



**Economic and Social  
Council**

Distr.  
GENERAL

ECE/TRADE/C/CEFACT/2008/29/Add.5  
13 August 2008

ENGLISH ONLY

**ECONOMIC COMMISSION FOR EUROPE**

COMMITTEE ON TRADE

Centre for Trade Facilitation and Electronic Business

Fourteenth session  
Geneva, 16 - 17 September 2008  
Item 5 of the provisional agenda

**DEVELOPMENTS BY EXPERT GROUPS: DELIVERABLES AND PRIORITIES**

**Addendum**

**Universal Accounting Journal Process Business Requirements  
Specification Version: 1.12<sup>1</sup>**

Note by the Secretariat<sup>2</sup>

*Summary*

This document contains the executive summary and the table of contents of the full document, which can be downloaded from [http://www.unece.org/cefact/brs/brs\\_index.htm](http://www.unece.org/cefact/brs/brs_index.htm).

The Business Requirements Specification was prepared by the TBG12 and approved by the TBG on 20 June 2007. It was approved by the Forum Management Group (FMG) on 2 July 2007 in an intersessional approval process.

This document is for approval by the Heads of Delegation in an intersessional process and is **for confirmation** by the fourteenth UN/CEFACT Session.

<sup>1</sup> UN/CEFACT Business Standard prepared by the International Trade and Business Processes Group (TBG).

<sup>2</sup> This document was submitted late due to resource constraints.

## BUSINESS REQUIREMENTS SPECIFICATION (BRS)

Business Domain: Accounting Entry

Business Process: Journal Process

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

Title: Universal Accounting Journal Process

UN/CEFACT International Trade and Business Processes Group: TBG12

Document location : <http://www.unece.org>.

Version: 1.12

Release:

Date of TBG approval: 20/6/2007

### Executive Summary

1. Accounting technique accompanies the business background for more than five centuries when Luca Pacioli, a Venetian monk, invented the modern rules in 1494. 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.
2. Much more than ever before, the last ten years (the Internet Years) did hit the businesses of both accountant and auditor. Electronic Data Interchange (EDI) first, internet and eb-XML now nurture a drastic shift still to achieve in accounting entries collection, accounting books assembly and financial reporting.
3. 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.
4. In many respects it is obvious that in the course of its daily duty 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.
5. 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.

6. 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.
7. 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.
8. 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.
9. The Accounting Entry has been developed with contributions and submissions from several parts of Europe and collaboration of United States.
10. This first version of the Business Requirements Specification (BRS) is presented for comments from the other regions.
11. 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.
12. The purpose of this document is to define globally consistent accounting entry processes for the worldwide accounting and auditing domains, using the UN/CEFACT Modelling Methodology (UMM) approach and Unified Modelling Language to describe and detail the business processes and transactions involved.
13. The structure of this document is based on the structure of the UN/CEFACT Business Requirements Specification (BRS) document reference CEFACT/ICG/005.

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