash means any type of receipt received including checks, wire transfers and cash. This table is level 1.

Table 63 — AR\_Cash\_Received

| No. | Name | Data-  type | Repres-entation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Receipt\_ID | String | %60s | The unique identifier for the transaction of cash received. Typically auto-generated by the system. | 1 |
| 2 | Receipt\_Number | String | %100s | The number of the cash received, from which AR is derived. This number is generated either by manual input or by the system. | 1 |
| 3 | Customer\_Account\_ID | String | %100s | The unique identifier for the customer from whom payment is received or to whom credits have been applied. Typically auto-generated by the system. Shall match the Customer\_Account\_ID in the BAS\_Customer table. | 1 |
| 4 | Sales\_Contract\_ID | String | %60s | The unique identifier for the sales contract, from which AR is derived. Typically auto-generated by the system. May be set to NULL, if no transaction is related to Sales\_Contract\_ID. Otherwise shall match the Sales\_Contract\_ID in the SAL\_Contracts table. | 2 |
| 5 | Project\_ID | String | %60s | The unique identifier for the project, from which AR is derived. Typically auto-generated by the system. May be set to NULL, if no transaction is related to Project\_ID. Otherwise shall match the Project\_ID in the BAS\_Project table. | 2 |
| 6 | Journal\_ID | String | %100s | The unique identifier for journal entry. Typically auto-generated by the system. Shall match the Journal\_ID in the GL\_Details table. | 2 |
| 7 | Fiscal\_Year | String | %4c | Fiscal year in which the Receipt\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 2 |
| 8 | Accounting\_Period | String | %15s | Accounting period in which the Receipt\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 2 |
| 9 | Receipt\_Date | Date | %10c | The receipt date of the account receivable by the customer. For example, the received date of check, wire transfer and cash. | 1 |
| 10 | Settlement\_Method\_Code | String | %60s | The code value or indicator of the method by which the transaction debit or credit amount was extinguished or apportioned to the debt by the customer; for example, check, wire transfer and cash. Shall match the Settlement\_Method\_Code in the BAS\_Settlement\_Method table. | 1 |
| 11 | Reference\_Number | String | %100s | The number of an internally or externally generated transaction; for example, check number, wire transfer number, or original document ID. | 1 |
| 12 | Reference\_Date | Date | %10c | The date on an internally or externally generated transaction; for example, check date or wire transfer date. | 1 |
| 13 | Functional\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the functional or group currency. No multi-currency translation should be performed on this amount because all transactions are recorded in a single currency. | 1 |
| 14 | Functional\_Currency\_Code | String | %3c | The recording currency used in financial accounting of software (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 15 | Transaction\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the transaction currency. | 1 |
| 16 | Transaction\_Currency\_Code | String | %3c | The currency used in actual transaction (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 17 | Reporting\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the reporting currency. | 2 |
| 18 | Reporting\_Currency\_Code | String | %3c | The reporting currency related to the receipt amount for non-consolidated reporting (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 19 | Local\_Amount | Decimal | %22.4f | Transaction monetary amount in local currency. | 2 |
| 20 | Local\_Currency\_Code | String | %3c | The currency for local reporting requirements (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 21 | Amount\_Credit\_Debit\_Indicator | String | %1c | This indicates whether the amount is a credit or a debit.  EXAMPLE C=credit; D=debit. | 1 |
| 22 | Remark | String | %500s | Freeform text description. | 2 |
| 23 | GL\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 1 |
| 24 | GL\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 1 |
| 25 | Created\_User\_ID | String | %25s | The unique identifier for the person who created the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 26 | Created\_Date | Date | %10c | The date the transaction was created in the system. This sometimes refers to the creation date. This should be a system-generated date (rather than user-created date), when possible. This date does not necessarily correspond with the date of the transaction itself. | 2 |
| 27 | Created\_Time | Time | %8c | The time this transaction was created in the system. | 2 |
| 28 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 29 | Approved\_Date | Date | %10c | The date the entry was approved. | 2 |
| 30 | Approved\_Time | Time | %8c | The time the entry was approved. | 2 |
| 31 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person modifying this entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 32 | Last\_Modified\_Date | Date | %10c | The date the entry was last modified. | 2 |
| 33 | Last\_Modified\_Time | Time | %8c | The time the entry was last modified. | 2 |
| 34 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for AR\_Cash\_Received are listed in Table 64.

Table 64 — Identifiers in AR\_Cash\_Received

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Receipt\_ID | PK | n/a | n/a |
| 3 | Customer\_Account\_ID | REF | Customer\_Account\_ID | BAS\_Customer |
| 4 | Sales\_Contract\_ID | REF | Sales\_Contract\_ID | SAL\_Contracts |
| 5 | Project\_ID | REF | Project\_ID | BAS\_Project |
| 6 | Journal\_ID | REF | Journal\_ID | GL\_Details |
| 7 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 8 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 10 | Settlement\_Method\_Code | REF | Settlement\_Method\_Code | BAS\_Settlement\_Method |
| 14 | Functional\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 16 | Transaction\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 18 | Reporting\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 20 | Local\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 23 | GL\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 24 | GL\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 25 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 28 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 31 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |

### AR\_Cash\_Application

The information of all cash receipts applied against the invoice during the period under review is contained in Table 65. The file will record for each application of cash receipt to an invoice. For example, if a cash receipt was applied to three invoices, there will be three records for that receipt, one for each of the invoices to which the cash was applied. In the context of this process, cash means any type of receipt received including checks, wire transfers and cash. This table is level 1.

Table 65 — AR\_Cash\_Application

| No. | Name | Data-  type | Repres-entation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | AR\_Application\_ID | String | %100s | The unique identifier for the application of cash from a receipt to each invoice. Typically auto-generated by the system. | 1 |
| 2 | Fiscal\_Year | String | %4c | Fiscal year in which the AR\_Application\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 3 | Accounting\_Period | String | %15s | Accounting period in which the AR\_Application\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date. Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 4 | AR\_Application\_Date | Date | %10c | The date of the cash application transaction, regardless of the date the transaction is created. | 1 |
| 5 | Customer\_Account\_ID | String | %100s | The unique identifier for the customer from whom payment is expected or to whom unused credits have been applied. Typically auto-generated by the system. Shall match the Customer\_Account\_ID in the BAS\_Customer table. | 1 |
| 6 | Receipt\_ID | String | %60s | The unique identifier for the transactional document, from which AR is derived. Typically auto-generated by the system. Shall match the Receipt\_ID in the AR\_Cash\_Received table. | 1 |
| 7 | Invoice\_ID | String | %60s | The unique identifier for the invoice, from which AR is derived. Typically auto-generated by the system. May be set to NULL if adjustment is at customer (not invoice) level. Otherwise shall match the Invoice\_ID in the SAL\_Invoices\_Generated table. | 1 |
| 8 | Settlement\_Method\_Code | String | %60s | The code of the settlement method. Various methods can be used to settle transactions and transfer money; for example, check, wire transfer and cash. Shall match the Settlement\_Method\_Code in the BAS\_Settlement\_Method table. | 1 |
| 9 | Functional\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the functional or group currency. No multi-currency translation should be performed on this amount because all transactions are recorded in a single currency. | 1 |
| 10 | Functional\_Currency\_Code | String | %3c | The recording currency used in financial accounting of software (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 11 | Transaction\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the transaction currency. | 1 |
| 12 | Transaction\_Currency\_Code | String | %3c | The currency used in actual transaction (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 13 | Reporting\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the reporting currency. | 2 |
| 14 | Reporting\_Currency\_Code | String | %3c | The reporting currency related to the amount for nonconsolidated reporting (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 15 | Local\_Amount | Decimal | %22.4f | Transaction monetary amount in local currency. | 2 |
| 16 | Local\_Currency\_Code | String | %3c | The currency for local reporting requirements (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 17 | Remark | String | %500s | Freeform text description. | 2 |
| 18 | GL\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 1 |
| 19 | GL\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 1 |
| 20 | Created\_User\_ID | String | %25s | The unique identifier for the person who created the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 21 | Created\_Date | Date | %10c | The date the transaction was created in the system. This sometimes refers to the creation date. This should be a system-generated date (rather than user-created date), when possible. This date does not necessarily correspond with the date of the transaction itself. | 2 |
| 22 | Created\_Time | Time | %8c | The time this transaction was created in the system. | 2 |
| 23 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 24 | Approved\_Date | Date | %10c | The date the entry was approved. | 2 |
| 25 | Approved\_Time | Time | %8c | The time the entry was approved. | 2 |
| 26 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person modifying this entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 27 | Last\_Modified\_Date | Date | %10c | The date the entry was last modified. | 2 |
| 28 | Last\_Modified\_Time | Time | %8c | The time the entry was last modified. | 2 |
| 29 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for AR\_Cash\_Application are listed in Table 66.

Table 66 — Identifiers in AR\_Cash\_Application

| No. | Name | Iden-  tifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | AR\_Application\_ID | PK | n/a | n/a |
| 2 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 3 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 5 | Customer\_Account\_ID | REF | Customer\_Account\_ID | BAS\_Customer |
| 6 | Receipt\_ID | REF | Receipt\_ID | AR\_Cash\_Received |
| 7 | Invoice\_ID | REF | Invoice\_ID | SAL\_Invoices\_Generated |
| 8 | Settlement\_Method\_Code | REF | Settlement\_Method\_Code | Settlement\_Method |
| 10 | Functional\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 12 | Transaction\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 14 | Reporting\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 16 | Local\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 18 | GL\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 19 | GL\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 20 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 23 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 26 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |

### AR\_Adjustments

All adjustments recorded against the invoice and impacting the invoice balance during the period are contained in Table 67. For example, write-offs, credit memos, and other adjustments. The data set shall contain one record for each adjustment to each invoice. For example, if an adjustment transaction impacted three invoices, there shall be three records for that adjustment; one for each of the invoices impacted by the adjustment. This table is level 1.

Table 67 — AR\_Adjustments

| No. | Name | Data-  type | Repres-entation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Adjustment\_ID | String | %100s | The unique identifier for the adjustment of record. Typically auto-generated by the system. | 1 |
| 2 | Adjustment\_Number | String | %100s | The number of the adjustment of record. This number is generated either by manual input or by the system. This number can be created by concatenating fields to uniquely identify each transaction.  EXAMPLE Serial number, document type, and adjustment date. | 1 |
| 3 | Adjustment\_Type\_Name | String | %60s | The name of the method by which the transaction debit or credit amount was extinguished or apportioned to the debt by the customer.  EXAMPLE Credit memo, debit memo, finance charge and other adjustments. | 1 |
| 4 | Adjustment\_Document\_Number | String | %100s | The number of an internally generated adjustment document.  EXAMPLE Credit memo. The number is usually generated by manual input or is system generated.  EXAMPLE Document number, document type, and year. | 1 |
| 5 | Invoice\_ID | String | %60s | The unique identifier for the invoice, from which AR is derived. Typically auto-generated by the system. This field represents the invoice against which the adjustment is applied, if relevant. May be set to NULL if adjustment is at customer (not invoice) level. Otherwise shall match the Invoice\_ID in the SAL\_Invoices\_Generated table. | 1 |
| 6 | Journal\_ID | String | %100s | The unique identifier for journal entry. Typically auto-generated by the system. Shall match the Journal\_ID in the GL\_Details table. | 2 |
| 7 | Fiscal\_Year | String | %4c | Fiscal year in which the Adjustment\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 8 | Accounting\_Period | String | %15s | Accounting period in which the Adjustment\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 9 | Adjustment\_Date | Date | %10c | The date of the adjustment, regardless of the date the adjustment is created. | 1 |
| 10 | Customer\_Account\_ID | String | %100s | The unique identifier for the customer from whom payment is expected or to whom unused credits have been applied. Typically auto-generated by the system. Shall match the Customer\_Account\_ID in the BAS\_Customer table. | 1 |
| 11 | Adjustment\_Functional\_Amount | Decimal | %22.4f | Adjusted monetary amount recorded in the functional or group currency. No multicurrency translation should be performed on this amount because all transactions are recorded in a single currency. | 1 |
| 12 | ADJ\_Functional\_CUR\_Code | String | %3c | The functional or group currency related to the adjustment amount (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 13 | ADJ\_Transaction\_Amount | Decimal | %22.4f | Adjusted monetary amount recorded in the transaction currency. | 1 |
| 14 | ADJ\_TRX\_CUR\_Code | String | %3c | The transaction currency related to the adjustment transaction amount (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 15 | Adjustment\_Reporting\_Amount | Decimal | %22.4f | Adjusted monetary amount recorded in the reporting currency. | 2 |
| 16 | Adjustment\_Reporting\_CUR\_Code | String | %3c | The reporting currency related to the adjustment reporting amount for non-consolidated reporting (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 17 | Adjustment\_Local\_Amount | Decimal | %22.4f | Adjusted monetary amount in local currency. | 2 |
| 18 | Adjustment\_Local\_Currency\_Code | String | %3c | The currency for local reporting requirements (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 19 | Created\_User\_ID | String | %25s | The unique identifier for the person who created the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 20 | Created\_Date | Date | %10c | The date the transaction was created in the system. This sometimes refers to the creation date. This should be a system-generated date, rather than user-created date, when possible. This date does not necessarily correspond with the date of the adjustment itself. | 1 |
| 21 | Created\_Time | Time | %8c | The time this transaction was created in the system. | 2 |
| 22 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 23 | Approved\_Date | Date | %10c | The date the entry was approved. | 2 |
| 24 | Approved\_Time | Time | %8c | The time the entry was approved. | 2 |
| 25 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person modifying this entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 26 | Last\_Modified\_Date | Date | %10c | The date the entry was last modified. | 2 |
| 27 | Last\_Modified\_Time | Time | %8c | The time the entry was last modified. | 2 |
| 28 | Tax1\_Type\_Code | String | %25s | The code of Tax1 type. Shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 1 |
| 29 | Tax1\_Local\_Amount | Decimal | %22.4f | The amount of Tax1 included in the transaction. Recorded in local currency. | 1 |
| 30 | Tax2\_Type\_Code | String | %25s | The code of Tax2 type. Shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 31 | Tax2\_Local\_Amount | Decimal | %22.4f | The amount of Tax2 included in the transaction. Recorded in local currency. | 2 |
| 32 | Tax3\_Type\_Code | String | %25s | The code of Tax3 type. Shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 33 | Tax3\_Local\_Amount | Decimal | %22.4f | The amount of Tax3 included in the transaction. Recorded in local currency. | 2 |
| 34 | Tax4\_Type\_Code | String | %25s | The code of Tax4 type. Shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 35 | Tax4\_Local\_Amount | Decimal | %22.4f | The amount of Tax4 included in the transaction. Recorded in local currency. | 2 |
| 36 | GL\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 37 | GL\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 38 | GL\_Tax1\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax1 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 39 | GL\_Tax1\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax1 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 40 | GL\_Tax2\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax2 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 41 | GL\_Tax2\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax2 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 42 | GL\_Tax3\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax3 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 43 | GL\_Tax3\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax3 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 44 | GL\_Tax4\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax4 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 45 | GL\_Tax4\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax4 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 46 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for AR\_Adjustments are listed in Table 68.

Table 68 — Identifiers in AR\_Adjustments

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Adjustment\_ID | PK | n/a | n/a |
| 5 | Invoice\_ID | REF | Invoice\_ID | SAL\_Invoices\_Generated |
| 6 | Journal\_ID | REF | Journal\_ID | GL\_Details |
| 7 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 8 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 10 | Customer\_Account\_ID | REF | Customer\_Account\_ID | BAS\_Customer |
| 12 | ADJ\_Functional\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 14 | ADJ\_TRX\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 16 | Adjustment\_Reporting\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 18 | Adjustment\_Local\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 19 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 22 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 25 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |
| 28 | Tax1\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 30 | Tax2\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 32 | Tax3\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 34 | Tax4\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 36 | GL\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 37 | GL\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 38 | GL\_Tax1\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 39 | GL\_Tax1\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 40 | GL\_Tax2\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 41 | GL\_Tax2\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 42 | GL\_Tax3\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 43 | GL\_Tax3\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 44 | GL\_Tax4\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 45 | GL\_Tax4\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |

### AR\_Adjustments\_Details

Line item details for the invoices included in the AR\_Adjustments are contained in Table 69. The file will record for each invoice line item impacted by each adjustment. This table is level 1.

Table 69 — AR\_Adjustments\_Details

| No. | Name | Data-  type | Repres-entation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Adjustment\_ID | String | %100s | The unique identifier for the adjustment of record. Typically auto-generated by the system. Shall match the Adjustment\_ID in the AR\_Adjustments table. | 1 |
| 2 | Adjustment\_Line\_ID | String | %60s | The unique identifier for the adjustment line. Typically auto-generated by the system. | 1 |
| 3 | Adjustment\_Line\_Number | String | %10s | The number of the line item of the adjustment of record. This number is generated either by manual input or by the system. | 1 |
| 4 | Invoice\_ID | String | %60s | The unique identifier for the invoice, from which AR is derived. Typically auto-generated by the system. This field represents the invoice to which the adjustment is applied, if relevant. May be set to NULL if adjustment is at customer (not invoice) level. Otherwise shall match the Invoice\_ID in the SAL\_Invoices\_Generated\_Details table. | 1 |
| 5 | Invoice\_Line\_ID | String | %60s | The unique identifier for an invoice line. Typically auto-generated by the system. May be set to NULL if adjustment is at customer (not invoice) level. Otherwise shall match the Invoice\_Line\_ID in the SAL\_Invoices\_Generated\_Details table. | 1 |
| 6 | Journal\_ID | String | %100s | The unique identifier for journal entry. Typically auto-generated by the system. Shall match the Journal\_ID in the GL\_Details table. | 2 |
| 7 | ADJ\_Line\_Functional\_Amount | Decimal | %22.4f | Adjusted monetary amount recorded in the functional or group currency. No multi-currency translation should be performed on this amount because all transactions are recorded in a single currency. | 1 |
| 8 | ADJ\_Line\_Functional\_CUR\_Code | String | %3c | The functional or group currency related to the adjustment amount (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 9 | ADJ\_Line\_Transaction\_Amount | Decimal | %22.4f | Adjusted monetary amount recorded in the transaction currency. | 1 |
| 10 | ADJ\_Line\_TRX\_CUR\_Code | String | %3c | The transaction currency related to the adjustment transaction amount (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 11 | ADJ\_Line\_Reporting\_Amount | Decimal | %22.4f | Adjusted monetary amount recorded in the reporting currency. | 2 |
| 12 | ADJ\_Line\_Reporting\_CUR\_Code | String | %3c | The reporting currency related to the adjustment reporting amount for non-consolidated reporting (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 13 | ADJ\_Line\_Local\_Amount | Decimal | %22.4f | Adjusted monetary amount in local currency. | 2 |
| 14 | ADJ\_Line\_Local\_CUR\_Code | String | %3c | The currency for local reporting requirements (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 15 | Tax1\_Type\_Code | String | %25s | The code of Tax1 type. Shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 1 |
| 16 | Tax1\_Local\_Amount | Decimal | %22.4f | The amount of Tax1 included in the transaction. Recorded in local currency. | 1 |
| 17 | Tax2\_Type\_Code | String | %25s | The code of Tax2 type. Shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 18 | Tax2\_Local\_Amount | Decimal | %22.4f | The amount of Tax2 included in the transaction. Recorded in local currency. | 2 |
| 19 | Tax3\_Type\_Code | String | %25s | The code of Tax3 type. Shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 20 | Tax3\_Local\_Amount | Decimal | %22.4f | The amount of Tax3 included in the transaction. Recorded in local currency. | 2 |
| 21 | Tax4\_Type\_Code | String | %25s | The code of Tax4 type. Shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 22 | Tax4\_Local\_Amount | Decimal | %22.4f | The amount of Tax4 included in the transaction. Recorded in local currency. | 2 |
| 23 | GL\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 24 | GL\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 25 | GL\_Tax1\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax1 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 26 | GL\_Tax1\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax1 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 27 | GL\_Tax2\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax2 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 28 | GL\_Tax2\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax2 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 29 | GL\_Tax3\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax3 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 30 | GL\_Tax3\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax3 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 31 | GL\_Tax4\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax4 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 32 | GL\_Tax4\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax4 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 33 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary keys and reference identifiers, with the related referenced fields and tables, for AR\_Adjustments\_Details are listed in Table 70.

Table 70 — Identifiers in AR\_Adjustments\_Details

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Adjustment\_ID | REF | Adjustment\_ID | AR\_Adjustments |
| 2 | Adjustment\_Line\_ID | PK | n/a | n/a |
| 4 | Invoice\_ID | REF | Invoice\_ID | SAL\_Invoices\_Generated\_Details |
| 5 | Invoice\_Line\_ID | REF | Invoice\_Line\_ID | SAL\_Invoices\_Generated\_Details |
| 6 | Journal\_ID | REF | Journal\_ID | GL\_Details |
| 8 | ADJ\_Line\_Functional\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 10 | ADJ\_Line\_TRX\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 12 | ADJ\_Line\_Reporting\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 14 | ADJ\_Line\_Local\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 15 | Tax1\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 17 | Tax2\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 19 | Tax3\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 21 | Tax4\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 23 | GL\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 24 | GL\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 25 | GL\_Tax1\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 26 | GL\_Tax1\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 27 | GL\_Tax2\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 28 | GL\_Tax2\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 29 | GL\_Tax3\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 30 | GL\_Tax3\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 31 | GL\_Tax4\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 32 | GL\_Tax4\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |

### AR standard data profiling report

For each set of data that is extracted, the following tests should be performed by the data provider and independently confirmed by the auditor. The validation should be performed for each period for which the data is requested, and include the following information. This report is informative.

Table 71 — AR standard data profiling report

| **Test** | **Description** |
| --- | --- |
| **Date and Control Totals** | |
| Required files | Confirm all requested files and data fields have been provided. |
| Date ranges | Minimum and maximum dates for the following dates:   * AR\_Open\_Accounts\_Receivable * Transaction\_Date * Transaction\_Due\_Date * AR\_Cash\_Received * Receipt\_Date * Created\_Date * AR\_Cash\_Application * AR\_Application\_Date * Created\_Date * AR\_Adjustments * Adjustment\_Date   Created\_Date |
| Control totals | Record count and total sum of amount fields for the following:   * AR\_Open\_Accounts\_Receivable * AR\_Cash\_Received * AR\_Cash\_Application * AR\_Adjustments * AR\_Adjustments\_Details |
| **Data Review** | |
| Missing data | Number of missing or blank values listed by field. |
| Invalid data | Count of records by field that do not comply with field format requirements; for example, date or time fields not compliant with date or time format, or numeric fields not including two decimal places. |

### AR standard data questionnaire

This questionnaire is informative and includes following questions.

1. Which level 1 and level 2 tables are provided/available?
2. Which level 1 and level 2 data fields are provided/available?
3. Are accounts receivables tracked by customer invoice or in aggregate for the customer?
4. How are partial payments processed? Is the original invoice retained in the subledger with a remaining balance due when a partial payment is processed? Or is a new invoice raised with the remaining balance recorded at the time of partial payment? If new invoices are created, how are those identified in the system?
5. How are transactions with related parties identified? For example, transactions with wholly or partially owned subsidiaries.
6. What is the organizational policy to maintaining invoices in the open item table once the balance is paid off?
7. What is the policy for cash application? Is cash applied only to specific documents, to oldest balances, to customer account?
8. How do you differentiate non-customer receivables from customer receivables?

## Sales module

### General

Sales are the primary driver of all business activities. The Sales module of ADCS is intended to encompass data collection and basic analysis of the sales process. Sales also represent the most intensive customer contact point.

The sales module contains four types of business data: sales contract, sales order, invoice and shipment. The four types of sales data relate to each other and form a complete sales chain as illustrated in the figure below.

The tables within the sales module and select key fields used for interactions with the base and iInventory modules are illustrated in Figure 4.

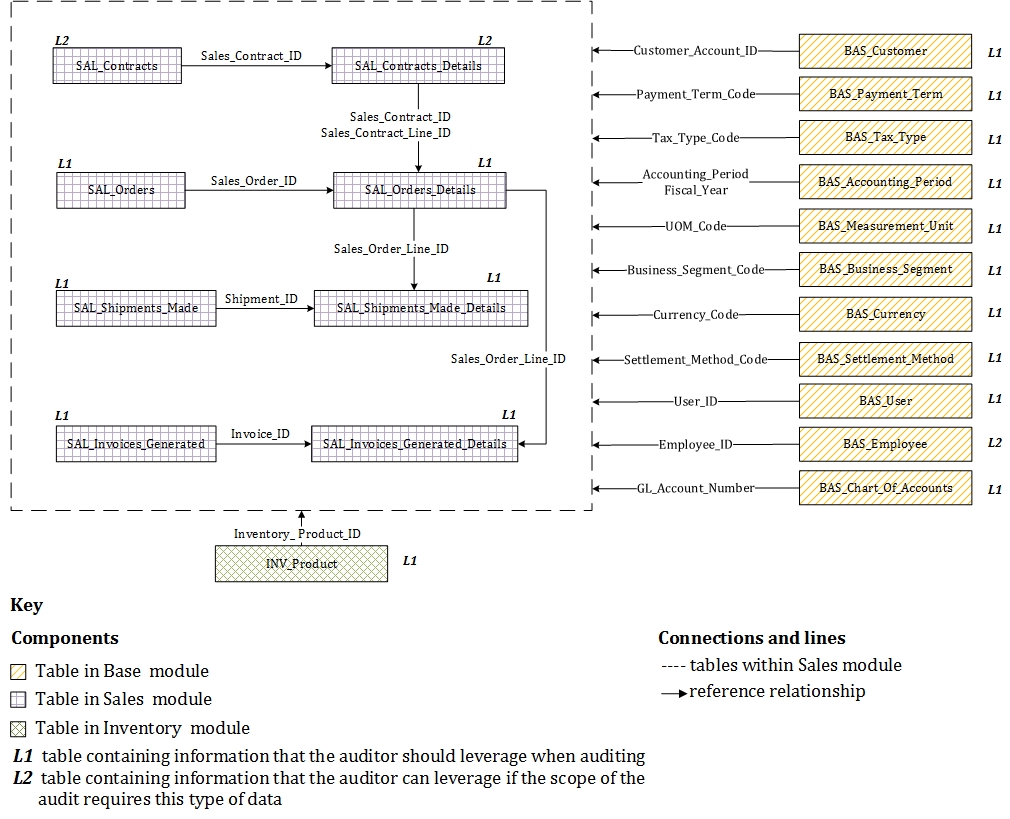


Figure 4 — Table relation diagram of the Sales module

### SAL\_Contracts

The summary information of sales contracts placed during the period under review is contained in Table 72. In situations where companies only require sales orders, the sales contract(s) may not always be available. The file will record for each contract. This table is level 2.

Table 72 — SAL\_Contracts

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Sales\_Contract\_ID | String | %60s | The unique identifier for the sales contract. Typically auto-generated by the system. | 1 |
| 2 | Sales\_Contract\_Number | String | %80s | The number of the sales contract. This number is generated either by manual input or by the system. | 1 |
| 3 | Contract\_Type\_Name | String | %80s | The name of contract type used in sales activities.  EXAMPLE Framework agreement, short-term contract. | 1 |
| 4 | Contract\_Beginning\_Date | Date | %10c | The beginning date of the contract. | 1 |
| 5 | Contract\_Ending\_Date | Date | %10c | The ending date of the contract. | 1 |
| 6 | Customer\_Account\_ID | String | %100s | The unique identifier for the receiving customer. Typically auto-generated by the system. Shall match the Customer\_Account\_ID in the BAS\_Customer table. | 1 |
| 7 | Sales\_Organization\_Code | String | %25s | The unique code of the sales organization which signed the contract. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 8 | Salesperson\_ID | String | %60s | The unique identifier for the salesperson. Shall match the Employee\_ID in the BAS\_Employee table. | 1 |
| 9 | Settlement\_Method\_Code | String | %60s | The code value or indicator of the method by which the transaction (i.e. the debit or credit amount) amount was extinguished or apportioned to the debt by the customer or the supplier. Shall match the Settlement\_Method\_Code in the BAS\_Settlement\_Method table. | 2 |
| 10 | Payment\_Term\_Code | String | %80s | The code of the payment term. Shall match the Payment\_Term\_Code in the BAS\_Payment\_Term table; for example, cash on delivery, payment 30 days after delivery date. | 2 |
| 11 | Contract\_Transaction\_CUR\_Code | String | %3c | The transactional currency specified in the contract (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 12 | Created\_Date | Date | %10c | The date the contract was created in the system. This sometimes refers to the creation date. This should be a system-generated date (rather than user-created date) when possible. This date does not necessarily correspond to the date of the transaction itself. | 1 |
| 13 | Status | String | %30s | The status of the sales contract.  EXAMPLE New, Save, Submit and Frozen. | 1 |
| 14 | Remark | String | %500s | Freeform text description. | 1 |
| 15 | Created\_User\_ID | String | %25s | The unique identifier for the person who set up the sales contract. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 16 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the sales contract. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 17 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for SAL\_Contracts are listed in Table 73.

Table 73 — Identifiers in SAL\_Contracts

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Sales\_Contract\_ID | PK | n/a | n/a |
| 6 | Customer\_Account\_ID | REF | Customer\_Account\_ID | BAS\_Customer |
| 7 | Sales\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 8 | Salesperson\_ID | REF | Employee\_ID | BAS\_Employee |
| 9 | Settlement\_Method\_Code | REF | Settlement\_Method\_Code | BAS\_Settlement\_Method |
| 10 | Payment\_Term\_Code | REF | Payment\_Term\_Code | BAS\_Payment\_Term |
| 11 | Contract\_Transaction\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 15 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 16 | Approved\_User\_ID | REF | User\_ID | BAS\_User |

### SAL\_Contracts\_Details

Line item details for the sales contracts are contained in Table 74. Each line includes product, quantity, customer, price per unit and trading amount. The file will record for each contract line item. This table is level 2.

Table 74 — SAL\_Contracts\_Details

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Sales\_Contract\_ID | String | %60s | The unique identifier for the sales contract. Typically auto-generated by the system. Shall match the Sales\_Contract\_ID in the SAL\_Contracts table. | 1 |
| 2 | Sales\_Contract\_Line\_ID | String | %60s | The unique identifier for a sales contract line. Typically auto-generated by the system. | 1 |
| 3 | Sales\_Contract\_Line\_Number | String | %10s | The number of a sales contract line. The number is usually generated by manual input or is system generated; for example, including contract ID, date and serial number. | 2 |
| 4 | Settlement\_Organization\_Code | String | %25s | The unique code of the settlement organization. Both parties have settlement unit code, which is used to identify an organization for sales order settlement. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 2 |
| 5 | Dispatch\_Organization\_Code | String | %25s | The unique code of the dispatch organization. The dispatch unit refers to the unit who send out goods belonging to the seller. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 6 | Product\_ID | String | %75s | The unique identifier for the product. Typically auto-generated by the system. Shall match the Inventory\_Product\_ID in the INV\_Product table. | 1 |
| 7 | Contract\_Quantity | Decimal | %22.4f | The quantity of the sales product in the contract. | 1 |
| 8 | Sales\_UOM\_Code | String | %80s | The code of the measurement unit for sales product. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 1 |
| 9 | Tax\_Exclude\_Unit\_Price | Decimal | %22.8f | The unit price (excluding tax) in transaction currency. | 1 |
| 10 | Tax\_Include\_Unit\_Price | Decimal | %22.8f | The unit price (including tax) in transaction currency. | 1 |
| 11 | Tax\_Exclude\_Amount | Decimal | %22.4f | The amount (excluding tax) in transaction currency | 1 |
| 12 | Tax\_Include\_Amount | Decimal | %22.4f | The amount (including tax) in transaction currency. | 1 |
| 13 | Tax1\_Type\_Code | String | %25s | Code for Tax1 type. This field shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 14 | Tax1\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax1 included in the transaction. Recorded in transaction currency. | 2 |
| 15 | Tax2\_Type\_Code | String | %25s | Code for Tax2 type. This field shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 16 | Tax2\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax2 included in the transaction. Recorded in transaction currency. | 2 |
| 17 | Tax3\_Type\_Code | String | %25s | Code for Tax3 type. This field shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 18 | Tax3\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax3 included in the transaction. Recorded in transaction currency. | 2 |
| 19 | Tax4\_Type\_Code | String | %25s | Code for Tax4 type. This field shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 20 | Tax4\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax4 included in the transaction. Recorded in transaction currency. | 2 |
| 21 | Due\_Date | Date | %10c | The last requested delivery of products; for example, when an order is delivered in multiple batches, this field refers to the time for the delivery of the last batch. | 1 |
| 22 | Status | String | %30s | The status of the sales contract.  EXAMPLE New, save, submit and frozen. | 2 |
| 23 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for SAL\_Contracts\_Details are listed in Table 75.

Table 75 — Identifiers in SAL\_Contracts\_Details

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Sales\_Contract\_ID | REF | Sales\_Contract\_ID | SAL\_Contracts |
| 2 | Sales\_Contract\_Line\_ID | PK | n/a | n/a |
| 4 | Settlement\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 5 | Dispatch\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 6 | Product\_ID | REF | Inventory\_Product\_ID | INV\_Product |
| 8 | Sales\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 13 | Tax1\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 15 | Tax2\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 17 | Tax3\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 19 | Tax4\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |

### SAL\_Orders

Table 76 contains summary information of sales orders pertinent to orders placed during the period under review. Sales orders are included in the three-way match procedures, which control the decision process for AR entries. The file will record for each sales order. This table is level 1.

Table 76 — SAL\_Orders

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Sales\_Order\_ID | String | %100s | The unique identifier for the sales order. Typically auto-generated by the system. | 1 |
| 2 | Sales\_Order\_Number | String | %100s | The number of the sales order. This number is generated either by manual input or by the system. | 1 |
| 3 | Fiscal\_Year | String | %4c | Fiscal year in which Sales\_Order\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 4 | Accounting\_Period | String | %15s | Accounting period in which the Sales\_Order\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 5 | Sales\_Order\_Type\_Name | String | %80s | The name of the order in sales activities. The types of sales orders are usually allocated by users of the system according to different business needs; for example, some enterprises will be configured as non-contract orders, trial orders, factory orders and store orders. | 1 |
| 6 | Sales\_Order\_Date | Date | %10c | The date of signing the sales order. It is the effective date of the sales order, not the system created date. The sales order of a certain period is counted based on the effective date. | 1 |
| 7 | Sales\_Organization\_Code | String | %25s | The unique code of the sales organization which signed the order. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 8 | Salesperson\_ID | String | %60s | The unique identifier for the salesperson. Shall match the Employee\_ID in the BAS\_Employee table. | 2 |
| 9 | Customer\_Account\_ID | String | %100s | The unique identifier for the receiving customer. Typically auto-generated by the system. Shall match the Customer\_Account\_ID in the BAS\_Customer table. | 1 |
| 10 | Settlement\_Method\_Code | String | %60s | The code of the settlement method. Various methods can be used to settle transactions and transfer money; for example, check, wire transfer and cash. Shall match the Settlement\_Method\_Code in the BAS\_Settlement\_Method table. | 1 |
| 11 | Payment\_Term\_Code | String | %80s | The code of the payment term. Shall match the Payment\_Term\_Code in the BAS\_Payment\_Term table; for example, cash on delivery, payment 30 days after delivery date. | 1 |
| 12 | Order\_Transaction\_Amount | Decimal | %22.4f | The sales monetary amount recorded in transaction currency. | 1 |
| 13 | Order\_Transaction\_CUR\_Code | String | %3c | The transactional currency specified in the sales order (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 14 | Created\_User\_ID | String | %25s | The unique identifier for the person who set up the sales order. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 15 | Created\_Date | Date | %10c | The date the order was created in the system. This sometimes refers to the creation date. This should be a system-generated date (rather than user-created date), when possible. This date does not necessarily correspond to the date of the transaction itself. | 2 |
| 16 | Created\_Time | Time | %8c | The time the order was created in the system. | 2 |
| 17 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the sales order. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 18 | Approved\_Date | Date | %10c | The date the sales order was approved. | 2 |
| 19 | Approved\_Time | Time | %8c | The time the sales order was approved. | 2 |
| 20 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person who modified the sales order. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 21 | Last\_Modified\_Date | Date | %10c | The date the sales order was last modified. | 2 |
| 22 | Last\_Modified\_Time | Time | %8c | The time the sales order was last modified. | 2 |
| 23 | Status | String | %30s | The status of the sales order.  EXAMPLE The order has been shipped (goods on the way), the order has been collected, and the order has been completed. | 2 |
| 24 | Remark | String | %500s | Freeform text description. | 1 |
| 25 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for SAL\_Orders are listed in Table 77.

Table 77 — Identifiers in SAL\_Orders

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Sales\_Order\_ID | PK | n/a | n/a |
| 3 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 4 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 7 | Sales\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 8 | Salesperson\_ID | REF | Employee\_ID | BAS\_Employee |
| 9 | Customer\_Account\_ID | REF | Customer\_Account\_ID | BAS\_Customer |
| 10 | Settlement\_Method\_Code | REF | Settlement\_Method\_Code | BAS\_Settlement\_Method |
| 11 | Payment\_Term\_Code | REF | Payment\_Term\_Code | BAS\_Payment\_Term |
| 13 | Order\_Transaction\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 14 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 17 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 20 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |

### SAL\_Orders\_Details

Line item details for sales orders are contained in Table 78. Each line includes product, quantity, due date, price per unit, trading amount and settlement organization. The file will record for each sales order line item. Multiple types of products may be presented in one sales order. Additionally, different shippers and settlement organization may be assigned by each order line. This table is level 1.

Table 78 — SAL\_Orders\_Details

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Sales\_Order\_ID | String | %100s | The unique identifier for the sales order. Typically auto-generated by the system. Shall match the Sales\_Order\_ID in the SAL\_Orders table. | 1 |
| 2 | Sales\_Order\_Line\_ID | String | %60s | The unique identifier for a sales order line. Typically auto-generated by the system. | 1 |
| 3 | Sales\_Order\_Line\_Number | String | %10s | The line number of the sales order. This number is generated either by manual input or by the system. | 1 |
| 4 | Sales\_Contract\_ID | String | %60s | The unique identifier for the sales contract. Typically auto-generated by the system. May be set to NULL if there is no sales contract. Otherwise shall match the Sales\_Contract\_ID in the SAL\_Contracts\_Details table. | 1 |
| 5 | Sales\_Contract\_Line\_ID | String | %60s | The unique identifier for a sales contract line. Typically auto-generated by the system. Shall match the Sales\_Contract\_Line\_ID in the SAL\_Contracts\_Details table. | 1 |
| 6 | Payer\_ID | String | %60s | The unique identifier for the payer. Typically auto-generated by the system. There are different purchase models in the group company; for example, centralized purchase, decentralized payment, decentralization of procurement and centralized payment. If the sales order customer adopts the centralized purchasing model, the customer may be a group company, and the settlement organization may be a subsidiary company of the group company. The customer name and the name of the payment customer may be different. | 1 |
| 7 | Settlement\_Organization\_Code | String | %25s | The unique code of the settlement organization. Both parties have settlement unit code, which is used to identify an organization for sales order settlement. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 2 |
| 8 | Dispatch\_Organization\_Code | String | %25s | The unique code of the dispatch organization. The dispatch unit refers to the unit who sends out goods unit belonging to the seller. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 9 | Due\_Date | Date | %10c | The last requested delivery of products. When an order is delivered in multiple batches, this field refers to the time for the delivery of the last batch. | 1 |
| 10 | Basic\_UOM\_Quantity | Decimal | %22.4f | The quantity by basic measurement unit. | 1 |
| 11 | Basic\_UOM\_Code | String | %80s | The code of the basic measurement unit in sales order, which cannot be further separated. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 |
| 12 | Sales\_Order\_Line\_Quantity | Decimal | %22.4f | The quantity of the sales order line by the measurement unit in sales order line. | 1 |
| 13 | Order\_Line\_UOM\_Code | String | %80s | The code of the measurement unit in sales order line. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 |
| 14 | Tax\_Exclude\_Unit\_Price | Decimal | %22.8f | The unit price (excluding tax) in transaction currency. | 1 |
| 15 | Tax\_Include\_Unit\_Price | Decimal | %22.8f | The unit price (including tax) in transaction currency. | 1 |
| 16 | Tax\_Exclude\_Amount | Decimal | %22.4f | The amount (excluding tax) in transaction currency. | 1 |
| 17 | Tax\_Include\_Amount | Decimal | %22.4f | The amount (including tax) in transaction currency. | 1 |
| 18 | Tax1\_Type\_Code | String | %25s | Code for Tax1 type. This field shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 19 | Tax1\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax1 included in the transaction. Recorded in transaction currency. | 2 |
| 20 | Tax2\_Type\_Code | String | %25s | Code for Tax2 type. This field shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 21 | Tax2\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax2 included in the transaction. Recorded in transaction currency. | 2 |
| 22 | Tax3\_Type\_Code | String | %25s | Code for Tax3 type. This field shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 23 | Tax3\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax3 included in the transaction. Recorded in transaction currency. | 2 |
| 24 | Tax4\_Type\_Code | String | %25s | Code for Tax4 type. This field shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 25 | Tax4\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax4 included in the transaction. Recorded in transaction currency. | 2 |
| 26 | Product\_ID | String | %75s | The unique identifier for the sales product. Typically auto-generated by the system. Shall match the Inventory\_Product\_ID in the INV\_Product table. | 1 |
| 27 | Order\_Line\_Transaction\_Amount | Decimal | %22.4f | The transaction currency amount of sales order line. | 1 |
| 28 | Status | String | %30s | The status of the document line.  EXAMPLE New, save, submit and frozen. | 2 |
| 29 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for SAL\_Orders\_Details are listed in Table 79.

Table 79 — Identifiers in SAL\_Orders\_Details

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Sales\_Order\_ID | REF | Sales\_Order\_ID | SAL\_Orders |
| 2 | Sales\_Order\_Line\_ID | PK | n/a | n/a |
| 4 | Sales\_Contract\_ID | REF | Sales\_Contract\_ID | SAL\_Contracts\_Details |
| 5 | Sales\_Contract\_Line\_ID | REF | Sales\_Contract\_Line\_ID | SAL\_Contracts\_Details |
| 7 | Settlement\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 8 | Dispatch\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 11 | Basic\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 13 | Order\_Line\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 18 | Tax1\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 20 | Tax2\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 22 | Tax3\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 24 | Tax4\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 26 | Product\_ID | REF | Inventory\_Product\_ID | INV\_Product |

### SAL\_Invoices\_Generated

The summary information for the invoices generated during the period under review is contained in Table 80. Invoices are included in the three-way match procedures, which control the decision process for AR entries. Each line includes invoice ID, invoice number, invoice date, customer, invoice amount, currency type, tax type, tax amount, settlement method and payment terms. The file will record for each invoice item. This table is level 1.

Table 80 — SAL\_Invoices\_Generated

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Invoice\_ID | String | %60s | The unique identifier for the invoice. Typically auto-generated by the system. The same ID shall be used for all tables with invoice data. | 1 |
| 2 | Invoice\_Number | String | %100s | The number of the internally generated invoice. The number is usually generated by manual input or is system generated; for example, including serial number, document type and date. | 1 |
| 3 | Fiscal\_Year | String | %4c | Fiscal year in which Invoice\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 4 | Accounting\_Period | String | %15s | Accounting period in which the Invoice\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 5 | Official\_Invoice\_Code | String | %25s | The unique official code of the invoice, which is usually generated by the tax authorities. | 2 |
| 6 | Invoice\_Type\_Name | String | %60s | The name of the invoice type. The documents are classified according to business content. | 1 |
| 7 | Invoice\_Date | Date | %10c | The date of the invoice, regardless of the date the invoice is created. This is the date from which the due date is calculated based on the invoice terms. | 1 |
| 8 | Invoice\_Due\_Date | Date | %10c | The date payment is due from the customer. Aging of a receivable is usually calculated based on this date. | 1 |
| 9 | Customer\_Account\_ID | String | %100s | The unique identifier for the receiving customer. Typically auto-generated by the system. Shall match the Customer\_Account\_ID in the BAS\_Customer table. | 1 |
| 10 | Settlement\_Method\_Code | String | %60s | The code value of the method used for cash receipts from customers; for example, check, wire transfer and cash. Shall match the Settlement\_Method\_Code in the BAS\_Settlement\_Method table. | 1 |
| 11 | Invoice\_Transaction\_Amount | Decimal | %22.4f | The transaction monetary amount recorded in the functional or group currency. No multi-currency translation should be performed on this amount because all transactions are recorded in a single currency. | 1 |
| 12 | Invoice\_Transaction\_CUR\_Code | String | %3c | The transactional currency appeared in the invoice (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 13 | Payment\_Term\_Code | String | %80s | The code of the payment term. Shall match the Payment\_Term\_Code in the BAS\_Payment\_Term table; for example, cash on delivery, payment 30 days after delivery date. | 1 |
| 14 | Terms\_Discount\_Percentage | Decimal | %5.4f | The discount percentage can be provided if an invoice is paid before a certain number of days. Terms are represented as integers to decimal.  EXAMPLE 10% would be represented as 0.10. | 2 |
| 15 | Terms\_Discount\_Days | Integer | %6d | The number of days from the invoice date that the customer has to take advantage of discounted terms. Terms are represented as integers with no decimal places.  EXAMPLE 10 days would be represented as 10. | 2 |
| 16 | Terms\_Due\_Days | Integer | %6d | The number of days allowed that the customer has to meet the obligation before an invoice becomes overdue. | 2 |
| 17 | Created\_User\_ID | String | %25s | The unique identifier for the person who created the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 18 | Created\_Date | Date | %10c | The date the transaction was created in the system. This sometimes refers to the creation date. This should be a system generated date (rather than user-created date), when possible. This date does not necessarily correspond with the date of the transaction itself. | 2 |
| 19 | Created\_Time | Time | %8c | The time the sales invoice was created in the system. | 2 |
| 20 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the generated invoice. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 21 | Approved\_Date | Date | %10c | The date the generated invoice was approved. This should be a system generated date (rather than user-created date). | 2 |
| 22 | Approved\_Time | Time | %8c | The time the generated invoice was approved. | 2 |
| 23 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person who modified the generated invoice. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 24 | Last\_Modified\_Date | Date | %10c | The date the generated invoice was last modified. | 2 |
| 25 | Last\_Modified\_Time | Time | %8c | The time the generated invoice was last modified. | 2 |
| 26 | Grouping\_Code | String | %100s | Grouping mechanism for related items in a batch or grouping of invoices, for example, the invoice grouping found in certain ERP systems. | 2 |
| 27 | Tax1\_Type\_Code | String | %25s | Code for Tax1 type. This field shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 1 |
| 28 | Tax1\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax1 included in the transaction. Recorded in transaction currency. | 1 |
| 29 | Tax2\_Type\_Code | String | %25s | Code for Tax2 type. This field shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 30 | Tax2\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax2 included in the transaction. Recorded in transaction currency. | 2 |
| 31 | Tax3\_Type\_Code | String | %25s | Code for Tax3 type. This field shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 32 | Tax3\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax3 included in the transaction. Recorded in transaction currency. | 2 |
| 33 | Tax4\_Type\_Code | String | %25s | Code for Tax4 type. This field shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 34 | Tax4\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax4 included in the transaction. Recorded in transaction currency. | 2 |
| 35 | Status | String | %30s | The status of the generated invoice.  EXAMPLE New, save, submit and frozen. | 2 |
| 36 | Remark | String | %500s | Freeform text description. | 2 |
| 37 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for SAL\_Invoices\_Generated are listed in Table 81.

Table 81 — Identifiers in SAL\_Invoices\_Generated

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Invoice\_ID | PK | n/a | n/a |
| 3 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 4 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 9 | Customer\_Account\_ID | REF | Customer\_Account\_ID | BAS\_Customer |
| 10 | Settlement\_Method\_Code | REF | Settlement\_Method\_Code | BAS\_Settlement\_Method |
| 12 | Invoice\_Transaction\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 13 | Payment\_Term\_Code | REF | Payment\_Term\_Code | BAS\_Payment\_Term |
| 17 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 20 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 23 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |
| 27 | Tax1\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 29 | Tax2\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 31 | Tax3\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 33 | Tax4\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |

### SAL\_Invoices\_Generated\_Details

Line item details for invoices are contained in Table 82. Each line includes invoice line information on specific products, measurement unit, price per unit, invoice amount, currency type, tax type code and tax amount. The file will record for each invoice line item. This table is level 1.

Table 82 — SAL\_Invoices\_Generated\_Details

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Invoice\_ID | String | %60s | The unique identifier for the invoice. Typically auto-generated by the system. The same ID shall be used for all tables with invoice data. Shall match the Invoice\_ID in the SAL\_Invoices\_Generated table. | 1 |
| 2 | Invoice\_Line\_ID | String | %60s | The unique identifier for an invoice line. Typically auto-generated by the system. | 1 |
| 3 | Invoice\_Line\_Number | String | %10s | The number of an internally generated invoice line. This number is generated either by manual input or by the system. | 1 |
| 4 | Sales\_Order\_ID | String | %100s | The unique identifier for the sales order. Typically auto-generated by the system. May be set to NULL if there is no sales order. Otherwise shall match the Sales\_Order\_ID in the SAL\_Orders table. | 1 |
| 5 | Sales\_Order\_Line\_ID | String | %60s | The unique identifier for a sales order line. Typically auto-generated by the system. May be set to NULL if there is no sales order. Otherwise shall match the Sales\_Order\_Line\_ID in the SAL\_Orders\_Details table. | 1 |
| 6 | Product\_ID | String | %75s | The unique identifier for the product. Typically auto-generated by the system. Shall match the Inventory\_Product\_ID in the INV\_Product table. | 1 |
| 7 | Basic\_UOM\_Quantity | Decimal | %22.4f | The quantity by basic measurement unit. | 1 |
| 8 | Basic\_UOM\_Code | String | %80s | The code of the basic measurement unit in sales invoice, which cannot be further separated. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 |
| 9 | Invoice\_Quantity | Decimal | %22.4f | The quantity recorded in the invoice line by the measurement unit for sales product. | 1 |
| 10 | Sales\_UOM\_Code | String | %80s | The code of the measurement unit for sales product. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 1 |
| 11 | Tax\_Exclude\_Unit\_Price | Decimal | %22.8f | The unit price (excluding tax) in transaction currency. | 1 |
| 12 | Tax\_Include\_Unit\_Price | Decimal | %22.8f | The unit price (including tax) in transaction currency. | 1 |
| 13 | Tax\_Exclude\_Amount | Decimal | %22.4f | The amount (excluding tax) in transaction currency. | 1 |
| 14 | Tax\_Include\_Amount | Decimal | %22.4f | The amount (including tax) in transaction currency. | 1 |
| 15 | Invoice\_Line\_Transaction\_Amount | Decimal | %22.4f | The transaction monetary amount recorded in the transaction currency. No multi-currency translation should be performed on this amount because all transactions are recorded in a single currency. | 1 |
| 16 | Grouping\_Code | String | %100s | Grouping mechanism for related items in a batch or grouping of invoices; for example, the invoice grouping found in the certain ERP systems. | 2 |
| 17 | Tax1\_Type\_Code | String | %25s | Code for Tax1 type. This field shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 1 |
| 18 | Tax1\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax1 included in the transaction. Recorded in transaction currency. | 1 |
| 19 | Tax2\_Type\_Code | String | %25s | Code for Tax2 type. This field shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 20 | Tax2\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax2 included in the transaction. Recorded in transaction currency. | 2 |
| 21 | Tax3\_Type\_Code | String | %25s | Code for Tax3 type. This field shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 22 | Tax3\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax3 included in the transaction. Recorded in transaction currency. | 2 |
| 23 | Tax4\_Type\_Code | String | %25s | Code for Tax4 type. This field shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 24 | Tax4\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax4 included in the transaction. Recorded in transaction currency. | 2 |
| 25 | GL\_Line\_Debit\_Account\_Number | String | %100s | The number of GL account on which the debit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 26 | GL\_Line\_Credit\_Account\_Number | String | %100s | The number of GL account on which the credit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 27 | GL\_Tax1\_Debit\_Account\_Number | String | %100s | The number of GL account on which the debit side of the Tax1 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 28 | GL\_Tax1\_Credit\_Account\_Number | String | %100s | The number of GL account on which the credit side of the Tax1 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 29 | GL\_Tax2\_Debit\_Account\_Number | String | %100s | The number of GL account on which the debit side of the Tax2 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 30 | GL\_Tax2\_Credit\_Account\_Number | String | %100s | The number of GL account on which the credit side of the Tax2 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 31 | GL\_Tax3\_Debit\_Account\_Number | String | %100s | The number of GL account on which the debit side of the Tax3 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 32 | GL\_Tax3\_Credit\_Account\_Number | String | %100s | The number of GL account on which the credit side of the Tax3 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 33 | GL\_Tax4\_Debit\_Account\_Number | String | %100s | The number of GL account on which the debit side of the Tax4 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 34 | GL\_Tax4\_Credit\_Account\_Number | String | %100s | The number of GL account on which the credit side of the Tax4 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 35 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for SAL\_Invoices\_Generated\_Details are listed in Table 83.

Table 83 — Identifiers in SAL\_Invoices\_Generated\_Details

| No. | Name | Ident-ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Invoice\_ID | REF | Invoice\_ID | SAL\_Invoices\_Generated |
| 2 | Invoice\_Line\_ID | PK | n/a | n/a |
| 4 | Sales\_Order\_ID | REF | Sales\_Order\_ID | SAL\_Orders |
| 5 | Sales\_Order\_Line\_ID | REF | Sales\_Order\_Line\_ID | SAL\_Orders\_Details |
| 6 | Product\_ID | REF | Inventory\_Product\_ID | INV\_Product |
| 8 | Basic\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 10 | Sales\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 17 | Tax1\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 19 | Tax2\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 21 | Tax3\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 23 | Tax4\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 25 | GL\_Line\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 26 | GL\_Line\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 27 | GL\_Tax1\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 28 | GL\_Tax1\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 29 | GL\_Tax2\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 30 | GL\_Tax2\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 31 | GL\_Tax3\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 32 | GL\_Tax3\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 33 | GL\_Tax4\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 34 | GL\_Tax4\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |

### SAL\_Shipments\_Made

Summary information for shipments and shipment adjustments made against sales orders during the period under review is contained in Table 84. Shipments made are included in the three-way match procedures, which control the decision process for AR entries. Each line includes shipment ID and Number, shipment date, shipping amount, customer information and currency type. The file will record for each shipment. This table is level 1.

Table 84 — SAL\_Shipments\_Made

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Shipment\_ID | String | %100s | The unique identifier for the shipment. Typically auto-generated by the system. | 1 |
| 2 | Shipment\_Number | String | %100s | The number of the shipment. This number is generated either by manual input or by the system. | 1 |
| 3 | Fiscal\_Year | String | %4c | Fiscal year in which the Shipment\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 4 | Accounting\_Period | String | %15s | Accounting period in which the Shipment\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 5 | Dispatch\_Organization\_Code | String | %25s | The unique code of the dispatch organization. The dispatch unit refers to the unit who send out goods belonging to the seller. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 6 | Shipment\_Date | Date | %10c | The date of the shipment (date shipped). | 1 |
| 7 | Shipping\_Reference\_Number | String | %100s | The number of the reference shipping. Company reference or logistics company official waybill number. | 1 |
| 8 | Shipping\_Transaction\_Amount | Decimal | %22.4f | Monetary amount for the items in the shipping document related to the sales order. Recorded in the transaction currency. | 2 |
| 9 | Shipping\_Transaction\_CUR\_Code | String | %3c | The transactional currency related to the shipping amount (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 10 | Shipping\_Method | String | %60s | The transportation used for shipping (e.g. air, train, truck, hand delivered). | 2 |
| 11 | Shipper | String | %25s | The organisation or individual is responsible for shipping the goods (e.g. UPS, Federal Express). | 2 |
| 12 | Adjustment\_Indicator | String | %1c | “0” if the transaction is the original shipment transaction, “1” if the transaction is a shipment adjustment. | 2 |
| 13 | Adjustment\_Description | String | %1000s | If an adjustment was made to a shipment, a description should clarify the reason for the adjustment. | 2 |
| 14 | Customer\_Account\_ID | String | %100s | The unique identifier for the receiving customer. Typically auto-generated by the system. Shall match the Customer\_Account\_ID in the BAS\_Customer table. | 1 |
| 15 | Sales\_Order\_ID | String | %100s | The unique identifier for the sales order. Typically auto-generated by the system. When a shipment is made that includes goods from multiple orders. On the table SAL\_Shipments\_Made\_Details, there will be a detailed relationship between the sales order details and the shipment made details. May be set to NULL if there is no sales order. Otherwise shall match the Sales\_Order\_ID in the SAL\_Orders table. | 1 |
| 16 | Created\_User\_ID | String | %25s | The unique identifier for the person who created the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 17 | Created\_Date | Date | %10c | The date the order was created in the system. This sometimes refers to the creation date. This should be a system-generated date (rather than user-created date) when possible. This date does not necessarily correspond with the date of the transaction itself. | 2 |
| 18 | Created\_Time | Time | %8c | The time the transaction was created in the system. | 2 |
| 19 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the shipment. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 20 | Approved\_Date | Date | %10c | The date the shipment was approved. The date of signing the sales order. | 2 |
| 21 | Approved\_Time | Time | %8c | The time the shipment was approved. | 2 |
| 22 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person who modified the shipment. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 23 | Last\_Modified\_Date | Date | %10c | The date the shipment was last modified. | 2 |
| 24 | Last\_Modified\_Time | Time | %8c | The time the shipment was last modified. | 2 |
| 25 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for SAL\_Shipments\_Made are listed in Table 85.

Table 85 — Identifiers in SAL\_Shipments\_Made

| No. | Name | Iden-  tifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Shipment\_ID | PK | n/a | n/a |
| 3 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 4 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 5 | Dispatch\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 9 | Shipping\_Transaction\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 14 | Customer\_Account\_ID | REF | Customer\_Account\_ID | BAS\_Customer |
| 15 | Sales\_Order\_ID | REF | Sales\_Order\_ID | SAL\_Orders |
| 16 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 19 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 22 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |

### SAL\_Shipments\_Made\_Details

Line item details for shipments and shipment adjustments are contained in Table 86. Each line includes shipments made, measurement unit, price per unit, order amount and currency type. The file will record for each shipping line item. This table is level 1.

Table 86 — SAL\_Shipments\_Made\_Details

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Shipment\_ID | String | %100s | The unique identifier for the shipment. Typically auto-generated by the system. Shall match the Shipment\_ID in the SAL\_Shipments\_Made table. | 1 |
| 2 | Shipping\_Document\_Line\_ID | String | %100s | The unique identifier for a line of shipping document. Typically auto-generated by the system. | 1 |
| 3 | Shipping\_Document\_Line\_Number | String | %10s | The line number of the shipping document. This number is generated either by manual input or by the system. | 1 |
| 4 | Product\_ID | String | %75s | The unique identifier for the product. Typically auto-generated by the system. Shall match the Inventory\_Product\_ID in the INV\_Product table. | 1 |
| 5 | Shipping\_Quantity | Decimal | %22.4f | The quantity of the products in the shipment. | 1 |
| 6 | Shipping\_UOM\_Code | String | %80s | The code of the measurement unit recorded in shipment. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 |
| 7 | Shipping\_Unit\_Price | Decimal | %22.8f | Price per unit for item sent. | 2 |
| 8 | Shipping\_Line\_Transaction\_Amount | Decimal | %22.4f | Monetary amount for the line item in the shipping document related to the sales order. Recorded in the transaction currency. | 2 |
| 9 | Sales\_Order\_Line\_ID | String | %60s | The unique identifier for a sales order line. Typically auto-generated by the system. May be set to NULL if there is no sales order. Otherwise shall match the Sales\_Order\_Line\_ID in the SAL\_Orders\_Details table. | 1 |
| 10 | Sales\_Order\_Line\_Quantity | Decimal | %22.4f | The quantity of the sales order line by the sales measurement unit. May be set to NULL if there is no sales order. | 2 |
| 11 | Order\_Line\_UOM\_Code | String | %80s | The code of the measurement unit in sales order line. May be set to NULL if there is no sales order. Otherwise shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 |
| 12 | Order\_Line\_Unit\_Price | Decimal | %22.8f | Sales order line price per unit. May be set to NULL if there is no sales order. | 2 |
| 13 | Order\_Line\_Transaction\_Amount | Decimal | %22.4f | Monetary amount for the line item in the sales order related to the shipping document line item. Recorded in the transaction currency. May be set to NULL if there is no sales order. Otherwise shall match the Order\_Line\_Transaction\_Amount in the SAL\_Orders\_Details table. | 2 |
| 14 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for SAL\_Shipments\_Made\_Details are listed in Table 87.

Table 87 — Identifiers in SAL\_Shipments\_Made\_Details

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Shipment\_ID | REF | Shipment\_ID | SAL\_Shipments\_Made |
| 2 | Shipping\_Document\_Line\_ID | PK | n/a | n/a |
| 4 | Product\_ID | REF | Inventory\_Product\_ID | INV\_Product |
| 6 | Shipping\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 9 | Sales\_Order\_Line\_ID | REF | Sales\_Order\_Line\_ID | SAL\_Orders\_Details |
| 11 | Order\_Line\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 13 | Order\_Line\_Transaction\_Amount | REF | Order\_Line\_Transaction\_Amount | SAL\_Orders\_Details |

### SAL standard data profiling report

For each set of data that is extracted, the following tests should be performed by the data provider and independently confirmed by the auditor. The validation should be performed for each period for which the data is requested, and include the following information. This report is informative.

Table 88 — SAL standard data profiling report

| **Test** | **Description** |
| --- | --- |
| **Date and Control Totals** | |
| Required files | Confirm all requested files and data fields have been provided. |
| Date ranges | Minimum and maximum dates for the following dates:   * SAL\_Orders * Sales\_Order\_Date * Created\_Date * SAL\_Shipments\_Made * Transaction\_Date * Created\_Date * Invoices\_Generated * Invoice\_Date * Invoice\_Due\_Date * Created\_Date |
| Control totals | Record count and total sum of amount fields for the following:   * SAL\_Orders * SAL\_Shipments\_Made * Invoices\_Generated |
| **Data Review** | |
| Missing data | Number of missing or blank values listed by field. |
| Invalid data | Count of records by field that do not comply with field format requirements,  for example, date or time fields not compliant with date or time format and numeric fields not including two decimal places |

### SAL standard data questionnaire

This questionnaire is informative and includes following questions.

1. Which level 1 and level 2 tables are provided/available?
2. Which level 1 and level 2 data fields are provided/available?
3. Which data are provided at the line-item level (for example, by sales order line item, by invoice line item, by shipment document line item) or at a more aggregate level (for example, by sales order, by invoice, by shipment)?
4. If a new invoice is generated due to the partial payment of the original invoice, is the original due date retained, or is a new due date generated for the new invoice?
5. How does the system calculate the aging of invoices? Is it based on the invoice date or the due date?
6. What is the discount policy for the sale of goods? Whether there are relevant supervisory committees and system documents, how to execute them in actual business, whether there is process support and whether appropriate approval is applied.

## Accounts Payable module

### General

Accounts Payable (AP) is money owed by a business to its suppliers shown as a liability on a company’s [balance sheet](https://en.wikipedia.org/wiki/Balance_sheet). An accounts payable transaction is recorded in the Account Payable subledger at the time the debt is recognized. Common examples of Expense Payables are advertising, travel, entertainment, office supplies and utilities. AP is a form of [credit](https://en.wikipedia.org/wiki/Credit_(finance)) that suppliers offer to their customers by allowing them to pay for a [product](https://en.wikipedia.org/wiki/Good_(economics)) or [service](https://en.wikipedia.org/wiki/Service_(economics)) after it has already been received. Suppliers offer various payment terms for an invoice. Payment terms may include the offer of a cash discount for paying an invoice within a defined number of days.

EXAMPLE 2% 10 days Net 30 – a discount is permitted for early payment, the undiscounted amount for days 11-30, and it is overdue after 30. If the payment is made on Day 31 then the full amount is paid.

The tables within the AP module and select key fields used for interactions with the Base, GL and Purchase modules are illustrated in Figure 5.

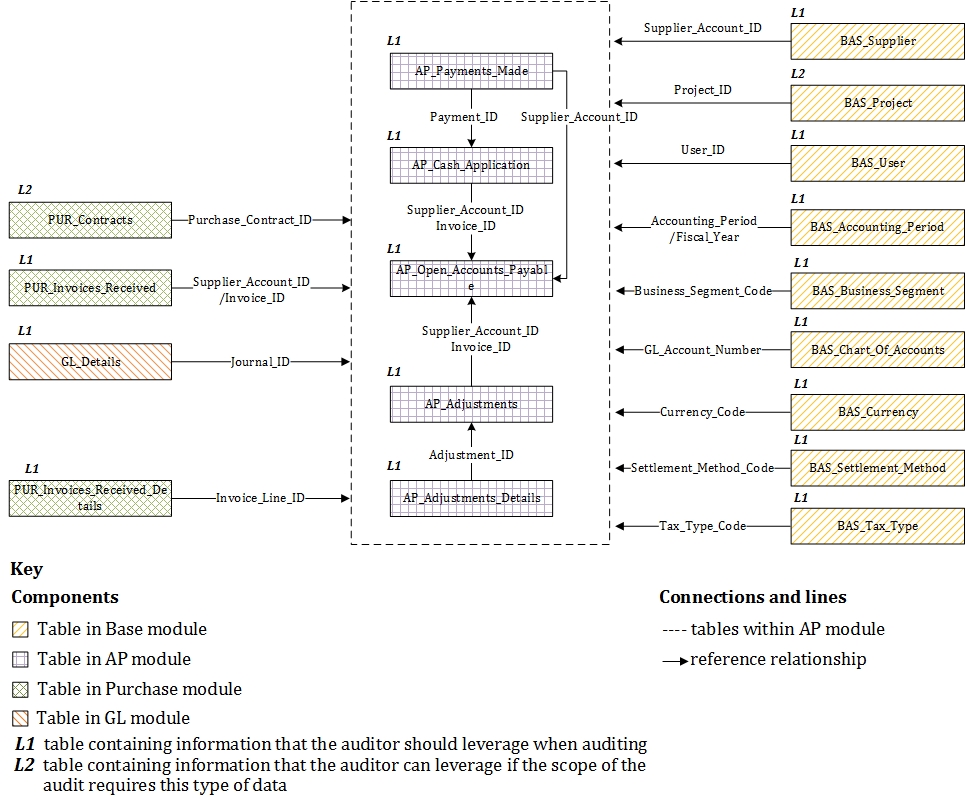


Figure 5 — Table relation diagram of the AP module

### AP\_Open\_Accounts\_Payable

Details regarding all open, unpaid, or unresolved payable transactions as of a specified date are contained in Table 89. Each row in this table represents the balance due to the supplier for one uniquely identifiable transaction. This file should be at the summary level (by invoice), not at the detailed level (by invoice line item). The sum total of the transaction amounts as of the specified date shall reconcile to the total AP amount in the General Ledger (GL) as of the same date. This table is level 1.

Table 89 — AP\_Open\_Accounts\_Payable

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Transaction\_ID | String | %60s | The unique identifier for the transaction of open AP includes invoice and cash paid. Typically auto-generated by the system. | 1 |
| 2 | Invoice\_ID | String | %60s | The unique identifier for the invoice, from which AP is derived. Typically auto-generated by the system. May be set to NULL if adjustment is at supplier (not invoice) level. Otherwise shall match the Invoice\_ID in the PUR\_Invoices\_Received table. | 1 |
| 3 | Supplier\_Account\_ID | String | %100s | The unique identifier for the supplier to whom payment is expected or from whom unused credits have been applied. Typically auto-generated by the system. Shall match the Supplier\_Account\_ID in the BAS\_Supplier table. | 1 |
| 4 | Purchase\_Contract\_ID | String | %60s | The unique identifier for the purchase contract, from which AP is derived. Typically auto-generated by the system. May be set to NULL if no Purchase\_Contract\_ID. Otherwise shall match the Purchase\_Contract\_ID in the PUR\_Contracts table. | 2 |
| 5 | Project\_ID | String | %60s | The unique identifier for the project, from which AP is derived. Typically auto-generated by the system. May be set to NULL if no Project\_ID. Otherwise shall match the Project\_ID in the BAS\_Project table. | 2 |
| 6 | Fiscal\_Year | String | %4c | Fiscal year in which the Transaction\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 2 |
| 7 | Accounting\_Period | String | %15s | Accounting period in which the Transaction\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 2 |
| 8 | Transaction\_Date | Date | %10c | The date of the transaction, regardless of the date the transaction is created. This is the date from which the due date is calculated based on the invoice terms. | 1 |
| 9 | Journal\_ID | String | %100s | The unique identifier for the journal entry. Typically auto-generated by the system. Shall match the Journal\_ID in the GL\_Details table. | 2 |
| 10 | Transaction\_Due\_Date | Date | %10c | The date payment is due from the supplier. Not all transactions will have a due date. If no due date, may be set to NULL; for example, credit memos. Aging of a receivable is usually calculated based on this date. | 1 |
| 11 | Reference\_Number | String | %100s | The number of an internally or externally generated transaction.  EXAMPLE Check number, wire transfer number, or original document ID. | 2 |
| 12 | Reference\_Date | Date | %10c | The date on an internally or externally generated transaction.  EXAMPLE Check date or wire transfer date. | 2 |
| 13 | Functional\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the functional or group currency. No multi-currency translation should be performed on this amount because all transactions are recorded in a single currency. | 1 |
| 14 | Functional\_Currency\_Code | String | %3c | The functional or group currency related to the amount (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 15 | Transaction\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the transaction currency. | 1 |
| 16 | Transaction\_Currency\_Code | String | %3c | The currency used in actual transaction (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 17 | Reporting\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the reporting currency. | 2 |
| 18 | Reporting\_Currency\_Code | String | %3c | The reporting currency related to the amount for non-consolidated reporting (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 19 | Local\_Amount | Decimal | %22.4f | Transaction monetary amount in local currency. | 2 |
| 20 | Local\_Currency\_Code | String | %3c | The currency for local reporting requirements (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 21 | Functional\_Balance | Decimal | %22.4f | Balance monetary amount recorded in the functional or group currency. The balance here refers to the remaining balance unpaid or needing settlement, which can be calculated by analyzing net of the originating invoice and any payment made and adjustments against it. No multi-currency translation should be performed on this amount because all transactions are recorded in a single currency. | 1 |
| 22 | Transaction\_Balance | Decimal | %22.4f | Balance monetary amount recorded in the transaction currency. The balance here refers to the remaining balance unpaid or needing settlement, which can be calculated by analyzing net of the originating invoice and any payment made and adjustments against it. | 1 |
| 23 | Reporting\_Balance | Decimal | %22.4f | Balance monetary amount recorded in the reporting currency. The balance here refers to the remaining balance unpaid or needing settlement, which can be calculated by analyzing net of the originating invoice and any payment made and adjustments against it. | 2 |
| 24 | Local\_Balance | Decimal | %22.4f | Balance monetary amount in local currency. The balance here refers to the remaining balance unpaid or needing settlement, which can be calculated by analyzing net of the originating invoice and any payment made and adjustments against it. | 2 |
| 25 | Remark | String | %500s | Freeform text description. | 2 |
| 26 | Grouping\_Code | String | %100s | The code of grouping related items for different purposes. | 2 |
| 27 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for AP\_Open\_Accounts\_Payable are listed in Table 90.

Table 90 — Identifiers in AP\_Open\_Accounts\_Payable

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Transaction\_ID | PK | n/a | n/a |
| 2 | Invoice\_ID | REF | Invoice\_ID | PUR\_Invoices\_Received |
| 3 | Supplier\_Account\_ID | REF | Supplier\_Account\_ID | BAS\_Supplier |
| 4 | Purchase\_Contract\_ID | REF | Purchase\_Contract\_ID | PUR\_Contracts |
| 5 | Project\_ID | REF | Project\_ID | BAS\_Project |
| 6 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 7 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 9 | Journal\_ID | REF | Journal\_ID | GL\_Details |
| 14 | Functional\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 16 | Transaction\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 18 | Reporting\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 20 | Local\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |

### AP\_Payments\_Made

Information on all payment transactions made during the period is contained in Table 91. Types of payments include check, wire transfer and cash is contained in Table 91. This table is level 1.

Table 91 — AP\_Payments\_Made

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Payment\_ID | String | %60s | The unique identifier for the transaction of cash paid. Typically auto-generated by the system. | 1 |
| 2 | Payment\_Number | String | %100s | The number of the transactional document, from which AP is derived. The number is usually generated by manual input or automated using system based rules. | 1 |
| 3 | Supplier\_Account\_ID | String | %100s | The unique identifier for the supplier to whom payment is paid or from whom credits have been applied. Typically auto-generated by the system. Shall match the Supplier\_Account\_ID in the BAS\_Supplier table. | 1 |
| 4 | Purchase\_Contract\_ID | String | %60s | The unique identifier for the purchase contract, from which AP is derived. Typically auto-generated by the system. May be set to NULL if no Purchase\_Contract\_ID. Otherwise shall match the Purchase\_Contract\_ID in the PUR\_Contracts table. | 2 |
| 5 | Project\_ID | String | %60s | The unique identifier for the project, from which AP is derived. Typically auto-generated by the system. May be set to NULL if no Project\_ID. Otherwise shall match the Project\_ID in the BAS\_Project table. | 2 |
| 6 | Journal\_ID | String | %100s | The unique identifier for a journal entry. Typically auto-generated by the system. Shall match the Journal\_ID in the GL\_Details table. | 2 |
| 7 | Fiscal\_Year | String | %4c | Fiscal year in which the Payment\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 2 |
| 8 | Accounting\_Period | String | %15s | Accounting period in which the Payment\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 2 |
| 9 | Payment\_Date | Date | %10c | The payment date of the account payable by the supplier. | 1 |
| 10 | Settlement\_Method\_Code | String | %60s | The code value or indicator of the method by which the transaction debit or credit amount was settled or apportioned by the supplier.  EXAMPLE Check, wire transfer, and cash.  Shall match the Settlement\_Method\_Code in the BAS\_Settlement\_Method table. | 1 |
| 11 | Reference\_Number | String | %100s | The number of an internally or externally generated transaction.  EXAMPLE Check number, wire transfer number, or original document ID. | 1 |
| 12 | Reference\_Date | Date | %10c | The date on an internally or externally generated transaction.  EXAMPLE Check date or wire transfer date. | 1 |
| 13 | Functional\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the functional or group currency. No multi-currency translation should be performed on this amount because all transactions are recorded in a single currency. | 1 |
| 14 | Functional\_Currency\_Code | String | %3c | The recording currency used in financial accounting of software (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 15 | Transaction\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the transaction currency. | 1 |
| 16 | Transaction\_Currency\_Code | String | %3c | The currency used in actual transaction (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 17 | Reporting\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the reporting currency. | 2 |
| 18 | Reporting\_Currency\_Code | String | %3c | The reporting currency related to the payment amount for non-consolidated reporting (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 19 | Local\_Amount | Decimal | %22.4f | Transaction monetary amount in local currency. | 2 |
| 20 | Local\_Currency\_Code | String | %3c | The currency for local reporting requirements (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 21 | Amount\_Credit\_Debit\_Indicator | String | %1c | Indicates whether the amount is a credit or debit.  EXAMPLE “C” = credit; “D” = debit. | 1 |
| 22 | Remark | String | %500s | Freeform text description. | 2 |
| 23 | GL\_Debit\_Account\_Number | String | %100s | The number of GL account on which the debit side of the transaction has been posted. The number is usually generated by manual input or automated using system based rules. Shall match the GL\_Account\_Number used in the BAS\_Chart\_Of\_Accounts. | 1 |
| 24 | GL\_Credit\_Account\_Number | String | %100s | The number of GL account on which the credit side of the transaction has been posted. The number is usually generated by manual input or automated using system based rules. Shall match the GL\_Account\_Number used in the BAS\_Chart\_Of\_Accounts. | 1 |
| 25 | Created\_User\_ID | String | %25s | The unique identifier for the person who created the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 26 | Created\_Date | Date | %10c | The date the transaction was created in the system. This sometimes refers to the creation date. This should be a system-generated date (rather than user-created date), when possible. This date does not necessarily correspond with the date of the transaction itself. | 2 |
| 27 | Created\_Time | Time | %8c | The time this transaction was created in the system. | 2 |
| 28 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 29 | Approved\_Date | Date | %10c | The date the entry was approved. | 2 |
| 30 | Approved\_Time | Time | %8c | The time the entry was approved. | 2 |
| 31 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person modifying this entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 32 | Last\_Modified\_Date | Date | %10c | The date the entry was last modified. | 2 |
| 33 | Last\_Modified\_Time | Time | %8c | The time the entry was last modified. | 2 |
| 34 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for AP\_Payments\_Made are listed in Table 92.

Table 92 — Identifiers in AP\_Payments\_Made

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Payment\_ID | PK | n/a | n/a |
| 3 | Supplier\_Account\_ID | REF | Supplier\_Account\_ID | BAS\_Supplier |
| 4 | Purchase\_Contract\_ID | REF | Purchase\_Contract\_ID | PUR\_Contracts |
| 5 | Project\_ID | REF | Project\_ID | BAS\_Project |
| 6 | Journal\_ID | REF | Journal\_ID | GL\_Details |
| 7 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 8 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 10 | Settlement\_Method\_Code | REF | Settlement\_Method\_Code | Settlement\_Method |
| 14 | Functional\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 16 | Transaction\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 18 | Reporting\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 20 | Local\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 23 | GL\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 24 | GL\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 25 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 28 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 31 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |

### AP\_Cash\_Application

Information of all cash payments applied against the invoice during the period under review is contained in Table 93. The file will record for each application of a cash payment to an invoice; for example, if a cash payment was applied to three invoices, there will be three records for that payment—one for each of the invoices to which the cash was applied. In the context of this process, cash means any type of payment received including checks and wire transfers and cash. This table is level 1.

Table 93 — AP\_Cash\_Application

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | AP\_Application\_ID | String | %100s | The unique identifier for the application of cash from a payment to each invoice. Typically auto-generated by the system. | 1 |
| 2 | Fiscal\_Year | String | %4c | Fiscal year in which the AP\_Application\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 3 | Accounting\_Period | String | %15s | Accounting period in which the AP\_Application\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 4 | AP\_Application\_Date | Date | %10c | The date of the cash application transaction, regardless of the date the transaction is created. | 1 |
| 5 | Supplier\_Account\_ID | String | %100s | The unique identifier for the supplier to whom payment is due or from whom unused credits have been received. Typically auto-generated by the system. Shall match the Supplier\_Account\_ID in the BAS\_Supplier table. | 1 |
| 6 | Payment\_ID | String | %60s | The unique identifier for the transactional document, from which AP is derived. Typically auto-generated by the system. Shall match the Payment\_ID in the AP\_Payments\_Made table. | 1 |
| 7 | Invoice\_ID | String | %60s | The unique identifier for the invoice, from which AP is derived. Typically auto-generated by the system. May be set to NULL if adjustment is at supplier (not invoice) level. Otherwise shall match the Invoice\_ID in the PUR\_Invoices\_Received table. | 1 |
| 8 | Settlement\_Method\_Code | String | %60s | The code value or indicator of the method by which the transaction debit or credit amount was settled or apportioned by the supplier.  EXAMPLE Check, wire transfer, and cash.  Shall match the Settlement\_Method\_Code in the BAS\_Settlement\_Method table. | 1 |
| 9 | Functional\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the functional or group currency. No multi-currency translation should be performed on this amount because all transactions are recorded in a single currency. | 1 |
| 10 | Functional\_Currency\_Code | String | %3c | The recording currency used in financial accounting of software (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 11 | Transaction\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the transaction currency. | 1 |
| 12 | Transaction\_Currency\_Code | String | %3c | The currency used in actual transaction (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 13 | Reporting\_Amount | Decimal | %22.4f | Transaction monetary amount recorded in the reporting currency. | 2 |
| 14 | Reporting\_Currency\_Code | String | %3c | The reporting currency related to the amount for non-consolidated reporting (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 15 | Local\_Amount | Decimal | %22.4f | Transaction monetary amount in local currency. | 2 |
| 16 | Local\_Currency\_Code | String | %3c | The currency for local reporting requirements. (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 17 | Remark | String | %500s | Freeform text description. | 2 |
| 18 | GL\_Debit\_Account\_Number | String | %100s | The number of GL account on which the debit side of the transaction has been posted. The number is usually generated by manual input or automated using system based rules. Shall match the GL\_Account\_Number used in the BAS\_Chart\_Of\_Accounts. | 1 |
| 19 | GL\_Credit\_Account\_Number | String | %100s | The number of GL account on which the credit side of the transaction has been posted. The number is usually generated by manual input or automated using system based rules. Shall match the GL\_Account\_Number used in the BAS\_Chart\_Of\_Accounts. | 1 |
| 20 | Created\_User\_ID | String | %25s | The unique identifier for the person who created the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 21 | Created\_Date | Date | %10c | The date the transaction was created in the system. This sometimes refers to the creation date. This should be a system-generated date (rather than user-created date), when possible. This date does not necessarily correspond with the date of the transaction itself. | 2 |
| 22 | Created\_Time | Time | %8c | The time this transaction was created in the system. | 2 |
| 23 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 24 | Approved\_Date | Date | %10c | The date the entry was approved. | 2 |
| 25 | Approved\_Time | Time | %8c | The time the entry was approved. | 2 |
| 26 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person modifying this entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 27 | Last\_Modified\_Date | Date | %10c | The date the entry was last modified. | 2 |
| 28 | Last\_Modified\_Time | Time | %8c | The time the entry was last modified. | 2 |
| 29 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for AP\_Cash\_Application are listed in Table 94.

Table 94 — Identifiers in AP\_Cash\_Application

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | AP\_Application\_ID | PK | n/a | n/a |
| 2 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 3 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 5 | Supplier\_Account\_ID | REF | Supplier\_Account\_ID | BAS\_Supplier |
| 6 | Payment\_ID | REF | Payment\_ID | AP\_Payments\_Made |
| 7 | Invoice\_ID | REF | Invoice\_ID | PUR\_Invoices\_Received |
| 8 | Settlement\_Method\_Code | REF | Settlement\_Method\_Code | Settlement\_Method |
| 10 | Functional\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 12 | Transaction\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 14 | Reporting\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 16 | Local\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 18 | GL\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 19 | GL\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 20 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 23 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 26 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |

### AP\_Adjustments

All adjustments recorded against the invoice and impacting the invoice balance during the period are contained in Table 95. For example, write-offs, credit memos, and other adjustments. The file will record for each adjustment to each invoice. For example, if an adjustment transaction impacted three invoices, there will be three records for that adjustment—one for each of the invoices impacted by the adjustment. This table is level 1.

Table 95 — AP\_Adjustments

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Adjustment\_ID | String | %100s | The unique identifier for the adjustment of record. Typically auto-generated by the system. | 1 |
| 2 | Adjustment\_Number | String | %100s | The number of the adjustment of record. The number is usually generated by manual input or automated using system based rules. This number may need to be created by concatenating fields to uniquely identify each transaction; for example, serial number, document type, and adjustment date. | 1 |
| 3 | Adjustment\_Type\_Name | String | %60s | The name of the method by which the transaction debit or credit amount was extinguished or apportioned to the debt by the supplier.  EXAMPLE Credit memo, debit memo, finance charge and other adjustments. | 1 |
| 4 | Adjustment\_Document\_Number | String | %100s | The number of an internally generated adjustment document; for example, credit memo. The number is usually generated by manual input or automated using system based rules; for example, document number, document type, and year. | 1 |
| 5 | Invoice\_ID | String | %60s | The unique identifier for the invoice, from which AP is derived. Typically auto-generated by the system. This field represents the invoice against which the adjustment is applied, if relevant. May be set to NULL if adjustment is at supplier (not invoice) level. Shall match the Invoice\_ID in the PUR\_Invoices\_Received table. | 1 |
| 6 | Journal\_ID | String | %100s | The unique identifier for journal entry. Typically auto-generated by the system. Shall match the Journal\_ID in the GL\_Details table. | 2 |
| 7 | Fiscal\_Year | String | %4c | Fiscal year in which the Adjustment\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 8 | Accounting\_Period | String | %15s | Accounting period in which the Adjustment\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 9 | Adjustment\_Date | Date | %10c | The date of the adjustment, regardless of the date the adjustment is created. | 1 |
| 10 | Supplier\_Account\_ID | String | %100s | The unique identifier for the supplier from whom payment is expected or to whom unused credits have been applied. Typically auto-generated by the system. Shall match the Supplier\_Account\_ID in the BAS\_Supplier table. | 1 |
| 11 | Adjustment\_Functional\_Amount | Decimal | %22.4f | Adjusted monetary amount recorded in the functional or group currency. No multi-currency translation should be performed on this amount because all transactions are recorded in a single currency. | 1 |
| 12 | ADJ\_Functional\_CUR\_Code | String | %3c | The functional or group currency related to the adjustment amount (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 13 | ADJ\_Transaction\_Amount | Decimal | %22.4f | Adjusted monetary amount recorded in the transaction currency. | 1 |
| 14 | ADJ\_TRX\_CUR\_Code | String | %3c | The transaction currency related to the adjustment transaction amount (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 15 | Adjustment\_Reporting\_Amount | Decimal | %22.4f | Adjusted monetary amount recorded in the reporting currency. | 2 |
| 16 | Adjustment\_Reporting\_CUR\_Code | String | %3c | The reporting currency related to the adjustment reporting amount for non-consolidated reporting (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 17 | Adjustment\_Local\_Amount | Decimal | %22.4f | Adjusted monetary amount in local currency. | 2 |
| 18 | Adjustment\_Local\_Currency\_Code | String | %3c | The currency for local reporting requirements (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 19 | Created\_User\_ID | String | %25s | The unique identifier for the person who created the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 20 | Created\_Date | Date | %10c | The date the transaction was created in the system. This is sometimes referred to the creation date. This should be a system generated date (rather than user-created date), when possible. This date does not necessarily correspond with the date of the adjustment itself. | 1 |
| 21 | Created\_Time | Time | %8c | The time this transaction was created in the system. | 2 |
| 22 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 23 | Approved\_Date | Date | %10c | The date the entry was approved. | 2 |
| 24 | Approved\_Time | Time | %8c | The time the entry was approved. | 2 |
| 25 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person modifying this entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 26 | Last\_Modified\_Date | Date | %10c | The date the entry was last modified. | 2 |
| 27 | Last\_Modified\_Time | Time | %8c | The time the entry was last modified. | 2 |
| 28 | Tax1\_Type\_Code | String | %25s | The code of Tax1 type. Shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 1 |
| 29 | Tax1\_Local\_Amount | Decimal | %22.4f | The amount of Tax1 included in the transaction. Recorded in local currency. | 1 |
| 30 | Tax2\_Type\_Code | String | %25s | The code of Tax2 type. Shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 31 | Tax2\_Local\_Amount | Decimal | %22.4f | The amount of Tax2 included in the transaction. Recorded in local currency. | 2 |
| 32 | Tax3\_Type\_Code | String | %25s | The code of Tax3 type. Shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 33 | Tax3\_Local\_Amount | Decimal | %22.4f | The amount of Tax3 included in the transaction. Recorded in local currency. | 2 |
| 34 | Tax4\_Type\_Code | String | %25s | The code of Tax4 type. Shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 35 | Tax4\_Local\_Amount | Decimal | %22.4f | The amount of Tax4 included in the transaction. Recorded in local currency. | 2 |
| 36 | GL\_Debit\_Account\_Number | String | %100s | The number of GL account on which the debit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 37 | GL\_Credit\_Account\_Number | String | %100s | The number of GL account on which the credit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 38 | GL\_Tax1\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax1 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 39 | GL\_Tax1\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax1 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 40 | GL\_Tax2\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax2 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 41 | GL\_Tax2\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax2 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 42 | GL\_Tax3\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax3 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 43 | GL\_Tax3\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax3 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 44 | GL\_Tax4\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax4 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 45 | GL\_Tax4\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax4 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 46 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for AP\_Adjustments are listed in Table 96.

Table 96 — Identifiers in AP\_Adjustments

| No. | Name | Iden-  tifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Adjustment\_ID | PK | Adjustment\_ID | n/a |
| 5 | Invoice\_ID | REF | Invoice\_ID | PUR\_Invoices\_Received |
| 6 | Journal\_ID | REF | Journal\_ID | GL\_Details |
| 7 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 8 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 10 | Supplier\_Account\_ID | REF | Supplier\_Account\_ID | BAS\_Supplier |
| 12 | ADJ\_Functional\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 14 | ADJ\_TRX\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 16 | Adjustment\_Reporting\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 18 | Adjustment\_Local\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 19 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 22 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 25 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |
| 28 | Tax1\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 30 | Tax2\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 32 | Tax3\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 34 | Tax4\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 36 | GL\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 37 | GL\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 38 | GL\_Tax1\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 39 | GL\_Tax1\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 40 | GL\_Tax2\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 41 | GL\_Tax2\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 42 | GL\_Tax3\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 43 | GL\_Tax3\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 44 | GL\_Tax4\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 45 | GL\_Tax4\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |

### AP\_Adjustments\_Details

Line item details for the invoices included in the AP\_Adjustments table are contained in Table 97. The file will record for each invoice line item impacted by each adjustment. This table is level 1.

Table 97 — AP\_Adjustments\_Details

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Adjustment\_ID | String | %100s | The unique identifier for the adjustment of record. Typically auto-generated by the system. Shall match the Adjustment\_ID in the AP\_Adjustments table. | 1 |
| 2 | Adjustment\_Line\_ID | String | %60s | The unique identifier for the adjustment line. Typically auto-generated by the system. | 1 |
| 3 | Adjustment\_Line\_Number | String | %10s | The number of the line item of the adjustment of record. The number is usually generated by manual input or automated using system based rules. | 1 |
| 4 | Invoice\_ID | String | %60s | The unique identifier for the invoice, from which AP is derived. Typically auto-generated by the system. This field represents the invoice against which the adjustment is applied, if relevant. May be set to NULL if adjustment is at supplier (not invoice) level. This field represents the invoice against which the adjustment is applied, if relevant. Otherwise shall match the Invoice\_ID in the PUR\_Invoices\_Received\_Details table. | 1 |
| 5 | Invoice\_Line\_ID | String | %60s | The unique identifier for an invoice line. Typically auto-generated by the system. May be set to NULL if adjustment is at supplier (not invoice) level. Otherwise shall match the Invoice\_Line\_ID in the PUR\_Invoices\_Received\_Details table. | 1 |
| 6 | Journal\_ID | String | %100s | The unique identifier for journal entry. Typically auto-generated by the system. Shall match the Journal\_ID in the GL\_Details table. | 2 |
| 7 | ADJ\_Line\_Functional\_Amount | Decimal | %22.4f | Adjusted monetary amount recorded in the functional or group currency. No multi-currency translation should be performed on this amount because all transactions are recorded in a single currency. | 1 |
| 8 | ADJ\_Line\_Functional\_CUR\_Code | String | %3c | The functional or group currency related to the adjustment amount (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 9 | ADJ\_Line\_Transaction\_Amount | Decimal | %22.4f | Adjusted monetary amount recorded in the transaction currency. | 1 |
| 10 | ADJ\_Line\_TRX\_CUR\_Code | String | %3c | The transaction currency related to the adjustment transaction amount (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 11 | ADJ\_Line\_Reporting\_Amount | Decimal | %22.4f | Adjusted monetary amount recorded in the reporting currency. | 2 |
| 12 | ADJ\_Line\_Reporting\_CUR\_Code | String | %3c | The reporting currency related to the adjustment reporting amount for non-consolidated reporting (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 13 | ADJ\_Line\_Local\_Amount | Decimal | %22.4f | Adjusted monetary amount in local currency. | 2 |
| 14 | ADJ\_Line\_Local\_CUR\_Code | String | %3c | The currency for local reporting requirements (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 15 | Tax1\_Type\_Code | String | %25s | The code of Tax1 type. Shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 1 |
| 16 | Tax1\_Local\_Amount | Decimal | %22.4f | The amount of Tax1 included in the transaction. Recorded in local currency. | 1 |
| 17 | Tax2\_Type\_Code | String | %25s | The code of Tax2 type. Shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 18 | Tax2\_Local\_Amount | Decimal | %22.4f | The amount of Tax2 included in the transaction. Recorded in local currency. | 2 |
| 19 | Tax3\_Type\_Code | String | %25s | The code of Tax3 type. Shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 20 | Tax3\_Local\_Amount | Decimal | %22.4f | The amount of Tax3 included in the transaction. Recorded in local currency. | 2 |
| 21 | Tax4\_Type\_Code | String | %25s | The code of Tax4 type. Shall match the Tax\_Type\_Code in the BAS\_Tax\_Type table. | 2 |
| 22 | Tax4\_Local\_Amount | Decimal | %22.4f | The amount of Tax4 included in the transaction. Recorded in local currency. | 2 |
| 23 | GL\_Debit\_Account\_Number | String | %100s | The number of GL account on which the debit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 24 | GL\_Credit\_Account\_Number | String | %100s | The number of GL account on which the credit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 25 | GL\_Tax1\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax1 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 26 | GL\_Tax1\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax1 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 27 | GL\_Tax2\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax2 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 28 | GL\_Tax2\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax2 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 29 | GL\_Tax3\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax3 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 30 | GL\_Tax3\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax3 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 31 | GL\_Tax4\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax4 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 32 | GL\_Tax4\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax4 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 33 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary keys and reference identifiers, with the related referenced fields and tables, for AP\_Adjustments\_Details are listed in Table 98.

Table 98 — Identifiers in AP\_Adjustments\_Details

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Adjustment\_ID | REF | Adjustment\_ID | AP\_Adjustments |
| 2 | Adjustment\_Line\_ID | PK | n/a | n/a |
| 4 | Invoice\_ID | REF | Invoice\_ID | PUR\_Invoices\_Received\_Details |
| 5 | Invoice\_Line\_ID | REF | Invoice\_Line\_ID | PUR\_Invoices\_Received\_Details |
| 6 | Journal\_ID | REF | Journal\_ID | GL\_Details |
| 8 | ADJ\_Line\_Functional\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 10 | ADJ\_Line\_TRX\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 12 | ADJ\_Line\_Reporting\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 14 | ADJ\_Line\_Local\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 15 | Tax1\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 17 | Tax2\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 19 | Tax3\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 21 | Tax4\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 23 | GL\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 24 | GL\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 25 | GL\_Tax1\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 26 | GL\_Tax1\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 27 | GL\_Tax2\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 28 | GL\_Tax2\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 29 | GL\_Tax3\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 30 | GL\_Tax3\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 31 | GL\_Tax4\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 32 | GL\_Tax4\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |

### AP standard data profiling report

For each set of data that is extracted, the following tests should be performed by the data provider and independently confirmed by the auditor. The validation should be performed for each period for which the data is requested, and include the following information. This report is informative.

Table 99 — AP standard data profiling report

| **Test** | **Description** |
| --- | --- |
| **Date and Control Totals** | |
| Required files | Confirm all requested files and data fields have been provided. |
| Date ranges | Minimum and maximum dates for the following dates:   * AP\_Open\_Accounts\_Payable * Transaction\_Date * Transaction\_Due\_Date * AP\_Payments\_Made * Payment\_Date * Created\_Date * AP\_Cash\_Application * AP\_Application\_Date * Created\_Date * AP\_Adjustments * Adjustment\_Date * Created\_Date |
| Control totals | Record count and total sum of amount fields for the following:   * AP\_Open\_Accounts\_Paybale * AP\_Payments\_Made * AP\_Cash\_Application * AP\_Adjustments * AP\_Adjustments\_Details |
| **Date review** | |
| Missing data | Number of missing or blank values listed by field. |
| Invalid data | Count of records by field that do not comply with field format requirements; for example, date or time fields not compliant with date or time format and numeric fields not including two decimal places. |

### AP standard data questionnaire

This questionnaire is informative and includes following questions.

1. Which level 1 and level 2 tables are provided/available?
2. Which level 1 and level 2 data fields are provided/available?
3. Which data are provided at the line-item level, for example, by purchase order line item, by invoice line item, or by receipt document line item? Which data are provided at a more aggregate level, for example, by purchase order, by invoice, or by receipt?
4. If a new invoice is generated due to the partial payment of the original invoice, is the original due date retained, or is a new due date generated for the new invoice?
5. How does the system calculate the aging of invoices? Is it based on the invoice date or the due date?

## Purchase module

### General

Purchase is the formal process of buying goods and services.

The purchasing process may vary from one organization to another, but there are some common key elements.

The process usually starts with a [demand](https://en.wikipedia.org/wiki/Demand) or requirements – this could be for a physical item ([inventory](https://en.wikipedia.org/wiki/Inventory)) or a [service](https://en.wikipedia.org/wiki/Service_(economics)). A [requisition](https://en.wikipedia.org/w/index.php?title=Requisition&action=edit&redlink=1) is generated, which details the requirements and actions the [procurement](https://en.wikipedia.org/wiki/Procurement) process. The requisition may generate a [request for proposal](https://en.wikipedia.org/wiki/Request_for_proposal), a [request for quotation](https://en.wikipedia.org/wiki/Request_for_quotation), or a direct PO to an established supplier. The conclusion of the requisition process is the generation of a [purchase order](https://en.wikipedia.org/wiki/Purchase_order). Purchase orders are normally accompanied by [terms and conditions](https://en.wikipedia.org/wiki/Contractual_term) which form the contractual agreement of the transaction. The supplier then delivers the products or service and the customer records the delivery (in some cases this goes through a goods inspection process). An [invoice](https://en.wikipedia.org/wiki/Invoice) is sent by the supplier which is cross-checked with the purchase order and documents specifying which goods have been received. The payment is then made and transferred to the supplier.

The Purchase module of ADCS is intended to encompass data collection and basic analysis of the purchase process. Purchase entails extensive interaction with suppliers and its overall objective is to procure the right materials, receive them timely and record relevant transactions and information accurately. The Purchase module includes five types of business data, specifically: purchase requisitions, purchase contracts, purchase orders, receipts and invoices. The five types of purchase data relate with each other and form a complete purchase chain as below figure shows.

The tables within the Purchase module and select key fields used for interactions with the Inventory and Base modules are illustrated in F igure 6.

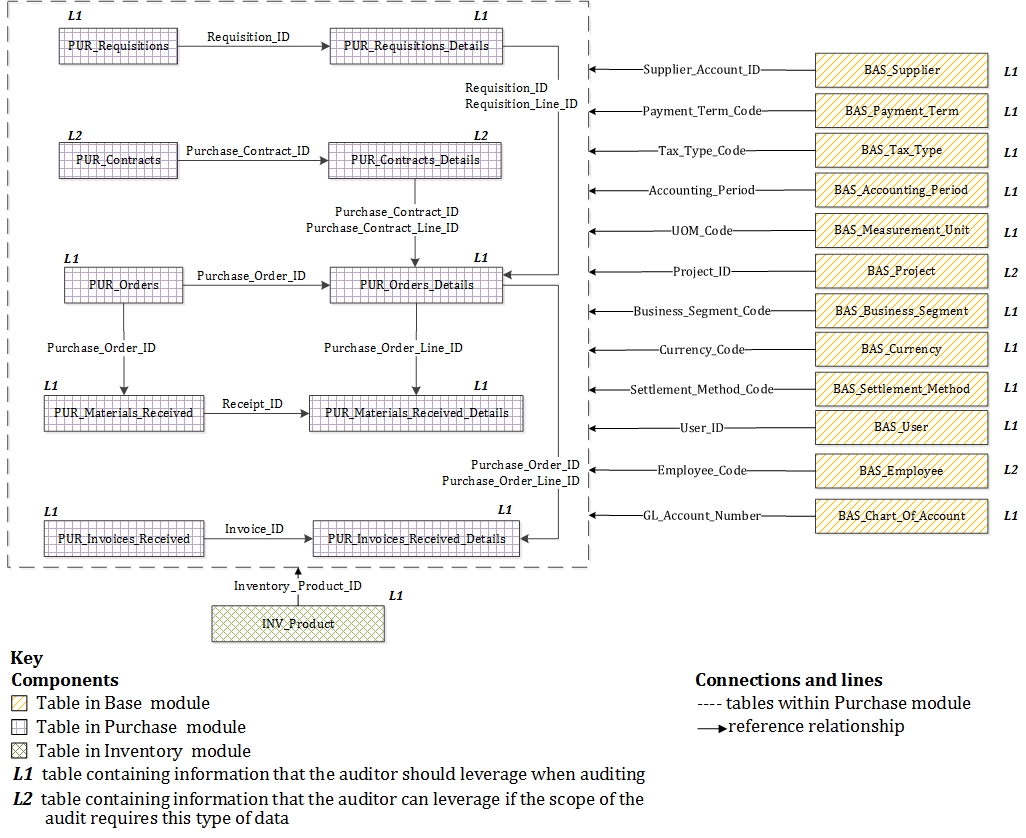


Figure 6 — Table relation diagram of the Purchase module

### PUR\_Requisitions

Summary information for purchase requisitions placed during the period under review is contained in Table 100. The file will record for each requisition. This table is level 1.

Table 100 — PUR\_Requisitions

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Requisition\_ID | String | %60s | The unique identifier for the material purchase requisition. Typically auto-generated by the system. | 1 |
| 2 | Requisition\_Number | String | %80s | The number of the material purchase requisition. This number is generated either by manual input or by the system. | 1 |
| 3 | Requisition\_Date | Date | %10c | The submission date of the purchase requisition. | 1 |
| 4 | Created\_User\_ID | String | %25s | The unique identifier for the person who set up the purchase requisition. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 5 | Created\_Date | Date | %10c | The date purchase requisition was created in the system. This should be a date generated by the system (rather than the date created by the user). | 1 |
| 6 | Status | String | %30s | The status of the purchase requisition recorded at the moment. Different ERP vendors have different content for this information output.  EXAMPLE New, save, submit, approved and frozen. | 1 |
| 7 | Remark | String | %500s | Freeform text description. | 1 |
| 8 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifier, with the related referenced field and table, for PUR\_Requisitions are listed in Table 101.

Table 101 — Identifiers in PUR\_Requisitions

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Requisition\_ID | PK | n/a | n/a |
| 4 | Created\_User\_ID | REF | User\_ID | BAS\_User |

### PUR\_Requisitions\_Details

Line item details for the purchase requisitions are contained in Table 102. The table contains material, quantity, due date, requisition organization and the purchase organization. The file will record for each requisition line item. This table is level 1.

Table 102 — PUR\_Requisitions\_Details

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Requisition\_ID | String | %60s | The unique identifier for the material purchase requisition. Typically auto-generated by the system. Shall match the Requisition\_ID in the PUR\_Requisitions table. | 1 |
| 2 | Requisition\_Line\_ID | String | %60s | The unique identifier for a material purchase requisition line. Typically auto-generated by the system. A requisition form may apply for purchasing one or more materials. Each material requisitioned should be described in a separate row. | 1 |
| 3 | Requisition\_Line\_Number | String | %10s | The number of a requisition line. The number is generated by manual input or is system generated. | 2 |
| 4 | Product\_ID | String | %75s | The unique identifier for the product. Typically auto-generated by the system. Shall match the Inventory\_Product\_ID in the INV\_Product table. | 1 |
| 5 | Requisition\_Due\_Date | Date | %10c | The last requested delivery of the purchased materials in the purchasing requisition. Completion of the delivery shall not be later than that date. | 1 |
| 6 | Requisition\_Quantity | Decimal | %22.4f | The quantity of the purchased materials in the requisition. | 1 |
| 7 | Approved\_Quantity | Decimal | %22.4f | The approved quantity of the purchased materials from the requisition quantity. The approved quantity can differ from the requisition quantity. | 1 |
| 8 | Purchase\_UOM\_Code | String | %80s | The code of the measurement unit for purchasing materials. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 1 |
| 9 | Project\_ID | String | %60s | The unique identifier for the project. Typically auto-generated by the system. Shall match the Project\_ID in the BAS\_Project table. | 1 |
| 10 | Supplier\_Account\_ID | String | %100s | The unique identifier for the supplier account in the purchase requisition. Typically auto-generated by the system. May be set to NULL if no transaction related purchase requisition. Shall match the Supplier\_Account\_ID in the BAS\_Supplier table. | 1 |
| 11 | Purchase\_Organization\_Code | String | %25s | The unique code of the purchase organization which signed the requisition. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 12 | Requisition\_Organization\_Code | String | %25s | The unique code of the organization with material purchase request. The requisition organization is a business organization, or an administrative organization. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 13 | Status | String | %30s | The status of a requisition line.  EXAMPLE In process or rejected. | 1 |
| 14 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for PUR\_Requisitions\_Details are listed in Table 103.

Table 103 — Identifiers in PUR\_Requisitions\_Details

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Requisition\_ID | REF | Requisition\_ID | PUR\_Requisitions |
| 2 | Requisition\_Line\_ID | PK | n/a | n/a |
| 4 | Product\_ID | REF | Inventory\_Product\_ID | INV\_Product |
| 8 | Purchase\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 9 | Project\_ID | REF | Project\_ID | BAS\_Project |
| 10 | Supplier\_Account\_ID | REF | Supplier\_Account\_ID | BAS\_Supplier |
| 11 | Purchase\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 12 | Requisition\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |

### PUR\_Contracts

Summary information of purchase contracts placed during the period under review is contained in Table 104. In situations where companies only require purchase orders, the purchase contract(s) may not always be available. The file will record for each contract. This table is level 2.

Table 104 — PUR\_Contracts

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Purchase\_Contract\_ID | String | %60s | The unique identifier for the purchase contract. Typically auto-generated by the system. | 1 |
| 2 | Purchase\_Contract\_Number | String | %80s | The number of the purchase contract. The number is generated by manual input or is system generated. | 1 |
| 3 | Contract\_Type\_Name | String | %80s | The name of the contract type in purchase activities.  EXAMPLE Business agreement, quantity contract, value contract and price contract. | 1 |
| 4 | Contract\_Beginning\_Date | Date | %10c | The beginning date of the contract. | 1 |
| 5 | Contract\_Ending\_Date | Date | %10c | The ending date of the contract. | 1 |
| 6 | Supplier\_Account\_ID | String | %100s | The unique identifier for the supplier account in the purchase contract. Typically auto-generated by the system. Shall match the Supplier\_Account\_ID in the BAS\_Supplier table. | 1 |
| 7 | Purchase\_Organization\_Code | String | %25s | The unique code of the purchase organization which signed the contract. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 8 | Purchaser\_ID | String | %60s | The code of the person who is responsible for purchase contracts. Shall match the Employee\_ID in the BAS\_Employee table. | 1 |
| 9 | Settlement\_Method\_Code | String | %60s | The code value or indicator of the method by which the transaction debit or credit amount was settled or apportioned by the customer or the supplier; for example, check, wire transfer and cash. Shall match the Settlement\_Method\_Code in the BAS\_Settlement\_Method table. | 2 |
| 10 | Payment\_Term\_Code | String | %80s | The code of the payment term; for example, cash on delivery, payment 30 days after delivery date.  Shall match the Payment\_Term\_Code in the BAS\_Payment\_Term table. | 2 |
| 11 | Contract\_Transaction\_CUR\_Code | String | %3c | The transactional currency specified in the contract (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 12 | Created\_Date | Date | %10c | The date purchase contract was created in the system. This should be a system generated date (rather than user-created date). | 1 |
| 13 | Status | String | %30s | The status of the purchase contract recorded at the moment. Different ERP vendors have different content for this information output.  EXAMPLE New, save, submit, approved and frozen. | 1 |
| 14 | Remark | String | %500s | Freeform text description. | 1 |
| 15 | Created\_User\_ID | String | %25s | The unique identifier for the person who set up the purchase contract. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 16 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the purchase contract. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 17 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for PUR\_Contracts are listed in Table 105.

Table 105 — Identifiers in PUR\_Contracts

| No. | Name | Iden-  tifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Purchase\_Contract\_ID | PK | n/a | n/a |
| 6 | Supplier\_Account\_ID | REF | Supplier\_Account\_ID | BAS\_Supplier |
| 7 | Purchase\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 8 | Purchaser\_ID | REF | Employee\_ID | BAS\_Employee |
| 9 | Settlement\_Method\_Code | REF | Settlement\_Method\_Code | BAS\_Settlement\_Method |
| 10 | Payment\_Term\_Code | REF | Payment\_Term\_Code | BAS\_Payment\_Term |
| 11 | Contract\_Transaction\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 15 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 16 | Approved\_User\_ID | REF | User\_ID | BAS\_User |

### PUR\_Contracts\_Details

Line item details for the purchase contracts are contained in Table 106. Each line includes material, quantity, supplier, price per unit and trading amount. The file will record for each contract line item. This table is level 2.

Table 106 — PUR\_Contracts\_Details

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Purchase\_Contract\_ID | String | %60s | The unique identifier for the purchase contract. Typically auto-generated by the system. Shall match the Purchase\_Contract\_ID in the PUR\_Contract table. | 1 |
| 2 | Purchase\_Contract\_Line\_ID | String | %60s | The unique identifier for a purchase contract line. Typically auto-generated by the system. One purchase contract may contain more than one material and each material may be described by a line of the contract; for example, including contract ID, date and serial number. | 1 |
| 3 | Purchase\_Contract\_Line\_Number | String | %10s | The number of a purchase contract line. The number is generated by manual input or is system generated. | 2 |
| 4 | Settlement\_Organization\_Code | String | %25s | The unique code of the settlement organization (Organization of the payment, can be different from the receiving organization). May be the purchase organization or the receipt organization. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 2 |
| 5 | Receipt\_Organization\_Code | String | %25s | The unique code of the receiving materials organization (Receiving organization, can be different from the settlement organization). The organization receiving materials may be a warehouse or an administration organization. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 6 | Product\_ID | String | %75s | The unique identifier for the product. Typically auto-generated by the system. Shall match the Inventory\_Product\_ID in the INV\_Product table. | 1 |
| 7 | Contract\_Quantity | Decimal | %22.4f | The quantity of the purchased materials in the contract. | 1 |
| 8 | Purchase\_UOM\_Code | String | %80s | The code of the measurement unit for purchasing materials. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 1 |
| 9 | Tax\_Exclude\_Unit\_Price | Decimal | %22.8f | The unit price (excluding tax) in transaction currency. | 1 |
| 10 | Tax\_Include\_Unit\_Price | Decimal | %22.8f | The unit price (including tax) in transaction currency. | 1 |
| 11 | Tax\_Exclude\_Amount | Decimal | %22.4f | The amount (excluding tax) in transaction currency. | 1 |
| 12 | Tax\_Include\_Amount | Decimal | %22.4f | The amount (including tax) in transaction currency. | 1 |
| 13 | Due\_Date | Date | %10c | The last requested delivery of the purchased materials in the purchasing contract. Completion of the delivery shall not be later than that date. | 1 |
| 14 | Tax1\_Type\_Code | String | %25s | Code for Tax1 type. This field shall match with the Tax\_Type\_Code field in the BAS\_Tax\_Type table. | 2 |
| 15 | Tax1\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax1 included in the transaction. Recorded in transaction currency. | 2 |
| 16 | Tax2\_Type\_Code | String | %25s | Code for Tax2 type. This field shall match with the Tax\_Type\_Code field in the BAS\_Tax\_Type table. | 2 |
| 17 | Tax2\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax2 included in the transaction. Recorded in transaction currency. | 2 |
| 18 | Tax3\_Type\_Code | String | %25s | Code for Tax3 type. This field shall match with the Tax\_Type\_Code field in the BAS\_Tax\_Type table. | 2 |
| 19 | Tax3\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax3 included in the transaction. Recorded in transaction currency. | 2 |
| 20 | Tax4\_Type\_Code | String | %25s | Code for Tax4 type. This field shall match with the Tax\_Type\_Code field in the BAS\_Tax\_Type table. | 2 |
| 21 | Tax4\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax4 included in the transaction. Recorded in transaction currency. | 2 |
| 22 | Status | String | %30s | The status of a contract line. Describes changes in the execution of the contract line item. Different states will affect the execution and control of the business.  EXAMPLE Termination, frozen and closed. | 2 |
| 23 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for PUR\_Contracts\_Details are listed in Table 107.

Table 107 — Identifiers in PUR\_Contracts\_Details

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| 1 | Purchase\_Contract\_ID | REF | Purchase\_Contract\_ID | PUR\_Contracts |
| 2 | Purchase\_Contract\_Line\_ID | PK | n/a | n/a |
| 4 | Settlement\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 5 | Receipt\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 6 | Product\_ID | REF | Inventory\_Product\_ID | INV\_Product |
| 8 | Purchase\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 14 | Tax1\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 16 | Tax2\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 18 | Tax3\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 20 | Tax4\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |

### PUR\_Orders

Summary information of purchase orders placed during the period under review is contained in Table 108. Purchase orders are included in the three-way match procedures, which control the decision process for AP entries. The file will record for each purchase order. This table is level 1.

Table 108 — PUR\_Orders

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Purchase\_Order\_ID | String | %100s | The unique identifier for the purchase order. Typically auto-generated by the system. | 1 |
| 2 | Purchase\_Order\_Number | String | %100s | The number of the purchase order. The number is generated by manual input or a system generated. | 1 |
| 3 | Fiscal\_Year | String | %4c | Fiscal year in which the Purchase\_Order\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 4 | Accounting\_Period | String | %15s | Accounting period in which the Purchase\_Order\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 5 | Purchase\_Order\_Type\_Name | String | %80s | The name of the order type in purchase activities.  EXAMPLE Ordinary purchasing, outsourcing parts and process outsourcing. | 1 |
| 6 | Purchase\_Order\_Date | Date | %10c | The date of the purchase order regardless of the date the order is created. | 1 |
| 7 | Purchase\_Organization\_Code | String | %25s | The unique code of the purchase organization which signed the order. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 8 | Purchaser\_ID | String | %60s | The code of the person who was responsible for purchase orders. Shall match the Employee\_ID in the BAS\_Employee table. | 2 |
| 9 | Supplier\_Account\_ID | String | %100s | The unique identifier for the supplier account in the purchase order. Typically auto-generated by the system. Shall match the Supplier\_Account\_ID in the BAS\_Supplier table. | 1 |
| 10 | Settlement\_Method\_Code | String | %60s | The code value or indicator of the method by which the transaction debit or credit amount was settled or apportioned by the customer or the supplier; for example, check, wire transfer and cash. Shall match the Settlement\_Method\_Code in the BAS\_Settlement\_Method table. | 1 |
| 11 | Payment\_Term\_Code | String | %80s | The code of the payment term; for example, cash on delivery, payment 30 days after delivery date. Shall match the Payment\_Term\_Code in the BAS\_Payment\_Term table. | 1 |
| 12 | Order\_Transaction\_Amount | Decimal | %22.4f | The transaction monetary amount in transaction currency. | 1 |
| 13 | Order\_Transaction\_CUR\_Code | String | %3c | The transactional currency specified in the purchase order (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 14 | Created\_User\_ID | String | %25s | The unique identifier for the person who set up the purchase order. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 15 | Created\_Date | Date | %10c | The date purchase order was created in the system. This should be a system generated date (rather than user-created date). | 2 |
| 16 | Created\_Time | Time | %8c | The time the purchase order was created in the system. | 2 |
| 17 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the purchase order. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 18 | Approved\_Date | Date | %10c | The date the purchase order was approved. | 2 |
| 19 | Approved\_Time | Time | %8c | The time the purchase order was approved. | 2 |
| 20 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person who modified the purchase order. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 21 | Last\_Modified\_Date | Date | %10c | The date the purchase order was last modified. This should be a system generated date (rather than user-created date). | 2 |
| 22 | Last\_Modified\_Time | Time | %8c | The time the purchase order was last modified. | 2 |
| 23 | Status | String | %30s | The status of the purchase order.  EXAMPLE New, save, submit, approved and frozen. | 2 |
| 24 | Remark | String | %500s | Freeform text description. | 1 |
| 25 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for PUR\_Orders are listed in Table 109.

Table 109 — Identifiers in PUR\_Orders

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Purchase\_Order\_ID | PK | n/a | n/a |
| 3 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 4 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 7 | Purchase\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 8 | Purchaser\_ID | REF | Employee\_ID | BAS\_Employee |
| 9 | Supplier\_Account\_ID | REF | Supplier\_Account\_ID | BAS\_Supplier |
| 10 | Settlement\_Method\_Code | REF | Settlement\_Method\_Code | BAS\_Settlement\_Method |
| 11 | Payment\_Term\_Code | REF | Payment\_Term\_Code | BAS\_Payment\_Term |
| 13 | Order\_Transaction\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 14 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 17 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 20 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |

### PUR\_Orders\_Details

Line item details for purchase orders are contained in Table 110. Each line includes material, quantity, due date, price per unit, trading amount, recipient, and settlement organization. The file will record for each purchase order line item. Multiple types of materials may be presented in one purchase order. Additionally, different settlement organizations may be assigned by each order line. This table is level 1.

Table 110 — PUR\_Orders\_Details

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Purchase\_Order\_ID | String | %100s | The unique identifier for the purchase order. Typically auto-generated by the system. Shall match the Purchase\_Order\_ID in the PUR\_Orders table. | 1 |
| 2 | Purchase\_Order\_Line\_ID | String | %60s | The unique identifier for a purchase order line. Typically auto-generated by the system. One purchase order may contain more than one material and each material may be described by a line of the order. | 1 |
| 3 | Purchase\_Order\_Line\_Number | String | %10s | The number of a purchase order line. This number is generated either by manual input or by the system. | 2 |
| 4 | Purchase\_Contract\_ID | String | %60s | The unique identifier for the purchase contract. Typically auto-generated by the system. May be set to NULL if no transaction related purchase contract. Otherwise shall match the Purchase\_Contract\_ID in the PUR\_Contract table. | 1 |
| 5 | Purchase\_Contract\_Line\_ID | String | %60s | The unique identifier for a purchase contract line. One purchase contract may contain more than one material and each material may be described by a line of the contract. Typically auto-generated by the system. May be set to NULL if no transaction related purchase contract. Otherwise shall match the Purchase\_Contract\_Line\_ID in the PUR\_Contracts\_Details table. | 1 |
| 6 | Requisition\_ID | String | %60s | The unique identifier for the material purchase requisition. Typically auto-generated by the system. May be set to NULL if no transaction related purchase requisitions. Otherwise shall match the Requisition\_ID in the PUR\_Requisitions table. | 2 |
| 7 | Requisition\_Line\_ID | String | %60s | The unique identifier for a material purchase requisition line. A requisition form may apply for purchasing one or more materials. Each material requisitioned should be described in a separate row. Typically auto-generated by the system. May be set to NULL if no transaction related purchase requisitions. Otherwise shall match the Requisition\_Line\_ID in the PUR\_Requisitions\_Details table. | 2 |
| 8 | Settlement\_Organization\_Code | String | %25s | The unique code of the settlement organization (Organization of the payment, can be different from the receiving organization). May be the purchase organization or the receipt organization. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 2 |
| 9 | Receipt\_Organization\_Code | String | %25s | The unique code of the receiving materials organization (Receiving organization, can be different from the settlement organization). The organization receiving materials may be a warehouse or an administration organization. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 10 | Project\_ID | String | %60s | The unique identifier for the project. Typically auto-generated by the system. Shall match the Project\_ID in the BAS\_Project table. | 2 |
| 11 | Due\_Date | Date | %10c | The last requested delivery of the purchased materials in the purchasing order. Completion of the delivery shall not be later than that date. | 1 |
| 12 | Basic\_UOM\_Quantity | Decimal | %22.4f | The quantity of the materials in purchase order by the basic measurement unit. | 1 |
| 13 | Basic\_UOM\_Code | String | %80s | The code of the basic measurement unit in purchase order, which cannot be further separated. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 |
| 14 | Purchase\_Order\_Line\_Quantity | Decimal | %22.4f | The quantity of the materials in the purchase order line by the purchase measurement unit. | 1 |
| 15 | Order\_Line\_UOM\_Code | String | %80s | The code of the measurement unit in purchase order line. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 |
| 16 | Tax\_Exclude\_Unit\_Price | Decimal | %22.8f | The unit price (excluding tax). | 1 |
| 17 | Tax\_Include\_Unit\_Price | Decimal | %22.8f | The unit price (including tax). | 1 |
| 18 | Tax\_Exclude\_Amount | Decimal | %22.4f | The amount (excluding tax). | 1 |
| 19 | Tax\_Include\_Amount | Decimal | %22.4f | The amount (including tax). | 1 |
| 20 | Order\_Line\_Transaction\_Amount | Decimal | %22.4f | The transaction currency amount of a purchase order line. | 1 |
| 21 | Tax1\_Type\_Code | String | %25s | Code for Tax1 type. This field shall match with the Tax\_Type\_Code field in the BAS\_Tax\_Type table. | 2 |
| 22 | Tax1\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax1 included in the transaction. Recorded in transaction currency. | 2 |
| 23 | Tax2\_Type\_Code | String | %25s | Code for Tax2 type. This field shall match with the Tax\_Type\_Code field in the BAS\_Tax\_Type table. | 2 |
| 24 | Tax2\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax2 included in the transaction. Recorded in transaction currency. | 2 |
| 25 | Tax3\_Type\_Code | String | %25s | Code for Tax3 type. This field shall match with the Tax\_Type\_Code field in the BAS\_Tax\_Type table. | 2 |
| 26 | Tax3\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax3 included in the transaction. Recorded in transaction currency. | 2 |
| 27 | Tax4\_Type\_Code | String | %25s | Code for Tax4 type. This field shall match with the Tax\_Type\_Code field in the BAS\_Tax\_Type table. | 2 |
| 28 | Tax4\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax4 included in the transaction. Recorded in transaction currency. | 2 |
| 29 | Product\_ID | String | %75s | The unique identifier for the product. Typically auto-generated by the system. Shall match the Inventory\_Product\_ID in the INV\_Product table. | 1 |
| 30 | Status | String | %30s | The status of a purchase order line. Describe changes in the execution of the order line item. Different status will affect the execution and control of the business.  EXAMPLE Termination, frozen and closed. | 2 |
| 31 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for PUR\_Orders\_Details are listed in Table 111.

Table 111 — Identifiers in PUR\_Orders\_Details

| No. | Name | Iden-  tifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Purchase\_Order\_ID | REF | Purchase\_Order\_ID | PUR\_Orders |
| 2 | Purchase\_Order\_Line\_ID | PK | n/a | n/a |
| 4 | Purchase\_Contract\_ID | REF | Purchase\_Contract\_ID | PUR\_Contracts |
| 5 | Purchase\_Contract\_Line\_ID | REF | Purchase\_Contract\_Line\_ID | PUR\_Contracts\_Details |
| 6 | Requisition\_ID | REF | Requisition\_ID | PUR\_Requisitions |
| 7 | Requisition\_Line\_ID | REF | Requisition\_Line\_ID | PUR\_Requisitions\_Details |
| 8 | Settlement\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 9 | Receipt\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 10 | Project\_ID | REF | Project\_ID | BAS\_Project |
| 13 | Basic\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 15 | Order\_Line\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 21 | Tax1\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 23 | Tax2\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 25 | Tax3\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 27 | Tax4\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 29 | Product\_ID | REF | Inventory\_Product\_ID | INV\_Product |

### PUR\_Invoices\_Received

Summary information for the invoices received during the period under review is contained in Table 112. Invoices are included in the three-way match procedures, which control the decision process for AP entries. Each line includes invoice ID, invoice number, invoice date, supplier, invoice amount, currency type, tax type, tax amount, settle method and payment terms. The file will record for each invoice item. This table is level 1.

Table 112 — PUR\_Invoices\_Received

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Invoice\_ID | String | %60s | The unique identifier for the received invoices. Typically auto-generated by the system. The same ID shall be used for all tables with invoice data. | 1 |
| 2 | Invoice\_Number | String | %100s | The number of the received invoice. The number is usually generated by manual input or system generated; for example, including serial number, document type, and date. | 1 |
| 3 | Fiscal\_Year | String | %4c | Fiscal year in which Invoice\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 4 | Accounting\_Period | String | %15s | Accounting period in which the Invoice\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 5 | Official\_Invoice\_Code | String | %25s | The unique official code of the invoice, which is usually generated by the tax authorities. | 2 |
| 6 | Invoice\_Type\_Name | String | %80s | The name of the invoice type. The invoices are classified according to business content.  EXAMPLE Purchase invoice, purchase bill, payable adjustment and other payable. | 1 |
| 7 | Invoice\_Date | Date | %10c | The date of the invoice, regardless of the date the invoice is created. This is the date from which the due date is calculated based on the invoice terms. | 1 |
| 8 | Invoice\_Due\_Date | Date | %10c | The date that payment is due to the supplier. Not all transactions will have a due date; for example, credit memos. Aging of a payable is usually calculated based on this date. | 1 |
| 9 | Supplier\_Account\_ID | String | %100s | The unique identifier for the supplier to whom payment is due or from whom unused credits have been applied. Typically auto-generated by the system. Shall match the Supplier\_Account\_ID in the BAS\_Supplier table. | 1 |
| 10 | Settlement\_Organization\_Code | String | %25s | The unique code of the settlement organization (Organization of the payment, can be different from the receiving organization). May be the purchase organization or the receipt organization. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 2 |
| 11 | Settlement\_Method\_Code | String | %60s | The code value or indicator of the method by which the transaction debit or credit amount was settled or apportioned by the customer or the supplier; for example, check, wire transfer and cash. Shall match the Settlement\_Method\_Code in the BAS\_Settlement\_Method table. | 1 |
| 12 | Invoice\_Transaction\_Amount | Decimal | %22.4f | The transaction monetary amount of an invoice. | 1 |
| 13 | Invoice\_Transaction\_CUR\_Code | String | %3c | The transactional currency appeared in the invoice (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 14 | Payment\_Term\_Code | String | %80s | The code of the payment term; for example, cash on delivery, payment 30 days after delivery date.  Shall match the Payment\_Term\_Code in the BAS\_Payment\_Term table. | 1 |
| 15 | Terms\_Discount\_Percentage | Decimal | %5.4f | The discount percentage can be provided if an invoice is paid before a certain number of days. In the flat file, terms are represented as integers to decimal.  EXAMPLE 10% would be represented as 0.10. | 2 |
| 16 | Terms\_Discount\_Days | Integer | %6d | The number of days from the invoice date the supplier allows customer to take advantage of discounted terms. Terms are represented as integers with no decimal places.  EXAMPLE 10 days would be represented as 10. | 2 |
| 17 | Terms\_Due\_Days | Integer | %6d | The number of days allowed that the customer has to meet the obligation before an invoice becomes overdue. | 2 |
| 18 | Created\_User\_ID | String | %25s | The unique identifier for the person who set up the received invoice. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 19 | Created\_Date | Date | %10c | The date received invoice was created in the system. This should be a system generated date (rather than user-created date). | 2 |
| 20 | Created\_Time | Time | %8c | The time this received invoice was created in the system. | 2 |
| 21 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the received invoice. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 22 | Approved\_Date | Date | %10c | The date the received invoice was approved. This should be a system generated date (rather than user-created date). | 2 |
| 23 | Approved\_Time | Time | %8c | The time the received invoice was approved. | 2 |
| 24 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person who modified the received invoice. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 25 | Last\_Modified\_Date | Date | %10c | The date the received invoice was last modified. This should be a system generated date (rather than user-created date). | 2 |
| 26 | Last\_Modified\_Time | Time | %8c | The time the received invoice was last modified. | 2 |
| 27 | Grouping\_Code | String | %100s | Grouping mechanism for related items in a batch or grouping of invoices; for example, the invoice grouping found in certain ERP systems. | 2 |
| 28 | Tax1\_Type\_Code | String | %25s | Code for Tax1 type. This field shall match with the Tax\_Type\_Code field in the BAS\_Tax\_Type table. | 1 |
| 29 | Tax1\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax1 included in the transaction. Recorded in transaction currency. | 1 |
| 30 | Tax2\_Type\_Code | String | %25s | Code for Tax2 type. This field shall match with the Tax\_Type\_Code field in the BAS\_Tax\_Type table. | 2 |
| 31 | Tax2\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax2 included in the transaction. Recorded in transaction currency. | 2 |
| 32 | Tax3\_Type\_Code | String | %25s | Code for Tax3 type. This field shall match with the Tax\_Type\_Code field in the BAS\_Tax\_Type table. | 2 |
| 33 | Tax3\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax3 included in the transaction. Recorded in transaction currency. | 2 |
| 34 | Tax4\_Type\_Code | String | %25s | Code for Tax4 type. This field shall match with the Tax\_Type\_Code field in the BAS\_Tax\_Type table. | 2 |
| 35 | Tax4\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax4 included in the transaction. Recorded in transaction currency. | 2 |
| 36 | Status | String | %30s | The status of the received invoice.  EXAMPLE New, save, submit, approved and frozen. | 2 |
| 37 | Remark | String | %500s | Freeform text description. | 2 |
| 38 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for PUR\_Invoices\_Received are listed in Table 113.

Table 113 — Identifiers in PUR\_Invoices\_Received

| No. | Name | Iden-tifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Invoice\_ID | PK | n/a | n/a |
| 3 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 4 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 9 | Supplier\_Account\_ID | REF | Supplier\_Account\_ID | BAS\_Supplier |
| 10 | Settlement\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 11 | Settlement\_Method\_Code | REF | Settlement\_Method\_Code | BAS\_Settlement\_Method |
| 13 | Invoice\_Transaction\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 14 | Payment\_Term\_Code | REF | Payment\_Term\_Code | BAS\_Payment\_Term |
| 18 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 21 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 24 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |
| 28 | Tax1\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 30 | Tax2\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 32 | Tax3\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 34 | Tax4\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |

### PUR\_Invoices\_Received\_Details

Line item details for invoices are contained in Table 114. Each line includes invoice line information on specific materials, measurement unit, price per unit, invoice amount, currency type, tax type code, and tax amount. The file will record for each invoice line item. This table is level 1.

Table 114 — PUR\_Invoices\_Received\_Details

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Invoice\_ID | String | %60s | The unique identifier for the received invoices. Typically auto-generated by the system. The same ID shall be used for all tables with invoice data. Shall match the Invoice\_ID in the PUR\_Invoices\_Received table. | 1 |
| 2 | Invoice\_Line\_ID | String | %60s | The unique identifier for a received invoice line. Typically auto-generated by the system. | 1 |
| 3 | Invoice\_Line\_Number | String | %10s | The number of a received invoice line. This number is generated either by manual input or by the system. | 2 |
| 4 | Purchase\_Order\_ID | String | %100s | The unique identifier for the purchase order. Typically auto-generated by the system. May be set to NULL if no transaction related purchase order. Otherwise shall match the Purchase\_Order\_ID in the PUR\_Orders\_Details table. | 1 |
| 5 | Purchase\_Order\_Line\_ID | String | %60s | The unique identifier for a purchase order line. Typically auto-generated by the system. May be set to NULL if no transaction related purchase order. Otherwise shall match the Purchase\_Order\_Line\_ID in the PUR\_Orders\_Details table. | 1 |
| 6 | Product\_ID | String | %75s | The unique identifier for the product. Typically auto-generated by the system. Shall match the Inventory\_Product\_ID in the INV\_Product table. | 1 |
| 7 | Invoice\_Quantity | Decimal | %22.4f | The quantity recorded in the invoice by the measurement unit. | 1 |
| 8 | Purchase\_UOM\_Code | String | %80s | The code of the measurement unit for purchasing materials. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 1 |
| 9 | Basic\_UOM\_Quantity | Decimal | %22.4f | The quantity of the materials in received invoice by the basic measurement unit. | 1 |
| 10 | Basic\_UOM\_Code | String | %80s | The code of the basic measurement unit in receipt invoice, which cannot be further separated. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 |
| 11 | Tax\_Exclude\_Unit\_Price | Decimal | %22.8f | The unit price (excluding tax) in transaction currency. | 1 |
| 12 | Tax\_Include\_Unit\_Price | Decimal | %22.8f | The unit price (including tax) in transaction currency. | 1 |
| 13 | Tax\_Exclude\_Amount | Decimal | %22.4f | The amount (excluding tax) in transaction currency. | 1 |
| 14 | Tax\_Include\_Amount | Decimal | %22.4f | The amount (including tax) in transaction currency. | 1 |
| 15 | Invoice\_Line\_TRX\_Amount | Decimal | %22.4f | The transaction monetary amount in transaction currency. | 1 |
| 16 | Grouping\_Code | String | %100s | Grouping mechanism for related items in a batch or grouping of invoices; for example, the invoice grouping found in certain ERP systems. | 2 |
| 17 | Tax1\_Type\_Code | String | %25s | Code for Tax1 type. This field shall match with the Tax\_Type\_Code field in the BAS\_Tax\_Type table. | 1 |
| 18 | Tax1\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax1 included in the transaction. Recorded in transaction currency. | 1 |
| 19 | Tax2\_Type\_Code | String | %25s | Code for Tax2 type. This field shall match with the Tax\_Type\_Code field in the BAS\_Tax\_Type table. | 2 |
| 20 | Tax2\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax2 included in the transaction. Recorded in transaction currency. | 2 |
| 21 | Tax3\_Type\_Code | String | %25s | Code for Tax3 type. This field shall match with the Tax\_Type\_Code field in the BAS\_Tax\_Type table. | 2 |
| 22 | Tax3\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax3 included in the transaction. Recorded in transaction currency. | 2 |
| 23 | Tax4\_Type\_Code | String | %25s | Code for Tax4 type. This field shall match with the Tax\_Type\_Code field in the BAS\_Tax\_Type table. | 2 |
| 24 | Tax4\_Transaction\_Amount | Decimal | %22.4f | The amount of Tax4 included in the transaction. Recorded in transaction currency. | 2 |
| 25 | GL\_Line\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 26 | GL\_Line\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 27 | GL\_Tax1\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax1 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 28 | GL\_Tax1\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax1 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 29 | GL\_Tax2\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax2 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 30 | GL\_Tax2\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax2 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 31 | GL\_Tax3\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax3 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 32 | GL\_Tax3\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax3 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 33 | GL\_Tax4\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the Tax4 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 34 | GL\_Tax4\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the Tax4 transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 35 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for PUR\_Invoices\_Received\_Details are listed in Table 115.

Table 115 — Identifiers in PUR\_Invoices\_Received\_Details

| No. | Name | Iden-  tifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Invoice\_ID | REF | Invoice\_ID | PUR\_Invoices\_Received |
| 2 | Invoice\_Line\_ID | PK | n/a | n/a |
| 4 | Purchase\_Order\_ID | REF | Purchase\_Order\_ID | PUR\_Orders\_Details |
| 5 | Purchase\_Order\_Line\_ID | REF | Purchase\_Order\_Line\_ID | PUR\_Orders\_Details |
| 6 | Product\_ID | REF | Inventory\_Product\_ID | INV\_Product |
| 8 | Purchase\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 10 | Basic\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 17 | Tax1\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 19 | Tax2\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 21 | Tax3\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 23 | Tax4\_Type\_Code | REF | Tax\_Type\_Code | BAS\_Tax\_Type |
| 25 | GL\_Line\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 26 | GL\_Line\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 27 | GL\_Tax1\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 28 | GL\_Tax1\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 29 | GL\_Tax2\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 30 | GL\_Tax2\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 31 | GL\_Tax3\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 32 | GL\_Tax3\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 33 | GL\_Tax4\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 34 | GL\_Tax4\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |

### PUR\_Materials\_Received

Summary information for shipments and shipment adjustments received against purchase orders during the period under review is contained in Table 116. Materials received are included in the three-way match procedures, which control the decision process for AP entries. Each line includes receipt ID and Number, receipt date, receipt amount, supplier information and currency type. The file will record for each receipt. This table is level 1.

Table 116 — PUR\_Materials\_Received

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Receipt\_ID | String | %100s | The unique identifier for the shipment receipt. Typically auto-generated by the system. | 1 |
| 2 | Receipt\_Number | String | %100s | The number of the receipt. This number is generated either by manual input or by the system. | 1 |
| 3 | Fiscal\_Year | String | %4c | Fiscal year in which the Receipt\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 4 | Accounting\_Period | String | %15s | Accounting period in which the Receipt\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, and Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 5 | Receipt\_Organization\_Code | String | %25s | The unique code of the receiving materials organization (Receiving organization, can be different from the settlement organization). The organization receiving materials may be a warehouse or an administration organization. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 6 | Receipt\_Date | Date | %10c | The date of the shipment receipt. | 1 |
| 7 | Receipt\_Reference\_Number | String | %100s | The number of the reference receipt. Company reference or logistics company official waybill number. | 1 |
| 8 | Receipt\_Transaction\_Amount | Decimal | %22.4f | Monetary amount for the items in the receipt related to the purchase order in transaction currency. This amount is calculated through the receipt details. | 2 |
| 9 | Receipt\_Transaction\_CUR\_Code | String | %3c | The transactional currency appeared in the receipt (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 |
| 10 | Shipping\_Method | String | %60s | The transportation used for shipping (e.g. air, train, truck, hand delivered). | 2 |
| 11 | Shipper | String | %25s | The organisation or individual is responsible for shipping the goods (e.g. UPS, Federal Express). | 2 |
| 12 | Adjustment\_Indicator | String | %1c | If the transaction is the original receipt transaction, then 0; if the transaction is a receipt adjustment, then 1. | 2 |
| 13 | Adjustment\_Description | String | %1000s | If an adjustment was made to a receipt, a description should clarify the reason for the adjustment. | 2 |
| 14 | Supplier\_Account\_ID | String | %100s | The unique identifier for the supplier to whom payment is due or from whom unused credits have been applied. Typically auto-generated by the system. Shall match the Supplier\_Account\_ID in the BAS\_Supplier table. | 1 |
| 15 | Purchase\_Order\_ID | String | %100s | The unique identifier for the purchase order. Typically auto-generated by the system. May be set to NULL if no transaction related purchase order. Otherwise shall match the Purchase\_Order\_ID used in PUR\_Orders table. | 1 |
| 16 | Created\_User\_ID | String | %25s | The unique identifier for the person who set up the shipment receipt. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 17 | Created\_Date | Date | %10c | The date shipment receipt was created into the date in the system. This should be a system generated date (rather than user-created date). | 2 |
| 18 | Created\_Time | Time | %8c | The time the shipment receipt was created in the system. | 2 |
| 19 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the shipment receipt. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 20 | Approved\_Date | Date | %10c | The date the shipment receipt was approved. This should be a system generated date (rather than user-created date). | 2 |
| 21 | Approved\_Time | Time | %8c | The time the shipment receipt was approved. | 2 |
| 22 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person who modified the shipment receipt. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 23 | Last\_Modified\_Date | Date | %10c | The date the shipment receipt was last modified. This should be a system generated date (rather than user-created date). | 2 |
| 24 | Last\_Modified\_Time | Time | %8c | The time the shipment receipt was last modified. | 2 |
| 25 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for PUR\_Materials\_Received are listed in Table 117.

Table 117 — Identifiers in PUR\_Materials\_Received

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Receipt\_ID | PK | n/a | n/a |
| 3 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 4 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 5 | Receipt\_Orgnization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 9 | Receipt\_Transaction\_CUR\_Code | REF | Currency\_Code | BAS\_Currency |
| 14 | Supplier\_Account\_ID | REF | Supplier\_Account\_ID | BAS\_Supplier |
| 15 | Purchase\_Order\_ID | REF | Purchase\_Order\_ID | PUR\_Orders |
| 16 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 19 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 22 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |

### PUR\_Materials\_Received\_Details

Line item details for shipments and shipment adjustment are contained in Table 118. Each line includes materials received, measurement unit, price per unit, order amount and currency type. The file will record for each receipt line item. This table is level 1.

Table 118 — PUR\_Materials\_Received\_Details

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Receipt\_ID | String | %100s | The unique identifier for the shipment receipt. Typically auto-generated by the system. Shall match the Receipt\_ID in the PUR\_Materials\_Received table. | 1 |
| 2 | Receipt\_Line\_ID | String | %60s | The unique identifier for a receipt line. Typically auto-generated by the system. | 1 |
| 3 | Receipt\_Line\_Number | String | %100s | The number of a receipt line. This number is generated either by manual input or by the system. | 1 |
| 4 | Product\_ID | String | %75s | The unique identifier for the product. Typically auto-generated by the system. Shall match the Inventory\_Product\_ID in the INV\_Product table. | 1 |
| 5 | Receipt\_Quantity | Decimal | %22.4f | The quantity of materials received recorded in the receipt. | 1 |
| 6 | Receipt\_UOM\_Code | String | %80s | The code of the measurement unit recorded in receipt. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 1 |
| 7 | Receipt\_Unit\_Price | Decimal | %22.8f | Price per unit for item received (including tax). | 2 |
| 8 | Receipt\_Line\_TRX\_Amount | Decimal | %22.4f | Monetary amount for the line item in the receipt document related to the purchase order in transaction currency. | 2 |
| 9 | Purchase\_Order\_Line\_ID | String | %60s | The unique identifier for a purchase order line. Typically auto-generated by the system. May be set to NULL if no transaction related purchase order. Otherwise shall match the Purchase\_Order\_Line\_ID in the PUR\_Orders\_Details table. | 1 |
| 10 | Purchase\_Order\_Line\_Quantity | Decimal | %22.4f | The quantity of the Purchase order line by the purchase measurement unit. May be set to NULL if no transaction related purchase order. | 2 |
| 11 | Order\_Line\_UOM\_Code | String | %80s | The code of the measurement unit in purchase order line. May be set to NULL if no transaction related purchase order. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 |
| 12 | Order\_Line\_Unit\_Price | Decimal | %22.8f | Purchase order line price per unit. May be set to NULL if no transaction related purchase order. | 2 |
| 13 | Order\_Line\_Transaction\_Amount | Decimal | %22.4f | Monetary amount for the line item in the purchase order related to the receipt shipping document in transaction currency. May be set to NULL if no transaction related purchase order. Otherwise shall match the Order\_Line\_Transaction\_Amount in the PUR\_Orders\_Details table. | 2 |
| 14 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for PUR\_Materials\_Received\_Details are listed in Table 119.

Table 119 — Identifiers in PUR\_Materials\_Received\_Details

| No. | Name | Iden-  tifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Receipt\_ID | REF | Receipt\_ID | PUR\_Materials\_Received |
| 2 | Receipt\_Line\_ID | PK | n/a | n/a |
| 4 | Product\_ID | REF | Inventory\_Product\_ID | INV\_Product |
| 6 | Receipt\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 9 | Purchase\_Order\_Line\_ID | REF | Purchase\_Order\_Line\_ID | PUR\_Orders\_Details |
| 11 | Order\_Line\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 13 | Order\_Line\_Transaction\_Amount | REF | Order\_Line\_Transaction\_Amount | PUR\_Orders\_Details |

### Purchase standard data profiling report

For each set of data that is extracted, the following tests should be performed by the data provider and independently confirmed by the auditor. The validation should be performed for each period for which the data is requested, and include the following information. This report is informative.

Table 120 — Purchase standard data profiling report

| Test | Description |
| --- | --- |
| **Date and Control Totals** | |
| Required files | Confirm all requested files and data fields have been provided. |
| Date ranges | Minimum and maximum dates for the following dates:   * PUR\_Requisitions * Requisition\_Date * Created\_Date * PUR\_Contracts * Contract\_Beginning\_Date * Contract\_Ending\_Date * Created\_Date * PUR\_Orders * Purchase\_Order\_Date * Created\_Date * Approved\_Date * Last\_Modified\_Date * PUR\_Invoives\_Received * Accounting\_Period * Invoice\_Date * Invoice\_Due\_Date * Created\_Date * Approved\_Date * Last\_Modified\_Date * PUR**\_**Materials\_Received * Receipt\_Date * Purchase\_Order\_Date * Created\_Date * Approved\_Date * Last\_Modified\_Date |
| Control totals | Record count and total sum of amount fields for:   * PUR\_Requisitions * PUR\_Contracts * PUR\_Orders * PUR\_Invoices\_Received * PUR**\_**Materials\_Received |
| **Date review** | |
| Missing data | Number of missing or blank values listed by field. |
| Invalid data | Count of records by field that does not comply with field format requirements. For example, date or time fields not compliant with date or time format and numeric fields not including two decimal places. |

### Purchase standard data questionnaire

This questionnaire is informative and includes following questions.

1. Which level 1 and level 2 tables are provided/available?
2. Which level 1 and level 2 data fields are provided/available?
3. Are accounts payables tracked by supplier invoice or in aggregate for the supplier?
4. How are partial payments processed? Is the original invoice retained in the subledger with a remaining balance due when a partial payment is processed, or is a new invoice raised with the remaining payable balance recorded at the time of partial payment? If new invoices are created, how are those identified in the system?
5. How are transactions with related parties identified (for example, transactions with wholly or partially owned subsidiaries)?
6. What is the organizational policy to maintain invoices in the open item table once the balance is paid off?
7. What is the policy for cash disbursement application? Is a disbursement applied only to specific documents, to oldest balances, or to supplier account?
8. How do you differentiate non-supplier payables from supplier payables?

## Inventory module

### General

Inventory is one of several business processes related to the supply chain. The Inventory module of the ADCS is intended to encompass data collection and basic analysis of the inventory process (i.e. raw and auxiliary materials, work in progress and finished goods).

The tables within the Inventory module and select key fields used for interactions with the Purchase, Sales and Base modules are illustrated in Figure 7.

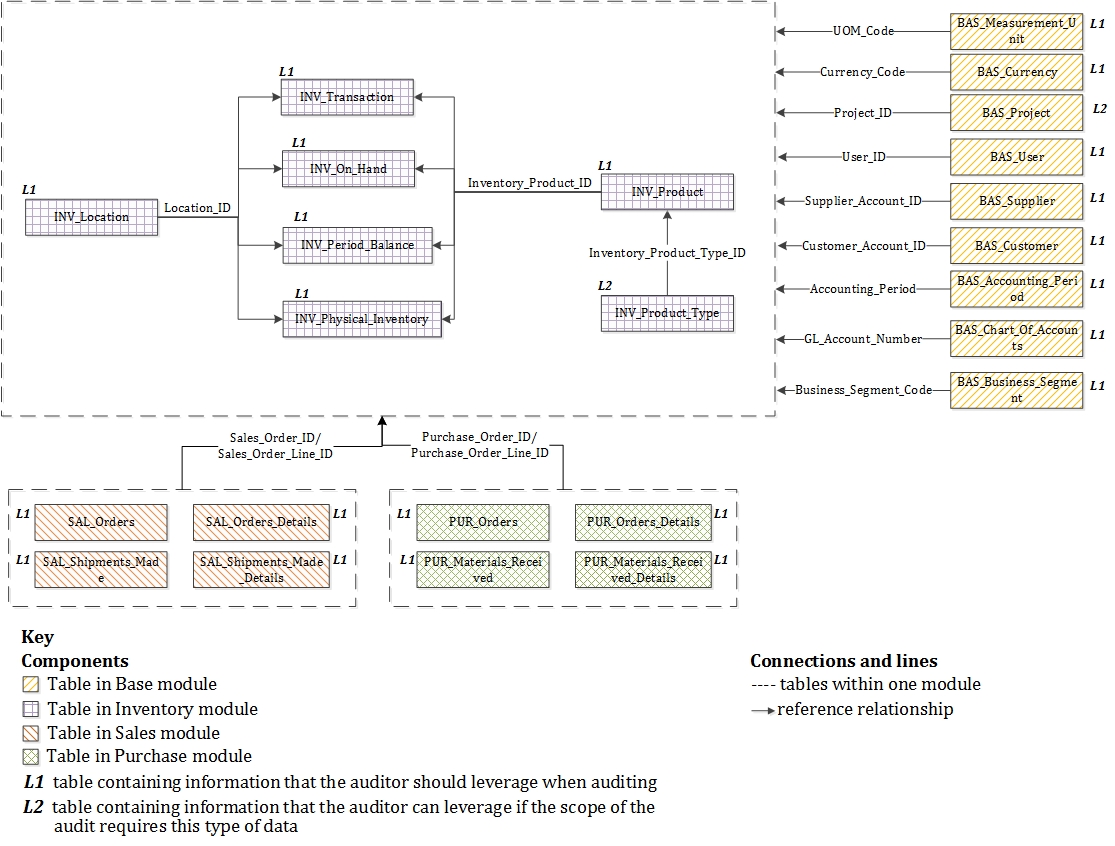


Figure 7 — Table relation diagram of the Inventory module

### INV\_Location

Information of inventory locations where inventory may be tracked is contained in Table 121. This table is level 1.

Table 121 — INV\_Location

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Location\_ID | String | %75s | The unique identifier for the organization. Typically auto-generated by the system. | 1 |
| 2 | Location\_Code | String | %80s | The code of the location used to identify inventory location at the local, rather than organizational level. | 1 |
| 3 | Parent\_Location\_ID | String | %75s | Parent or containing organization for this reporting (sub) unit, where applicable. Shall be a valid entry of Location\_ID from this table. | 2 |
| 4 | Location\_Description | String | %1000s | Textual description of the location identified by Location\_Code; for example, location name. | 2 |
| 5 | Location\_Type | String | %12s | Freeform description of the location type.  EXAMPLE Warehouse, manufacturing floor, shipping and brokerage. | 1 |
| 6 | Location\_Street\_Address1 | String | %100s | Line 1 of the physical street address for the location of the organization at level below city. May include additional information.  EXAMPLE The floor number. | 1 |
| 7 | Location\_Street\_Address2 | String | %100s | Line 2 of the physical street address for the location of the organization at level below city. May include additional information.  EXAMPLE The floor number. | 1 |
| 8 | Location\_City | String | %100s | City where the location is found. | 1 |
| 9 | Location\_State\_Province | String | %6s | Major region, state or province where the location is found (ISO 3166-2). | 1 |
| 10 | Location\_Country | String | %3s | Country where location is found (ISO 3166-2). | 1 |
| 11 | Location\_Postal\_Code | String | %20s | The zip or postal code of the location. | 1 |
| 12 | Inventory\_Organization\_Code | String | %25s | The code of the inventory organization. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 2 |
| 13 | Location\_Active\_Flag | Boolean | %1c | This indicates whether this location is active or inactive.  EXAMPLE 1 is active and 0 is inactive. | 1 |
| 14 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifier, with the related referenced field and table, for INV\_Location are listed in Table 122.

Table 122 — Identifiers in INV\_Location

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Location\_ID | PK | n/a | n/a |
| 12 | Inventory\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |

### INV\_Product\_Type

Inventory product type information and the tree structure information of inventory product type are contained in Table 123. This table is level 2. Business\_Segment\_Code

Table 123 — INV\_Product\_Type

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Inventory\_Product\_Type\_ID | String | %60s | The unique identifier for the inventory product type used to express inventory or product type with hierarchy. Typically auto-generated by the system. | 1 |
| 2 | Inventory\_Product\_Type\_Code | String | %80s | The code of the inventory product type.  EXAMPLE “01”= “raw materials”, “02”=“work in-progress”, “03”=“finished goods”, and “04”=“supplies”. | 1 |
| 3 | Inventory\_Product\_Type\_Name | String | %100s | The name of the inventory product type.  EXAMPLE Raw materials, work in-progress, finished goods and supplies. | 1 |
| 4 | INV\_Product\_Type\_Description | String | %1000s | The description of the inventory product type. | 1 |
| 5 | Parent\_INV\_Product\_Type\_ID | String | %60s | The unique identifier for the parent inventory product type. Typically auto-generated by the system. Shall match the Inventory\_Product\_Type\_ID of the record of parent inventory type in the INV\_Product\_Type table. | 2 |
| 6 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifier, with the related referenced field and table, for INV\_Product\_Type are listed in Table 124.

Table 124 — Identifiers in INV\_Product\_Type

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Inventory\_Product\_Type\_ID | PK | n/a | n/a |
| 5 | Parent\_INV\_Product\_Type\_ID | REF | Inventory\_Product\_Type\_ID | INV\_Product\_Type |

### INV\_Product

Basic attributes of inventory items and other tracked items through the purchase, use and sales are contained in Table 125. This table is level 1.

Table 125 — INV\_Product

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Inventory\_Product\_ID | String | %75s | The unique identifier for the inventory item. Typically auto-generated by the system. | 1 |
| 2 | Inventory\_Product\_Code | String | %80s | The internal code of the inventory product at the local level for tracking this product. | 1 |
| 3 | Inventory\_Product\_Type\_ID | String | %60s | The unique identifier for the inventory product type used to express inventory or product type with hierarchy. Typically auto-generated by the system. Shall match the Inventory\_Product\_Type\_ID in the INV\_Product\_Type table. | 2 |
| 4 | Product\_Group1 | String | %25s | Product descriptor #1.  EXAMPLE Tires or accessories. | 2 |
| 5 | Product\_Group2 | String | %25s | Product descriptor #2.  EXAMPLE Brand. | 2 |
| 6 | Inventory\_Bar\_Code | String | %60s | Universal Product Code or other external identifier.  EXAMPLE The product code from a primary supplier. | 2 |
| 7 | Preferred\_Supplier\_ID | String | %100s | The unique identifier for the supplier that the organization has designated as the first choice from whom to procure this item. Selection may be for contractual or practical reasons, which may include historical reliability and quality, advantageous terms (e.g. delivery or pricing), specific customer request, or other reasons. Typically auto-generated by the system. Shall match the Supplier\_Account\_ID from the BAS\_Supplier table. | 2 |
| 8 | Basic\_UOM\_Code | String | %80s | The code of the basic measurement unit for inventory, which cannot be further separated; for example, the basic measurement unit for pencil is pieces, however, the business can also use boxes as measurement unit for stocking or managerial purpose. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 |
| 9 | Default\_Costing\_Method | String | %60s | Description of the costing method.  EXAMPLE LIFO, FIFO, average, standard, and specific identification. | 2 |
| 10 | Default\_Stocking\_UOM\_Code | String | %80s | The code of the measurement unit that stock is normally used; for example, to measure pencils for stocking purpose, boxes as measurement unit is usually used, which is different from the basic measurement unit pieces. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 |
| 11 | GL\_Asset\_Account\_Number | String | %100s | The number of GL account on which the balance sheet amount of inventory product is recognized; for example, identifier for the raw inventory account. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 12 | GL\_Cost\_Account\_Number | String | %100s | The number of GL account on which the income statement amount of inventory product is recognized; for example, identifier for the cost of sales account. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 13 | Out\_Of\_Service\_Date | Date | %10c | The date the inventory is out of service; for example, the date when inventory is discontinued due to changes in design and replacement of materials. | 2 |
| 14 | Out\_Of\_Service\_Flag | Boolean | %1c | The sign of out-of-service status.  EXAMPLE 0 means no, and 1 means yes. | 2 |
| 15 | Lot\_Number | String | %60s | The number associated with a product that is used for tracking and managing the lot. | 2 |
| 16 | Serial\_Number | String | %60s | The number associated with an individual product item that is used for tracking and managing (e.g. a company purchases 10 computers, with each computer assigned an individual serial number). | 2 |
| 17 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for INV\_Product are listed in Table 126.

Table 126 — Identifiers in INV\_Product

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Inventory\_Product\_ID | PK | n/a | n/a |
| 3 | Inventory\_Product\_Type\_ID | REF | Inventory\_Product\_Type\_ID | INV\_Product\_Type |
| 7 | Preferred\_Supplier\_ID | REF | Supplier\_Account\_ID | BAS\_Supplier |
| 8 | Basic\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 10 | Default\_Stocking\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 11 | GL\_Asset\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 12 | GL\_Cost\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |

### INV\_On\_Hand

Information of inventory on hand, for example, suppliers, quantities of items by location and amounts as of the specified date is contained in Table 127. This table is level 1.

Table 127 — INV\_On\_Hand

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Inventory\_ID | String | %75s | The unique identifier for the inventory. Typically auto-generated by the system. The unique value means that each line in the data table under consideration has a unique, non-repetitive, serial number for identification. | 1 |
| 2 | Inventory\_Product\_ID | String | %75s | The unique identifier for the inventory item. Typically auto-generated by the system. Shall match the Inventory\_Product\_ID in the INV\_Product table. | 1 |
| 3 | Lot\_Number | String | %60s | The number associated with a product that is used for tracking and managing the lot. | 2 |
| 4 | Serial\_Number | String | %60s | The number associated with an individual product item that is used for tracking and managing (e.g. a company purchases 10 computers, with each computer assigned an individual serial number). | 2 |
| 5 | Inventory\_ABC\_Code | String | %25s | The code of the importance, monetary value, or other measure of this item according to Markov’s rule for selective inventory control, where 20% of items are responsible for 80% of the value or risk. A = top 20% representing 80% of risk; B =30%, representing 15% of risk; C =50% of items representing only 5% of the risk. | 2 |
| 6 | Location\_ID | String | %75s | The unique identifier for the organizations. Shall be a valid entry in INV\_Location table. Typically auto-generated by the system. Shall match the Location\_ID in the INV\_Location table. | 1 |
| 7 | Inventory\_As\_Of\_Date | Date | %10c | The specified date to which inventory information applies. | 1 |
| 8 | INV\_PUR\_YearToDate\_Quantity | Decimal | %22.4f | Quantity purchased to this location year to date in the Basic\_UOM\_Code. | 2 |
| 9 | INV\_Sold\_YearToDate\_Quantity | Decimal | %22.4f | Quantity sold from this location year to date in the Basic\_UOM\_Code. | 2 |
| 10 | Inventory\_Organization\_Code | String | %25s | The code of the inventory organization, which refers to the organizational unit, physical or virtual, where the inventory transaction and balances may be tracked and monitored. It provides inventory information to modules like purchase and sales. The simplest form of inventory organization is warehouse. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 2 |
| 11 | Cost\_Organization\_Code | String | %25s | The code of the cost organization, which refers to the organizational unit/level where the cost of outbound inventory will be calculated. The calculation may be done at the corporate level, the stocking organization level or at the particular locations where inventory is stored. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 2 |
| 12 | Inventory\_Costing\_UOM\_Code | String | %80s | The code of the measurement unit for the inventory's cost. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 |
| 13 | Inventory\_Purchasing\_UOM\_Code | String | %80s | The code of the primary measurement unit of how goods enter the organization through purchase. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 |
| 14 | Inventory\_Selling\_UOM\_Code | String | %80s | The code of the primary measurement unit of how goods leave the organization through sales. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 |
| 15 | Inventory\_Stocking\_UOM\_Code | String | %80s | The code of the measurement unit used associated with the quantity used for stocking inventory. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 1 |
| 16 | Quantity | Decimal | %22.4f | The book quantity as expressed in the Inventory\_Stocking\_UOM\_Code. | 1 |
| 17 | System\_Quantity | Decimal | %22.4f | The actual quantity on hand from physical count in the Basic\_UOM\_Code. | 1 |
| 18 | Physical\_Count\_Quantity | Decimal | %22.4f | The quantity on hand at last physical count when multiple counts are performed in the Basic\_UOM\_Code. | 2 |
| 19 | Last\_Count\_Date | Date | %10c | The date of the last physical count. | 2 |
| 20 | Inventory\_List\_Price | Decimal | %22.4f | List or suggested retail price. | 2 |
| 21 | Inventory\_Cost | Decimal | %22.4f | Cost per unit using the method found in Inventory\_Cost\_Method. | 1 |
| 22 | Inventory\_Cost\_Method | String | %25s | Description of the costing method.  EXAMPLE LIFO, FIFO, average, standard and specific identification. | 2 |
| 23 | Average\_Cost | Decimal | %22.4f | The average cost of per unit. | 2 |
| 24 | Standard\_Cost | Decimal | %22.4f | The standard cost of per unit. | 2 |
| 25 | Specific\_Cost | Decimal | %22.4f | The specific cost of per unit. | 2 |
| 26 | Functional\_Currency\_Code | String | %3c | The functional or group currency related to the balance (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 27 | Bin\_ID | String | %25s | Optional identifier for the sub-location. Code used in the system. | 2 |
| 28 | Bin\_Location | String | %50s | Description of bin location used in the system. | 2 |
| 29 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for INV\_On\_Hand are listed in Table 128.

Table 128 — Identifiers in INV\_On\_Hand

| No. | Name | Iden-  tifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Inventory\_ID | PK | n/a | n/a |
| 2 | Inventory\_Product\_ID | REF | Inventory\_Product\_ID | INV\_Product |
| 6 | Location\_ID | REF | Location\_ID | INV\_Location |
| 10 | Inventory\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 11 | Cost\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 12 | Inventory\_Costing\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 13 | Inventory\_Purchasing\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 14 | Inventory\_Selling\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 15 | Inventory\_Stocking\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 26 | Functional\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |

### INV\_Transaction

Transaction history impacting the inventory accounts during the specified time period is contained in Table 129. This table is level 1.

Table 129 — INV\_Transaction

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Transaction\_Document\_ID | String | %100s | The unique identifier for the picking ticket, shipping notice, or other document created upon or associated with movement. Typically auto-generated by the system. | 1 | |
| 2 | Transaction\_Document\_Line\_ID | String | %100s | The unique identifier for the line number for a document other than a customer order, or supplier purchase order. Typically auto-generated by the system. | 1 | |
| 3 | Project\_ID | String | %60s | The unique identifier for the project. Typically auto-generated by the system. Shall match the Project\_ID in the BAS\_Project table. | 2 | |
| 4 | Transaction\_Order\_ID | String | %100s | The unique identifier for the customer order, (supplier) purchase order or other document associated with the transaction. Typically auto-generated by the system. | 1 | |
| 5 | Transaction\_Order\_Line\_ID | String | %100s | The unique identifier for the line item from a customer order, (supplier) purchase order, to differentiate between multiple items in a single order for different quantities. Typically auto-generated by the system. | 1 | |
| 6 | Transaction\_Date | Date | %10c | The date of activity, per associated transaction document if applicable. | 1 | |
| 7 | Transaction\_Time | Time | %8c | The time of the activity, per associated transaction document if applicable. | 1 | |
| 8 | Transaction\_Type | String | %80s | Captures information regarding movements and adjustments. Movement types may include: receipt, shipment, transfer, return, moved to production, and moved from production. Quantity adjustment types may include: physical count adjustment, damage, obsolete, scrapped. Cost adjustments may include: lower of cost or market realization. | 2 | |
| 9 | Transaction\_Type\_System | String | %60s | Transaction code local to the underlying accounting software system. | 1 | |
| 10 | Transaction\_Description | String | %1000s | Description of the transaction. | 1 | |
| 11 | Transaction\_Quantity | Decimal | %22.4f | Quantity affected expressed in location stocking organization in Basic\_UOM\_Code. When the inventory is received, the number involved will be a ‘positive number’; when the inventory is dispatched, the number involved will be a ‘negative number’ | 1 | |
| 12 | Supplier\_Account\_ID | String | %100s | The unique identifier for the supplier. Typically auto-generated by the system. Shall match the Supplier\_Account\_ID in the BAS\_Supplier table. | 2 | |
| 13 | Customer\_Account\_ID | String | %100s | The unique identifier for the receiving customer. Typically auto-generated by the system. Shall match the Customer\_Account\_ID in the BAS\_Customer table. | 2 | |
| 14 | Inventory\_Document\_ID | String | %60s | The unique identifier for the inventory document, specifying the sources where inventory originates. Typically auto-generated by the system. | 2 | |
| 15 | Inventory\_Document\_Number | String | %80s | The number of the inventory document. The number is usually generated by manual input or is system generated.  EXAMPLE 201305020001. | 2 | |
| 16 | Inventory\_Document\_Line\_ID | String | %60s | The unique identifier for the inventory document line. Typically auto-generated by the system. | 2 | |
| 17 | Inventory\_Document\_Line\_Number | String | %10s | The number of the inventory document line. This number is generated either by manual input or by the system. | 2 | |
| 18 | Status | String | %30s | The status of the inventory document.  EXAMPLE New, Save, Submit, Void and Frozen. | 2 | |
| 19 | Inventory\_Organization\_Code | String | %25s | The code of the inventory organization. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. Inventory Organization refers to the organizational unit, physical or virtual, where the inventory transaction and balances may be tracked and monitored. It provides inventory information to modules like purchase and sales. The simplest form of inventory organization is warehouse. | 2 | |
| 20 | Inventory\_Stocking\_UOM\_Code | String | %80s | The code of the measurement unit used associated with the quantity used for stocking inventory. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 | |
| 21 | Inventory\_Costing\_UOM\_Code | String | %80s | The code of the measurement unit for inventory's cost. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 | |
| 22 | Inventory\_Product\_ID | String | %75s | The unique identifier for the inventory item. Typically auto-generated by the system. Shall match the Inventory\_Product\_ID in the INV\_Product table. | 1 | |
| 23 | Lot\_Number | String | %60s | The number associated with a product that is used for tracking and managing the lot. | 2 | |
| 24 | Serial\_Number | String | %60s | The number associated with an individual product item that is used for tracking and managing (e.g. a company purchases 10 computers, with each computer assigned an individual serial number). | 2 | |
| 25 | Inventory\_Required\_By | String | %80s | The person or organization that makes requisition for inventory. | 2 | |
| 26 | Inventory\_From\_Location\_ID | String | %75s | The unique identifier for the stock trading source location. Typically auto-generated by the system. Shall match the Location\_ID in the INV\_Location table. | 1 | |
| 27 | Inventory\_To\_Location\_ID | String | %75s | The unique identifier for the stock trading destination. Typically auto-generated by the system. Shall match the Location\_ID in the INV\_Location table. | 1 | |
| 28 | Cost\_Organization\_Code | String | %25s | The code of the cost organization, which refers to the organizational unit/level where the cost of outbound inventory will be calculated. The calculation may be done at the corporate level, the stocking organization level or at the particular locations where inventory is stored. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 2 | |
| 29 | Inventory\_Cost | Decimal | %22.4f | Cost per unit using the method found in field Inventory\_Cost\_Method. | 2 | |
| 30 | Transaction\_Adjustment\_Cost | Decimal | %22.4f | Per unit increase or decrease in stocking cost as represented in field Inventory\_Cost\_Method of the INV\_On\_Hand table. | 2 | |
| 31 | Functional\_Currency\_Code | String | %3c | The functional or group currency related to the balance (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 2 | |
| 32 | INV\_System\_Or\_External\_Source | String | %1c | Indicator used to show whether the inventory transaction is originated within or outside the Inventory module. I for internally initiated transaction and E for externally initiated one.  EXAMPLE Purchase or sale. | 1 | |
| 33 | INV\_Received\_and\_Dispatched\_Flag | Boolean | %1c | This indicates whether the inventory is received or dispatched.  EXAMPLE 0 means inventory received, and 1 means inventory dispatched. | 2 | |
| 34 | Posted\_User\_ID | String | %25s | The unique identifier for the person who posted the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 | |
| 35 | Posted\_Date | Date | %10c | The date when the transaction is posted into the system. | 2 | |
| 36 | Posted\_Time | Time | %8c | The time particular transaction is posted. | 2 | |
| 37 | Created\_User\_ID | String | %25s | The unique identifier for the person who created the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 | |
| 38 | Created\_Date | Date | %10c | The date the transaction was created in the system. This should be a date generated by the system (rather than the date created by the user), when possible. This date does not necessarily correspond with the date of the transaction itself. | 2 | |
| 39 | Created\_Time | Time | %8c | The time this transaction was created in the system. | 2 | |
| 40 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved changes. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 | |
| 41 | Approved\_Date | Date | %10c | The date the entry was approved. | 2 | |
| 42 | Approved\_Time | Time | %8c | The time the entry was approved. | 2 | |
| 43 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person who modified this entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 | |
| 44 | Last\_Modified\_Date | Date | %10c | The date the entry was last modified. | 2 | |
| 45 | Last\_Modified\_Time | Time | %8c | The time the entry was last modified. | 2 | |
| 46 | GL\_Line\_Debit\_Account\_Number | String | %100s | The GL account number on which the debit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 1 | |
| 47 | GL\_Line\_Credit\_Account\_Number | String | %100s | The GL account number on which the credit side of the transaction has been posted. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 1 | |
| 48 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 | |

The primary keys and reference identifiers, with the related referenced fields and tables, for INV\_Transaction are listed Table 130.

Table 130 — Identifiers in INV\_Transaction

| No. | Name | Iden-  tifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Transaction\_Document\_ID | PK | n/a | n/a |
| 2 | Transaction\_Document\_Line\_ID | PK | n/a | n/a |
| 3 | Project\_ID | REF | Project\_ID | BAS\_Project |
| 12 | Supplier\_Account\_ID | REF | Supplier\_Account\_ID | BAS\_Supplier |
| 13 | Customer\_Account\_ID | REF | Customer\_Account\_ID | BAS\_Customer |
| 19 | Inventory\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 20 | Inventory\_Stocking\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 21 | Inventory\_Costing\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 22 | Inventory\_Product\_ID | REF | Inventory\_Product\_ID | INV\_Product |
| 26 | Inventory\_From\_Location\_ID | REF | Location\_ID | INV\_Location |
| 27 | Inventory\_To\_Location\_ID | REF | Location\_ID | INV\_Location |
| 28 | Cost\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 31 | Functional\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 34 | Posted\_User\_ID | REF | User\_ID | BAS\_User |
| 37 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 40 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 43 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |
| 46 | GL\_Line\_Debit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 47 | GL\_Line\_Credit\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |

### INV\_Physical\_Inventory

The quantities on hand as of the date of the physical inventory count as well as the flow information are contained in Table 131. This table is level 1.

Table 131 — INV\_Physical\_Inventory

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Inventory\_Count\_Sheet\_ID | String | %60s | The unique identifier for the inventory count sheet. Typically auto-generated by the system. | 1 |
| 2 | Inventory\_Count\_Sheet\_Number | String | %80s | The number of the inventory count sheet. This number is generated either by manual input or by the system. | 2 |
| 3 | Inventory\_Count\_Sheet\_Line\_ID | String | %60s | The unique identifier for the inventory count sheet line. Typically auto-generated by the system. | 1 |
| 4 | INV\_Count\_Sheet\_Line\_Number | String | %10s | The number of the line of the inventory count sheet. This number is generated either by manual input or by the system. | 2 |
| 5 | Inventory\_Product\_ID | String | %75s | The unique identifier for the inventory item. Typically auto-generated by the system. Shall match the Inventory\_Product\_ID in the INV\_Product table. | 1 |
| 6 | Location\_ID | String | %75s | The unique identifier for the organizations. Shall be a valid entry in INV\_Location. Typically auto-generated by the system and used for data linking. Shall match the Location\_ID in the INV\_Location table. | 1 |
| 7 | Inventory\_Organization\_Code | String | %25s | The code of the inventory organization. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 8 | Lot\_Number | String | %60s | The number associated with a product that is used for tracking and managing the lot. | 2 |
| 9 | Serial\_Number | String | %60s | The number associated with an individual product item that is used for tracking and managing (e.g. a company purchases 10 computers, with each computer assigned an individual serial number). | 2 |
| 10 | Bin\_ID | String | %25s | Optional identifier for the sub-location. Code used in the system. | 2 |
| 11 | Count\_Date | Date | %10c | The date of the physical count. | 1 |
| 12 | Inventory\_Stocking\_UOM\_Code | String | %80s | The code of the measurement unit used associated with the quantity used for stocking inventory. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 1 |
| 13 | System\_Quantity | Decimal | %22.4f | The actual quantity on hand from physical count in the Basic\_UOM\_Code. | 1 |
| 14 | Physical\_Count\_Quantity | Decimal | %22.4f | The quantity on hand at last physical count when multiple counts are performed in the Basic\_UOM\_Code. | 1 |
| 15 | Comment | String | %200s | Comments on the count, the variances, or other information captured. | 1 |
| 16 | Posted\_User\_ID | String | %25s | The unique identifier for the person who posts the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 17 | Posted\_Date | Date | %10c | The date the transaction is posted. | 2 |
| 18 | Posted\_Time | Time | %8c | The time the particular transaction is posted. | 2 |
| 19 | Created\_User\_ID | String | %25s | The unique identifier for the person who created the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 20 | Created\_Date | Date | %10c | The date the order is created in the system. This should be a date generated by the system (rather than the date created by the user), when possible. This date does not necessarily correspond with the date of the transaction itself. | 2 |
| 21 | Created\_Time | Time | %8c | The time this transaction is created in the system. | 2 |
| 22 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved changes. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 23 | Approved\_Date | Date | %10c | The date the entry is approved. | 2 |
| 24 | Approved\_Time | Time | %8c | The time the entry is approved. | 2 |
| 25 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person who modified this entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 26 | Last\_Modified\_Date | Date | %10c | The date the entry is last modified. | 2 |
| 27 | Last\_Modified\_Time | Time | %8c | The time the entry is last modified. | 2 |
| 28 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary keys and reference identifiers, with the related referenced fields and tables, for INV\_Physical\_Inventory are listed in Table 132.

Table 132 — Identifiers in INV\_Physical\_Inventory

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Inventory\_Count\_Sheet\_ID | PK | n/a | n/a |
| 3 | Inventory\_Count\_Sheet\_Line\_ID | PK | n/a | n/a |
| 5 | Inventory\_Product\_ID | REF | Inventory\_Product\_ID | INV\_Product |
| 6 | Location\_ID | REF | Location\_ID | INV\_Location |
| 7 | Inventory\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 12 | Inventory\_Stocking\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 16 | Posted\_User\_ID | REF | User\_ID | BAS\_User |
| 19 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 22 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 25 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |

### INV\_Period\_Balance

Inventory information regarding its beginning and ending balances, quantities and durational quantities and amounts is contained in Table 133. This table is level 1.

Table 133 — INV\_Period\_Balance

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Inventory\_Product\_ID | String | %75s | The unique identifier for the inventory item. Typically auto-generated by the system. Shall match the Inventory\_Product\_ID in the INV\_Product table. | 1 | |
| 2 | Location\_ID | String | %75s | The unique identifier for the organizations. Shall be a valid entry in the INV\_Location table. Typically auto-generated by the system. Shall match the Location\_ID in the INV\_Location table. | 1 | |
| 3 | Fiscal\_Year | String | %4c | Fiscal year in which the calendar date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 | |
| 4 | Accounting\_Period | String | %15s | Accounting period in which the financial statement occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 | |
| 5 | Inventory\_Organization\_Code | String | %25s | The code of the inventory organization. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 2 | |
| 6 | Lot\_Number | String | %60s | The number associated with a product that is used for tracking and managing the lot. | 2 | |
| 7 | Inventory\_Beginning\_Quantity | Decimal | %22.4f | The quantity of inventory as of the beginning in the Basic\_UOM\_Code. | 1 | |
| 8 | Inventory\_Ending\_Quantity | Decimal | %22.4f | The quantity of inventory as of the end in the Basic\_UOM\_Code. | 1 | |
| 9 | INV\_Received\_Quantity | Decimal | %22.4f | The goods received quantity of cumulative inventory materials at current period in the Basic\_UOM\_Code. | 1 | |
| 10 | INV\_Dispatched\_Quantity | Decimal | %22.4f | The goods dispatched quantity of cumulative inventory materials at current period in the Basic\_UOM\_Code. | 1 | |
| 11 | INV\_Debit\_Amount | Decimal | %22.4f | The cumulative debit amount of inventory materials at current period. | 2 | |
| 12 | INV\_Credit\_Amount | Decimal | %22.4f | The cumulative credit amount of inventory materials at current period. | 2 | |
| 13 | Inventory\_Beginning\_Balance | Decimal | %22.4f | The beginning balance of inventory. | 2 | |
| 14 | Inventory\_Ending\_Balance | Decimal | %22.4f | The ending balance of inventory. | 2 | |
| 15 | Cost\_Organization\_Code | String | %25s | The code of the cost organization. Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 2 | |
| 16 | Inventory\_Stocking\_UOM\_Code | String | %80s | The code of the measurement unit used associated with the quantity used for stocking inventory. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 | |
| 17 | Inventory\_Costing\_UOM\_Code | String | %80s | The code of the measurement unit for inventory’s cost. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 2 | |
| 18 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 | |

The primary keys and reference identifiers, with the related referenced fields and tables, for INV\_Period\_Balance are listed in Table 134.

Table 134 — Identifiers in INV\_Period\_Balance

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Inventory\_Product\_ID | PK/REF | Inventory\_Product\_ID | INV\_Product |
| 2 | Location\_ID | PK/REF | Location\_ID | INV\_Location |
| 3 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 4 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 5 | Inventory\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 15 | Cost\_Organization\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |
| 16 | Inventory\_Stocking\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 17 | Inventory\_Costing\_UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |

### INV standard data profiling report

For each set of data that is extracted, the following tests should be performed by the data provider and independently confirmed by the auditor. The Validation should be performed for each period for which the data is requested and include the following information. This report is informative.

Table 135 — INV standard data profiling report

| Test | Description |
| --- | --- |
| **Date and Control Totals** | |
| Required files | Confirm all requested files and data fields have been provided. |
| Date ranges | Minimum and maximum dates for the following dates:   * INV\_Product * Out\_Of\_Service\_Date * INV\_On\_Hand * Inventory\_As\_Of\_Date * Last\_Count\_Date * INV\_Transaction * Transaction\_Date * Posted\_Date * Created\_Date * Approved\_Date * Last\_Modified\_Date * INV\_Physical\_Inventory * Count\_Date * Posted\_Date * Created\_Date * Approved\_Date * Last\_Modified\_Date |
| Control totals | Record count and total sum of amount fields for:   * INV\_Location * INV\_Product\_Type * INV\_Product * INV\_On\_Hand * INV\_Transaction * INV\_Physical\_Inventory * INV\_Period\_Balance |
| **Date review** | |
| Missing data | Number of missing or blank values listed by field. |
| Invalid data | Count of records by field that do not comply with field format requirements  ; for example, date or time fields not compliant with date or time format and numeric fields not including two decimal places. |

### INV standard data questionnaire

The following information is integral to the understanding and use of the company’s IT data. A company’s financial management, in consultation with its IT personnel, should address each of the items each time the data is provided, if applicable. These questions are not intended to be all-inclusive and are presented as examples only. Prior to implementing this data standard, the reliability of the system data should be evaluated through the use of controls and segregation of duties testing, which are not covered by this questionnaire. This questionnaire is informative.

Consider the following questions:

1. Which level 1 and level 2 tables are provided/available?
2. Which level 1 and level 2 data fields are provided/available?
3. What classifications of inventory on hand are (for example, raw materials, WIP, finished goods)?
4. Do you have inventory on-hand that is owned by third parties (for example, consignment inventory)? How is this accounted for?
5. Do you have inventory that is in the custody of third parties (for example, offsite warehousing and customs)? How is this accounted for?
6. Do you perform cycle counts or wall-to-wall physical inventory counts? How often do you perform physical inventories? Which items do you inventory at what times? How do you handle discrepancies?
7. What costing methods are used?
8. What procedures are performed to identify slow moving, damaged, obsolete, and other goods and how are these identified in inventory records?
9. What codes for units of measure are used, and what are the descriptions?
10. If you have used the other costs fields, a description of each cost (for example, raw materials, freight and labor is provided).

## Property, Plant and Equipment module

### General

The Property, Plant and Equipment (PPE) module is intended to accommodate basic analysis of the property, plant and equipment process. The module is defined with eight tables containing the related information, for example, the PPE type file, master file, addition file, removal file, change file and depreciation file.

The tables within the PPE module and select key fields used for interactions with the Base, Purchase and Inventory modules are illustrated in Figure 8.

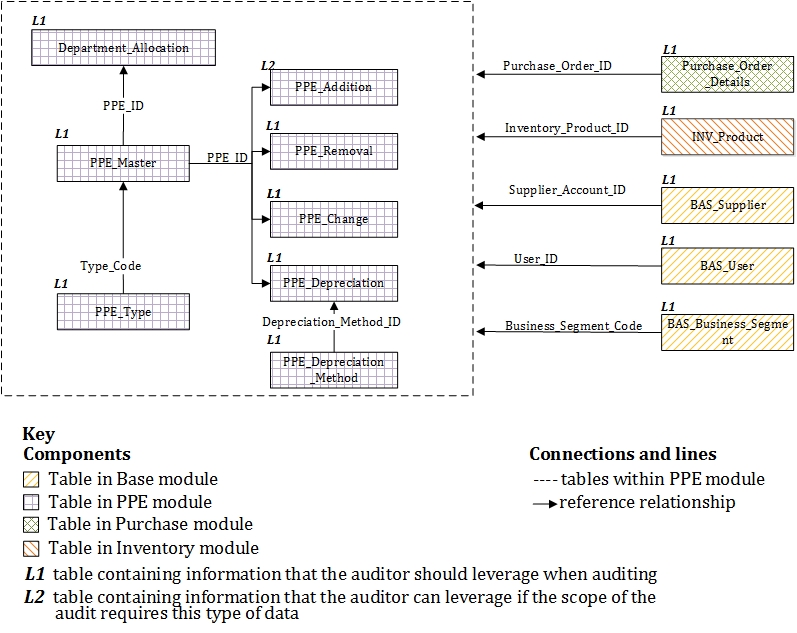


Figure 8 — Table relation diagram of the PPE module

### PPE\_Type

The details of each PPE type are contained in Table 136. This table is level 1.

Table 136 — PPE\_Type

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Type\_Code | String | %60s | The unique code of letters and/or numbers used to represent or identify a PPE type.  EXAMPLE Using 0201 to represent Manufacturing Equipment, using 0202 to represent Working Equipment. | 1 |
| 2 | Type\_Name | String | %80s | The name of the type categorized by the PPE attributes.  EXAMPLE Land, buildings, machinery and equipment. | 1 |
| 3 | Parent\_Type\_ID | String | %60s | The unique identifier for the parent PPE type. Typically auto-generated by the system. Shall match the Type\_ID in the PPE\_Type table. | 2 |

The primary key and reference identifier, with the related referenced fields and tables, for PPE\_Type are listed in Table 137.

Table 137 — Identifiers in PPE\_Type

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Type\_Code | PK | n/a | n/a |
| 2 | Parent\_Type\_ID | REF | Type\_ID | PPE\_Type |

### PPE\_Master

The details of each PPE item, for example, its code, specification, location, acquiring date, original cost, and quantity are Table 138. This table is level 1.

Table 138 — PPE\_Master

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | PPE\_ID | String | %100s | The unique identifier for the PPE. Typically auto-generated by the system. | 1 |
| 2 | PPE\_Code | String | %60s | The internal code of PPE at the local level. | 1 |
| 3 | Tag\_Number | String | %60s | The tag was commonly used when there was no ERP system to record PPE's state of the whole lifespan. Nowadays, some ERP systems still follow to use it in the business of PPE. The number is usually generated by manual input or system; for example, when there is a PPE, a tag is created correspondingly. And each tag contains either one PPE or several PPEs. However, each PPE has its own PPE\_ID as a unique identifier. If a tag only has one PPE, the PPE\_ID is the same as the Tag\_Number. | 2 |
| 4 | Type\_Code | String | %60s | The unique code of the PPE type. Shall match the Type\_Code in the PPE\_Type table. | 1 |
| 5 | PPE\_Name | String | %60s | The name of the PPE. | 1 |
| 6 | PPE\_Feature | String | %60s | The feature is used to specify the PPE more clearly.  EXAMPLE The brand, color, size and configuration. | 1 |
| 7 | Bar\_Code | String | %25s | Universal Product Code or other external code.  EXAMPLE The product code from a primary supplier. | 2 |
| 8 | Purchase\_Order\_ID | String | %100s | The unique identifier for the purchase order. Typically auto-generated by the system. May be set to NULL if the PPE is not generated from a purchase order. Otherwise shall match the Purchase\_Order\_ID in the PUR\_Orders\_Details table. | 1 |
| 9 | Inventory\_Product\_ID | String | %75s | The unique identifier for the inventory item. Typically auto-generated by the system. May be set to NULL if the PPE is not generated from inventory. Otherwise shall match the Inventory\_Product\_ID in the INV\_Product table. | 1 |
| 10 | Serial\_Number | String | %60s | The number associated with an individual PPE that is used for tracking and managing (e.g. a company purchases 10 computers, with each computer assigned an individual serial number). | 2 |
| 11 | Lot\_Number | String | %60s | The number associated with a PPE that is used for tracking and managing the lot. | 2 |
| 12 | Manufacturer | String | %100s | Manufacturer of the PPE. | 2 |
| 13 | Supplier\_Account\_ID | String | %100s | The unique identifier for the supplier. Typically auto-generated by the system. Shall match the Supplier\_Account\_ID in the BAS\_Supplier table. | 2 |
| 14 | Location\_Description | String | %1000s | Description of the location where the PPE is placed. | 1 |
| 15 | Condition\_Name | String | %60s | The name of various usage status of PPE.  EXAMPLE Asset in-use, not-in-use and not-in-use for seasonal reasons. | 1 |
| 16 | Acquisition\_Date | Date | %10c | Date that the PPE is acquired. | 1 |
| 17 | Posted\_Date | Date | %10c | Date when PPE is posted into accounts. | 1 |
| 18 | Placed\_Into\_Service\_Date | Date | %10c | Date that PPE is placed into use. | 1 |
| 19 | Quantity\_On\_Hand | Decimal | %22.4f | Quantity of PPE items on hand. | 1 |
| 20 | UOM\_Code | String | %80s | The code of measurement unit for measuring the quantity of the PPE. Shall match the UOM\_Code in the BAS\_Measurement\_Unit table. | 1 |
| 21 | Useful\_Life | Integer | %4d | Total useful life of PPE in months. | 1 |
| 22 | Useful\_Life\_Remaining | Integer | %4d | Remaining useful life of PPE in months as of the report date. | 1 |
| 23 | Original\_Cost | Decimal | %22.4f | Original cost of PPE. | 1 |
| 24 | Residual\_Value | Decimal | %22.4f | Residual value of PPE as of the report date. This value is typically calculated by an expected residual value ratio. | 2 |
| 25 | Accumulated\_Depreciation | Decimal | %22.4f | The accumulated depreciation of PPE as of the report date. | 1 |
| 26 | Impairment\_Provision | Decimal | %22.4f | The impairment provision of PPE as of the report date. | 1 |
| 27 | Net\_Book\_Value | Decimal | %22.4f | Net book value of PPE as of the report date, which equals original cost minus accumulated depreciation and impairment provision. | 2 |
| 28 | Replacement\_Cost | Decimal | %22.4f | The replacement cost of PPE as of the report date. | 2 |
| 29 | Fair\_Value | Decimal | %22.4f | Fair value of PPE as of the report date. | 2 |
| 30 | Functional\_Currency\_Code | String | %3c | The functional or group currency related to the balance (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 31 | PPE\_Account\_Number | String | %100s | The GL account number on which Balance Sheet amount is recognized after the asset has been put into operation. This number is generated either by manual input or by the system. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 32 | Impairment\_Provision\_ACC\_NUM | String | %100s | The GL account number on which Balance Sheet amount is recognized for impairment provision account. This number is generated either by manual input or by the system. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 33 | Accumulated\_Depreciation\_ACC\_NUM | String | %100s | The GL account number on which Balance Sheet amount is recognized for accumulated depreciation. This number is generated either by manual input or by the system. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 34 | Created\_User\_ID | String | %25s | The unique identifier for the person who created the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 35 | Created\_Date | Date | %10c | The date the transaction was created in the system. This is sometimes related to the creation date. This should be a system-generated date (rather than user-created date), when possible. This date does not necessarily correspond with the date when the PPE journal entry is posted to the GL or the period-end date. | 2 |
| 36 | Created\_Time | Time | %8c | The time this transaction was created in the system. | 2 |
| 37 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 38 | Approved\_Date | Date | %10c | The date the entry was approved. | 2 |
| 39 | Approved\_Time | Time | %8c | The time the transaction was approved by the system. | 2 |
| 40 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person who modified this entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 41 | Last\_Modified\_Date | Date | %10c | The date the entry was last modified. | 2 |
| 42 | Last\_Modified\_Time | Time | %8c | The time the last entry was modified. | 2 |
| 43 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for PPE\_Master are listed in Table 139.

Table 139 — Identifiers in PPE\_Master

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | PPE\_ID | PK | n/a | n/a |
| 4 | Type\_Code | REF | Type\_Code | PPE\_Type |
| 8 | Purchase\_Order\_ID | REF | Purchase\_Order\_ID | PUR\_Orders\_Details |
| 9 | Inventory\_Product\_ID | REF | Inventory\_Product\_ID | INV\_Product |
| 13 | Supplier\_Account\_ID | REF | Supplier\_Account\_ID | BAS\_Supplier |
| 20 | UOM\_Code | REF | UOM\_Code | BAS\_Measurement\_Unit |
| 30 | Functional\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 31 | PPE\_Account\_Number | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 32 | Impairment\_Provision\_ACC\_NUM | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 33 | Accumulated\_Depreciation\_ACC\_NUM | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 34 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 37 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 40 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |

### PPE\_Addition

The information of PPE addition transactions is kept in Table 140. This table is level 2.

Table 140 — PPE\_Addition

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Addition\_ID | String | %60s | The unique identifier for the addition entry. Typically auto-generated by the system. | 1 |
| 2 | PPE\_ID | String | %100s | The unique identifier for the PPE. Typically auto-generated by the system. Shall match the PPE\_ID in the PPE\_Master table. | 1 |
| 3 | Fiscal\_Year | String | %4c | Fiscal year in which the Addition\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 4 | Accounting\_Period | String | %15s | Accounting period in which the Addition\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 5 | Tag\_Number | String | %60s | The tag was commonly used when there was no ERP system to record PPE's state of the whole lifespan. Nowadays, some ERP systems still follow to use it in the business of PPE. The number is usually generated by manual input or is system generated; for example, when there is a PPE, a tag is created correspondingly. And each tag contains either one PPE or several PPEs. However, each PPE has its own PPE\_ID as a unique identifier. If a tag only has one PPE, the PPE\_ID is the same as the Tag\_Number. | 2 |
| 6 | Addition\_Type\_Name | String | %60s | Description of the addition type.  EXAMPLE Purchase, Invest and Donate. | 1 |
| 7 | Addition\_Date | Date | %10c | The date that addition transaction happens. | 1 |
| 8 | Addition\_Reason | String | %200s | The reason why the PPE is added. | 1 |
| 9 | Addition\_Quantity | Decimal | %22.4f | The quantity of PPE to be added. | 1 |
| 10 | Original\_Cost | Decimal | %22.4f | Original cost of PPE. | 1 |
| 11 | Functional\_Currency\_Code | String | %3c | The functional or group currency related to the balance (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 12 | Created\_User\_ID | String | %25s | The unique identifier for the person who created the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 13 | Created\_Date | Date | %10c | The date the transaction is created in the system. This is sometimes referred to as the creation date. This should be a system-generated date (rather than user-created date), when possible. This date does not necessarily correspond with the date when the PPE journal entry is posted to the GL or the period-end date. | 2 |
| 14 | Created\_Time | Time | %8c | The time this transaction is created in the system. | 2 |
| 15 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 16 | Approved\_Date | Date | %10c | The date the entry is approved. | 2 |
| 17 | Approved\_Time | Time | %8c | The time this transaction was approved by the system. | 2 |
| 18 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person who modifies this entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 19 | Last\_Modified\_Date | Date | %10c | The date the entry is modified. | 2 |
| 20 | Last\_Modified\_Time | Time | %8c | The time the last entry is modified. | 2 |
| 21 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary keys and reference identifiers, with the related referenced fields and tables, for PPE\_Addition are listed in Table 141.

Table 141 — Identifiers in PPE\_Addition

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Addition\_ID | PK | n/a | n/a |
| 2 | PPE\_ID | REF | PPE\_ID | PPE\_Master |
| 3 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 4 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 11 | Functional\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 12 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 15 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 18 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |

### PPE\_Removal

The details related to PPE removal transaction are contained in Table 142. This table is level 1.

Table 142 — PPE\_Removal

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Removal\_ID | String | %60s | The unique identifier for the removal entry. Typically auto-generated by the system. | 1 |
| 2 | PPE\_ID | String | %100s | The unique identifier for the PPE. Typically auto-generated by the system. Shall match the PPE\_ID in the PPE\_Master table. | 1 |
| 3 | Fiscal\_Year | String | %4c | Fiscal year in which the Removal\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 4 | Accounting\_Period | String | %15s | Accounting period in which the Removal\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 5 | Tag\_Number | String | %60s | The tag is commonly used when there was no ERP system to record PPE's state of the whole lifespan. Nowadays, some ERP systems still follow to use it in the business of PPE. The number is usually generated by manual input or system generated; for example, when there is a PPE, a tag is created correspondingly. And each tag contains either one PPE or several PPEs. However, each PPE has its own PPE\_ID as a unique identifier. If a tag only has one PPE, the PPE\_ID is the same as the Tag\_Number. | 2 |
| 6 | Removal\_Type\_Name | String | %60s | Description of the removal type.  EXAMPLE Sale, retirement, disposal or damaged. | 1 |
| 7 | Removal\_Date | Date | %10c | The date that PPE is removed. | 1 |
| 8 | Removal\_Reason | String | %200s | The reason why there is a removal. | 1 |
| 9 | Removal\_Quantity | Decimal | %22.4f | The reduced quantity of PPE. | 1 |
| 10 | Removal\_Original\_Cost | Decimal | %22.4f | The reduced original cost during the removal transaction. | 1 |
| 11 | Removal\_Accumulated\_Depreciation | Decimal | %22.4f | The reduced accumulated depreciation during the removal transaction. | 1 |
| 12 | Removal\_Impairment\_Provision | Decimal | %22.4f | The reduced impairment provision during the removal transaction. | 1 |
| 13 | Removal\_Residual\_Value | Decimal | %22.4f | The reduced residual value during the removal transaction. | 1 |
| 14 | Removal\_Cash\_Proceeds\_Amount | Decimal | %22.4f | The amount of cash proceeds received from the removal transaction. | 2 |
| 15 | Removal\_Non\_Cash\_Proceeds\_Amount | Decimal | %22.4f | The amount of non-cash proceeds received from the removal transaction. | 2 |
| 16 | Removal\_Expense | Decimal | %22.4f | The expense generated from the removal transaction. | 1 |
| 17 | Unrealized\_Gain\_Loss\_Amount | Decimal | %22.4f | Amount of unrealized gain/loss recorded on the Balance Sheet of removal transaction. | 2 |
| 18 | Realized\_Gain\_Loss\_Amount | Decimal | %22.4f | Amount of realized gain/loss recorded on the Income Statement related to the removal transaction. | 2 |
| 19 | Functional\_Currency\_Code | String | %3c | The functional or group currency related to the balance (ISO 4217). Shall match the Currency\_Code in the BAS\_Currency table. | 1 |
| 20 | Unrealized\_Gain\_Loss\_ACC\_NUM | String | %100s | The GL account number on which Balance Sheet amount is recorded for unrealized gain/loss. This number is generated either by manual input or by the system. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 21 | Realized\_Gain\_Loss\_Account\_NUM | String | %100s | The GL account number on which Income Statement amount is recognized for realized gain/loss. This number is generated either by manual input or by the system. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 22 | Created\_User\_ID | String | %25s | The unique identifier for the person who created the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 23 | Created\_Date | Date | %10c | The date the transaction is created in the system. This is sometimes referred to the creation date. This should be a system-generated date (rather than user-created date), when possible. This date does not necessarily correspond with the date when the PPE journal entry is posted to the GL or the period-end date. | 2 |
| 24 | Created\_Time | Time | %8c | The time this transaction was created in the system. | 2 |
| 25 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 26 | Approved\_Date | Date | %10c | The date the entry was approved. | 2 |
| 27 | Approved\_Time | Time | %8c | The time the transaction was approved by the system. | 2 |
| 28 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person who modified this entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 29 | Last\_Modified\_Date | Date | %10c | The date the entry was last modified. | 2 |
| 30 | Last\_Modified\_Time | Time | %8c | The time the last entry was modified. | 2 |
| 31 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for PPE\_Removal are listed in Table 143.

Table 143 — Identifiers in PPE\_Removal

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Removal\_ID | PK | n/a | n/a |
| 2 | PPE\_ID | REF | PPE\_ID | PPE\_Master |
| 3 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 4 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 19 | Functional\_Currency\_Code | REF | Currency\_Code | BAS\_Currency |
| 20 | Unrealized\_Gain\_Loss\_ACC\_NUM | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 21 | Realized\_Gain\_Loss\_Account\_NUM | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 22 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 25 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 28 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |

### PPE\_Change

The PPE\_Change table contains changes in PPE information not related to additions and removals of PPE. Examples of information changes recorded include: revaluation, historical cost, depreciation method and ownership. This table is level 1.

Table 144 — PPE\_Change

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Change\_ID | String | %60s | The unique identifier for the change entry. Typically auto-generated by the system. | 1 |
| 2 | PPE\_ID | String | %100s | The unique identifier for the PPE. Typically auto-generated by the system. Shall match the PPE\_ID in the PPE\_Master table. | 1 |
| 3 | Fiscal\_Year | String | %4c | Fiscal year in which the Change\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1. Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 4 | Accounting\_Period | String | %15s | Accounting period in which the Change\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 5 | Tag\_Number | String | %60s | The tag was commonly used when there was no ERP system to record PPE's state of the whole lifespan. Nowadays, some ERP systems still follow to use it in the business of PPE. The number is usually generated by manual input or system based on some rules; for example, when there is a PPE, a tag is created correspondingly. And each tag contains either one PPE or several PPEs. However, each PPE has its own PPE\_ID as a unique identifier. If a tag only has one PPE, the PPE\_ID is the same as the Tag\_Number. | 2 |
| 6 | Change\_Type\_Name | String | %60s | The type of change transaction, except for addition or removal transactions.  EXAMPLE Revaluations, changes in historical cost, changes in depreciation method, transfers and changes in status. | 1 |
| 7 | Change\_Date | Date | %10c | The date the changing transaction happens. | 1 |
| 8 | Change\_Reason | String | %200s | The reason why the changing transaction happens. | 1 |
| 9 | Content\_Before\_Change | String | %60s | The content; for example, the method, amount or quantity before changing transaction. | 1 |
| 10 | Content\_After\_Change | String | %60s | The content; for example, the method, amount or quantity after changing transaction. | 1 |
| 11 | Created\_User\_ID | String | %25s | The unique identifier for the person who creates the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 12 | Created\_Date | Date | %10c | The date the transaction is created in the system. This is sometimes referred to as the creation date. This should be a system-generated date (rather than user-created date), when possible. This date does not necessarily correspond with the date when the PPE journal entry is posted to the GL or the period-end date. | 2 |
| 13 | Created\_Time | Time | %8c | The time this transaction is created in the system. | 2 |
| 14 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 15 | Approved\_Date | Date | %10c | The date the entry was approved. | 2 |
| 16 | Approved\_Time | Time | %8c | The time the transaction is approved by the system. | 2 |
| 17 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person who modified this entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 18 | Last\_Modified\_Date | Date | %10c | The date the entry was last modified. | 2 |
| 19 | Last\_Modified\_Time | Time | %8c | The time the last entry was modified. | 2 |
| 20 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for PPE\_Change are listed in Table 145.

Table 145 — Identifiers in PPE\_Change

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Change\_ID | PK | n/a | n/a |
| 2 | PPE\_ID | REF | PPE\_ID | PPE\_Master |
| 3 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 4 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 11 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 14 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 17 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |

### PPE\_Department\_Allocation

The information about how the related expenses are allocated among departments who benefit from using the PPE, especially the depreciation expenses, is contained in Table 146. This table is level 1.

Table 146 — Department\_Allocation

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | PPE\_ID | String | %100s | The unique identifier for the PPE. Typically auto-generated by the system. Shall match the PPE\_ID in the PPE\_Master table. | 1 |
| 2 | Depreciation\_Allocation\_Proportion | Decimal | %5.4f | The depreciation allocation proportion of each department. | 1 |
| 3 | Department\_Code | String | %25s | The code of department rosters.  EXAMPLE The department name is IT department, the code is 0018.  Shall match the Business\_Segment\_Code in the BAS\_Business\_Segment table. | 1 |
| 4 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for Department\_Allocation are listed in Table 147.

Table 147 — Identifiers in Department\_Allocation

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | PPE\_ID | PK/REF | PPE\_ID | PPE\_Master |
| 3 | Department\_Code | REF | Business\_Segment\_Code | BAS\_Business\_Segment |

### PPE\_Depreciation\_Method

The information of depreciation methods used for PPE depreciation is contained in Table 148. This table is level 1.

Table 148 — PPE\_Depreciation\_Method

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | Depreciation\_Method\_ID | String | %60s | The unique identifier for different depreciation methods. Typically auto-generated by the system. | 1 |
| 2 | Depreciation\_Method\_Name | String | %60s | The name of the depreciation method.  EXAMPLE Depreciation by straight-line method, double-declining-balance depreciation method. | 1 |
| 3 | Depreciation\_Method\_Description | String | %1000s | Description associated with the method. | 2 |
| 4 | Depreciation\_Formula | String | %200s | The basic formula to calculate the depreciation. | 2 |
| 5 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key is listed in Table 149.

Table 149 — Identifiers in PPE\_Depreciation\_Method

| No. | Name | Identifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | Depreciation\_Method\_ID | PK | n/a | n/a |

### PPE\_Depreciation

The information correlating with PPE summarized depreciation in the period is contained in Table 150. This table is level 1.

Table 150 — PPE\_Depreciation

| No. | Name | Data-  type | Repre-sentation | Description | Level |
| --- | --- | --- | --- | --- | --- |
| 1 | PPE\_ID | String | %100s | The unique identifier for the PPE. Typically auto-generated by the system. Shall match a PPE\_ID in the PPE\_Master table. | 1 |
| 2 | Fiscal\_Year | String | %4c | Fiscal year in which the Created\_Date occurs. The year shall be shown in four digits as “YYYY”, which is part of the extended format and the “YYYY-MM-DD” in ISO 8601-1  . Shall match the Fiscal\_Year in the BAS\_Accounting\_Period table. | 1 |
| 3 | Accounting\_Period | String | %15s | Accounting period in which the Created\_Date occurs.  EXAMPLE W1–W53 for weekly periods, M1–M12 for monthly periods, Q1–Q4 for quarterly periods, and from any beginning date to any ending date.  Shall match the Accounting\_Period in the BAS\_Accounting\_Period table. | 1 |
| 4 | Depreciation\_Method\_ID | String | %60s | The field is used to specify the depreciation method. Typically auto-generated by the system. Shall match the Depreciation\_Method\_ID in the PPE\_Depreciation\_Method table. | 1 |
| 5 | Useful\_Life | Integer | %4d | Total useful life of PPE in months. | 1 |
| 6 | Useful\_Life\_Remaining | Integer | %4d | Remaining useful life of PPE in months as of the report date. | 1 |
| 7 | Original\_Cost | Decimal | %22.4f | Original cost of PPE. | 1 |
| 8 | Residual\_Value | Decimal | %22.4f | Residual value of PPE as of the report date. Mostly it is calculated through an expected residual value ratio. | 2 |
| 9 | Depreciable\_Basis | Decimal | %22.4f | Depreciable basis of PPE, which shows the difference between original cost and residual value. | 2 |
| 10 | Depreciation\_Amount | Decimal | %22.4f | The amount of the depreciation recognized during the period. | 2 |
| 11 | Accumulated\_Depreciation | Decimal | %22.4f | The accumulated depreciation of PPE as of the report date. | 1 |
| 12 | Carrying\_Amount | Decimal | %22.4f | The carrying amount of PPE as of the report date, which shows the difference between original cost and accumulated depreciation. | 1 |
| 13 | Depreciation\_Account\_Number | String | %100s | The GL account number on which Income Statement amount is recognized for depreciation. This number is generated either by manual input or by the system. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 14 | Accumulated\_Depreciation\_ACC\_NUM | String | %100s | The GL account number on which Balance Sheet amount is recognized for accumulated depreciation. This number is generated either by manual input or by the system. Shall match the GL\_Account\_Number in the BAS\_Chart\_Of\_Accounts table. | 2 |
| 15 | Created\_User\_ID | String | %25s | The unique identifier for the person who creates the record. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 1 |
| 16 | Created\_Date | Date | %10c | The date the transaction is created in the system. This is sometimes referred to as the creation date. This should be a system-generated date (rather than user-created date), when possible. This date does not necessarily correspond with the date when the PPE journal entry is posted to the GL or the period-end date. | 1 |
| 17 | Created\_Time | Time | %8c | The time this transaction is created in the system. | 1 |
| 18 | Approved\_User\_ID | String | %25s | The unique identifier for the person who approved the entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 19 | Approved\_Date | Date | %10c | The date the entry was approved. | 2 |
| 20 | Approved\_Time | Time | %8c | The time the transaction is approved by the system. | 2 |
| 21 | Last\_Modified\_User\_ID | String | %25s | The unique identifier for the last person who modified this entry. Typically auto-generated by the system. Shall match the User\_ID in the BAS\_User table. | 2 |
| 22 | Last\_Modified\_Date | Date | %10c | The date the entry was last modified. | 2 |
| 23 | Last\_Modified\_Time | Time | %8c | The time the last entry was modified. | 2 |
| 24 | Business\_Segment\_X | String | %25s | A reserved field that shall be used for business segments/structures. The ‘X’ signifies an organizational level. Each number used to replace the ‘X’ is associated with a unique reference level. For example, division, department, business unit, purchasing organization, project or legal entity. | 1 |

The primary key and reference identifiers, with the related referenced fields and tables, for PPE\_Depreciation are listed in Table 151.

Table 151 — Identifiers in PPE\_Depreciation

| No. | Name | Ident-  ifier | Referenced field | Referenced table |
| --- | --- | --- | --- | --- |
| 1 | PPE\_ID | PK/REF | PPE\_ID | PPE\_Master |
| 2 | Fiscal\_Year | REF | Fiscal\_Year | BAS\_Accounting\_Period |
| 3 | Accounting\_Period | REF | Accounting\_Period | BAS\_Accounting\_Period |
| 4 | Depreciation\_Method\_ID | REF | Depreciation\_Method\_ID | PPE\_Depreciation\_Method |
| 13 | Depreciation\_Account\_NUM | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 14 | Accumulated\_Depreciation\_ACC\_NUM | REF | GL\_Account\_Number | BAS\_Chart\_Of\_Accounts |
| 15 | Created\_User\_ID | REF | User\_ID | BAS\_User |
| 18 | Approved\_User\_ID | REF | User\_ID | BAS\_User |
| 21 | Last\_Modified\_User\_ID | REF | User\_ID | BAS\_User |

### PPE standard data profiling report

For each set of data that is extracted, the following tests should be performed by the data provider and independently confirmed by the auditor. The validation should be performed for each period for which the data is requested, and include the following information. This report is informative.

Table 152 — PPE standard data profiling report

| **Test** | **Description** |
| --- | --- |
| **Date and Control Totals** | |
| Required files | Confirm all requested files and data fields have been provided. |
| Date ranges | Minimum and maximum dates for the following dates:   * PPE\_Master * PPE\_Acquisition\_Date * Posted\_Date * Date\_Placed\_Into\_Service * Created\_Date * Approved\_Date * Last\_Modified\_Date * PPE\_Addition * PPE\_Addition\_Date * Created\_Date * Approved\_Date * Last\_Modified\_Date * PPE\_Removal * PPE\_Removal\_Date * Created\_Date * Approved\_Date * Last\_Modified\_Date * PPE\_Change * PPE\_Change\_Date * Created\_Date * Approved\_Date * Last\_Modified\_Date * PPE\_Depreciation * Created\_Date * Approved\_Date * Last\_Modified\_Date |
| Control totals | Record count and total sum of amount fields for:   * PPE\_Classification * PPE\_Master * PPE\_Addition * PPE\_Removal * PPE\_Change * Department\_Allocation * PPE\_Depreciation\_Method * PPE\_Depreciation |
| **Date review** | |
| Missing data | Number of missing or blank values listed by field. |
| Invalid data | Count of records by field that does not comply with field format requirements; for example, date or time fields not compliant with date or time format, numeric fields not including two decimal places. |

### PPE standard data questionnaire

This questionnaire is informative and includes following questions.

1. Which level 1 and level 2 tables are provided/available?
2. Which level 1 and level 2 data fields are provided/available?
3. How do you classify your PPE?
4. What are the usage conditions for your PPE (for example in-use, not-in-use and not-in-use for seasonal reasons)? How do you deal with the PPEs that are not in use?
5. What procedures are performed to identify the additions, removals and changes (for example location change, depreciation method change) of PPE?
6. How do you handle PPE depreciation? What method(s) do you use?
7. Do you have departmental allocation? How do you perform it?
8. How do you perform the appreciation and impairment of PPE? How do you calculate its fair value? What is the replacement cost?
9. How do you handle PPE disposals (for example abandoned PPE, PPE for sale)?
10. What procedures are performed to deal with PPE shortages and overages?

# Syntax/technical format

## General

The output file is the carrier of data exchange between auditors and auditees. The auditee provides data files from their information systems, which contain data listed in the Modules presenting in Section 4. The auditors, access the extracted data, analyse it for completeness, and import the data file into auditing system.

A flat file is a general term for many file formats. For example those with filenames ending in .txt, .csv, and .asc. Although there are a number of output file formats that can be used in a data extraction process, for the purposes of the ADCS, only delimited text files are addressed.

## Characteristics of flat files

A flat file is a simple, non-proprietary file format. The advantage of the flat file is that it is almost unlimited by file size and it is in widespread use. A disadvantage of this format is that it cannot express relational or hierarchical data.

The text file, with the filename ending in .txt, is a file format for storing plain text information and does not contain any format information. A comma-separated values (CSV) file, with the filename ending in .csv, stores tabular data, including numbers and text, in plain text. In the CSV file, each line of the file is a data record and each record consists of one or more fields, which are separated by commas, semi colons or other delimiters.

## Extension

In many operating systems, for example, Windows, Mac OS and MS-DOS, the file extension is the last part of the filename, which is a common method to indicate the file format.

EXAMPLE A text file is identified by names that end with .txt and a CSV file by .csv.

Under the ADCS, the filename extension of the flat file should be .csv or .txt.

## Conventions of folder naming and file naming

Because of the large number of files that can be involved in an extraction, naming conventions for folders and files are important. The conventions make files more easily to be distinguished from one another and easier to browse and identify. In the case of the ADCS, the following usage scenarios should be considered:

1. The organization of an auditee’s files includes versions of files in a single data collection process or multiple data collections processes.
2. The differentiation of files across multiple auditees.

To satisfy the above scenarios, some information could be built into the directory structure, filenames or both.

The folder-naming convention and some examples are shown in Table 153.

Table 153 — Folder-naming conventions and examples

|  |  |  |
| --- | --- | --- |
| **Type of information** | **Information examples** | **File-naming examples** |
| Company | <Widget, Inc>,<BU123> | <Widget\_CHN\_2018\_ADCS\_GL\_1to9>, <BU123\_Retail\_2018\_ADCS\_INV\_Jan-Aug> |
| Division | <Retail>, <Manufacturing>, <Purchase> |
| Country Code | <USA>,<CHN> <NL>, <23> |
| Year | <2018> |
| Standard | <ADCS> |
| Module | <GL>, <INV> |
| Periods | <Jan-Aug>, <1to9> |

The file-naming convention and some examples are showed in Table 154.

Table 154 — File-naming conventions and examples

| Type of information | Information examples | Folder-naming examples |
| --- | --- | --- |
| Standard name | <ADCS> | <ADCS\_October\_2018\_BU123\_GL\_SAL\_Orders\_20181108\_1of1\_XID00001.txt>, <Widget\_INV\_20181108.csv> |
| Period end extracted | <October>, <7> |
| Year extracted | <2018>, <19> |
| Company | <Widget, Inc>, <BU123> |
| Module | <GL>, <INV> |
| Table name | <SAL\_Orders>, <INV\_Location> |
| Extraction date | <20181108> |
| Extracted table piece count | <1of7>, <2of7>, <3of7> |
| Extraction unique ID | <EID00001>, <XID1>, <00023> |
| Extension | <txt>, <csv> |

## Data file format convention in flat files

There is no universal international standard or industry specification for the output of the text file, while there are various specifications and implementations for the CSV format (see RFC 4180). In the case of the ADCS, the following usage scenarios should be considered:

Output each table in the section 4 Modules, tables and fields as one separate flat file with a name as guided by table 154. If the separate flat file size is too large, the file should be divided according to section 6 Transport/handling and versioning.

* 1. A flat file should include a header record that lists the field names for each data element if business segment or account segment is used, the auditee should keep the auditor informed of the quantity of segment. The output file shall contain corresponding number of columns of business segments or account segments. The header order and the ADCS element name order should be consistent.
  2. Each record’s element order in the output file should be consistent with the elements order in the ADCS corresponding table.
  3. Commas (,) semicolons (;) or pipes (|) can be used as column delimiters and quotation mark can be used as escape character, for example, in ISO 10646, the comma is numbered U+002C and quotation mark is numbered U+0022. Each column shall be enclosed in quotation mark. The last column in the record shall not be followed by a column delimiter. In the example below shows the use of commas as column delimiters.

"aaa", "bbb", "ccc"

* 1. Each record is located on a separate line, delimited by a line break (CRLF).

EXAMPLE

"aaa", "bbb", "ccc" CRLF

"xxx", "yyy", "zzz" CRLF

* 1. The last record in the file can or cannot have an ending line break.

EXAMPLE

"aaa", "bbb", "ccc" CRLF

"aaa", "bbb", "ccc"

* 1. If a column of a record has no data, column delimiter and quotation mark shall be included. The column value of the record can be set as NULL or contain no data.

EXAMPLE

"aaa","NULL","ccc" CRLF

"aaa","","ccc" CRLF

* 1. If an ADCS table cannot be exported, a blank file shall be created with no data contained in it.

EXAMPLE

“GL\_Details 1,365,768 kb

GL\_Source 0 kb

GL\_Account\_Segments 287 kb”

* 1. If a quotation mark appears inside the content of a field, it shall be preceded with another quotation mark (for escape purposes).

EXAMPLE

Initial data:

|  |  |  |
| --- | --- | --- |
| aaa | b"bb | ccc  ddd |
| zzz | yyy | xxx |

Escaped data:

"aaa","b""bb","ccc CRLF ddd" CRLF

"zzz", "yyy","xxx"

# Transport/handling and versioning

## Character encoding conventions

The character encoding used in ADCS was developed to be system and language agnostic (cross-platform and cross-language). It is recommended that the two parties exchanging files adopt the UTF-8 format defined by the Unicode encoding system in the absence of a clear agreement to use a different format. UTF-8 can encode most characters and is supported by many application systems. It also has been widely applied in many fields and is usually used as the default format for data exchange.

In cases where uncommon characters are encountered, UTF-8 may not have the capability to fully encode the format, which can have an impact in a particular data acquisition scenario. Special agreements may be carried out in accordance with specific business practices.

EXAMPLE ASCII may be used in English, Chinese national standard 18030 may be used in China and ISO/IEC 8859-1 may be used in Western European languages.

## Versioning

Versioning has two primary aspects:

* + - * 1. Versioning of the definitions: Because ADCS may evolve, it is important to identify the set of standards which the extract file is compliant with to avoid confusion when time flies and to increase the value of the audit data collection, particularly when an archived file set is leveraged for additional processing.
        2. Versioning of data extracts: It is common for an organization to re-extract data for a specific task and period of time. An initial draft should be performed for testing purposes before the data is complete. This will help mitigate errors, omissions or other issues that may require re-extracting the data. It is therefore important to be able to easily differentiate between files extracted using the different versions of the standard. In addition, it is also important to have the ability to distinguish later extracts that replace or augment an original extract.

Over time, the standard may need to be refreshed to capture the types of changes referenced above. For delimited text files, the file name is the primary tool for capturing these differences. A number of situations discussed are captured in the folder and file naming examples in 5.4.

## Multi-platform and multi-system data transfer

Different platforms, operating systems and file systems are likely to have an impact on file transfer.

Different file systems support different file sizes. For example, the maximum file size of the NTFS file system (in Windows) is 2 TB (terabytes); the maximum file size of the Fat32 file system (in Windows) is 4 GB (gigabytes); the maximum file size of the Ext2 file system (in Linux) is 16 GB; and the maximum file size of the Ext4 file system (in Linux) is 16 TB. If the auditor’s and the auditee’s file structures are different, direct data transfer can produce errors.

To ensure the efficiency and accuracy of data transfer, some suggestions are as follows.

* 1. Considering the minimum system requirement, the limit of a single file size is 4 GB. Single files greater than 4 GB should be split into smaller files. Three-digit Arabic numerals should be added at the end of the filename to express the file order.

EXAMPLE xxx\_001.csv and xxx\_002.csv.

* 1. When the transfer mode is binary conversion, files shall be transferred without modification.

EXAMPLE Changing the encoding to convert “/n” to “/r/n” while transferring files may corrupt the file and render it unreadable.

## File compression

File compression is the representation of a source file with fewer bits, which can improve the data transfer efficiency and reduce storage consumption.

With ADCS data collection and exchange, in some scenarios, file compression is recommended as a way to exchange data. File compression conventions are as follows.

1. All the files and folders collected from the auditee are compressed into one single file.
2. The compression format should follow local convention.

EXAMPLE The ZIP compressed file format.

1. Encryption is recommended. Popular file compression software typically supports file encryption. As a result, the parties involved in data exchange may select one encryption method in accordance with the agreed method.

File-naming conventions for file compression and some examples are showed in Table 155.

Table 155 — Compression file-naming conventions and examples

|  |  |  |
| --- | --- | --- |
| **Type of information** | **Information examples** | **File-naming examples** |
| Company | <Widget, Inc>,<BU123> | <Widget\_Sales\_CHN\_2018\_ADCS\_1to9>, <BU123\_Retail\_2018\_ADCS\_INV\_Jan-Aug> |
| Division | <Retail>, <Manufacturing>, <Purchase> |
| Country Code | <USA>,<CHN> <NL>, <23> |
| Year | <2018> |
| Standard | <ADCS> |
| Periods | <Jan-Aug>, <1to9>, |

1. (informative)  
     
   Guidance: How to use the business segment table structure to customize the extraction standard for client specific needs

The purpose of this annex is to explain how the business segment table structures can be used to customize the extraction standard for company specific needs related to organizational structures. Business segments are used in companies for a number of purposes. The hierarchical structure can vary greatly between system requirements and company strategic needs, and at present, there are not broadly accepted standards that can be used as guidance.

As an example company A can use business unit as the highest structure with Division and Department as lower structures below the business unit. Company B can limit their structure to the use of Division and Department. Company C can just use business unit. Company D can use Profit/Cost Centers and physical locations. All are workable from a financial roll up perspective; however, these structures all require different fields in key tables in order to filter transactions for the individual organizational units.

To meet the needs of different organizational structures we have created two tables: BAS\_Business\_Segment Table and BAS\_Business\_Segment\_Hierarchy Table. These two tables can be used to capture key organizational structural elements by leveraging the company organizational chart. The example below represents a hypothetical company.

Step 1: Obtain organization chart

The initial information to perform this activity required the organizational chart for the company. The necessary content is the business segment relations and roll up pathway. So individual names and positions are not required. An example organizational chart is shown in Figure A.1.

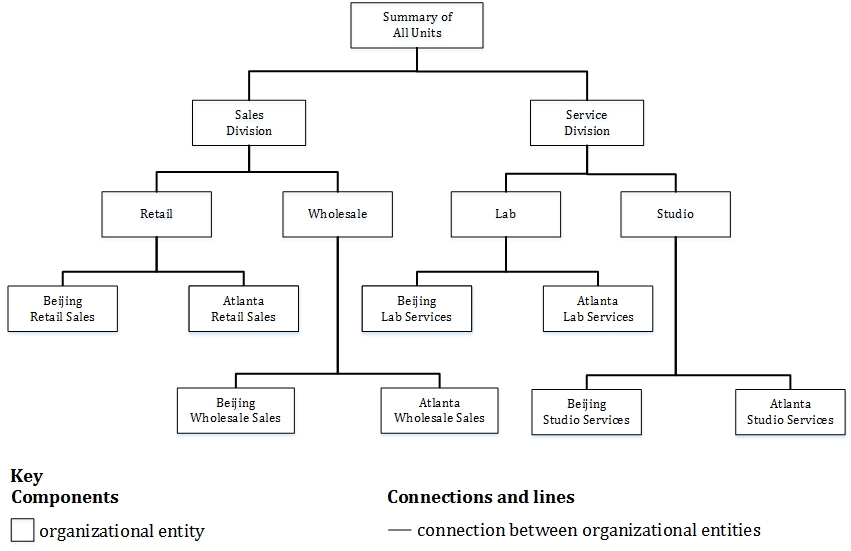


Figure A.1— Example of organizational chart

This chart will be used throughout the remainder of this example.

Step 2: Add organizational areas not represented.

The basic organizational chart may not contain all the relationships required to represent the company business structure. In this case additional relationships may be added manually. Examples of organizational units that can be needed include counter parties, centralized functions like purchasing, and special projects. The organizational chart does not need to be redrafted. The required information can be added to the margins and relationships can be represented with arrows. An example of the organizational chart additions is illustrated in Figure A.2.

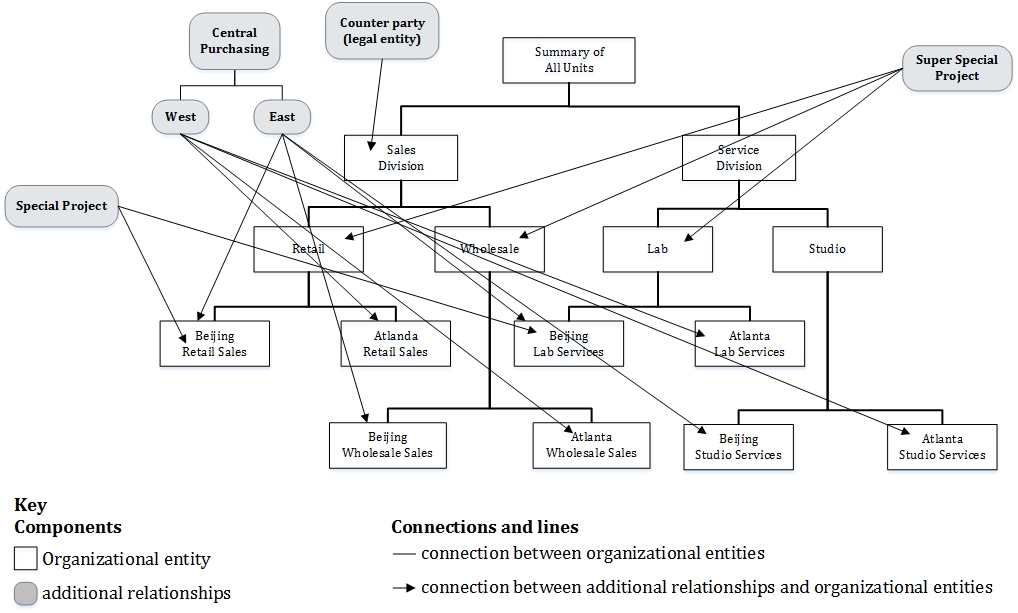


Figure A.2 — Example of the organizational chart additions

Step 3: Define segment levels.

For this step each level of the reporting structure can be assigned a number. The lowest number can be the consolidation segment. Segments added in Step 2 can be numbered last. An example of the level assignments is shown in Figure A.3.

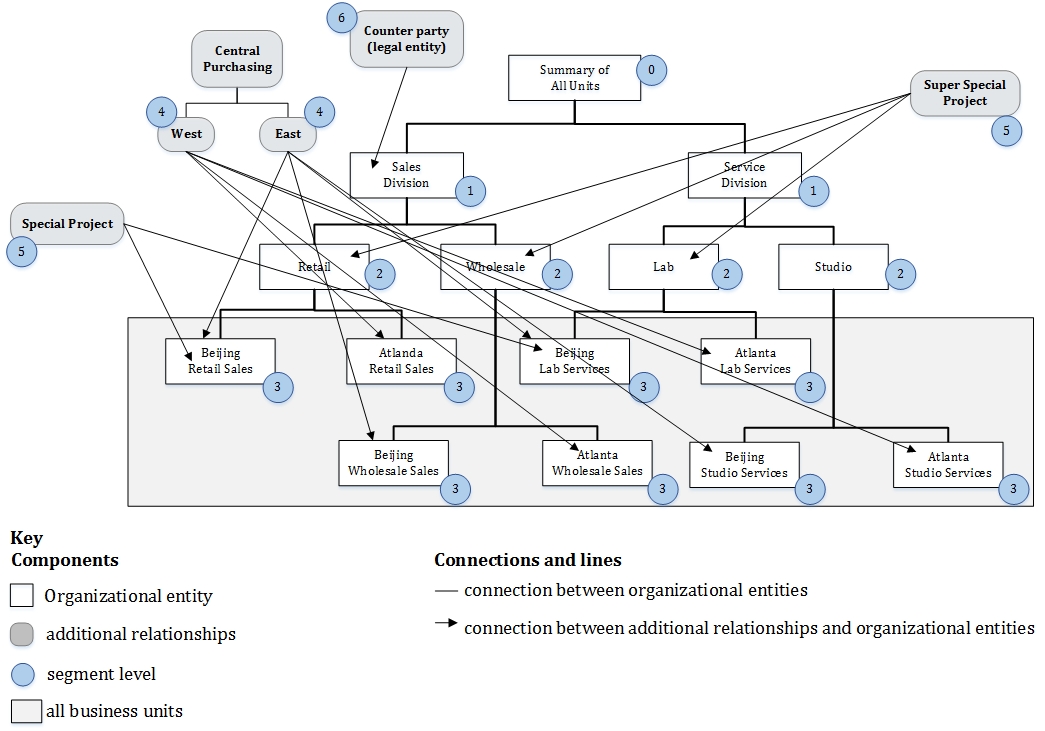


Figure A.3— Example of the level assignments

Step 4: Create table inputs for all segments.

For this step, information for each organizational unit is captured and tabulated in the BAS\_Business\_Segment Table A.1. Inputs for the example in Step 3 are shown in the Segment\_Reference\_Level and Organization\_Type\_Name columns within this table.

**Table A.1 — BAS\_Business\_Segment**

| **Business\_Segment\_Code** | **Business\_Segment\_Name** | **Segment\_Reference\_Level** | **Organization\_Type\_Name** |
| --- | --- | --- | --- |
| Business\_Segment-1 | All Units | Segment 0 | Consolidated business |
| Business\_Segment-2 | Sales Division | Segment 1 | Division |
| Business\_Segment-3 | Service Division | Segment 1 | Division |
| Business\_Segment-4 | Retail | Segment 2 | Department |
| Business\_Segment-5 | Wholesale | Segment 2 | Department |
| Business\_Segment-6 | Lab | Segment 2 | Department |
| Business\_Segment-7 | Studio | Segment 2 | Department |
| Business\_Segment-8 | Beijing Retail Sales | Segment 3 | Business Unit |
| Business\_Segment-9 | Atlanta Retail Sales | Segment 3 | Business Unit |
| Business\_Segment-10 | Beijing Wholesale Sales | Segment 3 | Business Unit |
| Business\_Segment-11 | Atlanta Wholesale Sales | Segment 3 | Business Unit |
| Business\_Segment-12 | Beijing Lab Services | Segment 3 | Business Unit |
| Business\_Segment-13 | Atlanta Lab Services | Segment 3 | Business Unit |
| Business\_Segment-14 | Beijing Studio Services | Segment 3 | Business Unit |
| Business\_Segment-15 | Atlanta Studio Services | Segment 3 | Business Unit |
| Business\_Segment-16 | Central Purchasing West | Segment 4 | Purchasing Org |
| Business\_Segment-17 | Central Purchasing East | Segment 4 | Purchasing Org |
| Business\_Segment-18 | Special Project | Segment 5 | Project |
| Business\_Segment-19 | Super Special Project | Segment 5 | Project |
| Business\_Segment-20 | Counterparty | Segment 6 | Legal Entity |

Each input has a unique business segment identifier, segment name from the organization unit box, segment reference from the assigned layer, and an organizational name. For the organizational names it is best to use the company’s designations, if available, but any consist naming convention may be used.

The unique entries from the organizational name column are the inputs needed in the key tables. This activity is further described in the next step.

Step 5: Modifying key tables with company specific business segments

The unique organizational names identified in Step 4 are the business segments that replace the placeholder field “Business\_Segment\_X”, which is present in all tables within the extraction standard where business segment based representation may need to be captured.

From the example above, in Step 4, there are six organizational levels that can be captured: Division, Department, Business Unit, Purchasing Organization, Project and Legal Entity. Note that the consolidation level is not included since by definition it would include all transactions in all other business segments.

The example in Table A.2 depicts how the additional fields would be added to the table structures.

**Table A.2 — Example field additions**

| **No.** | **Name** | **Datatype** | **Representation** | **Description** | **Level** |
| --- | --- | --- | --- | --- | --- |
| ...Other fields... | | | | | |
| ~~27~~ | ~~Business\_Segment\_X~~ | ~~String~~ | ~~%60s~~ |  | ~~1~~ |
| 27 | Division |  |  |  | 1 |
| 28 | Department |  |  |  | 1 |
| 29 | Business\_Unit |  |  |  | 1 |
| 30 | Purchasing Org |  |  |  | 1 |
| 31 | Project |  |  |  | 1 |
| 32 | Legal Entity |  |  |  | 1 |

Step 6: Creating relationship table inputs for all segments.

The final step in the process is to capture the parent/child relationship of each organizational unit represented in the BAS\_Business\_Segment\_Hierarchy Table. This table will allow the development of programming for use in summarizing transactions for intermediate level roll ups of financial information (e.g. Department, Division) even if only the lowest level of business segment is consistently represented in the transactions.

An example of how the parent/child relationships would be captured for the organization chart shown in Step 2 is shown in Table A.3.

**Table A.3 — BAS\_Business\_Segment\_Hierarchy**

| **Parent\_Code** | **Child\_Code** |
| --- | --- |
| Business\_Segment-1 | Business\_Segment-2 |
| Business\_Segment-1 | Business\_Segment-3 |
| Business\_Segment-2 | Business\_Segment-4 |
| Business\_Segment-2 | Business\_Segment-5 |
| Business\_Segment-3 | Business\_Segment-6 |
| Business\_Segment-3 | Business\_Segment-7 |
| Business\_Segment-4 | Business\_Segment-8 |
| Business\_Segment-4 | Business\_Segment-9 |
| Business\_Segment-5 | Business\_Segment-10 |
| Business\_Segment-5 | Business\_Segment-11 |
| Business\_Segment-6 | Business\_Segment-12 |
| Business\_Segment-6 | Business\_Segment-13 |
| Business\_Segment-7 | Business\_Segment-14 |
| Business\_Segment-7 | Business\_Segment-15 |
| Business\_Segment-16 | Business\_Segment-9 |
| Business\_Segment-16 | Business\_Segment-11 |
| Business\_Segment-16 | Business\_Segment-13 |
| Business\_Segment-16 | Business\_Segment-15 |
| Business\_Segment-17 | Business\_Segment-8 |
| Business\_Segment-17 | Business\_Segment-10 |
| Business\_Segment-17 | Business\_Segment-12 |
| Business\_Segment-17 | Business\_Segment-14 |
| Business\_Segment-18 | Business\_Segment-9 |
| Business\_Segment-18 | Business\_Segment-12 |
| Business\_Segment-19 | Business\_Segment-4 |
| Business\_Segment-19 | Business\_Segment-5 |
| Business\_Segment-19 | Business\_Segment-6 |
| Business\_Segment-20 | Business\_Segment-2 |

1. (informative)  
     
   Guidance: How to use the account segment

Account Segment is used as an extension mechanism when the accounting treatment requires the additional information which is captured related to an account number.

With the expansion and diversification of business operations, the information relating to a transaction has increased. As illustrated in the Figure B.1, under the simple case, the number/structure of account is clear, straightforward and with limited hierarchies. However, in practice, companies will expand their accounts in a differentiated manner according to actual transactions. Thus, the number/structure of account becomes multi-hierarchy and rather complex. As shown in the Figure B.1, it is quite noticeable that account structure of Company A is different from that of Company B.

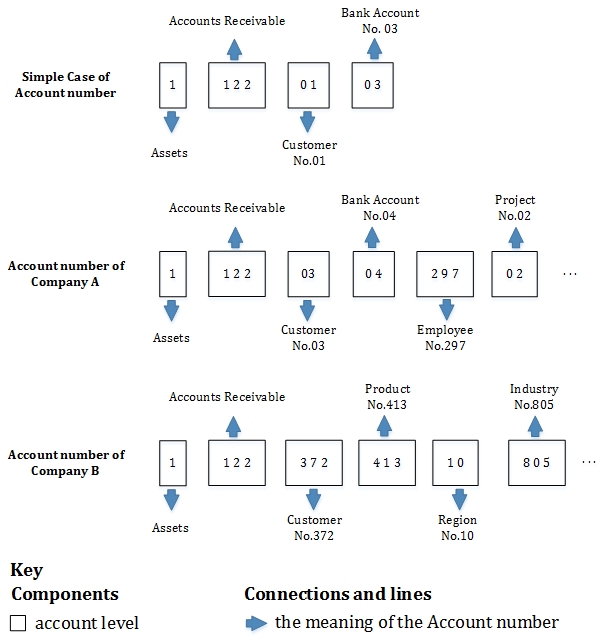


Figure B. 1 — Different cases of account number

Account segment is defined as a set to record related information, efficiently avoiding the case that account names and numbers are extended to be too long and too complex. Account segment is more flexible to capture the complicated information.

EXAMPLE: Taking the accounts receivable of company A as an example, assume company A requires additional information related to the accounts receivable of a transaction, such as the information of Customer, Bank Account, Employee, Project and etc. Without account segments, the company has to set up multiple-level account number for accounting and management purposes. In this case, the account number would be 122030429702 (‘Before using account segment’ in Figure B.2). Although the account number can capture the relevant information, the length of account number would be too excessive to be favorable for data storage, presentation and query.

While in the ‘After using account segments’ of Figure B.2, data management would be more flexible. Instead of a lengthy account number, Company A can use several account segments to record the additional information. The self-defined information of the company is extracted and expressed as an independent account segment. As demonstrated in Figure B.2, the additional information supplementing the account number 1122 includes the employee (297), the project (02), the bank account (04), the customer (03) and so on. Each one has an account segment to record relevant information. In this way, the account number ensures to be short and as universally used as possible, as well as with good extendibility. More specific information can be filtered and obtained efficiently. The use of Account Segment also facilitates data query and retrieval.

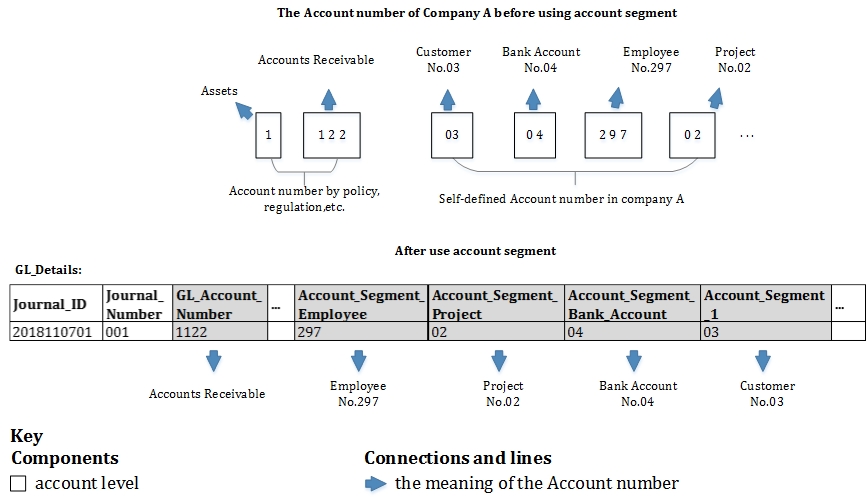


Figure B. 2 — The accounts receivable of company A

The below section will use Company A as an example to explain how to apply Account Segment in the system and what the output looks like as well as how to use it.

Assume Company A has processed four transactions and recorded them in the General Ledger. The table B.1 demonstrates the application of Account Segment.

**Table B.1 — GL\_Details**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **GL\_Account\_Number** | **JE\_Header\_Description** | **Account\_Segment\_Employee** | **Account\_Segment\_Project** | **Account\_Segment\_Bank\_Account** | **Account\_Segment\_1** | **Account\_Segment\_2** | **Account\_Segment\_3** |
| 2202 | Cash received from customer | 31 | NULL | 102 | 71089 | NULL | NULL |
| 2202 | Cash payment to supplier - Project 1801 | NULL | 1801 | 101 | NULL | 82335 | NULL |
| 5502 | Accrued expense | NULL | 1802 | NULL | NULL | NULL | A10032 |
| 1001 | Cash advanced to employee | 32 | NULL | 101 | NULL | NULL | NULL |

Two of these transactions should be described as follows:

* **Transaction #1**: Cash was deposited into Bank 102 (Bank 102 is Citibank, and Bank\_Account\_Number is 180098560013287) from Customer 71089 (Customer\_Name is Center hospital).
* **Transaction #2**: Cash was withdrawn from Bank 101 (Bank 101 is ICBC, and Bank\_Account\_Number is 4367769914639550). It was paid to Supplier 82335 (Supplier Name is Walmart), and relating to Project 1801 which was a Swimming pool construction.
* GL Account Number 2202 has five active account segments. They are employee, project, bank account, customer and supplier.

Using this segment structure, the information relating to each transaction can be found in the Account Segment in GL\_Details table.

The details of each Account Segment are defined using Table 44 - BAS\_Customized\_ACC\_Segment, Table 46 - BAS\_Customized\_ACC\_Value and Table 56 - GL\_Account\_Segment. Further explanations on the usage of Account Segment are illustrated below.

1. Account\_Segment\_Employee is 31, we will assume that in Table 8 - BAS\_Employee through GL\_Account\_Segment, the Employee\_Code is 31; accordingly, the Employee\_Name shows the value as James.
2. Account\_Segment\_Project is 1801, we will assume that in Table 36 - BAS\_Project through GL\_Account\_Segment, the Project\_Code is 1801; accordingly, the Project\_Name shows the value as swimming pool construction.
3. Account\_Segment\_Bank\_Account is 102, we will assume that in Table 38 - BAS\_Bank\_Account through GL\_Account\_Segment, the Bank\_Account\_Number is 102; accordingly, the Bank\_Name shows the value as Citibank.
4. Account\_Segment\_1 is a Customer item. The Customer information is recorded in Table 14 - BAS\_Customer. The details of Account\_Segment for Customer are defined in the Table 56 -GL\_Account\_Segment. The Account\_Segment\_1 is 71089, which refers to the Customer\_Account\_Number 71089; accordingly, the Customer\_Account\_Name shows the value as Center hospital in the Table 14 – BAS Customer.
5. Account\_Segment\_2 is a supplier item, which is used similarly with Account\_Segment\_1.
6. Account\_Segment\_3 is a Vehicle item. The Vehicle information is record in Table 46 - BAS\_Customized\_ACC\_Value. The details of Account\_Segment for Vehicle are defined in the Table 56 -GL\_Account\_Segment. The Account\_Segment\_3 is A110032, which refers to the Customized\_ACC\_Segment\_Code A110032; accordingly, the Customized\_ACC\_Segment\_Name shows the value as Car Buick GL8 in the Table 44 - BAS\_Customized\_ACC\_Segment.

Bibliography

[1] ISO/IEC 8859-1, *Information technology -- 8-bit single-byte coded graphic character sets -- Part 1: Latin alphabet No. 1*

[2] RFC 4180:2005, Common Format and MIME Type for Comma-Separated Values (CSV) Files

[3] IASB:2003, IAS 21 The Effects of Changes in Foreign Exchange Rates