



**UN/CEFACT**

Simple, Transparent and Effective Processes  
For Global Commerce

## **BUSINESS REQUIREMENTS SPECIFICATION (BRS)**

**Business Domain: Accounting**

**Business Process: Trial Balance Process**

**Document Identification: CEFACT/Forum/2005/TBG/BS002 – Revision**

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### Log of Changes

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# Business Requirements Specification

## Table of Contents

<b>0.</b>	<b>DOCUMENT CHANGE HISTORY LOG.....</b>	<b>2</b>
<b>1.</b>	<b>PREAMBLE .....</b>	<b>4</b>
<b>2.</b>	<b>REFERENCES .....</b>	<b>6</b>
<b>3.</b>	<b>OBJECTIVE.....</b>	<b>6</b>
<b>4.</b>	<b>SCOPE.....</b>	<b>7</b>
<b>5.</b>	<b>BUSINESS REQUIREMENTS .....</b>	<b>8</b>
5.1	BUSINESS DOMAIN ENVIRONMENT.....	8
5.2	BUSINESS DOMAIN VIEW .....	8
5.3	BUSINESS REQUIREMENTS VIEWS.....	10
5.4	BUSINESS PROCESS ELABORATION – TRIAL BALANCE BUSINESS PROCESS.....	11
5.4.1	<i>Use Case Trial Balance Business Process .....</i>	<i>11</i>
5.5	INFORMATION FLOW DEFINITION – ACCOUNTING TRIAL BALANCE BUSINESS PROCESS.....	12
5.5.1	<i>Activity Diagram Accounting Trial Balance Business Process.....</i>	<i>12</i>
5.5.2	<i>Business Collaboration Diagram Accounting Trial Balance Business Process .....</i>	<i>13</i>
5.6	INFORMATION MODEL DEFINITION – ACCOUNTING TRIAL BALANCE (CLASS DIAGRAM) .....	14
5.6.1	<i>Accounting Trial Balance.....</i>	<i>14</i>
5.6.2	<i>Accounting Trial Balance Class Diagram and ABIEs .....</i>	<i>15</i>

# 1. Preamble

Accounting technique accompanies the business background for more than five centuries when Luca Pacioli, a Venetian monk, first published in 1494 the guidance of double entry bookkeeping in his *Summa (Summa de arithmetica, geometria, proportioni et proportionalita)*, in which he gives credit to Benedetto Contrugli (Benedikt "Beno" Kotruljević, who actually wrote the materials in his "LIBRO DE L'ARTE DE LA MERCATURA").

The genuine fundamentals of the accounting business were then postulated. They still are presently entries journalizing and registration into accounts defined beforehand in the list of accounts (also called "chart") used in the enterprise. Different charts of accounts possibly provide accounts identifiers for different accounting sub domains such as budget, financial, cost accounting, etc.

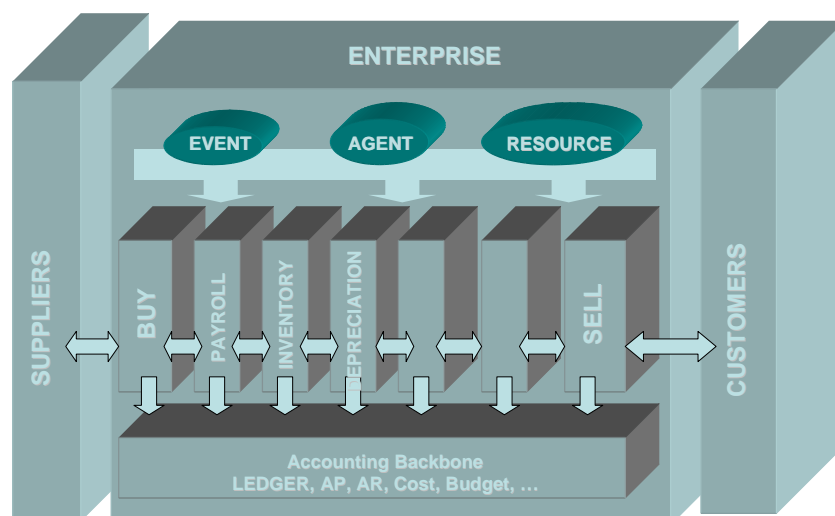
From then onward, a few changes occurred in the very basic practice of debit-credit entries. On the contrary, many happened in the environment of bookkeeping and audit trail in particular from the voucher toward accounts and back from accounts to the document that makes evidence of the entry.

Much more than ever before, the last ten years (the Internet Years) did hit the businesses of both accountant and auditor. EDI first, internet and ebXML now nurture a drastic shift still to achieve in accounting entries collection, accounting books assembly and financial reporting.

The deep changes still to achieve with electronic business evolving maturity opens speculations on the revisited relationship of the enterprise's operational activities with accounting process.

In many respects it is obvious that in the course of its daily tasks accounting will have to "deliver more for less effort" as well as other enterprise's departments.

***Connecting e-documents from point to point toward end to end.***



*From point to point toward end-to-end*

The current practice of exchange of business documents by means of telecommunications – usually defined as e-Business presents a major opportunity to improve the competitiveness of companies, especially for Small and Medium Enterprise (SME) whatever its size can be.

About all the functions within any entity provide input to accounting entries and accounting entries in turn will provide output towards aggregated figures from accounts.

Each individual accounting entry, with standardized tagged elements is the basis for a very powerful tool and from this point on, the [no longer missing] link between e-Business and e-Accounting / WebLedger.

Carrying on an initiative of EDIFICAS Europe, the European Expert Group 11 (EEG11) – Accounting and auditing – started the discovery of elements for accounting entries in 2004, inter alia based upon the ENTREC Edifact message.

The Accounting Trial Balance has been developed with contributions and submissions from several parts of Europe.

This first version of the Business Requirements Specification (BRS) is presented for comments from the other regions.

After a period of public exposure TBG12 will draft the final version of the BRS addressing comments received and forward for further processing through the UN/CEFACT Forum process with the goal of developing a UN/CEFACT standard document.

The purpose of this document is to define globally consistent accounting trial balance processes for the worldwide accounting and auditing domains, using the UN/CEFACT Modeling Methodology (UMM) approach and Unified Modeling Language to describe and detail the business processes and transactions involved.

The structure of this document is based on the structure of the UN/CEFACT Business Requirements Specification (BRS) document reference CEFACT/ICG/005.

## 2. References

- United Nations Trade Data Elements Dictionary (UNTDDED) – ISO 7372  
<http://www.unece.org/cefact/standar/docs/tded.htm>
- UN/CEFACT Modelling Methodology (CEFACT/TMG/N090R10, November 2001)
- UN/CEFACT –ebXML Core Components Technical Specifications version 2.01 – ISO 15000-5
- UN/CEFACT Business Requirements Specification version 1.5 (CEFACT/ICG/005)
- TRADE/CEFACT/2008/MISC.1 / *Decision 08-09 ECE/TRADE/C/CEFACT/2008/29/Add.5*
- UN/CEFACT TBG Library 2005-01-25
- UN/EDIFACT – ENTREC message
- Unified Modelling Language (UML version 1.4.2)

## 3. Objective

The objective of this document is to standardize the information entities and the business processes, of the Accounting Trial Balance used by the enterprises in the Accounting and Audit Business Processes.

The accounting and auditing partners of an enterprise require accounting information, most of which is of a common nature. In order, therefore, to cope with the practice, an enterprise (parent company, subsidiary, division, etc.), a service bureau, a chartered accountant or an auditor - referred to as a sender - may transmit balances to the various parties involved – known as recipients - such as another enterprise (parent company, subsidiary, division, etc.), another service bureau, another chartered accountant or another auditor.

The trial balance is based on the accounting entries arranged in a ledger reflecting the activity of the enterprise and the chart of accounts. It enables the preparation of the financial statements.

The term balance is taken to mean an accounting document that for a given period, consists of a list of all accounts from the same accounting system. Each account indicates debit or credit total amounts and resulting balance amount in local and foreign currencies. The balance can be transmitted at a given moment for control purposes.

The Trial Balance message contains information concerning a given period.

The Accounting Trial Balance standard is valid for financial accounting, cost accounting, provisional or budgetary accounting, and more generally for any kind of various and numerous analytical accounting processes.

The business document consists of a set of Business Information Entities (BIE), which are preferably taken from libraries of reusable business information entities. The contents of the business document and the Business Information Entities are presented using class diagrams.

## 4. Scope

This section describes the extent and limits of the accounting trial balance business process within the chain being described in this document. The class diagram of the accounting trial balance transaction is developed in such a way that it specifies the cross industry reusable business information entities.

The business process may concern either entering new entries from external or an upstream application, manual input from the keyboard, data migration from a former accounting system or take over data from different accounting systems to integrate accounting books of merging entities.

It allows the extension of industry specific business information entities such as account specification details to describe main and / or sub accounts for specific general account, cost accounting account, budget account, and as many accounts dimensions as needed. It is up to each industry to specify, based on the BRS of the classical double accounting entry, its industry specific accounting entry content.

Categories	Description and Values
Business process	Accounting trial balance process, Auditing process
Product Classification	All
Industry Classification	All
Geopolitical	Global
Official Constraint	Generally Admitted Accounting Principles ; Classical Double Accounting entry, Chart of Accounts
Business Process Role	Bookkeeper, Accountant, Auditor
Supporting Role	None
System Capabilities	No limitations

## 5. Business Requirements

### 5.1 Business Domain Environment

The audit of accounting is a permanent preoccupation of the entity in order to check their accountant's activity. So Trial Balance covers an auditor's domain and enables the preparation of the financial statements.

### 5.2 Business Domain view

In compliance with accounting principles, an Accounting Trial Balance is composed of a diverse number of account lines so that the total of debit values equals the total of credit values.

Business Domain View				
Recording Process \ Business	Sales	Purchase	Finance, Bank, Cash	Miscellaneous, e.g. payroll, amortization, etc
<i>Trial Balance</i>				
Chart of accounts id.	must exist	must exist	must exist	must exist
Ledger id.	must exist	must exist	must exist	must exist

Business Domain Model	
<b>BUSINESS DOMAIN MODEL NAME</b>	ACCOUNTING
<b>DESCRIPTION</b>	The Trial Balance is created from accounting book Ledger.
<b>INDUSTRY</b>	All

Business Model Administration Information	
<b>BUSINESS PROCESS NAME</b>	ACCOUNTING
<b>Analysts / Modelers</b>	Catteno Georges Colo Gérard de Bonhome Olivier Faverio Dominique Gasch Stéphane Lapalus Alain Leblond Frédérique



	Lemense Robert Lesourd Michel Marchal Benoît Mathieu Jean-Louis Pajon Alex Taltas Christian
<b>Model Owner</b>	EDIFICAS Eu, UN-CEFACT

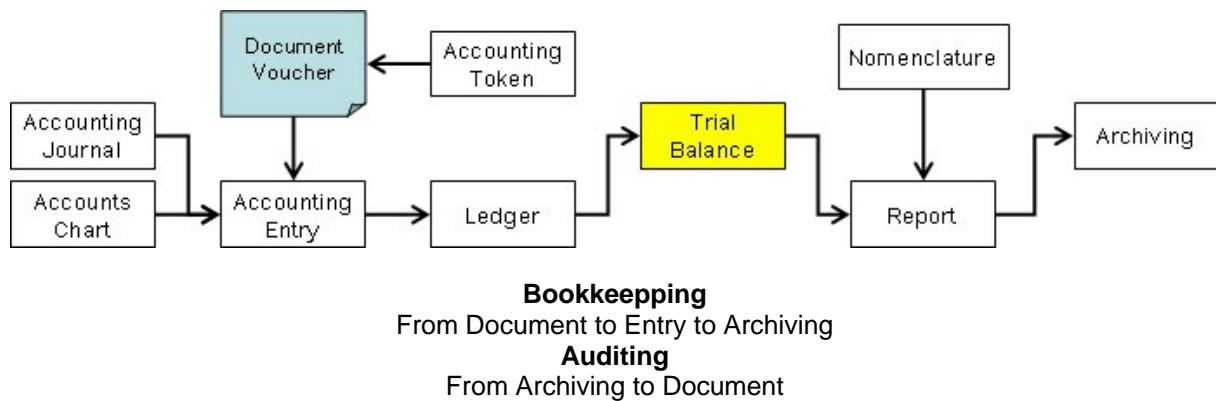
<b>Identifier Information</b>	
<b>Agency Id</b>	<a href="http://www.edificas.org">http://www.edificas.org</a>
<b>Agency</b>	Association Edificas

<b>Business Area Description</b>	
<b>BUSINESS AREA NAME</b>	ACCOUNTING
<b>DESCRIPTION</b>	Accounting Trial Balance
<b>SCOPE</b>	Create a standard Accounting Trial Balance model
<b>PROCESS AREAS</b>	Accounting Business Process
<b>OBJECTIVE</b>	Transmit accounting trial balance.
<b>BUSINESS OPPORTUNITY</b>	Bridge e-Business to e-Accounting, accounting to closely reflect the actual financial situation that sticks to actual business steps.
<b>CATEGORY</b>	Accountant, Bookkeeper, Accounting Firm
<b>Business Areas</b>	Ordering Commitment(s), Manufacturing, Delivering, Receiving, Building, Settlement, Cost Analysis, Budget, Financial Statements, Statistics, Payroll, Banks transactions, etc.

### 5.3 Business requirements views

The main functions of accounting are:

- to record financial flow into classical accounting entries into the Journal or auxiliary sub-journals in order to populate books in the accounting system;
- to sort these entries into Ledger(s) book(s);
- **to aggregate accounts from Ledger(s) into Trial Balance book;**
- to aggregate Trial Balance book into defined reporting forms;
- to archive accounting books, entries, supporting documents in a reusable format;
- to select and extract sample set(s) of entries or entry lines in order to get and deliver truth and fairness assurance;
- to select the whole accounting records for accounting system migration or archive purposes.

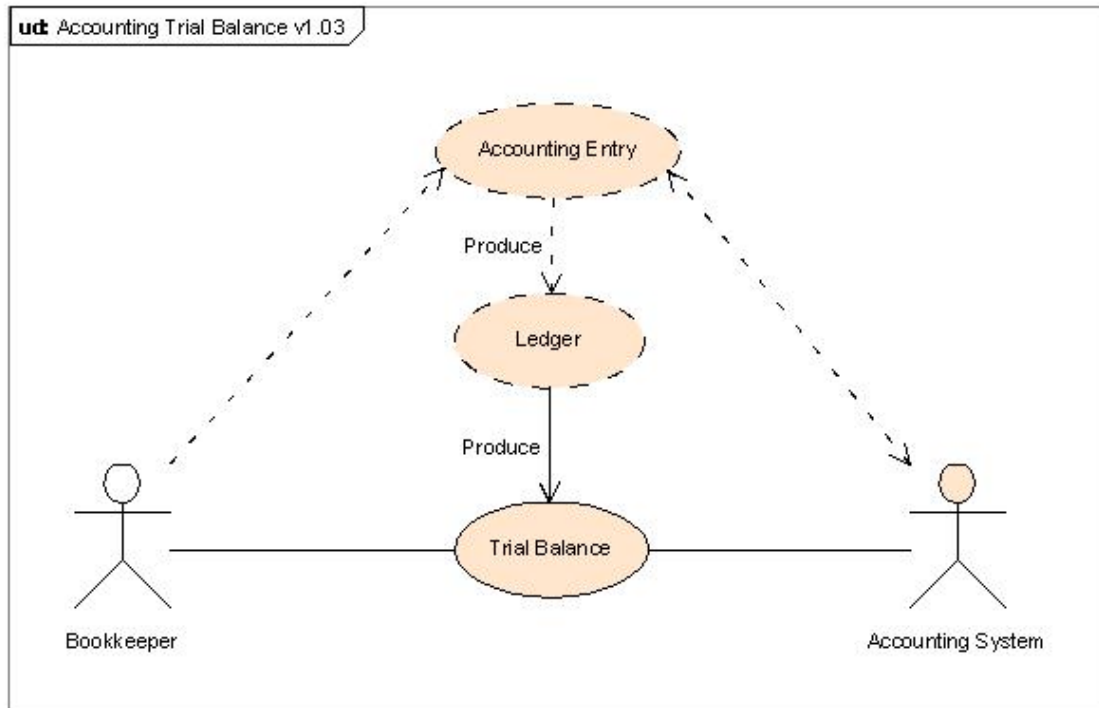


This BRS only considers the Trial Balance function of accounting.

## 5.4 Business process elaboration – Trial Balance Business Process

### 5.4.1 Use Case Trial Balance Business Process

#### Use Case Diagram



#### Use case description – Recording Process

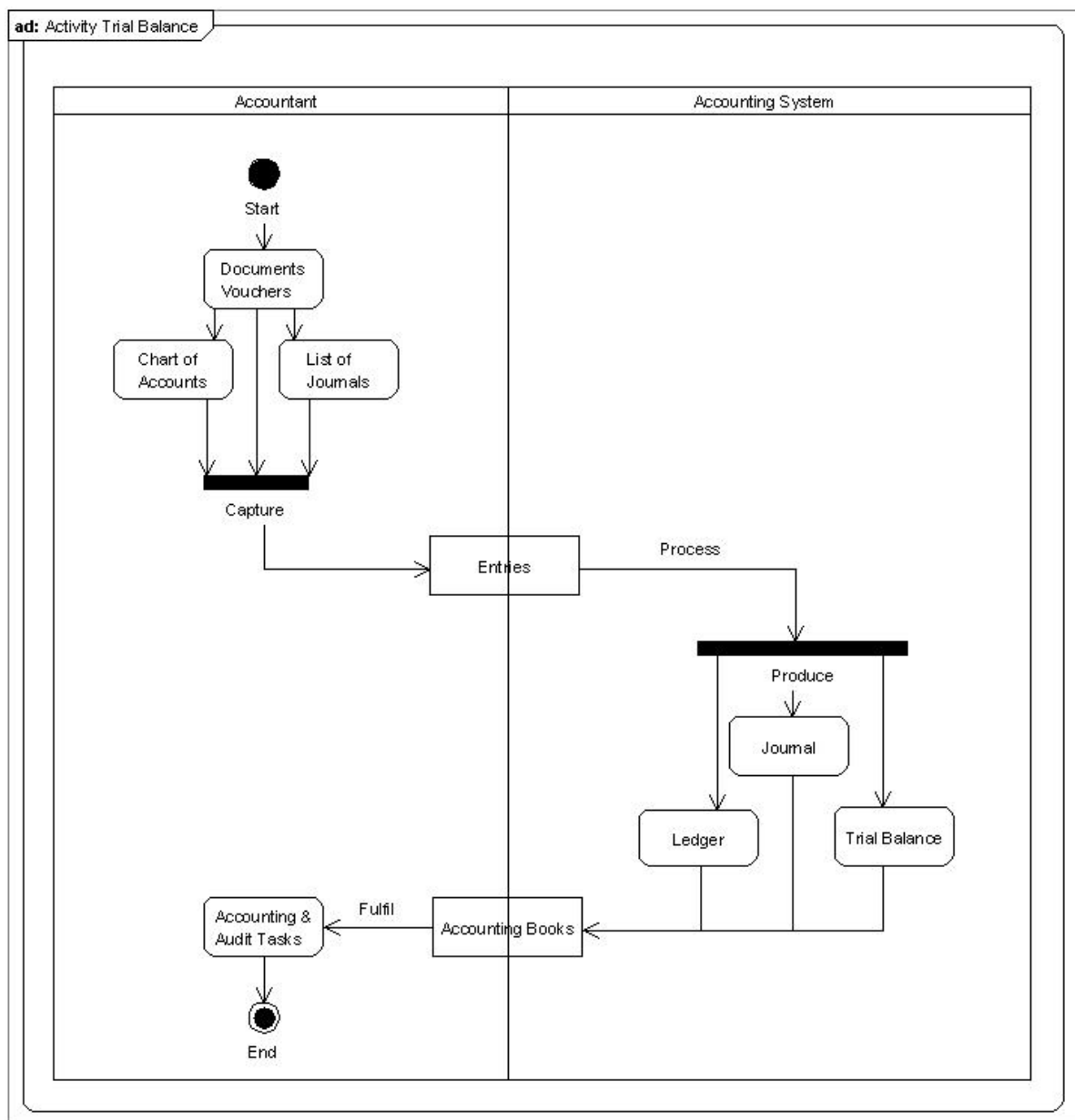
BUSINESS PROCESS NAME	Accounting Trial Balance Business Process
<b>Identifier</b>	Accounting
<b>Actors</b>	Bookkeeper, Accounting Processing System, Entity
<b>Description</b>	Accounting Trial Balances are created from accounting ledgers (general, cost, budget, etc.).
<b>Pre-condition</b>	Existence of the accounting ledgers Existence of the account id. in the chart of accounts
<b>Post-conditions</b>	
<b>Scenario</b>	Accounting trial balances system checks whether ledgers exist in the accounting chart of accounts.
<b>Remarks</b>	Validation or rejection of accounting trial balance is under the final responsibility of the accountant or the accounting firm in charge of the Accounting Processing System.

## 5.5 Information flow definition – Accounting Trial Balance Business Process

### 5.5.1 Activity Diagram Accounting Trial Balance Business Process

Although a program cannot perform due-diligence, a set of logical and physical controls applied prevent a lot of mistakes.

After extraction from accounting ledgers, the validation of trial balances is under the full responsibility of the bookkeeper.



**5.5.2 Business Collaboration Diagram Accounting Trial Balance Business Process**

**Business Collaboration – Accounting Trial Balance Business Process**

<b>BUSINESS PROCESS NAME</b>	<b>Accounting Trial Balance Business Process</b>
<b>Identifier</b>	Accounting
<b>Actors</b>	Bookkeeper, Accounting Processing System, Entity
<b>Authorized Roles</b>	Accounting data system, Trial Balance Business Process, Bookkeeper
<b>Legal Steps/ Requirements</b>	Production of ledgers (General, Cost, Budget, etc.)
<b>Initial/Terminal Events</b>	Initial: Ledger must exist. Terminal: Trial balance derived from Ledger.
<b>Scope</b>	
<b>Boundary</b>	Not defined if any
<b>Constraints</b>	Existence of the chart of accounts code in a code list Existence of the ledger Existence of the account id. in the chart of accounts

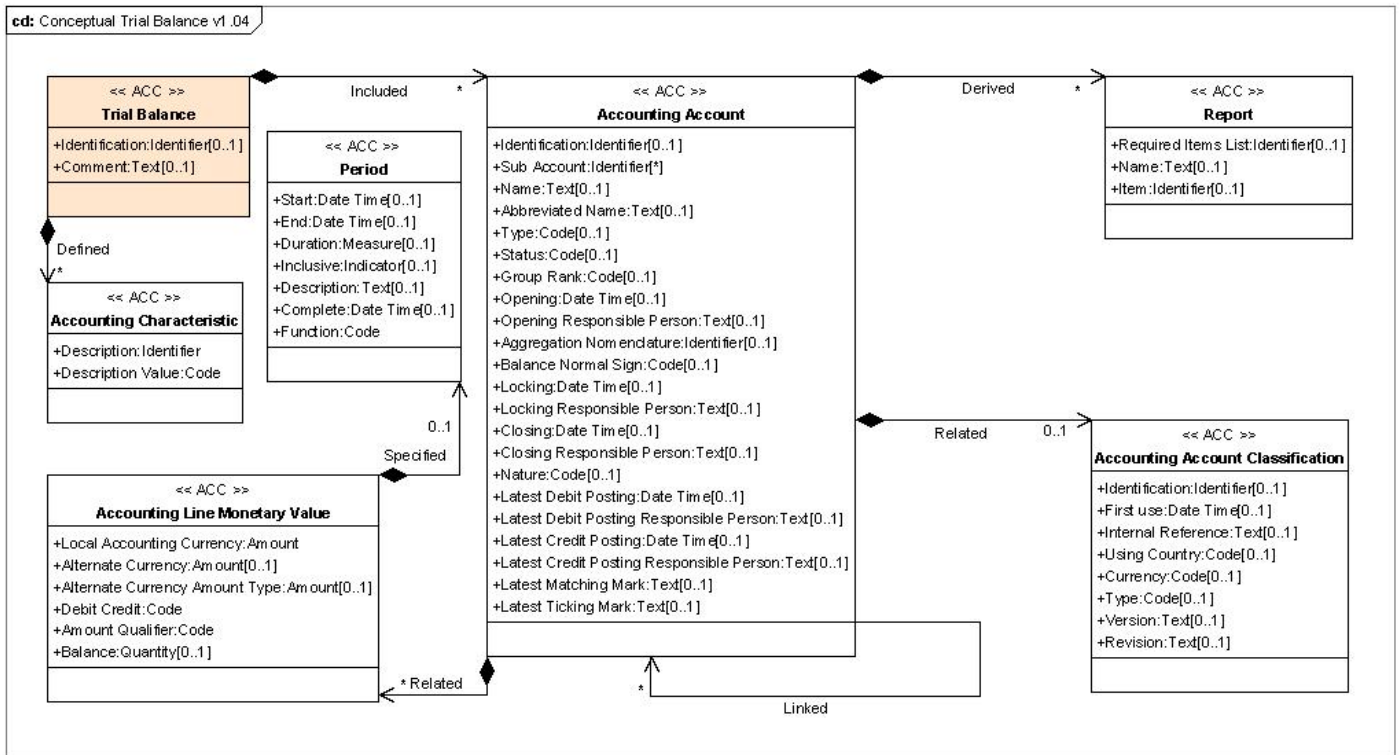
## **5.6 Information Model Definition – Accounting Trial Balance (class diagram)**

### **5.6.1 Accounting Trial Balance**

**Description:** A message that enables auditing of financial debit and credit flows into ledgers. The Accounting Trial Balance defines charts of accounts, account identifier, total amounts and balances of each account.

Obviously most often one message will contain more than one single accounting trial balance; this means that a “accounting message” is needed to enclose all accounting trial balance messages into a “trial balance section”. The “accounting message” BRS is developed separately.

## 5.6.2 Accounting Trial Balance Class Diagram and ABIEs



### Description:

UN00004935	ACC	Trial Balance. Details	A worksheet containing all accounts at a certain date to ensure that debits are equal to credits.		
UN00004936	BCC	Trial Balance. Identification. Identifier	The unique identifier for this trial balance.	0	1
UN00004937	BCC	Trial Balance. Comment. Text	The comment, expressed as text, for this trial balance.	0	1
NEW	ASCC	Trial Balance. Defined. Accounting Characteristic	The accounting characteristic defining the trial balance.	0	unbounded
NEW	ASCC	Trial Balance. Included. Accounting Account	Accounting accounts included in the trial balance.	0	unbounded

NEW	ACC	Accounting Characteristic. Details	Specification of accounting characteristics for a trial balance.		
NEW	BCC	Accounting Characteristic. Description. Identifier	The identifier specifying the description of a characteristic.	1	1
NEW	BCC	Accounting Characteristic. Description Value. Code	Code specifying the value of a characteristic.	1	1

UN00002190	ACC	Accounting Line Monetary Value. Details	The material or monetary worth of a thing that is associated with a line that is a part of an accounting entry.		
UN00002191	BCC	Accounting Line Monetary Value. Local Accounting Currency. Amount	The monetary value of the accounting line in the accounting currency local to where the accounting records are required.	0	1
UN00002193	BCC	Accounting Line Monetary Value. Alternate Currency. Amount	The monetary value of the accounting line in another currency, such as a reporting currency, a consolidation currency, or the euro transition period.	0	1

UN00002194	BCC	Accounting Line Monetary Value. Alternate Currency Amount Type. Code	The code specifying the type of the alternate currency amount, such as payment amount or Euro transition conversion amount, for this accounting line monetary value.	0	1
UN00002195	BCC	Accounting Line Monetary Value. Debit Credit. Code	The code specifying the accounting sign of the accounting line monetary value (Reference United Nations Code List (UNCL) 4405 code list).	1	1
NEW	BCC	Accounting Line Monetary Value. Amount Qualifier. Code	The code qualifying the amount of the accounting line monetary value such as balance, total of entries amount.	1	1
NEW	BCC	Accounting Line Monetary Value. Balance. Quantity	The balance of quantities for this accounting line monetary value.	0	1

<b>UN00001267</b>	<b>ACC</b>	<b>Accounting Account. Details</b>	<b>A specific account for recording debits and credits to general accounting, cost accounting or budget accounting.</b>		
UN00001268	BCC	Accounting Account. Identification. Identifier	The unique identifier for this accounting account.	0	1
UN00001270	BCC	Accounting Account. Type. Code	The code specifying the type of accounting account such as general(main), secondary, cost accounting, budget account.	0	1
UN00002145	BCC	Accounting Account. Sub Account. Identifier	A unique identifier for this accounting sub account.	0	unbounded
UN00002146	BCC	Accounting Account. Name. Text	The name, expressed as text, of this accounting account.	0	1
UN00002147	BCC	Accounting Account. Abbreviated Name. Text	The abbreviated name, expressed as text, of this accounting account.	0	1
UN00004787	BCC	Accounting Account. Status. Code	The code specifying the status of this accounting account, such as open, locked, closed, temporarily unusable, pending.	0	1
UN00004788	BCC	Accounting Account. Group Rank. Code	The code specifying the rank or level for grouping a series of accounting accounts.	0	1
UN00004789	BCC	Accounting Account. Opening. Date Time	The date, time, date time, or other date time value of the opening of this accounting account.	0	1
UN00004790	BCC	Accounting Account. Opening Responsible Person. Text	The person, expressed as text, responsible for the opening of this accounting account.	0	1
UN00004791	BCC	Accounting Account. Aggregation Nomenclature. Identifier	A unique identifier of an aggregation nomenclature for this accounting account.	0	unbounded
UN00004792	BCC	Accounting Account. Balance Normal Sign. Code	The code specifying the balance normal sign of this accounting account, such as debit or credit (reference UNCL 4405).	0	1
UN00004794	BCC	Accounting Account. Locking. Date Time	The date, time, date time, or other date time value of the locking of this accounting account.	0	1
UN00004795	BCC	Accounting Account. Locking Responsible Person. Text	The person, expressed as text, responsible for locking this accounting account.	0	1
UN00004796	BCC	Accounting Account. Closing. Date Time	The date, time, date time, or other date time value of the closing of this accounting account.	0	1
UN00004797	BCC	Accounting Account. Closing Responsible Person. Text	The person, expressed as text, responsible for the closing of this accounting account.	0	1
UN00004798	BCC	Accounting Account. Nature. Code	The code specifying the nature of this accounting account, such as assets, inventory, revenues, expenses, receivables, or payables.	0	1
UN00004800	BCC	Accounting Account. Latest Debit Posting. Date Time	The date, time, date time, or other date time value of the latest debit posting into this accounting account.	0	1
UN00004801	BCC	Accounting Account. Latest Debit Posting Responsible Person. Text	The person, expressed as text, responsible for posting the latest debit into this accounting account.	0	1
UN00004802	BCC	Accounting Account. Latest Credit Posting. Date Time	The date, time, date time, or other date time value of the latest credit posting into this accounting account.	0	1



UN00004803	BCC	Accounting Account. Latest Credit Posting Responsible Person. Text	The person, expressed as text, responsible for posting the latest credit into this accounting account.	0	1
UN00004805	BCC	Accounting Account. Latest Matching Mark. Text	The latest matching mark, expressed as text, used for this accounting account.	0	1
UN00004807	BCC	Accounting Account. Latest Ticking Mark. Text	The latest ticking mark, expressed as text, used for this accounting account.	0	1
UN00002150	ASCC	Accounting Account. Derived. Report	A report which is derived from values within this accounting account, such as a tax return or financial statement.	0	unbounded
UN00004812	ASCC	Accounting Account. Related. Accounting Account Classification	The accounting account classification related to this accounting account.	0	1
UN00004817	ASCC	Accounting Account. Linked. Accounting Account	An accounting account linked to this accounting account	0	unbounded
NEW	ASCC	Accounting Account. Related. Accounting Line Monetary Value	An accounting account related to this accounting line monetary value.	0	unbounded

UN00002202	ACC	Report. Details	<b>A compilation of information which is pertinent to a specific subject or topic, such as an accounting report or financial report.</b>		
UN00002203	BCC	Report. Required Items List. Identifier	The unique identifier of the list of required items for this report.	0	1
UN00002204	BCC	Report. Name. Text	The name, expressed as text, of this report.	0	1
UN00002205	BCC	Report. Item. Identifier	The unique identifier for an item in this report.	0	1

UN00004761	ACC	Accounting Account Classification. Details	<b>A systematic arrangement in classes or categories according to the sector of activities the business is actually running, such as insurance, commercial and industrial, or not for profit.</b>		
UN00004762	BCC	Accounting Account Classification. Identification. Identifier	The unique identifier for this classification of accounting accounts.	0	1
UN00004763	BCC	Accounting Account Classification. First Use. Date Time	The date, time, date time, or other date time value of the first use for this accounting account classification.	0	1
UN00004764	BCC	Accounting Account Classification. Internal Reference. Text	The internal reference, expressed as text, of this accounting account classification.	0	1
UN00004765	BCC	Accounting Account Classification. Using Country. Code	The code specifying the country where this accounting account classification is in use or defined.	0	1
UN00004766	BCC	Accounting Account Classification. Currency. Code	The code specifying the currency for this accounting account classification.	0	1
UN00004767	BCC	Accounting Account Classification. Type. Code	The code specifying the type of accounting account classification, such as general account, payable, receivable, budget account, cost accounting account, job, building site, etc.	0	1
UN00004768	BCC	Accounting Account Classification. Version. Text	The version, expressed as text, of this accounting account classification.	0	1
UN00004769	BCC	Accounting Account Classification. Revision. Text	The revision, expressed as text, of this accounting account classification.	0	1

	ACC	Period. Details	<b>A specific period of time such as the length of time between two known date/time points, from a start date onwards, or up to an end date.</b>		
UN00000117	BCC	Period. Duration. Measure	A measure of the length of time for this time period such as hours, days, weeks, months, years.	0	unbounded
UN00000118	BCC	Period. Inclusive. Indicator	The indication of whether or not the start and end dates are included in this period.	0	1
UN00000119	BCC	Period. Description. Text	A textual description of this period of time.	0	unbounded
UN00000120	BCC	Period. Start. Date Time	The date, time, date time or other date time value for the start of this period of time.	0	1
UN00000121	BCC	Period. End. Date Time	The date, time, date time or other date time value which specifies the end of this period of time.	0	1
UN00000214	BCC	Period. Complete. Date Time	The date, time, date time or other date time value for a complete period of time expressed as a specific month, a specific week etc.	0	1

UN00005785	BCC	Period. Purpose. Code	The code specifying the purpose of a period.	0	1
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